

## Education Student Accounts (ESA+) Program: What Should an Invoice Show?

**Invoices for tutoring/teaching, educational therapy, and transportation services must show:**

- Name of approved provider or company
- Student's name and the name of the parent/guardian being charged
- Type of service/ therapy
- Date of service/ therapy
- Amount charged for service/therapy
- Line item for 2.5% Transaction Fee, if included

For ESA+, the **parent/guardian** named on the application must also be the responsible party charged on the uploaded invoice submitted for approval before funds transfer approval is granted.

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Payment contracts and agreements, insurance benefit explanations, and invoices without all the required information cannot be accepted as an invoice for ESA+ funds transfer approval.

Nonqualified expenses for ESA+ include afterschool care, school lunch, field trips, etc.

Click [here](#) for information about ESA+ Program tax implications.

***Nothing in this document should be construed to supersede the Program Statute, Program Rules or other Program policies. In addition, these policies do not represent an exhaustive list of all Program rules: rather these policies are set forth to provide a broad overview of the Program. See the Program Rules and Statutes on the Program [website](#) for more details.***