

SAN FRANCISCO ELECTRICAL WORKERS HEALTH AND WELFARE TRUST
Health Reimbursement Account (HRA)

SUMMARY OF GENERAL CATEGORIES OF ELIGIBLE & INELIGIBLE EXPENSES

Summary of the General Categories of Qualified Expenses ELIGIBLE for Reimbursement

- Acupuncture
- Alcoholism Treatment
- Ambulance Service
- Annual Physical Exam
- Birth Control
- Blood Tests
- Cardiographs
- Chiropractor
- Christian Science Practitioner
- Contact Lenses
- Crutches
- Dental Treatments
- Dental X-Rays
- Dermatologist
- Diagnostic Devices (e.g. Diabetes Test Kits)
- Drug Addiction Treatment
- Eye Exam
- Eyeglasses
- Eye Surgery
- Fertility Procedures
- Guide Dog or Service Animal
- Gynecologist
- Hearing aid and Batteries
- Hospital Services
- Insulin Treatments
- Insurance Premiums that cover medical care
- Laboratory Fees
- Legal Fees (To Authorize Mental Illness Treatment)
- Lodging (Away From Home For Outpatient Care)
- Medicare B and D
- Medical care in a nursing home
- Metabolism Tests
- Nursing Services
- Operating Room Costs
- Ophthalmologist
- Oral Surgery
- Organ Transplant (Including Donor's Expenses)
- Orthodontia/Braces/Invisalign
- Orthopedist
- Osteopath
- Oxygen and Oxygen Equipment to Relieve Breathing Problem
- Physicians & Specialists
- Premiums for Health & Welfare Active/Retiree Self Pay, COBRA
- Premiums for Long-Term Care Insurance
- Prescription Drugs
- Prosthesis
- Psychiatric Care
- Psychoanalyst
- Psychologist
- Qualified Long-term care expenses
- Special Education
- Speech Therapy
- Sterilization
- Stop-Smoking Program
- Telephone or TV Equipment to Assist the Hearing Impaired
- Therapy Equipment
- Transportation Expenses (Essential to Medical Care)
- Vasectomy
- Vision Correction Surgery (LASIK)
- Weight-Loss Program (for specific disease diagnosed by a physician)
- Wheelchair
- Wig (hair loss due to disease)
- X-Ray for medical reasons

Summary of the General Categories of Qualified Medical NOT ELIGIBLE for Reimbursement

- Baby Sitting, Childcare, and Nursing Services for a Healthy Baby
- Controlled Substances (such as marijuana)
- Cosmetic Surgery and Procedures
- Cosmetics, Hygiene Products and Similar Items
- Dancing Lessons
- Diaper Service
- Electrolysis or Hair Removal
- Flexible Spending Account
- Funeral, Cremation or Burial Expenses
- Future Medical Care
- Hair Transplant
- Health Club Dues
- Household Help
- Illegal Operations and Treatments
- Insurance Premiums for Life Insurance, Income Protection, Disability, Loss of Limbs, Sight or Similar Benefits
- Maternity Clothes
- Medicine and Drugs from Other Countries
- Nutritional Supplements
- Over-the-counter Medicines and Drugs
- Personal Use Items
- Swimming Lessons
- Teeth Whitening
- Veterinary Fees
- Weight-Loss Programs
- Premiums for Individual Insurance Coverage (including premiums subsidized by the Premium Tax Credit) purchased inside or outside of the Marketplace/Exchange, as prohibited under IRS Notice 2013-54

(More information on such expenses is also presented in IRS Publication 502)