

.03 MA Dependent Care

Allow dependent care expenses billed for the care of a child or incapacitated spouse of the wage earner when both of the following apply:

- The wage earner is billed for the expense.
- The wage earner and the person receiving the care are residing in the same home.

Incapacity for the adult is determined by a statement from a licensed physician or psychologist. Dependent expenses include payments to a provider caring for the adult in the home.