

Health Care Spending Account: List of Eligible Expenses

This document contains a list of expenses that, under the proper circumstances, may be considered qualified medical expenses (as defined in Internal Revenue Code Section 213) and generally deductible on a federal income tax return. There are others in each category. A more inclusive list of expenses can be found in IRS Publication 502 at <http://www.irs.gov/publications/p502/>.

Generally, medical expenses that are deductible are reimbursable from a Health Care Spending Account. So, this list is useful in helping you determine what types of expenses are reimbursable from your Verizon Health Care Spending Account. Under the law, you can only receive reimbursement from your Verizon Health Care Spending Account for certain substantiated Section 213(d) medical expenses incurred by you or your eligible tax dependents. However, the actual terms of a given plan, such as the Verizon Health Care Spending Account, may not allow reimbursement for all possible deductible expenses.

Your Summary Plan Description contains important details pertaining to your Health Care Spending Account including whose expenses are eligible for reimbursement and context regarding what types of expenses are reimbursable. Review your Summary Plan Description, the following list, and, if necessary, consult a tax advisor if you have questions pertaining to the eligibility for reimbursement for a particular expense from your Health Care Spending Account. [Don't forget that effective January 1, 2013, you cannot contribute more than \$2,500 to your Health Care Spending Account.]

Healthcare Expense Type	Qualified?	IRS GUIDELINES
Acne treatment	With Prescription	When used for the treatment of acne, the cost of acne treatment is a qualified medical expense. <i>Must be prescribed by a physician in order to be reimbursed</i>
Acupuncture	Yes	The cost of acupuncture is a qualified medical expense
Adopted child medical expenses	Yes	If the child is a tax-qualified dependent at the time services were rendered, medical expenses paid for a child prior to adoption are qualified medical expenses.
Air conditioner, air filter, purifier	Potentially Eligible	When recommended by a health care professional for a medical condition, the cost of a portable or permanent unit is a qualified medical expense. <i>Submit evidence of medical necessity (e.g., prescription, doctor's note) with the request for reimbursement.</i> For permanent units, see Capital expenses .
Air filter		See Air conditioner, air filter, purifier .
Alcoholism, drug addiction	Yes Potentially Eligible	The cost of treatment at a center for alcohol or drug addiction is a qualified medical expense. This includes meals and lodging provided by the inpatient center during treatment. When recommended by a health care professional, fees and transportation to attend Alcoholics Anonymous (AA) meetings are reimbursable. <i>Submit evidence of medical necessity (e.g., prescription, doctor's note) with the request for reimbursement.</i> Also see Transportation .
Allergy medicine	With Prescription	When used to treat or alleviate allergy symptoms, the cost of allergy medicine is a qualified medical expense. (Examples include Benadryl, Claritin, Dimetapp, etc.) <i>Must be prescribed by a physician in order to be reimbursed.</i>

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Allergy treatment products	Potentially Eligible	When recommended by a health care professional for a medical condition, the cost of an allergy treatment product may be a qualified medical expense. <i>Submit evidence of medical necessity (e.g., prescription, doctor's note) with the request for reimbursement.</i> Also see Air conditioner, air filter, purifier . Note: The reimbursable expense includes only the amount above the cost of the product in its standard form.
Alternative provider	Potentially Eligible	When recommended by a health care professional for a medical condition, the cost of a homeopathic or holistic treatment/procedure may be a qualified medical expense. <i>Submit evidence of medical necessity (e.g., prescription, doctor's note) with the request for reimbursement.</i>
Ambulance	Yes	The fee paid for ambulance service is a qualified medical expense.
Analgesics	With Prescription	The cost of an analgesic is a qualified medical expense. (Examples include Advil, aspirin, Caladryl, Tylenol, Vicks, etc.) <i>Must be prescribed by a physician in order to be reimbursed.</i>
Anesthesiology	Yes	Anesthesiology fees are qualified medical expenses.
Antacids	With Prescription	The cost of an antacid is a qualified medical expense. (Examples include Alka-Seltzer, Brioschi, Maalox, Milk of Magnesia, Mylanta, Pepto-Bismal, Prilosec OTC, etc.) <i>Must be prescribed by a physician in order to be reimbursed.</i>
Antibiotic ointment	With Prescription	The cost of antibiotic cream or ointment is a qualified medical expense. (Examples include Cortaid, Neosporin, Polysporin, etc.) <i>Must be prescribed by a physician in order to be reimbursed.</i>
Antihistamines	With Prescription	The cost of an antihistamine is a qualified medical expense. (Examples include Benadryl, Claritin, etc.) <i>Must be prescribed by a physician in order to be reimbursed.</i>
Annual Physical Examination		See Physical Examination
Anti-itch cream	With Prescription	The cost of anti-itch cream is a qualified medical expense. (Examples include Aveeno/Gold Bond Anti-Itch, Benadryl, Cortaid, calamine lotion, Coritzone, Gold Bond, Lanacane, etc.) <i>Must be prescribed by a physician in order to be reimbursed.</i>
Arch support		See Orthopedic shoes and inserts .
Arthritis care	With Prescription	The cost of arthritis care is a qualified medical expense. (Examples include arthritis gloves, Arthritis Hot, Bengay, Capzasin, etc.) <i>Must be prescribed by a physician in order to be reimbursed.</i>
Artificial limb	Yes	Amounts paid for the design and purchase of an artificial limb are qualified medical expenses.
Artificial teeth		See Dental treatment .
Aspirin	With Prescription	The cost of aspirin is a qualified medical expense. <i>Must be prescribed by a physician in order to be reimbursed.</i>
Asthma equipment	Yes	When recommended by a health care professional for the treatment of asthma, the cost of asthma equipment (for ex., a

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		nebulizer or peak flow meter) is a qualified medical expense.
Autoette		See Wheelchair .
Automobile modifications		See Car .
Bandages	Yes	The cost of bandages is a qualified medical expense. (Examples include Ace bandages, Band-Aid, Curad, Johnson & Johnson, Nexcare, etc.)
Behavioral modification program		See Schools, special ; and Tuition .
Birth control	Yes	The cost of prescription birth control (such as an IUD, diaphragm, pill, Norplant, etc.) is a qualified medical expense.
	Yes	Amounts paid for over-the-counter products and devices (such as condoms, spermicide, pregnancy test kit, etc.) are qualified medical expenses.
Birthing classes		See Childbirth classes/Lamaze .
Bleaching/teeth whitening		See Cosmetic treatment .
Blood donation	Yes	A fee associated with blood donation, when the blood is for the subsequent use by the participant, spouse or eligible dependent, is a qualified medical expense.
Blood pressure monitoring device	Yes	The cost of a blood pressure monitoring device is a qualified medical expense.
Blood sugar test kit and strips	Yes	Amounts paid for a blood sugar testing kit and strips are qualified medical expenses.
Body scan	Yes	The cost of a body scan (for ex., an MRI) is a qualified medical expense.
Bonding of the teeth		See Cosmetic treatment .
Braces		See Orthodontia .
Braille books and magazines	Yes	For use by visually impaired persons, the cost of Braille books and magazines are medical expenses. Note: The reimbursable expense includes only the amount above the cost of the product in its standard form.
Breast pump, purchase or rental of	Yes	The cost for the purchase or rental of a breast pump, along with the supplies that assist lactation is a qualified medical expense.
Breast reconstruction	Yes	The cost of breast reconstruction surgery following a mastectomy for cancer is a qualified medical expense. Also see Mastectomy-related expenses .
Breast reduction	Potentially Eligible	When recommended by a health care professional for a medical condition (to prevent or treat an injury, illness or disease), the cost of breast reduction surgery is a qualified medical expense. <i>Submit evidence of medical necessity (e.g., prescription, doctor's note) with the request for reimbursement.</i>
Breast implant removal	Potentially Eligible	If causing a medical problem, the cost to remove a breast implant is a qualified medical expense. <i>Submit evidence of medical necessity (e.g., prescription, doctor's note) with the request for reimbursement.</i>
Capital expenses	Potentially Eligible	When recommended by a health care professional for, or as a result of, a medical condition, the cost of installing equipment in the home (such as a ramp or wheelchair lift) is a qualified medical

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Capital expenses (cont.)		<p>expense. <i>Submit evidence of medical necessity (e.g., prescription, doctor's note) with the request for reimbursement.</i> Note: If the capital expenditure is a permanent improvement that increases the value of the property, the excess value is not reimbursable. See Publication 502 at www.irs.gov for more information.</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. Note: 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. Individual has a heart ailment. On doctor's advice, they install an elevator in the home so the individual will not have to climb stairs. The elevator costs \$8,000. An appraisal shows that the elevator increases the value of the home by \$4,400. Medical expense are calculated like this:</p> <table border="0"> <tr> <td>1. Enter amount paid for the improvement.</td> <td style="text-align: right;"><u>\$8,000</u></td> </tr> <tr> <td>2. Increase in value of home after improvement.</td> <td></td> </tr> <tr> <td> 2a. Enter value of home after improvement.</td> <td style="text-align: right;"><u>\$124,400</u></td> </tr> <tr> <td> 2b. Enter value of your home before improvement.</td> <td style="text-align: right;"><u>\$120,000</u></td> </tr> <tr> <td>3. Subtract line 2a from line 2b</td> <td style="text-align: right;"><u>\$4,400</u></td> </tr> </table> <p>If line 3 is more than or equal to line 1, no deduction; stop here. If <u>line 3</u> is less than line 1, go to line 4.</p> <p>4. Subtract line 3 from line 1. This is your medical expense.</p> <p style="text-align: right;"><u>\$3,600</u></p> <p>Note: A qualified real estate appraiser will be needed to determine increased value.</p>	1. Enter amount paid for the improvement.	<u>\$8,000</u>	2. Increase in value of home after improvement.		2a. Enter value of home after improvement.	<u>\$124,400</u>	2b. Enter value of your home before improvement.	<u>\$120,000</u>	3. Subtract line 2a from line 2b	<u>\$4,400</u>
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Car	Potentially Eligible	When used by a person with a disability, amounts paid for hand controls and other special equipment installed in a car, including the installation costs, are qualified medical expenses. <i>Submit evidence of medical necessity (e.g., prescription, doctor's note) with the request for reimbursement.</i> Note: The cost of the vehicle itself is not a qualified medical expense.										
Carpal tunnel wrist supports	Yes	The cost of carpal tunnel wrist supports is a qualified medical expense.										
Chair (medical supplies)	Potentially Eligible	When recommended by a health care professional for a medical condition, the cost of a medically designed or equipped chair (such as a geriatric chair or bath safety chair) is a qualified medical expense. <i>Submit evidence of medical necessity (e.g., prescription, doctor's note) with the request for reimbursement.</i>										

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Chelation therapy	Potentially Eligible	When recommended by a health care professional for a medical condition (such as lead poisoning), the cost of chelation therapy is a qualified medical expense. <i>Submit evidence of medical necessity (e.g., prescription, doctor's note) with the request for reimbursement.</i>
Childbirth		See Maternity charges .
Childbirth classes/Lamaze	Yes	Class time instruction related to childbirth (including breathing and relaxation techniques, stages and phases of labor, labor and delivery procedures, birthing positions, movie depicting vaginal and cesarean delivery, and cesarean discussion) is a qualified medical expense. Note: Documentation must clearly show the portion of the Lamaze classes dedicated to childbirth and reimbursement must be prorated accordingly.
Chinese herbal practitioner & herbal treatments		See Alternative provider .
Chiroprody	Yes	When treatment is rendered for a medical condition, amounts paid to a chiroprodist (a chiropractic foot doctor) are qualified medical expenses.
Chiropractor	Yes	When treatment is rendered for a medical condition, amounts paid to a chiropractor are qualified medical expenses.
Christian Science practitioner	Yes	When recommended by a health care professional for a medical condition, amounts paid to a Christian Science practitioner are qualified medical expenses.
Circumcision	Yes	The cost of an infant circumcision is a qualified medical expense.
	Yes	The cost of an adult circumcision is a qualified medical expense.
Clinic	Yes	The cost of medical treatment at a health clinic is a qualified medical expense.
Coinsurance	Yes	A coinsurance for medical care is a qualified medical expense.
Cold medicine	With Prescription	The cost of cold medicine is a qualified medical expense. (Examples include Advil, Benadryl, Comtrex, Contac, Coricidin, Mucinex, Nyquil, Robitussin, Sudafed, TheraFlu, Triaminic, Vicks, etc.) <i>Must be prescribed by a physician in order to be reimbursed.</i>
Cold/hot pack	Yes	When used for medical purposes, amounts paid for cold and hot packs are qualified medical expenses.
Collagen injections	Potentially Eligible	When recommended by a health care professional for a medical condition (such as urinary incontinence or severe acne), the cost of collagen injections may be a qualified medical expense. <i>Submit evidence of medical necessity (e.g., prescription, doctor's note) with the request for reimbursement.</i>
Concierge medicine	Potentially Eligible	The portion of the concierge fee that relates to medical services (such as a physical exam and storage of medical data) may be a qualified medical expense. Note: Documentation from the provider must clearly itemize the fee components. For the portion that represents medical care, the care must actually be incurred (for ex., the patient must actually have the physical exam).

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Condoms		See Birth control .
Contact lenses, saline solution, supplies, warranties	Yes	If contact lenses are needed to correct vision, amounts paid for the purchase of contact lenses (including shipping and handling fees) are qualified medical expenses. Amounts paid for contact lens solution (saline solution and enzyme cleaner), supplies, exams (including fittings) and associated warranties are also qualified expenses.
Contraceptives		See Birth control .
Convalescent home	Yes	The cost of medical care provided in a convalescent or nursing home (for ex., following a hospital stay or surgery) is a qualified medical expense. This includes the cost of meals and lodging in the convalescent/nursing home if the main reason for being there is to receive medical care. Also see Rehabilitation center .
Copayment (copay)	Yes	A medical copayment is a qualified medical expense. Note: The receipt must clearly state the medical service or that the expense is a copayment for medical care.
Cord blood	Potentially Eligible	When recommended by a health care professional for a medical condition with the infant or other family member covered under the HCSA, the cost of harvesting and storing cord blood is a qualified medical expense. <i>Submit evidence of medical necessity (e.g., prescription, doctor's note) with the request for reimbursement.</i>
Cosmetic treatment	Potentially Eligible	When recommended by a health care professional to improve a deformity arising from, or directly related to, a congenital abnormality, personal injury or disfiguring disease, the cost of cosmetic surgery is a qualified medical expense. <i>Submit evidence of medical necessity (e.g., prescription, doctor's note) with the request for reimbursement.</i>
Cough suppressants	With Prescription	Amounts paid for cough syrup and cough drops are qualified medical expenses. <i>Must be prescribed by a physician in order to be reimbursed.</i>
Counseling	Potentially Eligible	When recommended by a health care professional for a medical condition (such as depression), amounts paid for counseling are qualified medical expenses. <i>Submit evidence of medical necessity (e.g., prescription, doctor's note) with the request for reimbursement.</i>
Crown, dental	Yes	When recommended by a health care professional for a medical or dental condition, the cost of a crown may be a qualified medical expense. Also see Dental treatment .
Crutches	Yes	The purchase or rental of crutches is a qualified medical expense.
Decongestant	With Prescription	The cost of a decongestant is a qualified medical expense. (Examples include Contac-D, Dimetapp, Sudafed, Triaminic, etc.) <i>Must be prescribed by a physician in order to be reimbursed.</i>
Deductibles	Yes	Medical care deductibles are qualified medical expenses.
Dental treatment	Yes	Amounts paid for preventive dental treatment includes the services provided by a dental hygienist or dentist for procedures such as teeth cleaning, X-rays, sealants, fillings, extractions, dentures, caps, crowns, implants, fluoride treatments to prevent tooth decay, etc.) and orthodontia (including braces) are qualified medical

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		expenses. Additionally, when prescribed by a dentist or orthodontist, the installation and monthly rental charges for home water fluoride treatments are qualified medical expenses. Also see Crown, dental , and Orthodontia .
Dentures		See Dental treatment .
Denturist	Yes	Amounts paid to a denturist for the treatment of a dental condition are qualified medical expenses. (A denturist is a dental technician specializing in making and fitting dentures as a direct service to the public rather than through a licensed dentist.)
Dependent care		See Disabled dependent care .
Dermatology	Yes	Amounts paid to a dermatologist for medical conditions (such as acne or psoriasis) are qualified medical expenses.
Diabetic equipment and supplies	Yes	Amounts paid for diabetic equipment and supplies are qualified medical expenses. These include, but are not limited to: <ul style="list-style-type: none"> - Glucose monitor - Urine/blood test strips - Insulin - Syringes - Alcohol swabs
Diagnostic services	Yes	Amounts paid for diagnostic services are qualified medical expenses. Also see Body scan .
Diapers, diaper service	Potentially Eligible	For individuals with impairments or disabilities beyond infancy, or when recommended by a physician to relieve the effects of a medical condition, the cost of diapers is a qualified medical expense.
Diarrhea medicine	With Prescription	The cost of diarrhea medicine is a qualified medical expense. (Examples include Imodium, Kaopectate, Pepto-Bismal, Senna Prompt, etc.) <i>Must be prescribed by a physician in order to be reimbursed.</i>
Dietary supplements	Potentially Eligible	When recommended by a health care professional for a medical condition (such as a specific vitamin deficiency), amounts paid for dietary supplements are qualified medical expenses. <i>Submit evidence of medical necessity (e.g., prescription, doctor's note) with the request for reimbursement.</i> Also see Nutritional supplements .
Dietician	Potentially Eligible	When recommended by a health care professional for a medical condition, amounts paid to a dietitian are qualified medical expenses. <i>Submit evidence of medical necessity (e.g., prescription, doctor's note) with the request for reimbursement.</i>
Disabled dependent care	Potentially Eligible	When for the medical care of a disabled dependent, the cost of disabled dependent care may be a qualified medical expense. <i>Submit evidence of medical necessity (e.g., prescription, doctor's note) with the request for reimbursement.</i>
Drug overdose, treatment of	Yes	The cost of treatment for a drug overdose is a qualified medical expense.
Durable medical equipment (DME)	Yes	The cost to purchase or rent durable medical equipment is a qualified medical expense. DME includes but is not limited to: <ul style="list-style-type: none"> ▪ Bed wetting alarm ▪ Blood pressure kit ▪ Crutches

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		<ul style="list-style-type: none"> ▪ Hearing aid ▪ Medical alert equipment
Dyslexia		See Schools, special ; and Tutoring .
Ear plugs	Yes	When recommended by a health care professional for a medical condition (such as to protect surgically implanted ear tubes), the cost of ear plugs is a qualified medical expense.
Ear wax removal product	With Prescription	The cost of an ear wax removal product is a qualified medical expense. (Examples include Debrox, Murine, etc.) <i>Must be prescribed by a physician in order to be reimbursed.</i>
Educational classes	Potentially Eligible	The cost of an educational class specific to a medical condition (such as learning to manage diabetes or learning Braille) is a qualified medical expense. <i>Submit evidence of the medical condition, as well as a description of the class, conference or seminar, with the request for reimbursement.</i>
Egg donor fees	Yes	Amounts paid by the HCSA participant for egg donor fees, agency fees and legal fees for preparation of the egg donor's contract are qualified medical expenses. Also see Fertility .
	Yes	When the egg donor is covered by the HCSA, amounts paid for the egg donor's medical and psychological testing are reimbursable from the donor's HCSA.
Eggs and embryos, storage fees for	Potentially Eligible	Amounts paid for the temporary storage of eggs and embryos may be qualified medical expenses, when necessary for immediate conception. <i>Submit proof with the request for reimbursement that storage is for immediate conception, and not for long-term storage or future use.</i> Also see Egg donor fees ; and Fertility .
Exercise equipment and exercise program	Potentially Eligible	When recommended by a health care professional for a medical condition, the cost of exercise equipment or an exercise program is a qualified medical expense. <i>Submit evidence of medical necessity (e.g., prescription, doctor's note) with the request for reimbursement.</i>
Expectorant	With Prescription	The cost of an expectorant is a qualified medical expense. (Examples include Broncolin, Mucinex, TheraFlu, Tussin EX, etc.) <i>Must be prescribed by a physician in order to be reimbursed.</i>
Experimental drugs	Yes	The cost of a legally-obtained experimental drug for medical care is a qualified medical expense.
Eye exam	Yes	The cost of an eye exam is a qualified medical expense.
Eyeglasses, supplies (storage case, replacement cost, etc.), warranties	Yes	When prescribed for vision correction, amounts paid for the following items are qualified medical expenses: <ul style="list-style-type: none"> - prescription eyewear and supplies (eyeglasses, goggles, safety glasses, sports eyewear, sunglasses) - tinting of prescription eyewear - eye exams (refractions) - over-the-counter reading glasses and other vision aids
	Yes	Amounts paid for warranties and cleaners for the items listed above are also qualified medical expenses.
Fertility	Yes	When associated with an active attempt to conceive, amounts paid

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	Yes	for egg and sperm donation, treatment of infertility, and semen and embryo storage (including shots, in-vitro fertilization and artificial insemination) are qualified medical expenses. Also see Egg donor fees ; and Eggs and embryos, storage fees for . The cost of an ovulation kit is a qualified medical expense.
Fever reducing medication	With Prescription	The cost of fever reducing medication is a qualified medical expense. (Examples include aspirin, FeverAll, ibuprofen, Motrin, Tylenol, etc.) <i>Must be prescribed by a physician in order to be reimbursed.</i>
Fiber supplement	Potentially Eligible	When recommended by a health care professional for a medical condition (such as irritable bowel syndrome), the cost of a fiber supplement is a qualified medical expense. <i>Submit evidence of medical necessity (e.g., prescription, doctor's note) with the request for reimbursement.</i>
First aid cream/first aid kit	With Prescription	The cost of first aid cream or a first aid kit is a qualified medical expense. <i>Must be prescribed by a physician in order to be reimbursed.</i>
Flu shot	Yes	The cost of a flu shot is a qualified medical expense. Also see Immunizations .
Fluoride device and treatment	Yes	Amounts paid for a fluoride device and treatment are qualified medical expenses.
Food		See Meals .
Gambling problem, treatment for	Potentially Eligible	The cost of treatment for a gambling problem may be a qualified medical expense. <i>Submit evidence of medical necessity (e.g., prescription, doctor's note) with the request for reimbursement.</i>
Genetic testing	Yes	The cost of genetic testing to identify the potential for, or existence of, a medical condition (such as a test for the breast cancer gene) is a qualified medical expense.
Guide dog	Yes	The cost of a guide dog or other animal used by a visually or hearing impaired person, or to assist a person with another disability, is a qualified medical expense. Note: Amounts paid for the care of this specially trained animal are also qualified medical expenses. Also see Human guide .
Gynecologist	Yes	The cost of gynecological care is a qualified medical expense.
Hair removal or transplant	Potentially Eligible	When recommended by a health care professional for a medical condition, the cost of hair removal or a hair transplant may be a qualified medical expense. <i>Submit evidence of medical necessity (e.g., prescription, doctor's note) with the request for reimbursement.</i>
Headache medicine	With Prescription	The cost of headache medication is a qualified medical expense. (Examples include Advil, Aleve, Anacin, aspirin, Doan's, Excedrin, HeadOn, IMAK, Motrin, Tylenol, etc.) <i>Must be prescribed by a physician in order to be reimbursed.</i>
Health club	Potentially Eligible	When recommended by a health care professional for a medical condition, dues paid to a health club, YMCA or YWCA are qualified medical expenses. <i>Submit evidence of medical necessity (e.g., prescription, doctor's note) with the request for reimbursement.</i> Note: Reimbursement is only for the individual

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		membership and for the component that is related to the current plan year. Any dues that carry over to a subsequent year must be submitted for that plan year of coverage.
Health institute	Potentially Eligible	When recommended by a health care professional for the treatment of a medical condition, amounts paid to a health institute are qualified medical expenses. <i>Submit evidence of medical necessity (e.g., prescription, doctor's note) with the request for reimbursement.</i>
Health screenings		See Body scan ; and Diagnostic services .
Hearing aid	Yes	Amounts paid for a hearing aid and hearing aid batteries are qualified medical expenses.
Hemorrhoid treatment	With Prescription	The cost of hemorrhoid cream or treatment is a qualified medical expense. (Examples include Fleet, Preparation H, Tronolane, Tucks, etc.) <i>Must be prescribed by a physician in order to be reimbursed.</i>
Holistic or homeopathic professional	Potentially Eligible	When recommended by a health care professional for a medical condition, the cost of holistic or homeopathic care is a qualified medical expense. <i>Submit evidence of medical necessity (e.g., prescription, doctor's note) with the request for reimbursement.</i>
Home care		See Nursing services .
Home improvements		See Capital expenses .
Hormone replacement therapy (HRT)	Potentially Eligible	When recommended by a health care professional for a medical condition (such as menopausal symptoms), the cost of hormone replacement therapy is a qualified medical expense. <i>Submit evidence of medical necessity (e.g., prescription, doctor's note) with the request for reimbursement.</i>
Hospital services	Yes Yes	Amounts paid for hospital services are qualified medical expenses. Amounts paid for ancillary hospital services (such as an upgrade from a semi-private to private room or fees charged for parents to stay with a child) are qualified medical expenses. Also see Lodging/Trips .
Human guide	Yes	To assist a physically, visually, hearing or mentally impaired person, the cost of a human guide is a qualified medical expense. Also see Guide dog .
Humidifier		See Vaporizer/humidifier .
Hypnosis	Potentially Eligible	When recommended by a health care professional for a medical condition, the cost of hypnosis is a qualified medical expense. <i>Submit evidence of medical necessity (e.g., prescription, doctor's note) with the request for reimbursement.</i>
Immunization	Yes	The cost of a vaccination/immunization is a qualified medical expense. This includes an immunization required for travel.
Impotence		See Sexual dysfunction .
Inclinor	Potentially Eligible	When recommended by a health care professional for a medical condition, the cost of an inclinor may be a qualified medical expense. <i>Submit evidence of medical necessity (e.g., prescription, doctor's note) with the request for reimbursement.</i>
Incontinence products	Yes	The cost of an incontinence product is a qualified medical expense. (Examples include Depend, Invacare, Poise, Prevail, Serenity, etc.)

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		<p>equivalent of, a licensed hospital</p> <ul style="list-style-type: none"> ▪ The lodging is not lavish or extravagant under the circumstances ▪ There is no significant element of personal pleasure, recreation or vacation in the travel away from home
Marriage counseling		See Counseling .
Massage therapy	Potentially Eligible	When recommended by a health care professional for a medical condition, the cost of massage therapy is a qualified medical expense. <i>Submit evidence of medical necessity (e.g., prescription, doctor's note) with the request for reimbursement.</i> Note: The health care professional must include the frequency and duration of the therapy.
Mastectomy-related expenses	Yes	<p>Each of the following mastectomy-related expenses is a qualified medical expense.</p> <ul style="list-style-type: none"> ▪ The cost of a breast prosthesis ▪ The cost of a bra or other clothing (such as a sports bra or bathing suit) designed to hold the breast prosthesis; Note: The qualified expense includes only the amount above the cost of the product in its standard form <p>The cost of a special bra or other clothing with a built-in breast prosthesis.</p>
Maternity charges	Yes	Amounts paid to a physician or licensed midwife for delivery charges are qualified medical expenses.
Mattress	Potentially Eligible	When recommended by a health care professional for a medical condition, the amount paid for a mattress or special bedding is a qualified medical expense. <i>Submit evidence of medical necessity (e.g., prescription, doctor's note) with the request for reimbursement.</i> Note: Only the amount that exceeds the cost of regular bedding is reimbursable.
Meals	Yes	Amounts paid for meals associated with inpatient medical care are qualified medical expenses.
Medical alert bracelet or necklace	Yes	The cost of a medical alert bracelet or necklace to identify a medical condition (such as diabetes or a heart condition) is a qualified medical expense.
Medical care outside the U.S.	Yes	The cost of legal medical care received outside the U.S. is a qualified medical expense. Note: The medical care must be legal in the foreign country and in the U.S. (had it been provided here). Also see Medicine and drugs from other countries ; and Operation .
Medical information plan	Yes	The cost to store medical information in, and to be able to retrieve that information from, a computer data bank is a qualified medical expense. Also see Medical records, charges for .
Medical monitoring and testing devices	Yes	The cost of a medical monitoring or testing device (for ex., to test blood pressure, blood sugar, cholesterol, heart, etc.) is a qualified medical expense. Also see Blood pressure monitoring device ; Blood sugar test kit and strips ; and Diabetic equipment and supplies .
Medical records, charges for	Yes	The cost of transferring or copying medical records is a qualified medical expense.
Medical services	Yes	Amounts paid to physicians, surgeons, specialists and other

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		medical professionals for treatment of medical conditions are qualified medical expenses.
Medicine and drugs from other countries	Yes	The cost of prescription medicine purchased and consumed in another country (such as while on vacation or living as an expatriate), if the drug is legal in both the other country and the U.S., is a qualified medical expense.
Medicine, over-the-counter (OTC)	With Prescription	The cost of an OTC medication or item is a qualified medical expense. <i>Must be prescribed by a physician in order to be reimbursed.</i>
Medicine, prescription	Yes	The cost of a prescription drug is a qualified medical expense. (A prescribed drug is one that requires an order from a medical professional and is dispensed through a pharmacy for use by an individual.) Note: Qualified expenses also include delivery charges and mail-order postage and handling fees.
Menstrual pain reliever	With Prescription	The cost of a menstrual pain reliever is a qualified medical expense. (Examples include Diurex, Midol, Motrin, Pamprin, etc.) <i>Must be prescribed by a physician in order to be reimbursed.</i>
Mental retardation, special home for		See Mentally challenged, special home for .
Mentally challenged, special home for	Yes	On the recommendation of a psychiatrist, amounts paid for a mentally challenged person to live in a special home (not the home of a relative) to make the transition from a mental hospital to community living are qualified medical expenses.
Midwife		See Maternity charges .
Motion sickness pills	With Prescription	Amounts paid for motion sickness pills and patches are qualified medical expenses. (Examples include Bonine, Dramamine, Emetrol, Meclizine, etc.) <i>Must be prescribed by a physician in order to be reimbursed.</i>
Mouth guard	Potentially Eligible	When recommended by a dentist to prevent a person from grinding his or her teeth at night, the cost of an occlusal guard is a qualified medical expense. <i>Submit evidence of medical necessity (e.g., prescription, doctor's note) with the request for reimbursement.</i>
Nasal spray	With Prescription	Amounts paid for nasal spray may be qualified medical expenses. (Examples include 4-Way, Afrin, Ayr, ENTASOL, NasalCrom, Neo-Synephrine, Nostrilla, Simply Saline, Vicks, etc.) <i>Must be prescribed by a physician in order to be reimbursed.</i>
Nasal strips	Yes	The cost of nasal strips is a qualified medical expense.
Nicotine gum and patches	With Prescription	Amounts paid for nicotine gum and patches are qualified medical expenses. Also see Smoking cessation . <i>Must be prescribed by a physician in order to be reimbursed.</i>
Nebulizer		See Asthma equipment .
Neurologist	Yes	The cost of neurological care is a qualified medical expense.
Non-prescription drugs and medicines		See Medicine, over-the-counter (OTC) .
Nursing home		See Convalescent home .

Health Care Spending Account: List of Eligible Expenses

Nursing services	Yes	Wages and other amounts paid for nursing services associated with caring for the participant, spouse or tax-qualified dependent's medical condition (dispensing medications, changing dressings, bathing and grooming the patient, etc.) are qualified medical expenses. Note: Only amounts paid for nursing services are qualified medical expenses. If the attendant also provides personal and household services, these amounts must be divided between the times spent performing household/ personal services and the time spent for nursing services.
Nutritional supplements	Potentially Eligible	When recommended by a health care professional for a medical condition, amounts paid for special foods or nutritional supplements may be qualified medical expenses. <i>Submit evidence of medical necessity (e.g., prescription, doctor's note) with the request for reimbursement.</i> Note: For special food, the qualified expense includes only the amount above the cost of the product in its standard form. Also see Dietary supplements ; and Fiber supplements .
Nutritionist	Potentially Eligible	When recommended by a health care professional for a medical condition, amounts paid to a nutritionist may be qualified medical expenses. <i>Submit evidence of medical necessity (e.g., prescription, doctor's note) with the request for reimbursement.</i>
Obstetrical care	Yes	The cost of obstetrical care is a qualified medical expense.
Oncologist	Yes	Amounts paid to an oncologist are qualified medical expenses.
Operation	Yes	The cost of a legal operation required for medical care is a qualified medical expense.
	Yes	The cost of an operation required for medical care that is performed legally in another country (and which would be legal if preformed in the U.S.) is a qualified medical expense. Also see Medical care outside the U.S.
Ophthalmologist	Yes	Amounts paid to an ophthalmologist are qualified medical expenses.
Optometrist	Yes	Amounts paid to an optometrist are qualified medical expenses.
Organ donor	Yes	When the recipient is covered by the HCSA, medical care for both the recipient and donor <i>paid by the recipient</i> are reimbursable from the recipient's HCSA.
	Yes	When the organ donor is covered by the HCSA, medical care for the donor <i>paid by the donor</i> is reimbursable from the donor's HCSA.
Orthodontia	Yes	The cost of orthodontia care (including braces) is a qualified medical expense.
Orthopedic shoes and inserts	Potentially Eligible	When recommended by a health care professional for a medical condition, amounts paid for special shoes and inserts are qualified medical expenses. <i>Submit evidence of medical necessity (e.g., prescription, doctor's note) with the request for reimbursement.</i> Note: Only the amount that exceeds the cost of regular footwear is reimbursable.
Osteopath	Yes	The cost of osteopathic care is a qualified medical expense.
Out-of-network		See Reasonable & Customary .

Health Care Spending Account: List of Eligible Expenses

provider		
Oxygen	Yes	To relieve breathing problems caused by a medical condition, amounts paid for oxygen and oxygen equipment are qualified medical expenses.
Pain reliever	With Prescription	The cost of a pain reliever is a qualified medical expense. (Examples include Advil, Aleve, aspirin, BenGay, Capzasin, Castiva, Motrin, Tylenol, Zostrix, etc.) <i>Must be prescribed by a physician in order to be reimbursed.</i>
Personal trainer	Potentially Eligible	When recommended by a health care professional for a medical condition, fees paid to a personal trainer are qualified medical expenses. <i>Submit evidence of medical necessity (e.g., prescription, doctor's note) with the request for reimbursement.</i>
Physical exam	Yes	The cost of a physical exam is a qualified medical expense.
Physical therapy	Yes	The cost of physical therapy is a qualified medical expense.
Preexisting condition	Yes	Medical costs not covered by the medical plan due to the plan's limitation on preexisting conditions are qualified medical expenses.
Pregnancy termination	Yes	The cost of a legal abortion is a qualified medical expense.
Prenatal vitamins		See Medicine, prescription ; Medicine, over-the-counter (OTC) ; and Preventive care .
Prescription drugs		See Medicine, prescription ; and Medicine and drugs from other countries
Preventive care	Potentially Eligible	The cost of preventive care if not covered by your medical benefit plan is a qualified medical expense. Preventive care includes but is not limited to: <ul style="list-style-type: none"> - Periodic health evaluations, including tests and diagnostic procedures in connection with routine examinations (for ex., an annual physical) - Routine prenatal and well-child care - Child and adult immunizations - Smoking cessation programs* - Weight-loss program for a diagnosed condition, including obesity* - Certain screening services - Preventive prescription <i>* Submit evidence of medical necessity (e.g., prescription, doctor's note) with the request for reimbursement.</i>
Private hospital room	Yes	The extra cost for a private hospital room is a qualified medical expense.
Propecia	Potentially Eligible	When used to treat a deformity arising from a congenital abnormality, injury or disfiguring disease, the cost of propecia may be a qualified medical expense. <i>Submit evidence of medical necessity (e.g., prescription, doctor's note) with the request for reimbursement.</i>
Prosthesis		See Artificial limb or Breast reconstruction
Psychiatric care	Yes	The cost of psychiatric care, including care in a specially equipped center for receiving medical care, is a qualified medical expense.
Psychoanalysis	Yes	See Counseling .
Psychologist	Yes	See Counseling .
Radial keratotomy	Yes	The cost of radial keratotomy is a qualified medical expense. Also see LASIK and laser eye surgery .

Health Care Spending Account: List of Eligible Expenses

Rehabilitation center	Yes	The cost of follow-up medical care (for ex., following a hospital stay, surgery or an injury) at a rehabilitation center or facility is a qualified medical expense. This includes the cost of meals and lodging in the rehabilitation center if the main reason for being there is to receive medical care. Also see Convalescent home .
Reasonable & Customary (R&C)	Yes	Amounts that exceed R&C are qualified medical expenses.
Retin-A	Yes	When prescribed by a health care professional for the treatment of acne, the cost of Retin-A is a qualified medical expense.
Rogaine		See Propecia .
Safety glasses		See Eyeglasses .
Schools, residential		See Schools, special .
Schools, special	Yes	If the main reason for using a school is its resources to work with children who have learning disabilities due to a mental or physical impairment, payments to a special school are qualified medical expenses. Note: The cost of meals, lodging and ordinary education by the special school may also be qualified expenses if the main reason for the child being there is for the school's resources to relieve the mental or physical disability. Eligible reasons can include but are not limited to: <ul style="list-style-type: none"> ▪ Teaching Braille to a visually-impaired child ▪ Teaching sign language or lip reading to a hearing-impaired child Remedial language training to correct a condition caused by a birth defect
Screening tests		See Diagnostic services ; and Preventive care .
Seeing-eye dog		See Guide dog .
Sexual dysfunction	Potentially Eligible	When recommended by a health care professional, the cost of treatment for impotence or sexual dysfunction (male or female) is a qualified medical expense. <i>Submit evidence of medical necessity (e.g., prescription, doctor's note) with the request for reimbursement.</i>
Shipping and handling fees	Yes	Shipping and handling fees associated with medical care (for contact lenses, mail-order drugs, etc) are qualified medical expenses.
Sinus medication	With Prescription	The cost of sinus medication is a qualified medical expense. (Examples include Advil, Alavert, Aleve, Benadryl, Chlor-Trimeton, Claritin, Excedrin, Mucinex, Sudafed, Tavist, Tylenol, etc.) <i>Must be prescribed by a physician in order to be reimbursed.</i>
Sleep deprivation treatment	With Prescription	When recommended by a health care professional for a medical condition, the cost of sleep deprivation treatment is a qualified medical expense. (Examples include Advil, Breathe Right, Doan's, Excedrin, Legatrin, NoDoz, Nytol, Sominex, Tylenol, Unisom, etc.) <i>Must be prescribed by a physician in order to be reimbursed.</i>
Smoking cessation	With Prescription	Amounts paid for programs to stop-smoking are qualified medical expenses. In addition, medications to stop smoking that are prescribed by a physician also are qualified medical expenses. (OTC examples include Commit, Endit, Habitrol, NicoDerm, Nicorette, Smoke Away, etc.)

Health Care Spending Account: List of Eligible Expenses

		<i>Must be prescribed by a physician in order to be reimbursed.</i>
Speech therapy	Potentially Eligible	When recommended by a health care professional for a medical condition (such as autism or dyslexia), the cost of speech therapy is a qualified medical expense. <i>Submit evidence of medical necessity (e.g., prescription, doctor's note) with the request for reimbursement.</i> Also see Schools, special ; and Tutoring .
Sperm storage	Yes	For the treatment of infertility, the cost of sperm storage is a qualified medical expense. <i>Submit proof with the request for reimbursement that storage is for immediate use, and not for long-term storage or future use.</i>
Stem cell harvesting or storage	with a Prescription	When recommended by a health care professional for a medical condition, the cost of harvesting and storing stem cells is a qualified medical expense. <i>Submit evidence of medical necessity (e.g., prescription, doctor's note) with the request for reimbursement.</i>
Sterilization	Yes	The cost to obtain, or reverse a sterilization is a qualified medical expense. Also see Tubal ligation ; and Vasectomy .
Stop-smoking program		See Smoking cessation .
Student health fee	Yes	The cost of medical care is a qualified medical expense.
Substance abuse		See Alcoholism, drug addiction ; and Drug overdose, treatment of .
Sunburn cream and ointment	With Prescription	The cost of sunburn treatment is a qualified medical expense. (Examples include Solarcaine, Water Jel, etc.) <i>Must be prescribed by a physician in order to be reimbursed.</i>
Sunscreen, with high SPF	Yes	The cost of sunscreen and sunblock products that can be clearly identified as SPF 15 or higher and that provide protection against both ultraviolet B radiation (UVB) and ultraviolet A radiation (UVA) are qualified medical expenses.
Surgery		See Operation .
Surrogate mother	Yes	If an HCSA participant is fulfilling the role of a surrogate mother, medical expenses not paid by insurance or the adoptive parents are qualified medical expenses.
Swim lessons/Swim therapy		See Lessons .
Taxes on medical services and products	Yes	Taxes (such as sales tax or a hospital bill surcharge) incurred for a medical service or product, including OTC, is qualified medical expenses.
Telephone	Yes	Fees associated with enhancing a telephone to accommodate a hearing-impaired person or person with a disability are qualified medical expenses. Note: Repair costs are also qualified medical expenses.

Health Care Spending Account: List of Eligible Expenses

		expense. Note: The cost of medical care must be itemized on the bill or invoice provided by the school. Also see Schools, special .
Tuition for special needs program		See Schools, special ; and Tutoring .
Tutoring	Potentially Eligible	When recommended by a health care professional for a medical condition, tutoring fees for a specialized teacher are qualified medical expenses. <i>Submit evidence of medical necessity (e.g., prescription, doctor's note) with the request for reimbursement.</i>
Ultrasound	Yes	The cost of an ultrasound for medical care (including prenatal care) is a qualified medical expense.
Umbilical cord blood	Yes	When recommended by a health care professional for an existing medical condition with the unborn child or any other genetically-related family member covered under the HCSA, amounts paid for umbilical cord blood are qualified medical expenses. Note: As long as a medical condition is present, the cost to collect, freeze and store umbilical cord blood would be a qualified medical expense.
Usual & Customary		See Reasonable & Customary .
UVR treatments	Potentially Eligible	When recommended by a health care professional for a medical condition (such as chronic psoriasis), the cost of UVR treatment is a qualified medical expense. <i>Submit evidence of medical necessity (e.g., prescription, doctor's note) with the request for reimbursement.</i>
Vaccination		See Immunization .
Vaccine		See Immunization .
Vaporizer/humidifier	Yes	The cost of a vaporizer or humidifier for medical care is a qualified medical expense.
Varicose vein surgery	Potentially Eligible	When recommended by a health care professional for a medical condition, the cost of varicose vein removal is a qualified medical expense. <i>Submit evidence of medical necessity (e.g., prescription, doctor's note) with the request for reimbursement.</i>
Vasectomy	Yes	The cost of a vasectomy or vasectomy reversal is a qualified medical expense.
Veterinary fees		See Guide dog .
Viagra	Yes	When prescribed by a health care professional for a medical condition, the cost of Viagra is a qualified medical expense.
Vision correction		See LASIK and laser eye surgery ; and Radial keratotomy .
Walker		See Wheelchair/walker .
Warranty	Yes	The amount paid for a warranty on a medical product (for ex., contact lenses, eyeglasses, hearing aid, etc.) is a qualified medical expense.
Wart removal treatment	With Prescription	The cost of a wart removal product is a qualified medical expense. (Examples include Dr. Scholl's, Compound W, etc.) <i>Must be prescribed by a physician in order to be reimbursed.</i>
Weight loss drug	Potentially Eligible	When recommended by a health care professional for a medical condition (such as obesity or hypertension), the cost of a weight loss drug is a qualified medical expense. <i>Submit evidence of medical necessity (e.g., prescription, doctor's note) with the request for reimbursement.</i>

Health Care Spending Account: List of Eligible Expenses

Weight loss program	Potentially Eligible	When recommended by a health care professional for a medical condition (such as obesity or hypertension), the cost of a weight loss program is a qualified medical expense. <i>Submit evidence of medical necessity (e.g., prescription, doctor's note) with the request for reimbursement.</i>
Wellness scan		See Body scan ; and Diagnostic services .
Wheelchair/walker	Yes	When recommended by a health care professional to alleviate a medical condition or for a physical disability, the cost of an autoette, wheelchair or walker, including the cost of maintenance, is a qualified medical expense.
Wig	Potentially Eligible	When recommended by a health care professional for a medical condition, or as a result of treatment for a medical condition, the cost of a wig is a qualified medical expense. <i>Submit evidence of medical necessity (e.g., prescription, doctor's note) with the request for reimbursement.</i>
X-rays	Yes	X-ray fees for medical care are qualified medical expenses.
Yeast infection medication	With Prescription	The cost of yeast infection medication is a qualified medical expense. (Examples include Monistat, Vagistat, etc.) <i>Must be prescribed by a physician in order to be reimbursed.</i>