



Medical Care Expense Worksheet (HRA)

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.

HOW IT WORKS

Your employer provides tax-free dollars in an account for you to use to pay for eligible medical expenses. Many out-of-pocket expenses for medical services provided to you, your spouse or your dependents are eligible for payment from your HRA.

Eligibility of expenses is governed by Internal Revenue Service (IRS) regulations and your plan. 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. 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.

Adequate documentation that verifies the eligibility of an expense must be obtained from the provider. Be sure to check your HRA Plan Highlights* to determine whether eligible expenses are limited under your plan.

MEDICAL

- \$ Acupuncture
- \$ Alcohol/drug treatment
- \$ Ambulance
- \$ Anesthesia
- \$ Artificial limbs
- \$ Braille books/magazines
- \$ Chiropractor fees
- \$ Crutches, wheelchairs
- \$ Emergency room visits
- \$ Health care equipment
- \$ Hearing aids/batteries
- \$ Hearing exams
- \$ Hospital bills
- \$ Immunizations
- \$ Insulin & diabetic supplies
- \$ Medical parking/tolls
- \$ Mileage to/from provider**
- \$ OB/GYN exams
- \$ Office visits

- \$ Osteopath fees
- \$ OTC drugs & medicines
- \$ OTC medical supplies
- \$ Oxygen
- \$ Pap smears
- \$ Physical therapy
- \$ Physician fees
- \$ Prescription drugs
- \$ Private hospital room
- \$ Private nurses
- \$ Psychiatric Care
- \$ Psychological Care
- \$ Routine checkups
- \$ Special school, handicapped
- \$ Surgery
- \$ Telephone for hearing impaired
- \$ Vaccinations
- \$ Wellness/ baby care
- \$ X-rays

DENTAL

- \$ Crowns, bridges
- \$ Dental cleanings/exams
- \$ Dentures
- \$ Extractions/fillings
- \$ Fluoride treatments
- \$ Occlusal guards
- \$ Oral surgery/X-rays
- \$ Orthodontia (braces)
- \$ Root canal/therapy

VISION

- \$ Contact lens supplies
- \$ Corrective eye wear
- \$ Corrective eye surgery
- \$ Eye exams
- \$ Prescription lenses
- \$ Prescription sunglasses

\$ TOTAL PLAN YEAR ESTIMATE \$ TOTAL PLAN YEAR TAX SAVINGS (X 35%)

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

**The mileage rate for services provided are set by the IRS each year.