Flexible Spending Account
Example Eligible Medical Expenses

Your Pike County Community Action Health Care Reimbursement Flexible Spending Account lets you pay for medical care expenses not covered by your insurance plan with pre-tax dollars. The Internal Revenue Service defines medical care expenses as amounts paid for the diagnosis, cure, or treatment of a disease, and for treatments affecting any part or function of the body. The expenses must be primarily to alleviate a physical or mental defect or illness.

The products and services listed below are examples of medical expenses eligible for payment under your Pike County Community Action Health Care Reimbursement FSA, to the extent that such services are not covered by your medical and dental insurance plan. This list is not all-inclusive; additional expenses may qualify, and the items listed below are subject to change in accordance with IRS regulations. Please refer to *IRS Publication 502 Medical and Dental Expenses* for a complete description of eligible medical and dental expenses.

Dental Services
- ✓ Crowns/Bridges
- ✓ Dental X-rays
- ✓ Dentures
- ✓ Exams/Teeth Cleaning
- ✓ Extractions
- ✓ Fillings
- ✓ Gum Treatment
- ✓ Oral Surgery
- ✓ Orthodontia/Braces

Insurance Related Items
- ✓ Copay Amounts
- ✓ Deductibles
- ✓ Pre-existing Condition Expenses (medical)
- ✓ Private Hospital Room Differential

Lab Exams/Tests
- ✓ Blood Tests
- ✓ Cardiographs
- ✓ Diagnostic
- ✓ Laboratory Fees
- ✓ Metabolism Tests
- ✓ Spinal Fluid Tests
- ✓ Urine/Stool Analyses
- ✓ X-rays

Medications
- ✓ Insulin
- ✓ Prescribed Birth Control
- ✓ Prescribed Vitamins (to treat specific disease and not available over-the-counter)
- ✓ Prescription Drugs

Obstetric Services
- ✓ Midwife Expenses
- ✓ OB/GYN Exams
- ✓ OB/GYN Prepaid Maternity Fees (reimbursable after date of birth)
- ✓ Post-natal Treatment/Pre-natal Treatment (excludes over-the-counter vitamins)
- ✓ Pre-natal vitamins (prescription only)

Practitioners
- ✓ Allergist
- ✓ Chiropractor
- ✓ Christian Science
- ✓ Dermatologist
- ✓ Homeopath
- ✓ Naturopath
- ✓ Osteopath
- ✓ Physician
- ✓ Psychiatrist
- ✓ Psychologist

Other Medical Treatments or Procedures
- ✓ Acupuncture
- ✓ Alcoholism (inpatient treatment)
- ✓ Cosmetic Surgery (if medically necessary)
- ✓ Drug Addiction
- ✓ Hearing Exams
- ✓ Hospital Services
- ✓ Infertility
- ✓ In-vitro Fertilization
- ✓ Norplant Insertion or Removal
- ✓ Patterning Exercises
- ✓ Physical Examination (if not employment related)
- ✓ Physical Therapy
- ✓ Pregnancy Test (over-the-counter)
- ✓ Rolfing
- ✓ Smoking Cessation Programs
- ✓ Speech Therapy
- ✓ Sterilization
- ✓ Transplants (including organ donor)
- ✓ Treatment for Handicapped
- ✓ Vaccinations/Immunizations
- ✓ Vasectomy
- ✓ Well Baby Care

Other Medical Equipment, Supplies, and Services
- ✓ Abdominal/Back Supports
- ✓ Ambulance Services
- ✓ Arches/Orthopedic Shoes
- ✓ Contraceptives
- ✓ Counseling
- ✓ Crutches
- ✓ Guide Dog (for visually/hearing impaired person)
- ✓ Hearing Aids and Batteries
- ✓ Hospital Bed
- ✓ Learning Disability (special school/teacher)
- ✓ Medic Alert Bracelet or Necklace
- ✓ Mileage to/from Physician Visit at $.13 per mile
- ✓ Oxygen Equipment
- ✓ Prescribed Medical and Exercise Equipment
- ✓ Prosthesis
- ✓ Splints/Casts
- ✓ Support Hose (if medically necessary)
- ✓ Syringes
- ✓ Transportation Expenses (essential to medical care)
- ✓ Tuition Fee at Special School for Disabled Child
- ✓ Wheelchair
- ✓ Wigs (hair loss due to disease)

Vision Services
- ✓ Artificial Eyes
- ✓ Contact Lenses
- ✓ Contact Lens Solution
- ✓ Eye Examinations
- ✓ Eyeglasses
- ✓ Laser Eye Surgeries
- ✓ Ophthalmologist
- ✓ Optometrist
- ✓ Prescription Sunglasses
- ✓ Radial Kerototomy