

Medical Reimbursement Account (MRA) Eligible Expenses



If you still have questions regarding eligible expenses after reading this guide, please call **(866) 697-6078** to speak to an ADP Customer Service Representative.

Introduction

This guide provides a detailed listing of health care expenses allowed for reimbursement under a Medical Reimbursement Account (MRA) in the San Francisco City Option Program.

Reimbursable expenses are those that result from the diagnosis, care, treatment, improvement or prevention of disease or illness affecting you. The San Francisco City Option Program provides more flexibility than most health reimbursement accounts by allowing reimbursement for over-the-counter medication, as well as allowing reimbursement for eligible expenses for spouses, domestic partners, children and dependents.

About Your Medical Reimbursement Account (MRA)

Who can use my MRA?

The MRA established by your employer through the San Francisco City Option Program can be used for eligible medical expenses incurred by you, your spouse or domestic partner, or your dependents.

Who is a Qualified Dependent?

A dependent is a qualifying child or relative who must reside with you for more than half the year and must not provide over half of his/her own support; this includes full-time students ages 19 through 26; or a child over the age of 19 who is permanently disabled. A “qualifying relative” is an eligible individual such as a parent, sibling, or in-law, if (1) you provide more than half of the individual’s support and (2) the individual is not a qualifying child of you or any other taxpayer.

When did my MRA open?

Your MRA’s **effective date** is the date the San Francisco City Option Program first received a payment from your employer on your behalf. The effective date is considered the date your account was opened. This date may differ from the date provided to you by your employer.

If you have questions about the effective date of your MRA, please call ADP Customer Service at **(866) 697-6078**.

Only medical expenses incurred on or after the **effective date** of your MRA are eligible for reimbursement. The date used to determine whether the expense is eligible for reimbursement is the date you, your spouse, or your dependents received medical care or treatment, not the date on which you pay for the care or treatment. Expenses for services rendered prior to the effective date of your MRA are not eligible for reimbursement.

How long will my MRA be available?

Unlike traditional health reimbursement accounts, 100% of the funds in your MRA account do not have to be spent in one calendar year (this is commonly referred to the “use it or lose it” provision). Your funds automatically roll over from year to year. However, if you do not use your account for more than 18 months consecutively, you risk your account becoming inactive and potentially closing. If your account is closed due to inactivity, the City Option Program will contact you in advance of the closure to alert you to use the funds.

You should use the funds in your account – your employer is paying this money on your behalf for health care expenses.

When you access your MRA online, you may see that your account has an expiration date of December 31st. Your account will not be closed at the end of the year as this date indicates. Instead, the expiration date of your account is updated every year to the next year.

How to Use the List

- Find the health care service, treatment, or product type.
- Health care expenses are listed alphabetically by service or treatment.
- Identify if the expense is eligible for reimbursement.

Each type of expense is marked as:

- **Eligible** – This expense is eligible for reimbursement from your MRA.
- **Potentially Eligible** – This expense may be eligible for reimbursement based on the supporting documentation provided. The item may require a prescription or provider's statement form.
- **Ineligible** – This expense is not eligible for reimbursement from your MRA.

If the expense is potentially eligible for reimbursement, identify any additional requirements.

For some eligible health care expenses, additional verification or documentation is required. Eligible expenses may require the following additional requirements:

- **Prescription Required**
A "prescription" is defined as a written or electronic order for a medicine or drug that meets the legal requirements of a prescription in the state in which the expense is incurred and issued by an individual who is legally authorized to issue a prescription in that state. Documentation for a valid prescription includes a customer receipt issued by a pharmacy that identifies your name (or the name of your spouse or dependent for whom the prescription applies), the date and amount of the purchase, and the prescription number.
- **Provider's Statement Required**
A health care provider's statement indicates the specific medical disorder, the specific treatment needed, the length of time the treatment will be needed, and how the treatment will alleviate the medical condition. The expense must have been incurred during the period of time for treatment indicated in the provider's statement; otherwise an updated statement will be required. Please see Appendix A for a provider's statement form.

Health Care Eligible Expense List

The following pages list eligible expenses in alphabetical order. An index on page 21 is available to look up specific expenses.

HEALTH CARE EXPENSE TYPE	ELIGIBLE FOR REIMBURSEMENT	SPECIAL REQUIREMENTS
A		
AA, Alcoholism, Drug, or Substance Abuse Treatments <ul style="list-style-type: none"> • Alcohol or substance abuse treatment center, including meals and lodging 	Yes	
Abortion	Yes	
Acne Treatment <ul style="list-style-type: none"> • Acne medication • Acne peels • Cryosurgery • Dermabrasion • Laser Treatment 	Yes	
Acupuncture	Yes	
Adoption Fees	No	You may submit health care expenses for an adopted child once they become your qualified dependent, including health care expenses incurred during the adoption process, such as physical examinations.
Air Conditioner or Purifier (for allergy or asthma relief)	Potentially Eligible	Provider's statement required.
Allergy Relief (Equipment and Supplies) <ul style="list-style-type: none"> • Electro-static air purifier • Humidifier • Nebulizer • Vaporizer • Air filters • Special vacuum cleaners • Special pillows, mattress covers, etc. to alleviate an allergic condition • Removal of flooring 	Yes	
Allergy Relief (Medicine and Shots) <ul style="list-style-type: none"> • Allergy shots • Over-the-counter allergy medication • Prescription allergy medication • Saline eye drops • Saline nasal aspirators or sprays 	Yes	
Ambulance Services	Yes	
Anti-Itch Lotions and Creams	Yes	

HEALTH CARE EXPENSE TYPE	ELIGIBLE FOR REIMBURSEMENT	SPECIAL REQUIREMENTS
Artificial Insemination <ul style="list-style-type: none"> • Fertility exams • Embryo replacement and storage • Egg donor: recipient's medical expenses • In-vitro fertilization • Sperm bank/semens storage for artificial insemination • Sperm implants due to sterility • Sperm washing 	Yes	See also Fertility Treatments
Artificial Limb (prosthesis) or Teeth (dentures or implants)	Yes	
Asthma Medicines	Yes	
Audio Books <ul style="list-style-type: none"> • Books on tape • Books on CD • Books online or other digital formats 	Potentially Eligible	Documentation of a visual impairment or other disability that necessitates an audio/electronic version is required.
Automobile <ul style="list-style-type: none"> • Installing equipment such as hand controls, lifts, or ramps • Special-design vehicles 	Potentially Eligible	Provider's statement required.
B		
Baby Formula	Yes	
Birth Control / Family Planning <ul style="list-style-type: none"> • Birth control pills, patches, or rings • Condoms • Diaphragm or IUD • Norplant or Depo-Provera • Ovulation kits • Spermicides • Tubal ligation • Vasectomy 	Yes	
Blood Storage	Yes	
Body Scan <ul style="list-style-type: none"> • CT body scanning • Full body scanning 	Yes	
Botox Treatment	Potentially Eligible	Provider's statement required. Botox used to improve a deformity that arises from, or is directly related to, a birth defect, a disfiguring disease or an injury resulting from an accident or trauma is an eligible expense. Botox used for the treatment of migraines is an eligible expense.
Braces and Other Orthodontics	Yes	
Braille Books and Magazines	Yes	
Breast Pumps and Related Supplies	Yes	

HEALTH CARE EXPENSE TYPE	ELIGIBLE FOR REIMBURSEMENT	SPECIAL REQUIREMENTS
C		
<p>Capital Modification (House) A capital modification is an expense incurred for the primary purpose of accommodating a personal residence to a disability.</p> <ul style="list-style-type: none"> • Constructing ramps • Widening doorways • Installing railing or support bars to bathrooms, stairways, etc. • Lowering or modifying kitchen or bathroom cabinets • Altering the location of, or modifying electrical outlets and fixtures • Installing porch lifts and other forms of lifts • Modifying fire alarms, smoke detectors, and other warning systems • Modifying hardware on doors • Grading of ground to provide access to the residence • Isolation of lead-based paint through wall covering (wallboard, paneling) • Removal of lead-based paint <p><i>This list is not exhaustive.</i></p>	Yes	<p>Only reasonable costs incurred to accommodate a personal residence to the disability are eligible. Additional costs for personal reasons, such as architectural or aesthetic reasons, are not allowable as medical expenses.</p>
<p>Childbirth-Related</p> <ul style="list-style-type: none"> • Childbirth prep classes (Lamaze) • Midwife fees • Maternity girdles (for back pain) or special support hose (for leg circulation) • Home pregnancy tests • Ovulation kits • Doula fees • Lactation consultants 	Yes	
<p>Chiropractor Fees</p>	Yes	
<p>Christian Science Practitioners</p>	Yes	
<p>Church of Scientology Practitioners</p>	No	
<p>Circumcision</p>	Yes	<p>Fees for “ritual” circumcision performed by a non-health care provider (e.g., rabbi, mohel) are not eligible.</p>
<p>Classes, Health-Related</p>	Potentially Eligible	<p>Provider’s statement required.</p> <p>The purpose of the training must be for the treatment of a medical condition and not for the promotion of general health.</p>

HEALTH CARE EXPENSE TYPE	ELIGIBLE FOR REIMBURSEMENT	SPECIAL REQUIREMENTS
Coinsurance <ul style="list-style-type: none"> The portion of a medical bill exceeding the deductible that is shared with the health insurer. 	Yes	
Cold and Flu Medicine (e.g. Dayquil, Nyquil, Sudafed, Theraflu, Triaminic, Tylenol Cold and Flu)	Yes	
Cold Sore/Fever Blister Treatment	Yes	
Colonic Cleansing/Wash	No	
Concierge (Boutique) Fees	No	
Condoms	Yes	
Contact Lenses and Contact Lens Cleaner	Yes	
Contraceptive Products	Yes	See Birth Control / Family Planning.
Copayments	Yes	See Insurance Co-Pays.
Cord Storage	Yes	
Cosmetic Products <ul style="list-style-type: none"> Face soaps Creams Makeup Perfumes Hair removal 	No	
Cosmetic Surgery and Procedures <ul style="list-style-type: none"> Dental veneers, bonding, tooth whitening/bleaching Facelifts Blepharoplasty Sclerotherapy Botox or Collagen injections <p><i>This list is not exhaustive.</i></p>	Potentially Eligible	Provider's statement required. A cosmetic surgery or procedure can be an eligible expense if it is necessary to improve a deformity that arises from, or is directly related to, a birth defect, a disfiguring disease or an injury resulting from an accident or trauma.
Counseling <ul style="list-style-type: none"> Psychotherapy and psychoanalysis Sex therapy Bereavement and grief counseling Telephone counseling Marriage counseling 	Yes	
Cough Relief, Cough Medicine, and Cough Drops	Yes	
Crutches	Yes	
D		
Dancing or Swimming Lessons, etc.	No	
Decongestants (e.g. Claritin-D, Neo-Synephrine, Sudafed)	Yes	

HEALTH CARE EXPENSE TYPE	ELIGIBLE FOR REIMBURSEMENT	SPECIAL REQUIREMENTS
Deductibles	Yes	See Insurance Deductibles
Dehydration/Rehydration (e.g. Pedialyte)	Yes	
Dental Care and Prevention <ul style="list-style-type: none"> • Cleaning • X-rays • Fillings • Braces or other orthodontics • Extractions • Dentures • Bonding and sealants for dentures • Sealants (non-denture) • Crowns • Porcelain veneers (if not cosmetic) <p><i>This list is not exhaustive.</i></p>	Yes	
Dental Products <ul style="list-style-type: none"> • Dental Floss • Toothpaste • Toothbrushes • Teeth whitening kits 	No	
Dental Treatment – Cosmetic <ul style="list-style-type: none"> • Teeth whitening or bleaching • Porcelain veneers <p><i>This list is not exhaustive.</i></p>	Potentially Eligible	Provider’s statement required. A cosmetic surgery or procedure can be an eligible expense if it is necessary to improve a deformity that arises from, or is directly related to, a birth defect, a disfiguring disease or an injury resulting from an accident or trauma.
Dentist Fees <ul style="list-style-type: none"> • General/Family Dentist • Oral Surgeon • Orthodontist • Endodontist • Periodontist <p><i>This list is not exhaustive.</i></p>	Yes	

HEALTH CARE EXPENSE TYPE	ELIGIBLE FOR REIMBURSEMENT	SPECIAL REQUIREMENTS
<p>Diabetic Supplies</p> <ul style="list-style-type: none"> • Sterile cotton balls • Alcohol prep swabs • Glucose tablets • Glucometer and test strips • Insulin • Needles (lancets) • Syringes • Glucagon emergency kit • Ketone urine test strips • Training classes • Diaper Rash Treatment • Diapers or Diaper Service 	Yes	
<p>Doctor Fees</p> <ul style="list-style-type: none"> • Anesthesiologist • Chiropractors • Chiropractor • Christian Science Practitioner • Dermatologist • Gynecologist • Naturopath • Neurologist • Obstetrician • Oculist • Oncologist • Ophthalmologist • Optician • Optometrist • Orthopedist • Osteopath • Otorhinolaryngologist • Pediatrician • Physician • Podiatrist • Psychiatrist • Physiotherapist • A physical without diagnosis or not covered by insurance • Consultations • Transfer of medical records • Any expense a doctor may charge to write a provider's statement <p><i>This list is not exhaustive.</i></p>	Yes	<p>Fees include the portion of the expense not paid for by other health insurance (the "out-of-pocket" portion).</p> <p>Late fees, finance fees, fees for missed appointments, etc., are not eligible medical expenses.</p>

HEALTH CARE EXPENSE TYPE	ELIGIBLE FOR REIMBURSEMENT	SPECIAL REQUIREMENTS
Drugs/Medicines – Prescriptions	Yes	Prescription drugs must be prescribed by a certified physician and must be purchased legally within the U.S.
Drugs/Medicines – Over-the-Counter <ul style="list-style-type: none"> • Anti-Itch Lotions and Creams • Asthma Medicines • Cold Sore/Fever Blister Treatment • Cold and Flu Remedies • Contraceptive Products • Cough Medicine and Relief • Decongestants • Dehydration/Rehydration • Diaper Rash • Eye Drops • Hemorrhoidal Preparations • Migraine Relief • Motion Sickness • Sinus Products • Smoking Cessation • Sunburn Relief • Sunscreen • Teething/Toothache Relief • Topical Steroids • Wart Removal <p><i>This list is not exhaustive.</i></p>	Yes	
Drug Addiction Treatment	Yes	
E		
Electrolysis or Hair Removal	Potentially Eligible	Provider's statement required. Electrolysis or hair removal can be an eligible expense but only if it is necessary to improve a deformity that arises from, or is directly related to, a birth defect, a disfiguring disease or an injury resulting from an accident or trauma.
Exercise Equipment and Programs <ul style="list-style-type: none"> • Exercise videos • Exercise DVDs 	Potentially Eligible	Provider's statement required. The exercise equipment and program must treat a medical condition diagnosed by a health care provider (e.g., obesity, diabetes, high blood pressure). The cost of a weight loss program to improve your general health and appearance is not an eligible expense. See also Weight Loss Program

HEALTH CARE EXPENSE TYPE	ELIGIBLE FOR REIMBURSEMENT	SPECIAL REQUIREMENTS
Eye Drops	Yes	
Eyeglasses and Eye Care <ul style="list-style-type: none"> • Eye examinations • Contact lens, fitting fee, replacement lens • Contact lens solutions • Reading glasses • Prescription glasses, prescription sports goggles, prescription sunglasses, scuba masks or safety glasses • Artificial eye and polish • LASIK/laser surgery, radial keratotomy, or other vision correction surgery • Vision insurance premiums 	Yes	The following items are not eligible: <ul style="list-style-type: none"> • Eyeglass or other vision-related warranties • Non-prescription sunglasses • Non-prescription cosmetic contact lenses • Clip-on sunglasses
F		
Face Masks (for respiratory protection)	Yes	
Facility Fees <ul style="list-style-type: none"> • Hospital • Nursing home • Rehabilitation facility • Home for mentally or physically disabled 	Yes	
Feminine Hygiene Sanitary napkins (pads & tampons)	Yes	
Fertility Treatments <ul style="list-style-type: none"> • Artificial insemination • Fertility exams • Embryo replacement and storage • Egg donor: recipient's medical expenses • In-vitro fertilization • Sperm bank/semen storage for artificial insemination • Sperm implants due to sterility • Sperm washing • Reverse vasectomy • Reverse tubal ligation 	Yes	
Fiber Supplements	Yes	
First Aid Supplies/Wound Care (e.g. Band-Aids, Neosporin)	Yes	
Fluoride Treatments (e.g., fluoride rinses)	Yes	
Food Supplements (e.g. Ensure, Pediasure)	Yes	
Funeral Expenses	No	

HEALTH CARE EXPENSE TYPE	ELIGIBLE FOR REIMBURSEMENT	SPECIAL REQUIREMENTS
G		
Gender Re-Assignment <ul style="list-style-type: none"> • Surgery • Counseling • Hormone therapy 	Yes	
Genetic Testing	Potentially Eligible	Provider's statement required.
Guide Dogs <ul style="list-style-type: none"> • Cost of the animal • Care of the animal 	Potentially Eligible	Provider's statement required.
H		
Hair Loss Treatment	Potentially Eligible	Provider's statement required. Hair loss treatment can be an eligible expense if it is necessary to improve a deformity that arises from, or is directly related to, a birth defect, a disfiguring disease or an injury resulting from an accident or trauma. Treatment for hair loss that occurs as a normal part of aging or inherited or genetic baldness, or for cosmetic purposes, would not be covered. See also Wigs or Toupees.
Hair Transplant	Potentially Eligible	Provider's statement required. Surgical hair transplants can be an eligible expense if it is necessary to improve a deformity that arises from, or is directly related to, a birth defect, a disfiguring disease or an injury resulting from an accident or trauma. Treatment for hair loss that occurs as a normal part of aging or inherited or genetic baldness, or for cosmetic purposes, would not be covered. See also Wigs or Toupees.
Health Club Dues	Potentially Eligible	Provider's statement required. Amounts paid for health club dues or steam baths for your general health or to relieve physical or mental discomfort not related to a particular medical condition are not eligible expenses.
Health Expenses Incurred Outside of the United States	Potentially Eligible	Provider's statement required. Expenses must involve medical care that could be legally provided within the U.S. Prescription drugs purchased outside of the United States are not eligible unless the participant was outside of the United States at the time when the medication was needed.

HEALTH CARE EXPENSE TYPE	ELIGIBLE FOR REIMBURSEMENT	SPECIAL REQUIREMENTS
Health Screenings or Routine Medical Exams (e.g. VDRL, cholesterol, diabetes glucose, blood pressure)	Yes	
Hearing Aids <ul style="list-style-type: none"> • Purchase price and maintenance cost for hearing aid • Batteries needed to operate the hearing aid • Television or telephone adapter for the deaf • Lip reading lessons • Hearing exams 	Yes	The cost of the television or telephone would not be eligible. An eligible expense would only include special modifications needed for a disabled person to use the television or telephone.
Hearing Exams	Yes	
Heart Monitors	Yes	Monitors tracking heart rate during exercise for general purposes not eligible.
Hemorrhoidal Preparations	Yes	
Hippotherapy Therapeutic horseback riding	Potentially Eligible	Provider's statement required. Recreational horseback riding is not an eligible expense.
Home for Mentally Disabled Persons	Yes	The cost of keeping a mentally disabled person in a special home, not the home of a relative, on the recommendation of a psychiatrist to help the person adjust from life in a mental hospital to community living.
Hospital Services/Fees <ul style="list-style-type: none"> • Private room fees • Hospital kits (water pitcher, razor, toothbrush, lotion, etc.) 	Yes	
House Modification	Yes	See Capital Modification.
Household Help <ul style="list-style-type: none"> • Cleaning services • Cook/chef • Personal assistant • Driver • Gardener 	No	Certain expenses paid to an attendant providing nursing type service may be eligible. See Nursing Services.
Human Chorionic Gonadotropin (HCG) Injections	Potentially Eligible	Provider's statement required. HCG injections may be eligible for infertility treatment or to test for tumors, but not for general weight loss or steroid enhancement unrelated to a medical condition.

HEALTH CARE EXPENSE TYPE	ELIGIBLE FOR REIMBURSEMENT	SPECIAL REQUIREMENTS
Hypnosis	Potentially Eligible	<p>Provider's statement required.</p> <p>Hypnosis may qualify if performed by a licensed professional to treat a medical condition (e.g., smoking cessation or weight loss due to a diagnosed medical condition). Hypnosis does not qualify if performed for personal well-being, such as general stress relief.</p>
I		
Incontinence Supplies	Yes	
Insurance Co-Pays	Yes	The flat dollar amounts paid for medical services by the program participant.
Insurance Deductibles	Yes	The portion of a medical claim that is not covered by a health insurance provider and must be paid by the program participant.
Insurance Premiums <ul style="list-style-type: none"> • Any medical, dental or vision insurance premium (HMO, DMO, PPO, etc.) • Long-term care insurance premium • Medicare (parts A, B & D) • Life insurance • Disability insurance premiums • Student health fees • COBRA premiums 	Yes	
J		
Joint Supplements	Yes	
L		
Laboratory Fees <ul style="list-style-type: none"> • Blood tests • Cardiographs • Metabolism test • Stool exams • Spinal test • Urinalysis • X-ray exams • Pap smears • Cholesterol test • Thyroid profile • Storage fees for blood taken for surgery in the near future (not long-term storage) • Laboratory handling fees • Shipping and transport fees <p><i>This list is not exhaustive.</i></p>	Yes	
Lactose Intolerance Supplements	Yes	

HEALTH CARE EXPENSE TYPE	ELIGIBLE FOR REIMBURSEMENT	SPECIAL REQUIREMENTS
Lead-based Paint <ul style="list-style-type: none"> • Removal of paint • Covering of paint 	Potentially Eligible	Provider's statement required. The cost of repainting the scraped area is not an eligible expense.
Legal Fees for Medical Care Authorizing Treatment For Mental Illness	Yes	Fees related to guardianship or estate management are not eligible expenses.
Lice Treatment	Yes	
Lodging (Hospital or Similar Institution) <ul style="list-style-type: none"> • Hospital • Nursing home • Rehabilitation facility 	Yes	Lodging at a hospital or similar institution is an eligible expense if the primary reason for being there is to receive medical care.
Lodging (Non-Hospital) <ul style="list-style-type: none"> • Hotel • Motel 	Yes	The cost of lodging not provided in a hospital or similar institution while away from home is an eligible medical expense if: <ul style="list-style-type: none"> • the lodging is primarily for and essential to medical care; • medical care is provided by a doctor in a licensed hospital or medical care facility equivalent of, a licensed hospital; • the lodging is not lavish or extravagant under the circumstances; and • there is no significant element of personal pleasure, recreation, or vacation in the travel away from home
M		
Marijuana	No	Payments for medications or treatments illegal in the United States are ineligible for reimbursements. State law does not supersede federal law (e.g., California marijuana dispensaries).
Maternity <ul style="list-style-type: none"> • Childbirth prep classes (Lamaze) • New parent/Newborn childcare classes • Midwife fees • Maternity girdles (for back pain) or special support hose (for leg circulation) • Home pregnancy tests • Ovulation kits • Doula fees • Lactation consultants 	Yes	
Meals <ul style="list-style-type: none"> • Hospital • Nursing home • Rehabilitation facility 	Yes	Meals at a hospital or similar institution are eligible expenses if the main reason for being there is to receive medical care.

HEALTH CARE EXPENSE TYPE	ELIGIBLE FOR REIMBURSEMENT	SPECIAL REQUIREMENTS
Medical Alert <ul style="list-style-type: none"> • Medical alert bracelet • Medical alert systems 	Yes	
Medical Information <ul style="list-style-type: none"> • Electronic maintenance of medical plan info • Fees to transfer records due to a change in physicians 	Yes	
Medical Supplies <ul style="list-style-type: none"> • Bandages • Thermometers • Heating pad/pack, ice pack • Back braces or supports • Surgical stockings • Wheelchairs, walkers, canes, crutches • Truss • Diabetic supplies • Orthopedic shoes • Orthopedic shoe inserts, or orthotics • Corn-removal treatments or pads • Blood pressure kit • Glucose kit • First aid kit • Cholesterol testing kit • Inclinorator • Reclining chair • Massage chair • Special mattress • Physician's scales • Bed boards • Educational materials related to a diagnosed illness <p><i>This list is not exhaustive.</i></p>	Yes	
Mental Health Services	Yes	See Therapy.
Migraine Relief (e.g. Advil Migraine, Motrin Migraine, Excedrin)	Yes	
Motion Sickness (e.g. Dramamine, Marezine)	Yes	
N		
Nursing Home	Yes	

HEALTH CARE EXPENSE TYPE	ELIGIBLE FOR REIMBURSEMENT	SPECIAL REQUIREMENTS
Nursing Services <ul style="list-style-type: none"> • Wages and other fees paid for nursing services • Extra rent or utility expenses for a participant to move into a larger residence with extra space (bedroom) for a nurse or private attendant 	Yes	
Nutritional Supplements <ul style="list-style-type: none"> • Vitamins • Minerals 	Yes	
O		
Optician/Optomtrist Fees	Yes	
Orthodontics	Yes	
Over-the-Counter Drugs	Yes	See Drugs/Medicines – Over-the-Counter.
Over-the-Counter Hormone Therapy	Yes	
Oxygen <ul style="list-style-type: none"> • Oxygen tanks • Oxygen equipment 	Yes	
P		
Pain Relief <ul style="list-style-type: none"> • (e.g. Advil, Aleve, Aspirin, Ibuprofen, Motrin, Naprosyn, Naproxen) 	Yes	
Penile Implants	Potentially Eligible	Provider’s statement required. A penile implant is an eligible expense only if impotence is due to organic causes such as trauma, post-prostatectomy, or diabetes.
Personal Hygiene Products <ul style="list-style-type: none"> • Toothpaste, toothbrush, mouthwash, floss • Deodorant • Shampoo, conditioner, hair spray • Bath soap, hand soap • Shaving cream 	No	
Prescription Drugs	Yes	Prescription drugs are an eligible expense if prescribed by a doctor and legally purchased in the United States.
Prescription Drug Additives i.e. additives used to improve the taste of medicine)	No	
Prosthesis	Yes	
Psychiatric Care	Yes	
Psychoanalysis	Yes	
Psychologist	Yes	

HEALTH CARE EXPENSE TYPE	ELIGIBLE FOR REIMBURSEMENT	SPECIAL REQUIREMENTS
R		
Radiology Fees <ul style="list-style-type: none"> • X-Rays • CT Scan • MRI <i>This list is not exhaustive.</i>	Yes	
Radon Mitigation	Yes	
Rehydration Products (e.g. Pedialyte)	Yes	
S		
Sales Tax or Shipping & Handling	Yes	Costs for sales or state-mandated taxes and shipping or handling fees associated with an eligible expense; e.g., shipping and handling fees for lab work and other specimens, donors, etc.
Service Animals for Disabled Persons <ul style="list-style-type: none"> • Cost of the animal • Care of the animal 	Potentially Eligible	Provider's statement required.
Sinus Products <ul style="list-style-type: none"> • (e.g. 4-Way, Vicks, Allergy Buster) 	Yes	
Sleeping Aids (e.g. Unisom)	No	
Smoke Detector for Disabled Persons	Yes	
Smoking Cessation (e.g. Commit, Nicoderm CQ, Nicorette, Nicotrol)	Yes	
Snoring Cessation Aids	Yes	
Special Education for Disabled Persons <ul style="list-style-type: none"> • Tuition • Lodging • Meals • Tutoring fees 	Potentially Eligible	Provider's statement required. The cost of a school for a mentally impaired or physically disabled person is an eligible expense if the primary reason is to treat or relieve the disability. (e.g., school for the visually impaired; lip reading to the hearing impaired; or remedial language training to correct a condition caused by a birth defect). The cost of a boarding school while recuperating from an illness is not an eligible expense.
Special Foods/Diet (e.g. Sugar free, Fat free, Gluten free, Diabetic, Weight loss, Low cholesterol)	No	
Speech Therapy	Potentially Eligible	Provider's statement required.
Sterilization/Sterilization Reversal <ul style="list-style-type: none"> • Vasectomy • Tubal ligation 	Yes	

HEALTH CARE EXPENSE TYPE	ELIGIBLE FOR REIMBURSEMENT	SPECIAL REQUIREMENTS
Stop-Smoking Program or Tools	Yes	
Sunburn Relief	Yes	
Sunscreen	Yes	
Swimming Pools or Whirlpools	Potentially Eligible	Provider's statement required.
Surgery, Non-Cosmetic	Yes	
Sun-Protective Clothing	Potentially Eligible	Provider's statement required. Sun-protective clothing used for general health or personal reasons is not eligible.
T		
Tanning Bed	Potentially Eligible	Provider's statement required.
Telephone for Disabled Persons • Purchase price of special equipment • Repair of special equipment	Yes	The cost of the telephone is not eligible. An eligible expense would only include special modifications needed for a disabled person to use the telephone.
Television for Disabled Persons • Purchase price of special equipment • Repair of special equipment	Yes	The cost of the television is not eligible. An eligible expense would only include special modifications needed for a disabled person to use the television.
Therapy • Physical therapy • Occupational therapy • Speech therapy • Chiropractor fees • Massage therapy • Hydrotherapy • Hypnotherapy • Radiation therapy • Chemotherapy • Counseling • Telephone counseling • Marriage counseling	Yes	
Toothache/Teething Relief	Yes	
Topical Steroids (e.g. Hydrocortisone)	Yes	
Transcutaneous Electrical Nerve Stimulation (TENS) Unit	Yes	
Transplants, Organ or Tissue • Surgical, hospital, laboratory, and transportation fees • Cost to transfer medical records in order to find organ donors	Yes	

HEALTH CARE EXPENSE TYPE	ELIGIBLE FOR REIMBURSEMENT	SPECIAL REQUIREMENTS
<p>Transportation for Medical Care</p> <ul style="list-style-type: none"> • Mileage and gas for personal automobile • Plane fare • Ambulance service • Transportation for companion if accompanying a patient who is unable to travel alone • Transportation for regular visits to see a mentally ill dependent if visits are recommended as part of the treatment • Transportation to alcohol or drug rehabilitation meetings • Transportation to pharmacy to purchase eligible expenses • Transportation to provider for medical treatment 	Yes	<p>Transportation expenses may be reimbursed when the transportation is primarily for, and essential to, medical care.</p> <p>The following information must be included with the request for mileage reimbursement for personal automobile:</p> <ul style="list-style-type: none"> • Amount of miles. • Date of transportation. • Name of provider, such as doctor or pharmacy name. • The mileage reimbursement rate is determined by the IRS, which is subject to change. The current IRS mileage rate may be found at: http://www.irs.gov/uac/2013-Standard-Mileage-Rates-Up-1-Cent-per-Mile-for-Business,-Medical-and-Moving • The following are not eligible transportation expenses: <ul style="list-style-type: none"> • General repair, maintenance, depreciation, or insurance expenses for personal automobile • Transportation to and from work, even if the condition requires an unusual means of transportation. • Travel to another city if the primary purpose for the travel is not related to medical care, such as a vacation or trip to visit relatives.
Tuition Fees	Potentially Eligible	<p>See Special Education for Disabled.</p> <p>Tuition fees paid to a private school as a personal preference over public schooling for general education are not eligible medical expenses.</p>
U		
Umbilical Cord Storage	Yes	
V		
Vacations	No	
Vaccinations	Yes	
Vitamins and Minerals	Yes	

HEALTH CARE EXPENSE TYPE	ELIGIBLE FOR REIMBURSEMENT	SPECIAL REQUIREMENTS
W		
Wart Removal <ul style="list-style-type: none"> • Wart removal treatment performed in a provider's office • Over-the-counter wart removal treatments (e.g. Compound W) 	Yes	
Water Bed	Potentially Eligible	Provider's statement required.
Weight Loss Products	Potentially Eligible	Provider's statement required. Any weight loss product purchased for purposes of improving one's general health (without obesity or medical condition), and food or beverage products purchased for weight control or reduction are not eligible.
Weight Loss Program	Potentially Eligible	Provider's statement required. The weight loss program must treat a medical condition diagnosed by a health care provider (e.g., obesity, diabetes, high blood pressure). Only program fees are eligible. The cost of food for use in weight loss treatment programs is not an eligible expense. The cost of a weight loss program to improve your general health and appearance is not an eligible expense.
Wheelchair Purchase price of wheelchair <ul style="list-style-type: none"> • Operating cost of wheelchair • Wheelchair cushions 	Yes	
Wigs or Toupees	Potentially Eligible	Provider's statement required. A wig or toupee can be an eligible expense if it is necessary to treat a medical condition or improve a deformity that arises from, or is directly related to, a birth defect, a disfiguring disease or an injury resulting from an accident or trauma. Treatment for hair loss that occurs as a normal part of aging or inherited or genetic baldness, or for cosmetic purposes, would not be covered.
X		
X-Ray Fees	Yes	

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Allergy Relief (Medicine and Shots)	3
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Artificial Limb (prosthesis) or Teeth (dentures or implants)	4
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Provider's Statement Form

The San Francisco City Option Program requires a provider's statement be provided for certain health care expenses in order to be reimbursed from your MRA. The provider's statement must indicate the specific medical disorder, the specific treatment needed, the length of time the treatment will be needed, and how this treatment will alleviate the medical condition.

We have included a Provider's Statement Form for you to use.

This form will assist you and your health care provider in providing the information we need in order to process your reimbursement request. Your provider can also write a letter on his or her letterhead, as long as the letter includes all the information on this form.

For fast and accurate processing of your reimbursement request, please make sure to include this provider's statement form or your provider's letter along with an itemized receipt or other documentation. The reimbursement request claim form can be found on the ADP website. Please be sure to print the requested information clearly on all documentation submitted.

Please note: If your treatment extends beyond the time period listed by the provider, you will need to submit a new provider's statement form upon expiration of the initial treatment dates.

Provider's Statement Form



Take this form with you to your medical visit. Signatures from you and your provider are required to reimburse your MRA claim for certain expenses. Please print clearly with a blue or black pen.

Send the completed form with the signature of the health care provider and participant to:

<p>FAX: Spending Account Management (866) 643-2219 Toll-free</p>	<p>MAIL: ADP Spending Accounts P.O. Box 34700 Louisville, KY 40232</p>
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Submission of this form is not a guarantee that the expense will be reimbursed.

Employee Information	
Employee name:	
Employee UID/PID:	Phone: () -
Email:	
Employer:	
Employee signature:	
Date: (MM/DD/YYYY)	
Employee printed name:	
Provider Information	
Patient name:	
Diagnosis/Diagnosis code:	CPT code:
Recommended treatment (must be explained in detail):	
How will the recommended treatment alleviate the diagnosis or symptoms?	
Date treatment began:	How long is the treatment required?
Additional comments:	
Provider name and title	
Provider address	
Phone: () -	Provider license # and state
Provider signature	Date

Contact ADP Customer Service at **(866) 697-6078** if you have any questions about eligible MRA expenses.