

Instructions

1. Complete Sections 2 - 5.
2. If your claim submission is for more than five family members, please submit a separate claim form for the additional family members.
3. Use Aetna's Automated Voice Response Unit 1-800-255-2386 from 8:00 a.m. to 9:00 p.m. ET to obtain current account balance and payment status. If overseas, call 210-366-2416 (collect).
4. **Items for which you are reimbursed cannot be claimed as deductions or credits on your federal income tax returns.**
5. **Each time you submit a claim you must submit a claim form.**
6. **Send the completed claim form and supporting documentation to Aetna.**

Eligibility

1. Your expenses for dependent care services are eligible for reimbursement only if the services are performed for the benefit of a "qualifying individual." A qualifying individual is
 - a dependent of yours who is under the age of 13 or
 - your spouse or dependent if he or she is incapable of self-care on a temporary or permanent basis.
2. A "dependent" is someone you may claim as a dependent on your federal income tax return and who spends at least eight hours per day in your home.
3. "Eligible dependent care services" include
 - services for the care of a qualifying individual and
 - in-home services that are related to the care of a qualifying individual.

If you are married, you are only eligible for reimbursement of dependent care expenses if your spouse is also employed, looking for work, or if he or she is a full-time student or incapable of self-care.

The expenses to be reimbursed must have been incurred to enable you and your spouse if married to remain gainfully employed during a period in which there was at least one qualifying individual residing in your household.
4. You cannot be reimbursed for expenses:
 - for service not yet received, even if paid in advance
 - incurred for transportation of a dependent to a dependent care center
 - paid to one of your dependents
 - paid to one of your children who is under the age of 19, even if not a dependent
 - for out-of-home care for a qualifying individual, unless the qualifying individual spends at least eight hours per day in your home.
5. Effective January 1, 2003, you may not claim dependent care expenses that exceed the lesser of:
 - \$5,000, or \$2,500 if married and filing separate returns
 - your earned income
 - if you are married, your spouse's income (if your spouse is either a full-time student or is incapable of self-care, your spouse will be deemed to have qualifying earnings for each month he or she is a full-time student or incapacitated. The amount of deemed earnings will be \$250 a month if you provide care for one qualifying individual or \$500 a month if you provide care for more than one qualifying individual). For deemed income amounts for years prior to 2003, please refer to the applicable edition of IRS Publication 503.