

Qualifying Expenses

Dependent Care Expenses

Expenses necessary for you to be gainfully employed:

- Expenses paid to a dependent care provider (includes day care)
- Expenses paid for care of a dependent under age 13
- Expenses paid for care of any dependent who is physically or mentally incapable of caring for himself

Health Care Expenses

Under the Health Care Reimbursement Plan, you will be reimbursed only for those types of medical expenses normally deductible on your federal income tax return (without regard to the 7.5% of adjusted gross income limitation). Only expenses **not** reimbursed by insurance can be claimed. See the reverse side of this form for a listing of qualified expenses.

Qualifying health care expenses include only those expenses incurred for:

- Yourself
- Your spouse
- All dependents you list on your federal tax return
- Any person that you could have listed as a dependent on your return if that person had not received gross income equal to or in excess of the exemption amount or had not filed a joint return.

IRS Publication 502, Medical and Dental Expenses, has a checklist of medical expenses that can be deducted and therefore reimbursed under this plan, and those that cannot.

Qualifying Health Care Expenses

Health Insurance Premiums are **NOT** a Qualifying Health Care Expense

Air conditioning used for alleviating illness
Ambulance hire
Artificial limbs and teeth
Automobile modifications (hand controls, special equipment, mechanical lifts)
Birth control pills
Braille books and magazines
Childbirth preparation classes
Deductibles under your health & dental plans
Drugs (legal -- prescription only or insulin) and medical supplies
Elastic hose, medically prescribed
Eyeglasses and Contact Lenses
Fees:

Acupuncture
Anesthetist
Blood donor
Chiropractor
Christian Science practitioners
Clinic
Dentist
Diagnosis
Diathermy
Examination, physical
Eye examination
Gynecologist
Healing services
Hospital
Laboratory
Lip reading lessons for the deaf
Medical information plan
Midwife
Nurse
Ophthalmologist
Optician
Optometrist
Oral surgery
Orthodontists* (with limitations)
Osteopath
Pediatrician
Physician
Physiotherapist
Podiatrist

Fees (continued):

Practical Nurse
Psychiatrist
Psychologist
Psychoanalyst
Sex therapist
Specialist
Surgeon
Therapy, weight loss program where prescribed as treatment for a specific disease
Food and beverages (special) for specific ailments when medically necessary and only to the extent that costs exceed normal diet
Halfway house residency
Health spa in home (to extent value of home not increased)
Hearing devices and Hearing Exams
Hospital bills
Iron lung, operating cost
Laetrile, when prescribed by doctor
Lifetime care at medical facility
Nursing care expenses
Obstetrical expenses
Operations and related treatments
Oxygen equipment
Rental of medical or healing equipment
Retirement home fees, portion allocable to medical care
Sanitarium or rest home
Seeing-eye dog and hearing-assisting cat (including maintenance)
Special education
Special television set to receive closed captions
Support or corrective devices (including special mattress and board for arthritis)
Swimming pool fees for use of pool for exercises prescribed by a physician to alleviate specific medical conditions
Telephone for deaf
Therapy treatments
Transportation expenses relative to illness
Vasectomy
Wood clapboard in home to treat allergy
X-rays

See IRS Publication 502 for additional information. **Caution:** some expenses listed in Publication 502 are not eligible for reimbursement under this plan due to IRS Regulations. Check with your Plan Administrator if you have any questions.

* Cosmetic surgery and orthodontics are limited to medically necessary procedures.