### Medical Costs
- Acupuncture
- Chiropractor
- Podiatrist
- Deductible
- Co-pays
- Doctor fees
- Office visit
- Prescriptions
- Hospital bills
- Laboratory fees
- Medic alert bracelet
- Dermatologist
- Immunizations
- Obstetrical expenses
- Routine physicals
- X-rays
- Well baby checkups

### Diabetic Supplies
- Insulin
- Glucometer
- Syringes/Needles
- Test Strips

### Birth Control Devices
- Condoms
- Prescriptions
- Sterilization

### Therapy
- Physical therapy
- Learning disability
- Psychologist fees for medical care
- Psychiatric care

### Physical Impairments
- Wheelchair
- Crutches
- Walker
- Custom made orthopedic shoes and inserts

### Special Needs
- Transportation to and from doctor/hospital (call for current mileage rates and guidelines)

### Vision Costs
- Glasses
- Eye exam
- Contact lenses
- Contact lens solution
- Prescription sunglasses
- LASIK surgery
- Visine and eye drops
- Reading glasses

### Dental Costs
- Orthodontic
- Dentures/bridge/crowns
- Fluoride treatments & sealants
- Cleanings and fillings
- Root canals
- Extractions

### Expenses That Require a Letter of Medical Necessity
The IRS allows reimbursement of the following with a copy of the physician's statement of medical necessity that includes the specific product/service and a diagnosis. Treatment cannot be for general health or well being. A copy needs to be submitted with every reimbursement request and a new letter needs to be reinstated every 12 months.

<table>
<thead>
<tr>
<th>EXPENSE</th>
<th>ESTIMATED COST</th>
</tr>
</thead>
<tbody>
<tr>
<td>Health club fees/gym memberships</td>
<td>$</td>
</tr>
<tr>
<td>Nutritional supplements/vitamins</td>
<td>$</td>
</tr>
<tr>
<td>Massage therapy</td>
<td>$</td>
</tr>
<tr>
<td>Acne medication</td>
<td>$</td>
</tr>
<tr>
<td>Weight loss programs (i.e. Weight Watchers and Jenny Craig) - Program fees are eligible but food portions are not</td>
<td>$</td>
</tr>
<tr>
<td>Stop smoking programs/items</td>
<td>$</td>
</tr>
</tbody>
</table>

### Over-the-Counter Medicine
- Acid controllers
- Antibiotic products
- Anti-diarrhea/gas
- Anti-itch/insect bite
- Antiparasitic treatments
- Baby rash creams
- Cold sore remedies
- Cough, cold & flu
- Digestive aids
- Feminine anti-fungal/anti-itch
- Hemorrhoidal pads
- Laxatives
- Pain relief
- Sleep aids & sedatives
- Stomach remedies

### Examples of Ineligible Expenses
- The IRS does not allow reimbursement for the following:
  - Cosmetic surgery
  - Insurance premiums
  - Marriage/debt counseling
  - Eyeglass sun clips
  - Eyeglass or contact warranty
  - Prepayment of services
  - Special (dietary) foods
  - Personal care items
  - Sanitary products
  - Diapers
  - Deodorant
  - Chapstick
  - Face cream or moisturizers
  - Teeth bleaching/whitening
  - Tooth brushes/toothpaste
  - Floss/flossing devices

*Please note: This list is a broad overview of eligible expenses; not all services provided by a provider or practitioner are eligible under the IRS regulations. Please call BASIC regarding your specific item or treatment to confirm eligibility.*