



San Bernardino County MEDICAL EXPENSE REIMBURSEMENT (FSA) PLAN

The Medical Expense Reimbursement (FSA) Plan allows an employee to set aside money to pay for certain medical care expenses with before tax dollars.

REFERENCES

Current County Memoranda of Understanding (MOU); Exempt Compensation Plan; Internal Revenue Code Sections 125, 152, and 213; Summary Plan Description; Employee Benefits Guide

GENERAL INFORMATION

Flexible Spending Account (FSA) allows deductions between \$5.00 and \$100.00 to be taken per pay period from an employees pay warrant on a before tax basis. Specific maximum deduction limits are based on the employee's occupational unit.

<u>Occupational Unit</u>	<u>Employee Contribution</u>
Attorney	\$5.00 - \$75.00
Courts-Exempt	\$5.00 - \$20.00
Exempt	\$10.00 - \$100.00
General	\$5.00 - \$75.00
Nurses-CNA	\$5.00 - \$25.00
Safety/Safety Management & Supervisory	\$25.00 - \$100.00
Specialized Peace Officer & Supervisory	\$5.00 - \$100.00

Note: Employees in the Attorney and Nurses-CNA Occupational Units will contribute into the General FSA Plan.

Money deducted under this plan may be used to pay for eligible medical care expenses on a before tax basis. This is a use it or lose it benefit, which means that any balance that remains in the employee's FSA that has not been reimbursed 90 days after the Plan Year will be forfeited. It cannot be carried forward to the next plan year. It is the employee's responsibility to accurately forecast medical expenses and submit receipts for reimbursement timely.

MEDICAL EXPENSE REIMBURSEMENT (FSA) PLAN ENROLLMENT

FORMS REQUIRED

Medical Expense Reimbursement (FSA) Plan Enrollment

MANDATORY FIELDS

All

GENERAL INFORMATION

To be eligible for this benefit, employees must be in a regular position scheduled to work 40 or more hours per pay period or be on an approved leave designated as Family Medical Leave Act (FMLA).

An employee may enroll during applicable enrollment (i.e., new hire, family status change, Open Enrollment). Upon enrolling in the Plan, employees may not change their designated biweekly contribution amount or



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discontinue making contributions for the remainder of the Plan Year unless they incur an eligible family status change as defined by Internal Revenue Code Section 125. In such cases, the request for change must be within 60 days of the qualifying event.

Deductions are set aside to pay for qualifying medical care expenses for the employee, the employee's spouse, and eligible federal tax dependents. Qualifying medical expenses are considered eligible for reimbursement if the expenses are incurred during the Plan Year for which an election is in force and for the diagnosis, cure, mitigation, treatment, or prevention of disease as defined in Internal Revenue Code Section 213.

Contact EBSD-HR for a full list of benefits.

PAYROLL SPECIALIST RESPONSIBILITIES

- ◆ Provide Enrollment form upon request
- ◆ Audit form for completeness
- ◆ Verify number of pay periods left in the Plan Year are accurate
- ◆ Retain copy for department file
- ◆ Forward original to EBSD-HR (0440)

DEADLINES

Within 60 days of hire or family status change

RELATED FORMS/PROCEDURES

Checklist for Contract to Regular

Checklist for Extra-Help/Recurrent/PSE to Contract

Checklist for Extra-Help/Recurrent/PSE to Regular

Checklist for Job Share (To be used for standard hour changes only)

Checklist for New Hire-Contract

Checklist for New Hire-Exempt

Checklist for New Hire-Regular/Part-time/Reemployment (Rehire)

Checklist for Promotion

Checklist for Regular to Contract

Checklist for Return from Leave Without Right to Return

Medical Expense Reimbursement (FSA) Plan Reimbursement Claim for Medical Expenses

Medical Expense Reimbursement Verification of Medical Necessity

Family Status Changes

MEDICAL EXPENSE REIMBURSEMENT (FSA) PLAN REIMBURSEMENT CLAIM FOR MEDICAL EXPENSES

FORMS REQUIRED

Medical Expense Reimbursement (FSA) Plan Reimbursement
Claim for Medical Expenses

Medical Expense Reimbursement (FSA) Plan Verification of
Medical Necessity (if applicable)

MANDATORY FIELDS

All



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Employees may submit Reimbursement Claims for medical expenses no later than 90 days following the end of the Plan Year. Copies of invoices, receipts, bills, or other statements from an independent third party showing the amount of the qualifying medical care expenses incurred must be attached to the Claim form, together with any other documentation that the Plan Administrator may request.

Eligible expenses will be reimbursed, by a check issued separate from payroll and made payable directly to the participant, as soon as possible and no later than 30 days after receipt of a properly completed Claim form and documentation.

EMPLOYEE RESPONSIBILITIES

- ◆ Obtain Claim form from department payroll specialist
- ◆ Complete form and attach receipt copies with item clearly identified (circle, do not highlight)
- ◆ Retain originals
- ◆ Forward original claim form with receipt copies to EBSD-HR (0440)


PAYROLL SPECIALIST RESPONSIBILITIES

- ◆ Provide Claim form to employee upon request

DISTRIBUTION GUIDELINES

Employee must submit Claim form to EBSD-HR (0440)

RELATED FORMS/PROCEDURES

Medical Expense Reimbursement (FSA) Plan Enrollment 
Termination