



ELIGIBLE MEDICAL EXPENSES – post 1/1/2020

The IRS has established a list of medical expenses that are eligible for reimbursement under this plan. You may request reimbursement for eligible expenses for yourself, your spouse or your dependents. If you incur an expense that is not listed here and you would like to know whether or not it is an eligible expense under this plan, please contact Workterra Customer Service from 8AM to 5PM PST, Monday through Friday at 888.327.2770. You may also refer to IRS Publication 502 "Medical and Dental Expenses", visit <https://fsastore.com/FSA-Eligibility-List.aspx>, or you can order this publication by calling the IRS at 800-829-3676.

Eligible Medical Care Expenses (partial list)

Acupuncture	Laboratory fees
Ambulance	Orthopedic shoes
Chiropractors' fees	Physical therapy fees
Coinsurance	Prescription drugs
Contraceptive prescriptions	Psychiatrists' / Psychologists' fees
Co-payments	Psychotherapists' fees
Crutches	Routine physicals
Diabetic supplies	Seeing-eye dog
Gynecologists' fees	Skilled nurses' fees
Health insurance deductibles	Speech therapists' fees
Hearing aids / batteries	Smoking cessation treatments & prescriptions
Hypnosis for medical reasons	Sterilization fees
Immunizations / vaccinations	Treatment for substance addiction
Insulin	Wheelchairs
Mileage / travel costs related to an eligible expense	Weight loss treatments (prescribed by a physician)

As Part of the new CARES Act, effective January 1, 2020, Over-the-counter drug and medicine expenses are now eligible without a prescription or letter of medical necessity needed. These eligible expenses include items such as:

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| - acid controllers | - allergy & sinus medicines | - antibiotic products |
| - anti-gas, anti-itch & insect bites | - baby rash ointments/creams | - cold sore remedies |
| - cough, cold & flu medicines | - laxatives | - pain relief & sleep aids |
| -PPE including masks, gloves, hand sanitizer, & antibacterial wipes | | |

The CARES Act also allows Menstrual Care Products to be approved effective back to January 1, 2020.

Ineligible Expenses

This partial list includes expenses that are not considered eligible for reimbursement from your HRA Plan.

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- Cosmetic surgery or procedures of any kind
- Dental expenses
- Health club memberships
- Insurance premiums
- Marriage counseling
- Physical therapy for general well-being
- Supplements prescribed by an alternative provider (i.e. acupuncturist)
- Union dues
- Vision expenses