

.02 NA Dependent Care

[REVISION 07](#)
(01/01/09 – 03/31/09)

Dependent care expenses billed for the care of a dependent child or an incapacitated adult are ALLOWABLE when the expense is necessary to complete one of the following:

- Accept or continue employment.
- Seek employment. Participants must provide information about actual interviews with [NA Employment & Training](#) (NA E&T), or potential employers.

NOTE A written statement by the participant is acceptable unless questionable.

- Attend training or pursue education to prepare for employment.

NOTE Attendance in one of the following is considered preparation for employment:

- High school
- GED classes

Allow the expense when any of the following apply:

- Transportation cost to the dependent care provider is incurred. (See [NA Dependent Care Transportation Expenses](#))
- Fees are billed by the provider but care is not provided due to illness or vacation.
- Mandatory fees are billed for shuttle services from the provider to the elementary school.
- Alternative types of care are provided, which include any of the following:
 - After-school care
 - Special needs care
 - At-risk youth programs
 - Informal care arrangements
 - Adult day care or day services

- The provider waives the co-payments that the budgetary unit is required to pay.

EXCEPTION

Do NOT ALLOW the following dependent care expenses:

- Costs for care of an [elderly or disabled participant](#). The expense is considered a medical cost. (See [NA Medical Expenses](#))
- Any portion of an expense that has been allowed as an educational expense. (See [Educational Expenses](#))
- Costs paid to a facility or provider for [educational tuition\(g\)](#) of a dependent child.

NOTE Contact the facility or provider to determine whether the fees charged are for educational tuition or dependent care.

- Costs for care provided by any of the following:

Another participant in the case.

Reimbursements, including reimbursements made by [NA Employment & Training](#) (NA E&T), [Jobs](#), or [Transitional Child Care](#) (TCC).

[Vendor Payments](#).

- Costs for care provided out of the home when a spouse or parent is in the home, and that spouse or parent meets all of the following:

Not working or actively looking for work.

Not registered for work.

Physically capable of caring for the dependent.

- Costs paid in the form of an [in-kind benefit](#) such as food, gas, room.
- Costs paid by a third party.