Eligible Health Care FSA Expense Examples:

- **Dental Services**
  - Crowns/Bridges
  - Dental X-Rays
  - Dentures
  - Exams/Teeth Cleanings
  - Extractions
  - Fillings
  - Gum Treatments
  - Oral Surgery
  - Orthodontia/Braces

- **Insurance-Related Items**
  - Copays
  - Coinsurance
  - Deductibles

- **Lab Exams/Tests**
  - Blood Tests
  - Cardiographs
  - Diagnostic Fees
  - Laboratory Fees
  - Spinal Fluid Tests
  - Urine/Stool Analyses
  - X-Rays

- **Medication**
  - Insulin
  - Prescribed Birth Control
  - Prescribed Vitamins*
  - Prescription Drugs*

- **Vision Expenses**
  - Contact Lenses
  - Contact Lens Solution and Cleaners
  - Eye Examinations
  - Eyeglasses
  - Laser Eye Surgeries
  - Prescription Sunglasses
  - Radial Keratotomy/LASIK
  - Reading Glasses

- **Other Medical Treatments/Procedures**
  - Acupuncture
  - Alcoholism (inpatient treatment)
  - Chiropractor Services
  - Drug Addiction (inpatient treatment)
  - Hearing Exams
  - Hospital Services
  - Infertility
  - In-vitro Fertilization
  - Norplant Insertion or Removal
  - Patterning Exercises
  - Physical Examination (not employment related)
  - Physical Therapy
  - Speech Therapy
  - Sterilization
  - Vaccinations and Immunizations
  - Vasectomy and Vasectomy Reversals
  - Well Baby Care

- **Other Medical Supplies and Services**
  - Abdominal/Back Supports
  - Ambulance Services
  - Arch Supports/Orthopedic Insoles
  - Blood Pressure Monitors
  - Breast Pumps and Lactation Supplies
  - Compression Hosiery Above 30 mmHg
  - Contraceptives
  - Counseling (except for Marriage and Family)
  - Crutches
  - Guide Dog (for visually/hearing impaired person)
  - Hearing Aids & Batteries
  - Hospital Bed
  - Ice Pack
  - Insulin Supplies
  - Learning Disability (special school/teacher)
  - Mastectomy Bras
  - Medic Alert Bracelet or Necklace

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Eligible with Doctor’s Prescription:

Important note about over-the-counter (OTC) drug reimbursement: Due to health care reform regulations, the Health Care FSA only reimburses OTC drug expenses if you have and provide a doctor’s prescription for them. Doctor’s prescriptions must include the patient name, medication name, dosage, time frame for treatment and any other state law requirements. Make sure you plan your annual election accordingly.

Allergy Medicines
Antihistamines
Analgesics
Antacids
Anti-Diarrhea Medications

Anti-Itch Medications
Anti-Nausea Medications
Aspirin
Athletes Foot Creams and Powders
Cold Sore Remedies
Cough Drops
Cough Syrups
Decongestants
Eye Drops
Fever Reducers
First Aid Cream (Bactine, diaper rash ointments, calamine lotion, bug bite medication, wart remover treatments)
Digestive Tract Relief Medications
Flu and Cold Medications
Hemorrhoidal Medications
Laxatives
Lice and Scabies Treatments

Menstrual Cycle Products (medication for pain and cramp relief)
Motion Sickness Pills
Muscle/Joint Pain Relievers
Nasal Sinus Sprays
Nicotine Gum/Patches
Pain Relievers
Pedialyte
Retin A (non-cosmetic)
Rogaine***
Sinus Medications
Sleeping Aids
Smoking Cessation Products
Sore Throat Sprays
Special Ointments/Burn Ointments
Throat Lozenges
Vapor Rubs
Weight Loss Drugs (to treat specific disease)***
Yeast Infection Treatments

Ineligible Health Care FSA Expense Examples:

Baby-Sitting
Canceled Appointment Fees
Chapstick/Lip Balm
Contact Lens Insurance
Cosmetics
Cosmetic Surgery/Procedures
Dance/Exercise/Fitness Programs
Diaper Service
Electrolysis/Hair Removal
Exercise Equipment
Eyeglass Insurance/Eyewear Protection Plans
Face Cream

Feminine Hygiene Products
Hair Loss Medications
Hair Transplant
Health Club Dues/Gym Memberships
Illegal Operation or Treatments
Insurance Premiums
Long Term Care Premiums
Marriage or Family Counseling
Massage Therapy***
Maternity Clothes
Mattresses
Meals that are not part of inpatient care
Moisturizers
Nutritional Supplements***
Personal Trainer

Provider Discounts
Shampoos/Soaps
Special Foods***
Suntan Lotion/Sunscreen less than SPF 15
Supplements*** (for general health)
Teeth Whitening/Bleaching
Toiletries
Toothbrushes (including battery operated)
Toothpaste
Vision Discount Program Premiums
Vitamins*** (for general health)
Weight Loss Programs*** (for general health)

*Excludes drugs imported from Canada and other countries. Some medically necessary items may be covered by the Health Care FSA if prescribed by a physician for a specific medical condition. The prescription should contain the specific medical condition and timeframe for treatment.

**Custom made shoes to treat or alleviate a specific medical condition. Included with the receipt should be a Letter of Medical Necessity from a physician. The excess cost above the normal cost of shoes is the eligible medical expense.

***Requires documentation from the doctor or care provider indicating use to treat a medical condition. A Letter of Medical Necessity template is available.

Employee Benefits Corporation
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This list is not meant to be all inclusive. Other expenses not listed may also qualify. Please refer to Section 213 of the Internal Revenue Code or call our toll-free Participant Services line at 800 346 2126.