

The SNAP* Dependent Care Expense Deduction

*Supplemental Nutrition Assistance Program, formerly known as food stamps

What is the Dependent Care Expense deduction?

The dependent care expense deduction is a tool that allows households to subtract the cost of caring for a child or other dependent from their income. These costs may be deducted when they are necessary for household members to work, look for work, or pursue approved education or training that will lead to employment.

Who is considered a dependent?

Dependents include:

- All children under age 18 who live with and are dependent on a member of the household
- Elderly or disabled adults who are financially dependent upon a member of the household

Dependents **do not** have to be related to the household member claiming the deduction.

What kinds of dependent care costs can be deducted?

Almost any dependent care cost that is needed for household members to work, look for work, or pursue approved education or training can be deducted. Examples include:

*The dependent care expense deduction is **not limited** to formal or licensed day care programs. Expenses from informal child or adult care arrangements with someone outside of the household can be deducted.*

- payments to daycare centers, babysitters, and other child care providers
- co-payments for subsidized child care
- fees for before-school and after-school care
- fees for at-risk youth programs (like those offered by the YMCA and the Boys' and Girls' Clubs)
- summer camp fees
- payments for adult day care centers
- payments for adult attendant care
- cost of special needs care
- transportation costs from taking dependents to and from a care provider on public transportation or by car

For More Information, contact Virginia Hunger Solutions:

919 E Main St Suite 610 Richmond, VA 23219

(804) 782-9430 x17

www.vahungersolutions.org



What kinds of expenses cannot be deducted?

Dependent care expenses must be direct payments to a care provider outside the SNAP household. Expenses cannot be deducted if they are reimbursed through another program. Examples of expenses that cannot be deducted include:

- care provided by a SNAP household member
- dependent care costs that are paid by someone else
- dependent care costs that are reimbursed
- payments made by in-kind benefits

Is verification of expenses required?

Verification of dependent care expenses is typically not required but the Department of Social Services may ask for verification if expenses claimed need to be clarified. If asked to provide verification, you can send in:

- a written statement from the care provider
- paid receipts
- bills for care expenses
- cancelled checks
- a written statement from the agency or organization that's helping you pay the expense

If you are unsure if your dependent care expenses should be deducted from your gross income, talk to your SNAP Caseworker. He or she will help you clarify your allowable expenses and any verifications needed.

Know Someone Who Wants to Apply? Tell them there are 3 ways to apply for SNAP: online at Virginia Common Help (www.commonhelp.virginia.gov), in person at their local Department of Social Services (DSS) office, or by mail.

For More Information, contact Virginia Hunger Solutions:
919 E Main St Suite 610 Richmond, VA 23219
(804) 782-9430 x17
www.vahungersolutions.org

