




Whose expenses may be reimbursed from a Dependent care FSA (DFSA)?

Your DFSA may reimburse the expenses of your Dependents, in addition to your expenses and those of your spouse. The definition of a DFSA Dependent may differ from the one used in determining your personal income taxes, and from the definition used to determine whose expenses may be reimbursed from your Health FSA.

This table lays out the requirements for the three types of DFSA Dependents. To be considered a Dependent for DFSA purposes, the person receiving care must satisfy all of the requirements listed in any one of the columns: A or B or C. If the person does NOT satisfy all the requirements in one of the columns, he or she is not an eligible DFSA Dependent, and you may not be reimbursed for his or her expenses.

The three categories of DFSA Dependents are:

- **Column A: your children and other relatives.** Most people use the DFSA for daycare expenses of their children. If your child is less than 13 years old, lives with you for more than half the year, and is supported by you, he or she is probably your DFSA Dependent. These requirements are listed in Column A.
- **Column B: your disabled relatives.** Children older than 13 and other relatives who are incapable of self-care often require care while you work. These requirements are listed in Column B.
- **Column C: disabled non-relatives.** If you support a non-relative who is incapable of self-care, he or she may be considered your DFSA Dependent. See Column C for these requirements.

	<p>If the person satisfies every requirement in this column, he or she is a DFSA Dependent.</p>  <p>A</p>	<p>If the person satisfies every requirement in this column, he or she is a DFSA Dependent.</p>  <p>B</p>	<p>If the person satisfies every requirement in this column, he or she is a DFSA Dependent.</p>  <p>C</p>
Relationship requirement	<p>Dependent must be one of the following:</p> <ul style="list-style-type: none"> • Son, daughter • Stepson, stepdaughter • Descendant of a son, daughter, stepson or stepdaughter • Brother, sister • Descendant of a brother or sister • Stepbrother, stepsister • Descendant of a Stepbrother or Stepsister 	<p>Dependent must be one of the following:</p> <ul style="list-style-type: none"> • Son, daughter • Stepson, stepdaughter • Descendant of a son, daughter, stepson or stepdaughter • Brother, sister • Descendant of a brother or sister • Stepbrother, stepsister • Descendant of a Stepbrother or Stepsister • Father, mother • Brother or sister of father or mother • Ancestor of father or mother • Stepfather or stepmother • Son-in-law, daughter-in-law • Father-in-law, mother-in-law • Brother-in-law, sister-in-law 	<p>None</p> <p>Dependent is not required to be related to you under Column C.</p>
Residency requirement	You and Dependent must have the same primary residence for <u>more than half the year</u>	You and Dependent must have the same primary residence for <u>more than half the year</u>	You and Dependent must have the same primary residence for <u>the entire year</u>
Support requirement	Dependent may not provide more than half of <u>his or her own</u> support	You must provide more than half the Dependent's support	You must provide more than half the Dependent's support
Age and disability restrictions	<p>Dependent must be less than 13 years old OR Dependent must be physically or mentally incapable of self-care ("disabled") and</p> <ul style="list-style-type: none"> • Under 19 or • Under 24 if a full-time student 	Dependent must be physically or mentally incapable of self-care ("disabled")	Dependent must be physically or mentally incapable of self-care ("disabled")
Legal status requirements	<p>Dependent must be one of the following:</p> <ul style="list-style-type: none"> • US Citizen • US Resident • Mexican or Canadian resident 	<p>Dependent must be one of the following:</p> <ul style="list-style-type: none"> • US Citizen • US Resident • Mexican or Canadian resident 	<p>Dependent must be one of the following:</p> <ul style="list-style-type: none"> • US Citizen • US Resident • Mexican or Canadian resident
	<p>If the person satisfies all the requirements in this Column A, he or she is a DFSA Dependent.</p> <p>If the person fails any one or more of these requirements, try Column B or C.</p>	<p>If the person satisfies all the requirements in this Column B, he or she is a DFSA Dependent.</p> <p>If the person fails any one or more of these requirements, try Column A or C.</p>	<p>If the person satisfies all the requirements in this Column C, he or she is a DFSA Dependent.</p> <p>If the person fails any one or more of these requirements, try Column A or B.</p>

The information on this table is intended to provide a recitation of commonly understood principles of law. It does not constitute legal or tax advice. Consult with your own legal and tax advisors to assure compliance with applicable law.