

Child Care Flexible Spending Account **Reimbursement Guidelines**

The following guidelines must be observed to be eligible for child care FSA reimbursement:

- The child care must enable you to be gainfully employed or to look for work. If you are married, the child care must also enable your spouse to work, look for work, or attend school full-time.
- The expenses must be employment-related expenses for the care of an eligible child that is under the age of 13 when the care is provided.
- The child care cannot be provided by a person who is claimed as a child of the employee.
- If the child care services are provided by a center which provides care for more than six individuals, the center must comply with all state and local laws.
- The annual amount submitted for reimbursement cannot exceed the earned income of the lower paid spouse.
- If you are married and your spouse's employer also has a child care flexible spending account plan, the \$5,000 limit applies to the total amount allowed per household in any one calendar year by all employer sponsored plans (\$2,500 if you and your spouse file separate tax returns).
- Tax Identification Number. You need to provide the tax identification number of the organization providing child care services in order for the expense to be eligible for reimbursement on your child care account. If you pay an individual for child care, you will need to provide that individual's social security number. The only exception is if child care is provided by a non-profit organization. In that case, no number is required, but proof of non-profit status must be supplied.

Supporting Documentation for Child Care Claims:

To ensure that your claims are processed correctly and in a timely basis, please observe the following guidelines. Claims without proper documentation will be returned to you.

Complete the entire section that pertains to child care on the Request for Reimbursement Claim Form including the signature of the caregiver or attach to the claim form a signed receipt from the caregiver that includes the date services were rendered (not the billing or payment date), name and address of caregiver, amount charged, and the caregiver's tax identification number. Please note that cancelled checks or credit card statements are **not** eligible documentation for reimbursement of expenses under the IRS guidelines.

If you have questions regarding your Flexible Spending Account, please call:

Marie Czarny
800-201-0450 Ext 3420