

EXAMPLES OF MEDICAL OR MEDICAL-RELATED EXPENSES THAT CAN BE PAID WITH PRE-TAX DOLLARS

Acupuncture services to treat a medical condition
Adoption – medical costs of adopted child
Air Conditioner – to treat a medical condition
Air Purifier—yes, if prescribed by a doctor
Alcoholism, treatment of inpatient treatment
Ambulance hire
Artificial limbs
Automobile modifications for physically handicapped
Blood pressure monitoring devices
Blind persons—Braille books & magazines, excess cost of regular additions—seeing eye dog
Car
- equipped to accommodate wheelchair passengers
- handicap controls
Chiropractors
Contact lenses
Christian Science Practitioners—for medical care
Co-insurance and deductibles
Contact lenses – replacement insurance
Cosmetic surgery – necessary to ameliorate a deformity arising from a congenital abnormality, personal injury or disfiguring disease
Crutches
Dental treatment
Dentures (artificial teeth)
Diagnostic services
Doctor's fees
Ear plugs—to the extent prescribed by a doctor
Dyslexia, language training
Elastic hose, medically prescribed
Elevator, alleviation of cardiac condition
Eye examination and glasses
Fertility Treatments
Flu Shots
Fluoridation device
Guide dog or other animal aide
Hearing devices
Hospital services
Immunizations
Insulin
Language training for child with dyslexia/disabled child
Lasik
Medical conference admission and transportation to/from
Medical monitoring devices
Medical records charges—transfer of records
Medicines-prescription prescribed
Norplant insertion or removal

Nursing services
Nursing services (including board and social security tax if paid by taxpayer)
Obstetrical expense
Occlusal guards to prevent teeth grinding
Operations (legal)
Optometrists
Orthopedic shoes, excess cost
Osteopaths
*Over-the-counter medications (with a doctor's note)
Oxygen equipment, breathing difficulty
Patterning exercises
Physical exams
Physical therapy
Plumbing, special fixtures for handicapped
Prosthesis
Psychiatric care
Psychologists—medical care
Psychotherapists
Radial keratotomy
Reading glasses
Sexual dysfunction, treatment for
Sleep deprivation testing and treatment
Smoking cessation program (not over-the-counter patches, gum)
Sunglasses—prescription
Student health fee—medical services
Teeth, artificial
Telephone
- specially equipped for deaf person
- modified for person in an iron lung
Television, modifications to receive closed captions
Transplant, donor's cost of
Transportation, cost incurred essentially and primarily for medical care
Vaccines
Vasectomy
Viagra
Wheel Chair
X-rays

* Effective 1/1/11, over-the-counter medications must be prescribed by a medical professional.

While the list of eligible expenses is broad, unfortunately, the law does not allow reimbursement for some expenses. In general, medical care expenses must *be primarily for a medical purpose*. The law does not allow medical care reimbursement for types of expenses that are generally understood to be *personal, living, or family expenses*. In addition, *unreasonably expensive methods* of achieving medical results are not allowed.