



An independent licensee of the Blue Cross and Blue Shield Association

# REQUEST FOR REIMBURSEMENT

Flexible Spending Accounts

Health Reimbursement Arrangements

## FlexShare Benefits

Name		Social Security Number			Employer		
Mailing Address		City	State	Zip	Phone	Email	

Change of Address, please check

No.	Provider of Service	Date(s) of Service	Acct Code *	Dependent/Spouse (if applicable)		Amt. Req.	Office Use Only	
				Name	Relation		Amt. Denied	Claim Type Code
1								
2								
3								
4								
5								
<b>TOTALS</b>								

\*Account Codes: M –MED FSA Medical Flexible Spending Account  
 D – DEPFSA Dependent Care Reimbursement Account  
 H – HRA Health Reimbursement Arrangement

\_\_\_\_\_  
\*\*Daycare Provider Signature/Date

\_\_\_\_\_  
\*\*Daycare Provider must furnish Tax ID# or SS#

### INSTRUCTIONS

1. Read the guidelines on the reverse side of this form before submitting a request for reimbursement.
2. MEDFSA & HRA reimbursement complete the above sections: attach the explanation of benefits received from your insurance carrier. If the service is not covered by your insurance, attach an itemized bill or other verification with the provider/patient names, service provided, date of service and the amount due after insurance has processed
3. DEPFSA reimbursement complete the above sections and have the provider sign and complete the SSN/ TIN sections above or you may attach a receipt with the providers name, date of service, amount due, dependents name and providers SSN or TIN.
4. Sign and date below and send this form with copies of the IRS required documents to FlexShare Benefits. (keep originals)

### FlexShare Benefits

PO Box 2266 4000 House Avenue  
 Cheyenne, WY 82003  
 307.432.2788 1.888.557.2230 Fax: 307.632.1654  
[fsb@bcbswy.com](mailto:fsb@bcbswy.com) [www.wyomingblue.com](http://www.wyomingblue.com)

### EMPLOYEE CERTIFICATION

The undersigned participant in the Plan(s) 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 Company's Flexible Spending Plan or Health Reimbursement Arrangement with respect to such expenses and that the **medical expenses have not been reimbursed or are not reimbursable under any other health plan coverage or other plan.**

The undersigned confirms any Dependent Care Reimbursement has not been reimbursed or is not reimbursable under any other Dependent Care Assistance Plan coverage and if reimbursed from this Dependent Care Assistance Program, such amount will not be claimed as a tax credit.

The undersigned fully understands that he or she alone is fully responsible for the sufficiency, accuracy, and veracity of all information relating to this claim which is provided by the undersigned, and that unless an expense for which payment or reimbursement is claimed is a proper expense under the Plan(s), the undersigned may be liable for payment of all related taxes including federal, state, or city income tax on amounts paid from the Plan(s) which relate to such expense.

Your Health Reimbursement Arrangement (HRA) Plan may be limited to the types of health care expenses that may be reimbursed to you. Please read the Summary Plan Description for your HRA Plan, for a list of eligible expenses.

\_\_\_\_\_  
Employee's Signature

\_\_\_\_\_  
Date

## GUIDELINES FOR ELIGIBLE REIMBURSEMENTS

### GENERAL:

- ◆ If you apply for reimbursement of expenses that the IRS later determines to be ineligible, those reimbursements may be taxed as ordinary income and certain penalties and interest 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 (or Cafeteria) Benefit Plans, of which Employee Flexible Spending 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). Health Reimbursement Arrangements are outlined in Section 105 of the Internal Revenue Code. Related medical expenses allowed through an FSA or HRA are defined in IRC 213.

### MEDICAL SPENDING ACCOUNT (Type Code - M):

- ◆ Eligible expenses are qualified medical/dental/vision expenses of the employee, spouse, and dependent(s) that are not reimbursed from any other source. Submit claims to your health insurance prior to requesting reimbursement from FlexShare Benefits.
- ◆ A list of typical IRS-approved medical/dental expenses is available from your Personnel Department.
- ◆ Over the counter drugs and medicines require a copy of a prescription from your health care provider.

### DEPENDENT CARE SPENDING ACCOUNT (Type Code - D):

- ◆ Expenses to provide care for your eligible dependents may qualify for reimbursement. Eligible dependents include children under the age of 13, a disabled child, a disabled spouse, or a dependent disabled parent.
- ◆ Provide Daycare Tax Identification number or Social Security number must be included on every request.
- ◆ 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 five 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 daycare centers.
  - ◆ Individuals (not a dependent) that provide care for your children 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 your 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 a tax credit for dependent care costs on your personal tax return. **You cannot claim the tax credit for any dependent care costs reimbursed from the Dependent Care Spending Account.**

### HEALTH REIMBURSEMENT ARRANGEMENT (HRA) (TYPE CODE H):

- ◆ Your Health Reimbursement Arrangement (HRA) Plan may be limited to the types of health care expenses that may be reimbursed to you. Please read the Summary Plan Description for your HRA Plan, for a list of eligible expenses.