

Sample Health Reimbursement Arrangement (HRA)

Whereas, _____ Church of God desires to provide medical care benefits relating to expenses not covered under a medical policy;

Resolved, The church establishes a Health Reimbursement Arrangement (HRA) effective _____, 201__ for the benefit of all full-time employees (working at least 30 hours or more per week) and their dependents (employee's spouse and minor children) under Section 105(b), (e) of the Internal Revenue Code.

Resolved, Health reimbursement accounts shall be maintained for each full-time employee from which covered expenses (as defined in Section 213 of the Internal Revenue Code) for the employee or their dependents shall be reimbursed. Church-funded reimbursements to an employee shall not exceed \$_____ during one calendar year. Church-funded reimbursements to an employee with dependents shall not exceed \$_____ during one calendar year.

Resolved, The submission of medical expenses must be in a form and in sufficient detail to meet the requirements of the church. Expenses may be submitted until March 31 for the previous calendar year.

Resolved, The plan shall be administered in a nondiscriminatory manner (as defined in Section 150(h) of the Internal Revenue Code) and shall remain in effect until modified or terminated by a later resolution.

Resolved, The plan shall reimburse former employees for medical care expenses up to an amount equal to the unused reimbursement amount remaining at retirement or other termination of employment.

Note: The definition of a full-time employee (30 hours or more a week) and the March 31 deadline for submitting expenses are shown only for illustrative purposes.