

## Common Unreimbursed Medical Expense Account Requests

EXPENSE	ELIGIBLE?	SPECIAL RULES
<b>Acne treatment (OTC)</b>	Potentially eligible	If to treat acne, it is eligible if incurred prior to January 1, 2011. Must be prescribed if incurred after December 31, 2010. See Drugs and medicines. However, the cost of regular skin care does not qualify.
<b>Acne treatment - prescription</b>	Potentially eligible	If the expense can be used for both cosmetic and medical (such as Retin-A, which can be used to treat both acne and wrinkles), a physicians recommendation with the medical condition is required.
<b>Acupuncture</b>	Yes	If treating a medical condition.
<b>Adoption – medical expenses incurred before adoption is finalized</b>	Yes	If the child is your tax dependent when the service is provided.
<b>Advanced reimbursements</b>	No	See special requirements under Orthodontia expenses and Prenatal expenses.
<b>(OTC)Alcoholism treatment</b>	Yes	For inpatient treatment
<b>Allergy medicine (OTC)</b>	Potentially eligible	Eligible if expense incurred prior to January 1, 2011. Must be prescribed if incurred after December 31, 2010. See Drugs and medicines.
<b>Alternative healers</b>	Potentially eligible	Nontraditional healing treatments provided by professionals may be eligible if provided to treat a specific medical condition. The treatments must be legal. And the expenses do not qualify if the remedy is a food or substitute for food that the person would normally consume in order to meet nutritional requirements. Drugs and medicines recommended by alternative healers to treat a specific medical condition can qualify as medical care. Drugs and medicines incurred after December 31, 2010 must be prescribed. See Drugs and medicines.
<b>Ambulance</b>	Yes	
<b>Analgesics (OTC)</b>	Potentially eligible	Eligible if expense incurred prior to January 1, 2011. Must be prescribed if incurred after December 31, 2010. See Drugs and medicines.
<b>Antacid (OTC)</b>	Potentially eligible	Eligible if expense incurred prior to January 1, 2011. Must be prescribed if incurred after December 31, 2010. See Drugs and medicines.
<b>Antihistamine (OTC)</b>	Potentially eligible	Eligible if expense incurred prior to January 1, 2011. Must be prescribed if incurred after December 31, 2010. See Drugs and medicines.
<b>Anti-itch creams (OTC)</b>	Potentially eligible	Eligible if expense incurred prior to January 1, 2011. Must be prescribed if incurred after December 31, 2010. See Drugs and medicines.
<b>Antibiotic sprays or ointments (for first aid) (OTC)</b>	Potentially eligible	Eligible if expense incurred prior to January 1, 2011. Must be prescribed if incurred after December 31, 2010. See Drugs and medicines.
<b>Artificial limbs and teeth</b>	Yes	
<b>Aspirin (OTC)</b>	Potentially eligible	Eligible if expense incurred prior to January 1, 2011. Must be prescribed if incurred after December 31, 2010. See Drugs and medicines.
<b>Asthma treatments</b>	Yes	
<b>Autopsy</b>	No	

<b>Babysitting/child care</b>	No	See Dependent daycare expenses.
<b>Bandages (OTC)</b>	Yes	
<b>Behavioral modification programs</b>	Potentially eligible	See Schools and education
<b>Birth control pills</b>	Yes	
<b>Birthing classes/childbirth classes/Lamaze</b>	Potentially eligible	Expenses for a coach, doula or significant other are not eligible. See Lamaze classes.
<b>Blood pressure monitoring devices</b>	Yes	
<b>Blood sugar test kit and test strips (OTC)</b>	Yes	
<b>Diagnostic items-Body scan</b>	Yes	See Diagnostic items/services
<b>Breast pumps (OTC)</b>	Potentially eligible	Not eligible if used merely to benefit general health, or for convenience, or other personal reasons. If the expense is for medical care, a medical practitioner's recommendation is required stating the item is to treat a specific medical condition.
<b>Breast reconstruction surgery following mastectomy</b>	Yes	Eligible if surgery was done following a mastectomy for cancer.
<b>Calamine lotion (OTC)</b>	Potentially eligible	Eligible if expense incurred prior to January 1, 2011. Must be prescribed if incurred after December 31, 2010. See Drugs and medicines.
<b>Carpal tunnel wrist supports</b>	Yes	
<b>Chelation therapy</b>	Yes	Eligible expense if used to treat a medical condition such as lead poisoning.
<b>Childbirth classes</b>	Potentially eligible	Expenses for a coach, doula or significant other are not eligible. See Lamaze classes.
<b>Chiropractors</b>	Yes	
<b>Chondroitin (OTC)</b>	Potentially eligible	Eligible if used primarily for medical care. Will not qualify if used to maintain general health. A medical practitioner's recommendation is required stating the item is to treat a specific medical condition.
<b>Christian Science practitioners</b>	Potentially eligible	Eligible if expense is for medical care.
<b>Circumcision</b>	Yes	
<b>COBRA premiums</b>	Generally no	Health FSA – Not eligible HRA – Not eligible HSA – Eligible expense
<b>Cold medicine (OTC)</b>	Potentially eligible	Eligible if expense incurred prior to January 1, 2011. Must be prescribed if incurred after December 31, 2010. See Drugs and medicines.
<b>Cold/hot packs (OTC)</b>	Yes	
<b>Condoms (OTC)</b>	Yes	
<b>Co-insurance amounts, co-payments and deductibles</b>	Yes	Eligible if the underlying service/item qualifies.
<b>Contact lenses, materials, and equipment</b>	Yes	If contacts are needed for medical purposes. Supplies needed for using lenses will qualify if the lenses are needed for medical purposes.
<b>Contraceptives (OTC)</b>	Potentially eligible	See birth control pills; condoms; Spermicidal foam.

<b>Cosmetic procedures or surgery</b>	Generally no	Exception for amounts paid for surgery necessary to improve a deformity arising from a congenital abnormality, personal injury from an accident or trauma, or a disfiguring disease.
<b>Cosmetics</b>	No	
<b>Cough suppressants (OTC)</b>	Potentially eligible	Eligible if expense incurred prior to January 1, 2011. Must be prescribed if incurred after December 31, 2010. See Drugs and medicines.
<b>Counseling</b>	Potentially eligible	Eligible if primarily for medical care. Must submit a medical practitioner's recommendation with the medical condition, an EOB, or a practitioner's receipt listing the diagnosis code.
<b>Crutches</b>	Yes	
<b>Decongestants (OTC)</b>	Potentially eligible	Eligible if expense incurred prior to January 1, 2011. Must be prescribed if incurred after December 31, 2010. See Drugs and medicines.
<b>Deductibles</b>	Yes	
<b>Dental services</b>	Yes	Eligible for expenses incurred for the prevention and alleviation of dental disease. Teeth whitening is not eligible.
<b>Dentures and denture adhesives (OTC)</b>	Yes	
<b>Dependent daycare expenses</b>	No	Dependent day care expenses are not eligible medical expenses but may be eligible for reimbursement from a Dependent Day Care FSA
<b>Diabetic supplies (OTC)</b>	Yes	
<b>Diagnostic items - Diagnostic item/services</b>	Yes	
<b>Diaper rash ointment/cream (OTC)</b>	Potentially eligible	Eligible if expense incurred prior to January 1, 2011. Must be prescribed if incurred after December 31, 2010. See Drugs and medicines.
<b>Diapers or diaper service</b>	Generally no	Eligible if expenses incurred to relieve the effects of a diagnosed medical condition, such as urinary incontinence in adults. A medical practitioner's recommendation with the medical condition is required.
<b>Diarrhea medicine (OTC)</b>	Potentially eligible	Eligible if expense incurred prior to January 1, 2011. Must be prescribed if incurred after December 31, 2010. See Drugs and medicines.
<b>Dietary supplements (OTC)</b>	Potentially eligible	Eligible if used primarily for medical care. Will not qualify if used to maintain general health. A medical practitioner's recommendation is required stating the item is to treat a specific medical condition.
<b>DNA collection and storage</b>	Potentially eligible	Temporary storage may be eligible if collected as part of a diagnosis, treatment or prevention of existing or imminent medical condition. A medical practitioner's recommendation with the medical condition is required.
<b>Drug addiction treatment</b>	Yes	
<b>Drug overdose treatment</b>	Yes	
<b>Drugs and medicines</b>	Potentially eligible	Must be primarily for medical care (and not for personal, general health, or cosmetic purposes), legally procured, and generally accepted as medicines and drugs. In addition, over-the-counter expenses incurred after December 31, 2010, will qualify only if the medicine or drug

is prescribed or is insulin. A prescription for this purpose is one written by an individual legally licensed to issue prescriptions, meeting the same legal requirements and including the same information as required for a drug or medicine that is available by prescription only. The prescription must be submitted with the expense reimbursement request but the prescription does not have to be filled by a pharmacist.

<b>Ear plugs (OTC)</b>	Potentially eligible	Eligible if treating a specific medical condition. A medical practitioner's recommendation with the medical condition is required.
<b>Egg donor fees</b>	Yes	
<b>Eggs and embryos storage fees</b>	Potentially eligible	Eligible if expense is for temporary storage, but only to the extent necessary for immediate conception.
<b>Electrolysis or hair removal</b>	No	
<b>Eye examinations, eyeglasses and related equipment and materials/cleaners</b>	Yes	
<b>Face creams, moisturizers (OTC)</b>	No	
<b>Face lifts</b>	No	
<b>Feminine hygiene products</b>	No	
<b>Fertility treatments (e.g., surgery, in vitro fertilization (IVF), gamete intrafallopian transfer (GIFT) and shots)</b>	Potentially eligible	Eligible to the extent procedure is intended to overcome an inability to have children. Expenses for IVF surrogate not eligible unless the surrogate is a tax dependent.
<b>Fever reducing medications (OTC)</b>	Potentially eligible	Eligible if expense incurred prior to January 1, 2011. Must be prescribed if incurred after December 31, 2010. See Drugs and medicines.
<b>Fiber supplements (OTC)</b>	Potentially eligible	Eligible if used primarily for medical care. Will not qualify if used to maintain general health. A medical practitioner's recommendation is required stating the item is to treat a specific medical condition.
<b>First aid cream and first aid kits (OTC)</b>	Potentially eligible	Eligible if expense incurred prior to January 1, 2011. Must be prescribed if incurred after December 31, 2010. See Drugs and medicines.
<b>Fitness programs</b>	Potentially eligible	See health club dues.
<b>Flu shots</b>	Yes	
<b>Funeral expenses</b>	No	
<b>Gambling addiction treatment</b>	Potentially eligible	Expense eligible for inpatient treatment at a therapeutic center for gambling addiction.
<b>Gauze pads (OTC)</b>	Yes	
<b>Genetic testing</b>	Potentially eligible	Eligible if testing is done to diagnose a medical condition or to determine possible defects. However, testing done just to determine the sex of a fetus would not qualify.
<b>Glucosamine (OTC)</b>	Potentially eligible	Eligible if used primarily for medical care. Will not qualify if used to maintain general health. A medical practitioner's recommendation is required stating the item is to treat a specific medical condition.
<b>Glucose monitoring equipment (OTC)</b>	Yes	Diagnostic items
<b>Guide dog or other animal aide</b>	Yes	Eligible if expense is to assist a physically disabled person; expense of buying, training, and maintaining a guide dog

		includes the expenses of food and inoculations. Veterinary fees for such animals also qualify as medical care.
<b>Hair removal/transplant</b>	No	
<b>Health club dues and fees</b>	Generally no	Only in very limited circumstances would fees paid to a health club qualify. Expense is eligible if a physician recommends to treat a specific medical condition (e.g., rehabilitation after back surgery or treatment for obesity). The expense must not have been incurred "but for" the disease (for example, if you belonged to the health club before being diagnosed, then the fees would not qualify). When treatment is no longer needed, the fees would no longer qualify. A medical practitioner's recommendation is required stating the expense is to treat a specific medical condition.
<b>Hearing aids (OTC)</b>	Yes	Includes the cost of batteries
<b>Hemorrhoid treatment (OTC)</b>	Yes	Eligible if expense incurred prior to January 1, 2011. Must be prescribed if incurred after December 31, 2010. See Drugs and medicines.
<b>Herbal supplements (OTC)</b>	Potentially eligible	See Dietary supplements
<b>Home care</b>	Potentially eligible	See Nursing services
<b>Hormone replacement therapy</b>	Potentially eligible	Eligible if expense is primarily for medical care. Will not qualify if used to maintain general health. Prior to January 1, 2011, a medical practitioner's recommendation is required. Must be prescribed if incurred after December 31, 2010. See Drugs and medicines.
<b>Hospital services</b>	Yes	
<b>Illegal operations and treatments</b>	No	
<b>Immunizations</b>	Yes	
<b>Incontinence supplies (OTC)</b>	Yes	Adult diapers used to relieve incontinence generally will qualify. See Diapers.
<b>Infertility treatments</b>	Potentially eligible	See Fertility treatments.
<b>Insect bite creams and ointments (OTC)</b>	Potentially eligible	Eligible if expense incurred prior to January 1, 2011. Must be prescribed if incurred after December 31, 2010. See Drugs and medicines.
<b>Insulin</b>	Yes	Includes equipment necessary to inject the insulin, such as syringes or insulin pumps.
<b>Insurance premiums</b>	Generally no	FSA and HRA – no. HSAs can reimburse insurance premiums in limited circumstances. See information at <a href="http://www.irs.gov">www.irs.gov</a> for more details.
<b>Laboratory fees</b>	Yes	If part of medical care or diagnosis.
<b>Lamaze class</b>	Potentially eligible	To the extent instruction relates to birth and not childrearing. Expenses for the coach or significant other do not qualify.
<b>Language training for dyslexic/disabled child</b>	Potentially eligible	Eligible if the expense is for a child with dyslexia or an otherwise disabled child. Amounts paid for regular schooling do not qualify. A medical practitioner's recommendation is required stating the expense is to treat a specific medical condition.

<b>Laser eye surgery/Lasik/Radial Keratotomy</b>	Yes	
<b>Late fees on medical bills</b>	No	
<b>Laxatives (OTC)</b>	Potentially eligible	Eligible if expense incurred prior to January 1, 2011. Must be prescribed if incurred after December 31, 2010. See Drugs and medicines.
<b>Learning disability, instructional fees</b>	Potentially eligible	Eligible if expense is prescribed by a physician. Includes expenses for special school or specially trained teacher for a child who has severe learning disability caused by mental or physical impairment.
<b>Liquid bandage (OTC)</b>	Yes	
<b>Lodging at hospital or similar institution</b>	Potentially eligible	Eligible if principle reason for being there is to receive medical care.
<b>Lodging not at hospital or similar institution</b>	Potentially eligible	Up to \$50/night, provided: (1) lodging is primarily for and essential to medical care; (2) medical care is provided in a hospital or medical facility related to or equivalent to licensed hospital; (3) lodging is not lavish; and (4) no element of personal pleasure, recreation or vacation in the travel. If a parent is traveling with a sick child, up to \$100 may qualify (\$50 for each person).
<b>Lodging of a companion</b>	Potentially eligible	If accompanying a patient for medical reasons and all of the conditions described under Lodging not at a hospital, are also met.
<b>Lodging while attending a medical conference</b>	No	
<b>Long term care services</b>	Generally no	FSA – No HRA – No HSA - Yes
<b>Marijuana or other controlled substances</b>	No	
<b>Massage therapy</b>	Potentially eligible	Eligible if expense is to treat a specific injury or trauma. Will not qualify if to improve general health. A medical practitioner's recommendation is required stating the expense is to treat a specific medical condition.
<b>Mastectomy-related bras</b>	Yes	
<b>Medic-alert bracelet/necklace (OTC)</b>	Potentially eligible	Eligible if expense is recommended by a medical practitioner in connection with treating a medical condition. A medical practitioner's recommendation is required stating the expense is to treat a specific medical condition.
<b>Medical conference admission/transportation/meals</b>	Potentially eligible	Eligible if expense relates to a chronic disease suffered by you, your spouse, or your dependent and if the conference is primarily for and essential to the person in need of medical care.
<b>Medical monitoring and testing devices (OTC)</b>	Yes	These items include blood-pressure monitors, syringes, glucose kit, etc.
<b>Medical records charges</b>	Yes	For the expense associated with transferring medical records to a new medical practitioner.
<b>Medicines and drugs</b>	Yes	See Drugs and medicines
<b>Menstrual pain relievers (OTC)</b>	Potentially eligible	Eligible if expense incurred prior to January 1, 2011. Must be prescribed if incurred after December 31, 2010. See Drugs and medicines.
<b>Mentally handicapped, special home for</b>	Potentially	The cost of keeping a mentally handicapped person in a

	eligible	special home (not a relative's home) on a psychiatrist's recommendation to help that person adjust from life in a mental hospital to community living may apply.
<b>Missed appointment fee</b>	No	
<b>Motion sickness pills (OTC)</b>	Potentially eligible	Eligible if expense incurred prior to January 1, 2011. Must be prescribed if incurred after December 31, 2010. See Drugs and medicines.
<b>Nasal sprays (OTC)</b>	Potentially eligible	Eligible if expense incurred prior to January 1, 2011. Must be prescribed if incurred after December 31, 2010. See Drugs and medicines.
<b>Nasal strips (OTC)</b>	Potentially eligible	Eligible if expense is incurred to treat medical condition. Will not qualify if used for run of the mill snoring. A medical practitioner's recommendation is required stating the expense is to treat a specific medical condition.
<b>Naturopathic healers</b>	Potentially eligible	See Alternative healers; Drugs and medicines; Vitamins
<b>Nicotine gum or patches (OTC)</b>	Potentially eligible	Eligible if expense incurred prior to January 1, 2011. Must be prescribed if incurred after December 31, 2010. See Drugs and medicines.
<b>Norplant insertion or removal</b>	Yes	
<b>Nursing services provided by a nurse or other attendant</b>	Potentially eligible	Expenses incurred, such as wages, employment taxes, and other amounts you pay for nursing services (including extra costs for nurses' room and board) generally will qualify, whether provided in the participant's home or another facility. The attendant doesn't have to be a nurse, as long as the services are those generally performed by a nurse. These include services connected with caring for the patient's condition, such as giving medication or changing dressings, as well as bathing and grooming. But if the person providing nursing services also provides household and personal services only those expenses for nursing services qualify.
<b>Nursing services for a baby</b>	No	Does not qualify if baby is normal and healthy.
<b>Nutritionist's professional expenses</b>	Potentially eligible	Eligible if expense relates to a specifically diagnosed medical condition. Will not qualify if the expense is for general health. A medical practitioner's recommendation is required stating the expense is to treat a specific medical condition
<b>Nutritional supplements (OTC)</b>	Potentially eligible	See Dietary supplements.
<b>Obstetrical expenses</b>	Yes	
<b>Occlusal guards to prevent teeth grinding</b>	Yes	
<b>Optometrist</b>	Yes	
<b>Organ donor</b>	Yes	Including surgical, hospital and laboratory services as well as transportation expense for donor.
<b>Orthodontia expenses</b>	Yes	Orthodontia expenses and supplies are eligible. However, when an orthodontic treatment plan is paid up-front at the time of the first visit or the plan will apportion the reimbursements as services are provided during the treatment plan.
<b>Over-the-counter medicines (OTC)</b>	Potentially eligible	See Drugs and medicines.

<b>Ovulation monitor</b>	Yes	
<b>Pain relievers (OTC)</b>	Potentially eligible	Eligible if expense incurred prior to January 1, 2011. Must be prescribed if incurred after December 31, 2010. See Drugs and medicines.
<b>Patterning exercises</b>	Potentially eligible	Eligible if expense is for exercises for a mentally handicapped child. A medical practitioner's recommendation is required stating the expense is to treat a specific medical condition
<b>Physical exams</b>	Yes	
<b>Physical therapy</b>	Yes	
<b>Physician access retainer</b>	No	
<b>Pregnancy test kit</b>	Yes	
<b>Prenatal expenses</b>	Yes	Prenatal expenses paid up front may be reimbursed in the year during which the lump sum amount was contracted, despite the fact that all expenses have not yet been incurred.
<b>Prenatal vitamins (OTC)</b>	Potentially eligible	If taken during pregnancy (a medical condition). Vitamins taken at other times generally do not qualify. A medical practitioner's recommendation is required stating the expense is to treat a specific medical condition
<b>Prescription drugs and medicines obtained from other countries</b>	No	
<b>Prescription drug discount programs</b>	No	A fee paid to get a drug discount card will not qualify; the cost of the prescription may qualify.
<b>Propecia</b>	Potentially eligible	Eligible if used to treat a medical condition such as alopecia. When used for cosmetic purposes (i.e., to treat male pattern baldness) it is not an eligible expense. Must be prescribed. See Drugs and medicines.
<b>Prosthesis</b>	Yes	
<b>Psychiatric care</b>	Yes	Eligible if treating a medical condition. Must submit a medical practitioner's recommendation stating the expense is to treat a specific medical condition, an EOB, or a practitioner's receipt listing the diagnosis code.
<b>Psychoanalysis or psychologist</b>	Potentially eligible	Eligible if expense is treating a medical condition. Will not qualify if for the general improvement of mental health, to relieve stress or personal enjoyment. Must submit a medical practitioner's recommendation stating the expense is to treat a specific medical condition, an EOB, or a practitioner's receipt listing the diagnosis code.
<b>Radial keratotomy</b>	Yes	
<b>Retin-A</b>	Potentially eligible	Eligible if expense is treating a medical condition. Will not qualify if purchased for cosmetic purposes (for example, to reduce wrinkles), even if recommended by a medical practitioner. Prior to January 1, 2011, a medical practitioner's recommendation is required stating the expense is to treat a specific medical condition. Must be prescribed if incurred after December 31, 2010. See Acne treatment; Cosmetic procedures and Drugs and medicines.
<b>Rogaine</b>	Potentially eligible	Eligible if expense is treating a medical condition. Will not qualify if purchased for cosmetic purposes even if recommended by a medical practitioner. Prior to January 1, 2011, a medical practitioner's recommendation is required stating the expense is to treat a specific medical

condition. Must be prescribed if incurred after December 31, 2010. See Propecia and Drugs and medicines.

<b>Safety glasses</b>	Generally no	Eligible if prescription lenses.
<b>Schools and education, residential</b>	Potentially eligible	Eligible if expense is to treat an individual for behavioral, emotional, or addictive conditions (tuition, meals, and lodging) and the principal reason for attending the program is to receive medical care. If a child is at a school because the courses and disciplinary methods have a beneficial effect on the child's attitude, the expenses won't qualify. A medical practitioner's recommendation is required stating the expense is to treat a specific medical condition.
<b>Schools and education, special</b>	Potentially eligible	Eligible if expense is to treat an individual who is mentally impaired or physically disabled to attend a special school (tuition, meals, and lodging) and the principal reason for attending the school is to overcome or alleviate the disability. This includes teaching Braille to a visually impaired person, teaching lip reading to a hearing-impaired person, and remedial language training to correct a condition caused by a birth defect. If a child is at a school because the courses and disciplinary methods have a beneficial effect on the child's attitude, the expenses won't qualify. A medical practitioner's recommendation is required stating the expense is to treat a specific medical condition.
<b>Screening tests</b>	Yes	Must be used for medical diagnosis.
<b>Seeing-eye dog</b>	Yes	See Guide dog.
<b>Sinus medication (OTC)</b>	Yes	Eligible if expense incurred prior to January 1, 2011. Must be prescribed if incurred after December 31, 2010. See Drugs and medicines.
<b>Sleep deprivation treatment</b>	Potentially eligible	Eligible expense if the person is under the care of a medical practitioner. A medical practitioner's recommendation is required stating the expense is to treat a specific medical condition.
<b>Smoking cessation (stop-smoking) programs</b>	Yes	
<b>Spermicidal foam (OTC)</b>	Potentially eligible	Eligible if expense incurred prior to January 1, 2011. Must be prescribed if incurred after December 31, 2010. See Drugs and medicines.
<b>Sperm, storage fees</b>	Potentially eligible	Eligible if expense is for temporary storage, but only to the extent necessary for immediate conception.
<b>St. John's Wort (OTC)</b>	Potentially eligible	Eligible if used primarily for medical care. Will not qualify if used to maintain general health. A medical practitioner's recommendation is required stating the item is to treat a specific medical condition.
<b>Stem cell, harvesting and/or storage of</b>	Potentially eligible	Eligible if there is a specific and imminent medical condition that the stem cells are intended to treat. But collection and storage indefinitely, just in case an item might be needed, is not medical care. A medical practitioner's recommendation is required stating the item is to treat a specific medical condition.
<b>Sterilization procedures</b>	Yes	
<b>Sunglasses</b>	Potentially eligible	Prescription sunglasses would qualify.

<b>Sunscreen with high SPF (OTC)</b>	Potentially eligible	Potentially eligible if SPF is 30 or higher and used to alleviate a specific medical condition. Would also qualify if used by a person who has or has had skin cancer or another diagnosed skin disease that is affected by sun exposure. Does not include tanning lotions, make-up or moisturizers, etc., that contain a lower dose of SPF. Prior to January 1, 2011, a medical practitioner's recommendation is required stating the item is to treat a specific medical condition. Must be prescribed if incurred after December 31, 2010. See Drugs and medicines.
<b>Suntan lotion/clothing to block sun</b>	No	
<b>Supplies to treat medical condition (OTC)</b>	Yes	Eligible if the medical supply is used to diagnose or treat a specific medical condition and is not a personal comfort item.
<b>Surrogate expenses</b>	No	
<b>Taxes on medical services and products</b>	Yes	Eligible expense to the extent imposed on reimbursable medical care or products.
<b>Teeth whitening/bleaching</b>	No	
<b>Telephone equipment for hearing impaired-person</b>	Yes	Expense of buying and repairing special telephone equipment for hearing-impaired person.
<b>Television equipment for hearing-impaired person</b>	Yes	Eligible expense for the equipment that displays the audio part of television programs as subtitles for hearing-impaired individuals. Eligible reimbursement is limited to the cost that exceeds cost of regular item.
<b>Thermometers (OTC)</b>	Yes	
<b>Throat lozenges (OTC)</b>	Potentially eligible	Eligible if expense incurred prior to January 1, 2011. Must be prescribed if incurred after December 31, 2010. See Drugs and medicines.
<b>Toothache and teething pain relievers (OTC)</b>	Potentially eligible	Eligible if expense incurred prior to January 1, 2011. Must be prescribed if incurred after December 31, 2010. See Drugs and medicines.
<b>Toothbrushes or toothpaste (OTC)</b>	No	Not eligible even if recommended by dentist to treat medical condition.
<b>Transplants</b>	Yes	Eligible expenses include surgical, hospital and laboratory services and transportation expenses for donors.
<b>Transportation to and from medical conference</b>	Potentially eligible	See Medical conference admission, transportation, meals, etc.
<b>Transportation expenses for person to receive medical care</b>	Yes	Eligible expense if travel is primarily for, and essential to, medical care. Includes car and rental car expenses; parking and tolls. Car mileage is reimbursed at the current rate set by the IRS each year.
<b>Transportation expenses for someone other than the person receiving medical care</b>	Yes	Transportation costs of an individual (such as a family member) traveling with the individual receiving medical care will qualify as eligible expenses if the presence of the family member on the trip was indispensable to enable the individual to obtain care, such as a parent traveling with a child or a nurse or other person who gives injections, medication, or other treatment required by a patient who is traveling to get medical care and is unable to travel alone. In addition, an individual who travels to visit a mentally ill dependent, if such visits are recommended as part of treatment.
<b>Umbilical cord blood storage</b>	Potentially eligible	Eligible expense if there is an existing or imminently probable disease that the umbilical cord blood is intended

		to treat, such a newborn who has a birth defect and the cord blood would be needed in the near future. Collection and storage as a precaution to treat a disease or condition that might possibly develop in the future is not medical care.
<b>Vasectomy/vasectomy reversal</b>	Yes	
<b>Veneers</b>	No	
<b>Viagra</b>	Yes	Eligible expense if prescribed by a physician to treat a medical condition. See Drugs and medicine.
<b>Vitamins (OTC)</b>	Potentially eligible	Eligible if used primarily for medical care. Will not qualify if used to maintain general health. A medical practitioner's recommendation is required stating the item is to treat a specific medical condition.
<b>Walkers</b>	Yes	
<b>Weight-loss programs and/or drugs prescribed to induce weight loss</b>	Potentially eligible	Eligible expense if a physician recommends to treat a specific medical condition (such as obesity, heart disease, or diabetes). Will not qualify if only to improve general health. The costs of food associated with a weight-loss program would not qualify. Prior to January 1, 2011, a medical practitioner's recommendation is required stating the expense is to treat a specific medical condition. Drugs and medicines must be prescribed if incurred after December 31, 2010. See Drugs and medicines.
<b>Wheelchair</b>	Yes	
<b>X-ray fee</b>	Yes	Eligible if received for medical reasons.

### Common Day Care Reimbursement Requests

EXPENSE	ELIGIBLE?
<b>Advance payment of day care expense</b>	No
<b>After-school care or extended day programs (supervised activities for children after the regular school program)</b>	Yes, these programs are generally custodial in nature and its primary purpose is care for children while their parents work.
<b>Au pair expenses</b>	Yes, but not airfare or other fixed costs.
<b>Baby-sitter inside or outside of participant's household</b>	Yes, unless baby-sitter is a child of the employee (or spouse) under age 19, or is otherwise claimed as a dependent by the employee or spouse on IRS for 1040.
<b>Chauffeur</b>	No
<b>Child of participant, amounts paid to for child care</b>	No, unless child is age 19 or older and cannot be claimed as a dependent of the participant or participant's spouse.
<b>Cook</b>	Generally no, except where attributable in part to child care.
<b>Dependent care center expense</b>	Yes, provided they meet requirements of Code § 21(b)(2)(C).
<b>Disabled spouse or tax dependent that lives outside of household</b>	No, they must regularly spend at least 8 hours per day in the employee's household.
<b>Educational expenses - first grade and above</b>	No, educational expenses are not considered expenses for care.
<b>Educational expenses - kindergarten</b>	No, expenses are considered educational in nature and not custodial (regardless of half- or full-day, private or public, state mandated or voluntary).
<b>Educational expenses - pre-kindergarten or nursery school</b>	Yes, since care is primarily custodial in nature.

<b>Elder care / assisted living / custodial care / long term care / nursing home</b>	Only if such expenses are not attributable to medical services and the qualifying individual spends at least 8 hours per day in the participant's household.
<b>FICA and FUTA taxes of day care provider</b>	Yes
<b>Food expenses</b>	No, if charged separately from dependent care expense.
<b>Gardener</b>	No
<b>Household services, e.g., housekeeper, maid, cook</b>	Generally no, except where attributable in part to child care.
<b>Incidental expenses - e.g., extra charges for diaper changing, special activities, etc.</b>	No, if charged separately from dependent care expense
<b>Looking for work - dependent care expenses incurred to enable participant to look for work.</b>	Yes
<b>Maid</b>	Generally no, except where attributable in part to child care.
<b>Nanny expenses</b>	Yes, to the extent the expense is attributable to dependent care expenses and expenses of household services attributable in part to care of qualifying individual.
<b>Overnight camp</b>	No
<b>Registration fees for care</b>	No, most fees do not go toward the care of a qualifying individual.
<b>Relative of a participant, expenses paid to for child care (e.g. parent or grandparent of participant)</b>	Yes, unless the relative is a tax dependent of the participant or child under age 19.
<b>Sick-child facility</b>	Yes, if they are incurred to enable participant to go to work when the child is ill.
<b>Sick employee (care for dependent when the participant stays home sick)</b>	No
<b>Summer day-camp</b>	Yes, to the extent attributable to dependent care (should be custodial in nature and not educational).
<b>Transportation expenses</b>	No, if charged separately from dependent care expense.
<b>Volunteer work - expenses incurred to enable participant to volunteer</b>	No, if the volunteer work is unpaid work or for nominal pay.