

# Eligible Health Care Expenses

## Under Code § 213(d)

The following list describes certain types of medical expenses that qualify as medical care under Code § 213(d) for purposes of reimbursement under a health care flexible spending account. This list is not intended to be all-inclusive; there may be other medical expenses recently approved by the Internal Revenue Service.

Abortion (if legal)	Learning Disability
Acupuncture (if treats condition)	Lodging at Hospital / Similar Institution
Acne Treatment	Lodging at Other Location (to \$50 - see IRC)
Adoption Medical Expenses (incurred before finalized)	Lodging of Companion (if related to above)
Air Purifier (if prescribed)	Meals at Hospital / Similar Institution
Alcoholism Treatment	Medic Alert Bracelet / Necklace (if prescribed)
Ambulance	Medical Information Plan Changes
Artificial Limbs / Teeth	Medical Monitoring / Testing Devices
Auto Modification (if for physically handicapped)	Medical Records Charges
Bandages	Medical Services
Birth Control Pills	Non-Prescription Medicines / Drugs
Blood Pressure Monitor Device	Nursing Services (if by nurse / other attendant)
Blood Sugar Test Kit	Obstetrical Expenses
Body Scan	Occlusal Guards to Prevent Teeth Grinding
Braille Books / Magazines (partial)	Operations for Non-Cosmetic reasons
Breast Reconstruction Surgery	Optometrist
Chelation Therapy	Orthodontia (if not for cosmetic purposes)
Chiropractor (if treats condition)	Osteopath
Circumcision	Ovulation Monitor
Co-Insurance	Oxygen
Condoms	Patterning Exercises
Contact Lenses, etc. (if treats condition)	Physical Exams (non-employment related)
Contraceptives	Physical Therapy (if for medical treatment)
Cosmetic Surgery (if medically necessary)	Pregnancy Test - Over the Counter
Crutches	Prescription Medicines / Drugs
Deductibles	Psychiatric Care
Dental Treatment	Psychoanalysis
Diagnostic Services	Psychologist
Disabled Dependent Care (Medical) Expenses	Radial Keratotomy
Drug Addiction Treatment	Reading Glasses (if they correct defect)
Drug Overdose Treatment	Schools and Education - Special
Ear Plugs (if prescribed)	Screening Tests (if for medical diagnosis)
Egg Donor Fees	Smoking Cessation Programs
Eye Examination, etc. (if for medical reasons)	Special Foods (if prescribed - limited)
Eye Glasses, etc.	Sterilization Procedures
Fertility Enhancement	Sunglasses (if prescribed)
Flu Shots	Surgery
Fluoridation Device	Taxes on Medical Services / Products
Guide Dog	Teeth Whitening (if for non-cosmetic reason)
Health Institute Fees (if for prescribed treatment)	Telephone for Hearing Impaired
Hearing Aids	Television for Hearing-Impaired (limited)
Hormone Replacement Therapy (if prescribed)	Therapy (if provided for medical care)
Hospital Services	Transplants
Immunizations	Usual & Customary Charge Excess
Inclinators (if for treatment)	Vaccines
Infertility Treatment	Vasectomy
Insulin	Viagra (if prescribed)
Laboratory Fees	Vision Correction Procedures
Lamaze Classes (if related to birth- pro rata)	Weight-Loss Program (if prescribed)
Language Training (if related to dyslexia or disability)	Wheelchair
Lasik / Laser Eye Surgery	X-ray Fees