

## **Examples of Eligible Health Care Expenses as Defined in the US Master Tax Guide**

This is a partial list of health care expenses approved by the IRS for reimbursement from a Health Care FSA. As the IRS modifies the eligible expenses, Benergy OS will reflect the modifications.

Acupuncture  
Alcoholism treatment  
Ambulance hire  
Artificial limbs and teeth  
Birth control pills  
Braces  
Braille-books and magazines  
Car controls for the handicapped  
Care for mentally handicapped child  
Chiropractors  
Christian Science practitioners' fees  
Coinsurance amounts  
Contact lenses  
Cost of operations and related treatments  
Crutches  
Deductible medical coverage amounts pay  
Dental fees  
Dentures  
Diagnostic fees  
Diathermy  
Drugs and medicine  
Eyeglasses, including examination fee  
Fee of practical nurse  
Handicapped persons' special schools  
Hearing devices and batteries  
Home improvements motivated by medical considerations  
Hospital bills  
Hypnosis for treatment of an illness  
Laboratory fees  
Laetrile by prescription  
Laser surgery for the eyes  
Lead-base paint removal (for children with lead poisoning)  
Life fee to retirement home for medical care  
Lip-reading lessons  
Medical information plan  
Membership fees in associations furnishing medical services, hospitalization and clinical care  
Midwife  
Nurses' fees (including nurses' board and Social Security tax where paid by taxpayer)  
Obstetrical expenses  
Optometrist  
Orthopedic shoes

Over-the-counter medicines and nonprescription drugs, including:

- Antacids
- Pain relievers
- Allergy medications
- Cold medicine

Oxygen

Physician fees

Physician recommended weight loss or smoking cessation programs

Psychiatric care

Psychologist fees

Retarded person's cost for special home

Routine physicals and other non-diagnostic services for treatments

Seeing eye dog and its upkeep

Special diets

Special education for the blind

Special plumbing for the handicapped

Sterilization fees

Surgical fees (except Cosmetic Surgery)

Telephone, special for deaf

Television audio display equipment for the deaf

Therapeutic care for drug and alcohol addiction

Therapy treatments

Transportation expenses primarily in the rendering of medical service, i.e., railroad fare to hospital or to recuperation home, cab fare in obstetrical cases

Tuition at special school for handicapped

Tuition fee (part), if college or private school furnishes breakdown of medical charges

Wheelchair

X-rays