ELIGIBLE EXPENSE LIST

MEDICAL EXPENSES

Per IRS regulations, the following, while not intended to be complete, illustrates examples of section 213 eligible medical or medical-related expenses. Expenses must be incurred during the Plan Year from which you are requesting reimbursement. Expenses are considered incurred when service is rendered, not when service is billed or payment is made. Expenses cannot be reimbursed in advance of the date service is rendered.

- Acupuncture
- Ambulance fees
- Braille – books and magazines
- Breast pump
- Childbirth classes mother-to-be expenses only; partner's expenses not eligible
- Chiropractic care
- Coinsurance
- Contact lens(es), solutions, and cleaners
- CPAP Devices and Apparatus Cleaner
- Crutches
- Deductibles
- Dental fees
- Dentures
- Denture adhesives
- Diagnostic testing fees
- Prescription eyeglasses
- Gloves *eligible if purchased to prevent the spread of COVID
- Guide dog
- Hearing aids and batteries
- Hospital bills
- Insulin and diabetic supplies
- Laboratory fees
- Laetrile by prescription
- Masks *eligible if purchased to prevent spread of COVID
- Nurse fees
- Obstetrical expenses
- Operations
- Orthodontia
- Osteopath fees
- Oxygen
- Personal Protective Equipment (PPE) *eligible if purchased to prevent the spread of COVID
- Physician fees
- Practical nurse fees
- Prescribed drugs - see cosmetic exceptions below
- Psychiatric care
- Psychologist fees or individual therapy
- Radial keratotomy/ Laser eye surgery
- Routine physicals
- Special communication equipment for the deaf
- Smoking cessation prescriptions
- Surgical fees
- Therapeutic care for drug and alcohol addiction
- Prescribed therapy treatments
- Transplants
- Transportation expenses/mileage to receive medical care or services
- Wheelchairs
- X-rays

EXPENSES THAT MAY NOT BE CLAIMED AS PART OF THE PLAN

- Cosmetic surgery or treatment not done for the primary purpose of proper functioning of the body or to prevent or treat illness or disease; including but not limited to face lifts, whitening or capping of teeth, hair transplants, or treatments including Retin-A and vein surgery.*
- Diaper service for infants
- Ear piercing by a physician
- Employment-related expenses (physicals, transportation)
- Fitness programs or physical therapy for general health benefits
- Illegal treatments
- Insurance premiums, including contact lens insurance programs
- Hygiene items
- Expenses reimbursed by an HSA or HRA.

*To be eligible, treatments must be proven medically necessary.

OVER-THE-COUNTER

Over-the-Counter Items that **DO NOT REQUIRE** a Doctor's Prescription.

- Acid controllers
- Allergy & Sinus
- Antibiotic products
- Anti-itch & insect bite
- Anti-parasitic treatments
- Asthma flow meters
- Callous, corn, & wart removers
- Cholesterol tests
- Cold sore remedies
- Contact Lens Solution
- Cough, Cold, & Flu
- Crutches
- Diabetes care: blood test strips, glucose kits, monitors, and tests
- Gauze & Gauze pads
- Heating pads
- Hemorrhoidal preps
- Incontinence Supplies for Adults
- Medical bracelets/necklaces
- Medical tape
- Menstrual Productss
- Nasal Strips
- Nebulizers
- Ointments
- Orthopedic shoe inserts
- Pain Relief
- Personal Protective Equipment (PPE)
- Reading Glasses
- Respiratory treatments
- Rubbing Alcohol
- Sleep aids
- Stomach remedies
- Sunburn Creams
- Sunscreen (SPF 15+)
- Supports & braces
- Thermometers

DUAL USE
(REQUIRES DOCTOR LETTER)

- Accommodations made for disabling medical conditions
- Activity trackers*
- Baby Rash Ointments
- Femine anit-Fungal/anti-itch
- Foot spa
- Gloves and masks
- Herbs
- Humidifier
- Massagers
- Minerals, Vitamins, & multivitamins
- Orthopedic shoes only the cost above a regular shoe qualifies
- Special supplements
- Weight Loss Programs

**Activity trackers (aka fitbits, step counter) are a wearable device with the primary purpose of tracking activity. The device's purpose is to record a person's daily physical activity, together with other data relating to their health, the number of calories burned, heart rate, number of steps someone walks, sleep quality etc.*