

ELIGIBLE MEDICAL EXPENSES – post 12/31/2010

The IRS has established a list of medical, dental and vision care 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." You can order this publication by calling the IRS at 800-829-3676.

Eligible Medical Care Expenses (partial list)

Acupuncture	Laboratory fees
Ambulance	Orthodontia
Artificial Limbs	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)

Eligible Dental Care Expenses (partial list)

Dentists' fees (other than for cosmetic services)
Dentures
Orthodontia
Periodontist fees

Eligible Vision Care Expenses (partial list)

Eye exams
Laser / Lasik eye surgery
Prescription eyeglasses and / or contact lenses
Radial keratotomy / ortho keratology

Ineligible Expenses

This partial list includes medical, dental or vision expenses that are considered not eligible for reimbursement from your Medical Care Reimbursement Account:

- Cosmetic surgery or procedures of any kind
- Health club memberships
- Insurance premiums
- Lens replacement insurance
- Marriage counseling
- Over-the-counter drug and medicine expenses without a prescription or letter of medical necessity (includes items such as 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)
- Physical therapy for general well-being
 - Supplements prescribed by an alternative provider (i.e. acupuncturist)
 - Union dues