EBS can help:

Employee Benefit Systems Third Party Administration Services

FLEX Request for Reimbursement

Submit by email
flex@ebs-tpa.com

Submit by Fax
Fax: 888-511-3743
# of pages: _____

Please complete all sections - please check the following box if this is a re-submission. ☐ Re-submission

Name:	**Social Security Number or EE ID number:**
Home Address:	**Employer:**
City: **State:** **Zip:**	**Daytime phone:**
☐ Check here if this is a new address	**Email Address:**

Flexible Spending Account Reimbursement-Attach an itemized receipt, an Explanation of Benefits, or other verification (originals or photocopies) of each expense claimed, indicating the service(s) provided, date(s) of service, and corresponding charges. **Credit card receipts, cancelled checks, balance forward statements are not eligible forms of documentation.**

Person Receiving Care	Relationship	Date of Service	Description of Expense	Care Provider (Name of Doctor, Clinic, Hospital)	Amount Claimed

Dependent Care Reimbursement-Attach an itemized receipt or other verification of each expense claimed, indicating the service(s) provided, date(s) of service, and corresponding charges. This documentation is not needed if care provider's certification is obtained below.

Dependent Receiving Care	Relationship	Age	Dates of Care	Care Provider (Name and SSN or T.I.N.)	Amount Claimed

I certify that the dependent care expenses shown above are valid.
Signature of Dependent Care Provider: _____ **Date:**_____

Employee Certification: I request reimbursement from my Employee Reimbursement Account(s) for the expenses itemized above. I certify that the expenses for which reimbursement is requested under the reimbursement account(s) were for services received either by me or my eligible dependent(s). I also certify that I or my eligible dependent(s) have received the services described on the dates indicated, and these are my out-of-pocket expenses that qualify as valid expenses under the plan and the Internal Revenue Code. I certify that I have not been reimbursed for the itemized expenses and that I will not seek reimbursement under any other plan covering health benefits. I also certify that these expenses are to alleviate a medical condition and not just merely beneficial to my general health. I understand that if I, my spouse, or dependents make contributions to a Health Savings Account (HSA) or receive HSA contributions from anyone else, I must have a Limited Purpose Medical Reimbursement Account which can only pay qualifying expenses related to vision and dental care. I further understand that reimbursed expenses cannot be claimed as credits or deductions on my personal tax return. To the best of my knowledge and belief, my statements on this form are complete and true.

Employee Signature: (REQUIRED)_____ **Date:**_____

Employee Benefit Systems ▪ 214 North Main Street ▪ PO Box 1053▪ Burlington, IA 52601
Phone: 800-373-1327 ▪ Fax: 888-511-3743 ▪ flex@ebs-tpa.com

EBS

GUIDELINES FOR ELIGIBLE REIMBURSMENT

General Guidelines

Employee Reimbursement Accounts are a part of Section 125 of the Internal Revenue Code that governs the tax status of Flexible Benefit Plans. Eligibility for pre-tax reimbursement is covered in Code Sections 105 /106 (Accident/Health Plans) and Section 129 (Dependant Care).

- Reimbursement will be made directly to you; you are responsible for paying your provider.
- According to the Internal Revenue Code, 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 may apply.
- Ineligible expenses include overpayments of reimbursable expenses, expenses that have already been paid from some other source, expenses for other than vision and dental services under a Limited Purpose Medical Reimbursement Account, and expenses not eligible for reimbursement as described by the Plan or as provided by the IRS.
- If you have a General Purpose Medical Reimbursement Account, none of you, your spouse, or dependents are eligible to make contributions to or receive contributions in an HSA.
- 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.
- For specific detail on claim filing, reimbursement, and review procedures, please reference your Summary Plan Description.

Medical Expense Reimbursement

Eligible expenses are qualified medical, dental and vision 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.
- 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, your spouse, and your dependents, as defined in the Internal Revenue Code.
- Only qualifying expenses related to vision and dental care will be paid or reimbursed from a Limited Purpose Medical Reimbursement Account.
- Eligible expenses and services are detailed on the EBS website at www.ebs-tpa.com

Dependent Care Reimbursement

- Expenses to provide care for your eligible dependents may qualify for reimbursement. Eligible dependents include your qualifying child under age 13, your disabled spouse or disabled qualifying child who lives with you for more than half the year, and a disabled qualifying relative who lives with you for more than half the year, for whom you provide over half his or her support.
- To be eligible, you must be working while your dependents receive care. 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 is 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. Covered expenses include licensed day care centers or individuals other than your dependents who provide care for your children in or outside your home.
- You will be required to provide the name, address, and social security (or other tax I.D.) number of your day care provider on your federal income tax forms at year end.
- If claims submitted are greater than the balance in your dependent care account, reimbursement will be limited to your account balance. The un-reimbursed amount will carry forward to subsequent months in the plan year; you need not resubmit.
- 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 for one dependent or $400 per month for two or more dependents.
- An additional IRS Regulation limits the amount you can contribute to the dependent care account to $5000 for a single parent with children, $5000 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 can be 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 the amount you use from the Dependent Care Reimbursement Account.

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