Dental Services

Allowable expenses:

- Physical Exam/Teeth Cleaning
- Dentures
- Extractions
- Fillings
- Gum Treatment
- Oral Surgery
- Orthodontia/Braces

Disallowed by the IRS:

- Teeth whitening bleaching
- Veneers

Prescription/Over-the-Counter Drugs

Allowable expenses:

- Medicine and drugs that require a prescription
- Condoms and Contraceptive Devices
- Family Planning (Pregnancy kits, ovulation kits)
- Diabetes Care/Accessories/Insulin
- Eye Care (Contact Lens care)
- Diagnostic products (thermometers, blood pressure monitors, cholesterol testing)
- First Aid Supplies (Band aids, tapes, antiseptics, wound care, braces, orthopedic supports)
- Denture Adhesives, Repair, Cleaners
- Prenatal vitamins
- Foot Care (therapeutic insoles, orthotics)
- Incontinence Protection & Treatment Products

Disallowed by the IRS: Effective 1/1/11, OTC drugs, medicines and biologicals (medical therapy derived from a biological source such as antibodies, enzymes and hormones) will require a physician directive, such as a written prescription or letter from a physician.

Eye Exams
- Eyeglasses
- Reading Glasses
- Contact Lenses
- Laser Eye Surgeries
- Artificial Eyes
- Prescription Sunglasses
- Radial Keratotomy/LASIK

Vision Care

Allowable expenses:

- Eye Exams
- Eyeglasses
- Reading Glasses
- Contact Lenses
- Laser Eye Surgeries
- Artificial Eyes
- Prescription Sunglasses
- Radial Keratotomy/LASIK

Discounted by the IRS:

- Service agreements/warranties
- sun clips

Therapy Services

Allowable expenses:

- Acid Controllers/Anti-Diarrhea/Anti-Gas remedies
- Stomach Remedies/Digestive Aids/Laxatives
- Hemorrhoid preparations
- Allergy and Sinus Medications
- Pain Relief (Antibiotic products/Cold Sore Remedies
- Cough, Cold and Flu remedies
- Sleep aids & sedatives
- Motion sickness remedies

Disallowed by the IRS:

- Cost of special food taken as a substitute for regular diet
- Maternity clothes
- Pajamas purchased to wear in hospital
- In-hospital telephone expense for personal calls
- Insurance against loss of income, life, limb, sight
- Union dues for sick benefits for members
- Contributions to state disability funds
- Auto insurance providing medical coverage
- Premiums for insurance coverage, warranties, and service agreements

Miscellaneous Charges

Allowable expenses:

- X-Rays
- Expenses of services with donating an organ
- Travel for medical purposes must have a copy of invoice from provider showing date of service

Disallowed by the IRS:

- Lamaze/child birth/child education classes
- Expenses of divorce when doctor or psychiatrist recommends divorce

Fee to use swimming pool for exercise medically necessary:

- Cost of special food taken as a substitute for regular diet
- Maternity clothes
- Pajamas purchased to wear in hospital
- In-hospital telephone expense for personal calls
- Insurance against loss of income, life, limb, sight
- Union dues for sick benefits for members
- Contributions to state disability funds
- Auto insurance providing medical coverage
- Premiums for insurance coverage, warranties, and service agreements

Medical Equipment

Allowable expenses:

- Abdominal/Back Supports
- Prosthesis
- Ambulance Services
- Arches/Orthopedic Shoes
- Crutches/Wheelchairs/Hospital Beds/Oxygen Equipment
- Guide Dog (for visually/hearing impaired)
- Medic Alert Bracelet or Necklace
- Wigs (hair loss due to disease)
- Splints/Casts or Support Hose-required medical necessity
- Breast pumps/lactation supplies

Disallowed by the IRS:

- Mechanical exercise devices

Hearing Expenses:

- Hearing aids and hearing aid battery

Psychiatric Care

Allowable expenses:

- Services of psychotherapists, psychiatrists, psychologists and medical practitioners

Disallowed by the IRS:

- Marriage and family counseling
- Psychoanalysis undertaken to satisfy curriculum requirement of a student

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 physically used

本页面包含大量合格和不合格费用的示例，但不应被视为完整。