

# MEDICAL & DEPENDENT CARE FLEXIBLE SPENDING PLAN APPLICATION FOR REIMBURSEMENT

Please read the guidelines for eligible reimbursements on the reverse side.

<b>Employee Information – Complete all sections.</b>				
Employer Information	Name of Your Employer <b>Storm Lake Community School District</b>			
Employee Information	Employee Name	Social Security #:		
	Home Address (complete only if address has changed)			
<b>Section One: Medical Expense (health, dental, vision)-Proof is required.</b>				
<p>To satisfy requirements for acceptable documentation under your medical reimbursement plan, it is required your documentation includes: Name of service provider, amount owed (after insurance), date of service, nature of service, name of person receiving service. NOTE: If you have an explanation of benefits statement from your insurance carrier, please submit this as your documentation. If you are submitting a claim for prescription medication, please provide your prescription tag from your pharmacy. Copies of register receipts do not provide adequate information. Cafeteria plans may only reimburse expenses INCURRED in the plan year. An expense is incurred when the service that gives rise to the expense is provided; when the expense is paid is irrelevant.</p>				
Date of Service Mo./ Day/ Yr.	Name of Person who Received the Service	Description of Expense	Provider of Service	Amount of Expense Claimed
<b>Total Amount of Medical Expense</b>				<b>\$</b>
<b>Section Two: Dependent Care – Independent verification required for the date of service and dollar amount claimed.</b>				
Dependent Receiving Care	Dates of Service	Name of Day Care Provider		Amount of Expense
<b>Total Amount of Dependent Care Expense</b>				<b>\$</b>
<b>Daycare Provider Verification:</b>	I certify that the expenses shown are valid.			
	_____ Signature of Care Provider	_____ Soc. Sec No/Federal Tax Id	_____ Date	
<b>Section Three: Employee Certification – Employee signature required.</b>				
<p>I certify that the above information is correct. I understand that any amounts submitted for dependent care and for which I receive reimbursement cannot also be claimed under the dependent care income tax credit. I understand any medical reimbursements I receive may not be included on my income tax return. I certify that I am requesting reimbursement of medical and/or dependent care expenses which will not be paid or reimbursed under any other plan. I understand that these expenses must qualify for reimbursement under the Internal Revenue Code and as outlined on the reverse side of this form.</p>				
Employee Signature				Date

Please deliver the completed form to the District office, or mail or fax the claim form and appropriate statements directly to:

**P.R.I.M.E. Benefit Systems, Inc.**  
**P.O. Box 2239**  
**Cedar Rapids, IA 52406-2239**  
**(319)393-2005 or (800)473-8970 PHONE / (319)-395-7498 FAX**

## GUIDELINES FOR ELIGIBLE REIMBURSEMENTS

### GENERAL

- PLEASE MAKE A COPY OF ALL ENCLOSURES FOR YOUR PERSONAL REFERENCE/INCOME TAX RECORDS.
- In every case, an Explanation of Benefit Statement from your insurance company will serve as independent verification of the date of service, and the net amount of your claim.
- In general, Section 125 of the Internal Revenue Code governs the tax status of Flexible (or Cafeteria) Benefit Plans, of which Employee Reimbursement Accounts are a part. Eligibility for pre-tax reimbursement is covered specifically in Code Sections 105 and 106 (Accident/Health Plans) and Section 129 (Dependent Care).
- Cafeteria plans may only reimburse expenses INCURRED in the plan year. An expense is incurred when the service that gives rise to the expense is provided; when the expense is paid is irrelevant.

### MEDICAL REIMBURSEMENT

- Eligible expenses are qualified medical/dental expenses that are not eligible for reimbursement from any other source. Expenses that can be reimbursed under your health insurance plan should not be included on this form. And, expenses for services which are not medically necessary (i.e. cosmetic) should not be included on this form. You may be reimbursed for expenses for yourself, spouse and dependent(s). Eligibility may vary as the IRS law governing these expenses is revised.
- The following expenses are eligible for reimbursement under a Medical Reimbursement Account:

Acupuncture	Optometrist Fee
Ambulance	Orthodontic fees - payment schedule must be calculated using total charge and length of serv.
Birth Control Pills	Over-the counter medicines – limitations apply to eligibility of submissions
Chiropractic care	Physician fees
Coinsurance percentage	Physicals
Contact lenses	Prescription drugs
Contact solutions	Prosthetics
Deductible	Psychiatric care
Dental fees – exams, fillings, xrays, false teeth	Psychologist fees (PhD)
Eyeglasses	Reading Glasses
Flat Dollar Co-Payments	Special schools – to relieve a handicapped condition
Guide dog	Sterilization
Hearing aids and batteries	Transplants
Lab fees	Therapy – physical or occupational therapy by a licensed therapist
Laser eye surgery	Treatment for chemical dependency
Maternity	Vaccinations
Medical Services	Vision care
Mileage (\$.15 per mile)	Wheelchairs – includes rental or purchase
Occlusal guards to prevent teeth grinding	X-ray fees
Osteopath	

### DEPENDENT CARE REIMBURSEMENT

- 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.
- 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 your home, or for your disabled spouse or dependent parent in your home.
- 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 \$200 per month (one dependent) or \$400 per month (two or more dependents).
- An additional 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.
- Under IRS Regulations, qualified individuals can receive a 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 use from the Dependent Care Reimbursement Account.