



# Health Care Expenses Table

*Administrators and Employees Love it!*

## Take a look at EBIA's web-based Health Care Expenses Table!

We've updated our nationally recognized Health Care Expenses Table to make it even easier for employers, employees, administrators, and others to determine online what expenses will qualify for reimbursement under a health FSA or HRA or for a tax-free distribution from an HSA. It's a "must-have" resource for health FSAs, HRAs, and HSAs.

**Over 300 entries.** EBIA's Health Care Expenses Table classifies over 300 common health care expenses as being a "qualifying expense," "not a qualifying expense," or "potentially qualifying expense" for purposes of a health FSA, HRA, or HSA.

**License the table and save time!** With the purchase of a license, you can make our Health Care Expenses Table available on your website (the table is password protected; two implementation options are available), where employers, employees, administrators, and others can find answers to their questions.\* An annual license starts as low as \$385.

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|---|----------------------------------|--|
| A   | Glossary                         | Browse by letter: <a href="#">A</a> <a href="#">B</a> <a href="#">C</a> <a href="#">D</a> <a href="#">E</a> <a href="#">F</a> <a href="#">G</a> <a href="#">H</a> <a href="#">I</a> <a href="#">J</a> <a href="#">K</a> <a href="#">L</a> <a href="#">M</a> <a href="#">N</a> <a href="#">O</a> <a href="#">P</a> <a href="#">Q</a> <a href="#">R</a> <a href="#">S</a> <a href="#">T</a> <a href="#">U</a> <a href="#">V</a> <a href="#">W</a> <a href="#">X</a> <a href="#">Y</a> <a href="#">Z</a>  |
| Expense   | Is expense a qualifying expense? | Comments and special rules   |
| AA meetings, transportation to                              | ⚠ Potentially qualifying expense | See <a href="#">Alcoholism treatment</a> .   |
| Abortion  | 🟢 Qualifying expense             | Expenditures for operations that are illegal do not qualify.   |
| Acne treatment  | ⚠ Potentially qualifying expense | Because acne is considered a disease, the cost of acne treatment will generally qualify, although over-the-counter (OTC) acne medications must be prescribed if incurred after December 31, 2010. However, the cost of regular skin care (face creams, etc.) does not qualify. And when the expense has both medical and cosmetic purposes (e.g., Retin-A, which can be used to treat both acne and wrinkles), a note from a medical practitioner recommending the item to treat a specific medical condition is normally required. See <a href="#">Drugs and medicines</a> , <a href="#">Cosmetic procedures</a> , <a href="#">Cosmetics</a> , <a href="#">Retin-A</a> , and <a href="#">Toiletries</a> . |
| Acupuncture   | 🟢 Qualifying expense             |  |
| Adaptive equipment  | ⚠ Potentially qualifying expense | Includes various items that assist individuals in performing activities of daily living (e.g., feeding, bathing, toileting, and mobility). To qualify the item must be used to relieve or alleviate sickness or disability. To show that the expense is primarily for medical care, a note from a medical practitioner recommending the item to treat a specific medical condition (e.g., multiple sclerosis or arthritis) is normally required. Where applicable, only amounts above the cost of the regular version of the item will qualify. Depending on the nature of the item, other special rules may apply. See <a href="#">Capital expenses</a> and <a href="#">Home improvements</a> .           |
| Adoption, pre-adoption medical expenses                     | 🟢 Qualifying expense             | Medical expenses incurred before an adoption is finalized will qualify, if medical expenses the child qualifies as your tax dependent when the services/items are provided. (Adoption fees and other nonmedical expenses incurred in connection with adoption assistance may qualify for an adoption assistance credit (under Code § 23) or for reimbursement under an adoption assistance program (under Code § 137).)  |
| Air conditioner   | ⚠ Potentially qualifying expense | The primary purpose must be to treat or alleviate a medical condition and expense the expense must not have been incurred "but for" the condition. To show that the expense is primarily for medical care, a note from a medical practitioner recommending the item to treat a specific medical condition is normally required. If it is attached to a home (such as central air conditioning), only the amount spent that is more than the value added to the property will qualify. See <a href="#">Capital expenses</a> .   |

## Here are some details:

- Color-coded.** The table uses color-coded icons to identify items as being a "qualifying expense," "not a qualifying expense," or a "potentially qualifying expense." And the table explains the circumstances under which items that are potentially qualifying expenses might qualify as medical expenses.
- Name brands.** We provide name-brand examples for many table entries to help the user identify the types of products that are within the specified category; for instance, "Antibiotic ointments (Examples: Bacitracin, Neosporin)."

**More details:** Visit [www.ebia.com/OtherOfferings/HCET](http://www.ebia.com/OtherOfferings/HCET) for details, sample pages, and online ordering.

\* Note: Your plan may be more restrictive than the Health Care Expenses Table. Please review your plan's terms before relying on the Health Care Expenses Table.

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WEB

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