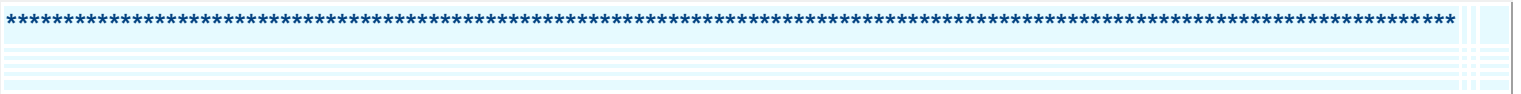


Department of Social and Health Services  
Olympia, Washington  
**EAZ Manual**

Revision # 992  
Category Income – Effect of Income on Eligibility and Benefit Level  
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**Summary**

Updated Clarifying Information WAC 388-450-0185, Dependent Care Deduction to replace IRS mileage rates with State mileage rates for consistency.  
See below for edited text:



Dependent Care Deductions

1. We allow all of the out-of-pocket costs for dependent care for the dependent care deduction. This deduction is **no longer limited** based on the age of the person receiving care.
2. Dependent care expenses don't need to be verified unless they are questionable.
3. Allow activity or other fees necessary to participate in the care.
4. Out-of-pocket travel expenses incurred when transporting dependents to and from a child care provider are allowable as part of the Basic Food dependent care deduction.

**EXAMPLE**

The day care center is located on the route the AU member drives to work. When the stop at the day care center is added, the mileage does not change. The AU is not eligible for a dependent care transportation deduction as no additional expense occurs.

#### EXAMPLE

The AU member takes her child to a day care center not located on her route to work. When the stop at the day care center is added, she drives an additional 10 miles in the morning and an additional 10 miles in the afternoon 5 days per week. The AU is eligible for a dependent care transportation deduction. The actual related transportation expense is the 20 miles per day associated with the travel to the day care center.

#### NOTE:

Accept a client's statement of dependent care transportation mileage unless it is questionable. [MapQuest](#) or [Google Maps](#) can be used if the mileage is unknown or questionable.

1. ~~Don't include the household's normal commute~~ ~~When determining the mileage incurred for dependent care transportation~~ ~~don't include the normal commute mileage by the Basic Food assistance unit (AU).~~ When determining the mileage incurred for dependent care transportation ~~don't include the normal commute mileage by the Basic Food assistance unit (AU).~~
2. Only allow the dependent care transportation expense for the additional mileage incurred by the ~~household-AU~~ member. Use the current ~~business IRS mileage rate~~ State mileage rate to estimate the allowable deduction.
3. Costs for other means of transporting dependents to and from the child care facility such as public transportation, paying a friend or relative outside the AU, or paying an additional amount for the daycare provider to transport dependents, are also allowable deductions.
4. ~~A claimed~~ ~~If client is claiming an~~ amount over the ~~IRS mileage rate~~ State mileage rate ~~estimate is questionable and requires verification~~ ~~then the claimed expenses should be considered questionable and must be verified.~~
5. When a portion of the client's dependent care expenses are paid by Working Connections Child Care (WCCC) or any other source, the client may claim the dependent care deduction for the portion not paid by someone else.
6. Some clients have both subsidized and private-pay child care expenses. Clients can receive the deduction for both, as long as the requirements of [WAC 388-450-0185](#) are met.
7. We allow dependent care expenses for a child that is not part of the food assistance household so a responsible household member can:
  - Keep work, look for work, or accept work.
  - Attend training or education to prepare for employment.
  - Meet employment and training requirements under chapter 388-444 WAC.

**EXAMPLE**

Client's child visits him three days a week. Client is claiming \$200 in child care expenses for the days his child visits. Allow the \$200 out of pocket dependent childcare deduction.