

EXAMPLES OF MEDICAL OR MEDICAL-RELATED EXPENSES THAT CAN BE PAID WITH PRE-TAX DOLLARS

Accident and health insurance – medical care portion separately stated and reasonable in amount

Acupuncture

Adoption – medical costs of adopted child

Air Conditioner – allergy relief

Alcoholism, treatment of

Ambulance hire

Attendant to accompany blind or deaf student

Blind persons

- attendant to accompany student
- Braille books & magazines, excess cost of regular additions
- special educational aids to mitigate condition
- seeing eye dog

Car

- equipped to accommodate wheelchair passengers
- handicap controls

Childbirth preparation classes (mother)

Christian Science treatment

Computer data bank, storage and retrieval of personal medical records

Contact lenses

Contact lenses – replacement insurance

Co-pays

Cosmetic surgery – necessary to ameliorate a deformity arising from a congenital abnormality, personal injury or disfiguring disease

Crutches

Deaf persons

- hearing aid
- hearing aid animal
- lip reading expenses for the deaf
- note taker for deaf student
- telephone, specially equipped
- television, closed-caption decoder
- visual alert system

Deductibles

Dental fees

Dentures (artificial teeth)

Diagnostic fees

Diapers, disposable, used due to severe neurological diseases

Doctor's fees

Domestic aid, type that would be rendered by nurse

Drugs, prescription

Dyslexia, language training

Elastic hose, medically prescribed

Elevator, alleviation of cardiac condition

Eye examination and glasses

Hearing devices

Hospital care, inpatient

Hospital services

Indian medicine man

Insulin

Insurance

- Medicare A coverage

- Premiums for medical care

Iron lung

Laboratory fees

Laetrile, legal use

Lead paint removal

Legal expenses

- authorization for treatment of mental illness

Lifetime medical care, prepaid, retirement home

Limbs, artificial

Lodging

- limited to \$50 per night

Mattress, prescribed alleviation of arthritis

Nursing home, medical reasons

Nursing services (including board and social security tax if paid by taxpayer)

Obstetrical expense

Operations (legal)

Optometrists

Orthopedic shoes, excess cost

Osteopaths

Oxygen equipment, breathing difficulty

Patterning exercises

Plumbing, special fixtures for handicapped

Prosthesis

Psychiatric care

Psychologists

Psychotherapists

Radial Keratotomy

Reclining chair for cardiac patient

Remedial reading

Retirement home, lifetime medical care

Sanitarium rest home, cost of, medical or rehabilitative reasons

Schools, special, relief of handicap

Sexual dysfunction, treatment for

Swimming pool, treatment of polio or arthritis

Taxicab to doctor's office

Teeth, artificial

Telephone

- specially equipped for deaf person
- modified for person in an iron lung

Television, modifications to receive closed captions

Transplant, donor's cost of

Transportation, cost incurred essentially and primarily for medical care

Vitamins, prescribed

Wheel Chair

Wig, alleviation of physical or mental discomfort

X-rays

While the list of eligible expenses is broad, unfortunately, the law does not allow reimbursement for some expenses. In general, medical care expenses must *be primarily for a medical purpose*. The law does not allow medical care reimbursement for types of expenses that are generally understood to be *personal, living, or family expenses*. In addition, *unreasonably expensive methods* of achieving medical results are not allowed.

Please contact your Plan Administrator if you have any questions.