

HEALTH CARE REIMBURSEMENT ACCOUNT

Eligible and Ineligible Health Care Expenses

The following categorizes medical expenses as *eligible or ineligible* to be reimbursed under this program. This list is not all inclusive. If you have a question on an expense that is not listed, call Benefit Resources at (918) 481-6161 or 1(800) 339-7493.

Eligible Expenses

.Acupuncture	.Nurse's services, domestic
.Alcohol/drug addiction recovery	.Obstetrical expenses
.Ambulance	.Operations, legal
.Artificial limbs	.Optometrist fees
.Artificial teeth	.Orthopedic shoes
.Birth control pills (prescribed)	.Orthodontia costs
.Braces	.Osteopath fees
.Braille-books and magazines	.Over the Counter items used primarily for medical care
.Care for mentally handicapped child	.Over the Counter drugs with Healthcare Provider diagnosis
.Childbirth classes (mother's cost)	.Oxygen equipment
.Chiropractic fees	.Physician fees
.Christian Science treatment	.Physician-prescribed equipment and maintenance
.Co-insurance (costs applied to it)	. Prescription medicine (including vitamins and contraceptives)
.Contact lens (and solutions)	.Prosthesis
.Costs for physical or mental illness confinements	.Psychiatric fees
.Crutches	.Psychologist fees
.Deductibles (costs applied to it)	.Radial Keratotomy Surgery
.Dental fees	.Remedial reading (neurological)
.Dentures	.Routine physicals and other non-diagnostic services
.Diagnostic fees	.Service animal, seeing-eye or deaf
.Drugs (prescription)	.Sexual dysfunction treatment
.Dyslexia, language training	. Smoking cessation programs
.Eyeglasses (prescribed) and exams	.Special communication equipment for blind or deaf
.Handicapped person's special school	.Special education for blind or deaf
.Hearing device and batteries	.Special home for retarded person
.Hospital care (medical services)	.Special plumbing for handicapped
.Immunizations/vaccinations	.Speech therapy
.Insulin	.Sterilization operation, legal
.Iron lung	.Surgical fees, legal
.Laboratory fees	.Therapy treatments (prescribed)
.Laetrile, legal use (prescribed)	.Vitamins (prescriptions only)
.Lasik eye surgery	.Weight Loss Programs (Prescribed by a Physician)
.Life fee to retirement home for medical care	.Wheel chair
.Massage therapy (prescribed treatment)	.X-rays
.Nurse's fees	

Ineligible Expenses

.Cosmetic Procedures or Prescriptions	Insurance Premiums (including COBRA)
.Cosmetics or toiletries	.Over the counter items for general health and well being
.Dancing Lessons	.Propecia
.Diaper Service	.Renova (anti-wrinkle cream)
.Elective Cosmetic Surgery	.Retin-A (unless diagnosis of acne)
.Exercise Programs and Health Spa Membership	.Rogaine
.Health Club Dues	.Swimming Lessons
.Household Help	.Swimming Pools, Saunas, or Exercise Equipment
.Marriage or Family Counseling	.Trips or Vacations
.Maternity Clothing	. Teeth whitening/Teeth bleaching

Benefit Resources, Inc

OVER-THE-COUNTER (OTC) ITEMS

On September 3, 2010, the Internal Revenue Service issued Notice 2010-59 and Revenue Ruling 2010-23 which explain in detail how the **Patient Protection and Affordable Care Act (PPACA)** will impact the purchase of OTC medicines and drugs. PPACA mandates that expenses incurred for OTC medicines and drugs (with the exception of insulin) will not be eligible for reimbursement under a health FSA or HRA unless you have a prescription.

Items REMOVED from the ELIGIBLE list unless you have a prescription

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| <ul style="list-style-type: none"> • Acid controllers • Allergy & Sinus • Antibiotic products • Anti-diarrheals • Anti-gas • Anti-itch & insect bite • Antiparasitic treatments | <ul style="list-style-type: none"> • Baby rash ointments/creams • Cold sore remedies • Cough, cold & flu • Digestive aids • Feminine anti-fungal/itch • Hemorrhoidal preps | <ul style="list-style-type: none"> • Laxatives • Motion sickness • Pain relief • Respiratory treatments • Sleep aids & sedatives • Stomach remedies |
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ELIGIBLE ITEMS

These items are not considered a medicine or drug and will not require a prescription for reimbursement

Acne creams	Denture adhesive	First aid supplies	Ostomy products
Anti-fungal foot medication	Diabetic testing and aids	Hearing aid batteries	Reading glasses
Antiseptics/ wound cleaners	Diagnostic tests and monitors	Infant electrolytes	Smoking deterrents
Band Aids	Elastic bandages and wraps	Infant teething pain supplies	Syringes
Braces and supports	Eye care/contact lens supplies	Insulin/diabetic supplies	Thermometers
Catheters	Family planning kits	Nebulizers	Wheelchairs
Condoms	Fiber laxatives	Orthopedic aids	Walkers and canes

EXCLUDED ITEMS

Items that are toiletries or cosmetics and are primarily for general health and well being

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| <ul style="list-style-type: none"> • Chapstick • Deodorants • Ensure • Eye makeup • Face cream • Facial makeup • Fingernail polish • Hair color | <ul style="list-style-type: none"> • Hand lotions • Lipsticks • Perfumes • Permanent waves • Shampoos (including medicated) • Shaving cream | <ul style="list-style-type: none"> • Shaving lotion • Skin moisturizers • Suntan lotion • Toothbrush (including electric) • Toothpaste • Vitamins • Weight loss food replacements |
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