

## B Dependent Care Expense

Dependent care expenses are payments for the care of a child, other dependent, or incapacitated adult. The ALLOWABLE amount is the amount BILLED.

Allow the expense when the expense is required for both of the following:

- To ensure the dependent is cared for
- To allow the participant to continue to work

(See Example [Dependent Care](#))

### FS EXCEPTION

Allow the expense when the expense is required for both of the following:

- To ensure the dependent is cared for
- To allow the participant any of the following:
  - Look for, accept, or continue to work
  - Comply with [FS Employment & Training](#)
  - Attend training
  - Pursue education preparatory to employment

Policy and procedures regarding eligibility for a deduction from income for dependent or incapacitated adult care expenses are outlined as follows:

- [CA Dependent Care Requirements](#)
- [FS Dependent Care Requirements](#)
- [MA Dependent Care Requirements](#)
- [Dependent Care Deductions](#)
- [Keying Dependent Care Deductions](#)
- [Dependent Care Expense Verification](#)