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# Cafeteria Accounts & Eligible Expenses

## Medical Reimbursement Account

Medical care expenses include amounts paid for the diagnosis, treatment or prevention of disease, and for treatments affecting any part or function of the body. The expenses must be to alleviate or prevent a physical defect or illness. Expenses solely for cosmetic reasons generally are not reimbursable expenses under the Cafeteria Plan. (IRS Code 105 & 213 Medical Expenses)

The following is a general list of common medical expenses. Not all eligible expenses are included. Please call your PBS administrator to discuss items not specifically listed.

Acupuncture	Fertility drugs	Physicians' fees
Ambulance hire	Flu Shots	Prescription drugs
Artificial limbs, teeth	Hearing Aids/batteries	Psychiatric care
Birth control pills	Hospital services	Routine physicals
Blood pressure monitoring devices	Immunizations	Seeing-eye dog & its upkeep
Braille books & magazines	Insulin	Select over-the-counter medications
Car controls for the handicapped	Laboratory fees	Surgical fees
Chiropractor's fees	Nurses fees	Telephone, special for the deaf
Co-insurance amounts you pay	Obstetrical fees	Television audio display equipment for the deaf
Contact lenses & supplies	Occlusal guards	Therapeutic care for drug & alcohol addictions
Crutches	Operations	Therapy treatments
Dental fees	Optometrist	Well-baby & well-child care (immunizations)
Diabetic medical supplies	Orthodontics	X-rays
Diagnostic fees	Osteopath	
Eyeglasses	Oxygen	
Eye Examinations	Wheelchair	

## Dependent Day Care Account

Dependent day care expenses include expenses incurred for the care of a dependent so that you and your spouse can work, look for work or be a full-time student. Expenses allowed are:

- Day care expenses for your tax dependent under the age of 13
- Adult, elder or child day care expenses for your tax dependent who is mentally or physically handicapped

## Insurance Premium Account

- Premiums for health, dental and vision insurance sponsored by your employer
- Premiums for short and long term disability (benefits, if received, are then taxable)
- Premiums for group term life insurance to maximum face value of \$50,000