

Align Smart-Choice Accounts

Dependent Care Reimbursement Account (DCRA) Eligible Expenses

✓ Eligible ✗ Ineligible □ Potentially Eligible

A B C D E F G H I J K L M N O P Q R S T U V W X Y Z

Expense	Covered?	More Detail
Agency fee - Agency fees, application fees, and deposits if the taxpayer is required to pay the expense to obtain the related care. All fees are eligible for reimbursement after the services have started.	✓	
Au pair	✓	
Babysitter - For an evening out	✗	
Care during volunteer work - For dependent care when volunteer working for free or for a nominal salary	✗	
Care while not working - For dependent care received while home sick from work or not working. However, care provided while attending class as a full-time student would be reimbursable.	✗	
Child support payments - Payments made by an individual to an ex-spouse for the care of the couple's child or children	✗	
Claimed expenses on tax return - Benefits provided through the Dependent Care Plan that reduce dependent care credit base amounts eligible on tax return	✗	
Clothing	✗	
Day camp - The cost of sending your child to a day camp may be a work-related expense, even if the camp specializes in a particular activity, such as computers or soccer	✓	
Day care - In your home or elsewhere (wages to home day care provider or day care center charges)	✓	
Education - Various costs for kindergarten or higher	✗	

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Expense	Covered?	More Detail
Food	✗	
Food fees - If charges are incidental and inseparable from the care	✓	
Health Account as Dependent Care Account - Claim that is submitted incorrectly as a dependent care claim when it should have been submitted as a health care claim	✗	
Home care for older dependent - Nonmedical care in your residence for a dependent over age 13 to the extent the older dependent is physically or mentally unable to care for himself or herself	✓	
Household services - Wages to a housekeeper who cares for the child and also does household services in conjunction with providing care of a dependent, such as cooking and cleaning	✓	
Housekeeper - Payment to a housekeeper when home sick	✗	
Nursery school tuition	✓	
Nursing home care - For around-the-clock care	✗	
Overnight camp	✗	
Preschool tuition	✓	
Prior plan year expense	✗	
Substitute child care	✓	
Taxes for caregiver's wages - Taxes paid for services of a home child care provider, such as a nanny, housekeeper, or au pair	✓	

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Expense	Covered?	More Detail
Transportation - Transportation provided by a dependent care provider	✓	
Travel fees for care provider - Airfare for an au pair who provides child care services	✗	