



The following lists of eligible and non-eligible expenses are based upon internal revenue code (IRC) and are provided as a courtesy reference by the Employees Benefits Council.

PARTIAL LISTING OF ELIGIBLE MEDICAL EXPENSES

<p>GENERAL MEDICAL EXPENSES</p> <p>Abdominal Supports, if prescribed Abortion Services, if legal Acupuncture Ambulance Hire Anesthesia Arches* Artificial Limbs/Prosthesis Alcoholism Back Supports* Birth Control Pills (if prescribed by Doctor) Blood Donor Expense Arm or leg braces, Ace bandages*</p> <p>Braille Books/Magazines (only the value above the regular price of the publication) Car Controls for Handicapped Chiropractic Services Chiropractic Services Christian Science Practitioner Services Convalescent Home Expense (Medical Treatment Only – not Custodial Care) Cosmetic Surgery necessary to correct deformity due to congenital abnormality or one caused by personal injury or disfiguring disease* Co-payments you pay Crutches Deductibles Dermatologist Fees Diathermy Doctors Office Visits (EOB may be required) Drug Treatment Fertilization Services Gynecological Exams Hospital Bills Hypnosis for treatment of illness Hydrotherapy Immunizations</p>	<p>Insulin Invalid Chair and Other Supplies Kidney Donor Expenses Lab Exams Lip Reading Lessons for the deaf Medical Clinic Visits Medical Equipment/supplies* Midwife Expense Neurologist Fees Nurse's Fee (including Room and Board Charges)* Nursing Home Expenses* Nursing Care* Obstetrician Fees(proof of payment or date of service, delivery date required.) Orthopedic Shoes or inserts Osteopath Over-The-Counter (Certain drugs see website for list) Oxygen Pediatrician Fees Physical therapy Physician Fees Physical Exams Podiatrist Practical Nurse for Medical Care Prescription Drugs Psychiatric Care Psychologist and/or Psychotherapist Radial Keratotomy (Vision correction surgery) Rental of Medical Equipment* Sacroiliac Belt Sanitarium "Seeing-eye" dog and its upkeep Sex Therapy – if received as medical treatment Special Education for the Blind Sterilization Fees Stop Smoking Program Support or Corrective Devices* Surgeon Fees</p>	<p>Therapeutic Care for drug and alcohol abuse Transportation and lodging Expenses if paid primarily for and essential to medical care Transplants Vasectomy Weight Loss Program fees* Well Baby Care Wheelchair* Wigs (prescribed by doctor for hair loss by disease)* X-Rays *If necessary for medical care; Doctor Letter of medical necessity and diagnosis required.</p> <p>DENTAL EXPENSES Bridges, Crown, Dentures, Exams, Fillings, Orthodontia (proof of payment or financial contract required), x-rays, Insurance Deductibles, Co-payments after insurance</p> <p>HEARING EXPENSES Exams, Hearing Devices and Aids (including batteries), Special Communication Equipment for the Deaf</p> <p>VISION CARE Exams, Contact Lenses, Frames, Lenses, Oculist Services, Optician Services, Optometrist Services</p> <p>OTHER REIMBURSABLE HEALTH CARE EXPENSES Special schools for handicapped persons – must have specific programs to deal with the handicap. Special home modifications for handicapped; cannot increase value of Home. Life fee to retirement home for medical care – contract must allocate an amount to medical fees and medical care must be rendered within the Plan Year.</p> <p>www.ebc.state.ok.us</p>
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TRANSPORTATION – YOU MAY INCLUDE as medical expenses amounts paid for transportation primarily for and essential to medical care(\$0.24 per mile). YOU MAY NOT INCLUDE transportation expenses to and from work, even if your condition requires an unusual means of transportation; transportation expenses if you choose to travel to another city, such as a resort area, for an operation or other medical care prescribed by your physician.

LODGING – YOU MAY INCLUDE in medical expenses the cost of meals and lodging at a hospital or similar institution if your main reason for being there is to receive medical care. YOU MAY INCLUDE in medical expenses the cost of lodging (not provided in a hospital or similar institution) while away from home IF the lodging is primarily for and essential to medical care provided by a physician in a licensed hospital or equivalent and there is no significant element of personal pleasure. The amount you include in medical expenses may not exceed \$50.00 a night for each individual. Lodging expense is eligible for a person who must accompany the individual receiving medical care, for example, a parent traveling with a sick child. Proof of medical care required. Meals of a companion are not an eligible expense.

PARTIAL LISTING OF NON-ELIGIBLE MEDICAL EXPENSES

<p>Bottled water Clip-on sunglasses Cosmetics, toiletries, battery toothbrush, etc Cosmetic Procedures, Surgeries and drugs (such as face lift, photofacials, microdermabrasion) Custodial care in an institution Funeral and burial expenses Health club dues, YMCA dues, steam bath, etc. for purposes of general health and well being, even if prescribed by a physician Household and domestic help (even though recommended by a qualified physician because of an employee's or dependent's inability to perform physical housework) Hot tubs/pools Imported prescriptions from another country Late fees or finance charges Marriage or family counseling Maternity clothes, diaper service, etc Membership fees or costs associated with weight loss or smoking cessation program for purposes of general health and well being even if prescribed by a physician</p>	<p>Naturopathic Supplements Nursing for newborns; the salary expense of a licensed practical nurse incurred in connection with the care of a normal and healthy newborn (even though such care may be required due To the death of the mother in childbirth)</p> <p>Operations: any expense incurred in connection with an illegal operation or treatment Over-the-counter items/medical aids (other than those approved, see list on our website)** Premiums: automobile insurance premiums including the segment of premiums providing medical coverage for persons injured through accident by an employee's car ~ Any life insurance premiums paid for life insurance Policies or for policies providing repayment for Loss of earning or for accidental loss of life, Limb, sight, etc ~ Any medical or dental insurance Premiums Service Agreements or Warranties Seminars</p>	<p>Social activities, such as dance lessons or classes even though recommended by a qualified physician for general health improvement</p> <p>Special schools: any expenses incurred for sending a program child to a special school for anticipated benefits the child may receive from the course of study and the disciplinary method used Taxes on qualified Over the Counter Items Teeth Whitening Transportation expense to and from work, even though a physical condition may require special means of transportation Uniforms</p> <p>Vacations for travel taken for purposes of general health, a change in environment, improvement of morale, etc., or taken to relieve physical or mental discomfort not related to a particular disease Or physical defect. Vitamins</p> <p>Gastric-Bypass or any other weight loss surgery</p> <p>***www.ebc.state.ok.us</p>
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DEPENDENT CARE – IMPORTANT RESTRICTIONS

If married, the total payments made in a taxable year, under this and any other Dependent Care Plan, cannot exceed the lesser of your earned income or your spouse's earned income, during that taxable year. The expenses are necessary to enable you (and your spouse, if married) to work or actively search for employment. Your Spouse, must work outside the home, be a full-time student or be disabled. Your IRS Code 152 dependent as revised by WFTRA, including modifications made by IRS code 105(b) and by IRS Notice 2004-79 must be under age 13, or your dependent is physically or mentally incapable of caring for himself or herself (a disabled spouse or elderly parent, for example). If services were provided outside the home, the dependent for whom services were incurred spends at least eight (8) hours a day in your household and must have the same principle place of abode as the taxpayer for more than half of the year. The person providing the service will not be claimed as a dependent on your income tax return for the Plan Year in which the service was provided. Daycare expenses are reimbursable for the amount you currently have deposited in your account.

CONSULT IRS PUBLICATION 503 FOR ADDITIONAL GUIDANCE OR YOUR PERSONAL TAX ADVISOR

PUBLICATION 502 AND 503 DO NOT DESCRIBE ALL FLEXIBLE SPENDING ACCOUNT RESTRICTIONS.

For more information, contact the EBC Flexible Spending Account office at (405) 232-1190 Ext. 301 or (800) 219-8115 Ext. 301 (08/2009)