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RETIREMENT

**COUNTY OF ORANGE
HEALTH REIMBURSEMENT ARRANGEMENT (HRA)
QUALIFIED MEDICAL EXPENSES**

Upon retirement and/or separation from service with the County of Orange, you become eligible to receive reimbursement for “Qualified Medical Expenses” under your County of Orange Health Reimbursement Arrangement (HRA) Plan.

Medical expenses available for reimbursement through the County of Orange HRA Plan are defined as and may include:

- Costs of diagnosis, cure, mitigation, treatment, or prevention of disease, and the costs for treatments affecting any part or function of the body.
- Payments for legal medical services rendered by physicians, surgeons, dentists, and other medical practitioners, which may include the costs of equipment, supplies, and diagnostic devices needed for these purposes.
- Medical care expenses primarily to alleviate or prevent a physical or mental defect or illness. Eligible expenses do not include expenses that are merely beneficial to general health, such as vitamins or a vacation.
- Out-of-pocket expenses – e.g. medical or dental insurance deductibles and copayments, or any other out-of-pocket medical expense that qualifies under IRC Section 213(d) with the exception of direct long term care expenses.
- Premiums you pay for insurance that covers the expenses of medical care, and the amounts you pay for transportation to get medical care, which include amounts paid for qualified long-term care services and limited amounts paid for any qualified long-term care insurance contract.
- Other medical expenses that may not be covered by a health insurance plan (e.g., vision, prescription drug, acupuncture, home health care, nursing home expenses, nursing services, organ transplants, therapy as a medical treatment, durable medical equipment, home improvements made to accommodate the home for a disabled condition, and any other retiree medical expense deductible under IRC Section 213(d)).

*Please consult IRS Publication 502, Medical and Dental Expenses on the IRS Web Site at <http://www.irs.gov/> for a thorough discussion of the types of expenses that qualify under your HRA Plan. Also, these guidelines are subject to change with any changes to IRS regulations or to the County’s Plan Document.

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