

Alight Smart-Choice Accounts

Health Care Reimbursement Account (HCRA) Eligible Expenses

✓ Eligible ✗ Ineligible □ Potentially Eligible

A B C D E F G H I J K L M N O P Q R S T U V W X Y Z

Expense	Covered	More Detail
Acne products - Products specifically marketed for and used to treat acne	✓	
Acupuncture - Treatment for a medical condition	✓	Expenses for general health purposes are not eligible.
Advance payments - Nonrefundable advance payments to a private institution for lifetime care, treatment, and training of a physically or mentally impaired dependent after the death or disability of a legal guardian	□	You must provide a statement of medical necessity from a licensed health care professional describing the medical condition, the service or product prescribed, and the length of treatment (if applicable). <i>*You can find the statement of medical necessity form under Forms & Documents on the website.</i>
Alcohol or drug addiction treatment - Payments to a treatment center for alcohol or drug addiction, including meals and lodging	✓	
Allergy testing and shots	✓	
Alopecia treatment - Prescription or nonprescription drugs used to treat male pattern baldness due to normal aging	✗	
Ambulance service - Examples include fees for ambulance service, medical helicopters, and facility transfers	✓	
Automobile modifications - Modifications include special hand controls and other equipment installed in an automobile for a person with a disability	□	You must provide a statement of medical necessity from a licensed health care professional describing the medical condition, the service or product prescribed, and the length of treatment (if applicable). <i>*You can find the statement of medical necessity form under Forms & Documents on the website.</i>
Birth control products - Examples include over-the-counter items, such as home pregnancy tests, condoms, and ovulation monitors	✓	
Blood donation - Examples include costs associated with blood donation, including self-administered blood donations, storage fees, and processing fees	✓	

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Blood pressure monitors - Examples include- electronic monitors and replacement blood pressure cuffs	✓	
Body scans - Examples include CAT, MRI, and PET scans	✓	
Braille books and magazines - Costs are limited to those that exceed regular printed editions	□	You must provide a receipt or advertisement with the price of the commonly available version of the product.
Breast augmentation - Elective procedures that do not promote proper functioning of the body or prevent or treat an illness or disease. Examples include implants and injections	✗	
Breast feeding classes	✗	
Breast pumps - Pump and supplies that directly help lactation	✓	
Chelation therapy - Therapy used to treat a medical condition, such as lead poisoning	✓	
Childbirth classes (pain management) - Classes necessary to reduce pain during labor and delivery. Examples include breathing exercises, Lamaze, relaxation techniques, and pain management	✓	
Childbirth classes (educational) - Examples include expenses related to breast feeding, bottle feeding, CPR, growth and development, newborn care, and parenting techniques	✗	
Chiropractor - Treatment for a medical condition	✓	
Contact lenses - Examples include cases and cleaners	✓	

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Cosmetic services and products - Surgery that is not medically necessary. Examples include breast augmentation, liposuction, hair transplants, electrolysis, laser treatments, and face-lifts	✗	
Counseling - Marriage or family counseling	✗	
Crutches	✓	
Dental coinsurance	✓	
Dental copayments	✓	
Dental deductibles	✓	
Dental expenses - Examples include fees for X-rays, fillings, braces, extractions, crowns, and orthodontia	✓	
Dental implants - Fees for insertion of an artificial tooth, bone grafting, and follow-up care	✓	
Dental reasonable/customary - Amounts not paid by a dental plan that exceed reasonable and customary limits	✓	
Dentures - Examples include dental fees, cleaning products, and adhesives	✓	
Diabetic supplies - Examples include over-the-counter insulin, needles, and testing strips	✓	
Diaper service - Cost for an agency that delivers and picks up cloth diapers	✗	
Diapers (adult) - Diapers necessary as a result of a medical condition	✓	
Diapers (child)	✗	

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Dietician services - Fees paid to a dietician when referred by a doctor for treatment of a medical condition	<input type="checkbox"/>	You must provide a statement of medical necessity from a licensed health care professional describing the medical condition, the service or product prescribed, and the length of treatment (if applicable). <i>*You can find the statement of medical necessity form under Forms & Documents on the website.</i>
Disability construction costs - Examples include constructing entrance or exit ramps, adding handrails, or modifying stairways at a personal residence for your own disability or the disability of your eligible dependent.	<input type="checkbox"/>	You must provide a statement of medical necessity from a licensed health care professional describing the medical condition, the service or product prescribed, and the length of treatment (if applicable). <i>*You can find the statement of medical necessity form under Forms & Documents on the website.</i>
Disability equipment - Equipment installed in the home or car to accommodate for your own disability or the disability of your eligible dependent.	<input type="checkbox"/>	You must provide a statement of medical necessity from a licensed health care professional describing the medical condition, the service or product prescribed, and the length of treatment (if applicable). <i>*You can find the statement of medical necessity form under Forms & Documents on the website.</i>
DNA and genetic testing- Tests used to identify chromosome structure	<input type="checkbox"/>	Cost of DNA testing allocable to health services only is eligible. Cost of DNA testing allocable to ancestry or other non-medical services is not eligible including paternal responsibility.
Ear wax removal materials - Kits and eardrops prescribed by a doctor for a medical condition	✓	
Erectile dysfunction (nonprescription) - Nonprescription medication, herbal remedies, and nutritional supplements	✓	
Erectile dysfunction (prescription) - Prescription medication to treat a medical condition	✓	
Exercise equipment - Equipment prescribed by a doctor for the treatment of a medical condition	<input type="checkbox"/>	You must provide a statement of medical necessity from a licensed health care professional describing the medical condition, the service or product prescribed, and the length of treatment (if applicable). Expenses for general health purposes are not eligible. <i>*You can find the statement of medical necessity form under Forms & Documents on the website.</i>

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Eye examinations - For the treatment of illness or disease	✓	
Eye surgery - Surgery to correct defective vision	✓	
Eyeglass warranties - costs for warranties and replacement insurance	✗	
Eyeglasses - Examples include prescription glasses, non-prescription glasses, frames, lenses, tinting, coatings, repair kits, and cases	✓	
Flu shots	✓	
Food (prescribed) - Foods prescribed by a doctor to treat a medical condition. Examples are specialty baby formula and lactose-free foods. Costs are limited to those that exceed common versions of the product	□	<p>You must provide a statement of medical necessity from a licensed health care professional describing the medical condition, the service or product prescribed, and the length of treatment (if applicable).</p> <p>You must provide a receipt or advertisement with the price of the commonly available version of the product.</p> <p><i>*You can find the statement of medical necessity form under Forms & Documents on the website.</i></p>
Funeral and burial expenses	✗	
Future payments - Down payments or payments for services that have not been rendered or products not received	□	
Gynecological care - Examples include cancer screenings, examinations, pap smears, pregnancy testing, and well woman visits	✓	
Hair regrowth treatment - Prescription and over-the-counter medication used to improve a deformity related to a congenital abnormality or an injury resulting from an accident, trauma, or disfiguring disease	□	<p>You must provide a prescription from a licensed health care professional. Expenses for general health purposes aren't eligible.</p>

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Health care supplies - Examples include- bandages, gauze, elastic wraps, braces, and supports	✓	
Health club or YMCA dues - Individual membership and personal trainer fees when prescribed by a doctor to treat a specific medical condition	□	<p>The intent of this expense is for a licensed medical provider or trainer to provide supervised care at a gym. Family memberships must be itemized to represent the portion for the individual requiring the membership or personal trainer. Fees for annual contracts may be submitted after all services have been received.</p> <p>You must provide a statement of medical necessity from a licensed health care professional describing the medical condition, the service or product prescribed, and the length of treatment (if applicable).</p> <p><i>*You can find the statement of medical necessity form under Forms & Documents on the website.</i></p>
Hearing aids - Examples include hearing aid batteries, remote controls, repairs, and replacement parts	✓	
Hearing coinsurance	✓	
Hearing copayments	✓	
Hearing deductible	✓	
Hearing expenses - Costs include examinations and hearing tests	✓	
Hearing reasonable/customary - Amounts not paid by a hearing plan that exceed reasonable and customary limits	✓	
Herbal remedies - Remedies prescribed by a doctor for a medical condition	□	<p>You must provide a prescription from a licensed health care professional. Expenses for general health purposes are not eligible.</p>
Hospice care	✓	
Hospital care - Inpatient care, including the cost of a private room	✓	

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Household help - Expenses for help with physical housework, even if recommended by a doctor	✗	
Human guide - Cost of a human guide to assist a physically, mentally-, visually-, or hearing-impaired person	□	You must provide a statement of medical necessity from a licensed health care professional describing the medical condition, the service or product prescribed, and the length of treatment (if applicable). <i>*You can find the statement of medical necessity form under Forms & Documents on the website.</i>
Humidifiers - Cost of portable units prescribed by a doctor for treatment of a medical condition	□	You must provide a statement of medical necessity from a licensed health care professional describing the medical condition, the service or product prescribed, and the length of treatment (if applicable). Expenses for general health purposes are not eligible. <i>*You can find the statement of medical necessity form under Forms & Documents on the website.</i>
Hypnosis - Hypnosis prescribed by a doctor for medical reasons	✓	
Illegal medical treatment - Examples include surgery and illegal drugs	✗	
Immunizations	✓	
Infertility - Treatments for infertility. Examples include artificial insemination, in-vivo or in-vitro fertilization, embryo placement, egg and sperm storage, and ovulation monitors	✓	
Laboratory and X-ray fees	✓	
Laetrile - Anti-cancer drug	✗	
LASIK surgery - Examples include LASIK procedures, PRK, and radial keratotomy surgery	✓	
Lead-based paint removal - Costs for residences with children who have or had lead poisoning	✓	

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Legal fees - Fees paid to authorize treatment for mental illness, excluding guardianship or estate management fees	✓	
Lodging - Cost of lodging not provided in a hospital or similar institution while away from home if primarily for and essential to medical care (limited to \$50 per person per night)	□	<p>The \$50 limit is only applicable to the patient and caregiver (\$100 maximum per night).</p> <p>You must provide a statement of medical necessity from a licensed health care professional describing the medical condition, the service or product prescribed, and the length of treatment (if applicable).</p> <p><i>*You can find the statement of medical necessity form under Forms & Documents on the website.</i></p>
Long-term care facility fees - Fees for room and board at a long-term care facility	✗	
Massage therapy - Therapy prescribed by a doctor to treat an injury or trauma	□	<p>You must provide a statement of medical necessity from a licensed health care professional describing the medical condition, the service or product prescribed, and the length of treatment (if applicable). Expenses for general health purposes are not eligible.</p> <p><i>*You can find the statement of medical necessity form under Forms & Documents on the website.</i></p>
Mastectomy-related products - Examples include breast prosthesis and specialty bras	✓	
Maternity care - Fees paid to a hospital, midwife, or physician for delivery services	✓	
Maternity clothes	✗	
Mattresses - Mattresses prescribed by a doctor to treat a medical condition	□	<p>You must provide a statement of medical necessity from a licensed health care professional describing the medical condition, the service or product prescribed, and the length of treatment (if applicable). Expenses for general health purposes are not eligible.</p> <p><i>*You can find the statement of medical necessity form under Forms & Documents on the website.</i></p>

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Medic alert identifications - Bracelet or necklace prescribed by a doctor in connection with treating a medical condition	✓	
Medical alert programs - Examples include installation of equipment and monthly monitoring fees	□	You must provide a statement of medical necessity from a licensed health care professional describing the medical condition, the service or product prescribed, and the length of treatment (if applicable). Expenses for general health purposes are not eligible. <i>*You can find the statement of medical necessity form under Forms & Documents on the website.</i>
Medical coinsurance	✓	
Medical conference - Costs to attend a conference or educational class related to a specific medical condition. Examples include admission and transportation costs	✓	
Medical contract fees - Fees paid for exclusive provider care. Examples include concierge services, boutique fees, and retainer fees	✗	
Medical copayments	✓	
Medical deductibles	✓	
Medical equipment - Costs to buy or rent durable equipment prescribed by a medical practitioner to alleviate or treat a medical condition. Examples include medical beds, nebulizers, and sleep therapy devices	✓	
Medical information - Amounts paid to a medical information plan for storage and retrieval of medical information	✓	
Medical reasonable/customary - Amounts not paid by a medical plan that exceed reasonable and customary limits	✓	

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Medical services - Services provided by doctors, surgeons, specialists, or other medical practitioners	✓	
Medical supplies - Over-the-counter items such as bandages, thermometers, and heating pads	✓	
Menstrual Care Products	✓	Expenses associated with menstruation
Mental health - Examples include psychoanalysis or amounts paid to a psychiatrist, psychologist, hospital, clinic, or mental health facility for medical care	✓	
Mentally handicapped home - Costs of keeping a mentally handicapped person in a special home, as recommended by a psychiatrist, to help the person adjust from life in a mental hospital to community living	□	You must provide a statement of medical necessity from a licensed health care professional describing the medical condition, the service or product prescribed, and the length of treatment (if applicable). <i>*You can find the statement of medical necessity form under Forms & Documents on the website.</i>
Nursing or retirement home fee - Fees for medical services. Examples include fees for doctors, therapists, and other medical practitioners	✓	
Nursing or retirement home fee - Fees for nonmedical services, such as room and board	✗	
Nursing services - Wages and other amounts paid for nursing services to a patient at home or in a facility, such as a nursing home or rehabilitation center	✓	
Nursing services for newborns - Services by a nurse or attendant to care for a normal and healthy newborn at a hospital or at home	✗	

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Nutritional supplements - Supplements prescribed by a doctor to treat a diagnosed medical condition	<input type="checkbox"/>	You must provide a statement of medical necessity from a licensed health care professional describing the medical condition, the service or product prescribed, and the length of treatment (if applicable). Expenses for general health purposes are not eligible. <i>*You can find the statement of medical necessity form under Forms & Documents on the website.</i>
Occupational therapy - Therapy received as medical treatment	✓	
Oral hygiene products - Includes floss, mouthwash, oral rinses, toothbrushes, and toothpaste	✗	
Organ donor - Surgical, hospital, laboratory, and transportation expenses for an organ donor, if you paid the donor's expenses	✓	
Orthodontic fees - Orthodontic fees paid in a lump sum and in monthly installments	✓	The receipt of orthodontic treatment form helps you and your orthodontist provide the information necessary to process your reimbursement request. The orthodontist can also write a letter on his or her letterhead, as long as the letter includes all information included on the form. <i>*You can find the receipt of orthodontic treatment form under Forms & Documents on the website.</i>
Orthopedic shoes - Shoes prescribed by a doctor for a medical condition. Costs are limited to those that exceed the cost of regular footwear	<input type="checkbox"/>	You must provide a statement of medical necessity from a licensed health care professional describing the medical condition, the service or product prescribed, and the length of treatment (if applicable). You must provide a receipt or advertisement with the price of the commonly available version of the product. <i>*You can find the statement of medical necessity form under Forms & Documents on the website.</i>
Orthotics - Orthotics or insoles to treat an injured or weakened body part. Examples include over-the- counter inserts, insoles, arch supports, or custom made orthotics	✓	
Over-the-counter contraceptive medicine - Includes foams, jells, and spermicides	✓	

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Expense Covered More Detail

Over-the-counter medicine - Medications taken to treat an injury, illness, or disease. Examples include antacids, sinus and allergy treatment, cough and cold medication, fever reducers, laxatives, lice treatment, nasal sprays, and pain relievers



Oxygen or oxygen equipment - Costs for rental or purchased equipment to relieve breathing problems caused by a medical condition



Penalty fees - Examples include late payment fees and missed appointment fees



Personal Protective Equipment (PPE) for the use of preventing the spread of COVID-19



Personal-use items - Products used for daily living, hygiene, or personal grooming. Examples include brushes, combs, cosmetics, deodorant, hair styling products, shampoos, soaps, toiletries, and tweezers



Physical examinations - Routine physical examinations and related charges



Physical therapy - Therapy prescribed by a doctor as treatment for a medical condition



Pregnancy termination



Premiums for insurance - Premiums for any type of insurance coverage. Examples include medical, dental, vision, hearing, long term care, COBRA, Medicare B, Medicare D, automobile, life, and dependent



Prenatal vitamins - Vitamins prescribed by a doctor for use during pregnancy



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Prescription birth control - Examples include prescribed birth control drugs and devices, such as diaphragms, IUDs, morning after-contraception, and Norplant	✓	
Prescription drugs - Exceptions may apply to drugs prescribed for cosmetic or general health purposes	✓	Prescriptions prescribed by a licensed medical professional and used to treat a medical condition while traveling outside of the United States (U.S.) are eligible. Prescriptions purchased outside of the U.S. and shipped into the United States for use are not eligible, even if prescribed by a licensed medical professional in the U.S.
Preventive Care - Examples include annual physicals, blood work, diagnostics, prenatal care, screenings, and tests	✓	
Prosthetics - Includes artificial limbs and eyes	✓	
Psychiatric care - Medical costs for psychiatric care. Examples include group therapy, mental health counseling, psychoanalysis, psychotherapy, psychological evaluations, and psychological sessions	✓	
Reconstructive surgery - Surgery necessary to improve a deformity related to a congenital abnormality or an injury resulting from an accident, trauma, or disfiguring disease (post-mastectomy reconstructive surgery, for example)	□	You must provide a statement of medical necessity from a licensed health care professional describing the medical condition, the service or product prescribed, and the length of treatment (if applicable). <i>*You can find the statement of medical necessity form under Forms & Documents on the website.</i>
Sales taxes - Sales and service taxes on eligible services or products	✓	
School (alternative) - Costs of sending a problem child to an alternative school for benefits the child may receive from the course of study and disciplinary methods. Examples include court-ordered programs	✗	

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School payments for disabled - Expenses paid to an alternative school for a child with a severe learning disability if the main reason is using the school's resources to relieve the disability	<input type="checkbox"/>	You must provide a statement of medical necessity from a licensed health care professional describing the medical condition, the service or product prescribed, and the length of treatment (if applicable). <i>*You can find the statement of medical necessity form under Forms & Documents on the website.</i>
Service animals - Costs of obtaining and training a guide dog or other animal to provide assistance to a person with a disability	<input type="checkbox"/>	You must provide a statement of medical necessity from a licensed health care professional describing the medical condition, the service or product prescribed, and the length of treatment (if applicable). <i>*You can find the statement of medical necessity form under Forms & Documents on the website.</i>
Shipping - Charges to ship an eligible product	<input type="checkbox"/>	
Social activities - Activities, such as dancing or swimming lessons, even if recommended by a doctor for general health improvement	<input checked="" type="checkbox"/>	
Speech therapy - Therapy costs when prescribed as treatment for a specific medical condition (such as autism, dyslexia, developmental delays, and rehabilitation)	<input checked="" type="checkbox"/>	
Sterilization - Costs of sterilization (vasectomy or tubal ligation) and reversal of sterilization operations	<input checked="" type="checkbox"/>	
Stop-smoking program - Prescription drugs and medical services to stop smoking	<input checked="" type="checkbox"/>	
Stop-smoking program - Over-the-counter products used to stop smoking	<input checked="" type="checkbox"/>	
Sunscreen - Sunscreen and sunblock with an SPF of 15 and higher are eligible	<input checked="" type="checkbox"/>	

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Sunglasses - Nonprescription sunglasses prescribed by an eye doctor for light sensitivity	<input type="checkbox"/>	<p>You must provide a statement of medical necessity from a licensed health care professional describing the medical condition, the service or product prescribed, and the length of treatment (if applicable). Expenses for general health purposes are not eligible.</p> <p><i>*You can find the statement of medical necessity form under Forms & Documents on the website.</i></p>
Support hose - Hose prescribed by a doctor for a medical condition. Examples include ante-embolism socks and compression socks	<input type="checkbox"/>	<p>You must provide a statement of medical necessity from a licensed health care professional describing the medical condition, the service or product prescribed, and the length of treatment (if applicable). Expenses for general health purposes are not eligible.</p> <p><i>*You can find the statement of medical necessity form under Forms & Documents on the website.</i></p>
Taxes - Social Security and Medicare taxes paid for a nurse, attendant, or other person who provides medical care	<input checked="" type="checkbox"/>	
Teeth whitening or bonding - Examples include bleaching, special whitening toothpaste, and bonding of teeth.	<input checked="" type="checkbox"/>	
Transgender services - Examples include hormone therapy, counseling, and surgery	<input type="checkbox"/>	<p>You must provide a statement of medical necessity from a licensed health care professional describing the medical condition, the service or product prescribed, and the length of treatment (if applicable).</p> <p><i>*You can find the statement of medical necessity form under Forms & Documents on the website.</i></p>
Transportation expenses - Costs to receive medical care. Examples include airfare, parking, tolls, taxis, rental cars, buses, gas for your car, or mileage	<input type="checkbox"/>	<p>You must provide a statement of medical necessity from a doctor documenting the medical condition for any expense over \$100 if no diagnosis has been submitted previously. Transportation expenses solely related to obtaining a prescription or purchasing over-the-counter items are not eligible.</p> <p><i>*You can find the statement of medical necessity form under Forms & Documents on the website.</i></p>

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Tutoring - Tutoring fees, recommended by a doctor, for a child who has severe learning disabilities caused by a mental or physical impairment, including nervous system disorders	<input type="checkbox"/>	You must provide a statement of medical necessity from a licensed health care professional describing the medical condition, the service or product prescribed, and the length of treatment (if applicable). <i>*You can find the statement of medical necessity form under Forms & Documents on the website.</i>
Umbilical cord storage - Costs to collect, freeze, and store umbilical cord blood only when a medical condition is present	<input type="checkbox"/>	You must provide a statement of medical necessity from a licensed health care professional describing the medical condition, the service or product prescribed, and the length of treatment (if applicable). <i>*You can find the statement of medical necessity form under Forms & Documents on the website.</i>
Ultrasounds	✓	
Ultrasounds (3D and 4D)	✗	
UVR treatments - Ultraviolet radiation treatments recommended by a doctor for a medical condition, such as chronic psoriasis	✓	
Vacation or travel - Time off or travel for general health purposes	✗	
Vaccinations - Amounts paid for vaccinations or immunizations against disease	✓	
Varicose vein surgery - Expenses associated with the removal of varicose veins, when prescribed by a doctor for treatment of a medical condition	<input type="checkbox"/>	You must provide a statement of medical necessity from a licensed health care professional describing the medical condition, the service or product prescribed, and the length of treatment (if applicable). <i>*You can find the statement of medical necessity form under Forms & Documents on the website.</i>
Veneers - Fees for veneers, when covered by an insurance plan or recommended by a dentist as the only course of treatment	<input type="checkbox"/>	You must provide a statement of medical necessity from a licensed health care professional describing the medical condition, the service or product prescribed, and the length of treatment (if applicable). Expenses for general health purposes are not eligible. <i>*You can find the statement of medical necessity form under Forms & Documents on the website.</i>
Vision coinsurance	✓	

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Vision copayments	✓	
Vision deductibles	✓	
Vision expenses - Costs not covered by a vision plan	✓	
Vision reasonable/customary - Amounts not paid by a vision plan that exceed reasonable and customary limits	✓	
Vitamins - If prescribed by a doctor to treat a diagnosed medical condition	□	You must provide a prescription from a licensed health care professional. Expenses for general health purposes are not eligible.
Walking aids - Examples include canes, crutches, and walkers	✓	
Warranties - Costs for services that could potentially be rendered in the future, but have not yet. Examples include maintenance plans, replacement plans, and warranties	✗	
Weight loss - Program prescribed by a doctor to treat a diagnosed medical condition. Examples include medical costs and program fees for support groups and nonmedically supervised programs such as Weight Watchers, NutriSystem, and Medifast	□	You must provide a statement of medical necessity from a licensed health care professional describing the medical condition, the service or product prescribed, and the length of treatment (if applicable). Expenses for general health purposes are not eligible. <i>*You can find the statement of medical necessity form under Forms & Documents on the website.</i>
Weight loss foods - Costs for food related to weight loss. Examples include foods specifically marketed for weight loss, diet foods, replacement meals and shakes, and prepackaged meals	✗	
Weight loss surgery - Examples include gastric bypass surgery, lap band surgery, and other surgical procedures used to treat obesity	✓	
Wheelchair	✓	

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Expense	Covered	More Detail
Wigs - Wigs purchased with a doctor's recommendation for the mental health of a patient who has lost all of his or her hair from disease	<input type="checkbox"/>	You must provide a statement of medical necessity from a licensed health care professional describing the medical condition, the service or product prescribed, and the length of treatment (if applicable). Expenses for general health purposes are not eligible. <i>*You can find the statement of medical necessity form under Forms & Documents on the website.</i>
Work transportation expenses - Transportation costs to and from work, even though a physical condition may require special means of transportation	<input checked="" type="checkbox"/>	
Work-related medical expenses - Costs for an accident or illness not covered by workers' compensation or another medical plan	<input checked="" type="checkbox"/>	

IMPORTANT: This expense list provides general expense items/categories that are eligible for reimbursement under the plan. To view a more detailed list of eligible expenses, please visit <https://sig-is.org/>