AFES SECTION 125 FLEXIBLE BENEFIT PLAN
EXPENSE REIMBURSEMENT VOUCHER

Name of Employee (Last, First, MI)	Social Security #
Mailing Address ☐ *Check here if this is a new address*	**E-mail address**
Name of Employer	**Daytime Phone #**

Date of Expense	Name of Person for Whom the Expense Was Incurred	State Tax Law Eligible (If Incurred for a Dependent)*		Amount of Medical Expense
		Yes	No	
			Expense Total: (must be completed)	0.00

ALL DOCUMENTATION ATTACHED MUST HAVE A DETAILED EXPLANATION OF THE DATE, TYPE, AND AMOUNT OF EACH SERVICE RENDERED. REIMBURSEMENTS CANNOT BE MADE UNTIL THE FIRST DEPOSIT OF EACH PLAN YEAR HAS BEEN RECEIVED FROM YOUR EMPLOYER.

Acceptable Documentation to accompany the reimbursement voucher:

√ Professional bill or receipt that includes:
- Provider of service
- Type of service rendered
- Charges for the service
- Original date of service

NOTE: the date of service, not the date of payment must fall within the dates of the plan year for which you are enrolled)

√ Insurance Company Explanation of Benefits

√ Pharmacy Statement that includes Rx number and name of prescription

√ ***Over-the-counter drugs and medicine - medical practitioner's prescription and receipt required.***

Unacceptable Documentation includes:

√ Cancelled checks or credit card receipts

√ Bill or receipt that only shows a balance forward/ previous balance or payment due

I authorize the above expenses to be reimbursed from my Health FSA (Unreimbursed Medical Expense) account. To the best of my knowledge my statements on this form are true and complete. I certify that either I, my spouse, or my dependent (qualifying child or qualifying relative as defined in Code Section 152) or qualifying adult child (as amended in Code Section 105 to be included as a dependent with respect to benefits provided after March 30, 2010) has received the services described above on the dates indicated and that the expenses qualify as valid medical care expenses under Code Section 213 (d). I certify that these expenses have not been reimbursed, nor will I seek reimbursement, under a major medical plan or any other health plan, such as an individual policy or my spouse's or dependent's health plan, a Health Savings Account, or Health Reimbursement Arrangement. I understand that the expense for which I am reimbursed may not be used to claim any federal income tax deduction or credit. I further understand that I may be asked to provide further documentation or further detail relating to an expense.

* *You only need to complete this box if you live in one of the following states: HI, IN, MN, VT, WI.* As a general rule, employees pay no FICA, federal or state income taxes on employer or employee Health FSA contributions or reimbursements. However some state tax rules do not allow the tax-free treatment that applies under federal law and, therefore, Health FSA reimbursements may need to be included in my income for state tax purposes. I have verified and appropriately indicated, to the best of my knowledge, whether each dependent for whom an expense was incurred is a state tax-qualified dependent in the state where I reside.

Signature of Employee _____ **Date Signed** _____

Mailing Address: American Fidelity Assurance Company, AFES Flex Account Administration, PO Box 25510, Oklahoma City, OK 73125-9889 **PHONE NUMBER:** 1-800-325-0654 **FAX NUMBER:** 1-800-543-3539

American Fidelity will not be responsible for faxes not received. Average processing time is 5 to 7 working days from receipt of a completed voucher. Additional Forms and Account Information are available on our website at: www.afadvantage.com – forms for **Education Employees**.

INCOMPLETE VOUCHERS MAY DELAY PROCESSING OR RESULT IN A DENIED CLAIM

AFES rev0511

KEEP A COPY OF ALL CLAIMS SUBMITTED FOR YOUR RECORDS

Dependent Definition for State Tax Purposes
Updated May 17, 2011

State		Rule
HI WI		Internal Revenue Code Section 152 in Effect from Jan 1, 2005 to Dec. 31, 2008, does not follow current federal law. An individual who is a Qualifying Child or Qualifying Relative is a tax-qualified dependent. A "Qualifying Child" is: • A child (including natural, adopted, foster and/or step child) and descendent of such person (i.e., grand and great grandchildren), or a brother or sister (including step) and a descendent of such person (i.e., nieces or nephews, including step nieces and nephews); and, • Has the same principal abode as the employee for more than half of the year, • Is under the age of 19 at the end of the year, or, if a full-time student, under the age of 24 at the end of the year, or is permanently disabled, and • Does not provide more than half of his or her own support. A "Qualifying Relative": • A child (including natural, adopted, foster and /or step child) and descendent of such person (i.e., grand and great grandchildren), or a brother or sister (including step siblings), parent or ancestor, stepparent (not including ancestors), aunt or uncle, niece or nephew, in-laws, or any other individual not listed above (i.e., a non-relative) who, for the taxable year (1) has the same principal place of abode as taxpayer, and (2) is a member of taxpayer's household (and the relationship does not violate local law), and • Receives more than half of his or her support from the employee; and, • Is not a "qualifying child" of any taxpayer. The general rule in the case of divorce is that the custodial parent (with whom the child resides for more than half the year) is eligible to claim the child as a tax dependent. To determine when a non-custodial parent may claim a child as a tax-dependent for benefit plan purposes, contact your state or tax advisor.
IN VT MN*	*Complies with federal law for 2010 only.	Internal Revenue Code Section 152 in Effect from Jan. 1, 2009 to March 29, 2010, does not follow current federal law. The Internal Revenue Code Section 152 definition in effect in 2009 applies, but in order to be a Qualifying Child the individual also (1) must not have filed a joint return (other than a claim of refund) with the individual's spouse for a taxable year beginning in the calendar year in which the taxable year of the taxpayer begins; and (2) must be younger than the employee/taxpayer.
All Other States and Current Federal Law 2011	It appears that the current dependent qualification requirements for other states income tax laws follow the federal law.	Internal Revenue Code Sections 152 and 105 in Effect from March 30, 2010 to present: The Internal Revenue Code Section 152 definition in effect on January 1, 2010 applies. In addition, a child (including natural, adopted, foster and/or step child) of a taxpayer who as of the end of the calendar year has not attained age 27 is eligible under both federal and state law to receive tax-free health FSA reimbursements (regardless of whether the individual is a Qualifying Child or Qualifying Relative).

American Fidelity does not provide legal advice – as such, we suggest that employers and individuals consult with their legal counsel and/or tax advisors.