

**Per IRS regulations**, the following, while not intended to be complete, illustrates examples of section 213(d) 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
- Crutches
- Deductibles
- Dental fees
- Dentures
- Denture adhesives
- Diagnostic testing fees
- Prescription eyeglasses
- Guide dog
- Hearing aids and batteries
- Hospital bills
- Insulin and diabetic supplies
- Laboratory fees
- Laetrile by prescription
- Nurse fees
- Obstetrical expenses
- Operations
- Orthodontia
- Orthopedic shoes
- Osteopath fees
- Oxygen
- 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
- Tuition at special school for learning disabled
- Wheelchairs
- X-rays

*\*Eligible Items Subject to Change*

## OVER-THE-COUNTER ITEMS

Eligible <i>without</i> a Doctor’s Prescription	Examples of Over-the-Counter Items that require a Doctor’s Prescription
<ul style="list-style-type: none"> <li>• Asthma flow meters</li> <li>• Band-aids</li> <li>• Blood pressure monitors</li> <li>• Cholesterol tests</li> <li>• Contact lens solution</li> <li>• Crutches</li> <li>• Denture care products</li> <li>• Diabetes care: Blood test strips, glucose kits, monitors, and testers</li> <li>• Reading glasses</li> <li>• First aid kits</li> <li>• Gauze and gauze pads</li> <li>• Heart rate monitors</li> <li>• Heating pads</li> <li>• Incontinence supplies for adults</li> <li>• Medical bracelets &amp; necklaces</li> <li>• Medical tape</li> <li>• Nebulizers</li> <li>• Orthopedic shoe inserts</li> <li>• Sunscreen (15+ SPF)</li> <li>• Supports and braces</li> <li>• Thermometers</li> </ul>	<ul style="list-style-type: none"> <li>• Acid controllers</li> <li>• Allergy &amp; Sinus</li> <li>• Antibiotic products</li> <li>• Anti-diarrheals</li> <li>• Anti-gas</li> <li>• Anti-itch &amp; Insect bite</li> <li>• Anti-parasitic treatments</li> <li>• Baby rash ointments/creams</li> <li>• Callous and corn removers</li> <li>• Cold sore remedies</li> <li>• Cough, cold &amp; flu</li> <li>• Digestive aids</li> <li>• Eye drops</li> <li>• Feminine anti-fungal/anti-itch</li> <li>• Hemorrhoidal preps</li> <li>• Hydrogen peroxide</li> <li>• Laxatives</li> <li>• Nasal strips</li> <li>• Ointments</li> <li>• Pain relief</li> <li>• Respiratory treatments</li> <li>• Rubbing alcohol</li> <li>• Sleep aids</li> <li>• Sunburn cream</li> <li>• Stomach remedies</li> <li>• Wart removal products</li> </ul>

### EXAMPLES OF 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. [To be eligible, treatments must be proven medically necessary.]
- 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.

### Dual use – requires doctor letter

To be eligible, treatments must be proven medically necessary .

- Accommodations made for disabling medical conditions
- Foot spa
- Gloves and masks
- Herbs
- Humidifier
- Massagers
- Minerals
- Multivitamins
- Special supplements
- Vitamins
- Weight Loss Programs

*Note: Plan restrictions may apply. Check with your plan administrator.*