

BENEFIT ADMINISTRATORS OF CALIFORNIA MEDICAL REIMBURSEMENT ACCOUNT (MRA)

ELIGIBLE HEALTHCARE EXPENSES

Updated: January 1, 2019

This list of healthcare expenses breaks healthcare expenses into three categories:

1. Eligible – This expense is eligible for reimbursement.
2. Potentially Eligible – This expense may be eligible for reimbursement based on meeting certain requirements.
3. Ineligible – This expense is not eligible for reimbursement because it is not health care related.

If the expense is potentially eligible for reimbursement, find out what additional requirements apply or additional documentation you need to provide.

You may also consult the www.irs.gov website for information about healthcare expenses qualified under the IRS revenue code.

HEALTH CARE EXPENSE TYPE	ELIGIBLE FOR REIMBURSEMENT	SPECIAL REQUIREMENTS
AA, Alcoholism, Drug, or Substance Abuse Treatments <ul style="list-style-type: none"> • Alcohol or substance abuse treatment center, including meals and lodging 	Yes	
Abortion	Yes	
Acne Treatment <ul style="list-style-type: none"> • Acne medication • Acne peels • Cryosurgery • Dermabrasion • Laser Treatment 	Yes	
Activity Tracker	Potentially Eligible	Provider's statement required

Acupuncture <ul style="list-style-type: none"> • Acupuncture • Acupressure 	Yes	
Adoption Fees	No	You may submit health care expenses for an adopted child once they become your qualified dependent, including health care expenses incurred during the adoption process, such as physical examinations.
Affordable Care Act (ACA) Penalties	No	Tax penalties for not complying with the individual mandate of the Affordable Care Act (also known as the ACA or “Obamacare”) are not eligible for reimbursement.
Air Conditioner or Purifier (for allergy or asthma relief)	Potentially Eligible	Provider’s statement required.
Allergy Relief (Equipment and Supplies) <ul style="list-style-type: none"> • Air purifier • Humidifier • Nebulizer • Vaporizer • Air filters 	Potentially Eligible	Provider’s statement required.
<ul style="list-style-type: none"> • Special vacuum cleaners • Special pillows, mattress covers, etc. to alleviate an allergic condition • Removal of flooring 		

Allergy Relief (Medicine and Shots) <ul style="list-style-type: none"> • Allergy shots • Nasal irrigation supplies (e.g. Neti Pot) • Over-the-counter allergy medication • Prescription allergy medication • Saline eye drops • Saline nasal aspirators or sprays 	Yes	
Ambulance Services	Yes	
Anti-Itch Lotions and Creams	Yes	
Artificial Insemination <ul style="list-style-type: none"> • Fertility exams • Embryo replacement and storage • Egg donor: recipient's medical expenses • In-vitro fertilization • Sperm bank/semen storage for artificial insemination • Sperm implants due to sterility • Sperm washing • Surrogate pregnancy: donor's medical expenses, surrogate's medical expenses 	Yes	See also Fertility Treatments
Artificial Limb (prosthesis) or Teeth (dentures or implants)	Yes	
Asthma Medicines	Yes	
Audio Books <ul style="list-style-type: none"> • Books on tape • Books on CD • Books online or other digital formats 	Potentially Eligible	Documentation of a visual impairment or other disability that necessitates an audio/electronic version is required.

Automobile <ul style="list-style-type: none"> • Installing equipment such as hand controls, lifts, or ramps • Special-design vehicles 	Potentially Eligible	Provider's statement required.
Baby Formula	Yes	
Birth Control / Family Planning <ul style="list-style-type: none"> • Birth control pills, patches, or rings • Condoms • Diaphragm or IUD • Norplant or Depo-Provera • Ovulation kits • Spermicides • Tubal ligation • Vasectomy 	Yes	
Blood Storage	Yes	
Body Scan <ul style="list-style-type: none"> • CT body scanning • Full body scanning 	Yes	
Botox Treatment	Potentially Eligible	Provider's statement required. Botox used to improve a deformity that arises from, or is directly related to, a birth defect, a disfiguring disease or an injury resulting from an accident or trauma is an eligible expense. Botox used for the treatment of migraines is an eligible expense.
Braces and Other Orthodontics	Yes	
Braille Books and Magazines	Yes	
Breast Pumps and Related Supplies	Yes	

<p>Capital Modification (House) A capital modification is an expense incurred for the primary purpose of accommodating a personal residence to a disability.</p> <ul style="list-style-type: none"> • Constructing ramps • Widening doorways • Installing railing or support bars to bathrooms, stairways, etc. • Lowering or modifying kitchen or bathroom cabinets • Altering the location of, or • Modifying electrical outlets and fixtures • Installing porch lifts and other forms of lifts <p>Modifying fire alarms, smoke detectors, and other warning systems</p> <ul style="list-style-type: none"> • Modifying hardware on doors • Grading of ground to provide access to the residence • Isolation of lead-based paint through wall covering (wallboard, paneling) • Removal of lead-based paint <p>This list is not exhaustive.</p>	<p>Potentially Eligible</p>	<p>Only reasonable costs incurred to accommodate a personal residence to the disability are eligible. Additional costs for personal reasons, such as architectural or aesthetic reasons, are not allowable as medical expenses.</p>
<p>Childbirth-Related</p> <ul style="list-style-type: none"> • Childbirth prep classes (Lamaze) • Midwife fees • Maternity girdles (for back pain) or special support hose (for leg circulation) • Home pregnancy tests • Ovulation kits • Doula fees • Lactation consultants 	<p>Yes</p>	

Chiropractor Fees	Yes	
Christian Science Practitioners	Yes	
Church of Scientology Practitioners	No	
Circumcision	Potentially Eligible	Fees for “ritual” circumcision performed by a non-health care provider (e.g., rabbi) are not eligible.
Classes, Health-Related	Potentially Eligible	Provider’s statement required. The purpose of the training must be for the treatment of a medical condition and not for the promotion of general health
Coinsurance • The portion of a medical bill exceeding the deductible that is shared with the health insurer.	Yes	
Cold and Flu Medicine (e.g. Dayquil, Nyquil, Sudafed, Theraflu, Triaminic, Tylenol Cold and Flu)	Yes	
Cold Sore/Fever Blister Treatment	Yes	
Colonic Cleansing/Wash	No	
Concierge (Boutique) Fees	Yes	Membership or retainer fees to a provider for eligible health care services.
Condoms	Yes	
Contact Lenses and Contact Lens Cleaner	Yes	
Contraceptive Products	Yes	See Birth Control / Family Planning.

Copayments	Yes	See Insurance Co-Pays.
Cord Storage	Yes	
Cosmetic Products • Face soaps • Creams • Makeup	No	
• Perfumes • Hair removal		
Cosmetic Surgery and Procedures • Dental veneers, bonding, tooth whitening/bleaching • Facelifts • Blepharoplasty • Sclerotherapy • Botox or Collagen injections This list is not exhaustive.	Potentially Eligible	Provider's statement required. A cosmetic surgery or procedure can be an eligible expense if it is necessary to improve a deformity that arises from, or is directly related to, a birth defect, a disfiguring disease or an injury resulting from an accident or trauma.
Counseling • Psychotherapy and psychoanalysis • Sex therapy • Bereavement and grief counseling • Telephone counseling • Marriage counseling	Yes	
Cough Relief, Cough Medicine, and Cough Drops	Yes	
Crutches	Yes	
Dancing or Swimming Lessons, etc.	No	
Decongestants (e.g. Claritin-D, Neo-Syneprine, Sudafed)	Yes	

Deductibles	Yes	See Insurance Deductibles
Dehydration/Rehydration (e.g. Pedialyte)	Yes	
Dental Care and Prevention <ul style="list-style-type: none"> • Cleaning • X-rays • Fillings • Braces or other orthodontics • Extractions • Dentures • Bonding and sealants for dentures • Sealants (non-denture) • Crowns • Porcelain veneers (if not cosmetic) This list is not exhaustive.	Yes	
Dental Products <ul style="list-style-type: none"> • Dental Floss • Toothpaste • Toothbrushes • Teeth whitening kits 	No	
Dental Treatment – Cosmetic <ul style="list-style-type: none"> • Teeth whitening or bleaching • Porcelain veneers This list is not exhaustive	Potentially Eligible	Provider's statement required. A cosmetic surgery or procedure can be an eligible expense if it is necessary to improve a deformity that arises from, or is directly related to, a birth defect, a disfiguring disease or an injury resulting from an accident or trauma.
Dentist Fees <ul style="list-style-type: none"> • General/Family Dentist • Oral Surgeon • Orthodontist • Endodontist • Periodontist • This list is not exhaustive. 	Yes	

<p>Diabetic Supplies</p> <ul style="list-style-type: none"> • Sterile cotton balls • Alcohol prep swabs • Glucose tablets • Glucometer and test strips • Insulin • Needles (lancets) • Syringes • Glucagon emergency kit • Ketone urine test strips • Training classes 	<p>Yes</p>	
<p>Diapers or Diaper Service</p>	<p>Potentially Eligible</p>	<p>Diapers for disabled individual, other than a newborn, are eligible, but only if needed to relieve the effects of a particular disease.</p>
<p>Doctor Fees</p> <ul style="list-style-type: none"> • Anesthesiologist • Chiropodists • Chiropractor • Christian Science Practitioner • Dermatologist • Gynecologist • Naturopath • Neurologist • Obstetrician • Oculist • Oncologist • Ophthalmologist • Optician • Optometrist • Orthopedist • Osteopath 	<p>Yes</p>	<p>Fees include the portion of the expense not paid for by other health insurance (the “out-of-pocket” portion). Late fees, finance fees, fees for missed appointments, etc., are not eligible medical expenses.</p>

<ul style="list-style-type: none"> • Otorhinolaryngologist • Pediatrician • Physician • Podiatrist • Psychiatrist • Physiotherapist • A physical without diagnosis or not covered by insurance • Consultations • Transfer of medical records • Any expense a doctor may charge to write a provider's statement This list is not exclusive. 		
<p>Drugs/Medicines – Prescriptions</p>	Potentially Eligible	Expenses must involve prescription drugs medicines that could be legally provided within the U.S.
<p>Drugs/Medicines – Over-the-Counter</p> <ul style="list-style-type: none"> • Anti-Itch Lotions and Creams • Asthma Medicines • Cold Sore/Fever Blister Treatment • Cold and Flu Remedies • Contraceptive Products • Cough Medicine and Relief • Decongestants • Dehydration/Rehydration • Diaper Rash • Eye Drops • Hemorrhoidal Preparations • Migraine Relief • Motion Sickness • Sinus Products • Smoking Cessation 	Yes	

<ul style="list-style-type: none"> • Sunburn Relief • Sunscreen • Teething/Toothache Relief • Topical Steroids • Wart Removal <p>This list is not exhaustive.</p>		
Drug Addiction Treatment	Yes	
Electrolysis or Hair Removal	Potentially Eligible	<p>Provider's statement required.</p> <p>Electrolysis or hair removal can be an eligible expense but only if it is necessary to improve a deformity that arises from, or is directly related to, a birth defect, a disfiguring disease or an injury resulting from an accident or trauma.</p>
Exercise Equipment and Programs <ul style="list-style-type: none"> • Exercise videos • Exercise DVDs 	Potentially Eligible	<p>Provider's statement required.</p> <p>The exercise equipment and program must treat a medical condition diagnosed by a health care provider (e.g., obesity, diabetes, high blood pressure). The cost of a weight loss program to improve your general health and appearance is not an eligible</p>
Eye Drops	Yes	
Eyeglasses and Eye Care <ul style="list-style-type: none"> • Eye examinations • Contact lens, fitting fee, replacement lens • Contact lens solutions • Reading glasses • Prescription glasses, prescription sports goggles, prescription sunglasses, scuba 	Yes	<p>The following items are not eligible:</p> <ul style="list-style-type: none"> • Eyeglass or other vision-related warranties • Non-prescription sunglasses • Non-prescription cosmetic contact lenses • Clip-on sunglasses

masks or safety glasses <ul style="list-style-type: none"> • Artificial eye and polish • LASIK/laser surgery, radial keratotomy, or other vision correction surgery • Vision insurance premiums 		
Face Masks (for respiratory protection)	Yes	
Facility Fees <ul style="list-style-type: none"> • Hospital • Nursing home • Rehabilitation facility • Home for mentally or physically disabled 	Yes	
Feminine Hygiene <ul style="list-style-type: none"> • Maxi pads • Menstrual cups • Tampons 	Yes	
Fertility Treatments <ul style="list-style-type: none"> • Artificial insemination • Fertility exams • Embryo replacement and storage • Egg donor: donor's medical expenses, recipient's medical expenses • In-vitro fertilization • Sperm bank/semen storage for artificial insemination • Sperm implants due to sterility • Sperm washing • Surrogate pregnancy: donor's medical expenses, surrogate's 	Yes	
medical expenses <ul style="list-style-type: none"> • Reverse vasectomy • Reverse tubal ligation 		

Fiber Supplements	Yes	
First Aid Supplies/Wound Care (e.g. Band-Aids, Neosporin)	Yes	
Fitness Tracking Device	Potentially Eligible	Provider's statement required.
Fluoride Treatments (e.g., fluoride rinses)	Yes	
Food Supplements (e.g. Ensure, Pediasure)	Yes	
Funeral Expenses	No	
Gender Re-Assignment <ul style="list-style-type: none"> • Surgery • Counseling • Hormone therapy 	Yes	
Genetic Testing	Potentially Eligible	Provider's statement required.
Guide Dogs <ul style="list-style-type: none"> • Cost of the animal • Care of the animal 	Potentially Eligible	Provider's statement required.
Gym Fees <ul style="list-style-type: none"> • Gym Membership Fees • Gym Class/Trainer Fees 	Potentially Eligible	Provider's statement required. Amounts paid for gym fees for your general health not related to a particular medical condition are not eligible expenses.

<p>Hair Loss Treatment</p>	<p>Potentially Eligible</p>	<p>Provider's statement required.</p> <p>Hair loss treatment can be an eligible expense if it is necessary to improve a deformity that arises from, or is directly related to, a birth defect, a disfiguring disease or an injury resulting from an accident or trauma.</p> <p>Treatment for hair loss that occurs as a normal part of aging or inherited or genetic baldness, or for cosmetic purposes, would not be covered.</p> <p>See also Wigs or Toupees.</p>
<p>Hair Transplant</p>	<p>Potentially Eligible</p>	<p>Provider's statement required.</p> <p>Surgical hair transplants can be an eligible expense if it is necessary to improve a deformity that arises from, or is directly related to, a birth defect, a disfiguring disease or an injury resulting from an accident or trauma. Treatment for hair loss that occurs as a normal part of aging or inherited or genetic baldness, or for cosmetic purposes, would not be covered.</p> <p>See also Wigs or Toupees.</p>
<p>Health Club Dues</p>	<p>Potentially Eligible</p>	<p>Provider's statement required.</p> <p>Amounts paid for health club dues or steam baths for your general health or to relieve physical or mental discomfort not related to a particular medical condition are not eligible expenses.</p>

Health Expenses Incurred Outside of the United States	Potentially Eligible	Provider's statement required. Expenses must involve medical care or drugs/ medicines that could be legally provided within the U.S. Provider's statement required. Expenses must involve medical care or drugs/ medicines that could be legally provided within the U.S. and would otherwise be covered.
Health Insurance Premiums	Yes	
Health Screenings or Routine Medical Exams (e.g. VDRL, cholesterol, diabetes glucose, blood pressure)	Yes	
Healthy San Francisco Participant Fees	Potentially Eligible	Eligible for reimbursement through SF MRA. Not eligible from reimbursement through SF Covered MRA.
Hearing Aids <ul style="list-style-type: none"> • Purchase price and maintenance cost for hearing aid • Batteries needed to operate the hearing aid • Television or telephone adapter for the deaf • Lip reading lessons • Hearing exams 	Yes	The cost of the television or telephone would not be eligible. An eligible expense would only include special modifications needed for a disabled person to use the television or telephone.

Hearing Exams	Yes	
Heart Monitors	Potentially Eligible	Provider's statement required. Monitors tracking heart rate during exercise for general purposes not eligible.
Hemorrhoidal Preparations	Yes	

Hippotherapy Therapeutic horseback riding	Potentially Eligible	Provider's statement required. Recreational horseback riding is not an eligible expense.
Home for Mentally Disabled Persons	Yes	The cost of keeping a mentally disabled person in a special home, not the home of a relative, on the recommendation of a psychiatrist to help the person adjust from life in a mental hospital to community living.
Hospital Services/Fees • Private room fees • Hospital kits (water pitcher, razor, toothbrush, lotion, etc.)	Yes	
House Modification	Potentially Eligible	See Capital Modification.
Household Help • Cleaning services • Cook/chef • Personal assistant • Driver • Gardener	No	Certain expenses paid to an attendant providing nursing type service may be eligible. See Nursing Services.
Human Chorionic Gonadotropin (HCG) Injections	Potentially Eligible	Provider's statement required. HCG injections may be eligible for infertility treatment or to test for tumors, but not for general weight loss or steroid enhancement unrelated to a medical condition.

Hypnosis	Potentially Eligible	Provider's statement required. Hypnosis may qualify if performed by a licensed professional to treat a medical condition (e.g., smoking cessation or weight loss due to a diagnosed medical condition). Hypnosis does not qualify if performed for personal well-being, such as general stress relief.
Incontinence Supplies	Yes	
Insurance Co-Pays	Yes	The flat dollar amounts paid for medical services by the program participant.
Insurance Deductibles	Yes	The portion of a medical claim that is not covered by a health insurance provider and must be paid by the program participant.
Insurance Premiums <ul style="list-style-type: none"> • Any medical, dental or vision insurance premium (HMO, DMO, PPO, etc.) • Long-term care insurance premium • Medicare (parts A, B & D) • Life insurance • Disability insurance premiums • Student health fees • COBRA premiums 	Yes	
Joint Supplements	Yes	
Laboratory Fees <ul style="list-style-type: none"> • Blood tests • Cardiographs • Metabolism test • Stool exams • Spinal test • Urinalysis 	Yes	

<ul style="list-style-type: none"> • X-ray exams • Pap smears • Cholesterol test • Thyroid profile • Storage fees for blood taken for surgery in the near future (not long-term storage) • Laboratory handling fees • Shipping and transport fees <p>This list is not exhaustive.</p>		
Lactose Intolerance Supplements	Yes	
Lead-based Paint <ul style="list-style-type: none"> • Removal of paint • Covering of paint 	Potentially Eligible	<p>Provider's statement required.</p> <p>The cost of repainting the scraped area is not an eligible expense.</p>
Legal Fees for Medical Care Authorizing Treatment for Mental Illness	Yes	Fees related to guardianship or estate management are not eligible expenses.
Lice Treatment	Yes	
Lodging (Hospital or Similar Institution) <ul style="list-style-type: none"> • Hospital • Nursing home • Rehabilitation facility 	Yes	Lodging at a hospital or similar institution is an eligible expense if the primary reason for being there is to receive medical care.
Lodging (Non-Hospital) <ul style="list-style-type: none"> • Hotel • Motel 	Potentially Eligible	<p>The cost of lodging not provided in a hospital or similar institution while away from home is an eligible medical expense if:</p> <ul style="list-style-type: none"> • the lodging occurred at the same time as the medical treatment; • the lodging is primarily for and

		<p>to medical care;</p> <ul style="list-style-type: none"> • medical care is provided by a doctor in a licensed hospital or medical care facility equivalent of, a licensed hospital; • the lodging is not lavish or extravagant under the circumstances; and • there is no significant element of personal pleasure, recreation, or vacation in the travel away from home
Marijuana	No	<p>Payments for medications or treatments illegal in the United States are ineligible for reimbursements. State law does not supersede federal law (e.g., California marijuana dispensaries).</p>
<p>Maternity</p> <ul style="list-style-type: none"> • Childbirth prep classes (Lamaze) • New parent/Newborn childcare classes • Midwife fees • Maternity girdles (for back pain) or special support hose (for leg circulation) • Home pregnancy tests • Ovulation kits • Doula fees • Lactation consultants 	Yes	
<p>Meals</p> <ul style="list-style-type: none"> • Hospital • Nursing home • Rehabilitation facility 	Yes	<p>Meals at a hospital or similar institution are eligible expenses if the main reason for being there is to receive medical care.</p>
<p>Medical Alert</p> <ul style="list-style-type: none"> • Medical alert bracelet • Medical alert systems 	Yes	

Medical Information <ul style="list-style-type: none"> • Electronic maintenance of medical plan info • Fees to transfer records due to a change in physicians 	Yes	
Medical Supplies Bandages Back braces or supports Blood pressure kit Cholesterol testing kit Corn-removal treatments or pads Diabetic supplies Educational materials related to a diagnosed illness First aid kit Glucose kit Heating pad/pack, ice pack Inclinators Orthopedic shoes Orthopedic shoe inserts, or orthotics Physician's scales Special mattress Surgical stockings Thermometers Truss	Yes	
Wheelchairs, walkers, canes, crutches This list is not exhaustive.		
Mental Health Services	Yes	See Therapy.
Migraine Relief (e.g. Advil Migraine, Motrin Migraine, Excedrin)	Yes	
Motion Sickness (e.g. Dramamine, Marezine)	Yes	
Nursing Home	Yes	

Nursing Services <ul style="list-style-type: none"> • Wages and other fees paid for nursing services • Extra rent or utility expenses for a participant to move into a larger residence with extra space (bedroom) for a nurse or private attendant 	Yes	
Nutritional Supplements <ul style="list-style-type: none"> • Vitamins • Minerals 	Yes	
Optician/Optomtrist Fees	Yes	
Orthodontics	Yes	
Over-the-Counter Drugs	Yes	See Drugs/Medicines – Over-the-Counter.
Over-the-Counter Hormone Therapy	Yes	
Oxygen <ul style="list-style-type: none"> • Oxygen tanks • Oxygen equipment 	Yes	
Pain Relief e.g. Advil, Aleve, Aspirin, Ibuprofen, Motrin, Naprosyn, Naproxen	Yes	
Pedometer	Potentially Eligible	Provider's statement required.
Penile Implants	Potentially Eligible	Provider's statement required. A penile implant is an eligible expense only if impotence is due to organic causes such as trauma, post-prostatectomy, or diabetes.
Personal Hygiene Products <ul style="list-style-type: none"> • Toothpaste, toothbrush, mouthwash, floss • Deodorant • Shampoo, conditioner, hair spray • Bath soap, hand soap • Shaving cream 	No	

Prescription Drugs	Yes	Prescription drugs are an eligible expense if prescribed by a doctor and legally purchased in the United States.
Prescription Drug Additives • Additives used to improve the taste of medicine	No	
Prosthesis	Yes	
Psychiatric Care	Yes	
Psychoanalysis	Yes	
Psychologist	Yes	
Radiology Fees • X-Rays • CT Scan • MRI This list is not exhaustive.	Yes	
Radon Mitigation	Yes	
Rehydration Products (e.g. Pedialyte)	Yes	
Sales Tax or Shipping & Handling	Yes	Costs for sales or state-mandated taxes and shipping or handling fees associated with an eligible expense; e.g., shipping and handling fees for lab work and other specimens, donors, etc.
Service Animals for Disabled Persons • Cost of the animal • Care of the animal	Potentially Eligible	Provider's statement required.
Sinus Products • (e.g. 4-Way, Vicks, Allergy Buster)	Yes	
Sleeping Aids (e.g. Unisom)	No	
Smoke Detector for Disabled Persons	Yes	
Smoking Cessation (e.g. Commit, Nicoderm CQ, Nicorette, Nicotrol)	Yes	
Snoring Cessation Aids	Yes	

Special Education for Disabled Persons <ul style="list-style-type: none"> • Tuition • Lodging • Meals • Tutoring fees 	Potentially Eligible	Provider's statement required. The cost of a school for a mentally impaired or physically disabled person is an eligible expense if the primary reason is to treat or relieve the disability. (e.g., school for the visually impaired; lip reading to the hearing impaired; or remedial language training to correct a condition caused by a birth defect). The cost of a boarding school while recuperating from an illness is not an eligible expense.
Special Foods/Diet (e.g. Sugar free, Fat free, Gluten free, Diabetic, Low cholesterol)	No	See Weight Loss Products for separate eligibility rules.
Speech Therapy	Potentially Eligible	Provider's statement required.
Sterilization/Sterilization Reversal <ul style="list-style-type: none"> • Vasectomy • Tubal ligation 	Yes	
Stop-Smoking Program or Tools	Yes	
Sunburn Relief	Yes	
Sunscreen	Yes	
Surrogate Pregnancy <ul style="list-style-type: none"> • Donor's medical expenses • Surrogate's medical expenses 	Yes	
Swimming Pools or Whirlpools	Potentially Eligible	Provider's statement required.
Surgery, Non-Cosmetic	Yes	
Sun-Protective Clothing	Potentially Eligible	Provider's statement required. Sun-protective clothing used for general health or personal reasons is not eligible.
Tanning Bed	Potentially Eligible	Provider's statement required.
Telehealth, Telemedicine <ul style="list-style-type: none"> • Medical consultation via electronic communication technology such as live video, text message, email 	Yes	

Telephone for Disabled Persons <ul style="list-style-type: none"> • Purchase price of special equipment • Repair of special equipment 	Yes	<p>The cost of the telephone is not eligible. An eligible expense would only include special modifications needed for a disabled person to use the telephone.</p>
Television for Disabled Persons <ul style="list-style-type: none"> • Purchase price of special equipment • Repair of special equipment 	Yes	<p>The cost of the television is not eligible. An eligible expense would only include special modifications needed for a disabled person to use the television</p>
Therapy <ul style="list-style-type: none"> • Physical therapy • Occupational therapy 	Yes	<p>See Speech Therapy for separate eligibility rules.</p>
<ul style="list-style-type: none"> • Chiropractor fees • Massage therapy • Hydrotherapy • Hypnotherapy • Radiation therapy • Chemotherapy • Counseling • Telephone counseling • Marriage counseling 		
Toothache/Teething Relief	Yes	
Topical Steroids (e.g. Hydrocortisone)	Yes	
Transcutaneous Electrical Nerve Stimulation (TENS) Unit	Yes	
Transplants, Organ or Tissue <ul style="list-style-type: none"> • Surgical, hospital, laboratory, And transportation fees • Cost to transfer medical records in order to find organ donors 	Yes	
		<ul style="list-style-type: none"> • Travel to another city if the primary purpose for the travel is not related to medical care, such as a vacation or trip to visit relatives. <p>See Ambulance Service for separate eligibility rules.</p>

Tuition Fees	Potentially Eligible	See Special Education for Disabled. Tuition fees paid to a private school as a personal preference over public schooling for general education are not eligible medical expenses
Umbilical Cord Storage	Yes	
Vacations	No	
Vaccinations	Yes	
Vitamins and Minerals	Yes	
Wart Removal <ul style="list-style-type: none"> • Wart removal treatment performed in a provider's office • Over-the-counter wart removal treatments (e.g. Compound W) 	Yes	
Water Bed	Potentially Eligible	Provider's statement required.
Weight Loss Products	Potentially Eligible	Provider's statement required. Any weight loss product purchased for purposes of improving one's general health (without obesity or medical condition), and food or beverage products purchased for weight control or reduction are not eligible.
Weight Loss Program	Potentially Eligible	Provider's statement required. The weight loss program must treat a medical condition diagnosed by a health care provider (e.g., obesity, diabetes, high blood pressure). Only program fees are eligible. The cost of food for use in weight loss treatment programs is not an eligible expense. The cost of a weight loss program to improve your general health and appearance is not an eligible expense.
Wheelchair Purchase price of wheelchair <ul style="list-style-type: none"> • Operating cost of wheelchair • Wheelchair cushions 	Yes	
Wigs or Toupees	Potentially Eligible	Provider's statement required. A wig or toupee can be an eligible expense if it is necessary to treat a

		medical condition or improve a deformity that arises from, or is directly related to, a birth defect, a disfiguring disease or an injury resulting from an accident or trauma. Treatment for hair loss that occurs as a normal part of aging or inherited or genetic baldness, or for cosmetic purposes, would not be covered.
X-Ray Fees	Yes	