



**EXPENSES THAT QUALIFY FOR REIMBURSEMENT  
UNDER A CAFETERIA PLAN  
DEPENDENT CARE FLEXIBLE SPENDING ACCOUNT**

Under the plan you will be reimbursed only for dependent care expenses meeting all of the following conditions:

1. The expenses are incurred for services rendered after the date of this election and during the plan year to which it applies.
2. Each individual for whom you incur the expenses is:
  - a. a dependent under age 13 whom you are entitled to claim as a dependent (or a child or other dependent under age 13 whom you are supporting but are not entitled to claim as a dependent only because of a written declaration or decree of divorce) on your federal income tax return, or
  - b. a spouse or other dependent whom you are entitled to claim as a dependent (or a child or other dependent under age 13 whom you are supporting but are not entitled to claim as a dependent only because of a written declaration or decree of divorce) on your federal income tax return, or who you would be entitled to claim as a dependent if that dependent had not received \$3,650 in 2009 or more of gross income or had not filed a joint return, who is physically or mentally incapable of caring for himself or herself and how has the same principal place of abode as you for more than half the year. The \$3,650 is adjusted each for cost of living.
3. The expenses are incurred for the care of a dependent described above, or for related household services, and are incurred to enable you to be gainfully employed.
4. If the expenses are incurred for services outside your household, they are incurred for the care of a dependent who is described in 2(i) above, or who regularly spends at least 8 hours per day in your household.
5. If the expenses are incurred for services provided by a dependent care center (i.e., a facility that provides care for more than six individuals not residing at the facility), the center complies with all applicable state and local laws and regulations.
6. The expenses are not paid or payable to a child of yours who is under age 19 at the end of the year in which the expenses are incurred.
7. The expenses are not paid or payable to an individual for whom you or your spouse is entitled to a personal tax exemption as a dependent.

**LINK TO IRS PUBLICATION 503:** <http://ftp.fedworld.gov/pub/irs-pdf/p503.pdf>