



# FLEXIBLE SPENDING ACCOUNT CLAIM FORM

## Health Care and Dependent Care

### Employee Information

Your Name: \_\_\_\_\_  
Last First Middle

Social Security Number: \_\_\_\_\_ Employer: \_\_\_\_\_

### A. DEPENDENT CARE EXPENSE DETAILS

Name of Provider	Tax ID # (Required)	Dates of Service (From/To)	Amount
_____	_____	_____/_____	\$ _____
_____	_____	_____/_____	\$ _____
_____	_____	_____/_____	\$ _____
<b>Total</b>			\$ _____

### B. HEALTH CARE FOR YOU AND YOUR DEPENDENTS

Provider	Dates of Service	Benefit Code *	Amount You Are Requesting
1. _____	_____	_____	\$ _____
2. _____	_____	_____	\$ _____
3. _____	_____	_____	\$ _____
4. _____	_____	_____	\$ _____
5. _____	_____	_____	\$ _____
6. _____	_____	_____	\$ _____
7. _____	_____	_____	\$ _____
8. _____	_____	_____	\$ _____
9. _____	_____	_____	\$ _____
10. _____	_____	_____	\$ _____
<b>Total</b>			\$ _____
<b>Total of All Claims must be at Least \$25.00</b>			\$ _____

\*Benefit Type Codes: D - Dental, M - Medical, V - Vision, H - Hearing, O - Other

### How to Submit a Claim

- Complete the Reimbursement Account Claim Form.
  - Part A for Dependent Care Services
  - Part B for Health Care Expenses for you and your family
- Sign and date the claim form.
- Attach documentation of your expenses:
  - Part A, Dependent Care Services - requires receipts from care provider.
  - Part B, Health Care - requires receipts for covered expenses showing the amount and date paid.
- Make a copy of your claim for your own records.
- Submit the claim to: People Lease, Flexible Benefit Plan, PO Box 3303, Ridgeland, MS 39158 or FAX to (601) 987-3029

**The People Lease Flexible Benefit Account Coordinator may be reached at 601-987-3025 or 1-800-723-3025**

### Employee Authorization

I request payment from my Section 125 Flexible Spending Account for the incurred expenses (itemized above and documentation attached to this claim). I certify that: 1) I have not received prior reimbursement under this plan or any other source for the incurred expense, 2) I have met all of the requirements for eligible health care expenses and, 3) I understand that these reimbursed expenses cannot be claimed on my personal income tax return. I further understand that my liability which arises out of the submission and/or payment of this request for reimbursement claim is the responsibility of the undersigned. People Lease shall not be liable for any penalties or damages as a result of an inappropriate claim being filed by me.

Employee Signature: \_\_\_\_\_ Date: \_\_\_\_\_

## ADDITIONAL INFORMATION

### Claims for Dependent Care:

- Reimbursement cannot be provided until services are rendered.
- You may use the provider's receipt.

### Claims for Health Care for You and Your Dependents:

- 1. Provider Bills** - Each bill which you submit for consideration must include:
  - A. Name of patient and date of service.
  - B. Detailed itemization of services and fees.
  - C. Provider name, address, degree and telephone number.
  - D. Prescription drug receipts must include name of doctor, date filled, Rx number and drug name.
- 2. Other Bills** - For other services, each bill must include the following information:
  - A. Your spouse's group medical/dental premiums, or individual medical/dental premiums (including HMO's).
    - Group: A payroll statement which includes the name of the spouse and clearly shows group insurance premiums as an item; or a letter from the employee giving the amount of premium in name of spouse and dates covered.
    - Individual: A premium statement showing date covered and name of individual covered.
  - B. Medical transportation charges:
    - Name and relationship of person who needs the medical care.
    - Name and address of facility or doctor being visited.
    - Copies of common carrier tickets clearly showing the routes and dates.
    - For auto transportation, a statement of mileage (which can be claimed at 9¢ a mile), or records of actual expenses for gas, parking and tolls.
  - C. Bills for miscellaneous items such as an air cleaner/purifier, battery for an electric wheelchair, insurance for contact lenses, etc.:
    - Name and relationship of individual for whom purchased.
    - Date of purchase.
    - Exact usage.
- 3. Other Insurance Forms**
  - A. Explanation of Benefits Form (EOB) - Health expenses covered by any source of insurance must be submitted to those sources before they can be considered under the reimbursement account. This rule applies even to those expenses that would normally be applied to the insurance coverage deductible amount. The People Lease Flexible Benefit Group does not have access to your insurance claim records, but must have proof that the expenses were applied to the deductible. Also, if you have a family deductible in your plan, all charges must be submitted to the insurance company as the charges are incurred.
  - B. Rejection Letters - Health expenses not specifically excluded by any insurance plan must be submitted to that plan before application is made to the reimbursement account. However, if there is specific exclusion in the plan, there is no need to submit to the insurance company. A copy of the plan's specific exclusion will be accepted in lieu of a Rejection Letter.

### Important Notes:

You can submit a claim for an amount larger than the amount currently available in your account (but each submission must total at least \$25). In that case, you will be reimbursed in future months as amounts are credited to the expense category, even though you only submit the claim once. All charges submitted must be for items actually purchased/or services provided while the reimbursement account is in effect. In other words, *date incurred* is the basis for submission, not *date paid*.

### When to File

Claims that total \$25 or more may be submitted once a month by the 10th of the month. Payments you make for expenses incurred up to March 15th of the next year can be charged against your previous year's account balance. During this January through mid-March period, the \$25 minimum does not apply. Claims should be filed as soon as reasonably possible, but no later than March 31 of the year following the plan year.

### Forfeitures

Current tax laws require that unused amounts remaining in your reimbursement account be forfeited at the end of the year. Your current year's account will remain open until March 31 of the following year for submission of expenses incurred during the present calendar year. After March 31, all remaining funds will be forfeited. For example, for the 2010 plan year, you have until March 31, 2011 to submit claims for expenses incurred and paid up to March 15, 2011. This rule applies to personnel who terminate, retire to go on leave of absence.

## IRS Code Section 213(d) Eligible Medical Expenses

An eligible expense is defined as those expenses paid for care as described in **Section 213 (d)** of the Internal Revenue Code. Below are two lists which may help determine whether an expense is eligible.

For more detailed information, please refer to **IRS Publication 502** titled, "Medical and Dental Expenses," If tax advice is required, you should seek the services of a competent professional.

### Eligible Medical Expenses

- Abdominal supports
- Abortion
- Acupuncture
- Air conditioner (when necessary for relief from difficulty in breathing)
- Alcoholism treatment
- Ambulance
- Anesthetist
- Arch supports
- Artificial limbs
- Autoeette (when used for relief of sickness/disability)
- Birth Control Pills (by prescription)
- Blood tests
- Blood transfusions
- Braces
- Cardiographs
- Chiropractor
- Christian Science Practitioner
- Contact Lenses
- Contraceptive devices (by prescription)
- Convalescent home (for medical treatment only)
- Crutches
- Dental Treatment
- Dental X-rays
- Dentures
- Dermatologist
- Diagnostic fees
- Diathermy
- Drug addiction therapy
- Drugs (prescription)
- Elastic hosiery (prescription)
- Eyeglasses
- Fees paid to health institute prescribed by a doctor
- FICA and FUTA tax paid for medical care service
- Fluoridation unit
- Guide dog
- Gum treatment
- Gynecologist
- Healing services
- Hearing aids and batteries
- Hospital bills
- Hydrotherapy
- Insulin treatment
- Lab tests
- Lead paint removal
- Legal fees
- Lodging (away from home for outpatient care)
- Metabolism tests
- Neurologist
- Nursing (including board and meals)
- Obstetrician
- Operating room costs
- Ophthalmologist
- Optician
- Optometrist
- Oral surgery
- Organ transplant (including donor's expenses)
- Orthopedic shoes
- Orthopedist
- Osteopath
- Oxygen and oxygen equipment
- Pediatrician
- Physician
- Physiotherapist
- Podiatrist
- Postnatal treatments
- Practical nurse for medical services
- Prenatal care
- Prescription medicines
- Psychiatrist
- Psychoanalyst
- Psychologist
- Psychotherapy
- Radium Therapy
- Registered nurse
- Special school costs for the handicapped
- Spinal fluid test
- Splints
- Sterilization
- Surgeon
- Telephone or TV equipment to assist the hard-of-hearing
- Therapy equipment
- Transportation expenses (relative to health care)
- Ultra-violet ray treatment
- Vaccines
- Vasectomy
- Vitamins (if prescribed)
- Wheelchair
- X-rays

### Eligible Over-the-Counter Medications (WITH PRESCRIPTION)

- Antacids
- Allergy Medications
- Pain Relievers
- Cold medicine
- Anti-diarrhea medicine
- Cough drops and throat lozenges
- Sinus Medications and Nasal sprays
- Nicotine medications and nasal sprays
- Pedialyte
- First aid creams
- Calamine lotion
- Wart removal medication
- Antibiotic ointments
- Suppositories and creams for hemorrhoids
- Sleep aids
- Motion sickness pills

## **Ineligible Medical Expenses**

- Advance payment for services to be rendered next year
- Athletic Club membership
- Automobile insurance premium allocable to medical coverage
- Boarding school fees
- Bottled Water
- Commuting expenses of a disabled person
- Cosmetic surgery and procedures
- Cosmetics, hygiene products and similar items
- Funeral, cremation, or burial expenses
- Health programs offered by resort hotels, health clubs, and gyms
- Illegal operations and treatments
- Illegally procured drugs
- Maternity clothes
- Non-prescription medication
- Premiums for life insurance, income protection, disability, loss of limbs, sight or similar benefits
- Scientology counseling
- Social activities
- Special foods and beverages
- Specially designed car for the handicapped other than an autoette or special equipment
- Stop-smoking programs
- Swimming pool
- Travel for general health improvement
- Tuition and travel expenses a problem child to a particular school
- Weight loss programs

## **Ineligible Over-the-Counter Drugs**

- Toiletries (including toothpaste)
- Acne treatments
- Lip balm (including Chapstick or Carmex)
- Cosmetics (including face cream and moisturizer)
- Suntan lotion
- Medicated shampoos and soaps
- Vitamins (daily)
- Fiber supplements
- Dietary supplements
- Weight loss drugs for general well being
- Herbs