

# PARTIAL LISTING OF MEDICAL EXPENSES FOR THE MEDICAL REIMBURSEMENT ACCOUNT

## DENTAL AND ORTHODONTIC CARE

### Allowable expenses:

- ◆ Dental treatment
- ◆ Artificial teeth/Dentures
- ◆ Braces, orthodontic devices

### Disallowed by the IRS or courts:

- ◆ Teeth whitening/Bleaching
- ◆ Veneers

## THERAPY TREATMENTS

### Allowable expenses:

- ◆ Treatment for alcoholism or drug dependency
- ◆ Legal sterilization
- ◆ Acupuncture
- ◆ Physical therapy (medically prescribed for specific diagnosis)
- ◆ X-Ray treatments
- ◆ Fee to use swimming pool for exercises prescribed by physician to alleviate specific medical conditions such as rheumatoid arthritis
- ◆ Smoking cessation programs (*See Prescription Drugs; Disallowed*)
- ◆ Speech therapy
- ◆ Vaccinations

### Disallowed by the IRS or courts:

- ◆ Physical treatments unrelated to a specific health problem (e.g., massage for general well being)
- ◆ Any illegal treatment
- ◆ Cosmetic surgery and procedures
- ◆ Hair transplant
- ◆ Electrolysis



## FEES/SERVICES

### Allowable expenses:

- ◆ Physicals
- ◆ Physician's fees and hospital services
- ◆ Laboratory fees
- ◆ Nursing services for care of a specific medical ailment
- ◆ The Social Security tax paid with respect to wages of a nurse where nurse's services qualify
- ◆ Services of chiropractors
- ◆ Christian Science practitioner fees

### Disallowed by the IRS or courts:

- ◆ Payments to domestic help, companion, baby-sitter, chauffeur, etc. who primarily render services of a non-medical nature
- ◆ Nursemaids or practical nurses who render general care for healthy infants
- ◆ Fees for exercise, athletic, or health club membership

## HEARING EXPENSES

### Allowable expenses:

- ◆ Hearing aids and hearing aid battery

## PRESCRIPTION DRUGS

### Allowable expenses:

- ◆ Medicine and drugs that require a prescription (*drug name must be on receipt*)
- ◆ Insulin and supplies
- ◆ Weight loss prescription drugs, program fees/meeting fees (expenses are allowable only if accompanied by a medical diagnosis; obesity is now an eligible medical condition)

### Disallowed by the IRS or courts:

- ◆ Cost of illegal, nonprescription or over-the-counter medication
- ◆ Smoking cessation patches and gums
- ◆ Cosmetic creams
- ◆ Hair loss products
- ◆ Vitamins/Nutritional supplements
- ◆ Cost of special dietary food items



## MEDICAL EQUIPMENT

### Allowable expenses:

- ◆ Wheelchair or autoette (cost of operating or maintaining)
- ◆ Crutches (purchased or rented)
- ◆ Special mattress & plywood boards prescribed to alleviate arthritis
- ◆ Oxygen equipment and oxygen used to relieve breathing problems that result from a medical condition
- ◆ Artificial limbs
- ◆ Support hose (if medically necessary)
- ◆ Wigs (where necessary to mental health of individual who loses hair because of disease)
- ◆ Excess cost of orthopedic shoes over cost of ordinary shoes

### Disallowed by the IRS or courts:

- ◆ Wigs, when not medically necessary for mental health
- ◆ Vacuum cleaner purchased by an individual with dust allergy
- ◆ Mechanical exercise devices
- ◆ Breast pumps

## ASSISTANCE FOR THE HANDICAPPED

### Allowable expenses:

- ◆ Cost of guide for a blind person
- ◆ Cost of note-taker for a deaf child in school
- ◆ Cost of Braille books and magazines in excess of cost of regular editions
- ◆ Seeing eye dog (cost of buying, training, and maintaining)
- ◆ Household visual alert system for deaf person
- ◆ Excess costs of specifically equipping automobile for handicapped person over cost of ordinary automobile; device for lifting handicapped person into automobile
- ◆ Special devices, such as tape recorder and typewriter, for a blind person

## VISION CARE

### Allowable expenses:

- ◆ Optometrist's or ophthalmologist's fees
- ◆ Prescription/reading eyeglasses
- ◆ Prescription sunglasses
- ◆ Contact lenses
- ◆ Saline solution and enzyme cleaners
- ◆ Radial Keratotomy/PRK/Lasik

### Disallowed by the IRS or courts:

- ◆ Service agreements or warranties
- ◆ Sunglasses & sunclips

## PSYCHIATRIC CARE

### Allowable expenses:

- ◆ Services of psychotherapists, psychiatrists, psychologists and medical practitioners

### Disallowed by the IRS or courts:

- ◆ Psychoanalysis undertaken to satisfy curriculum requirements of a student
- ◆ Marriage and family counseling

## MISCELLANEOUS CHARGES

### Allowable expenses:

- ◆ X-Rays
- ◆ Medical bracelets and fees
- ◆ Expenses of services connected with donating an organ
- ◆ Travel for medical purposes (must have copy of invoice from provider showing date of service)

### Disallowed by the IRS or courts:

- ◆ Lamaze/child birth/child education classes for preparation of childbirth
- ◆ Expenses of divorce when doctor or psychiatrist recommends divorce
- ◆ Cost of toiletries, cosmetics, and sundry items (e.g., soap, toothbrushes)
- ◆ Cost of special foods taken as a substitute for regular diet
- ◆ Maternity clothes
- ◆ Diaper service
- ◆ Distilled water purchased to avoid drinking fluoridated city water supply
- ◆ Installation: power steering in automobile
- ◆ Pajamas purchased to wear in hospital
- ◆ In-hospital telephone expense for personal calls, as well as calls to physician
- ◆ Insurance against loss of income, loss of life, limb or sight
- ◆ Union dues for sick benefits for members
- ◆ Contributions to state disability funds
- ◆ Hearing aids and hearing aid battery
- ◆ Auto insurance providing medical coverage to all persons injured in or by taxpayer's auto
- ◆ The cost of a weight loss program
- ◆ Premiums for insurance coverage, warranties, and service agreements for medical services and supplies