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## Dependent Care

### Ineligible Expenses

#### Childbirth Classes

Such as Lamaze. The part of the class relating to the childbirth may possibly be related.

## Medical Care

### Eligible Expenses

#### Abortion

Amount paid for a legal abortion.

#### Acupuncture

For treatment of medical condition.

#### Adoption

Medical expenses incurred before adoption. If the medical expenses are otherwise eligible.

#### Air purifier

Only if prescribed by physician to treat a specific medical condition (such as severe allergy).

#### Alcoholism

Amount paid to alcohol rehabilitation center for inpatient treatment including meals and lodging. Transportation costs to Alcohol Anonymous meetings, if recommended by doctor.

#### Allergy treatment

Products and household improvements to treat allergies. Generally not if the product is one that would be owned anyway (such as pillows or vacuum cleaners). However, if the physician prescribes products such as air purifier or water filter to treat a specific medical condition, they may be allowable.

#### Ambulance

Eligible.

#### Artificial Limb

Eligible.

#### Artificial Teeth

Eligible.

#### Birth Control Pills

Eligible.

#### Braille

Books and Magazines. For visually impaired person. Only the amount above the cost of regular printed material.

#### Breast Pumps

Only if there is an underlying medical reason. Needs physician's certificate of need for substantiation.

#### Car modifications

For physically handicapped person. If a vehicle has been specially designed, only the difference between the specially designed vehicle and a regular car can be included. The cost of operating a specially equipped car can not be included, except as discussed under Transportation.

#### Chiropractor

Eligible.

#### Christian Science

Christian Science Practitioner. Amount paid to Christian Science practitioners for medical care.

#### Contact Lens

Expense of contact lenses needed for medical reason. Also cost of equipment and materials required for using contact lenses (such as saline solution and enzyme cleaner).

#### Dental Treatment

Amounts paid pay for dental treatment, including fees paid to dentists for X-rays, fillings, braces, extractions, dentures, etc.

#### Drug Addiction

Amounts paid for an inpatient's treatment at a therapeutic center for drug addiction. This includes meals and lodging at the center during treatment.

#### Drugs

See Medicines.

#### Education

Schools and Education, Special.

Cost of special school for mentally impaired or physically disabled person if the main reason for using the school is its resources for relieving the disability. For example, the following costs are eligible:

- Teaching Braille to a visually impaired child,
- Teaching lip reading to a hearing impaired child, or
- Giving remedial language training to correct a condition caused by a birth defect.

The cost of meals, lodging, and ordinary education supplied by a special school can be included in medical expenses only if the main reason for the child's being there is the resources the school has for relieving the mental or physical disability.

Does not include the cost of sending a problem child to a special school for benefits the child may get from the course of study and the disciplinary methods.

### **Electrolysis**

Hair Removal. See Cosmetic Surgery.

### **Eyeglasses**

Amounts paid for eyeglasses and contact lens needed for medical reasons. Also fees for eye examinations.

### **Fertility Enhancement**

Includes cost for:

- Procedures such as in vitro fertilization (including temporary storage of eggs or sperm).
- Surgery, including an operation to reverse prior surgery that prevents you from having children.

### **Guide Dog**

Includes:

- Cost of a guide dog or other animal to be used by a visually-impaired or hearing-impaired person.
- Cost of a dog or other animal trained to assist persons with other physical disabilities.
- Care of the specially trained animals.

### **Health Institute**

Fees paid for treatment health institute only if the treatment is prescribed by a physician and the physician issues a statement that the treatment is necessary to alleviate a physical or mental defect or illness of the individual receiving the treatment.

### **Hearing Aids**

Both the cost of the hearing aid and the batteries to operate it.

### **Home Care**

See Nursing Services.

### **Hospital Services**

Amounts paid for the cost of inpatient care at a hospital or similar institution if the main reason for being there is to receive medical care. This includes amounts paid for meals and lodging. See Lodging.

### **Insulin**

Insulin is the only eligible drug that does not need a prescription.

### **Laser Eye Services**

Surgery to improve vision, such as radial keratotomy or other laser surgery. Must be done primarily to promote the correct function of the eye.

### **Learning Disability**

Tuition fees paid to a special school for a child who has severe learning disabilities caused by mental or physical impairments, including nervous system disorders. The doctor must recommend that the child attend the school.

Also, tutoring fees paid on doctor's recommendation for the child's tutoring by a teacher who is specially trained and qualified to work with children who have severe learning disabilities.

### **Lodging**

Up to \$50 per night per individual while away from home primarily and essential to medical care if the following is true:

- Medical care is provided by physician in a licensed hospital (or equivalent).
- No significant element of personal pleasure, recreation, or vacation is involved.

### **Meals**

Cost of meals at a hospital or similar institution if the main purpose for being there is to get medical care.

### **Medical Services**

Cost of legal medical services provided by physicians, surgeons, specialists, or other medical practitioners.

### **Medicines**

Cost of prescribed medicine and drugs. A prescribed drug is one that requires a prescription by a doctor for its use by an individual.

### **Nursing Services**

Wages and other amounts paid for nursing services. Services do not need to be provided by a nurse as long as the services are of a kind generally performed by a nurse. Accompanying employment taxes are eligible.

### **Operations**

Costs of legal operations, except for cosmetic surgery.

### **Optometrists**

See Eyeglasses.

**Osteopath**

Eligible.

**Oxygen**

Cost of oxygen and oxygen equipment to relieve breathing problems caused by a medical condition.

**Patterning Exercises**

Amounts paid to an individual for giving "patterning" exercises to a mentally retarded child. (These exercises consist mainly of coordinated physical manipulation of the child's arms and legs to imitate crawling and other normal movements.)

**Prosthesis**

See Artificial Limb.

**Psychiatric Care**

Includes cost of supporting a mentally ill dependent at a specially equipped medical center where the dependent receives medical care.

**Psychoanalysis**

Except for psychoanalysis that is part of training to be a psychoanalysis.

**Psychologist**

Eligible.

**Sterilization**

Cost of a legal sterilization.

**Stop-Smoking Programs**

Does not include cost of drugs that do not require a prescription, such as nicotine gum or patches, that are designed to help stop smoking.

**Surgery**

See Operations.

**Telephone**

Cost and repair of special telephone equipment that lets a hearing-impaired person communicate over a regular telephone.

**Television**

Cost of equipment that displays the audio part of television programs as subtitles for hearing-impaired persons. This may be the cost of an adapter that attaches to a regular set. or the cost of a specially equipped television that exceeds the cost of the same model regular television set.

**Therapy**

Therapy received as medical treatment.

**Transplants**

Includes medical expenses for surgical, hospital, laboratory, and transportation expenses for a donor or a possible donor of a kidney or other organ.

**Transportation**

Must be primarily for, and essential to, medical care. Contact your administrator for current rates.

**Vasectomy**

Eligible.

**Weight-Loss Program**

Only if program is undertaken at a physician's direction to treat an existing disease. Cannot be for maintenance of good health.

**Wheelchair**

Amounts paid for an autoette or a wheelchair used mainly for the relief of sickness or disability, and not just to provide transportation to and from work. The cost of operating and keeping up the autoette or wheelchair is also a medical expense.

**X-ray fees**

If for medical reasons.

**Ineligible Expenses****Aspirin**

Only if prescribed by physician.

**Baby sitting**

Child care, and nursing services for a normal, healthy baby. Not even if the expenses enable you to get medical or dental treatment.

**Breast Pumps**

No, unless there is an underlying medical reason.

**Controlled Substances**

Any controlled substance (such as marijuana, laetrile, etc.) in violation of federal law.

**Cosmetic Surgery**

Any unnecessary cosmetic surgery. This applies to any procedure that is directed at improving the patient's appearance and does not meaningfully promote the proper function of the body or prevent or treat illness or disease. Procedures such as face lifts, hair transplants, hair removal (electrolysis), and liposuction generally are not deductible. Cosmetic surgery is allowable if it is necessary to improve a deformity arising from, or directly related to, a congenital abnormality, a personal injury resulting from an accident or trauma, or a disfiguring disease.

**Diaper Service**

Not unless they are needed to relieve the effects of a particular disease.

**Funeral Expenses**

Not Eligible.

**Health Club Dues**

Cannot include health club dues, YMCA dues, or amounts paid for steam baths for general health or to relieve physical or mental discomfort not related to a particular medical condition.

**Illegal Operations**

Not Eligible.

**Insurance Premiums**

Not Eligible.

**Laboratory Fees**

Not Eligible.

**Lamaze classes**

As far as the classes relate to child rearing or to amounts attributable to "coach" or "significant other".

**Lessons**

Dancing or Swimming. Cost of dancing lessons, swimming lessons, etc, even if they are recommended by a doctor, are not allowable if they are only for improvement of general health.

**Marijuana**

See Controlled Substances.

**Nutritional Supplements**

Cannot include the cost of nutritional supplements, vitamins, herbal supplements, "natural medicines", etc., unless they can only be obtained legally with a physician's prescription.

**Personal Use Items**

Cannot include any items ordinarily used for personal, living, or family purposes unless it is used primarily to prevent or alleviate a physical or mental defect or illness. For example, the cost of a wig purchased upon the advice of a physician for the mental health of a patient who has lost all of his or her hair from disease can be included with medical expenses. Where an item purchased in a special form primarily to alleviate a physical defect is one that in normal form is ordinarily used for personal, living, or family purposes, the excess of the cost of the special form over the cost of the normal form is a medical expense.

**Weight Loss Program**

Cannot include the cost of a weight-loss program in medical expenses if the purpose of the weight control is to maintain your general good health. But you can include the cost of a weight-loss program undertaken at a physician's direction to treat an existing disease (such as heart disease).