

Below is a partial list of expenses to help you make a decision on the amount that you put into the Tax Advantage Plan. This list shows eligible and ineligible expenses. These are guidelines set by the IRS and may change periodically. For a complete guide, please refer to IRS Publication 502.

### *Health Expenses*

<i>Expense</i>	<i>Covered?</i>
Abortion	Yes
Acupuncture	Yes. If to treat a medical condition.
Adoption	Yes. Medical expenses incurred before adoption.
Air Conditioner	For more information, please visit <a href="http://www.irs.gov/pub/irs-pdf/p502.pdf">http://www.irs.gov/pub/irs-pdf/p502.pdf</a>
Air Purifier	Yes. Only if prescribed by a physician to treat a specific medical condition.
Alcoholism	Yes
Allergy medicine (pills, drops, sprays)	Yes
Allergy treatment products and household improvements to treat allergies (e.g., filters, pillows, special vacuums, etc.)	No
Alternative remedies	For more information, please visit <a href="http://www.irs.gov/pub/irs-pdf/p502.pdf">http://www.irs.gov/pub/irs-pdf/p502.pdf</a>
Ambulance	Yes
Artificial limb	Yes
Artificial teeth	Yes
Asthma relief (inhalers, Bronkaid)	Yes
Automobile modifications for physically handicapped person	Yes
Baby-sitting and child care	No
Birth control pills and other contraceptives	Yes
Birthing classes	See <i>Lamaze</i>
Blood pressure monitoring devices	Yes
Braille books and magazines	Yes. Only amount paid by visually impaired person, above the regular cost of the material.
Breast pumps	No
Car modifications for physically handicapped person	Yes
Chiropractors	Yes
Christian Science practitioners	Yes, if the payments are for medical care.
Coinsurance amounts and deductibles	Yes
Cold medicine (pills, sprays, lozenges)	Yes
Cold sore relief	Yes
Contact lenses and solution	Yes
Cosmetics (face creams, lotions, makeup, nail care, teeth whitening)	No
Cosmetic surgery	No, unless to treat illness or disease.
Counseling	Marriage–No
Crutches	Yes
Dancing lessons	No
Dental treatment	Yes

Dependent care expenses	No
Diagnostic services	Yes
Ear piercing	No
Ear plugs	Yes, to the extent prescribed by a physician for a specific medical condition (e.g., tubes).
Exercise equipment	Generally no, unless prescribed by a physician to treat a specific medical condition.
Eye and ear relief (Visine and Swim-ear)	Yes
Eye exams and eyeglasses	Yes
Face lifts	No
Fertility treatments (e.g., treatments, surgery, GIFT, etc.)	Yes, for dependent or participant.
Fitness programs	No
Flu shots	Yes
Fluoridation device	Yes
Foot medicine	Yes
Funeral expenses	No
Genetic testing	For more information, please visit <a href="http://www.irs.gov/pub/irs-pdf/p502.pdf">http://www.irs.gov/pub/irs-pdf/p502.pdf</a>
Glucose tablets	Yes
Guide dog or other animal aide	Yes
Hair transplant	No
Health club dues	No
Hemorrhoid relief	Yes
Immunizations	Yes
Insulin	Yes
Insurance premiums	No
Jock itch relief	Yes
Laboratory fees	Yes
Lamaze classes	No
Language training for child with dyslexia or disabled child	Yes
Laser eye surgery	Yes
Lead-based paint removal	Yes
Learning disability	Yes
Legal fees	Amount paid toward legal fees to authorize treatment for mental illness may be deducted.
Lice treatment	Yes
Massage therapy	No, unless prescribed by a physician to treat a specific injury.
Mastectomy-related special bras	No
Maternity clothes	No
Meals	No
Medic alert bracelet or necklace	Maybe
Medical conference admission relating to dependent's chronic disease	Yes
Medical monitoring and testing devices	Yes
Medical records charge	Yes
Medical services	Yes
Medicines	If prescribed by a physician and requires a prescription.

Norplant insertion or removal	Yes
Nursing services	Yes. Amounts spent in wages and other services.
Occlusal guards to prevent teeth grinding	Yes
Operations	Yes
Orthodontia	Yes, unless for cosmetic purposes.
Osteopath	Yes
Ovulation monitor	Yes
Oxygen	Yes
Pain relievers (arthritis, back, headache, menstrual)	Yes
Patterning exercises	Yes
Physical exams	Yes
Physical therapy	Yes, if treatment for a specific medical condition.
Pregnancy test—over-the-counter	Yes
Prescription sunglasses	Yes
Prosthesis	Yes
Radial keratotomy	Yes
Psychiatric care	Yes
Psychoanalysis	Yes
Psychologist	Yes
Rogaine	No
Sleep deprivation testing and treatment	Yes
Smoking cessation programs, devices, patches, lozenges	Yes
Sterilization	Yes
Stomach Relief (antacids, laxatives, gas relief)	Yes
Sun block	No
Tanning salons and equipment	No
Toiletries (toothpaste, mouthwash, shampoo, soap, shaving cream, powder, deodorant)	No
Toothache	Yes
Topical products—non-cosmetic (ointments, sprays, creams)	Yes
Vaccines	Yes
Varicose veins	See cosmetic surgery.
Viagra	Yes, to treat a medical condition.
Vitamins	No
Warts	Yes
Weight loss program or drugs for weight loss	No, unless prescribed by a doctor. (Special food or supplements are not covered.)
Wheelchair	Yes
Wigs	Maybe
X-ray fees	Yes
Yeast infection	Yes

*Dependent Care Expenses*

<i>Dependent Care Expense</i>	<i>Covered?</i>
After-school care	Yes
Amounts paid to minor baby-sitter	Yes, unless child of employee or spouse.
Au pair expenses	Yes, but not airfare.
Custodial or elder care	Yes
Educational expenses—first grade and higher	No
Educational expenses—kindergarten	No
Educational expenses—pre-kindergarten	Yes, if the primary purpose is to care for the child so the parent can work.
Expenses paid to child of participant	No, unless the child is age 19 or older and cannot be claimed as a dependent.
Expenses paid to relative	Yes, unless it is a child under age 19.
FICA and FUTA taxes of daycare provider	Yes
Food expenses	No
Household services	No
Looking for work—expenses incurred to enable employee to look for work	Yes
Nanny expenses	Yes
Overnight camp expenses	No
Registration fees	No
Summer day-camp	Yes