



*Commonwealth of Massachusetts  
Executive Office of Health and Human Services  
Department of Transitional Assistance*


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Secretary

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Lieutenant Governor

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Commissioner

**Online Guide Transmittal 2018-64  
September 28, 2018**

**To: Department of Transitional Assistance Staff**  
**From:  Paul Sutliff, Assistant Commissioner for Programs and Field Operations**  
**Re: SNAP: Dependent Care Expense Clarifications**

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**Overview**

For many SNAP households, the inclusion of optional Dependent Care Expenses often plays a critical role in maximizing benefit allotments. Dependent care expenses are allowed for care provided to a child under 18 or for an incapacitated person of any age in need of care. Households that verify these expenses as being necessary to search, accept or continue employment, comply with a SNAP Employment & Training Program, or attend employment-related training or education can have those expenses included in their benefit calculation.

When a household includes a person who incurs dependent care costs or includes a disabled child or adult that incur costs that qualify under both the Medical Expense Deduction and the Dependent Care Expense Deduction, the cost may be deducted as either expense, but not both.

To reinforce these concepts, the Online Guide has been revised and examples have been added to clarify common questions.

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**Purpose**

The purpose of this Online Guide Transmittal is to advise staff of:

- updates to existing OLG content
  - a new OLG page
  - obsoleted Field Operations Memo
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**New Online Guide Pages**

**Topic:** SNAP  
**Book:** Expenses and Deductions  
**Chapter:** Dependent Care Expenses  
**Page:** Dependent Care Expense Examples

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**Revised Online Guide Pages**

**Topic:** SNAP  
**Book:** Expenses and Deductions  
**Chapter:** Dependent Care Expenses  
**Page:** Dependent Care Expense Deduction

**Topic:** SNAP  
**Book:** Expenses and Deductions  
**Chapter:** Dependent Care Expenses  
**Page:** Entering Dependent Care Expenses Data

**Topic:** SNAP  
**Book:** Expenses and Deductions  
**Chapter:** Dependent Care Expenses  
**Page:** Federal Mileage Rates – Dependent Care

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**Obsoleted Online Guide Pages**

**Topic:** SNAP  
**Book:** Expenses and Deductions  
**Chapter:** Dependent Care Expenses  
**Page:** Changing Dependent Care Expenses Data

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**Obsoleted Field Operations Memo**

**Title:** Field Operations Memo 2007-19  
**Re:** Food Stamp Program – Verification of Dependent Care Expenses

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**Questions**

If you have any policy or procedural questions, after conferring with the appropriate TAO personnel, please have your Systems Information Specialists or TAO management email the DTA Mailbox.

Systems issues should be directed to the Systems Support Help Desk.

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