# AFES SECTION 125 FLEXIBLE BENEFIT PLAN EXPENSE REIMBURSEMENT VOUCHER

lame of Employee (Last, First, MI)				Social Security #	
Mailing Address E-mail			address		
Check here if this is	a new address				
ame of Employer				Daytime Phone #	
	Name of Person for Whom the Expense	State	Tax Law	T	
Date of Expense	Was Incurred	Eligible (If Incurred for a Dependent)*  Yes No		Amount of Medical Expense	
				-	
		103	140		
+					
				Expense Total:	
				(must be completed)	
<ul> <li>✓ Professional bill or receipt that includes:</li> <li>• Provider of service</li> <li>• Type of service rendered</li> </ul>		<ul> <li>√ Cancelled checks or credit card receipts</li> <li>√ Bill or receipt that only shows a balance forward/</li> </ul>			
Charges for the service     Original date of service		previous balance or payment due			
NOTE: the	date of service, not the date of payment		·	, ,	
must fall w	ithin the dates of the plan year for which you are enrolled)				
	mpany Explanation of Benefits				
	atement that includes Rx number and name of prescription				
√ Over-the-co	unter drugs and medicine - medical practitioner's prescrip	tion and rece	ipt required.		
statements on this Code Section 152) March 30, 2010) h under Code Section any other health plants Arrangement. I under	we expenses to be reimbursed from my Health FSA (Unreimb form are true and complete. I certify that either I, my spouse, or qualifying adult child (as amended in Code Section 105 to as received the services described above on the dates indic in 213 (d). I certify that these expenses have not been reimb an, such as an individual policy or my spouse's or dependent derstand that the expense for which I am reimbursed may not ay be asked to provide further documentation or further detail	or my depend be included a ated and that ursed, nor will 's health plan, be used to cla	lent (qualifyin as a depende the expenses I seek reimb a Health Sa m any federa	g child or qualifying relative as defined in ent with respect to benefits provided afte is qualify as valid medical care expenses ursement, under a major medical plan o vings Account, or Health Reimbursemen	
However some stat to be included in m	, employees pay no FICA, federal, or state income taxes on e tax rules do not allow the tax-free treatment that applies und y income for state tax purposes. I have verified and appropria se was incurred is a state tax-qualified dependent in the state	er federal law tely indicated,	and, therefor to the best of	e, Health FSA reimbursements may nee	
	Signature of Employee		Da	te 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.

### **Definition of Dependent for State Tax Purposes**

The following is the definition of "dependent" under each state's tax law. The information provided here is intended to be a high level summary of the most commonly referenced dependent qualification requirements. Further, these rules are subject to change by state legislatures or regulatory agencies. Please contact your state or your tax advisor for the most accurate information that applies to your specific situation. American Fidelity does not provide tax or legal advice.

#### **AR** (Internal Revenue Code Section 152 in Effect from 1976 to Dec. 31, 2004, does not follow current federal law):

A dependent child includes any of the following individuals over half of whose support, for the calendar year in which the taxable year of the taxpayer begins, was received from the taxpayer:

- A son or daughter of the taxpayer, or a descendant of either,
- A stepson or stepdaughter of the taxpayer,
- A brother, sister, stepbrother, or stepsister of the taxpayer,
- The father or mother of the taxpayer, or an ancestor of either,
- A stepfather or stepmother of the taxpayer,
- A son or daughter of a brother or sister of the taxpayer,
- A brother or sister of the father or mother of the taxpayer,
- A son-in-law, daughter-in-law, father-in-law, mother-in-law, brother-in-law, or sister-in-law of the taxpayer,
- A legally adopted child, child placed for adoption, or foster child of the taxpayer,
- An individual who, for the taxable year of the taxpayer, has as his principal place of abode the home of the taxpayer and is a member of the taxpayer's household.

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, please contact your state or tax advisor.

### **HI, WI,** (Internal Revenue Code Section 152 in Effect from Jan 1, 2005 to Dec. 31, 2008, does not follow current federal law) **KY** (for 2010 only; complies with federal law for 2011):

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.

## GA, IN, SC, VT (Internal Revenue Code Section 152 in Effect from Jan. 1, 2009 to March 29, 2010, does not follow current federal law) (OR for 2010 only); complies with federal law for 2011) (MN complies with federal law for 2010 only).

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 (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).