

Internal Revenue Service has approved the following qualified expenses as reimbursable items  
(Pub. 502 1-11-22).

<ol style="list-style-type: none"> <li>1. Abortion</li> <li>2. Acupuncture</li> <li>3. Alcoholism – Inpatient</li> <li>4. Allergy products – with physician prescription</li> <li>5. Ambulance</li> <li>6. Annual Physical Exam – see Physical Exams</li> <li>7. Artificial Limbs and artificial teeth</li> <li>8. Bandages and other medically necessary supplies</li> <li>9. Birth Control - with physician prescription including Vasectomy, Tubal Ligation, Norplant insertion/removal</li> <li>10. Body scans – with physician prescription</li> <li>11. Braille Books and Magazines – excess cost of regular printed books for visually impaired</li> <li>12. Breast Pumps and Supplies to assist lactation</li> <li>13. Breast Reconstruction &amp; Prosthesis or special bras following mastectomy for cancer</li> <li>14. Capital Expenses – Home equipment or improvement for medical care for you, your spouse or dependent. Subject to reduction for increase in property value. Must be reasonable and not for aesthetic reasons (see Pub. 502) (Proof Required)</li> <li>15. Car – cost of special controls and/or other equipment for person with a disability. Also the cost difference between specially equipped car and regular car. See Transportation for includible costs. (Proof Required)</li> <li>16. Childbirth Classes by certified childbirth educator</li> <li>17. Chiropractic office visit and treatment</li> <li>18. Christian Science Practitioner</li> <li>19. C.O.B.R.A. Payments</li> <li>20. Co-insurance payments associated with medical, dental, vision and prescription services.</li> <li>21. Condoms and spermicides with physician prescription.</li> <li>22. Contact lenses, cleaning solutions, etc.</li> <li>23. Contraceptives – see Birth Control</li> <li>24. Co-payments associated with medical, dental, vision and prescription services.</li> <li>25. Corneal keratotomy – see Laser Eye Surgery</li> <li>26. Counseling for treatment of a medical condition</li> <li>27. Crutches (purchase or rental)</li> <li>28. Deductible payments associated with medical, dental, vision and prescription services.</li> <li>29. Dental treatments to prevent &amp; alleviate disease</li> <li>30. Diagnostic services &amp; devices with prescription</li> <li>31. Disabled Dependent Care Expenses</li> <li>32. Drug addiction treatment –inpatient</li> <li>33. Drugs – see Prescription Drugs</li> <li>34. Dyslexia treatment – see Special Education</li> <li>35. Eye examinations – see also Laser Eye Surgery</li> <li>36. Eyeglasses with prescription (including sunglasses)</li> <li>37. Fertility treatment (for participant, spouse, or dependent)</li> <li>38. Flu shots, vaccinations and immunizations</li> <li>39. Founder's Fee – see Lifetime Care – Advance Payments</li> <li>40. Guide Dog Training and Care for visually, hearing or other physically impaired person. (Proof required)</li> <li>41. Health Institute with physician prescription</li> <li>42. Hearing aids, batteries and repairs</li> <li>43. Home health care aide by licensed HHC agency</li> <li>44. Home Improvements – see Capital Expenses</li> <li>45. Hospital services</li> <li>46. Infertility treatment – see Fertility Treatment</li> <li>47. Insulin, testing materials and equipment</li> <li>48. Insurance Premiums – such as Medicare Parts B &amp; D</li> <li>49. Intellectual and Development Disabled – Special home recommended by psychiatrist</li> </ol>	<ol style="list-style-type: none"> <li>50. Laboratory fees</li> <li>51. Lactation Expenses– see Breast Pumps &amp; Supplies</li> <li>52. Lamaze classes – see Childbirth Classes</li> <li>53. Laser Eye Surgery (Lasik, Ortho/Corneal keratotomy)</li> <li>54. Lead-Based Paint Removal – to prevent child who has/had lead poisoning from eating the paint.</li> <li>55. Learning disability treatments – See Special Education</li> <li>56. Legal Fees – to authorize treatment of a mental illness</li> <li>57. Lifetime Care – Advance Payments that you pay monthly or with a lump sum (call for more info)</li> <li>58. Lodging/Meals – at hospital to receive medical care</li> <li>59. Long-term care services and/or premiums</li> <li>60. Medical Conference –for chronic illness – all dependents</li> <li>61. Medical Equipment and Supplies - for treatment of medical condition including repairs</li> <li>62. Medical monitoring and testing devices</li> <li>63. Nursing Services &amp; Nursing Home – for home care or at care facility - for self or dependent</li> <li>64. OB/GYN fees</li> <li>65. Occlusal guards to prevent teeth grinding</li> <li>66. Office visits - Physician or P.A.</li> <li>67. Operations &amp; Surgery (excluding cosmetic)</li> <li>68. Optometrist &amp; Ophthalmologist fees</li> <li>69. Organ Transplants (recipient and donor)</li> <li>70. Orthodontia (Adult and child)</li> <li>71. Osteopathy – drug free manual medicine- musculoskeletal</li> <li>72. Ovulation monitor (over the counter)</li> <li>73. Oxygen as necessary with physician's advice</li> <li>74. Physical Exams &amp; tests includes well visits</li> <li>75. Pregnancy test (over the counter)</li> <li>76. Premiums for medical insurance policies</li> <li>77. Prescription drugs and Insulin</li> <li>78. Prescription drugs – from other countries if FDA allows</li> <li>79. Prosthesis – includes limbs, teeth &amp; breast reconstruct</li> <li>80. Psychiatric care, psychoanalysis and psychologist fees</li> <li>81. Removal of benign mole, cyst or tumor</li> <li>82. Smoking cessation (programs/counseling)</li> <li>83. Smoking cessation drugs, gum or patches with a physician prescription</li> <li>84. Special Education – with physician's recommendation, pay for tutoring learning disabled caused by mental or physical impairments or dyslexia</li> <li>85. Sterilization – see Birth Control</li> <li>86. Student health fees (for medical services)</li> <li>87. Surgery (excluding cosmetic)</li> <li>88. Teeth – artificial</li> <li>89. Telephone – special equipment such as TTY &amp; TDD</li> <li>90. Television – device that displays audio as subtitles for hearing impaired</li> <li>91. Therapy for treatment of a medical condition such as physical, speech or occupational</li> <li>92. Transplants – see Organ Transplants</li> <li>93. Transportation – essential to medical care. Actual expenses or daily mileage rate.</li> <li>94. Trips – another city - \$50/night per person lodging if essential to receive medical benefits</li> <li>95. Tuition – see Special Education</li> <li>96. Varicose Veins – medically necessary surgery</li> <li>97. Vitamins with a physician prescription</li> <li>98. Weight-Loss Programs – to treat physician diagnosed disease, not for gym, health club or spa membership- (Proof Required)</li> <li>99. Wheelchair &amp; repairs – to relieve sickness or disability</li> <li>100. Wigs with physician advice after total hair loss resulting from disease.</li> <li>101. X-Rays- for medical reasons</li> </ol>
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Non-Eligible Expenses – Baby Sitting, Controlled Substances, Cosmetic Surgery, Dance Lessons, Diaper Service, Electrolysis, FSA's, Funerals, Future Medical Care (except Lifetime Care or Long Term Care), Hair Transplant, Health Clubs, HSA's, Household Help, Illegal Operations and Treatments, Maternity Clothes, Medicines from Other Countries, Non-Prescription Drugs, Nutritional Supplements, Personal Use Items, Swim Lessons, Teeth Whitening, Veterinary Fees and Weight Loss Programs (other than as described at # 98 above).