

2025 Eligible expenses for Dependent Care Flexible Spending Account eligible expenses



For a complete list of eligible expenses, visit myuhc.com or contact UnitedHealthcare at 1-844-587-8503.

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| Adult day care center | Housekeeper who cares for child (only portion of payment attributable to childcare while you work) |
| After school program | Nanny |
| Au pair | Nursery school |
| Babysitting while you work (in your home or someone else's) | Overnight care (with documentation that the care is employment related) |
| Babysitting by your relative who is not considered a dependent on your tax return (while you work) | Payment processing fees |
| Before- or after-school program | Payroll taxes related to eligible care |
| Child care | Preschool |
| Custodial elder care while you work | Registration fees (required for eligible care, after actual services are received) |
| Day camp | Senior day care |
| Dependent or elder care (while you work, to enable you to work or look for work) | Sick childcare |
| Elder care (in your home or someone else's) | Summer day camp |
| Extended care (supervised program before or after regular school hours) | Transportation to and from eligible care (provided by your care provider) |

Examples of ineligible expenses:

- Activity fees
- Babysitting that is not work-related
- Babysitting by your tax dependent
- Custodial eldercare
- Dance lessons
- Day nursing care
- Educational, learning or study skills services
- Field trips
- Household services (housekeeper, maid, cook, etc.)
- Kindergarten tuition
- Language classes
- Late payment fees
- Meals, food or snacks
- Medical care
- Miscellaneous fees (diapers, clothing, etc.)
- Nursing home care
- Overnight care without documentation that the care is employment related
- Piano lessons
- Private school tuition (for kindergarten and up)
- Provider discount/coupon
- Registration fees (required for eligible care, prior to actual services being received)
- Respite care
- School tuition
- Sleep-away camp
- Transportation to and from eligible care (not provided by your care provider)
- Tutoring