**Section 2110.510 Claims for Reimbursement**

a) A Participant who has enrolled for a Plan Year may apply to the Plan Administrator for Reimbursement of Dependent Care Expenses incurred by the Participant between July 1 and June 30. Dependent Care Expenses are treated as incurred when the dependent care is provided and not when the Participant is billed or charged, or pays for the dependent care.

b) New Participants who enroll during the open enrollment period may apply for Reimbursement of Dependent Care Expenses incurred between the first day of the Plan Year and June 30. New Participants who enroll through a mid-year enrollment due to a Change in Family Status may apply for Reimbursement of Dependent Care Expenses incurred between the first day of the Pay Period following the signature date on the Enrollment Form, or the date of the Change in Family Status, whichever is later, and June 30.

c) Participants who revoke participation in accordance with Sections 2110.220 and 2110.320 before the end of the Plan Year may apply for Reimbursement of Dependent Care Expenses incurred between July 1 and, if on an Anticipated Payroll, the last day of the Pay Period that a deduction was taken or, if on a Delayed Payroll, the last day of the Pay Period following the Pay Period that the last deduction was taken.

d) The Participant may apply by submitting an application in writing to the Plan Administrator on a claim form provided by the Plan Administrator setting forth:

1) the amount, beginning and ending service date, and type of expense for which Reimbursement is requested;

2) the name and address of the Dependent Care Service Provider; and

3) bills, invoices, receipts or other statements showing the amounts of the expenses.

(Source: Amended at 31 Ill. Reg. 352, effective December 28, 2006)