**Qualifying CHILD Guide** - This tool is designed to assist with determining if another individual can be considered a “dependent” for the purpose of claiming their expenses under your Dependent Care Flexible Spending Account. (See next page for Qualifying “Individual” test.)

1. **Relationship**
   Is the person one of the following:
   - Your child, grandchild, stepchild, foster child, adopted child, brother, sister, half-brother/sister, step-brother/sister, niece, nephew or a child or grandchild of the above?

2. **Residence**
   Will the person live with you for more than half the year?

3. **Support**
   Will you provide more than 50% of the person’s support for the year?

4. **Citizenship**
   Is the person a U.S. citizen or a resident of Canada or Mexico?*

5. **Age**
   Is the person younger than age 13?

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**Person is not a Qualifying Child and may not be eligible for Dependent FSA**

**Divorced:** If you are divorced, you may be reimbursed under a dependent care FSA only if you are the custodial parent.

**Unmarried Parents Living Together:** Whichever parent lists the child as a qualifying child on his/her tax return may receive reimbursement for dependent care expenses under a dependent care FSA.

* If the person is an adopted child who is a member of your household and you are a U.S. citizen, this requirement is met.

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*This worksheet is intended as a tool. You should seek advice from a tax professional for a definitive answer with respect to whether your dependent is eligible under the dependent care FSA.*
Qualifying INDIVIDUAL Guide - This tool is designed to assist with determining if another individual can be considered a “dependent” for the purpose of claiming their expenses under your Dependent Care Flexible Spending Account. (See previous page for “Child” test.

1. Relationship  
Is the person one of the following:  
Your spouse, child, grandchild, stepchild, foster child, adopted child, brother, sister, half-brother/sister, step-brother/sister, niece, nephew or a child or grandchild of the above, father, mother, grandfather, grandmother, step-father, step-mother, uncle aunt, any relative above by marriage (i.e., in-laws) or any other person you claim as a dependent on your tax return?  

Yes ➔ 2. Residence  
Will the person live with you for more than half the year?  

No ➔ 3. Capacity  
Is the spouse or dependent mentally or physically incapable of self-care?***

No ➔ 4. Support  
Will you provide more than 50% of the person’s support for the year?

No ➔ 5. Joint Tax Return  
Did the person file a joint tax return with someone for the tax year? (Disregard if spouse filed jointly with you.)

No ➔ Citizenship  
Is the person a U.S. citizen or a resident of Canada or Mexico?***

Yes ➔ Qualifying Individual eligible for Dependent Care FSA  

No ➔ Person is not a Qualifying Relative and may not be eligible for Dependent Care FSA

• The person must qualify as your dependent under Section 152 of the Internal Revenue Code. Consult your tax advisor if you’re unsure about whether the person qualifies.

** The person must regularly spend at least 8 hours a day in your home.

*** If the person is an adopted child who is a member of your household and you are a U.S. citizen, this requirement is met.

This worksheet is intended as a tool. You should seek advice from a tax professional for a definitive answer with respect to whether your dependent is eligible under the dependent care FSA.