Dental/Vision/LTC Excepted Benefit HRA Qualified Expenses

Per IRS regulations, the following (while not intended to be complete) illustrates examples of eligible Dental/Vision/Long-term care expenses. Expenses must be incurred during the Plan Year from which you are requesting reimbursement. Expenses are considered incurred when service is rendered, not when service is billed or payment is made. Expenses cannot be reimbursed in advance of the date service is rendered.

Excepted Benefits

- ✓ Dental benefits limited to treatment of the mouth
- ✓ Vision benefits limited to treatment of the eye
- ✓ Long-term, nursing home, home health, and community-based care

Examples of **Eligible** Expenses*:

- ✓ Artificial teeth
- ✓ Dental braces
- ✓ Contact lenses
- ✓ Contact lens cleaner
- ✓ Dental fillings
- ✓ Dental x-rays
- ✓ Dental sealants
- ✓ Dentures
- ✓ Eye examination
- ✓ Eyeglasses
- ✓ Fluoridation services
- ✓ Keratotomy
- ✓ Laser Eye Surgery – Lasik
- ✓ Long-term care services
- ✓ Occlusal guards - prevents teeth grinding
- ✓ Optometrist
- ✓ Orthodontia
- ✓ Reading glasses
- ✓ Vision correction procedures

**Eligible Items Subject to Change*

Examples of **Ineligible** Expenses:

- ✓ Dental floss
- ✓ Mouthwash
- ✓ Toothbrushes
- ✓ Toothpaste
- ✓ Teeth whitening/bleaching
- ✓ Veneers
- ✓ Dental/vision discount programs

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