



## MEDICAL EXPENSES THAT ARE ELIGIBLE FOR REIMBURSEMENT UNDER YOUR EMPLOYER'S MEDICAL EXPENSE REIMBURSEMENT PLAN

- **EMPLOYEE** \* The employee may deduct medical expenses paid for one self.
- **SPOUSE** \* The employee may include medical expenses paid for his spouse. The employee must have been married, and the medical expenses incurred during the Plan Year.
- **DEPENDENTS** \* A person whom you can claim as a dependent on your federal income tax return. See DEFINITIONS in your SPD.

In general, amounts paid for medical care (defined as amounts paid for the diagnosis, cure, mitigation, treatment, or prevention of disease, or for the purpose of affecting any structure or function of the body) are eligible for reimbursement. Examples of services that are eligible for reimbursement include the following:

ABORTION, if legal	LEARNING DISABILITY, tuition fees you pay to a special school for a child who has severe learning disabilities
ACUPUNCTURE	
ALCOHOLISM, treatment	MEDICINES, prescribed medicines and drugs
AMBULANCE	
ANESTHESIOLOGIST'S FEES	NURSING HOME, the cost of medical care provided
ARTIFICIAL LIMBS AND TEETH	NURSING SERVICES
BIRTH CONTROL PILLS	OFFICE CO-PAYS
	OPERATIONS, legal operations, must be medically <b>necessary</b>
CHILD BIRTH PREPARATION CLASSES, except for portion for mother's coach, feeding, and new born care	ORTHOPEDIC SHOES, excess of cost over normal shoes
CHIROPRACTOR	OVER THE COUNTER MEDICATION (e.g. aspirin, antacids, pain relievers, cold medication, allergy medicine) – see next page
CONDOMS	OVULATION KIT
CONTACT LENSES	
CO-PAY, office visit or Rx prescription	PRESCRIPTION GLASSES
CRUTCHES	PREGNANCY TEST
	PSYCHIATRIC CARE
DEDUCTIBLE, for medical and/or dental	PSYCHOANALYSIS
DENTAL TREATMENT, X-rays, fillings, braces, etc.	
DIABETIC SUPPLIES	STERILIZATION, legal
DRUG ADDICTION, inpatient's treatment	
	TELEPHONE, for the hearing impaired
EYE EXAMS	THERAPY, received as a medical treatment
EYEGLASSES	TRANSPLANT, medical expenses of donor or prospective donor
	TRANSPORTATION, expenses for essential medical care
FEES TO DOCTORS, pediatrician, neurologist, obstetrician, etc.	
	VACCINATIONS
GUIDE DOG, visually impaired or hearing impaired person	VASECTOMY
HEARING AIDS, and batteries for hearing aids	WEIGHT LOSS PROGRAM (if prescribed by a physician)
HOSPITAL SERVICES	WHEELCHAIR
HOME MODIFICATIONS, to accommodate handicapped person	
	X-RAY TREATMENTS
LABORATORY FEES	X-RAYS
LASER EYE SURGERY	

Following are a few examples of health care expenses that you **CANNOT** include in figuring your medical expenses for reimbursement:

BABYSITTING AND CHILD CARE	HOUSEHOLD HELP
COSMETIC PROCEDURES, for improving general appearance	ILLEGAL OPERATIONS AND TREATMENTS
DANCING LESSONS, even if a doctor recommends them	MATERNITY CLOTHES
DIAPER SERVICE	HEALTH CLUB DUES
FUNERAL EXPENSES	DIET FOOD IN CONJUNCTION WITH WEIGHT LOSS PROGRAM
TOILETRIES (e.g. toothpaste, shaving lotion, shaving cream, etc.)	ELECTROLYSIS
HEALTH INSURANCE PREMIUMS (see below)	DIETARY SUPPLEMENTS MEANT TO BENEFIT GENERAL HEALTH (e.g. vitamins)

*\*For more examples of reimbursable and non-reimbursable health care expenses refer to the IRS Publication 502, available in your Human Resources department. Please note, however, three key differences between Publication 502 and this plan. First, expenses under this plan are reimbursable based upon the date incurred, NOT the date paid. Second, health insurance premiums are NOT reimbursable under a Health FSA. Third, while over-the-counter drugs are NOT deductible under Publication 502, they are reimbursable if your plan permits them.*