

## **Eligible Expenses FSA:**

- Acupuncture
- Alcoholism and Drug Addiction treatment
- Ambulance services
- Artificial teeth
- Bandages
- Birth control and contraceptive devices
- Body scan (electronic)
- Braille reading material
- Breast feeding supplies/lactation expenses
- Capital expenses (home improvements that accommodate a disabled person)
- Chiropractor
- Communication equipment for the deaf or speech impaired
- Contact lenses and eyeglasses
- Co-pays, co-insurance, and deductibles
- Crutches (purchased or rented)
- Dental treatments (most)
- Diagnostic devices (blood sugar monitors, blood pressure monitors, etc)
- Disabled dependent expenses for medical care
- Eye exams
- Eye surgery
- Fertility treatments
- Guide dog or other service animals
- Hearing aid expenses (batteries, repairs, and maintenance)
- Home for the Intellectually and Developmentally Disabled
- Hospital services (including meals and lodging)
- Laboratory fees (associated with medical care)
- Lead-based paint removal
- Long-term care and services for chronically ill individual
- Medical Conference expenses (if related to personal chronic illness)
- Medicare B and D premiums
- Nursing home and services
- Organ transplants
- Oxygen and oxygen equipment
- Physical examination, Annual
- Pregnancy test kits
- Prescription drugs and medicine (excluding insulin)
- Prosthesis (including artificial limbs and breast reconstruction surgery)
- Psychiatric care
- Psychoanalysis
- Psychologist
- Smoking cessation (OTC medicines and treatment plans)
- Special education
- Therapy
- Transportation expenses for medical treatments and services
- Vehicular expenses (for operational and design costs that accommodate a disabled person)
- Weight loss program (requires physician's diagnosis - \*LOMN)
- Wigs (for hair loss due to disease or medical treatment)
- Wheelchairs
- X-ray

*\*letter of medical necessity*

*Medical expenses are the costs of diagnosis, cure, mitigation, treatment, or prevention of disease, and the costs for treatments affecting any part or function of the body. These expenses include payments for legal medical services rendered by physicians, surgeons, dentists, and other medical practitioners. They include the costs of equipment, supplies, and diagnostic devices needed for these purposes.*

*Medical care expenses must be primarily to alleviate or prevent a physical or mental defect or illness. They don't include expenses that are merely beneficial to general health, such as vitamins or a vacation.*

**NOT Eligible:**

- Babysitting, child care or nursing for healthy baby
- Controlled substances (Illegal under federal law, such as marijuana, laetrile, etc)
- Cosmetic surgery not related to a deformity or illness (i.e., facelift, liposuction, certain dermatological procedures, etc)
- Dancing lessons
- Diaper services (unless related to effects of disease)
- Electrolysis
- Funeral expenses
- Future medical care
- Hair transplant or removal
- Health club dues
- Household help
- Illegal operations and treatments
- Insurance premiums
- Maternity clothes
- Medicines and Pharmaceuticals from another country
- Nonprescription drugs and medicine
- Nutritional supplements
- Swimming lessons
- Teeth whitening
- Veterinary fees (unless for service animal)

For full Flexible Spending Account Eligible Expenses, refer to IRS Publication 502 or consult your FSA administrator.