



# FSD145

## Freeport School District

---

### Approved Medical Reimbursement Plan (AMRP)

An approved medical reimbursement plan (AMRP) will reimburse otherwise unreimbursed “medical care expenses” as that term is defined in Section 213 (d) of the Internal Revenue Code, as amended. Each eligible employee may be reimbursed for eligible medical care expenses up to \$1,200 per plan year. Employees entering the Plan mid-year will be credited for a prorated portion of the \$1,200 annual amount. Provided, however, that any portion of the \$1,200 per plan year that is unused by the employee will be carried over to the subsequent plan year and will be available for reimbursement of medical care expenses. Under no circumstances will an AMRP participant have any right to receive cash, or any other taxable or non-taxable benefit under the AMRP, other than the reimbursement of medical care expenses. Plan: The Board and the Union will work jointly with the Board’s third-party administrator to develop the AMRP document, which plan document will meet all applicable requirements of the Internal Revenue Code, as amended. If, at any time, the applicable provisions of the Internal Revenue Code or IRS rules and regulations are amended, the Board and the Union shall promptly revise the AMRP document to comply with the amendment(s). Unless provided for above, no employee may participate in Board-paid health insurance coverage and participate in the AMRP.

Explanation of Benefits (EOB’s) or expense receipts with a service date that falls within your enrollment period may be turned in to NIHP anytime while employed as an eligible USW member with FSD145. If you leave the district you have 60 days to turn in receipts dated within your AMRP enrollment period. Any receipts or EOB’s dated before your start of eligibility or after resignation/retirement date will not be accepted. Qualifying reimbursements will be made based on your enrollment date and available funds. Questions regarding what would qualify for reimbursement you may refer to [fsastore.com](http://fsastore.com) or call NIHP at 815.599.7050.

Per the USW contract: The Board shall establish and maintain an approved medical reimbursement plan for the reimbursement of medical care expenses set forth in Section 213 (d) of the Internal Revenue Code, subject to the following:

#### Eligibility:

1. Regularly working 5 or more hours per day in a Bargaining Unit position or a combination of Bargaining Unit positions.
2. Not participating in Board-paid health insurance coverage.

#### Availability:

Eligible employees may participate in the approved medical reimbursement plan at the start of the school year following hire or transfer into the Bargaining Unit, unless the employee does not have six (6) months of service to the District at that time. In that event, the benefit would be available upon the 1st anniversary of hire, but would be prorated for the period leading up to the start of the next scheduled school year.