

SUBJECT: Health Club Dues and Flexible Spending Account (FSA) Reimbursement

DATE: May 14, 2014

Health Club Dues may qualify for reimbursement under the IRS regulated health care flexible spending accounts. In order for these expenses to be eligible, a statement on your physician's letterhead must include the following:

1. A specific condition the physician is treating
2. The treatment prescribed for the specific condition
3. The duration of the treatment

The following guidelines have been established by the IRS:

- The cost can only be reimbursed during the period that the participant needs treatment.
- Reimbursement can only be made after the service has been provided.
- The participant may be reimbursed the cost of the treatment prescribed by the doctor.
- The full charge for family membership cannot be reimbursed unless more than one family member has met the eligibility criteria as outlined above and in accordance with the IRS regulations.
- The health club bill must show the charge for the individual being treated.
- The FSA cannot reimburse for health club dues for general well-being.

Human Resources recommend that faculty and staff request information from their physician prior to Open Enrollment. HR will provide UMR a copy of the documents to make sure that it meets IRS approval for a qualifying reimbursement.

Amounts contributed to a FSA should be determined on predictable expenses since the IRS mandates that funds remaining in health care accounts at the end of 14 ½ months (March 15th of the following year) cannot be reimbursed.

If you have questions about this benefit, please contact the Benefits Office at x1-2220 or send an e-mail to benefit@qvsu.edu