MEDICAL

ELIGIBLE EXPENSES
In general, an employee may be reimbursed for a health care expense which is deductible for federal income tax purposes, but which has not and/or will not be reimbursed by any other source, and which has not been or will not be deducted on the employee’s income tax return. Some examples of eligible expenses include co-insurance and deductible amounts; vision, hearing, dental, over-the-counter medical supplies; and prescription drug expenses not covered by your health insurance.

INELIGIBLE EXPENSES
Examples of ineligible expenses include insurance premiums; vitamins/supplements for general good health; cosmetic procedures, products; and counseling not related to a medical condition.

SUPPORTING DOCUMENTATION
The following forms of supporting documentation may be attached to the reimbursement request form:

- Expenses covered by your health care plan:
  - Medical and dental expenses covered by your health care plan must be submitted to that plan. You may attach the Explanation of Benefits Statement to the reimbursement request form for the portion of your claim not paid by your health care plan.
  - For all expenses, you must attach bills or evidence of payment that clearly state all of the following:
    1. Name of person receiving the service
    2. Nature of service or supplies (includes medication name)
    3. Name of service provider
    4. Amount reimbursable under the plan
    5. Date(s) service was rendered

DEPENDENT*

ELIGIBLE EXPENSES
The annual amount reimbursed cannot exceed the earned income of the lower-paid spouse or $5,000, whichever is less. If you are married, filing separately, your annual reimbursement cannot exceed $2,500.

The expenses must be employment-related and incurred for the care of a dependent of the employee who is under age 13, adult dependents who can’t take care of themselves, and for whom the taxpayer is entitled to a dependent deduction under Internal Revenue Code Section 152. The dependent must live with you at least 8 hours per day and be claimed as dependents on your tax return.

The payments cannot be made to a person who is claimed as a dependent by the employee.

Expenses for DAY camp programs are allowable; however, if camp hours exceed the employee’s working hours, submit ONLY that portion of expenses incurred for work-related hours.

OVERNIGHT CAMP IS NOT an allowable expense, even on a prorated basis.

SUPPORTING DOCUMENTATION
For all expenses, you must attach bills or evidence of payment that clearly state all of the following:

1. Name of person receiving the service
2. Name of service provider
3. Nature of service
4. Amount reimbursable under the plan
5. Date service was rendered

*QUALIFICATION GUIDELINES FOR A DEPENDENT CARE ACCOUNT
To qualify, both the employee and spouse must be working, or one working and the other enrolled as a full-time student, incapable of self care, or actively looking for work. If the employee is single, divorced or legally separated, the employee’s need for dependent care assistance must be work related.

PLEASE NOTE
Service dates for reimbursable expenses must fall within the plan year. Reimbursement requests not submitted during the plan year must be submitted prior to the end of the run out period. Please contact your Human Resources Department or WageWorks for more information.

Over-the-counter medicines and drugs can only be reimbursed if prescribed by a physician. This change does not apply to medical supplies such as insulin even if purchased without a prescription, or other health care expenses such as medical devices, eyeglasses, contact lenses, bandages, co-pays and deductibles.