

# Flexible Spending Accounts

## Summary Plan Description 2008 Edition/Eligible Employees

The summary plan description (SPD) for this Plan is this booklet. Any benefit changes since this SPD was originally published have been incorporated and footnoted with the effective date.

The content and delivery of this booklet are intended to comply with the Employee Retirement Income Security Act of 1974, as amended (ERISA). If there is any conflict between the information in this booklet and the official Plan document, the official Plan document will govern.

Updated: January 2009

## Plan Information and Notice

The Boeing Company Cafeteria Plan (Plan 576) (the “Plan”) provides flexible spending account (FSA) plans that are designed to let you set aside pretax dollars to pay for certain **health care** and **dependent care** expenses. You are eligible to participate in the Plan if you meet the conditions described under “Who Is Eligible,” in Section 1 and Section 2.

### Summary Plan Description and Plan Document

The actual Plan is a complex legal document that was written in accordance with Federal rules, including rules of the Internal Revenue Service.

The contents and delivery of this booklet are intended to comply with the Employee Retirement Income Security Act of 1974, as amended (ERISA), where applicable. If there is any conflict between the information in this booklet and the official Plan document, the official Plan document will govern.

Any representations contrary to the Plan are not binding.

### Updates

Periodically, The Boeing Company (the “Company”) may add to or change benefits in this Plan. If this happens, you will receive a summary of material modifications (*Update*) describing the changes. Be sure to keep any *Updates* with this booklet.

The complete summary of the Health Care Flexible Spending Account (Health Care FSA) and the Dependent Care Flexible Spending Account (Dependent Care FSA) is this summary plan description and any *Updates*.

### Notice of Company Rights

The Company fully intends to continue the Plan. However, the Company reserves the right to terminate, suspend, or modify any benefits described in this booklet, in whole or in part, at any time, and for any reason for employees, former employees, retirees, and their dependents. The Plan Administrator, the Boeing Service Center for Health and Insurance Plans (the “Boeing Service Center”), and the **service representative** have the right to recover overpayments, regardless of the cause, nature, or source of the overpayments.

This summary plan description booklet does not guarantee current or future employment or benefits. Receiving benefits under this Plan does not restrict the Company’s rights to discharge any employee at any time.

For important terms used in this booklet, please see Section 4.

### Effective Date

This booklet highlights the FSAs available to **eligible employees** under The Boeing Company Cafeteria Plan as of January 1, 2008.

### Definition of Terms

Key terms used throughout this booklet are in bold the first time the term is used under each heading. You can find the definitions for these terms in Section 4, “Definitions.”



## Whom do I contact with questions?

Throughout this booklet, you will be referred to three main sources for additional information:

- Boeing TotalAccess.
- The Boeing Service Center and its web site, Your Benefits Resources.
- Service representative.

**Boeing TotalAccess** is your gateway to benefits information. Boeing TotalAccess connects you directly with the Boeing Service Center and the service representative.

You can contact Boeing TotalAccess 24 hours a day, seven days a week.

- On the World Wide Web: Log on to [www.boeing.com/express](http://www.boeing.com/express) using your BEMS ID number (or Social Security number) and your Boeing TotalAccess password.
- On the Boeing Web (at work): Log on to <https://my.boeing.com> and click the TotalAccess tab.
- By telephone: Call 1-866-473-2016. TTY/TDD services are available at 1-800-755-6363. You must have your BEMS ID number (or Social Security number) and Boeing TotalAccess password. Request the service you are looking for, and the Boeing TotalAccess telephone system will direct you to the resources you need. Customer service representatives are available to assist you and answer questions Monday through Friday from 7 a.m. to 8 p.m. Central time. Self-service applications are available 24 hours a day, seven days a week.

**The Boeing Service Center and its web site, Your Benefits Resources**, provide information about FSAs. You can connect to

- The Your Benefits Resources web site through Boeing TotalAccess (on the World Wide Web or Boeing Web).
- The Boeing Service Center by calling Boeing TotalAccess.

You will need your Boeing TotalAccess password to access these services.

**Service representative:** The Company has engaged a third-party organization, called the service representative, to administer FSAs, make benefit determinations, and reimburse claims. The service representative answers benefit and claim questions by telephone and provides a web site. Connect to the service representative by

- Calling Boeing TotalAccess.
- Connecting to the service representative's web site (see Section 5).

**Refer to "Where to Get More Information," in Section 5, for telephone numbers, addresses, and web sites.**

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## Health Care FSA Options

The Company offers two Health Care FSA options:

- **Health Care FSA**—this FSA reimburses you for IRS-authorized eligible medical, dental, and vision care expenses you pay for yourself and your eligible dependents.

If you are enrolled in a high-deductible health plan (HDHP)—such as the PPO+*Account*—and are making and/or receiving contributions from a health savings account (HSA), you will be offered the Limited Health Care FSA (described below), and you cannot enroll in the Health Care FSA.

- **Limited Health Care FSA**—this FSA is the only type allowed when you are enrolled in the PPO+*Account* with HSA. The Limited Health Care FSA works in conjunction with your HSA and reimburses you for certain preventive care, dental care, vision care, post-deductible medical expenses, and over-the-counter (OTC) drugs, as described later in this section.

**Note:** When the term *Health Care FSA* is used in this booklet, it refers to both the Health Care FSA and Limited Health Care FSA, except as otherwise noted.

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## How the Health Care FSA Works

The Health Care FSA allows you to set aside pretax dollars from your paycheck to pay for eligible **health care** expenses you have during the calendar year (January 1 to December 31).

When you enroll in the Health Care FSA, you decide how much you want to contribute. Your total annual election is divided by the number of eligible remaining pay periods in the year, and the Company automatically deducts this amount and deposits it into your Health Care FSA.

After your participation begins, you can submit claims at any time to be reimbursed for eligible expenses up to the full annual amount elected, less any amounts already reimbursed.

## How the Limited Health Care FSA Works

If you are enrolled in the PPO+*Account* medical plan with HSA, the Limited Health Care FSA can be used in addition to your HSA. It works the same way as the Health Care FSA, with these differences:

- Before you meet your medical plan's deductible, your Limited Health Care FSA can be used to reimburse only a limited list of expenses. See "Eligible Expenses," later in this section, for a list of eligible expenses.
- After you meet your medical plan's deductible, the Limited Health Care FSA can be used to reimburse all eligible Health Care FSA expenses.
- You cannot be enrolled in a Limited Health Care FSA and a regular Health Care FSA in the same **plan year**.

## Who Administers the Benefits

The Company has contracted a **service representative** to handle day-to-day Health Care FSA administration. The service representative answers claim questions, makes claim decisions, reimburses claims, processes claim appeals, and maintains account balances.

The service representative for the Health Care FSA and Limited Health Care FSA is Aetna. The Company reserves the right to change the service representative at any time. If this happens, you will be notified in writing.

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## How Health Care FSA Participation Affects Taxes

Amounts deducted from your paycheck that are deposited into your Health Care FSA are not subject to Federal income, Social Security, or Federal unemployment taxes. This means you save on your Federal income tax and Social Security tax. In most states, you also save on state income tax. Because tax laws vary from state to state, ask your tax adviser how participating in this Health Care FSA will affect your state taxes.

Your Federal tax status affects how much you will save in Federal taxes. You can estimate your tax savings by using the Your Benefits Resources web site's online tools.

For additional information about Health Care FSA participation and tax implications, consult your tax adviser.



### How does Health Care FSA participation affect Social Security?

Because you and the Company do not pay Social Security (FICA) taxes on the money you contribute to your Health Care FSA, if you earn less than the Social Security wage base, you may receive slightly lower Social Security benefits.

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## Eligible Expenses

You may submit claims to your Health Care FSA for qualified **health care** expenses for yourself, your spouse, and any dependent you can claim on your Federal income tax return (even if that person is not covered under a Company-sponsored medical or dental plan) as well as for a child you must cover under a qualified medical child support order (QMCSO).

Special tax rules apply to children of divorced or separated parents.



### Are expenses incurred by my domestic partner eligible under the Health Care FSA?

Generally, no. In accordance with IRS regulations, the Plan does not recognize expenses for a domestic partner (or the children of a domestic partner) for Health Care FSA reimbursements unless the individual can be claimed as a dependent on your Federal income tax return.

You may use your Health Care FSA to pay for eligible out-of-pocket health care expenses that are not covered by any other health care plan, including reimbursement from another health care FSA (such as from your spouse's health care FSA). For a complete list of tax-deductible health care expenses, call 1-800-TAX-FORM and request IRS Publication 502, or review it on line at <http://www.irs.gov/formspubs/index.html>. Most, but not all, of the tax-deductible expenses in this publication are reimbursable through your Health Care FSA. Although some expenses may be deductible on your personal income taxes, they may not be eligible for Health Care FSA reimbursement (for example, health care premiums and long-term care expenses).

If you have questions about specific types of expenses, contact the **service representative**.

This section describes some common expenses that can be reimbursed through your Health Care FSA.

### Limited Health Care FSA Eligible Expenses

Before you meet your HDHP deductible, your Limited Health Care FSA can be used to reimburse only a limited list of expenses, including

- Certain OTC drugs and items used for preventive care *only* (contact the **service representative** for details).
- Dental treatments and orthodontia, such as fillings, X-rays, braces, caps, and mouth guards.
- Eyeglasses, contact lenses, and related solutions and supplies.
- LASIK eye surgery.
- Vaccinations and flu shots.

After you meet your HDHP deductible, your Limited Health Care FSA can be used to reimburse all eligible Health Care FSA expenses, as described in this section.

## General Expenses

The following expenses may be reimbursed from the regular Health Care FSA at any time and from the Limited Health Care FSA only after you have satisfied your HDHP deductible:

- Alternative or experimental treatments, if **medically necessary**.
- Charges that exceed the **usual and customary** limits.
- Charges that exceed your medical plan maximums.
- **Copayments**.
- Deductibles (your HDHP deductible cannot be reimbursed from the Limited Health Care FSA).
- OTC drugs and items, as listed below.
- Out-of-pocket costs for most medical or dental care expenses (including **coinsurance**).
- Prescription copayments and drug costs.
- Smoking cessation programs.
- Special treatment programs only when prescribed to treat a medical condition and documented by a letter of medical necessity from your physician. For example, you can include amounts you pay to lose weight if it is a treatment for a specific disease diagnosed by a physician (such as obesity, hypertension, or heart disease). This includes fees you pay for membership in a weight reduction group, attendance at periodic meetings, and drugs prescribed to induce weight loss, but does not include food, such as prepackaged meals. Expenses for weight loss or exercise programs intended solely to improve general health are not eligible.

## Orthodontia

Eligible orthodontia expenses can be reimbursed through the Health Care FSA or the Limited Health Care FSA. Eligible expenses include orthodontia **coinsurance** and costs above a dental plan's lifetime maximum benefit.

**Note:** Reimbursement for orthodontia expenses is based on the calendar year in which services are received, not when you pay for the services. For additional information, refer to your Welcome Kit or contact the **service representative**.

## Over-the-Counter Drugs and Items

Certain OTC drugs are eligible expenses if the following conditions are met:

- The OTC drug is
  - Not purchased solely to benefit general health.
  - Primarily for medical care and not for cosmetic purposes.
  - Purchased for your treatment or that of your qualified tax dependents.
  - Purchased to treat an existing medical condition.
- The quantity purchased is reasonable to treat the condition (generally, no more than a 30-day supply).
- You provide a dated receipt for the purchase that includes the name and cost of the OTC drug and/or item.

The following table lists some of the most common OTC drugs and items that qualify as eligible expenses.

<ul style="list-style-type: none"> <li>• Allergy relief, such as oral medications, nasal sprays, patches</li> <li>• Analgesics, including fever and pain reducers such as aspirin, Tylenol<sup>®</sup>, ibuprofen</li> <li>• Antacids and heartburn relief, such as Alka-Seltzer<sup>®</sup>, Mylanta<sup>®</sup>, Phillips<sup>®</sup> Milk of Magnesia</li> <li>• Antibiotic ointments</li> <li>• Anti-itch and hydrocortisone creams</li> <li>• Arthritis pain-relieving creams</li> <li>• Athlete's foot treatment, such as nail and foot antifungal creams</li> <li>• Blood pressure monitor and related equipment</li> <li>• Cholesterol test equipment</li> <li>• Cold medicines, such as tablets, syrups, drops, lozenges</li> <li>• Diabetes glucose monitor and related equipment</li> <li>• Eye care, such as contacts, saline solution, lubricant eye drops, reading glasses</li> <li>• Eye patches</li> </ul>	<ul style="list-style-type: none"> <li>• Family planning, such as pregnancy tests, condoms</li> <li>• Feminine care relating to treatment of vaginal infections</li> <li>• First aid, such as heat wraps, compresses, bandages, tape, gauze dressing, adhesive pads, pain-relieving creams</li> <li>• Incontinence products, such as Depend<sup>®</sup> and Serenity<sup>®</sup> pads</li> <li>• Joint support bandages and hosiery, such as knee supports, elbow supports</li> <li>• Laxatives</li> <li>• Motion sickness remedies, such as pills, patches, bracelets</li> <li>• Shampoo treatments relating to treatment of psoriasis, lice</li> <li>• Smoking cessation relief, such as nicotine replacement patches and gum</li> <li>• Stomach and digestive relief, such as Pepto-Bismol<sup>®</sup>, Imodium<sup>®</sup>, Colace<sup>®</sup>, Lactaid<sup>®</sup></li> <li>• Tooth and mouth pain relief, such as Orajel<sup>®</sup>, Anbesol<sup>®</sup></li> <li>• Urinary pain relief</li> <li>• Vaporizers and humidifiers</li> <li>• Wart removal medication</li> </ul>
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### Vision Care

- Prescription lenses, frames, or contacts above the Plan's scheduled allowances.
- Vision examination **copayment**.

## Ineligible Expenses

You may not use your Health Care FSA for certain expenses; examples are below. The examples listed below are not intended to be all-inclusive. For a complete list of expenses that cannot be reimbursed through a Health Care FSA, see IRS Publication 502 (instructions for how to obtain Publication 502 are in "Eligible Expenses," earlier in this section).

### Cosmetics

- Cosmetic procedures solely to improve appearance, such as cosmetic surgery, teeth bleaching, hair transplants, or skin treatments.
- Electrolysis.
- Prescription drugs for cosmetic purposes.

### General Expenses

- Contributions for **health care** plan coverage.
- Cost for long-term care or premiums for long-term care insurance.
- Expenses paid or payable by any health care plan.
- Insurance premiums for health care.
- Physician access fees.

## Over-the-Counter Drugs and Items

OTC drugs and items that are cosmetic or are beneficial only to general health are ineligible, for example:

<ul style="list-style-type: none"><li>• Cosmetics, such as makeup, lipstick, cotton swabs, cotton balls, baby oil</li><li>• Denture care, such as denture cleansers and denture adhesive creams</li><li>• Hair care, including hair color, shampoo, conditioner, brushes, hair loss products such as Rogaine®</li><li>• Nail care and personal grooming, such as scissors, nail files</li><li>• Nutritional and dietary supplements, such as bars, milkshakes, power drinks, Pedialyte®*</li><li>• Personal hygiene, such as deodorant, soap, body powder, shaving cream and razors, feminine care and sanitary products</li></ul>	<ul style="list-style-type: none"><li>• Routine dental care, such as toothpaste, toothbrushes, dental floss, mouthwashes (including antibacterial mouthwash and fluoride rinses), breath strips, teeth-whitening products</li><li>• Skin care, such as sun block, skin and body moisturizing lotion, lip balm</li><li>• Sleep aids, such as oral medications, snoring strips*</li><li>• Vitamins*</li><li>• Weight reduction aids, such as Slim-Fast®, appetite suppressants*</li></ul>
<p>* These items are considered eligible for reimbursement if they relate primarily to medical care and are prescribed; a physician statement is required. See the additional explanation of weight loss expenses in "Special Treatment Programs," below.</p>	

## Special Treatment Programs

- The cost of a weight loss drug associated with general weight loss, even when recommended by a **health care** professional, is not a qualified medical expense.
- Fees charged for health clubs, gyms, or spas are not eligible unless required to treat an illness diagnosed by a physician (a letter of **medical necessity** is required).
- The cost of weight loss potions, reduced-calorie diet foods, and dietary supplements are not qualified, unless they are prescribed by a health care professional to treat a specific illness or ailment and the foods do not substitute for normal nutritional requirements. The reimbursable amount is limited to eligible expenses that exceed the cost of a normal diet (a letter of medical necessity is required).
- Weight loss program expenses (such as Weight Watchers) are not qualified unless recommended by a physician to treat a specific medical condition (a letter of medical necessity is required).

## Paying Expenses With a Debit Card

Depending on your medical plan, you may pay for certain eligible **health care** expenses using the Health Care FSA debit card. The Health Care FSA debit card allows you to pay expenses directly from your Health Care FSA, eliminating the need to file a claim for reimbursement. When you incur certain eligible expenses, you may use your debit card, and the expenses automatically are deducted from your Health Care FSA.

**Note:** The debit card option is not available for all medical plans or for the Limited Health Care FSA.

If you are eligible for the debit card, the **service representative** will send you information that describes the expenses eligible for debit card use. Depending on your medical plan, the debit card may be programmed to use for

- Certain OTC purchases from a certified Inventory Information Approval System (IIAS) merchant. A list of these merchants can be found on the service representative's web site (see Section 5).
- Medical **copayments**.
- Prescription drug copayments or **coinsurance**.

The debit card generally cannot be used to pay for your medical plan deductible or coinsurance amounts.

If your debit card transaction fails, you will need to pay for the expenses and submit a claim for reimbursement. Keep a copy of your receipt. Generally, failed transactions mean the expense and/or type of provider cannot be validated as eligible at the time the debit card is swiped for payment.

Although the debit card minimizes the need for paperwork, in some instances, the service representative may require your receipt as documentation to validate that a purchase is eligible under IRS regulations. It is important to remember that you are responsible for maintaining supporting documentation on your expenses for tax purposes, so you should always keep your itemized receipts. Without proper documentation, amounts reimbursed may be taxable.

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## How to Submit a Health Care FSA Claim

You can submit claims for eligible expenses at any time after your Health Care FSA participation begins. Expenses incurred before your participation begins are not eligible for reimbursement.

The minimum claim reimbursement amount is \$10, which does not apply to debit card reimbursements. The maximum claim reimbursement is your annual amount elected minus any claims already paid to you, regardless of the amount of contributions you have made to your account at the time a claim is paid.

Claims for eligible expenses may be submitted to the **service representative** by mail or by fax (see Section 5, “Contacts”):

- You can obtain a claim form on line from the Your Benefits Resources web site or by calling the service representative through Boeing TotalAccess.
- Send the claim form and supporting documentation to the service representative by following the instructions on the form.
- Keep copies of claim forms and receipts for your records.

Claims for expenses incurred during one **Plan year** must be received by the service representative on or before April 30 of the following Plan year to be considered for reimbursement.

The service representative also may offer an automatic electronic claim submission option. Contact the service representative for more information (see Section 5, “Contacts”).



### Where can I find information about Health Care FSA claims and supporting documentation?

See the back of your Health Care FSA claim form to determine what type of documentation you will be required to submit. It is a good idea to review this information *before* receiving a service or making a purchase, so that you can work with your provider to make sure you obtain appropriate documentation for each claim.

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## How Your Claim Is Paid

The **service representative** will process claims as they are received. You will be reimbursed for the amount of each claim, up to your annual amount elected, less any claims already paid, as described in Section 3. You may elect to receive your reimbursement through direct deposit, if available through your financial institution. Contact the service representative for more information (see Section 5).

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## Who Is Eligible

Generally, if you meet the eligibility requirements described in this section, you are eligible to enroll in the Health Care FSA as described in “When to Enroll or Make Changes,” in this section.

You are eligible to participate in the Health Care FSA described in this booklet if you are a full-time employee on the active payroll, paid through the Company payroll system, and either:

- A nonunion employee of one of the following:
  - The Boeing Company
  - Airspace Safety
  - Alteon Training, LLC
  - Autometric, Inc.
  - Boeing Realty Corporation
  - Boeing Satellite Systems, Inc.
  - Boeing Service Company, Inc.
  - Boeing Space Operations

- Boeing Advanced Information Systems
  - Boeing Aerospace, LTD.
  - Boeing Aerospace Operations, Inc.
  - Boeing Business Services
  - Boeing Capital Corp.
  - Boeing Electron Dynamic Devices Inc.
  - Boeing International Corp.
  - Boeing LTS, Inc.
  - Boeing Management Company
  - Boeing Operations International, Inc.
  - Boeing Overseas, Inc.
  - Boeing Space Systems
  - Boeing Stores
  - Boeing—SVS Inc.
  - Boeing Travel Management Company
  - Jeppesen DataPlan, Inc.
  - Jeppesen Marine, Inc.
  - Jeppesen Sanderson, Inc.
  - MD Helicopter
  - SBS International
  - Spectrolab, Inc.
- Or represented by one of the following unions:
    - American Federation of Security Officers—Local No. 1/International Union, Security, Police and Fire Professionals of America**
    - Douglas Association of Security Officers**
    - Electronic and Space Technicians**
      - EAST—Local No. 1553
    - Fairbanks Joint Crafts Council**
    - International Association of Fire-Fighters**
      - Local No. I-17
      - Local No. I-66 (Missouri)
    - International Association of Machinists and Aerospace Workers, AFL-CIO**
      - District Lodge No. 725
      - Local No. 1163
      - Local No. 837
      - Local No. 2766
    - International Brotherhood of Carpenters and Joiners of America**
      - Local No. 721
    - International Brotherhood of Electrical Workers, AFL-CIO**
      - Local No. 1
      - Local No. 2295
    - International Brotherhood of Painters and Allied Trades of America**
      - District Council 36
    - International Brotherhood of Teamsters**
      - Local No. 6
      - Local No. 692
      - Local No. 174
      - Local No. 848 (Firefighters)
      - Local No. 578
      - Local No. 848 (Truck Drivers)
      - Local No. 610
      - Local No. 952
    - International Union of Operating Engineers**
      - Local No. 501W
    - International Union, Security, Police and Fire Professionals of America and Certain Affiliated Amalgamated Locals**
      - Local No. 159
      - Local No. 250
      - Local No. 160
      - Local No. 507
    - International Union, United Automobile, Aerospace and Agricultural Implement Workers of America**
      - Local No. 148
      - Local No. 1069
      - Local No. 864
      - Local No. 1519
      - Local No. 887

## Lazy B Pilots Association

## Sheet Metal Workers International Association

– Local No. 461

## Society of Professional Engineering Employees in Aerospace

– Professional Unit

– Technical Unit

– Wichita Engineering Unit

### Part-Time Employees

If you are a part-time employee, you may be eligible for Health Care FSA participation. To be eligible, you must be

- A nonunion employee of one of the companies listed above working a fixed weekly schedule of more than 19 hours or
- An employee represented by one of the collective bargaining units listed above who is eligible for benefits under the applicable collective bargaining agreement.



#### Who is not eligible?

You are not eligible if you are working in a capacity that, at the Plan Administrator's sole discretion, is considered contract labor or independent contracting. You also are not eligible to participate if you do not meet the eligibility requirements listed under "Who Is Eligible," earlier in this section.

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## When to Enroll or Make Changes

When you become eligible for Health Care FSA participation, you generally may enroll

- By the date printed on the enrollment worksheet you receive as a newly **eligible employee**.
- During the **annual enrollment period** designated by the Company.
- Within the specified time frames for a special enrollment event or qualified status change during the year.

Each of these enrollment periods is explained in this section.

### If You Are Newly Eligible

If you are a newly **eligible employee**, you will receive an enrollment worksheet by mail. You also can find enrollment information on line through the Your Benefits Resources web site. Health Care FSA participation is optional. However, if you do not enroll by the date printed on your enrollment worksheet, you cannot enroll in the Health Care FSA until the next **annual enrollment period**, unless you have a qualified status change or special enrollment event, as described in this booklet.

### During the Annual Enrollment Period

The Company establishes an **annual enrollment period** each year. During annual enrollment, you can enroll in the Health Care FSA in accordance with the eligibility rules. The Company will send you information about the annual enrollment dates and when your participation will be effective.



#### Do I have to reenroll each year to participate?

Yes. Health Care FSA participation is not automatic from one year to the next. Even if you participated in the Health Care FSA during the preceding Plan year, you must reenroll for the next year during the annual enrollment period if you wish to participate.

### During the Year When Certain Life Events Occur

After you enroll, you generally may change or stop participation only during the **annual enrollment period** designated by the Company. However, Federal rules allow you to change or stop participation during the year as a result of certain special enrollment events or qualified status changes.

If you experience a special enrollment event or a qualified status change and you would like to enroll or change your participation, you must contact the Boeing Service Center through Boeing TotalAccess within the time frames specified in the table, “How and When to Enroll or Make Changes,” in this section.

When you request enrollment or a change in participation, you may be requested to provide documentation of the special enrollment event or qualified status change to the Boeing Service Center.

## Special Enrollment Events

If you declined participation when you were first eligible, you may enroll if you or your eligible dependent experiences one of these special enrollment events:

- You or your dependent loses or becomes ineligible for other **health care** coverage (including a Health Care FSA) because of an event such as loss of dependent status under another employer’s plan (through divorce, legal separation, dependent child reaching the limiting age), death, termination of employment, reduction in hours of employment, termination of employer contributions toward the coverage, elimination of coverage for the class of similarly situated employees or dependents, moving out of the plan’s service area with no other coverage available from the other employer, or reaching the lifetime limit on all benefits under the other employer’s plan.
- You or your dependent exhausts any continuation coverage from another employer; that is, coverage provided under the Consolidated Omnibus Budget Reconciliation Act of 1985, as amended (COBRA), ends.
- You gain a new dependent because of marriage, birth, adoption, or placement for adoption.

Special enrollment is not available if you lose coverage because of failure to make timely premium payments or termination from the Plan for cause (such as for making a fraudulent claim).

## Qualified Status Changes

If you are enrolled in the Health Care FSA, you may be able to change your participation midyear if you experience one of the qualified status changes listed below. Any change to your participation must be consistent with the status change that affects eligibility for a company-sponsored **health care** FSA. This includes a change in status that results in an increase or decrease in the number of family members or dependents who may benefit from coverage under the plan.

**Note:** If you enroll in the PPO+*Account* medical plan midyear and already are enrolled in the Health Care FSA, and you choose to establish a Health Savings Account (HSA) at that time, your HSA contributions may not be qualified as defined by the Internal Revenue Code. Nonqualified contributions are subject to income tax and may be subject to additional excise taxes. Please consult a tax adviser for additional information regarding HSAs.

Qualified status changes include the following events:

- **Legal marital status.** You marry, divorce, legally separate, or your marriage is annulled or your spouse dies.
- **Number of dependent children.** You lose or gain a dependent child through death, birth, adoption, or placement of a child in your home for adoption.
- **Employment status.** Your or a dependent’s employment status is affected by a change in job situation, such as termination or commencement of employment, strike or lockout, commencement of or return from an unpaid leave of absence, a change in work site, a transfer between a salaried and an hourly position, a transfer between a full-time and a part-time position, or a transfer between a nonunion salaried position and a union-represented position.
- **Dependent’s eligibility.** Your dependent becomes eligible or ineligible for coverage (for example, if your child exceeds the age limits or a similar eligibility requirement).
- **Entitlement to Medicare or Medicaid.** You or your dependent becomes eligible or ineligible for Medicare or Medicaid.
- **Judgment, decree, or order.** You receive a judgment, decree, or court order from a divorce, legal separation, annulment, or change in legal custody, including a QMCSO, that requires you to add or remove health care coverage for a dependent child.

- **Family and Medical Leave Act leave of absence.** You take an approved leave of absence in accordance with the Family and Medical Leave Act of 1993 (FMLA).
- **Other changes.** Any other event to the extent permitted by Internal Revenue Code Section 125 and accompanying regulations.

## How to Enroll

Soon after you become an **eligible employee**, you will receive a Boeing TotalAccess password and an enrollment worksheet for your health and insurance benefits. You also can find an enrollment worksheet on line through the Your Benefits Resources web site. You can use your enrollment worksheet as a guide when you enroll; you will not need to submit it to enroll. You also will need your BEMS ID number (or Social Security number) and birth date.

After you enroll, you can use the Your Benefits Resources web site to review your elections.

If you do not have access to a computer, you can enroll over the phone by calling the Boeing Service Center through Boeing TotalAccess.

For details, see the table, “How and When to Enroll or Make Changes.”

**Note:** When you begin the Health Care FSA enrollment process, the Limited Health Care FSA option will apply to you if you enrolled in the PPO+Account with HSA (this is the only type of Health Care FSA participation allowed when you are enrolled in the PPO+Account with HSA).

If you did *not* enroll in the PPO+Account with HSA, then the Health Care FSA option will apply to you.

If you enroll in the PPO+Account medical plan midyear and already are enrolled in the Health Care FSA, and you choose to establish a Health Savings Account (HSA) at that time, your HSA contributions may not be qualified as defined by the Internal Revenue Code. Nonqualified contributions are subject to income tax and may be subject to additional excise taxes. Please consult a tax adviser for additional information regarding HSAs.

How and When to Enroll or Make Changes		
To enroll or make a change . . .	Go to the . . .	By the . . .
As a newly eligible employee	Your Benefits Resources web site*	Date shown on your enrollment worksheet
During an annual enrollment period	Your Benefits Resources web site*	Last day of your designated annual enrollment period
Because of a special enrollment event or a qualified status change (as defined in “During the Year When Certain Life Events Occur”)	Your Benefits Resources web site	60th day after the event
A new dependent midyear because of marriage, birth, adoption, or placement for adoption when you already are enrolled in the plan	Your Benefits Resources web site	120th day after the event
* You will find links for enrollment on the Your Benefits Resources web site only when enrollment is available to you as a new employee or during the annual enrollment periods specified by the Company.		

## Estimate Your Contributions

You will need to decide how much you want to accumulate in the account for eligible expenses. The amount you pay from each paycheck for your Health Care FSA participation is called a contribution.

### Health Care FSA Contributions

You must contribute a minimum of \$250 per calendar year, but no more than \$3,000.



### What is the maximum I can contribute if my spouse also is enrolled in a Health Care FSA?

There is no combined household limit if both you and your spouse participate in a Health Care FSA. Therefore, you may contribute \$3,000 even if your spouse also participates in a similar account.

## Estimating Your Expenses

When estimating your **health care** expenses, be sure to review the claim kit you receive from the **service representative**. You can also obtain more information about estimating your contributions on the Your Benefits Resources web site. The online tools and calculators will help you add up your annual expenses that qualify for reimbursement from the Health Care FSA and project your tax savings.



### What happens to unused money in my Health Care FSA at the end of the year?\*

Federal law requires that all money not used to reimburse qualified health care expenses incurred during the calendar year must be forfeited—this is called the “use it or lose it” rule. Therefore, you are encouraged not to overestimate your eligible expenses

If you perform military service more than 179 consecutive days, you may take your health care FSA balance as a taxable cash distribution before the FSA plan year ends in which you perform the service. Contact the Boeing Service Center through Boeing TotalAccess for details.

## Designate How Much You Will Contribute

You must designate the amount of your contribution at the time of initial enrollment and each year during the **annual enrollment period**. You cannot transfer funds between a Health Care FSA and a Dependent Care FSA.

Your enrollment in the Health Care FSA authorizes the Company to deduct your contributions on a pretax basis from your paycheck.

Contributions are deducted beginning the later of the first open pay period following the date the Boeing Service Center receives your enrollment/change request or the pay period in which your enrollment/change date occurs.

Increased contributions due to a special enrollment event or a qualified status change are determined by subtracting your year-to-date contributions, if any, from the new annual amount elected, and dividing that amount by the remaining number of deductions in the calendar year.

A similar adjustment will be made if you decrease your contribution due to a special enrollment event or qualified status change.

For questions about your contributions, contact the Boeing Service Center through Boeing TotalAccess.

## When Participation Begins

The effective date of your participation depends on when you enroll and what event initiates your enrollment. In all cases, you must be on the active payroll on the effective date for participation to begin.

If you . . .	Your participation will begin on the . . .	Your contributions will begin on . . .
Are a newly hired employee (and make your election by the date indicated on your enrollment worksheet)	First day of the month after your first day of employment	The later of the first pay period following the date the Boeing Service Center receives your enrollment request or the pay period in which your participation date falls
Enroll or reenroll during an annual enrollment period	January 1 following the enrollment period	Your first pay date in January

\*Updated: January 2009

If you . . .	Your participation will begin on the . . .	Your contributions will begin on . . .
Enroll or change your participation because of a birth or adoption	Date of the birth or adoption	The later of the first pay period following the date the Boeing Service Center receives your change request or the pay period in which the birth or adoption date falls
Enroll or change your participation because of any special enrollment event other than birth or adoption (see “Special Enrollment Events,” in this section)	Special enrollment event date or the first day of the month after the Boeing Service Center receives your request, whichever is later	The later of the first pay period following the date the Boeing Service Center receives your change request or the pay period in which the special enrollment event date falls
Enroll or change your participation because of any qualified status change other than birth or adoption (see “Qualified Status Changes,” in this section)	Qualified status change date	The later of the first pay period following the date the Boeing Service Center receives your change request or the pay period in which the qualifying status change date falls
Are recalled from a layoff within your recall rights period*	Varies by employee group; contact the Boeing Service Center through Boeing TotalAccess	The later of the first pay period following the date the Boeing Service Center receives your enrollment request or the pay period in which the effective date falls
Are reemployed after uniformed service (and return to work promptly in accordance with Federal law)*	Date you are reinstated to the active payroll	The later of the first pay period following the date the Boeing Service Center receives your enrollment request or the pay period in which the reinstatement date falls
Return to work from an approved leave of absence*	Date you are reinstated to the active payroll	The later of the first pay period following the date the Boeing Service Center receives your enrollment request or the pay period in which the reinstatement date falls
Are rehired*	First day of the month after the date you are reinstated to the active payroll	The later of the first pay period following the date the Boeing Service Center receives your enrollment request or the pay period in which the reinstatement date falls

\* If you participated in the Health Care FSA before your active employment ended and you return to work in the same calendar year, your contributions for the remaining pay periods in the year automatically will be recalculated and increased so that you will reach your annual contribution election amount by December 31. If your absence lasts 30 days or more, you may stop your contributions or elect a different amount by contacting the Boeing Service Center through Boeing TotalAccess within 31 days of your return to work. If you return to work in a different calendar year, you will be required to make new elections.

## Court-Ordered Child Support

The Company will allow you to enroll or change your annual election midyear if directed to provide **health care** coverage to certain children (called alternate recipients) by a QMCSO that is issued by a court or state agency of competent jurisdiction.

A QMCSO is a “medical child support order” that is “qualified” under requirements of the Omnibus Budget Reconciliation Act of 1993, as amended.



### How can I learn more about QMCSOs?

For more information on QMCSOs, refer to your Boeing health care plan summary plan description booklet or contact the Boeing Service Center through Boeing TotalAccess. You can obtain the Company’s procedures governing medical child support orders at no charge by writing to the Employee Benefit Plans Committee, The Boeing Company, 100 North Riverside, MC 5002-8421, Chicago, IL 60606-1596.

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## How Participation Can End

Once you enroll, Health Care FSA participation stays in effect until the earliest of the following events occurs:

- You have a qualified status change or event and elect to stop participation.
- The end of the calendar year, unless you reenroll for the next calendar year during annual enrollment.
- You lose eligibility for participation.
- The Company ends this Plan or terminates the Health Care FSA.

The Company fully intends to continue this Plan. However, the Company may, at its sole discretion, change, modify, amend, or terminate any benefits described in this booklet in whole or in part, at any time, and for any reason for employees, former employees, retirees, and their dependents.

If you take a leave of absence, your participation may end. See “Continue Participation During a Leave of Absence,” in this section.

## How You Can Lose Eligibility for Participation

Health Care FSA participation will end if you become ineligible for one of the following reasons:

- You quit.
- You are discharged or laid off.
- You experience a change in your job situation that causes you to become ineligible for participation. (For example, your position is reclassified to a part-time position of 19 or fewer regularly scheduled hours per week.)
- You retire.
- You are not actively at work as a result of a labor dispute.
- You die.
- The Company ends this Plan or terminates the Health Care FSA.
- You fail to make timely payments of your required contribution while on an approved leave of absence.

## When Participation Ends

Generally, pretax payroll deductions end when you become ineligible. However, you may be reimbursed for eligible expenses incurred through the date your participation ends, as shown in the table, “Health Care FSA Participation End Dates and Continuation Periods,” later in this section.

If participation ends, you may be able to continue participation under this Plan through the Consolidated Omnibus Budget Reconciliation Act of 1985, as amended (COBRA). See “Continue Participation Through COBRA,” later in this section.

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## Continue Participation During a Leave of Absence

You may continue your Health Care FSA participation during certain approved leaves of absence. To continue your participation, you must pay your contribution amount while you are on an approved leave of absence. However, pretax payroll contributions will end on the date your regular pay ends; you can make aftertax payments if you stop receiving a paycheck.

If you remain on an approved leave of absence after your active participation continuation period ends, you may enroll in **COBRA**. If you enroll and pay the required contribution amounts, your COBRA participation will begin during the next full calendar month of your leave and continue as shown in the table, “Health Care FSA Participation End Dates and Continuation Periods,” in this section.

In no event will participation continue beyond the end of the calendar year in which your leave of absence begins. Contact the Boeing Service Center through Boeing TotalAccess for additional information.

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## Continue Participation Through COBRA

The Consolidated Omnibus Budget Reconciliation Act of 1985, as amended (COBRA), is a Federal law that entitles you and your covered dependents to continue Health Care FSA coverage for a period of time after it would otherwise end.

Under continuation coverage, you can submit claims and receive reimbursement for qualified **health care** expenses incurred after the date your coverage otherwise would end. However, you must make your monthly contributions to the Health Care FSA on an aftertax basis. In all other respects, your Health Care FSA will operate the same as when you were an active employee. The only difference is that you may be required to pay an additional two percent for administration costs.

COBRA coverage becomes available when a qualifying COBRA event occurs. If you decline this coverage when you first are eligible, you may not enroll at a later date.

The Boeing Service Center administers COBRA coverage.

**Note:** In no event will COBRA coverage continue beyond the end of the calendar year in which your COBRA coverage begins. Contact the Boeing Service Center through Boeing TotalAccess for additional information.

## Who Is Eligible for COBRA Coverage

You may be eligible to enroll for **COBRA** coverage. The circumstances that cause your loss of coverage determine your eligibility for COBRA. These circumstances are outlined here.

### Your Right to COBRA Coverage

You have a right to elect **COBRA** coverage if you are participating in a Company-sponsored Health Care FSA and your participation ends because

- Your employment ends, or
- Your work hours decrease.

### Your Spouse's Right to COBRA Coverage

Your spouse has a right to elect **COBRA** coverage if his or her qualified **health care** expenses are covered by the Company-sponsored Health Care FSA and he or she loses coverage because of

- Your death.
- Your employment ending.
- Your work hours decreasing.
- Your divorce or legal separation from you.

### Your Child's Right to COBRA Coverage

Your dependent child has a right to elect **COBRA** coverage if his or her qualified **health care** expenses are covered by the Company-sponsored Health Care FSA and he or she loses coverage because of

- Your death.
- Your employment ending.
- Your work hours decreasing.
- Your divorce or legal separation.
- His or her ceasing to qualify as your dependent for income tax purposes.

## How to Enroll for COBRA Coverage

You are responsible for

- Notifying the Boeing Service Center when your dependent's eligibility ends.
- Enrolling for **COBRA** coverage.
- Paying any required contributions in a timely manner.
- Notifying the Boeing Service Center if your address changes.

The Company and the Boeing Service Center also have certain responsibilities to explain your COBRA rights and how to request coverage. These responsibilities are explained here.

If your coverage ends because of your termination, death, or reduction in work hours, the Company will notify the Boeing Service Center within 30 days from the date your coverage ends.

### **Notify the Boeing Service Center When Coverage Ends**

You or your covered dependents must notify the Boeing Service Center, in writing or by telephone, if your covered dependent loses coverage because of divorce, legal separation, or if your child loses eligibility for coverage.

You must notify the Boeing Service Center of your dependent's loss of coverage within 60 days from the end of the month in which the loss of eligibility occurs. Otherwise, the right to enroll in **COBRA** coverage will be forfeited.

### **Watch Your Mail for COBRA Election Forms**

The Boeing Service Center will send you a notice of your **COBRA** rights and enrollment materials within 14 days of the date it is notified that your coverage will end or has ended.

### **Elect COBRA Coverage**

You and/or any dependent who has lost coverage has an independent right to elect **COBRA** coverage. For example, your spouse may elect COBRA coverage, but you or your spouse may decline COBRA coverage for your dependent children.

You or your covered dependent must enroll by calling the Boeing Service Center or through the Your Benefits Resources web site within 60 days after either (1) the date your Health Care FSA participation ends or (2) the date you receive the notice, whichever is later. If you do not enroll within this 60 days, you will forfeit your right to COBRA coverage.

During the 60-day election period, you may change your mind about enrolling for coverage. That is, you may decline enrollment and then decide to elect COBRA coverage within the same 60-day period. You may do this as long as you contact the Boeing Service Center and elect COBRA coverage before the end of the 60 days.

If you decline COBRA enrollment, then change your mind and elect COBRA coverage before the end of the 60-day enrollment period, your COBRA coverage will start the day you contact the Boeing Service Center and enroll in COBRA. Your coverage period will be measured from the date of your qualifying event. For example, assume you terminate employment on May 31 and decline COBRA enrollment on June 15. Then, on July 20, you enroll in COBRA. In this case, your COBRA coverage will be effective July 20, but your COBRA coverage period will be measured from May 31, the date of your COBRA qualifying event.

If the Boeing Service Center determines that you or your dependent is not eligible for COBRA coverage, you will receive a notice stating the reasons for ineligibility.

### **Pay for COBRA Coverage**

The Boeing Service Center will notify you of the amount you must pay for **COBRA** coverage. You and your COBRA dependent may be required to pay the full cost of your coverage.

You have an initial 45-day grace period from the date of your election to pay the first payment. You also must pay for any months of continued coverage since the date your active coverage ended. After the first payment, your COBRA coverage payments are due by the first of each month. You have a 31-day grace period, beginning on the first day of the month, in which to make each payment. Payments must be postmarked within the 31-day grace period.

If you submit only a partial payment (but not significantly less than the full amount), the Boeing Service Center will bill you for the remaining amount and allow you 31 days to pay it.

It is important that you make timely payments for your COBRA coverage. If you fail to make a payment as described above, coverage will end automatically on the last day of the month for which coverage was paid. You will not be allowed to reinstate coverage that has been terminated because timely payments were not made.

## When COBRA Coverage Begins

Generally, **COBRA** coverage begins when your active coverage ends.

## When You Can Change COBRA Coverage

As a **COBRA participant**, you have the same opportunity as an active employee to change your contribution amount due to a qualified status change. For more information, see “Qualified Status Changes,” earlier in this section.

## How Long COBRA Coverage Can Continue

Generally, **COBRA** coverage may last until the earliest of these dates:

- The end of the calendar year in which your coverage otherwise would end.
- The Company stops providing FSAs for any employees.
- The last day of the month for which a required payment was received. Payment for a current month of coverage must be received within the grace period or coverage will be canceled.
- The end of the calendar year in which COBRA coverage was elected.

Once COBRA coverage ends, it cannot be reinstated.

For more information, see “Participation End Dates and Continuation Periods,” below.

## Participation End Dates and Continuation Periods

If you experience one of the following events, Health Care FSA participation will end and may be continued as shown in the table below. For more information, contact the Boeing Service Center through Boeing TotalAccess.

Health Care FSA Participation End Dates and Continuation Periods	
Event	Maximum Length of Continuation Period
Your employment ends or you otherwise lose eligibility for Health Care FSA participation	<ul style="list-style-type: none"> <li>• Active contributions are due for the month in which you become ineligible and will be taken from your final regular pay</li> <li>• The balance remaining in your account may be used to reimburse eligible expenses you incur through the last day of the month in which you lose eligibility</li> <li>• You may continue participation through the end of the calendar year by electing and contributing to your account through COBRA</li> </ul>
Your dependent gains the right to elect COBRA coverage (as shown under “Who Is Eligible for COBRA Coverage,” earlier in this section)	Your dependent may participate through the end of the calendar year by electing and contributing through COBRA
You go on an approved medical leave of absence*, **	<ul style="list-style-type: none"> <li>• Active contributions end on the date your regular pay ends</li> <li>• The balance remaining in your account may be used to reimburse eligible expenses you incur through the last day of the month in which your leave began</li> <li>• You may elect to continue active contributions for the first six months of your leave but not beyond the end of the calendar year; if the six months expire before the end of the calendar year, then you may continue participation through the end of the calendar year by electing and contributing through COBRA</li> </ul>

## Health Care FSA Participation End Dates and Continuation Periods (continued)

You go on an approved nonmedical leave of absence\*\*

- Active contributions end on the date your regular pay ends
- The balance remaining in your account may be used to reimburse eligible expenses you incur through the last day of the month in which your leave began
- You may elect to continue active contributions for the first three months of your leave, but not beyond the end of the calendar year; if the three months expire before the end of the calendar year, then you may continue participation through the end of the calendar year by electing and contributing through COBRA

**Note:** While you are a participant, you can submit claims for expenses incurred in the current Plan year as long as they are received by the service representative on or before April 30th of the following year.

\* A medical leave of absence is a leave that is due to an illness, an accidental injury (on or off the job), or a pregnancy-related condition. Two medical leaves of absence that are separated by fewer than 30 days of continuous work are considered one leave of absence, unless the second leave is entirely due to unrelated conditions.

\*\* Contact the Boeing Service Center through Boeing TotalAccess for information about medical and nonmedical leaves.

## Your Rights and Responsibilities

### What Rights You Have Under Federal Law

The Employee Retirement Income Security Act of 1974, as amended (ERISA), provides you with certain rights and protections related to the Health Care FSA under The Boeing Company Cafeteria Plan. These rights are explained here.

#### Receive Information About Your Plan and Benefits

You have the right to

- Examine, without charge, at the Plan Administrator's office and other specified locations, such as work sites and union halls, all documents governing the Plan, including insurance contracts and collective bargaining agreements, and a copy of the latest annual report (Form 5500 Series) filed by the Plan with the Department of Labor and available at the Public Disclosure Room of the Employee Benefits Security Administration.
- Obtain copies of documents governing Plan operation, including insurance contracts, collective bargaining agreements, copies of the latest annual report (Form 5500 Series), and updated summary plan descriptions by writing to the Plan Administrator. The Plan Administrator may charge you a reasonable fee for copies.

#### Continue Health Care FSA Participation

You have the right to continue participation if you lose participation because of a qualifying event. This summary plan description and documents that govern the Plan explain the rules for **COBRA** continuation coverage rights.

#### Prudent Actions by Plan Fiduciaries

In addition to creating rights for Plan **participants**, **ERISA** imposes duties on the people who are responsible for operating the Plan (known as fiduciaries).

The fiduciaries have a duty to operate the Plan prudently and in the interest of you and other Plan participants and beneficiaries.

No one, including your employer, your union, or any other person, may fire you or otherwise discriminate against you in any way to prevent you from obtaining a plan benefit or exercising your rights under ERISA.

## Enforce Your Rights

If your eligibility or a Plan benefit claim is denied or ignored, in whole or in part, you have the right to

- Know why this was done.
- Obtain copies of documents relating to the decision without charge.
- Appeal any denial—all within certain time schedules. (See Section 3, “Claims and Appeals.”)

You can take steps to enforce your rights under **ERISA**. For instance,

- If you request a copy of Plan documents or the latest annual report and you do not receive it within 30 days, you may file suit in Federal court. In such a case, the court may require the Plan Administrator to provide the materials and pay you up to \$110 a day until you receive them, unless the materials were not sent because of reasons beyond the Plan Administrator’s control.
- If your eligibility or Plan benefit claim is denied or ignored, in whole or in part, you may file suit in state or Federal court after you exhaust your appeal rights.
- In addition, if you disagree with the Plan’s decision or lack of decision concerning the qualified status of a medical child support order, you may file suit in Federal court.
- If Plan fiduciaries misuse the Plan’s money, or if you are discriminated against for asserting your rights, you may seek assistance from the Department of Labor or you may file suit in Federal court.

The court will decide who should pay court costs and legal fees. If you are successful, the court may order the person you have sued to pay these costs and fees; if you lose, the court may order you to pay these costs and fees—for example, if it finds your claim is frivolous.

## Receive Assistance With Your Questions

If you have any questions about

- Your Plan, contact the Plan Administrator.
- This statement or your rights under **ERISA**, or if you need assistance obtaining documents from the Plan Administrator, contact the nearest office of the Employee Benefits Security Administration, U.S. Department of Labor (see your telephone directory for the number), or write to

Division of Technical Assistance and Inquiries  
Employee Benefits Security Administration  
U.S. Department of Labor  
200 Constitution Avenue NW  
Washington, DC 20210

You also can obtain certain publications about your rights and responsibilities under ERISA from the Employee Benefits Security Administration on the World Wide Web (<http://askebsa.dol.gov/>) or by calling the hot line at 1-866-444-EBSA (1-866-444-3272).

## Your Responsibilities Under the Plan

As a **participant** in the Plan, you must

- Submit any claim for Plan benefits in accordance with Plan rules.
- Inform the Boeing Service Center through Boeing TotalAccess of any change in
  - Your marital status.
  - The status of your eligible children, as defined by Plan rules.
  - Your address.
- Provide any information or documentation requested by the Boeing Service Center, **service representative**, or Plan Administrator.
- Abide by Plan rules.

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## How the Plan Is Administered

The Boeing Company Board of Directors has designated the Employee Benefit Plans Committee (“Committee”) to be the Plan Administrator for the Health Care FSA. This Committee is composed of Company employees who are appointed to their positions by the Board of Directors.

### Plan Administrator’s Rights

Notwithstanding any other provision in the Plan, and to the full extent permitted under **ERISA** and the Internal Revenue Code, the Plan Administrator has the exclusive right, power, and authority, in its sole and absolute discretion, to

- Administer, apply, construe, and interpret the Plan and all related Plan documents.
- Decide all matters and questions arising in connection with entitlement to benefits and the nature, type, form, amount, and duration of benefits.
- Amend the Plan.
- Establish rules and procedures to be followed by **participants** in filing applications for benefits and in other matters required to administer the Plan.
- Prescribe forms for filing benefit claims and for annual and other enrollment materials.
- Receive all applications for benefits and make all determinations of fact necessary to establish the right of the applicant to benefits under the provisions of the Plan, including the amount of such benefits.
- Appoint accountants, attorneys, actuaries, consultants, and other persons (who may be employees of the Company) for advice, counsel, and reports to make determinations of benefits or eligibility.
- Delegate its administrative duties and responsibilities to persons or entities of its choice such as the Boeing Service Center, the **service representative**, and employees of the Company.

All decisions that the Plan Administrator (or any duly authorized designees) makes with respect to any matter arising under the Plan and any other Plan documents are final and binding. If any part of this Plan is held to be invalid, the remaining provisions will continue in force.

### Company’s Right to Amend, Modify, and Terminate the Plan

Although the Company currently intends to continue the Plan, the Company reserves the right to change, modify, amend, or terminate the Plan at any time and for any reason for employees, former employees, retirees, and their dependents.

### Who Pays for This Plan

The Health Care FSA is funded from the general assets of the Company. Benefits are based on **participants’** pretax payroll deductions, as permitted by Internal Revenue Code Section 125. In general, the Company pays the administrative expenses of the Plan, to the extent the Company determines that these expenses are not to be charged to or paid from the Plan.

### How Benefits Are Paid

The **service representative** administers benefit payments in accordance with the provisions of the applicable administrative agreement.

If a benefit is payable to a person who is legally disabled, incapacitated, or otherwise unable to manage his or her affairs, the Plan Administrator, at its discretion, may direct payment of that benefit to another person or institution, including a guardian or legal representative of that person or institution. If a payment is made under these circumstances, the Committee and the Plan will have no further liability for that claim.

### Right to Recover Overpayments

If an incorrect amount is paid to you or on your behalf, any remaining payments may be adjusted, including withholding funds from future reimbursements, to correct the error. The Plan Administrator, Boeing Service Center, and **service representatives** also may take other action that they determine is necessary or appropriate to correct any such error.

Any employee who knowingly, and with intent to defraud or deceive, gives false, incomplete, or misleading information during enrollment, when filing a claim, or in any other respect under this Plan may be subject to discipline, up to and including discharge. The Plan reserves the right to recover from employees any overpayment of claims or costs of coverage.

### No Contract of Employment

Nothing in this Plan, including the receipt of benefits, is to be construed as a contract of employment, and nothing in the Plan gives any employee the right to be retained in the employ of the Company or to interfere with the rights of the Company to discharge any employee at any time.

## Plan Information

<b>Plan Name and Number</b>	The Boeing Company Cafeteria Plan (Plan 576)
<b>Plan Sponsor</b>	The Boeing Company 100 North Riverside MC 5002-8421 Chicago, IL 60606-1596
<b>Employer Identification Number</b>	91-0425694
<b>Plan Year</b>	Calendar-year basis (January 1 through December 31)
<b>Plan Administrator</b>	Employee Benefit Plans Committee 100 North Riverside MC 5002-8421 Chicago, IL 60606-1596 312-544-2297
<b>Agent for Service of Legal Process</b>	Employee Benefit Plans Committee The Boeing Company c/o United States Corporation Company of Illinois 33 North La Salle Street Chicago, IL 60602 Legal process also may be served on the Plan Administrator at the address above
<b>Type of Plan</b>	Welfare benefit plan that provides reimbursement of certain out-of-pocket health care expenses through a Health Care FSA arrangement
<b>Type of Administration</b>	This Plan is administered according to the terms of the applicable administrative agreement with the service representative
<b>Collective Bargaining Agreement</b>	The Plan is maintained pursuant to collective bargaining agreements; a copy of any such agreement or agreements may be obtained by participants and beneficiaries upon written request to the Plan Administrator and is available for examination by participants and beneficiaries
<b>Contributions</b>	Employee pretax contributions
<b>Claim Administrator</b>	Aetna (the service representative); see Section 5

## How the Dependent Care FSA Works

The Dependent Care FSA allows you to set aside pretax dollars from your paycheck to pay for eligible **dependent care** expenses you have during the calendar year (January 1 to December 31).

When you enroll in the Dependent Care FSA, you decide how much you want to contribute. Your total annual election is divided by the number of eligible remaining pay periods in the year, and the Company automatically deducts this amount and deposits it into your Dependent Care FSA.

After your participation begins, you can submit claims for reimbursement of eligible expenses up to the amount you have contributed year-to-date, less any amounts already reimbursed. This is different from the Health Care FSA, which permits reimbursements up to the full annual amount you elected, less any amounts already reimbursed.

## Who Administers the Benefits

The Company has contracted a **service representative** to handle day-to-day Dependent Care FSA administration. The service representative answers claim questions, makes claim decisions, reimburses claims, processes claim appeals, and maintains account balances.

The service representative for the Dependent Care FSA is Aetna. The Company reserves the right to change the service representative at any time. If this happens, you will be notified in writing.

## How Dependent Care FSA Participation Affects Taxes

Amounts deducted from your paycheck that are deposited into your Dependent Care FSA are not subject to Federal income, Social Security, or Federal unemployment taxes. This means you save on your Federal income tax and Social Security tax. In most states, you also save on state income tax. Because tax laws vary from state to state, ask your tax adviser how participating in the Dependent Care FSA will affect your state taxes.

Your Federal tax status affects how much you will save in Federal taxes. You can estimate your tax savings by using the Your Benefits Resources web site's online tools.

For additional information about Dependent Care FSA participation and tax implications, consult your tax adviser.



### How does Dependent Care FSA participation affect Social Security?

Because you and the Company do not pay Social Security (FICA) taxes on the money you contribute to your Dependent Care FSA, if you earn less than the Social Security wage base, you may receive slightly lower Social Security benefits.

## Dependent Care Income Tax Credit

You have a choice between participating in the Dependent Care FSA on a salary reduction basis or claiming a **dependent care** tax credit on your Federal income tax return.

In certain situations, your tax savings for eligible expenses may be greater by using the Dependent Care FSA. You cannot apply expenses to the income tax credit that were reimbursed from your Dependent Care FSA. However, if your eligible expenses exceed the amount reimbursed by the Dependent Care FSA, you may be able to apply the remaining expenses to the income tax credit.

For more information about the dependent care income tax credit, call 1-800-TAX-FORM and request IRS Publication 503. You also can review this publication on line (<http://www.irs.gov/formspubs/index.html>).

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## Eligible Expenses

You may submit claims to your Dependent Care FSA to cover eligible **dependent care** expenses for the care of one or more qualified dependents.

### Qualified Dependents

You may open a Dependent Care FSA to cover **dependent care** expenses for any qualified person you can claim as a dependent on your Federal income tax return. A qualified person includes

- A child under age 13.
- Another “tax-qualified” individual such as a spouse, parent, or child who resides in your home at least eight hours a day and is unable to care for himself or herself because of a physical or mental disability. Tax-qualified is defined in Internal Revenue Code Section 105.



#### Does my child qualify as a dependent if I share custody?

Generally, if you are separated or divorced, you may be reimbursed from your account only if you have custody of the qualified dependent for a longer period during the year than the other parent.

Additional guidelines follow:

- If you are single, you must be working or looking for work when your qualified dependents are receiving care.
- If you are married, you and your spouse both must be working or looking for work when your qualified dependents are receiving care. Your spouse is treated as working during any month he or she is a full-time student or is physically or mentally not able to care for himself or herself.

**Note:** A spouse is generally treated as a full-time student if he or she is enrolled at an educational institution for at least five months of the year. The spouse does not actually have to be a student in a particular month for reimbursements to be qualified for that month, as long as he or she satisfies the five-month requirement. A spouse is not considered a full-time student if he or she is enrolled in an institution that provides only online/Internet courses.

- The purpose of the care must be to enable you to be gainfully employed.



#### Are expenses incurred for care of my domestic partner's child eligible under a Dependent Care FSA?

Generally, no. In accordance with IRS regulations, the Plan does not recognize expenses for a domestic partner (or the children of a domestic partner) for Dependent Care FSA reimbursements unless the individual can be claimed as a dependent on your Federal income tax return.

### General Expenses

The following expenses may be reimbursed from the Dependent Care FSA at any time:

- A housekeeper, maid, or cook who provides household services while caring for the qualified dependent.
- Before-school or after-school care for a qualified dependent.
- Care provided in or outside your home by someone other than your spouse, your child under age 19, or another dependent.
- Day camp tuition, including sports camps.
- Licensed day care centers that provide care for six or more individuals and receive a fee for their services.
- Nonresidential care for adults.
- Preschool tuition, such as for a nursery school or day care center that provides meals and educational activities as part of its child care service.

The types of expenses noted above are the only expenses you may pay for with money from your Dependent Care FSA. For more information about eligible and ineligible **dependent care** expenses, call 1-800-TAX-FORM and request IRS Publication 503. You also can review this publication on line (<http://www.irs.gov/formspubs/index.html>).

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## Ineligible Expenses

Federal tax laws do not permit you to use your Dependent Care FSA to pay for certain expenses, even though they may enhance your dependent's care. Ineligible expenses include

- Child care for an evening out.
- Cost of an overnight camp.
- Cost of care provided by another dependent.
- Cost of summer school or tutoring programs.
- Educational expenses in kindergarten or above that can be identified separately from the cost of caring for the dependent.
- **Health care** costs. The Dependent Care FSA is *not* an FSA for reimbursing medical expenses for your children or other dependents. Health care claims can be reimbursed only through the Health Care FSA (see Section 1).
- Prepaid **dependent care** expenses. (These expenses may be reimbursed later in the **Plan year**, as the dependent care services are received.)
- Transportation costs.

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## How to Submit a Dependent Care FSA Claim

You can submit claims for eligible expenses at any time after your Dependent Care FSA participation begins. Expenses incurred before your participation begins are not eligible for reimbursement.

The minimum claim reimbursement amount is \$10. The maximum for a claim is the total of your year-to-date contributions minus any claims already paid to you.

Claims for eligible expenses may be submitted to the **service representative** by mail or by fax (see Section 5, "Contacts"):

- You can obtain a claim form on line from the Your Benefits Resources web site or by calling the service representative through Boeing TotalAccess.
- Send the claim form and supporting documentation to the service representative by following the instructions on the form. To qualify for reimbursement, you must provide the **dependent care** provider's tax ID number or Social Security number, or the license number on his or her Federal tax return.
- Keep copies of claim forms and receipts for your records.

Claims for expenses incurred during one **Plan year** must be received by the service representative on or before April 30 of the following Plan year to be considered for reimbursement.

## How Your Claim Is Paid

The **service representative** will process claims as they are received. You will be reimbursed for the amount of each claim, up to the amount you have contributed year-to-date, less any claims already paid. You may elect to receive your reimbursement through direct deposit, if available through your financial institution. Contact the service representative for more information (see Section 5).



### Is the debit card feature available for the Dependent Care FSA?

No. All claims for dependent care expenses must be submitted by mail or fax.

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## Who Is Eligible

Generally, if you meet the eligibility requirements described in this section, you are eligible to enroll in the Dependent Care FSA as described in “When to Enroll or Make Changes,” in this section.

You are eligible to participate in the Dependent Care FSA described in this booklet if you are a full-time employee on the active payroll, paid through the Company payroll system, and either:

- A nonunion employee of one of the following:
  - The Boeing Company
  - Airspace Safety
  - Alteon Training, LLC
  - Autometric, Inc.
  - Boeing Advanced Information Systems
  - Boeing Aerospace, LTD.
  - Boeing Aerospace Operations, Inc.
  - Boeing Business Services
  - Boeing Capital Corp.
  - Boeing Electron Dynamic Devices Inc.
  - Boeing International Corp.
  - Boeing LTS, Inc.
  - Boeing Management Company
  - Boeing Operations International, Inc.
  - Boeing Overseas, Inc.
  - Boeing Realty Corporation
  - Boeing Satellite Systems, Inc.
  - Boeing Service Company, Inc.
  - Boeing Space Operations
  - Boeing Space Systems
  - Boeing Stores
  - Boeing—SVS Inc.
  - Boeing Travel Management Company
  - Jeppesen DataPlan, Inc.
  - Jeppesen Marine, Inc.
  - Jeppesen Sanderson, Inc.
  - MD Helicopter
  - SBS International
  - Spectrolab, Inc.
- Or represented by one of the following unions:
  - American Federation of Security Officers—Local No. 1/International Union, Security, Police and Fire Professionals of America**
  - Douglas Association of Security Officers**
  - Electronic and Space Technicians**
    - EAST—Local No. 1553
  - Fairbanks Joint Crafts Council**
  - International Association of Fire-Fighters**
    - Local No. I-17
    - Local No. I-66 (Missouri)
    - Local No. I-66 (Kansas)
    - Local No. I-66 (Washington)
  - International Association of Machinists and Aerospace Workers, AFL-CIO**
    - Aerospace Industrial District
    - Local No. 837
    - Lodge No. 751
    - Local No. 1163
    - District Lodge No. 24
    - Local No. 2766
    - District Lodge No. 70
    - District Lodge No. 725
  - International Brotherhood of Carpenters and Joiners of America**
    - Local No. 721
  - International Brotherhood of Electrical Workers, AFL-CIO**
    - Local No. 1
    - Local No. 2295

- Local No. 271

**International Brotherhood of Painters and Allied Trades of America**

- District Council 36

**International Brotherhood of Teamsters**

- Local No. 6
- Local No. 174
- Local No. 578
- Local No. 610
- Local No. 692
- Local No. 795
- Local No. 848 (Firefighters)
- Local No. 848 (Truck Drivers)
- Local No. 952

**International Union of Operating Engineers**

- Local No. 286
- Local No. 286W
- Local No. 501W

**International Union, Security, Police and Fire Professionals of America and Certain Affiliated Amalgamated Locals**

- Local No. 2
- Local No. 5
- Local No. 159
- Local No. 160
- Local No. 250
- Local No. 255
- Local No. 507

**International Union, United Automobile, Aerospace and Agricultural Implement Workers of America**

- Local No. 148
- Local No. 864
- Local No. 887
- Local No. 1069
- Local No. 1519

**Lazy B Pilots Association**

**Sheet Metal Workers International Association**

- Local No. 461

**Society of Professional Engineering Employees in Aerospace**

- Professional Unit
- Technical Unit
- Wichita Engineering Unit

**Part-Time Employees**

If you are a part-time employee, you may be eligible for Dependent Care FSA participation. To be eligible, you must be

- A nonunion employee of one of the companies listed above working a fixed weekly schedule of more than 19 hours or
- An employee represented by one of the collective bargaining units listed above who is eligible for benefits under the applicable collective bargaining agreement.



**Who is not eligible?**

You are not eligible to participate if you do not meet the eligibility requirements listed under “Who Is Eligible,” earlier in this section. In addition, you are not eligible if you are working in a capacity that, at the Plan Administrator’s sole discretion, is considered contract labor or independent contracting.

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## When to Enroll or Make Changes

When you become eligible for Dependent Care FSA participation, you generally may enroll

- By the date printed on the enrollment worksheet you receive as a newly **eligible employee**.
- During the **annual enrollment period** designated by the Company.
- Within the specified time frames for qualified status change during the year.

Each of these enrollment periods is explained here.

### If You Are Newly Eligible

If you are a newly **eligible employee**, you will receive an enrollment worksheet by mail. You also can find enrollment information on line at the Your Benefits Resources web site. Dependent Care FSA participation is optional. However, if you do not enroll by the date printed on your enrollment worksheet, you cannot enroll in the Dependent Care FSA until the next **annual enrollment period**, unless you have a qualified status change, as described in this booklet.

### During the Annual Enrollment Period

The Company establishes an **annual enrollment period** each year. During annual enrollment, you can enroll in the Dependent Care FSA in accordance with the eligibility rules. The Company will send you information about the annual enrollment dates and when your participation will be effective.



#### Do I have to reenroll each year to participate?

Yes. Dependent Care FSA participation is not automatic from one year to the next. Even if you participated in the Dependent Care FSA during the preceding Plan year, you must reenroll for the next year during the annual enrollment period if you wish to participate.

### During the Year When Certain Life Events Occur

After you enroll, you generally may change or stop participation only during the **annual enrollment period** designated by the Company. However, Federal rules allow you to change or stop participation during the year as a result of certain qualified status changes.

If you experience a qualified status change and you would like to enroll or change your participation, you must contact the Boeing Service Center through Boeing TotalAccess within the time frames specified in the table, “How and When to Enroll or Make Changes,” in this section.

When you request enrollment or a change in participation, you may be requested to provide documentation to the Boeing Service Center.

#### Qualified Status Changes

If you are enrolled in the Dependent Care FSA, you may be able to change your participation midyear if you experience one of the qualified status changes listed below. Any change to your participation must be consistent with the status change that affects

- Your eligibility for the Company-sponsored Dependent Care FSA.
- Whether you will be incurring eligible **dependent care** expenses.
- The amount of your future expenses.

This includes a change in status that results in an increase or decrease in the number of family members or dependents who may benefit from coverage under the plan.

Qualified status changes include the following events:

- **Legal marital status.** You marry, divorce, legally separate, or your marriage is annulled or your spouse dies.
- **Number of dependent children.** You lose or gain a dependent child through death, birth, adoption, or placement of a child in your home for adoption.

- **Employment status.** Your or a dependent’s employment status is affected by a change in job situation such as termination or commencement of employment, strike or lockout, commencement of or return from an unpaid leave of absence, a change in work site, a transfer between a salaried and an hourly position, a transfer between a full-time and a part-time position, or a transfer between a nonunion salaried position and a union-represented position.
- **Dependent’s eligibility.** Your dependent becomes eligible or ineligible for coverage (for example, if your child exceeds the age limits or a similar eligibility requirement).
- **Cost of dependent care.** You experience a significant change in the cost of your qualified dependent care expenses, such as when your dependent child starts or stops day care, or when your dependent care provider increases the monthly fee. If your eligible expenses change, you may adjust your contribution accordingly. However, you cannot adjust your contribution if your dependent care provider is a **related family member**, as defined in Section 4.
- **Change in dependent care provider.** If you have a change in your dependent care provider, such as from a paid provider to a neighbor or relative who provides care at no cost.
- **Family and Medical Leave Act leave of absence.** You take an approved leave of absence in accordance with the Family and Medical Leave Act of 1993 (FMLA).
- **Other changes.** Any other event to the extent permitted by Internal Revenue Code Section 125 and accompanying regulations.

## How to Enroll

Soon after you become an **eligible employee**, you will receive a Boeing TotalAccess password and an enrollment worksheet for your health and insurance benefits. You also can find an enrollment worksheet on line at the Your Benefits Resources web site. You can use your enrollment worksheet as a guide when you enroll; you will not need to submit it to enroll. You also will need your BEMS ID number (or Social Security number) and birth date.

After you enroll, you can use the Your Benefits Resources web site to review your elections.

If you do not have access to a computer, you can enroll over the phone by calling the Boeing Service Center through Boeing TotalAccess.

For details, see the table, “How and When to Enroll or Make Changes,” below.

How and When to Enroll or Make Changes		
To enroll or make a change . . .	Go to the . . .	By the . . .
As a newly eligible employee	Your Benefits Resources web site*	Date shown on your enrollment worksheet
During an annual enrollment period	Your Benefits Resources web site*	Last day of your designated annual enrollment period
Because of a qualified status change (as defined in “During the Year When Certain Life Events Occur”)	Your Benefits Resources web site	60th day after the event
A new dependent midyear because of marriage, birth, adoption, or placement for adoption when you already are enrolled in the plan	Your Benefits Resources web site	120th day after the event
* You will find links for enrollment on the Your Benefits Resources web site only when enrollment is available to you as a new employee or during the annual enrollment periods specified by the Company.		

## Estimate Your Contributions

You will need to decide how much you want to accumulate in the account for eligible expenses. The amount you pay from each paycheck for your Dependent Care FSA participation is called a contribution.

You must designate the amount of your contribution at the time of initial enrollment and each year during the **annual enrollment period**. You cannot transfer funds between a Dependent Care FSA and a Health Care FSA.

### Dependent Care FSA Contributions

You must contribute a minimum of \$250 per calendar year but no more than \$5,000, depending on your income tax filing status (single or married).

In addition, your total contribution cannot be more than your or your spouse's earned income, whichever is less. Earned income includes wages, salaries, tips, and other compensation, such as net earnings from self-employment.

- **If you are single:** You may contribute \$250 to \$5,000 per year.
- **If you are married:** You may contribute
  - \$250 to \$2,500 per year if you file taxes separately.
  - \$250 to \$5,000 per year if you file taxes jointly.

For each month your spouse is either disabled or a full-time student at an educational institution, he or she is deemed to be gainfully employed and to have earned income not less than the following amounts:

- **If you have one dependent requiring care,** \$250 per month. The maximum you can contribute in this situation is \$250 per month or \$3,000 per year.
- **If you have two or more dependents requiring care,** \$500 per month. The maximum you can contribute in this situation is \$500 per month or \$5,000 per year.

**Note:** A spouse is generally treated as a full-time student if he or she is enrolled at an educational institution for at least five months of the year. The spouse does not actually have to be a student in a particular month for reimbursements to be qualified for that month, as long as he or she satisfies the five-month requirement. A spouse is not considered a full-time student if he or she is enrolled in an institution that provides only online/Internet courses.



#### What is the maximum I can contribute if my spouse also is enrolled in a Dependent Care FSA?

If your spouse works for Boeing or another employer that sponsors a similar account, your combined contributions cannot exceed \$5,000.

**If you are a highly compensated participant:** Federal law states that a limit of less than \$5,000 may be placed on the contributions of “highly compensated **participants**,” as defined by the IRS. You will be notified if this limit applies to you.

### Estimating Your Expenses

When estimating your **dependent care** expenses, consider the following:

- Review dependent care receipts from previous years.
- Ask your dependent care provider what charges you can expect to pay, including rate increases.
- Exclude any special events, such as vacations and holidays, where your dependent will not receive care. If you pay for your dependent care on a weekly or longer basis, you can continue to submit for reimbursement dependent care expenses you actually incur during a short, temporary absence. A short, temporary absence is defined by the IRS as a period of absence that is less than two weeks (see IRS Publication 503).
- Consider your child's age.
  - If your child will turn 13 before the end of the calendar year, estimate expenses only for the months before your child turns 13.
  - If your child will start school in the fall, estimate expenses only for the months before your child starts school.

- If you are newly eligible after the current year has begun, estimate only expenses you will incur from the date your participation begins through December 31.
- Make sure the expenses you are estimating are eligible for reimbursement. See “Eligible Expenses,” earlier in this section.
- Keep copies of all claims, bills, and receipts that you submit with your Dependent Care FSA claims. You can use them to estimate your expenses for the following year and for your tax records.

For more information on estimating your contributions, see the Your Benefits Resources web site. The online tools and calculators will help you add up your annual expenses that qualify for reimbursement from the Dependent Care FSA and project your tax savings.



### What happens to unused money in my Dependent Care FSA at the end of the year?

Federal law requires that all money not used to reimburse qualified dependent care expenses incurred during the calendar year must be forfeited—this is called the “use it or lose it” rule. Therefore, you are encouraged not to overestimate your eligible expenses.

## Designate How Much You Will Contribute

You must designate the amount of your contribution at the time of initial enrollment and each year during the **annual enrollment period**. You cannot transfer funds between a Health Care FSA and a Dependent Care FSA.

Your enrollment in the Dependent Care FSA authorizes the Company to deduct your contributions on a pretax basis from your paycheck.

Contributions are deducted beginning the later of the first open pay period following the date the Boeing Service Center receives your enrollment/change request or the pay period in which your enrollment/change date occurs.

For questions about your contributions, contact the Boeing Service Center through Boeing TotalAccess.

## When Participation Begins

The effective date of your participation depends on when you enroll and what event initiates your enrollment. In all cases, you must be on the active payroll on the effective date for participation to begin.

If you . . .	Your participation will begin on the . . .	Your contributions will begin on . . .
Are a newly hired employee (and make your election by the date indicated on your enrollment worksheet)	First day of the month after your first day of employment	The later of the first pay period following the date the Boeing Service Center receives your enrollment request or the pay period in which your participation date falls
Enroll or reenroll during an annual enrollment period	January 1 following the enrollment period	Your first pay date in January
Enroll or change your participation because of a birth or adoption	Date of the birth or adoption	The later of the first pay period following the date the Boeing Service Center receives your change request or the pay period in which the birth or adoption date falls
Enroll or change your participation because of any qualified status change other than birth or adoption (see “Qualified Status Changes,” in this section)	Qualified status change date	The later of the first pay period following the date the Boeing Service Center receives your change request or the pay period in which the qualifying status change date falls

<b>If you . . .</b>	<b>Your participation will begin on the . . .</b>	<b>Your contributions will begin on . . .</b>
Are recalled from a layoff within your recall rights period*	Varies by employee group; contact the Boeing Service Center through Boeing TotalAccess	The later of the first pay period following the date the Boeing Service Center receives your enrollment request or the pay period in which the effective date falls
Are reemployed after uniformed service (and return to work promptly in accordance with Federal law)*	Date you are reinstated to the active payroll	The later of the first pay period following the date the Boeing Service Center receives your enrollment request or the pay period in which the reinstatement date falls
Return to work from an approved leave of absence*	Date you are reinstated to the active payroll	The later of the first pay period following the date the Boeing Service Center receives your enrollment request or the pay period in which the reinstatement date falls
Are rehired*	First day of the month after the date you are reinstated to the active payroll	The later of the first pay period following the date the Boeing Service Center receives your enrollment request or the pay period in which the reinstatement date falls

\* If you participated in the Dependent Care FSA before your active employment ended and you return to work in the same calendar year, your contributions for the remaining pay periods in the year automatically will be recalculated and increased so that you will reach your annual contribution election amount by December 31. If your absence lasts 30 days or more, you may stop your contributions or elect a different amount by contacting the Boeing Service Center through Boeing TotalAccess within 31 days of your return to work. If you return to work in a different calendar year, you will be required to make new elections.

## How Participation Can End

Once you enroll, Dependent Care FSA participation stays in effect until the earliest of the following events occurs:

- You have a qualified status change or event and elect to stop participation.
- The end of the calendar year, unless you reenroll for the next year during annual enrollment.
- You lose eligibility for participation.
- The Company ends this Plan or terminates the Dependent Care FSA.

The Company fully intends to continue this Plan. However, the Company may, at its sole discretion, change, modify, amend, or terminate any benefits described in this booklet in whole or in part, at any time, and for any reason for employees, former employees, retirees, and their dependents.

If you take a leave of absence, your participation may end. See “Continue Participation During a Leave of Absence,” in this section.

## How You Can Lose Eligibility for Participation

Dependent Care FSA participation will end if you become ineligible for one of the following reasons:

- You quit.
- You are discharged or laid off.
- You experience a change in your job situation that causes you to become ineligible for participation. (For example, your position is reclassified to a part-time position of 19 or fewer regularly scheduled hours per week.)
- You retire.
- You are not actively at work as a result of a labor dispute.
- You die.

- The Company ends this Plan or terminates the Dependent Care FSA.
- You fail to make timely payments of your required contribution while on an approved leave of absence.

## When Participation Ends

Generally, pretax payroll contributions end when you become ineligible. However, you may be reimbursed for eligible expenses incurred through the end of the calendar year in which you lose eligibility, as shown in the table, “Dependent Care FSA Participation End Dates and Continuation Periods,” later in this section.



### Can I continue my Dependent Care FSA through COBRA?

No. If you lose eligibility for the Dependent Care FSA, you cannot continue participation through COBRA. While your contributions will stop on the day you become ineligible, you may submit claims for reimbursement of eligible dependent care expenses incurred through the end of the calendar year, such as dependent care expenses while you are actively seeking employment or while working with another employer.

## Continue Participation During a Leave of Absence

You may continue your Dependent Care FSA participation during certain approved leaves of absence. To continue your participation, you must pay your contribution amount while you are on an approved leave of absence. However, pretax payroll contributions will end on the date your regular pay ends; you can make aftertax payments if you stop receiving a paycheck.

If your leave of absence lasts for longer than two weeks, or if you pay your **dependent care** provider on a less-than-weekly basis, the dependent care expenses you incur during the leave will not be eligible for reimbursement from the Dependent Care FSA.

Contact the Boeing Service Center through Boeing TotalAccess for additional information.

## Participation End Dates and Continuation Periods

If you experience one of the following events, Dependent Care FSA participation will end and may be continued as shown in the table below. For more information, contact the Boeing Service Center through Boeing TotalAccess.

Dependent Care FSA Participation End Dates and Continuation Periods	
Event	Maximum Length of Continuation Period
Your employment ends or you otherwise lose eligibility for Dependent Care FSA participation	<ul style="list-style-type: none"> <li>• Active contributions end on the date you become ineligible</li> <li>• The balance remaining in your account may be used to reimburse eligible expenses you incur through the end of the calendar year in which you lose eligibility</li> </ul>
You go on an approved medical leave of absence* or nonmedical leave of absence** <b>Note:</b> If you pay for your dependent care on a weekly or longer basis, you can continue to submit for reimbursement dependent care expenses you actually incur during a short, temporary absence. A short, temporary absence is defined by the IRS as a period of absence that is less than two weeks (see IRS Publication 503).	<ul style="list-style-type: none"> <li>• Active contributions end on the date your regular pay ends</li> <li>• The balance remaining in your account may be used to reimburse eligible expenses you incur through the end of the calendar year in which your leave began</li> </ul>
<b>Note:</b> While you are a participant, you can submit claims for expenses incurred in the current Plan year as long as they are received by the service representative on or before April 30th of the following year.	
* A medical leave of absence is a leave that is due to an illness, an accidental injury (on or off the job), or a pregnancy-related condition. Two medical leaves of absence that are separated by fewer than 30 days of continuous work are considered one leave of absence, unless the second leave is entirely due to unrelated conditions.	
** Contact the Boeing Service Center through Boeing TotalAccess for information about medical and nonmedical leaves.	

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## Your Responsibilities Under the Plan

As a **participant** in the Plan, you must

- Submit any claim for Plan benefits in accordance with Plan rules.
- Inform the Boeing Service Center through Boeing TotalAccess of any change in
  - Your marital status.
  - The status of your eligible children, as defined by Plan rules.
  - Your address.
- Provide any information or documentation requested by the Boeing Service Center, **service representative**, or Plan Administrator.
- Abide by Plan rules.

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## How the Plan Is Administered

The Boeing Company Board of Directors has designated the Employee Benefit Plans Committee (“Committee”) to be the Plan Administrator for the Dependent Care FSA. This Committee is composed of Company employees who are appointed to their positions by the Board of Directors.

### Plan Administrator’s Rights

Notwithstanding any other provision in the Plan, and to the full extent permitted under the Internal Revenue Code, the Plan Administrator has the exclusive right, power, and authority, in its sole and absolute discretion, to

- Administer, apply, construe, and interpret the Plan and all related Plan documents.
- Decide all matters and questions arising in connection with entitlement to benefits and the nature, type, form, amount, and duration of benefits.
- Amend the Plan.
- Establish rules and procedures to be followed by **participants** in filing applications for benefits and in other matters required to administer the Plan.
- Prescribe forms for filing benefit claims and for annual and other enrollment materials.
- Receive all applications for benefits and make all determinations of fact necessary to establish the right of the applicant to benefits under the provisions of the Plan, including the amount of such benefits.
- Appoint accountants, attorneys, actuaries, consultants, and other persons (who may be employees of the Company) for advice, counsel, and reports to make determinations of benefits or eligibility.
- Delegate its administrative duties and responsibilities to persons or entities of its choice such as the Boeing Service Center, the **service representative**, and employees of the Company.

All decisions that the Plan Administrator (or any duly authorized designees) makes with respect to any matter arising under the Plan and any other Plan documents are final and binding. If any part of this Plan is held to be invalid, the remaining provisions will continue in force.

### Company’s Right to Amend, Modify, and Terminate the Plan

Although the Company currently intends to continue the Plan, the Company reserves the right to change, modify, amend, or terminate the Plan at any time and for any reason for employees, former employees, retirees, and their dependents.

### Who Pays for This Plan

The Dependent Care FSA is funded from the general assets of the Company. Benefits are based on **participants’** pretax payroll deductions, as permitted by Internal Revenue Code Section 125. In general, the Company pays the administrative expenses of the Plan, to the extent the Company determines that these expenses are not to be charged to or paid from the Plan.

## How Benefits Are Paid

The **service representative** administers benefit payments in accordance with the provisions of the applicable administrative agreement.

If a benefit is payable to a person who is legally disabled, incapacitated, or otherwise unable to manage his or her affairs, the Plan Administrator, at its discretion, may direct payment of that benefit to another person or institution, including a guardian or legal representative of that person or institution. If a payment is made under these circumstances, the Committee and the Plan will have no further liability for that claim.

### Right to Recover Overpayments

If an incorrect amount is paid to you or on your behalf, any remaining payments may be adjusted, including withholding funds from future reimbursements, to correct the error. The Plan Administrator, Boeing Service Center, and **service representatives** also may take other action that they determine is necessary or appropriate to correct any such error.

Any employee who knowingly, and with intent to defraud or deceive, gives false, incomplete, or misleading information during enrollment, when filing a claim, or in any other respect under this Plan may be subject to discipline, up to and including discharge. The Plan reserves the right to recover from employees any overpayment of claims or costs of coverage.

### No Contract of Employment

Nothing in this Plan, including the receipt of benefits, is to be construed as a contract of employment, and nothing in the Plan gives any employee the right to be retained in the employ of the Company or to interfere with the rights of the Company to discharge any employee at any time.



## How to Submit a Claim or File an Appeal

This section describes two types of claim review and appeal procedures for the FSAs described in this booklet:

1. Benefit claims and appeals.
2. Eligibility claims and appeals.



### How can I avoid claim delays?

Use the following tips to prevent delays and other claim-filing problems:

- Submit your claim as soon as possible.
- Provide all information that is requested on the form, including your full name, address, Social Security number, date the eligible expenses were incurred, and the types of service received.
- Always attach an itemized bill that includes the provider's name, address, and tax ID number or Social Security number, or the license number on his or her Federal tax return. A notice from the provider that payment is overdue generally does not provide enough information for determining benefits and payments.
- If you are asked to provide more information, be sure to include your full name and Social Security number.

## FSA Benefit Claims Process

The **service representative** is responsible for evaluating benefit claims in accordance with the terms of the Plan and using a reasonable claims procedure in accordance with Federal rules. The service representative has the right to request additional information as necessary to decide your claims.

You will receive a written notice of the claim decision within the time limits described in this section. The time limits are based on Federal laws and whether or not the service representative has all of the information needed to process the claim.

## How to File a Claim for FSA Benefits

You must submit a written claim form, along with accompanying receipts, to the appropriate **service representative**. You can obtain claim forms by calling the service representative or through Boeing TotalAccess.

Each time you submit a claim, you will receive a statement from the service representative showing your contributions, the amount reimbursed, and your account balance. You also will receive a statement outlining the status of your account 90 days before the end of the year (approximately October 1).

The service representative will reimburse your claim in one of the following ways:

- **Direct deposit:** Money will be deposited in your checking or savings account in two to three business days. To have your FSA reimbursements directly deposited in your bank account, contact the service representative.
- **Check by mail:** A check will be mailed within two business days (allow one to three business days for postal delivery).

## Annual Deadline for Submitting Claims

The **service representative** must receive your claim incurred in the current **Plan year** (January 1 through December 31) on or before April 30 of the following Plan year. If your claim is not received by April 30, any funds remaining from the prior Plan year will be forfeited, as required under Federal law.

For more details, see “How to Submit a Health Care FSA Claim,” in Section 1, and “How to Submit a Dependent Care FSA Claim,” in Section 2.

## Time Limits for Decisions on FSA Benefit Claims

There are time periods for reviewing and deciding FSA claims. The **service representative** will notify you within the following time limits as to whether your claim is approved or denied, in whole or in part. If your claim is denied, you will have the opportunity to file an appeal within certain time limits also described here. If your claim is denied due to inaccurate or incomplete information, you can correct or submit additional information with your appeal.

Time Limits for Receiving Benefit Claim Decisions		
Type of claim . . .	You will receive notification of the decision within . . .	But it may be extended for an additional . . .
Health Care FSA and/or Dependent Care FSA	30 days after your claim is received	15 days because of matters beyond the control of the service representative*

\* If more information is required to review your claim, the service representative will notify you before the end of the initial review period of the specific information needed and will allow you at least 45 days to provide that information. The review time period for claims will be suspended until the date that you respond to the request for more information.

## If Your FSA Benefit Claim Is Denied

If your FSA benefit claim is denied, in whole or in part, the **service representative** will send you a notice that will include the following information:

- Specific reasons for the denial.
- Reference to the specific Plan provisions on which the claim determination was based.
- Description and explanation of any additional information that is needed to process your claim.
- Description of the Plan’s appeal procedures and the applicable time limits, as well as your right to bring legal action if your claim is denied on appeal.
- Statement that you can request, free of charge, copies of documentation related to the decision.
- Description of any rule, protocol, or other criterion that was relied on in determining your claim, and your right to obtain a copy, free of charge, upon request.

## How to Appeal if Your FSA Benefit Claim Is Denied

If your benefit claim is denied, in whole or in part, you may be able to resolve the denied claim through an informal review process. Simply call the **service representative** and discuss the situation.

If your claim is not resolved with a telephone call, you have the right to file a formal (written) appeal with the service representative. You must file your appeal within 180 days after the date that you are notified of the denial. To file your appeal, you must

- State, in writing, why you believe the claim should have been approved.
- Submit any information and documents you think are appropriate, including any additional information not submitted with your initial claim.
- Send the appeal and any supporting documentation to the service representative at the appropriate claim-filing address. See Section 5 for the service representative’s contact information.

You may request, free of charge, copies of all documents, records, and other information relevant to your claim for benefits.

The service representative will review your appeal and make a decision. The review will be conducted by a person who did not make the decision on your initial claim and is not the subordinate of that person. The review will include all information you submit and will not give deference to the initial claim decision. In reviewing your appeal, the service representative will use its discretion in interpreting the terms of the Plan and will apply them accordingly.

The decisions of the service representative are final and binding. Benefits will be paid under the Plan only if the Employee Benefit Plans Committee (the “Committee”) decides in its discretion that you have met the eligibility and participation requirements and the service representative has determined that you are entitled to the benefits.

## Time Limits for Decisions on FSA Benefit Appeals

There are time limits for reviewing and deciding FSA benefit appeals. If the **service representative** denies your appeal, in whole or in part, you will be notified within 60 days.

## If Your FSA Benefit Appeal Is Denied

If your benefit appeal is denied, in whole or in part, the **service representative** will send you a notice that will include the following information:

- Specific reasons for the denial.
- Reference to the specific Plan provisions on which the claim determination was based.
- Statement of your right to obtain, free of charge, copies of documentation related to the decision.
- Summary of your right to additional appeals or legal action.
- Description of any rule, protocol, or other criterion that was relied on in determining your appeal, and your right to obtain a copy, free of charge, upon request.

## Whom to Contact for FSA Benefit Claim and Appeal Procedures

You can obtain a copy of the benefit claim review and appeal procedures by calling the **service representative**.

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## FSA Eligibility Claims Process

Call the Boeing Service Center through Boeing TotalAccess if

- You have questions about eligibility.
- You believe that you have been improperly denied
  - Participation in an FSA.
  - The opportunity to make an election as a result of a qualified status change.

See Section 5 for the telephone number.

## How to File a Claim for FSA Eligibility

You may be able to resolve questions about eligibility for FSA benefits by calling the Boeing Service Center through Boeing TotalAccess. If your question or request is not resolved by telephone (an informal review process), you may file a formal (written) eligibility claim. To do so, call the Boeing Service Center through Boeing TotalAccess and request a claim initiation form.

Eligibility claims must be filed within 12 months from the date your eligibility claim is denied. Any claims submitted after that time will be denied.

## Time Limits for Decisions on Eligibility Claims

The Boeing Service Center will review your eligibility claim and notify you of its decision within the following time frames:

Time Limits for Receiving Eligibility Claim Decisions		
If your claim for eligibility involves . . .	You will receive notification of the decision within . . .	But it may be extended for an additional . . .
Health Care FSA and/or Dependent Care FSA	30 days after your claim is received	15 days because of matters beyond the control of the Boeing Service Center*

\* If more information is required to review your claim, the Boeing Service Center will notify you before the end of the initial review period of the specific information needed and will allow you at least 45 days to provide that information. The review time period for claims will be suspended until the date that you respond to the request for more information.

## If Your FSA Eligibility Claim Is Denied

If your eligibility claim is denied, the Boeing Service Center will send you a notice that will include the following information:

- Specific reasons for the denial.
- Reference to the specific Plan provisions on which the claim determination was based.
- Description and explanation of any additional information that is needed to process your claim.
- Description of the Plan's appeal procedures and the applicable time limits, as well as your right to bring legal action if your claim is denied on appeal.
- Statement that you can request, free of charge, copies of documentation related to the decision.
- Description of any rule, protocol, or other criterion that was relied on in determining your claim, and your right to obtain a copy, free of charge, upon request.

### How to Appeal if Your FSA Eligibility Claim Is Denied

If your eligibility claim is denied, you (or your legal representative) may file an appeal with the Committee or its delegate.

You must file your appeal within 180 days after the date you are notified of the denial. To file your appeal, you must

- State, in writing, why you believe the claim should have been approved.
- Submit any information and documents you think are appropriate.
- Send the appeal and any supporting documentation to the Committee:

**Address:** Employee Benefit Plans Committee  
The Boeing Company  
100 North Riverside  
MC 5002-8421  
Chicago, IL 60606-1596

**Fax:** 312-544-2077

You may request, free of charge, copies of all documents, records, and other information relevant to your claim for eligibility.

The Committee has the exclusive right to interpret and apply the terms of the Plan and to exercise its discretion to determine all questions that arise under the Plan. The Committee will review all information you submit and will not give deference to the initial eligibility claim decision.

The decisions of the Committee are final and binding. Your eligibility claim will be approved only if the Committee decides in its discretion that you have met the eligibility and participation requirements and the **service representative** has determined that you are entitled to the benefits.

### Time Limits for Decisions on FSA Eligibility Appeals

There are time limits for reviewing and deciding FSA appeals. If the Committee denies your appeal, in whole or in part, you will be notified within 60 days.

## If Your FSA Eligibility Appeal Is Denied

If your eligibility appeal is denied, in whole or in part, the Committee will send you a notice that will include the following information:

- Specific reasons for the denial.
- Reference to the specific Plan provisions on which the appeal determination was based.
- Summary of your right to bring legal action.
- Statement of your right to obtain, free of charge, copies of documentation related to the decision.
- Description of any rule, protocol, or other criterion that was relied on in determining your appeal, and your right to obtain a copy, free of charge, upon request.

## Whom to Contact for FSA Eligibility Claim and Appeal Procedures

You can obtain a copy of the eligibility claim review and appeal procedures by calling the Boeing Service Center through Boeing TotalAccess.

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## What You Can Do if Your FSA Appeal Is Denied

If the **service representative** or the Committee denies your appeal, you may bring a civil action. If your appeal was under the Health Care FSA, your action will be brought under Section 502(a) of the Employee Retirement Income Security Act of 1974, as amended (ERISA). However, you must bring any legal action within 180 days after the

- Decision on appeal of your claim for benefits or eligibility, or
- Expiration of time to take an appeal if no appeal is taken.

A post-denial review of your appeal will not extend the time period for commencing legal action.



## annual enrollment period

A time designated by the Company each year when you may add or change your benefit elections for yourself and/or your eligible dependents.

## COBRA

The Consolidated Omnibus Budget Reconciliation Act of 1985, as amended.

## coinsurance

The percentage of the covered charge that you and your health care plan each pay.

## Company-sponsored plan

An FSA plan provided by the Company (or a subsidiary or affiliate) for employees and dependents. (To find out whether a particular plan is sponsored by the Company, contact the Boeing Service Center through Boeing TotalAccess.)

## copayment

A fixed dollar amount that you pay toward the cost of a particular covered service such as a network office visit. You generally pay the copayment at the time the service is received.

## dependent care

A general term that means care of your children or other dependents while you are working (for the purposes of the account described in this booklet).

**Note:** The Dependent Care FSA is *not* an FSA for reimbursing medical expenses for your children or other dependents.

## eligible employee

An employee who qualifies for benefits under the Plan by meeting the conditions described in Section 1 (Health Care FSA) and Section 2 (Dependent Care FSA).

## ERISA

The Employee Retirement Income Security Act of 1974, as amended.

## health care

A general term that means medical, dental, and vision care (for purposes of the descriptions in this booklet).

## medically necessary service or supply

A service or supply that meets the following criteria in accordance with the plan and as determined by the service representative. A service or supply is medically necessary if it is

- Required to diagnose or treat the patient's illness, injury, or condition and the condition could not have been diagnosed or treated without it.
- Consistent with the symptom or diagnosis and the treatment of the condition.
- The most appropriate service or supply that is essential to the patient's needs.
- Appropriate as good medical practice.
- Professionally and broadly accepted as the usual, customary, and effective means of diagnosing or treating the illness, injury, or condition.
- Unable to be provided safely to the patient as an outpatient (for an inpatient service or supply).

A service or supply may be medically necessary in part only. The fact the service or supply is furnished, prescribed, recommended, or approved by a physician does not, by itself, make it medically necessary.

**participant**

Any eligible employee or eligible dependent who has fulfilled the requirements for participation described in Section 1 (Health Care FSA) and Section 2 (Dependent Care FSA), who continues to fulfill these eligibility requirements, and who has not terminated participation in the Plan.

**plan year**

January 1 through December 31.

**related family member**

Includes your son, daughter, stepson or stepdaughter, brother, sister, or stepbrother or stepsister; father, mother, or ancestor of either; stepfather or stepmother; niece or nephew; aunt or uncle; son-in-law, daughter-in-law, father-in-law, mother-in-law, brother-in-law, or sister-in-law.

**service representative**

An agent that the Company has contracted with to make benefit determinations and administer benefit payments under the FSAs described in this booklet. See Section 5 for information on the service representative. The Company may change a service representative at any time.

**usual and customary**

The maximum charge for a covered service or supply the service representative will consider for reimbursement from a nonnetwork provider. The service representative may refer to this as the “maximum reimbursable charge,” “maximum allowable charge,” “reasonable and customary charge,” “allowed amount,” or a similar term.

The usual and customary charge is the least of

- The provider’s actual charge for the service or supply,
- The provider’s normal charge for a similar service or supply, or
- A predetermined percentile (negotiated between each carrier and plan sponsor) of charges made by providers of a comparable service or supply in the geographic area where it is received.

To determine if a charge exceeds the usual and customary charge for medical services or supplies in situations involving unusual or complicated services or supplies, the nature and severity of the injury or sickness may be considered.

The service representative uses a database of provider charges to determine the usual and customary charge in an area. Information about the database and percentile used to determine the usual and customary charge can be obtained by contacting the service representative.

If you use a nonnetwork provider, you pay any charges above the usual and customary amount.

Where to Get More Information		
If you have questions about . . .	Contact . . .	At . . .
<p><b>Flexible Spending Account</b></p> <ul style="list-style-type: none"> <li>• Eligibility and enrollment</li> <li>• Annual expense estimates</li> <li>• Tax savings projections</li> </ul>	<p><b>Boeing Service Center for Health and Insurance Plans</b></p>	<p>Web site: Your Benefits Resources, through Boeing TotalAccess</p> <ul style="list-style-type: none"> <li>• Boeing Web: <a href="https://my.boeing.com">https://my.boeing.com</a></li> <li>• World Wide Web: <a href="http://www.boeing.com/express">www.boeing.com/express</a></li> </ul> <p>Telephone: through Boeing TotalAccess</p> <ul style="list-style-type: none"> <li>• General: 1-866-473-2016</li> <li>• TTY/TDD: 1-800-755-6363</li> <li>• Boeing TotalAccess hours of service                             <ul style="list-style-type: none"> <li>– Automated telephone system: self-service applications are available 24 hours a day, seven days a week</li> <li>– Representatives available Monday through Friday from 7 a.m. to 8 p.m. Central time</li> </ul> </li> </ul> <p>You must have your BEMS ID number (or Social Security number) and Boeing TotalAccess password to use Boeing TotalAccess on the World Wide Web or by telephone</p> <p>Mailing address: 100 Half Day Road P.O. Box 1466 Lincolnshire, IL 60069-1466</p>
<p><b>Claims and reimbursement</b></p>	<p><b>Aetna (the service representative)</b></p>	<p>Web site: Access the Aetna Navigator web site through Boeing TotalAccess (above)</p> <ul style="list-style-type: none"> <li>• Online claim forms: from Boeing TotalAccess, click <i>My Health and Wellness</i>; under <i>Things You Can Do</i>, click <i>Get a Spending Account Claim Form</i></li> <li>• Telephone: speak with an Aetna customer service representative through Boeing TotalAccess (above)</li> </ul> <p>Mailing address: Aetna FSA P.O. Box 4000 Richmond, KY 40476-4000</p> <p>Fax: 1-888-AET-FLEX (1-888-238-3539)</p>
<p><b>COBRA</b> information for Health Care FSA</p> <ul style="list-style-type: none"> <li>• Notification of COBRA event</li> <li>• Enrollment in COBRA coverage</li> <li>• COBRA payments</li> </ul>	<p><b>Boeing Service Center for Health and Insurance Plans</b></p>	<p>Same as for eligibility and enrollment (above)</p>