

FLEXIBLE SPENDING ACCOUNT REIMBURSEMENT REQUEST FORM

You can submit reimbursement requests by U.S. mail, interoffice County mail, or fax.

Mail to: San Joaquin Health Administrators P.O. Box 31570 Stockton, CA 95213-1570	Route via Interoffice mail: SJHA – FSA Admin	Fax: (209) 942-6382 Phone: (209) 942-6381
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Employee Information

Employee's Name	Daytime Phone Number	Social Security Number

New address: _____

Checks will be mailed to current mailing address on file with the Auditor/Controller's Office.

Plan Year **2012-13** (Services must be incurred between July 1, 2012 - June 30, 2013) **2013-14** (Services must be incurred between July 1, 2013 - June 30, 2014)

Please use separate forms for different plan years

Health Care Expenses (Unreimbursed medical, dental, vision and prescription claims)

	Date of Service	Provider of Service	Amount of Reimbursement
1			\$
2			\$
3			\$
4			\$
5			\$
6			\$
You must attach itemized receipts or explanation of benefits, and when required, a physician's prescription to support each expense claimed. See next page for a list of covered services. Use additional forms if claiming more than 6 expenses.			TOTAL \$

Dependent Care Expenses (Daycare, babysitting, etc.)

	Dependent Name/Relationship	Dates of Service		Name and Tax ID# of Provider	Amount of Reimbursement
		From	To		
1					\$
2					\$
You must attach a provider receipt to support your claim. Use additional forms if claiming more than 2 expenses.					TOTAL \$

Read Carefully: The undersigned participant in the Plan certifies that all expenses for which reimbursement or payment is claimed by submission of this form were incurred during a period while the undersigned was covered under the above-mentioned Section 125 Plan with respect to such expenses, and that the medical expenses have not been reimbursed or are not reimbursable under any other plan coverage.

Signature: _____ **Date:** _____

Incomplete Reimbursement Forms will be returned.

<u>FOR SJHA USE ONLY</u>			
Health Care: \$ _____		Available Balance: \$ _____	
Dependent Care: \$ _____		Account Exhausted: _____	
AUTHORIZATION _____	Amount Paid: \$ _____	By: _____	Date: _____

GUIDELINES FOR ELIGIBLE REIMBURSEMENTS

GENERAL

PLEASE COPY ALL ENCLOSURES FOR YOUR PERSONAL REFERENCE AND INCOME TAX RECORDS

- If you have not submitted the medical/dental expense to your insurance plan(s), please do so prior to submission on this Flexible Spending Account Reimbursement Request Form.
- If you apply for reimbursement of an expense that the IRS later determines to be ineligible, those reimbursements may be taxed as ordinary income and certain penalties may apply, according to the Internal Revenue Code. Similar treatment will be applied to overpayment of reimbursed expenses or reimbursement for expenses that have already been reimbursed from some other source.
- In general, Section 125 of the Internal Revenue Code governs the tax status of Flexible Benefit Plans.

HEALTH CARE REIMBURSEMENT For more information about qualifying relatives and eligible expenses, refer to **IRS publication 502.**

The following expenses are eligible for reimbursement under a Health Care Reimbursement Account. The maximum amount you can contribute is \$2,080 per plan year (July 1st through June 30th).

- Abortion related services
- Acupuncture
- Ambulance
- Chiropractic related services
- Contraceptives, including, but not limited to oral contraceptives, contraceptive devices (i.e. Diaphragms, IUD's), contraceptive injectionables (i.e. Depo-Provera), or contraceptive implants (i.e. Norplant)
- Deductible, coinsurance and co-payments
- Dental fees – exams, fillings, x-rays, dentures, orthodontic fees, etc., payment can only be considered for services actually performed during the plan year, including the initial placement fee, and monthly adjustment fees and not the total orthodontia fee.
- Hearing aids and batteries
- Laser surgery for vision improvement
- Medical fees such as x-ray and laboratory services
- **Over-The-Counter (OTC) drugs.** Must meet the definition of “medical care” in IRC section 213(d)(1) which defines “medical care” to include amounts paid for the diagnosis, cure, mitigation, treatment, or prevention of disease, or for the purpose of affecting any structure or function of the body. For example, antacids, allergy medicine, pain relievers, cold medicine would be considered expenditures for “medical care”.

IMPORTANT: EFFECTIVE JANUARY 1, 2011, THE IRS WILL ONLY PERMIT REIMBURSEMENT OF OTC MEDICATIONS WITH A PHYSICIAN'S PRESCRIPTION. Dietary supplements (i.e. Vitamins) that are merely beneficial to the general health of the employee or the employee's spouse or dependents are not eligible for reimbursement.

- Physical therapy or Occupational therapy by a licensed therapist
- Physician fees
- Psychotherapy and psychoanalysis provided the expenses are for medical care
- Specialized schools to relieve a handicapped condition
- Sterilization. Tubal ligation or vasectomy
- Supplies. Contact lens solution, bandages, crutches
- Transportation expenses, if the expenses are primarily for and essential to medical care
- Vaccinations and immunizations
- Vision care – Eye exams, eyeglasses, contact lenses & solution
- Weight loss programs and/or drugs prescribed to induce weight loss, provided the program is prescribed by a doctor to treat an existing disease (i.e. obesity, heart disease or diabetes)
- Wheelchairs – includes rental or purchase

DEPENDENT CARE REIMBURSEMENT For more information about qualifying dependents and eligible expenses, refer to **IRS publication 503.**

Expenses to provide care for your dependents may qualify for reimbursement. Eligible dependents include children under age 13, a disabled child, a disabled spouse or a disabled parent. IRS Regulation limits the amount you can contribute to the dependent care account to \$5,000 for a single parent with children, \$5,000 for a married parent filing jointly, and \$2,500 for a married parent filing separately.

- To be eligible, you must be working while your dependents receive care. Also, if you are married, your spouse must be:
 - A wage earner
 - Or a full-time student for at least 5 months during the year,
 - Or disabled and unable to provide for his or her own care
- Expenses eligible for reimbursement are those incurred to enable you to be gainfully employed, and include covered charges by:
 - Licensed nursery schools and licensed day care centers
 - Individuals –other than your dependents- who provide care for your children in or outside of your home, or for your disabled spouse or dependent parent in your home
 - Housekeepers, maids or cooks in your home to include their lodging in your home, as long as their services are performed for the benefit of your eligible dependent (s)
- IRS Regulations limit the amount of reimbursement expense for dependent care to the lower of the annual earned income of you or your spouse. If your spouse is disabled or a full-time student, this limitation assumes that your spouse earns \$250 per month (one dependent) or \$500 per month (two or more dependents)
- Under IRS Regulations, qualified individuals can receive tax credit for dependent care costs. This credit is claimed on your personal tax return. You cannot claim the tax credit for any dependent care costs reimbursed from the Dependent Care Reimbursement Account. The maximum amount that can be used for the tax credit is reduced by any amount you used from the Dependent Care Reimbursement Account.