

DCAP Reference List

After School Care: After school care that is primarily Custodial in nature is reimbursable.

Au Pair: Amounts paid to an au pair for the care of a child are reimbursable. Transportation and other fixed costs related to the employment of an au pair are not reimbursable.

Baby-sitter: Amounts paid to a baby-sitter who is not a dependent of the participant or the participant's spouse, either inside or outside the participant's home, are reimbursable.

Educational Expenses: Educational expenses for a child in first or higher grade are not reimbursable.

Elder Care: Amounts paid for the care of a dependent adult who is unable to care for him or herself that are not associated with medical expenses are reimbursable through the DCAP plan. The dependent must live in your residence for at least eight hours each day.

Extended Day Programs: Supervised activities for children after the regular school program which are primarily custodial in nature are reimbursable.

Kindergarten Tuition: Kindergarten tuition expenses are rarely eligible for reimbursement out of the DCAP plan. These expenses are eligible only if the expenses are for the care of the dependent. These expenses are not eligible for reimbursement if they are for the education of the dependent. If the facility provides both services, an allocation must be made for each service and the portion that is allocated for the care of the dependent is the only portion that is reimbursable.

Looking For Work: Amounts paid for dependent daycare so that the participant, or the participant's spouse, is able to look for work are reimbursable.

Nanny Fees: Amounts paid to a nanny for the care of a child are reimbursable. Registration fees paid to a nanny service are not reimbursable unless they are specifically allocated to the care of a child and not to materials or other fees.

Nursing Home: Expenses related to the nursing home care of a dependent are not reimbursable through the DCAP plan.

Nursery School: Expenses for nursery school and pre-kindergarten are reimbursable.

Overnight Camp: Overnight camp expenses are eligible for reimbursement on an allocated basis. One-third of overnight camp fees are allowable to the care of the dependent and are eligible for reimbursement. Supplies and other costs related to overnight camp are not eligible for reimbursement.

Pre-Kindergarten: Expenses for pre-kindergarten and nursery school are reimbursable.

Registration Fees: Any registration fees including those paid to a nanny service are not reimbursable unless they are specifically allocated to the care of a child and not to materials or other fees.

Relatives: Amounts paid to a daycare provider who is a relative of the participant are reimbursable as long as the care giver is not a dependent of the participant or of the participant's spouse.

Sick-Child Center: Amounts paid to a sick-child center are eligible if they enable the participant to go to work when the child is ill.

Sick Employee: Amounts paid to care for a dependent while the participant stays home from work due to illness are not reimbursable.

Summer Day Camp: Summer day camp fees are eligible for reimbursement. Supplies and other costs related to summer day camp are not eligible for reimbursement.

Taxes: FICA and FUTA taxes paid to daycare providers are reimbursable.

Tuition: Educational expenses are not reimbursable.

Other Expenses Not Eligible:

Diaper Fees
Meal & Snack Fees
Deposits, Registration, Activity Supply Fees
Field Trips
Services solely for the purpose of household cleaning

