

Health Reimbursement Account Plan

MEDICAL EXPENSE WORKSHEET

Out-of-pocket expenses for the following services for you and your family may be eligible for payment from an HRA. However, please check your Plan documents to determine whether eligible expenses are limited under your Plan. Estimate your eligible out-of-pocket expenses below.

Health Reimbursement Account (HRA) Plans are made possible by Section 105(h) of the Internal Revenue Code. Section 105(h) allows Employers to contribute funds to employees to pay *certain* medical expenses not covered by insurance. Many out-of-pocket expenses for eligible medical services provided to you, your spouse or your dependents may be eligible for payment from your HRA.

IRS regulations govern the eligibility of expenses. ***In general, eligible expenses include those that are not fully covered by a health care plan and are prescribed by a physician or other licensed professional, as well as over-the-counter drugs and medicines. The expenses must be primarily to prevent, treat, diagnose or mitigate a physical or mental defect or illness. Expenses for solely cosmetic reasons and those that are merely beneficial to one's general health are not considered expenses for medical care.***

Take time to go through this worksheet to determine how your HRA will benefit you.

MEDICAL

- Acupuncture
- Alcohol/drug treatment
- Allergy treatments
- Ambulance
- Anesthesia
- Artificial limbs
- Birth control pills
- Braille books and magazines
- Chiropractor fees
- Crutches, wheelchairs
- Diabetic supplies
- Emergency room visits
- Health care equipment
- Hospital bills
- Immunizations
- Infertility treatments
- Laboratory fees
- Mileage to/from provider*
- OB/GYN exams
- Office visits
- Osteopath fees
- Over-the-counter items: *must be for specific medical condition, not general health; does not include dietary supplements (e.g., vitamins), cosmetic items (e.g. lotions, creams) or toiletries (e.g. toothpaste)*
- Oxygen
- Pap smears
- Parking/tolls
- Physical therapy
- Physician fees
- Prescription drugs: *if cosmetic or weight-loss drug, must include note from physician indicating specific medical condition being treated*
- Private hospital room
- Private nurses
- Psychiatric Care
- Psychological Care
- Routine checkups
- Smoking cessation programs
- Special school, handicapped
- Surgery
- Vaccinations
- Well baby care
- X-rays

DENTAL

- Anesthesia
- Bondings
- Cleanings
- Crowns, bridges
- Dental exams
- Dentures
- Extractions
- Fillings
- Fluoride treatments
- Mileage to/from provider*
- Occlusal guards
- Oral surgery
- Orthodontia (braces)
- Parking/tolls
- Root canal/therapy
- X-rays

VISION

- Prescription contact lenses
- Contact lens supplies
- Eye exams
- Corrective eye wear
- Corrective eye surgery
- Mileage to/from provider*
- Parking/tolls
- Prescription sunglasses

HEARING

- Hearing aids
- Hearing exams
- Mileage to/from provider*
- Telephones for hearing impaired

*The mileage rate for services provided from 1/1 - 6/30/08: # of miles x 0.19; for services provided on or after 7/1/08: # of miles x 0.27.

The Employer maintains a Plan Document; if anything in this document conflicts with the Plan Document, then the Plan Document controls.