

PARTIAL LISTING OF HEALTH CARE EXPENSES FOR THE HEALTH CARE REIMBURSEMENT ACCOUNT

Dental Services	Prescription/ Over-the-Counter Drugs	Vision Care
<p>Allowable expenses: Physical Exam/Teeth Cleaning Dental x-rays Dentures Extractions Fillings Gum Treatment Oral Surgery Orthodontia/Braces Disallowed by the IRS: Teeth whitening bleaching Veneers</p>	<p>Allowable expenses: Medicine and drugs that require a prescription Condoms and Contraceptive Devices Family Planning (Pregnancy kits, ovulation kits) Diabetes Care/Accessories/Insulin Eye Care (Contact Lens care) Diagnostic products(thermometers, blood pressure monitors, cholesterol testing First Aid Supplies(Band aids, tapes, antiseptics, wound care, braces, orthopedic supports) Denture Adhesives, Repair, Cleansers Prenatal vitamins Foot Care (therapeutic insoles, orthotics) Incontinence Protection & Treatment Products</p> <p>Disallowed by the IRS:(Effective 1/1/11, OTC drugs, medicines and biologicals(medical therapy derived from a biological source such as antibodies, enzymes and hormones) will require a physician directive, such as a written prescription or letter from a physician) Acid Controllers/Anti-Diarrhea/Anti-Gas remedies Stomach Remedies/ Digestive Aids/Laxatives Hemorrhoid preparations Allergy and Sinus Medications Pain Relief /Antibiotic products/Cold Sore Remedies Cough, Cold and Flu remedies Sleep aids & sedatives Motion sickness remedies Anti -parasitic treatments Feminine anti-fungal/anti-itch Cost of illegal medication Cost of toiletries Cosmetic creams Hair loss products Vitamin & Nutritional supplements Cost of special dietary food item</p>	<p>Allowable expenses: Eye Exams Eyeglasses Reading Glasses Contact Lenses Laser Eye Surgeries Artificial Eyes Prescription Sunglasses Radial Keratotomy/LASIK Disallowed by the IRS: Service agreements/warranties sun clips</p> 
<p>Therapy Services Allowable expenses: Treatments for alcoholism or drug dependency Legal sterilization Acupuncture Physical therapy or therapeutic massage medically necessary) Chiropractic fees X-Ray Treatments Fee to use swimming pool for exercise medically necessary) Smoking cessation programs Speech therapy Vaccinations Disallowed by the IRS: Physical treatments unrelated to a health problem Any illegal treatment Cosmetic surgery and procedures Hair Transplant Electrolysis</p> 	<p>Medical Equipment Allowable expenses: Abdominal/Back Supports Prosthesis Ambulance Services Arches/Orthopedic Shoes Crutches/Wheelchairs/Hospital Beds/ Oxygen Equipment Guide Dog (for visually/hearing impaired) Medic Alert Bracelet or Necklace Wigs (hair loss due to disease) Splints/Casts or Support Hose-required medical necessity) Breast pumps /lactation supplies Disallowed by the IRS: Mechanical exercise devices</p>	<p>Miscellaneous Charges Allowable expenses: X-Rays Expenses of services with donating an organ Travel for medical purposes must have a copy of invoice from provider showing date of service</p> <p>Disallowed by the IRS: Lamaze/child birth/child education classes Expenses of divorce when doctor or psychiatrist recommends divorce Cost of special food taken as a substitute for regular diet maternity clothes diaper services pajamas purchased to wear in hospital In-hospital telephone expense for personal calls Insurance against loss of income, life, limb, sight Union dues for sick benefits for members Contributions to state disability funds Auto insurance providing medical coverage Premiums for insurance coverage, warranties, and service agreements</p>
<p>Fees/Services Allowable expenses: Physicals Physician's fees and hospital services Laboratory fees Nursing services for care of a specific medical ailment Social Security tax of nurse when nurse services qualify Christian Science practitioner fees Disallowed by the IRS: Payment for domestic health (baby sitter, chauffeur) Nursemaids or practical nurses for infant general care</p>		<p>Hearing Expenses: Hearing aids and hearing aid battery</p> <p>Psychiatric Care Allowable expenses: Services of psychotherapists, psychiatrists, psychologists and medical practitioners</p> <p>Disallowed by the IRS: Marriage and family counseling Psychoanalysis undertaken to satisfy curriculum requirement of a student</p>

This page contains numerous examples of eligible and ineligible expenses but should not be considered complete.