

County of Ventura, State of California



COUNTY OF VENTURA FLEXIBLE BENEFITS PROGRAM HEALTH CARE FLEXIBLE SPENDING ACCOUNT CLAIM INSTRUCTIONS



Please hold claims until total exceeds \$50. When preparing your claim, be sure to keep photocopies of all bills or other proof of eligible expenses. The copies you send in cannot be returned to you.

1. **Read the Important Information section below.**
2. **Complete the *unshaded* sections of Parts I and II. Make no entries in the Accounting Data section.**
3. **You MUST attach all of the following supporting documentation to verify your expenses:**
 - a. An itemized bill, Explanation of Benefits (also known as an EOB; required if covered by a PPO insurance plan), or itemized receipt or written statement provided by an independent third party (e.g., a doctor, dentist, pharmacist, etc., as appropriate). The documentation must include the patient name, specific health care expense(s) incurred, expense amount(s), the date(s) the expense(s) was incurred, and any negotiated discounts and/or payments by insurers.
 - b. For any expense(s) relating to personal items (such as a wig, sunglasses or similar items), you must submit a Letter of Medical Necessity completed by your health care provider or other independent third party (e.g., a doctor, dentist, pharmacist, etc.) substantiating that the expense was medically necessary. This form can be found on the Benefits intranet site (<http://vcweb/ceo/HR/Benefits>) under "Flexible Benefits Program" or the Benefits internet site (<http://ceo.countyofventura.org/benefits>) under "Flexible Spending Accounts."
4. **Read the Employee Statement, sign the claim, and return the claim** to the Benefits Unit of Human Resources for approval (L#1970). Keep a copy for your personal records.

IMPORTANT INFORMATION

- ➔ Health care claims may be submitted only for services rendered to the employee or eligible dependents. An eligible dependent is any member of your household, as long as you provide over half of his or her financial support AND you claim him or her on your federal tax return.
- ➔ Most health care expenses allowed under IRS Code Section 105(h) are eligible for payment under this account, to the extent that they are not covered by your medical, dental or vision plans. For examples of eligible expenses, please refer to your Benefit Plans Handbook or the list of common expenses on the Benefits intranet and internet sites. A Health Care FSA can only be used for expenses incurred for medical care under IRS Code Section 213 if other requirements in the code are also met. The rules change periodically due to new IRS guidelines.
- ➔ Any health care expenses of employee or eligible dependent that have been paid under this Plan may not be taken as a medical deduction for income tax purposes.
- ➔ Amounts claimed for payment must have been considered by all applicable medical, dental, and vision plans for which employee is eligible, prior to the payment of the balance by this flexible spending account.
- ➔ Any amount paid to an employee for expenses incurred for health care is not considered income to the employee, under IRS Code Section 105(h).
- ➔ The Plan Year begins on January 1 and ends on December 31. You may only file claims for expenses incurred (services received) in the same Plan Year that you made your contributions, and only for coverage periods when contributions were made. If you made a contribution for the final coverage period of the Plan Year, you may be entitled to a grace period in which to incur expenses up to and including March 15 of the following Plan Year.
- ➔ You have until April 15 of the following Plan Year to submit claims against the current Plan Year's Account (i.e., turn in claims for Plan Year 2012 by April 15, 2013).

For more information, review the Flexible Spending Account chapter of your Benefit Plans Handbook. If you have further questions regarding this form, the instructions, or eligible expenses, please contact the Benefits Unit of County of Ventura Human Resources (805-677-8785; FSA.Account@ventura.org).

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