

Department of Human Resources Development

Amendments to Chapters 14-51 and 14-52
Hawaii Administrative Rules

July 22, 2015

SUMMARY

1. ~~§14-51-24(a) is amended.~~
2. §14-52-2 is amended.
3. §14-52-22(a) is amended.
4. §14-52-24(c) is amended.
5. §14-52-51(d) is amended.
6. §14-52-60(b) is amended.

§14-52-2 Definitions. ***

"Limited rollover" means, with respect to any plan year beginning on or after January 1, 2013, an amount, not to exceed \$500, remaining in a participant's medical expense reimbursement spending account at the end of the plan year, including the time allowed for processing claims pursuant to section 14-52-60(b).

[Eff 9/13/99; am 6/13/02; am **AUG 17 2015**] (Auth:
HRS §78-30) (Imp: HRS §78-30)

§14-52-22 Maximum annual amount of reimbursements or benefits. (a) The maximum annual amount of reimbursement or benefits a participant may receive for eligible medical expenses shall be \$2,400.

- (1) If both husband and wife are eligible employees and become participants of the plan, each may contribute a maximum annual amount of \$2,400.
- (2) The \$2,400 shall not include the participant's monthly administration fee nor any amounts carried over from a prior year as a limited rollover.

[Eff 9/13/99; am AUG 17 2015] (Auth: HRS §78-30) (Imp: HRS §78-30)

§14-52-24 Annual elections to continue participation; failure to file. ***

(c) If any participant fails to file a new compensation reduction agreement during the enrollment period, the participant shall be deemed to have elected to receive cash compensation in lieu of the benefits under the plan and shall not be considered a participant in the plan. Notwithstanding the foregoing, an eligible employee shall continue to be considered a participant in the medical expense reimbursement spending account benefit of the plan for any subsequent plan year during which limited rollover funds remain.

[Eff 9/13/99; am **AUG 17 2015**] (Auth: HRS §78-30) (Imp: HRS §78-30)

§14-52-51 Reimbursement claim form; filing requirements. ***

(d) The maximum amount of a claim for reimbursement of eligible medical expenses shall be the amount specified in the participant's compensation reduction agreement plus the amount of any limited rollover from a prior year; provided that whenever a participant receives a reimbursement, the maximum amount shall be reduced by the amount of the reimbursement. The maximum amount of a claim for eligible dependent care expenses shall be the amount of contributions remaining in a participant's spending account.

[Eff 9/13/99; am 8/6/04; am AUG 17 2015] (Auth:
HRS §78-30) (Imp: HRS §78-30)

\$14-52-60 Use of contributions; forfeited
balances, and interest. ***

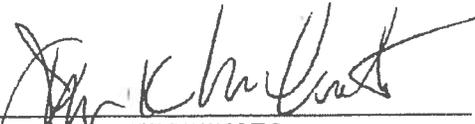
(b) Any balance remaining in a participant's spending account or accounts after ninety calendar days following the end of the plan year in excess of any limited rollover, or ninety calendar days following a cancellation in accordance with this chapter shall be forfeited by the participant, and the participant's spending account balance shall be reduced to zero for that plan year.

[Eff 9/13/99; am AUG 17 2015] (Auth: HRS §78-30) (Imp: HRS §78-30)

DEPARTMENT OF HUMAN RESOURCES DEVELOPMENT

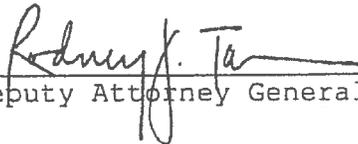
Amendments to chapters 14-51 and 14-52, Hawaii Administrative Rules, on the Summary page dated July 22, 2015, were adopted on July 22, 2015, following a public hearing held on July 22, 2015, after public notice was given in the Honolulu Star Advertiser, the Maui News, the Garden Island News, West Hawaii Today, and the Hawaii Tribune Herald, on June 19, 2015.

These amendments shall take effect ten days after filing with the Office of the Lieutenant Governor.



JAMES K. NISHIMOTO
Director
Department of Human Resources
Development

APPROVED AS TO FORM:



Deputy Attorney General



DAVID I. IGE
Governor
State of Hawaii

Date:

8-6-15
Filed

LIEUTENANT GOVERNOR'S
OFFICE

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