

Following you will find a list of eligible expenses for the Health Flexible Spending Account. While this list is not intended to be a complete list, it does help you determine what types of expenses are eligible. The list is intended only as a guide to reimbursable expenses as governed by IRS Code 213(d). Some items below may require a doctor's letter of medical necessity.

- Acupuncture
- Alcoholism treatment
- Ambulance
- Anesthetist
- Arch supports
- Artificial limbs
- Autoette (when used for relief of sickness/disability)
- Birth Control
- Blood pressure monitors
- Blood tests
- Blood transfusions
- Braces
- Cardiographs
- Chiropractor
- Christian Science Practitioner
- Contact Lenses
- Crutches
- Dental Treatment (bridges, cleanings, crowns, dental implants, extractions, fillings, orthodontia, sealants)
- Dental X-rays
- Dentures
- Dermatologist
- Diagnostic fees
- Diathermy
- Drug addiction therapy
- Drugs (prescription)
- Elastic hosiery (prescription)
- Eyeglasses
- Fees paid to health institute prescribed by a doctor
- Flu Shots
- Guide dog
- Gum treatment
- Gynecologist
- Hearing aids and batteries
- Hospital bills
- Hydrotherapy
- Immunizations
- Insulin treatment
- In Vitro Fertilization
- Lab tests
- Lead paint removal
- Legal fees
- Medical Records
- Metabolism tests
- Midwife
- Neurologist
- Nursing
- Obstetrician
- Operating room costs
- Ophthalmologist
- Optician
- Optometrist

- Oral surgery
- Organ transplant
- Orthopedic shoes
- Orthopedist
- Osteopath
- Over-the-Counter Medications (if prescribed – see below)
- Over-the Counter Medical Supplies (see below)
- Oxygen and oxygen equipment
- Pediatrician
- Physician
- Physiotherapist
- Podiatrist
- Postnatal treatments
- Practical nurse for medical services
- Prenatal care
- Prescription medicines
- Psychiatrist
- Psychoanalyst
- Psychologist
- Psychotherapy
- Radium Therapy
- Reading Glasses
- Registered nurse
- Special school costs for the handicapped
- Spinal fluid test
- Splints
- Sterilization
- Surgeon
- Telephone or TV equipment to assist the hard-of-hearing
- Therapy equipment
- Transportation expenses (relative to health care)
- Ultrasound
- Vaccines
- Vasectomy
- Vitamins (if prescribed)
- Well baby care
- Wheelchair
- X-rays

Non-Deductible Medical Expenses

- Advancement payment for services to be rendered next year
- Athletic Club membership (unless prescribed by a physician for a specific medical condition)
- Cosmetic surgery and procedures
- Cosmetics, hygiene products and similar items
- Dental treatments which are cosmetic in nature (teeth whitening, veneers – purely for cosmetic reasons)
- Funeral, cremation, or burial expenses
- Illegal operations and treatments
- Illegally procured drugs
- Insurance premiums
- Maternity clothes
- Marriage Counseling
- Travel for general health improvement
- Weight loss programs (unless prescribed by a physician for a specific medical condition)

Cont. on to next page for additional information concerning Over-the-Counter Medications and Supplies.

Certain Over-the-counter (OTC) medicines and supplies are eligible:

OTC Medications/Drugs – Expenses for OTC medications/drugs are eligible under the medical reimbursement plan as long as they treat or alleviate a personal injury or sickness. **Beginning January 1, 2011 OTC medications/drugs (other than insulin) will also require a prescription from a physician in order to be considered eligible for reimbursement. The physician must be authorized to issue prescriptions in your state.** A letter of medical necessity will not be considered a “prescription” for this purpose. Examples of eligible OTC medications:

Acid Controllers	Allergy & Sinus	Antibiotic Products	Anti-Diarrheals
Anti-Gas	Anti-Itch & Insect Bite	Anti-Parasitic Treatments	Baby Rash Ointments
Cold Sore Remedies	Cough, Cold & Flu	Digestive Aids	Feminine Anti-Fungal/Itch
Hemorrhoidal Preps	Laxatives	Motion Sickness	Pain Relief
Respiratory Treatments	Sleep Aids & Sedatives	Stomach Remedies	

OTC Medical Supplies/Equipment - Certain OTC medical supplies and equipment are considered eligible expenses under the medical reimbursement plan. The items must be medically necessary and not be items used to maintain general health. Eligible OTC medical supplies and equipment will not require a prescription from your physician to be considered eligible for reimbursement. Examples of eligible OTC medical supplies/equipment:

Bandages & First Aid Dressings	Blood Pressure Kits	Canes & Walkers	Contact Lens Solutions
Denture Adhesives	Diabetes Testing Supplies	Durable Medical Equipment	Hearing Aid Batteries
Reading Glasses	Splints, Supports & Braces	Thermometers	

Do you have questions regarding eligible expenses?

**Please contact the Flexible Benefit Plan Department at Caba, Inc.
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