

Eligible Expenses for your Horizon MyWay Dependent Care Flexible Spending Account (FSA)

You can use your Horizon Dependent Care Flexible Spending Account (FSA) to pay for many different child and elder care services.

The IRS determines which expenses are eligible for reimbursement. This list identifies the eligibility of some of the most common dependent care expenses.

EXPENSE	ELIGIBLE
Activity fees for child(ren)	No
Adult daycare center	✓
Au pair for child(ren)	✓
Babysitting/child care (not work related, for other purpose)	No
Babysitting/child care (work related, in your home or someone else's home)	✓
Babysitting/child care by your relative who is not a tax dependent (work related)	✓
Babysitting/child care by your tax dependent (work related or for other purpose)	No
Before or after school programs for child(ren) (supervised program)	✓
Before or after school programs for child(ren) (supervised program)	✓
Custodial elder care (not work related, for other purpose)	No
Custodial elder care (work related, in your home or someone else's)	✓
Dance lessons for child(ren)	No
Day nursing care, if primarily for dependent adult(s)	✓
Educational, learning or study skills services for child(ren)	No
Educational, learning or study skills services for child(ren)	No
Field trips for child(ren)	No
Household services (housekeeper, maid, cook, etc.)	No
Housekeeper who cares for child(ren) (only portion of payment attributable to work-related child care)	✓

EXPENSE	ELIGIBLE
Kindergarten tuition	No
Language classes for child(ren)	No
Late payment fees for child care	No
Meals, food or snacks for child(ren)	No
Medical care for child(ren) or dependent adult(s)	No
Nanny for child(ren)	✓
Nursery school	✓
Nursing home care for dependent adult(s)	No
Payroll taxes related to eligible dependent care	✓
Piano/music lessons for child(ren)	No
Preschool	✓
Private school tuition (for kindergarten and up)	No
Registration fees (required for eligible child care, after actual services are received)	✓
Registration fees (required for eligible child care, prior to actual services received)	No
School tuition	No
Sick child care	✓
Sleep-away camp for child(ren)	No
Summer day camp for child(ren)	✓
Total dependent-care payments (transferred from previous administrator)	✓
Transportation to and from eligible dependent care (not provided by your care provider)	No
Transportation to and from eligible dependent care (provided by your care provider)	✓
Tutoring for child(ren)	No

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Horizon Blue Cross Blue Shield of New Jersey

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Keep Your Receipts

It's important to keep receipts and other supporting documentation related to your Horizon MyWay Dependent Care FSA expenses and reimbursement requests. The IRS requires appropriate documentation for all Dependent Care FSA reimbursements.

Reimbursement requests must include an itemized statement from the dependent care provider/nanny that includes: provider's name, address, Employer Identification Number/Taxpayer Identification Number or Social Security Number, service dates, services rendered, amount billed, dependent's name. This information must appear on the receipt.

Who is considered a dependent under the Dependent Care FSA

You can use the Dependent Care FSA to pay yourself back with before-tax dollars for day care expenses incurred for your children under age 13 years, or for any other person considered your dependent for tax purposes who is physically or mentally incapable of self-care, regardless of age.

Horizon Blue Cross Blue Shield of New Jersey complies with applicable Federal civil rights laws and does not discriminate on the basis of race, color, gender, national origin, age, disability, pregnancy, gender identity, sex, sexual orientation or health status in the administration of the plan, including enrollment and benefit determinations.

Spanish (Español): Para ayuda en español, llame al **1-855-477-AZUL (2985)**.

Chinese (中文)：如需中文協助，請致電 **1-800-355-BLUE (2583)**。