

Child Care Reimbursement Plan

Established by Rakuten International | Administered by HealthEquity

This reimbursement plan has been established by Rakuten International to reimburse you for childcare-related expenses.

Benefit Summary

Plan Year: January 1, 2025 – December 31, 2025

Eligibility: Benefit eligible employees working in the office

Benefit Amount: The plan reimburses 50% of eligible expenses up to \$350 per year. Unused monies from one year are not carried to the following year. Should your employment with Rakuten International end, only eligible expenses incurred prior to your termination will be reimbursed.

Taxation: Reimbursements issued from this benefit are considered taxable and will be imputed as income through payroll.

Eligible Expenses: You may submit claims for eligible expenses incurred during the plan year. **Your date of payment is considered the date of services incurred.** Spouse and dependent expenses are not eligible.

- Childcare provided by a babysitter or dependent care center that provides care for a dependent while the parent is at work.
- The cost of a cook, housekeeper, maid, or cleaning person who provides care for a dependent while the parent is at work.
- Day camp or summer camp fees, even for camps centered around a sport or activity, qualify if the camp was selected to provide care for a dependent while the parent is at work. Overnight camps do not qualify.
- Costs related to before- and after-school care for a dependent while the parent is at work.

For a full listing of eligible expenses, please visit the “Eligible Expense List” under “Manage Account” in your online account.

Child Care Reimbursement Plan or Dependent Care FSA?: If you participate in the Dependent Care Flexible Spending Account (FSA), childcare-related expenses will be reimbursed from the Child Care Reimbursement Plan first. Childcare-related expenses will need to be submitted in the form of an itemized statement from the provider. HealthEquity will process your claim and send you a reimbursement. Once your Child Care Reimbursement Plan is exhausted, childcare-related expenses will automatically be applied to your Dependent Care FSA, so long as the expense is eligible for reimbursement under the Dependent Care FSA.

Claim Submission

1. Log in/Register at HealthEquity.com/WageWorks. If you have not registered click "Log in/Register" and select "Employee Registration." You'll answer a few simple questions and create a username and password.
2. Select the Child Care Reimbursement plan in the left-hand menu and click "Submit Receipt or Claim".
3. Click on " Child Care Reimbursement Claim Pay Me Back"
4. You can choose to submit a claim online or download a claim form to print and submit via fax or mail.
5. Follow steps 1 through 4. Select your name as the Account Holder in the Recipient's Name field.
6. Submit the claim form and supporting documentation to HealthEquity. The most efficient way to submit a claim is by using the mobile online claim submission tool EZ Receipts® smartphone app¹ for Android or iPhone. You may also submit claims via email, fax, or mail. Please use only one method per submission. Allow two full business days for your claim to be reviewed and processed once it has been received.
7. Reimbursements are processed monthly. Your reimbursement will be refunded through your regular payroll.
8. Coverage ends on your employment termination date.
9. The claims deadline is 30 days after the end of the period. The period ends on December 31, 2025, and the claims submission deadline is January 30, 2026.

Receipt Requirements

1. Service Provider Name – must be pre-printed on the receipt
2. Service Amount – must be pre-printed on the receipt
3. Service Description – must be pre-printed on the receipt

*Payment Date is acceptable in lieu of Service Period on your receipt

HealthEquity.com/WageWorks | 877-924-3967

¹Accounts must be activated via the HealthEquity website in order to use the mobile app.