



DeCAP Worksheet

For Plan Year 2026 (January 1, 2026 - December 31, 2026)

This worksheet is designed to assist you in the estimation of your dependent care expenses for the Plan Year 2026. When estimating your expenses, be conservative. Keep in mind the “Use It or Lose It” rule explained in this brochure. Visit the FSA Program website at nyc.gov/fsa to access the on-line savings calculator to estimate your potential savings.

Dependent Care Expenses (unreimbursed/unreimbursable by insurance)	Year 2025 Expenses	Projected Year 2026 Expenses
Infant/toddler baby-sitter (inside or outside of your home)		
Nursery school/preschool		
Before-school and after-school care		
Reporting days (child in school half a day)		
School in-service days (child not in school)		
School Holidays		
School Vacation Days		
Day camp/summer camp (not overnight)		
Housekeeper/cook/companion (if services provided are for a dependent who qualifies for dependent care)		
Other dependent care expenses (refer to IRS Publication 503 for more information)		
Administrative fee (up to \$4 per month/\$48 per Plan Year)	\$48.00*	\$48.00*
Total Dependent Care Expenses		**

* The annual administrative fee may be adjusted by the FSA Program Administrator, but will not be greater than \$48 per program.

** Enter this amount in Section B of the DeCAP Annual Contribution on the FSA Program Enrollment/Change Form.

INELIGIBLE EXPENSES: Expenses not eligible for reimbursement through DeCAP include:

- Services provided by your spouse, by a child of yours under age 19 at the close of the Plan Year, or by a dependent whom you claim (or could claim) as an exemption for Federal income tax purposes
- Kindergarten
- Nursing home or custodial care facility
- Overnight camp expenses
- Fees (activity, registration, insurance, transportation, etc.)
- Supplies (meals, books, diapers, clothing, etc.)
- Tuition expenses for schooling
- Expenses that you plan to claim under the Federal Dependent Care Tax Credit
- Expenses incurred while you and/or your spouse are not at work including sick leave, maternity leave and summer vacation (e.g., employees of Department of Education and CUNY who do not work during summer session)
- Child support

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