

Qualified Expenses for HSA

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Examples of qualified expenses may be found in IRS pub. 502.

Qualified medical expenses include amounts paid for the diagnosis, cure, mitigation, treatment or prevention of disease, and for treatments affecting any part or function of the body. The expenses must be primarily to alleviate or prevent a physical or mental defect or illness. Expenses for solely cosmetic reasons generally are not expenses for medical care and may not be qualified. Expenses that are merely beneficial to one's general health are not expenses for medical care.

EXPENSE	QUALIFIED	NON QUALIFIED	IRS GUIDELINES
Abortion	X		Fees paid to obtain a legal abortion are qualified medical expenses.
Acupuncture	X		Fees paid for acupuncture are qualified medical expenses when authorized by a physician to treat a specific medical condition. Please retain the prescription or other order with your tax records.
Adoption	X		You can include medical expenses you paid for your child before adoption if the child qualified as your dependent when the services were rendered or were paid.
		X	Fees for medical expenses or any fees relating to the adoption process incurred prior to the beginning of adoption negotiations are not qualified. Medical expenses associated with an adopted baby's birth incurred by the birth mother are also not qualified.
Air Conditioning, Air Filter, Purifier, Humidifier	X		The cost of these portable units is a qualified expense when authorized by a physician to treat a specific medical condition. Please retain the prescription or other order with your tax records. If the value of the home increases then these amounts are not reimbursable.
Alcoholism	X		Payments to a treatment center for alcohol or drug addiction are qualified medical expenses. This includes meals and lodging provided by the center during medical treatment. You may include transportation costs incurred to attend Alcoholics Anonymous (AA) meetings when authorized by the attending physician. Please retain the prescription or other order with your tax records.
Ambulance	X		Fees for ambulance service are qualified.

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Anesthesiology	X		Fees for anesthesiology are qualified.
Arch Support	X		Qualifies as a medical expense only if prescribed by a physician as treatment for a specific medical condition. Please retain the prescription or other order with your tax records.
Artificial Insemination			SEE <u>FERTILITY</u>
Artificial Limb	X		Expenses for the purchase of an artificial limb qualify as medical expenses.
Asthma Equipment	X		Nebulizers or peak flow meters prescribed for treatment of asthma are qualified expenses.
Birth Control	X		Expenses associated with the purchase of birth control prescribed by a doctor are qualified expenses (e.g., IUD, diaphragm, Norplant). Over-the-counter products or devices (e.g., condoms, spermicide, pregnancy test kits) are also qualified.
Birthing Coach			SEE <u>DOULA</u>
Bleaching/ Bonding		X	Bleaching or bonding of the teeth are not qualified expenses. These are considered cosmetic services.
Blood Donation	X		Expenses associated with blood donation qualify as medical expenses.
Braille Books/ Magazines	X		The cost of braille books and magazines for use by visually impaired persons qualifies as a medical expense. Qualified expenses include only the amounts over the cost of the product in its standard form.
Breast Augmentation/		X	Expenses related to breast augmentation (such as implants or injections) are not reimbursable

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Removal	X		<p>because the procedure is considered cosmetic in nature.</p> <p>The removal of breast implants that are defective or are causing a medical problem are reimbursable.</p>
Breast Pump (Purchase or Rental)	X		<p>The cost of a breast pump is considered a medical expense if the pump needs to be used to treat a medical condition.</p>
Breast Reduction	X		<p>Medical expenses related to breast reduction surgery are reimbursable only if the physician substantiates that the procedure is medically necessary, i.e., to prevent or treat an illness or disease.</p>
Capital Expenses	X		<p>Amounts paid for special equipment installed in your home for improvement qualify as medical expenses if specified by a physician that the equipment is mainly needed for or as a result of a specific medical condition. Please retain the prescription or other order with your tax records. If the capital expenditure increases the value of the property, the excess value is not reimbursable.</p> <p>Improvements made to accommodate a residence for a person's disability do not usually increase the value of the residence, and the full cost is usually reimbursable. Only reasonable costs to accommodate a personal residence for a disabled condition are considered medical care. Additional costs for personal motives, such as for architectural or aesthetic reasons, are not reimbursable.</p> <p>Example. You have a heart ailment. On your doctor's advice, you install an elevator in your home so that you will not have to climb stairs. The elevator costs \$8000. An appraisal shows that the elevator increases the value of your home by \$4,400. You figure your medical expense like this:</p> <p>1. Enter amount you paid for the improvement.1. <u>\$8,000</u></p>

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Christian Science Practitioner	X		Fees paid to a Christian Science practitioner are qualified expenses when treatment is rendered for a specific medical condition.
Circumcision	X		Infant circumcision is a qualified medical expense. This procedure is also qualified if performed in the participant's home by a rabbi. Adult circumcision is qualified ONLY if it is performed for a specific medical reason.
		X	All other circumcisions are considered cosmetic.
COBRA Premiums	X		Premiums paid for COBRA benefits are a qualified expense.
Collagen Injections		X	Collagen injections are considered to be cosmetic, however, may be qualified if medically necessary (e.g., for treatment of severe acne).
Condoms			<u>SEE BIRTH CONTROL</u>
Contact Lenses, Solutions, Supplies, and Warranties	X		Expenses, including shipping and handling incurred for the purchase of contact lenses, qualify if the contact lenses are needed for medical reasons. Amounts paid for contact lens solutions and supplies qualify as medical expenses. Fees paid for eye exams are also qualified.
		X	Non-prescription lenses are not qualified.
Copays/ Coinsurance	X		A copay or coinsurance fee qualifies as a medical expense.
Cosmetic Treatment	X		Expenses incurred for cosmetic surgery necessary to improve a deformity arising from or directly related to a congenital abnormality, a personal injury or a disfiguring disease are

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		X	<p>qualified medical expenses.</p> <p>Generally, medical expenses paid for unnecessary, i.e., elective, cosmetic treatment are not qualified. (This applies to any procedure that is directed at improving the patient's appearance and that does not meaningfully promote the proper functioning of the body or prevent or treat an illness or disease.)</p> <p>Examples of non-qualified cosmetic surgery procedures:</p> <ul style="list-style-type: none"> • Breast augmentation • Chemical electrolysis • Face lift • Hair transplant • Liposuction • Tattoo removal
Counseling	X		<p>Amounts paid for counseling (i.e., behavioral, marriage or pastoral counseling) for a family member with a medical condition qualify as medical expenses when authorized by a physician stating that counseling was prescribed and that it is medically necessary to treat a specific medical or mental illness. Please retain the prescription or other order with your tax records.</p>
		X	<p>Family counseling or support counseling for other family members to learn how to cope with a family member's illness is not a qualified expense.</p>
CPR		X	<p>CPR classes are not considered "medically necessary"; therefore, the expense is not reimbursable under HSA.</p>
Dancing Lessons		X	<p>Amounts paid for dancing lessons do not</p>

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			qualify as medical expenses.
Deductibles	X		Deductibles for qualified medical expenses are reimbursable.
Dental Treatment	X		<p>Amounts paid for dental treatments qualify as medical expenses. This includes fees paid to dentists for X-rays, fillings, braces, extractions, dentures, caps, crowns, fluoride treatment, implants, etc.</p> <p>In addition, the installation and monthly rental charges for fluoride treatments to home water qualify as medical expenses when prescribed by a physician or dentist. However, the amount should be limited to the cost allocable to the current plan year.</p>
Denturist	X		Fees paid to a denturist qualify as health care expenses when services are for the treatment of a specific medical condition.
Dermatology	X		Fees paid to a dermatologist for medical care qualify as medical expenses.
Diabetic Equipment/Supplies	X		<p>Medical expenses may include amounts paid for the following equipment and supplies for treatment of diabetes:</p> <ul style="list-style-type: none"> • Glucose monitor • Urine/blood test strips • Insulin and syringes • Alcohol swabs
Diagnostic Services	X		Fees paid for diagnostic services, as prescribed by a physician, are qualified medical expenses.
		X	General wellness screenings do not qualify as medical expenses.

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Diapers/Diaper Service	X		Amounts paid for adult diapers or a diaper service qualify as a medical expense if prescribed by a physician to relieve the effects of a specific medical condition. Diaper expenses for handicapped individuals beyond infancy are also qualified.
Dietitian	X		Fees paid to a dietitian are qualified when referred by a physician for treatment of a specific medical condition.
DNA Testing		X	DNA testing for paternal responsibility is not considered a qualified expense.
Doula		X	Expenses associated with a birthing assistant/coach for women in labor are not considered qualified medical expenses.
Drug Addiction			SEE <u>ALCOHOLISM</u>
Drugs			SEE <u>MEDICINES</u>
Durable Medical Equipment (DME)	X		<p>The cost associated with the purchase or rental of durable medical equipment that is prescribed by a medical practitioner to alleviate or treat a specific medical condition is a qualified expense.</p> <p>Costs can include:</p> <ul style="list-style-type: none"> • Bed wetting alarm • Blood pressure kit • Chair* • Crutches • Hearing aids • Medical alert equipment • Oral hygiene equipment <p>*Reimbursement is only for the amount that exceeds the cost of a similar or regular</p>

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			product.
Ear Piercing		X	Expenses associated with ear or body piercing are not qualified medical expenses.
Educational Classes		X	Educational classes are not qualified medical expenses (care for a newborn, breast feed, cope with diabetes, etc.).
Electrolysis			SEE <u>COSMETIC TREATMENT</u>
Eyeglasses/Supplies (e.g., storage case, replacement cost), Warranties	X		Amounts paid for prescription vision/sports eyewear, supplies (i.e., eyeglasses, goggles, sunglasses) for a medical condition qualify as a medical expense. Fees paid for eye exams are also qualified. Tinting of prescription eyewear is a qualified medical expense.
		X	Over-the-counter eyeglasses and sunglasses are not qualified.
Exercise Equipment	X		Exercise equipment may be qualified when prescribed by a physician as treatment for a specific medical condition.
		X	Exercise equipment used for improvement of general health is not qualified.
Experimental Drugs	X		Amounts paid for experimental drugs are qualified if obtained legally.

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Fertility	X		<p>Medical expenses associated with the treatment of infertility, including shots, in vitro fertilization and artificial insemination incurred by the participant, are reimbursable expenses. Semen and embryo storage associated with an active attempt to conceive are also qualified for reimbursement.</p> <p>Note, donor expenses incurred by the participant (egg donation, sperm donation) are qualified during active treatment only, if expenses are not covered by a medical plan.</p> <p>The cost of an ovulation kit is a qualified medical expense when prescribed by a physician for infertility. Please retain the prescription or other order with your tax records.</p>
		X	<p>Fees associated with preserving semen/embryos for future generations are not qualified.</p>
Flu Shot	X		<p>Flu shots are qualified medical expenses.</p>
Founder's Fee			<p><u>SEE LIFETIME CARE ADVANCE PAYMENTS</u></p>
Funeral Expenses		X	<p>Amounts paid for funerals do not qualify as medical expenses.</p>
Guide Dog or Animal	X		<p>The cost of a guide dog or other animal to be used by the visually impaired or hearing impaired qualifies as a medical expense. The cost of a dog or other animal trained to assist persons with other physical disabilities can also be qualified. Amounts paid for the care of these specially trained animals are also qualified medical expenses.</p>
Gynecologists	X		<p>Fees paid to a gynecologist for medical care</p>

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Handicapped Persons			are qualified medical expenses. SEE <u>SCHOOLS, SPECIAL</u>
Health Club	X		Dues paid to a health club, YMCA, YWCA or spas are allowable when the participant receives documentation from the attending physician stating that the membership expenses are for treatment of a specific medical condition. Reimbursement should be only for the individual membership and for the component that is related to a single year. Any dues that carry over to a subsequent year would violate the IRS rule of constructive receipt. Please retain the prescription or other order with your tax records.
		X	Health club dues, YMCA/YWCA dues or amounts paid for steam baths for your general health or to relieve physical or mental discomfort not related to a particular medical condition are not qualified medical expenses.
Health Screenings			SEE <u>DIAGNOSTIC SERVICES</u>
Holistic/Homeopathy Practitioner	X		Fees paid to a holistic or homeopathy doctor are qualified when treatment is provided for a specific medical condition.
Hospital Services	X		Amounts paid for hospital services that are not covered under a medical plan qualify as medical expenses (e.g., upgrade from semi-private to private room, fees charged for parents to stay with a child, etc.). (SEE <u>LODGING/TRIPS</u>)

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Human Guide	X		Expenses for a human guide – to take a blind child to school, for example – are reimbursable. (Also, SEE <u>GUIDE DOG or ANIMAL</u>)
Hypnosis	X		Hypnosis is considered a medical expense when prescribed by a physician as treatment for a specific medical or mental condition.
Infertility Treatments			SEE <u>FERTILITY</u>
Insurance Premiums	X		Generally, health insurance premiums are not qualified medical expenses except for the following: (i) qualified long-term care insurance, (ii) COBRA health care continuation coverage, (iii) health care coverage while an individual is receiving unemployment compensation, and (iv) for individuals over age 65, premiums for Medicare Part A or B, Medicare HMO, and the employee share of premiums for employer-sponsored health insurance including premiums for employer-sponsored retiree health insurance. Premiums for Medigap policies are not qualified medical expenses. In addition, premiums that are subject to a Section 125 premium conversion plan are not qualified medical expenses.
Interplacque Machine			SEE <u>DURABLE MEDICAL EQUIPMENT (DME)</u>
Investigational Surgery	X		Fees for investigational surgery are qualified when recommended/prescribed by a physician.
In Vitro Fertilization			SEE <u>FERTILITY</u>
Laboratory Fees	X		Amounts paid for laboratory fees that are part of your medical care are qualified medical

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			expenses.
Lamaze Classes			SEE <u>CHILDBIRTH CLASSES</u>
LASIK Eye Surgery	X		Expenses associated with LASIK/PRK or radial keratotomy surgery to correct impaired vision are qualified.
Late Fees Payments		X	Late fees associated with payment of medical expenses are not qualified.
Lead Paint/Asbestos Removal	X		Costs of removing lead-based paints/asbestos from surfaces in a home to prevent a child who has (or has had) lead poisoning from eating the paint are qualified expenses. The cost of repainting is not reimbursable.
Learning Disability			SEE <u>SCHOOLS, SPECIAL</u>
Legal Fees	X		Legal fees paid to authorize treatment for a mentally ill patient are qualified medical expenses.
		X	However, if guardianship or estate management fees are included, they are not qualified for reimbursement. Legal fees to obtain a divorce are not qualified.
Lessons	X		Lessons qualify as medical expense when authorized by a physician as necessary to treat a specific medical condition. Please retain the prescription or other order with your tax records.
		X	Lessons that are not prescribed by a physician for treatment of a medical condition are not qualified for reimbursement (e.g., clarinet lessons to correct malocclusion).

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License Requirements			SEE <u>MEDICAL SERVICES</u>
Lifetime Care Advance Payments		X	Prepayments of life care fees or founders' fees paid monthly or as a lump sum under an agreement with a retirement home are not qualified expenses. These payments are considered to be premiums.
Lodging/Trips	X		The cost of meals and lodging at a hospital or similar institution qualify as medical expenses if the main reason for being there is to receive medical care. Expenses incurred for transportation to another city are qualified health care expenses if the trip is primarily for and essential to receiving medical services. You may also be able to include up to \$50 (refer to IRS Publication 502) per person, per night for lodging.
		X	You cannot include in medical expenses amounts you pay for a trip or vacation taken for a change in environment, improvement of morale or general improvement of health, even if a doctor recommends the trip.
Long-Term Care Coverage	X		Premium payments for long-term care coverage are qualified medical expenses.
Long-Term Disability Coverage		X	Premium payments for long-term disability coverage are not qualified medical expenses.
Marijuana		X	Expenses associated with marijuana when purchased or used under state laws for treatment of a medical condition are not qualified for reimbursement. This drug remains illegal under federal law and does not qualify as a Sec. 213 medical expense.
Marriage Counseling			SEE <u>COUNSELING</u>

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Massage Therapy	X		Massage therapy is qualified when authorized by a physician confirming that massage therapy is prescribed as treatment of a specific medical condition. The physician should also include the frequency and duration of the therapy. Please retain the prescription or other order with your tax records.
		X	Massage therapy for general health does not qualify as a medical expense.
Maternity Charges (Prepaid)	X		Prepaid fees to physicians for anticipated delivery charges are qualified expenses.
Maternity Clothes		X	The cost of maternity clothing is not a qualified expense.
Mattresses	X		Amounts paid for a mattress or special bedding are qualified medical expenses when authorized by a physician to treat a specific medical condition, but only for the amount that exceeds the cost of similar regular bedding. Please retain the prescription or other order with your tax records, along with proof of the cost of regular bedding.
Meals	X		Meals associated with inpatient medical care are qualified expenses.
Medical Plan Information	X		Payments for services to keep your medical information so that it can be retrieved from a computer data bank are a qualified medical expense. Fees associated with copying medical records are also qualified.
Medical Services	X		Qualified medical expenses for treatment of specific medical conditions include fees paid to: <ul style="list-style-type: none"> • Physicians • Surgeons • Specialists or

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Medicines	X		<ul style="list-style-type: none"> • Other medical practitioners. <p>Qualified medical expenses include amounts paid for prescribed medicines and drugs. A prescribed drug is one that requires a written order by a medical practitioner and is dispensed through a pharmacy for its use by an individual. You may include expenses you pay for delivery charges, postage and handling of mail-order prescribed drugs.</p> <p>Fees paid for over-the-counter medications and/or supplies for “medical care” are reimbursable. Examples of qualified expenses include but are not limited to:</p> <ul style="list-style-type: none"> - aspirin - allergy and sinus medications - antacids - cold medicines - pain relievers - bandages - smoking cessation products (e.g. patches, gum)
		X	<p>Expenses that are “merely beneficial to an individual’s general health” are not reimbursable. Examples of non-qualified expenses included but are not limited to:</p> <ul style="list-style-type: none"> - vitamins - nutritional aids and supplements - toiletries (e.g. toothpaste) - cosmetics (e.g. face cream) <p>Note: Certain non-qualified over-the-counter expenses may become qualified when prescribed by a physician as treatment for a specific medical condition. Please retain the prescription or other order with your tax records.</p>
Mentally Retarded (Special Home for)	X		<p>Expenses associated with keeping a mentally retarded person in a special home (not the home of a relative) on the recommendation of</p>

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			a psychiatrist to help the person adjust from life in a mental hospital to community living is a qualified expense.
Mouth Guards	X		Occlusal guards prescribed by a dentist to prevent a person from grinding his/her teeth at night are qualified expenses.
Neurologist Fees	X		Fees paid to a neurologist for treatment of a specific condition qualify as medical care and are qualified for reimbursement.
Nursing Home	X		Medical expenses associated with the cost of medical care provided in a nursing home or home for the aged for an employee, spouse or dependent are qualified for reimbursement (i.e., with a bill from a provider or facility for medical services). This includes the cost of meals and lodging in the home if the main reason for being there is to receive medical care.
		X	Non-medical expenses are not qualified.

Qualified Expenses for HSA

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EXPENSE	QUALIFIED	NON QUALIFIED	IRS GUIDELINES
Nursing Services	X		<p>Wages and other amounts paid for nursing services are qualified medical expenses. This includes services connected with caring for the patient's condition, such as dispensing medications changing dressings, bathing and grooming the patient.</p> <p>Only the amount spent for nursing services is a medical expense. If the attendant also provides personal and household services, these amounts must be divided between the times spent performing household and personal services and the time spent for nursing services. However, certain expenses for household services or for the care of a qualifying individual incurred to allow an employee to work may qualify for the child and dependent care credit. See Publication 503, Child and Dependent Care Expenses.</p>
Nutritional Supplements	X		<p>Special foods or nutritional supplements are only qualified if authorized by a physician as treatment for a specific medical condition. Please retain the prescription or other order with your tax records.</p>
Optometrist			<p><u>SEE CONTACT LENSES, EYEGLASSES</u></p>
Organ Donor	X		<p>Donor's expenses that are paid by the participant are qualified for reimbursement.</p>
Orthodontia	X		<p>Out-of-pocket orthodontia expenses are qualified for reimbursement. However, only the prepaid amount that corresponds to the participant's current enrolled plan year is reimbursed. Prepaid expenses are subject to proof of payment, e.g., cancelled check, bill from provider indicating payments or credit card receipt). You will also be required to initially submit a copy of the orthodontia treatment contract.</p>
Orthopedic Shoes	X		<p>Amounts paid for special shoes are qualified medical expenses, but <u>only</u> for the amount that</p>

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			exceeds the cost of regular footwear.
Over-the-Counter Medications	X		SEE <u>MEDICINES</u>
Oxygen	X		Amounts paid for oxygen or oxygen equipment to relieve breathing problems caused by a medical condition is qualified.
Parking			SEE <u>TRANSPORTATION</u>
Pastoral Counseling			SEE <u>COUNSELING</u>
Personal Trainers	X		Fees paid to personal trainers are qualified for reimbursement if recommended by a medical practitioner to treat a specific medical condition.
		X	The use of personal trainers for improvement of general health is not qualified.
Personal Use Items	X		Personal use items used primarily to prevent or alleviate a physical or mental defect or illness are a qualified medical expense when authorized by a physician to treat a specific medical condition. Please retain the prescription or other order with your tax records. For example, the full cost of a wig purchased upon the advice of a physician for the mental health of a patient who has lost all of his/her hair from disease, can be included as medical expenses.
Physical Exam for Caregiver		X	Expenses for a physical exam for a potential caregiver are not expenses for the care of a qualifying individual, nor do they fit into the definition of a household expense.
Physical Therapy	X		Physical therapy is qualified only if the participant is authorized by a physician

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Prescription Drugs			confirming that physical therapy is prescribed as treatment for a specific medical condition. The physician should also include the frequency and duration of the therapy. Please retain the prescription or other order with your tax records. <u>SEE MEDICINES</u>
Prosthesis			<u>SEE ARTIFICIAL LIMB</u>
Psychiatric	X		Amounts paid for psychiatric care are qualified for reimbursement. This includes fees associated with the care of a qualifying individual in a specially equipped medical center where the dependent receives medical care when prescribed by a physician.
Psychoanalysis	X		Amounts paid for psychoanalysis qualify as medical expenses.
Psychologist	X		Fees paid to a psychologist for medical care are qualified medical expenses when authorized by a physician to treat a specific medical condition. Please retain the prescription or other order with your tax records.
Reasonable & Customary	X		Amounts that exceed Reasonable & Customary fees qualify as medical expenses.
Schools, Special	X		Payments to a special school for a mentally impaired or physically disabled person are qualified health care expenses if the main reason for using the school is its resources for relieving the disability. Costs can include: <ul style="list-style-type: none"> • Teaching Braille to a visually impaired child. • Teaching lip reading to a hearing impaired child.

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			<ul style="list-style-type: none"> Giving remedial language training to correct a condition caused by a birth defect. <p>The cost of meals, lodging and ordinary education supplied by a special school can be qualified medical expenses only if the main reason for the child being there is the resources the school has for relieving the mental or physical disability.</p>
Smoking Program	X		Expenses associated with the cost of a stop-smoking program are qualified health care expenses.
Special Foods			SEE <u>NUTRITIONAL SUPPLEMENTS</u>
Speech Therapy	X		Expenses associated with speech therapy are qualified when prescribed as treatment for a medical condition (e.g., autism or dyslexia).
Sperm Storage	X		Fees paid for storage of sperm for treatment of infertility are qualified health care expenses.
		X	Storage fees paid for non-medical reasons are not qualified.
Sterilization	X		The cost of obtaining a legal sterilization or to reverse sterilization is a qualified health care expense.
Substance Abuse			SEE <u>ALCOHOLISM</u>
Surrogate Mother	X		Participants who fulfill the role of surrogate mother may submit for reimbursement for qualified medical expenses incurred that are not covered by insurance.
		X	Medical expenses incurred by a third party, e.g., a surrogate mother, are not considered qualified expenses. Fees paid to an agency to

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			search for a surrogate mother are not considered qualified for reimbursement.
Swim Therapy	X		Expenses associated with swim therapy or a swim club membership when prescribed by a medical practitioner as treatment for a specific medical condition (e.g., rheumatoid arthritis) are qualified health care expenses.
		X	Swim lessons to learn the fundamentals of swimming are not qualified health care expenses.
Taxes	X		Taxes incurred for medical services or products are qualified health care expenses (e.g., sales tax and state hospital bill surcharges).
Telephone	X		Expenses associated with enhancing a telephone to accommodate a deaf person or persons with disabilities are qualified health care expenses.
Telephone Consultation (Physicians' Fees)	X		Fees charged by physicians for telephone consultations are qualified health care expenses. The phone charge is also a qualified expense.
Television	X		Expenses associated with the cost of modifying a television to assist a handicapped person are qualified health care expenses. Cost may include an adapter that attaches to a regular television. It may also include the cost of a specially equipped television. Qualified reimbursement is the cost associated with the specialization over the cost of a similar standard model.

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Transplants			SEE <u>ORGAN DONOR</u>
Transportation	X		<p>Amounts paid for transportation primarily for, and essential to, medical care qualify as medical expenses when care is authorized by a physician for treatment of a specific medical condition. Included are:</p> <ul style="list-style-type: none"> • Ambulance services • Buses • Car rentals • Parking fees • Plane fare • Taxis • Tolls • Personal car (\$0.14 a mile, effective 1/1/04) <p>Please retain the prescription or other order with your tax records.</p>
	X		<p>Transportation expenses can be qualified for a nurse who provides medical services to the patient who is traveling to get medical care and is unable to travel alone. Transportation expenses to see a mentally ill dependent are qualified, if the visits are recommended as a part of the treatment. Commuting expenses for a physically disabled person are not qualified.</p>
		X	<p>Transportation expenses to travel to another city are not qualified medical expenses if the participant elects to travel for purely personal reasons to obtain medical care.</p>
Trips			SEE <u>LODGING/TRIPS</u>
Tuition	X		<p>Expenses charged for medical care included in the tuition of a college or private school are qualified health care expenses if the charges are separately stated in the bill provided by the school.</p>
		X	<p>Medical coverage premiums attached to</p>

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			college tuition or private school bill do not qualify as a qualified expense.
Tutoring	X		Tutoring fees paid on a doctor's recommendation for a child's tutoring by a specialized teacher qualify as medical expenses with authorized by a physician to treat a specific medical condition. Please retain the prescription or other order with your tax records.
Umbilical Cord Blood	X		Expense is reimbursable if used in treatment of a medical condition. The amount not qualified under regular medical coverage would be a reimbursable expense. The cost to collect, freeze and store umbilical cord blood would be qualified as long as a medical condition is present.
UVR Treatments	X		UVR treatments are qualified expenses when recommended by a physician for a medical condition (e.g., chronic psoriasis).
Vacation			SEE <u>LODGING/TRIPS</u>
Vaccinations	X		Amounts paid for vaccinations or immunizations against disease are qualified health care expenses.
Vasectomy	X		Medical expenses paid for a legal vasectomy are qualified.
Varicose Vein Surgery	X		Expenses associated with the removal of varicose veins prescribed by a doctor for treatment of a specific medical condition are qualified health care expenses.
		X	Removal for cosmetic purposes is not a qualified expense.
Weight Loss Drugs	X		Weight loss drugs prescribed by a physician to

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		X	<p>treat a medical condition (e.g., morbid obesity, hypertension) are qualified for reimbursement.</p> <p>Weight loss drugs associated with general weight loss are not qualified for reimbursement.</p>
Weight Loss Programs	X		<p>Medical expenses paid for a weight loss program prescribed by a doctor for treatment of a specific medical condition (e.g., high blood pressure, heart disease) are qualified. Reimbursement should be only for the component that is related to a single calendar year. The participant should retain documentation from the attending physician prescribing the weight loss program confirming that it was medically necessary for a specific medical condition and not for general health enhancement. Please retain the prescription or other order with your tax records.</p>
Wellness Scans			SEE <u>DIAGNOSTIC SERVICES</u>
Whiten Teeth			SEE <u>BLEACHING/BONDING</u>
X-Ray Fees	X		X-ray fees associated with medical care are qualified health care expenses.