

FLEXIBLE SPENDING ACCOUNT ELIGIBLE EXPENSES

Healthcare FSA Eligible Expenses:

Dental

Dental X-rays
Dentures and Bridges
Exams and teeth cleaning
Extractions and fillings
Gum treatment
Oral surgery
Orthodontia and braces

Vision

Eyeglasses and contact lenses
Laser eye surgeries
Prescription sunglasses
Radial keratotomy/LASIK

Hearing

Hearing devices and batteries
Hearing examinations

Lab Exams/Tests

Blood tests and metabolism tests
Body scans
Cardiographs
Laboratory fees
X-rays

Medical Equipment/Supplies

Crutches and wheel chairs
Hospital beds
Medic alert bracelet or necklace
Nebulizers
Prosthesis
Syringes
Wigs*

Medical Procedures/Services

Acupuncture

Ambulance
Hospital services
Infertility treatment
Physical exams
Service animals
Vaccinations and immunizations

Medication

Insulin
Prescription drugs
Weight loss drugs*

Obstetrics

OB/GYN exams
OB/GYN prepaid maternity fees
(Reimbursable after date of birth)
Pre and postnatal treatments

Practitioners

Allergist
Chiropractor
Dermatologist
Homeopath or naturopath*
Osteopath
Physician
Psychiatrist or psychologist

Therapy

Alcohol and drug addiction
Counseling
(not marital, financial or career)
Massage*
Occupational
Physical
Speech
Weight loss programs*

Dependent Care FSA Eligible Expenses:

- Household services (including a maid or cook) provided they are directly related to the care of the “qualified dependent”
- Actual physical care of the “qualified dependent”
- Nursing home for an invalid parent, for day care only
- A dependent care center, if they provide care for 7 or more individuals (day care only), and comply with all applicable laws and regulations
- If the employee is married, dependent childcare is generally reimbursed as long as the spouse is either employed, a full-time student, or is incapable of caring for himself or herself or the dependent.

Important Note:

As of January 1, 2011 OTC medications and drugs without a doctor's prescription are not reimbursable through the healthcare FSA. The prescription requirement only applies to OTC items that contain a medicine or drug (i.e., cold medicines, aspirins, acid controllers, allergy and sinus drugs, etc.).

Healthcare FSA Ineligible Expenses:

Contact lens or eyeglass insurance or discount programs
Cosmetic surgery/procedures
Diaper service
Personal trainer
Insurance premiums and interest
Long-term care premiums
Marriage counseling

Maternity clothes
Teeth bleaching or whitening
Vitamins or nutritional supplements*

Please note: Expenses marked with an asterisk () are “potentially eligible expenses” that require a Letter of Medical Necessity from your healthcare provider to qualify for reimbursement.*

This is not a complete listing. For more information, please visit www.irs.gov.