



General List of Qualified Expenses For Reimbursement

Abdominal Supports	Ophthalmologist
Acupuncture	Optician
Air Conditioner (When Necessary For Breathing)	Optometrist
Alcoholism Treatment	Oral Surgery
Ambulance	Organ Transplant (Including Donor's Expense)
Anesthetist	Orthopedist
Arch Supports	Osteopath
Artificial Limbs	Over the Counter Medications (for Treatment of Medical Condition)
Back Supports	Oxygen & Oxygen Equipment
Birth Control & Contraceptive Devices by Prescription	Pediatrician
Blood Tests & Transfusions	Physician
Braces	Physiotherapist
Braille Books & Magazines (Extra Cost Only)	Podiatrist
Cardiographs	Postnatal Treatments
Chiropractor	Practical Nurse for Medical Services
Christian Science Practitioner	Premiums for Free-Choice Medical Plan
Contact Lenses	Premiums for Group Clinical Care Plan
Cosmetic Surgery (If Related To Accident, Birth Defect or Disease)	Premiums for Group Hospital Plan
Contraceptive	Premiums for Health Policy Including Long-Term Care
Convalescent Home (Medical)	Premiums for Hospitalization
Copayments	Premiums for Medical Care (Paid & Separately Stated on School Tuition Bill)
Cost/Maintenance of Health Related Home Improvements	Premiums for Medical Service Cooperatives
Crutches	Premiums for Voluntary Federal Medicare Insurance
Deductibles	Prenatal Care
Dental X-Rays	Prescription Medicines & Copays
Dentures	Prosthesis
Dermatologist	Psychiatrist
Diagnostic Fees	Psychoanalyst
Diathermy	Psychologist
Drug Addition Therapy	Psychotherapy
Drugs by Prescription	Radium Therapy
Elastic Hosiery (By Prescription)	Reclining Chair (Prescribed)
Exercise Equipment (By Prescription)	Registered Nurses
Eyeglasses	Sickroom Supplies
Fees Paid To Health Institute Prescribed By Doctor	Special Auto Equipment for the Handicapped
FICA & FUTA Tax Paid For Medical Care Service	Special Mattresses
Fluoridation Unit	Special School for the Physically & Mentally Impaired
Guide Dog	Spinal Fluid Tests
Gum Treatment	Splints
Gynecologist	Sterilization
Healing Services	Stop-Smoking Programs (By Prescription)
Hearing Aids & Batteries	Surgeon & Surgery
Heating Devices (If Therapeutic)	Telephone/TV for Impaired
Hospital Bills & Meals	Therapy Equipment
Hydrotherapy	Transplants
Inclinators	Transportation Expense (Relative to Health Care)
Insulin Treatments	Tuition for Child with Learning Disability
Invalid Chair	Ultra-Violet Ray Treatment
Lab Tests & Fees	Vaccines
Laser Eye Surgery	Vasectomy
Mileage (to and from doctor/hospital visits)	Vitamins (By Prescription)
Nonprescription Medication	Wheelchair
Obstetrician	Whirlpool Bath (By Prescription)
Oculist	Weight Loss Programs under Physician Supervision (By Prescription)
Office Visit Copays	
Operating Room Costs	

* **Please note:** This worksheet is a broad overview of eligible expenses; not all services provided by a provider or practitioner are eligible under the IRS regulations. What is reimbursable? Any service which meets the definition of "medical care." Please call MCAI regarding your specific item or treatment to confirm eligibility.



Non-Qualified Expenses For Flex Reimbursement

Advance Payment for Services Rendered Next Year
Athletic Club Memberships
Car Insurance Premium (Medical Portion)
Boarding School Fees & Child Care
Bottled Water
Commuting Expenses of a Disabled Person
Cosmetic Surgery & Procedures
Cosmetics, Hygiene Products & Comparable Items
Dental Crowns or Veneers
Diaper Service
Diet Foods
Domestic Help
Drug Testing Home Kits
Ear piercing
Feminine hygiene products
Funeral, Cremation or Burial Expense
Health Programs Offered by Resort Hotels, Health Clubs or Gyms
Illegal Operations and Treatments
Illegal Procured Drugs
Late Fees or Late Payments for Medical Bills
Marriage / Family Counseling
Maternity Clothes
Missed Appointment Fees
Mouth Wash
Premiums for Life Insurance, Income Protection, Disability, Loss of Limbs, Sight or Similar Benefits
Prepayments
Prescription Mail Orders from another country
Scientology Counseling
Shampoo
Shaving Cream or lotion prescriptions
Skin Moisturizers
Social Activities
Special Food or Beverages
Specially Designed Car for the Handicapped (Other Than Special Equipment)
Sun tanning products
Swimming Pool
Teeth bleaching
Toiletries
Travel for General Health Improvement
Tuition & Travel Expenses to Send a Problem Child to a Particular School
Warranties

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MCAI Flex Spending Account Worksheet

Expense	Estimated Cost
Medical	
Acupuncture	\$
Chiropractor	\$
Podiatrist	\$
Deductible	\$
Co-pays	\$
Doctor Fees	\$
Office Visit	\$
Prescriptions	\$
Hospital Bills	\$
Laboratory Fees	\$
Medic Alert Bracelet	\$
Dermatologist	\$
Immunizations	\$
Obstetrical Expenses	\$
Routine Physicals	\$
X-Rays	\$
Well Baby Checkups	\$

Hearing*	
Hearing Exam	\$
Hearing Aids	\$
Special Batteries	\$

Vision*	
Glasses	\$
Eye Exam	\$
Contact Lenses	\$
Contact Lens Solution	\$
Prescription Sunglasses	\$
LASIK Surgery	\$
Visine and Eye Drops	\$

Dental*	
Orthodontic	\$
Dentures/Bridge/Crowns	\$
Fluoride Treatments & Seals	\$
Cleanings and Fillings	\$
Root Canals	\$
Extractions	\$

Therapy*	
Learning Disability	\$
Physical Therapy	\$
Psychiatric Care	\$
Psychologist Fees For Medical Care	\$

Expense	Estimated Cost
Over-The-Counter Drugs*	
Allergy Medicine	\$
Antacids	\$
Anti-Diarrhea	\$
Bactine	\$
Band-Aids	\$
Bug Bite	\$
Calamine Lotion	\$
Carpal Tunnel	\$
Cold Medicines	\$
Cold/Hot Packs For Injuries	\$
Cough Drops	\$
Diaper Rash Ointments	\$
First Aid Cream	\$
Glucosamine/Chondroitin	\$
Hemorrhoid Medication	\$
Home Pregnancy Tests	\$
Incontinence Supplies	\$
Laxatives	\$
Liquid Adhesive For Small Cuts	\$
Medication (Not Bug Spray)	\$
Medicine	\$
Menstrual Cycle Products For Pain & Cramp Relief	\$
Motion Sickness Pills	\$
Nasal Sinus Sprays	\$
Nasal Strips	\$
Nicotine Gum or Patches	\$
Pain Reliever	\$
Pills For Persons Who Are Lactose Intolerant	\$
Prescriptions	\$
Products For Muscle Pain i.e., Bengay	\$
Reading Glasses	\$
Rubbing Alcohol	\$
Sinus Medications	\$
Sleeping Aids Used To Treat Occasional Insomnia	\$
Special Ointment/Cream For Sunburn	\$
Wart Remover Treatments	\$
Wrist Supports	\$

Expense	Estimated Cost
SPECIAL NEEDS*	
Stop Smoking Programs	\$
Transportation To & From Doctor/Hospital (Call For Current Rates & Guidelines)	\$

Physical Impairments*	
Crutches	\$
Custom Made Orthopedic Shoes & Inserts	\$
Walker	\$
Wheelchair	\$

Diabetic Supplies*	
Glucometer	\$
Insulin	\$
Syringes/Needles	\$
Test Strips	\$

Expenses That Require a Letter of Medical Necessity

The IRS allows reimbursement of the following with a copy of the physician's statement of medical necessity that includes length and frequency of treatment. Treatment cannot be for general health or well being. A copy needs to be submitted with every reimbursement request and a new letter needs to be obtained at the beginning of each plan year.

Expense	Estimated Cost
Acne Medication	\$
Massage Therapy	\$
Program Fees Are Eligible But Food Portions Are Not	\$
Weight Loss Programs (i.e. Weight Watchers & Jenny Craig)	\$

*** Please note:** This worksheet is a broad overview of eligible expenses; not all services provided by a provider or practitioner are eligible under the IRS regulations. What is reimbursable? Any service which meets the definition of "medical care." *Medical Care - Services rendered, including co-pays, for the diagnosis, cure, mitigation, treatment, or prevention of disease, or for the purpose of affecting any structure or function of the body.*

Please call MCAI regarding your specific item or treatment to confirm eligibility.

Total Estimated Expenses

\$

