



ADMINISTRATIVE RULES OF MONTANA



2.21.1941 BENEFITS IN THE EVENT OF DEATH

- (1) If a deceased participant's account has a positive account balance, the participant's surviving spouse, if any, may file claims for qualified health care expenses incurred by the participant up until death, the surviving spouse, and other tax-qualified dependents.
- (2) If a deceased participant's account has a positive account balance and the participant dies without a surviving spouse but with other tax-qualified dependents, the dependents (or guardian) may file claims for qualified health care expenses of those dependents.
- (3) If the participant dies with no surviving spouse or other tax-qualified dependents, or if the last surviving tax-qualified dependent of the deceased participant dies, or when all surviving dependents of the deceased participant lose tax-qualified status, then the executor or administrator of the deceased participant's estate may file claims for qualified health care expenses incurred by the deceased participant or tax-qualified dependent up to date of death or loss of tax-qualified status. If there are no qualified health care expenses to reimburse, the remaining account balance must be allocated on a per capita basis to all participant accounts (e.g., remaining account balance of \$2,500 for 1,000 participants equals \$2.50 per participant on a per capita basis).
- (4) If any participant account is unclaimed for at least 35 months since the whereabouts of the person entitled to the account were last known to the administrator, the participant's account becomes the property of the Montana VEBA HRA. Unclaimed account funds must be allocated on a per capita basis to all participant accounts (e.g., remaining account balance of \$2,500 for 1,000 participants equals \$2.50 per participant on a per capita basis).

Authorizing statute(s): 2-18-1305, MCA

Implementing statute(s): 2-18-1313, MCA

History: NEW, 2005 MAR p. 911, Eff. 4/29/05; AMD, 2013 MAR p. 1083, Eff. 6/21/13; AMD, 2019 MAR p. 2011, Eff. 11/9/19.