The federal regulations governing the administration of Flexible Spending Accounts (FSAs) are definitive and specific regarding reimbursements through the FSA.

You will need to attach copies of third-party invoice(s) to your completed voucher to substantiate your claim. These may include receipts, insurance Explanation of Benefits (EOB) or other documentation. Canceled checks cannot be accepted as proof of a reimbursable expense.

Each invoice must contain the following information:
- **Date of Service.** Reimbursement is made based on date of service, not on date of payment.
- **Nature of Service.** Receipts must specify the nature of service so that we may determine its eligibility under the Flex plan.
- **Individual Receiving Service.** Only plan participants and their dependents may be eligible for Flex benefits.
- **Amount of Service.** Please provide documentation indicating the cost of services for which you are responsible.
- **Tax ID# required for Dependent Care**

### Dependent Care Expenses - $5,000 Maximum
An eligible dependent is any dependent who is less than 13 years old and your dependent under federal income tax rules. An eligible dependent may also include your mentally or physically impaired spouse or a dependent who is incapable of caring for him or herself (for example, an invalid parent). The dependent must spend at least eight hours per day in your home.

Child care services will qualify for reimbursement from the Dependent Care Reimbursement Account if they meet these requirements:
- The child must be under 13 years old and must be your dependent under federal income tax rules.
  - Note: if your child turns 13 during the year, you cannot stop your contribution at that time.
- The services may be provided inside or outside your home, but not by someone who is your minor child or dependent for income tax purposes (for example, an older child).
- If the services are provided by a day-care facility that cares for six or more children at the same time, it must be a qualified day-care center.
- The services must be incurred to enable you, or you and your spouse if you are married, to be employed.
- The amount to be reimbursed must not be greater than your income or the combined income of an employee and spouse, whichever is lower.
- Services must be for the physical care of the child, not for education, meals, etc.

Allowable Dependent Care expenses include payments to the following when the expenses enable you to work*:
- Child care centers
- Family day care providers
- Babysitters
- Nursery Schools
- Caregivers for a disabled dependent or spouse who lives with you
- Household services, provided that a portion of these expenses are for a qualifying dependent incurred to ensure the dependent’s well-being and maintenance

### Dependent Care expenses that are NOT eligible:
- Dependent care expenses that are provided to one of your dependents by a family member, unless the family member is age 19 or over by the end of the year and will not be claimed as a dependent.
- Expenses for food and clothing
- Education expenses from kindergarten on
- Health care expenses for your dependents
- Overnight camps

*refer to IRS publication 503 for additional information
Flexible Spending Account Expenses that are Eligible
The following list identifies some of the common medical, dental and health related expenses that the IRS* considers to be deductible expenses. These expenses are eligible for reimbursement through your FSA provided that you have not been reimbursed for them through any other benefits plan.

Abortion, legal
Acupuncture
Alcoholism treatment
Ambulance
Artificial limbs and teeth
Birth control pills
Braces
Braille books and magazines (to the extent prices exceed prices for regular books and magazines)
Car (special medical equipment within)
Contact lenses including saline solution and enzyme cleaner
(crush submit cash register receipt)
Crutches
Dental treatment
Diathermy
Durable Medical Equipment
Electrolysis or hair removal (medically necessary)
Examination, physical
Eye examination
Eyeglasses
Fees for health club (medically necessary)
Fees to doctors, hospitals, etc. for:
    Anesthesiologist
    Chiropractor
    Christian Science practitioners
    Clinic charges
    Dentist
    Dermatologist
    General Practitioner
    Gynecologist
    Internist
    Midwife
    Neurologist
    Obstetrician
    Ophthalmologist
    Optometrist
    Osteopath, licensed
    Podiatrist
    Practical Nurse
    Psychiatrist
    Psychoanalyst (medical care only)
    Psychologist (medical care only)
    Sex therapist (medical care only)
    Surgeon
    First Aid Supplies

Guidedog and its upkeep
Hair transplant (medically necessary)
Health spa in home (to extent value of home not increased)
Hearing aids and batteries
Hospital services
HMO (Health Maintenance Organization) co-payments
Insulin
Iron Lung
Laboratory Fees
Lead-based paint removal to prevent lead poisoning
Legal fees to allow treatment for mental illness
Lip-reading lessons
Lodging for medical care
Medical information plan (amounts paid to plan that keeps your medical information)
Mentally retarded, special home
Nurses’ expenses and board
Nursing care
Nursing home (if for medical reasons)
Operations and related treatments
Over-The-Counter-Drugs (RX generally needed)
Oxygen equipment
Prescribed drugs and medicine
Radial Keratotomy
Rental of medical equipment
Sanitarium
Smoking cessation programs
Special schooling for physically or mentally handicapped family member
Sterilization
Telephone (for the deaf)
Television equipment which displays the audio part of TV programs for the deaf
Therapy (for medical treatment)
Transplants
Transportation costs to and from doctor, hospital and/or
Pharmacy *
Vitamins (that require a prescription for purchase)
Weight loss programs (physician approved)
Wheelchair
Wigs to cover baldness due to medical reasons
X-ray

* refer to IRS publication 502 for additional information

Flexible Spending Account Expenses that are NOT Eligible
Any illegal treatment
Cosmetic services and procedures (unless necessary to restore normal functioning)
Medications specifically used for cosmetic purposes
Cost of remedial reading classes for non-disabled child
Dancing or ballet, even when recommended by doctor
Funeral expenses
Food for weight loss programs
Diaper service
Health and beauty aids
Insurance premiums
Over-The-Counter-Drugs for general well being (including health & beauty aids, vitamins, and nutritional supplements)
Teeth whitening