



HEALTH CARE EXPENSES THAT ARE ELIGIBLE

The following list identifies some of the common medical, dental and health related expenses that the Internal Revenue Service considers to be deductible expenses. These expenses are eligible for reimbursement through your Health Care Reimbursement Account provided that you have not been reimbursed for them through any other source. Allowable Health Care Reimbursement Account expenses include:

<ul style="list-style-type: none"> ◆ Abortion, legal ◆ Acupuncture ◆ Alcoholism Treatment ◆ Ambulance ◆ Artificial limbs and teeth ◆ Birth Control Pills ◆ Braces ◆ Braille books and magazines (to the extent prices exceed prices for regular books and magazines) ◆ Car (special medical equipment within) ◆ Contact lens and solutions ◆ Co-pays ◆ Corrective vision surgery (LASIK, RK and PRK) ◆ Crutches ◆ Deductibles ◆ Diathermy ◆ Examination, physical ◆ Eye examination ◆ Eyeglasses ◆ Fees for health club (medically necessary) ◆ Guide dog and its upkeep ◆ Health spa in home (to extent value of home not increased) ◆ Fees to doctors, hospitals, etc for: <ul style="list-style-type: none"> ◆ Anesthesiologist ◆ Chiropractor ◆ Christian Science Practitioners Clinic Charges ◆ Dentist 	<ul style="list-style-type: none"> ◆ Dermatologist ◆ Gynecologist ◆ Midwife ◆ Neurologist ◆ Obstetrician ◆ Ophthalmologist ◆ Optometrist ◆ Osteopath, licensed ◆ Podiatrist ◆ Practical Nurse ◆ Psychiatrist ◆ Psychoanalyst (medical care only) ◆ Psychologist (medical care only) ◆ Sex therapist (medical care only) ◆ Surgeon ◆ Hearing aids and batteries ◆ Hospital Services ◆ HMO (Health Maintenance Organization) Co-payments ◆ Insulin ◆ In vitro-fertilization & prescription drugs ◆ Iron Lung ◆ Laboratory fees ◆ Lead-based paint removal to prevent lead poisoning ◆ Legal Fees to allow treatment for mental illness ◆ Lip-reading lessons ◆ Lodging for medical care 	<ul style="list-style-type: none"> ◆ Medical Information Plan ◆ Mentally retarded, special home ◆ Nurse's expenses & board ◆ Nursing care ◆ Operations and related treatments ◆ Over the Counter Medications used to treat a medical condition ◆ Oxygen equipment ◆ Prescribed drugs and medicine (dispensed by a pharmacist) ◆ Rental of medical equipment ◆ Sanitarium ◆ Smoking cessation programs & related prescription drugs ◆ Smoking cessation patches & gums obtained "over the counter" ◆ Sterilization ◆ Special schooling for physically or mentally handicapped family members ◆ Telephone (for the deaf) ◆ Television equipment which displays the audio part of TV programs for the deaf ◆ Therapy (for medical treatment) ◆ Transplants ◆ Transportation expense for essential medical care ◆ Wigs to cover baldness due to medical reason (i.e. chemotherapy) ◆ Wheelchair ◆ X-ray
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HEALTH CARE EXPENSES THAT ARE NOT REIMBURSABLE (others may apply):

<ul style="list-style-type: none"> ◆ Any illegal treatment ◆ Bleaching of the teeth ◆ Breast pumps for convenience (rental or purchase) ◆ Coach for child birth ◆ Contraceptives (non-prescription or over-the-counter) ◆ Cost of remedial reading classes for non-handicapped child ◆ Cosmetic surgery or drugs for cosmetic purposes 	<ul style="list-style-type: none"> ◆ Diaper service ◆ Funeral expenses ◆ Hair restoration drugs / transplants ◆ Insurance premiums ◆ Marriage / family counseling ◆ Vitamins not dispensed by a pharmacist ◆ Weight reduction programs and drugs
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