**Maximize the Value of Your Reimbursement Account** - Your Health Care Flexible Spending Account (FSA) and/or Health Reimbursement Account (HRA) dollars can be used for a variety of out-of-pocket health care expenses. The following is based on a list of eligible and ineligible expenses used by federal employees.

### Eligible Expenses

#### BABY/CHILD TO AGE 13
- Lactation Consultant*
- Lead-Based Paint Removal
- Special Formula*
- Tuition: Special School/Teacher for Disability or Learning Disability*
- Well Baby /Well Child Care

#### DENTAL
- Dental X-Rays
- Dentures and Bridges
- Examinations and Teeth Cleaning
- Oral Surgery
- Orthodontia
- Periodontal Services

#### EYES
- Eye Exams
- Eyeglasses and Contact Lenses
- Laser Eye Surgeries
- Prescription Sunglasses
- Radial Keratotomy

#### HEARING
- Hearing Aids and Batteries
- Hearing Exams

#### LAB EXAMS/TESTS
- Blood Tests and Metabolism Tests
- Body Scans
- Cardiograms
- Laboratory Fees
- X-Rays

#### MEDICAL EQUIPMENT/SUPPLIES
- Air Purification Equipment*
- Arches and Orthotic Inserts
- Contraceptive Devices
- Crutches, Walkers, Wheel Chairs
- Exercise Equipment*
- Hospital Beds*
- Mattresses*
- Medic Alert Bracelet or Necklace
- Nebulizers
- Orthopedic Shoes*
- Oxygen*
- Post-Mastectomy Clothing
- Prosthetics
- Syringes
- Wigs*

#### MEDICAL PROCEDURES/SERVICES
- Acupuncture
- Alcohol and Drug/Substance Abuse (inpatient treatment and outpatient care)
- Ambulance
- Fertility Enhancement and Treatment
- Hair Loss Treatment*
- Hospital Services
- Immunization
- In Vitro Fertilization
- Physical Examination (not employment-related)
- Reconstructive Surgery (due to a congenital defect, accident, or medical treatment)
- Service Animals
- Sterilization/Sterilization Reversal
- Transplants (including organ donor)
- Transportation*

#### MEDICATIONS
- Insulin
- Prescription Drugs

#### OBSTETRICS
- Breast Pumps and Lactation Supplies
- Doula*
- Lamaze Class
- OB/GYN Exams
- OB/GYN Prepaid Maternity Fees (reimbursable after date of birth)
- Pre- and Postnatal Treatments

#### PRACTITIONERS
- Allergist
- Chiropractor
- Christian Science Practitioner
- Dermatologist
- Homeopath
- Naturopath*
- Optometrist
- Osteopath
- Physician
- Psychiatrist or Psychologist

#### THERAPY
- Alcohol and Drug Addiction
- Counseling (not marital or career)
- Exercise Programs*
- Hypnosis
- Massage*
- Occupational
- Physical
- Smoking Cessation Programs*
- Speech
- Weight Loss Programs*

#### HRA ELIGIBLE
- Insurance Premiums
- Long Term Care Premiums

**Note:** This list is not meant to be all-inclusive, as other expenses not specifically mentioned may also qualify. Also, expenses marked with an asterisk (*) are "potentially eligible expenses" that require a Note of Medical Necessity from your health care provider to qualify for reimbursement. For additional information, check your Summary Plan Document or contact Regional Care.
The IRS does NOT allow the following expenses to be reimbursed under Health Care FSAs or HRAs, as they are not prescribed by a physician for a specific ailment.

![Table of Ineligible Expenses](image)

**Please Note:** The IRS does not allow Over-the-Counter (OTC) medicines or drugs to be reimbursed with Health Care FSA or HRA funds unless accompanied by a prescription.

![Table of Ineligible Over-the-Counter Medicines and Drugs](image)

OTC items that are not medicines or drugs remain eligible for purchase with FSAs and HRAs.

![Table of Eligible Over-the-Counter Items](image)

For additional information, please contact Regional Care.

---

This document is confidential to Evolution1™, Inc. and may not be used, copied or disclosed except with express prior written consent of Evolution1, Inc. Evolution1 makes no warranties, expressed or implied, in connection with its content. Copyright © 2011 Evolution1, Inc., all rights reserved. Benny is a registered service mark of Evolution1, Inc. Business processes protected under US Patents 7,174,302, 7,197,468 and 7,680,679 with additional patents pending.