Partial List of IRS-approved Medical Expenses

Abdominal supports
Abortion
Acupuncture
Air conditioner
- If medically necessary for allergies or breathing difficulty

Alcoholism treatment
Ambulance
Anesthetist
Arch supports
Artificial limbs
Autoette
- For relief of sickness or disability

Birth control pills (prescription)
Blood transfusions
Braces
Cardiographs
Chiropractor
Christian Science Practitioner
Claritin
Contact lenses
Contact solution
Contraceptive devices (prescription)
Convalescent home
- Medical treatment only

Crutches
Dental treatment
Dental X-rays
Dentures
Dermatologist
Diagnostic fees
Diathermy
Drug addiction therapy
Elastic hosiery (prescription)
Eyeglasses
Fees paid to health institute
- Prescribed by doctor

Fluoridation unit
Guide dog
Gum treatment
Gynecologist
Healing services
Hearing aids and batteries
Hydrotherapy
Insulin treatments
Lab tests
Lasik eye surgery
Lead paint removal
Legal fees
Lodging
- Away from home for out patient care

Metabolism test
Neurologist
Nursing
- Includes board and meals

Obstetrician
Operating room costs
Ophthalmologist
Optician
Oral surgery
Organ transplant
- Includes donator's expenses

Orthopedic shoes
Orthopedist
Osteopath
Over-the-counter items
Oxygen/Oxygen equipment
Pediatrician
Physician
Physiotherapist
Podiatrist
Postnatal treatments
Practical nurse for medical services
Prenatal care
Prescription medicines
Psychiatrist
Psychoanalyst
Psychologist
Psychotherapy
Radium Therapy
Registered nurse
Smoking cessation programs
Special school costs for the handicapped
Spinal fluid test
Splints
Sterilization
Surgeon
Telephone/TV equipment to assist the hearing impaired
Therapy equipment
Transportation expenses
- Relative to health care

Ultra-violet ray treatment
Vaccines
Vasectomy
Vitamins
- Prescribed by doctor with letter of medical necessity

Wheelchair
X-rays

The above listing is subject to IRS rules & regulations under code section 213(d). For more information, please visit

www.irs.gov/publications/p969/index.html

Partial List of Medical Expenses NOT Approved by the IRS

Advance payment for services to be rendered next year
Athletic club memberships
Automobile insurance premium allocable to medical coverage
Boarding school fees
Bottled water
Commuting expenses of a disabled person
Cosmetics, hygiene products and similar items
Diaper service
Domestic help
Funeral, cremation or burial expenses
Health programs offered by resort hotels, health clubs, gyms
Illegal operations or treatments
Illegally procured drugs
Maternity clothes
Premiums for life insurance, income protection, disability, loss of limbs, sight or similar benefits
Scientology counseling
Social activities
Specialty designed car for the handicapped other than an autoette or special equipment
Swimming pool
Travel for general health improvement
Tuition and travel expenses to take a problem child to a particular school

~ These are partial lists of typical expenses and do not include all eligible or non-eligible expenses ~

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Flexible Benefit Service Corporation
10275 W. Higgins Rd., Suite 500, Rosemont, IL 60018
Tel: 888-FLEXHSA | Fax: 847-440-9063
Email: flexhsa@flexiblebenefit.com
Web: www.flexhsa.com