

**CHIPPEWA HILLS SCHOOL DISTRICT**  
**MEDICAL EXPENSE REIMBURSEMENT PLAN**  
**REQUEST FOR REIMBURSEMENT FORM**

Participant's Name: \_\_\_\_\_

Date of Service	Name of Individual For Whom Expense Incurred	Relationship	Physician or Provider	Amount of Expense

Total Amount Requested: \$ \_\_\_\_\_

I represent that the information provided above and attached hereto is true and accurate, and that I incurred the expense listed above on behalf of myself and/ or a Dependent of mine. No part of this expense is reimbursable to my spouse or me or Dependent under any insurance contract or under any other plan of this or any other employer of my spouse, my Dependent or myself. I agree to provide such additional information as the Plan Administrator may require.

Participant's Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Date received by Plan Administrator: \_\_\_\_\_

Initials: \_\_\_\_\_

**ATTACH COPY OF ORIGINAL INVOICES/RECEIPTS.**

(See Description of eligible medical expenses on reverse side)

## DESCRIPTION OF QUALIFYING MEDICAL CARE EXPENSES

Under the Medical Expense Reimbursement Plan, you are eligible for reimbursement only for medical care expenses, which are incurred for you, your spouse or an eligible dependent (one who qualifies as a dependent for income tax purposes under the Internal Revenue Code). Such expenses must otherwise be deductible under Section 213 of the Code, without regard to any minimum amount or percentage of adjusted gross income requirement.

Under the Code, “medical care” is defined to include the “diagnosis, cure, mitigation, treatment or prevention of disease”, and expense for medical care include those paid or incurred “for the purpose of affecting any structure of function of the body or for transportation primarily for, and essential to, medical care. “ In general, medical care expenses include:

- Surgery and related expenses for surgery
- Therapy expenses
- Hospital and nursing services
- Dental services and expenses
- Ambulance service
- Hearing aid and related services and tests
- Eye glasses, contact lenses, contact lens insurance and optical services
- Obstetrical expenses
- Laboratory tests and expenses
- Medicine and prescribed drugs
- Artificial teeth or limbs
- X-ray expense
- Crutches and wheelchair expenditures

However, expenses for premium payments for other health coverage are, generally, not reimbursable expenses. For example, the Plan will not reimburse you for premium paid for health coverage under a plan maintained by the employer of your spouse or dependent. In addition, cosmetic surgery is not included, unless it is necessary to ameliorate a deformity arising from a genetic disorder, personal injury or disfiguring disease. Thus, hair removal, hair transplants, liposuction, face-lifts, etc. are generally not included.

To be reimbursable, the expense must also be “incurred” during the Plan Year. Expenses are treated as incurred when you are provided with the care/services that give rise to the expense; not when you are charged or billed for the expense; and not when you pay the expense.

You must provide a written receipt or statement from the care provider stating (1) the date the expense was incurred, and (2) the amount of the expense.

❖ See IRS Publication 502 for further details.