

# Examples of Eligible Expenses:

Medical Claims must be eligible under Section 213 of the IRS Code to be an allowable expense under the Flexible Spending Account Plan.

Medical expenses are treated as having been incurred when the participant is provided with the medical care that gives rise to the medical expense not when the participant is formally billed or pays for the medical care.

Medical claims will be approved only if they are incurred in the plan year for which they are filed and filing the date must not exceed the guide lines of the Plan.

**This list is not absolute or complete and is to be used only as a guide.**

## INSURANCE

Insurance deductibles  
Co-payments/Co-insurance

## PROFESSIONALS

Anesthetist  
Chiropodist  
Chiropractor  
Christian Scientist  
Dentist  
Dermatologist  
Gynecologist  
Neurologist  
Nurse - Registered (+ SS Tax + Rm + Bd)  
Nurse - Practical (+ SS Tax)  
Obstetrician  
Ophthalmologist  
Optician  
Optometrist  
Orthopedist  
Osteopath  
Pediatrician  
Physiotherapist  
Plastic Surgeon (See Special Note 2)  
Podiatrist  
Psychiatrist/psychotherapist  
Psychologist  
Surgeon  
Therapist

## HOSPITAL SERVICES

Admittance to surgery  
Ambulance hire  
Anesthetist  
Blood transfusion  
Clinic costs  
Diagnosis  
Doctor's fees  
Injections  
Laboratory tests  
Medicines (See Special Notes 1 & 2)  
Nursing care  
Oxygen masks, tent  
Treatment for body  
Vaccines  
Well-baby care  
X-rays

## SERVICES

Alcoholism treatment  
(+ Transportation)  
Acupuncture  
Anesthetics  
Birth control pills  
Blood tests  
Blood transfusions  
Braces  
Cardiographs  
Contraceptive devices

Dental care services  
Drugs (See Special Notes 1, 2 & 3)  
Education/training (See Special Note 4)  
Electric shock  
False teeth  
Fluoride device for home  
Healing services  
Home health services  
Hydrotherapy  
Injections (See Special Notes 1 & 2)  
Insulin treatments (See Special Note 1)  
Medicines (See Special Notes 1, 2 & 3)  
Metabolism tests  
Obstetrical expense  
Oral surgery  
Physical examinations  
Radial Keratotomy  
Radium treatments  
Seeing eye dog + Maintenance  
Speech training (See Special Note 1, 2 & 4)  
Spinal fluid test  
Sputum tests  
Sterilization  
Stool exams  
Ultraviolet ray treatment  
Urine analysis  
Vasectomy  
X-rays

## EQUIPMENT (Buy/Rent)

\*\* Note: For all equipment see Special 5.\*\*  
Auto hand controls  
Abdominal supports  
Arches  
Artificial eyes, limbs  
Back supports  
Blood glucose monitor  
Blood pressure equip  
Braces  
Contact/Corrective lens  
Crutches  
Elastic hosiery  
Eye glasses  
False teeth  
Hearing aids  
Healing devices  
Invalid chair  
Lifting device  
Orthopedic shoes  
Phone eqt (hearing)  
Reclining chair  
Sacroiliac belt  
Splint/Truss  
Wheelchair  
Whirlpool baths

## OTHER

Travel  
(mileage: 10¢/mile & must include a copy of odometer readings recorded on a mileage log immediately before and after each trip).

## ITEMS NOT REIMBURSABLE

\*\* Note: Some or all of these items may be medically required. Please call for approval. \*\*  
Cosmetic surgery  
Diapers  
Diet foods  
Electrolysis  
Food & beverages  
Health club dues  
Herbs  
Maternity clothes  
Nicorette  
Nicotine patches  
Over-the-counter drugs  
Stop-smoking programs  
Swimming lessons  
Toiletries, toothpaste, sundries  
Vitamins  
Weight-Loss Programs

## SPECIAL NOTES & EXCEPTIONS

1. Requires a prescription of a physician for its use by an individual.  
(IRC § 213 d 3)
2. Must be for the diagnosis, cure, mitigation, treatment, or prevention of a disease, or for the purpose of affecting any structure or function of the body.  
(IRC § 213 d 1)
3. Deductions for the cost of vitamins, certain cough medicines, and all other medications that can be purchased over-the-counter without the need of a doctor's prescription are not allowed.  
(IRC § 2134.06)
4. Must be required special training due to a specific ailment or handicap.
5. Must be prescribed for the relief or treatment of a specific condition.