

Examples of Eligible Expenses:

Medical Claims must be eligible under Section 213 of the IRS Code to be an allowable expense under the Flexible Spending Account Plan.

Medical expenses are treated as having been incurred when the participant is provided with the medical care that gives rise to the medical expense not when the participant is formally billed or pays for the medical care.

Medical claims will be approved only if they are incurred in the plan year for which they are filed and filing the date must not exceed the guide lines of the Plan.

This list is not absolute or complete and is to be used only as a guide.

INSURANCE

Insurance deductibles
Co-payments/Co-insurance

PROFESSIONALS

Anesthetist
Chiroprapist
Chiropractor
Christian Scientist
Dentist
Dermatologist
Gynecologist
Neurologist
Nurse - Registered (+ SS Tax + Room + Board)
Nurse - Practical (+ SS Tax)
Obstetrician
Ophthalmologist
Optician
Optometrist
Orthopedist
Osteopath
Pediatrician
Physiotherapist
Plastic Surgeon (See Special Note 2)
Podiatrist
Psychiatrist/psychotherapist
Psychologist
Surgeon
Therapist

HOSPITAL SERVICES

Admittance to surgery
Ambulance hire
Anesthetist
Blood transfusion
Clinic costs
Diagnosis
Doctor's fees
Injections
Laboratory tests
Medicines (See Special Notes 1 & 2)
Nursing care
Oxygen masks, tent
Treatment for body
Vaccines
Well-baby care
X-rays

SERVICES

Alcoholism treatment
(+ Transportation)
Acupuncture
Anesthetics
Birth control pills
Blood tests
Blood transfusions
Braces
Cardiographs
Contraceptive devices

Dental care services
Drugs (See Special Notes 1, 2 & 3)
Education/training (See Special Note 4)
Electric shock
False teeth
Fluoride device for home
Home health services
Hydrotherapy
Injections (See Special Notes 1 & 2)
Insulin treatments (See Special Note 1)
Medicines (See Special Notes 1, 2 & 3)
Metabolism tests
Obstetrical expense
Oral surgery
Physical examinations
Radial Keratotomy/Lasik
Radium treatments
Seeing eye dog + Maintenance
Speech training (See Special Note 1, 2 & 4)
Spinal fluid test
Sputum tests
Sterilization
Stool exams
Ultraviolet ray treatment
Urine analysis
Vasectomy
X-rays

EQUIPMENT (Buy/Rent)

** Note: For all equipment see Special Notes 1 & 5**
Auto hand controls

Abdominal supports
Arches
Artificial eyes, limbs
Back supports
Blood glucose monitor
Blood pressure equip
Braces
Contact/Corrective lens
Crutches
Elastic hosiery
Eye glasses
False teeth
Hearing aids
Healing devices
Invalid chair
Lifting device
Orthopedic shoes
Phone EQT (hearing)
Reclining chair
Sacroiliac belt
Splint/Truss
Wheelchair
Whirlpool baths

OTHER

Travel

(Mileage: 2012 rate 234/mile & must include a copy of odometer readings recorded on a mileage log immediately before and after each trip).

ITEMS NOT REIMBURSABLE

** Note: Some or all of these items may be medically required. Please call for approval. **

Cosmetic surgery
Hair transplant (Minoxodil)
Diapers
Diet foods
Electrolysis
Food & beverages
Health club dues
Herbs
Maternity clothes

OTC (over the counter Medications

(Including Nicotine gum, lozenge & patch)
(See Special Notes 1, 2 & 3)

Stop-smoking programs

Swimming lessons

Toiletries, toothpaste, sundries

Vitamins / Nutrient Supplements (see #3 below)

Weight-Loss Programs

SPECIAL NOTES & EXCEPTIONS

1. Requires a prescription of a physician for its use by an individual.
(IRC ' 213 d 3)
2. Must be for the diagnosis, cure, mitigation, treatment, or prevention of a disease, or for the purpose of affecting any structure or function of the body.
(IRC ' 213 d 1)
3. Deductions for the cost of vitamins, supplements, minerals and herbs. Exceptions may be prescribed pre-natal supplements / iron supplements.
4. Must be required special training due to a specific ailment or handicap.
5. Must be prescribed for the relief or treatment of a specific condition.