

**Dental:**

Artificial Teeth  
Biteplate  
Braces  
Dentures  
Oral surgery  
Orthodontia

Eligible  
Reimbursable  
Medical  
Expenses

**Hearing:**

Hearing devices & Batteries  
Hearing examinations

**Fees and Services:**

Ambulance  
Anesthesia  
Co-payments  
Chiropractors  
Deductibles  
Diagnostic fees  
Emergency Room  
Hospital bills  
Office visits  
Operations

For a comprehensive  
list of eligible expenses -  
Visit the IRS website  
and view  
Publication 502  
[www.irs.ustreas.gov](http://www.irs.ustreas.gov)

**Medical Equipment:**

Artificial Limbs  
Closed-caption adapter for TV  
Modification of a vehicle for handicapped  
Wheelchair

**Medicine:**

Birth Control pills  
Flu Shots  
Immunizations  
Insulin/Diabetic Supplies  
Prescribed medicine

**Miscellaneous:**

Acupuncture  
Braille – books and magazines  
Care for mentally handicapped child  
Fertility Treatments  
Home improvements for medical conditions  
Mileage & Parking to/from health care facility  
Medic-Alert Bracelet  
Orthopedic shoes  
Oxygen  
Special plumbing for the handicapped  
Stop Smoking Programs (does not include over the counter medications or gum)  
Tuition at special school for the handicapped

**Therapy:**

Alcoholism  
Dyslexia Treatment  
Drug Addiction  
Physical therapy  
Psychiatric care

**Vision:**

Contact Lenses / Supplies  
Eye Exam & Eyeglasses  
Lasik/Laser eye surgery  
Prescription Sunglasses  
Seeing-eye dog and its upkeep  
Special education for the blind

**\*Note: This is not a comprehensive listing or necessarily reimbursable in every situation. Please contact Midwest Group Benefits if you have any questions.**

**Adoption Fees**

Aspirin (or other over the counter drugs or medicine)  
Baby-sitting  
Breast Pump  
Chairs, recliner  
Controlled Substances (marijuana, laetrile, etc.)  
Cosmetic Surgery or procedures (including teeth whitening)  
Counseling  
Diaper Service  
Divorce Expenses  
Doula Services  
Ear Piercing  
Electrolysis  
Exercise/Fitness programs for general health  
Facelifts  
Funeral Expenses  
Hair Transplant  
Health Club Membership  
Insurance Premiums  
Lamaze/Childbirth Classes  
Liposuction  
Massage Therapy (unless prescribed as medically necessary)  
Nursing Services for healthy baby  
Nutritional Supplements  
Paternity Testing  
Student Health Fees  
Sunglasses, clip on  
Tanning salons  
Weight Loss Programs for general health

Ineligible  
Medical  
Expenses