

## FLEXIBLE SPENDING ACCOUNT CLAIM FORM

Employee Name \_\_\_\_\_ M# \_\_\_\_\_

Department \_\_\_\_\_ Phone \_\_\_\_\_ Flexible Spending Calendar Year \_\_\_\_\_

Use a separate claim form for each account

Select the type of claim by placing an "X" in the appropriate box

To qualify for reimbursement the expense must be incurred by you or one of your dependents who is claimed as a dependent on your federal income tax return

Minimum request amount is \$100.00 (Your final calendar-year claim may be less than \$100.00)

**Health Care Spending Account**

**Dependent Care Spending Account**

**The following items are required for reimbursement:**

- 1) All medical, dental and optical claims must first be processed through your insurance plan before submitting to your health care reimbursement account.
- 2) All pages of the "Explanation of Benefits" (EOB) from your Insurance plan must be attached to claim, if applicable.
- 3) Attach the pharmacy receipt including the name of patient, Date filled, and cost of prescription or you may include Claim activity from your insurance plan.
- 4) Over the counter medications require a prescription from a provider to be eligible for reimbursement.

**The following is required for reimbursement:**

- 1) A receipt from the provider of service must include  
 Provider name, address, contact information  
 Dependent name  
 Dates of service (begin and end)  
 Description of service  
 Expense amount
- 2) Prepaid expenses cannot be reimbursed until the expense has been incurred.

**INCOMPLETE CLAIMS WILL BE RETURNED – ITEMIZE EACH DATE OF SERVICE – DO NOT COMBINE MULTIPLE CLAIMS IN ONE LINE**

Provider Name	Family Member for Whom Expense was Incurred	Date of Service Month/Day/Year	Amount Claiming
Total Reimbursement Request Amount (Minimum \$100)			

I request reimbursement for the expenses itemized above. I certify I have not requested reimbursement under this plan or from any other source for the above mentioned expenses. I also certify the total Dependent Care expenses for which I am requesting reimbursement for this plan year do not exceed the lesser of my or my spouse's expected income for the year. I further certify the Health Care and Dependent Care expenses meet all the requirements listed on page two of this form.

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

# Reimbursement Information

## Health Care Expenses

1. You may be reimbursed for certain health care expenses which would otherwise be a deductible item of your Federal income tax return.
2. You may receive up to the amount you have agreed to contribute for the current year by supplying the necessary documentation verifying the claim. This documentation should be the Explanation of Benefits from an insurance company describing the outstanding balance being claimed. If you do not have insurance, and only then, a detailed bill or receipt can be used.
3. Expenses covered by another available medical plan, should be filed as a Medical Plan claim prior to being submitted as a Spending Account claim.
4. The expense being claimed may not be reimbursed from any other sources or deducted on your personal income tax.
5. Examples of eligible expenses are: medical plan deductibles and copayments, amounts over usual and customary allowance, vision care expenses, dental care expenses and orthodontic, routine physicals, hearing exams and hearing aids, vision exams and glasses, eligible over the counter expenses with a prescription, travel expenses primarily for and essential to health care and health care associated with adoption. All such expenses must have been incurred during the plan year claimed.
6. All other health care expenses which have not been processed under the provisions of the Medical Plan should be supported by bills which state:

provider name and address  
person receiving service  
date of service  
type of service or supply  
amount of charge for service or supply

7. If your claim includes travel expenses associated with health care, record your computation of mileage for your records. Travel mileage to obtain health care must meet IRS regulations. You may deduct out-of-pocket expenses for your car as specified by the IRS or use the IRS annual standard mileage rate. Add parking and tolls to the amount you claim under either method.
8. Please provide proof of the appointment you are traveling to, such as a receipt from the doctor, hospital or the EOB.  
  
Refer to IRS Publication 502 for detailed information on eligible health care expenses. Services must, however be incurred in the year claimed.

## Dependent Care Expenses

Any dependent care expenses you claim must be for the care of a dependent under age 13, disabled dependent or a disabled spouse – so that you (and your spouse, if you are married) can work. In order to be reimbursed, the expenses must meet the following requirements:

1. The expenses must be for a qualifying person; a dependent under the age 13 for whom you claim a dependency exemption for tax purposes, or a spouse or dependent who is physically or mentally not able to care for himself or herself.
2. The expenses must be for the well-being and protection of a qualifying person so that you (and your spouse, if married) can work. Expenses for services necessary to run your home by a housekeeper or maid are covered if they are partly for the well-being and protection of a qualifying person. Expenses for food, clothing, education or entertainment for a qualifying person are not covered.
3. If care is provided outside your home for a disabled spouse or dependent, he/she must spend at least eight hours each day in your home.
4. If care is provided for your child under age 13 in a day care facility that provides care for seven or more individuals and receives a fee – that facility must comply with all state and local regulations.
5. The care provider cannot be your dependent for tax purposes, or your child, if your child is under 19. The care provider can be a relative who is not your dependent, even if he/she lives in your home.
6. If you are married, your spouse must work or be a full-time student. Also, the total amount of reimbursement for the plan year cannot exceed the income of the lower paid spouse.
7. The expenses reimbursed under this plan cannot be claimed as a tax credit on your return. Any amounts not reimbursed can be applied toward the tax credit.
8. Documentation from the dependent care provider must accompany the claim form. Copies of the paid bill or a receipt from the dependent care provider are examples of the required documentation.

Refer to IRS Publication 503 for detailed information on eligible dependent care expenses. Services must, however, be incurred in the year claimed.

**You have three months after the end of the calendar year to submit any claims. If you terminate your employment during the calendar year, you will have three months after the termination of your health benefits to submit any claims. When submitting claims for either the Health Care Spending Account or the Dependent Care Spending Account, third party documentation verifying the expenses have incurred must accompany the claim form.**

**Fax page one of claim form along with supporting documents to: 906-487-3220 or mail to:**

**Benefits Office  
Michigan Technological University  
1400 Townsend Drive  
Houghton, MI 49931**