

Health Care FSA Eligible Expense Guidelines

The following list is not intended to be a complete list of expenses. All expenses must be primarily for medical purposes and not cosmetic in nature. Expenses must fall within the legal definition of medical care as defined in Code § 213(d) and can be incurred by the participant, spouse or tax dependent. Your employer's plan may be more restrictive so please refer to your Summary Plan Description (SPD) for details.

Eligible Expenses

Acupuncture	Hearing Aids, Batteries & Repairs
Alcoholism and Drug Addiction Treatment	Infertility Treatments
Ambulance Fees	Learning Disability Instructional Fees / Speech Therapy
Artificial Limb	Medical Alert Bracelet / Necklace
Artificial Teeth	MRI / CT Scan / X-rays
Asthma treatments, medications and delivery devices	Occlusal Guards
Blood Pressure Monitor	Orthotic Inserts
Breast Reconstruction following Mastectomy	Over-the-counter medications (see itemized sheet)
C PAP Breathing Machine and Supplies	Oxygen and Oxygen Equipment
Childbirth Classes / Lamaze Classes	Physical Exams
Chiropractic Treatments	Physical Therapy
Contraceptives	Prescriptions / Including mail order - U.S. Only
Co-payments / Co-insurance Amounts / Deductibles	Smoking Cessation Medications / Programs
Crutches	Sterilization
Dental Treatment / Orthodontia Services	Vaccines / Immunizations / Flu Shots
Diabetic Supplies / Monitors	Vision Correction Procedures – Lasik, RK
Eye Exams, Prescription Eyeglasses and Contacts	Wheelchairs

Potentially Eligible Expenses

To be eligible for reimbursement these items must treat a specific medical condition. Reimbursement Requests must be accompanied by a Certification of Medical Necessity form signed by a licensed physician.

Air Purifiers	Mastectomy-related special bras
Breast Pumps	Nutritional Supplements
Exercise Equipment / Programs	Orthopedic Shoes – Only excess cost over regular shoes
Genetic Testing to determine defects	Psychiatric/Psychology Care for a medical/mental diagnosis
Herbs / Herbal Supplements	Storage / Harvest Fees – Blood, Cord Blood, Sperm
Hormone Replacement Therapy	Vitamins / Supplements
Massage Therapy	

Ineligible Expenses

Controlled Substances	Late Fees / Finance Charges / Missed Appointment Fees
Cosmetic Surgeries & Procedures	Oral Hygiene Products
Counseling – Life Coaching, Marriage, Career, Financial/Debt	Parenting Classes
Dependent Care Expenses	Pre-payments or Pre-treatments
Food / Meals	Prescriptions purchased outside of the U.S.
Funeral Expenses	Sundries; Deodorant, Face Creams, Shampoo, etc.
Hair Growth Medications	Teeth Bleaching / Whitening
Hair Transplants / Hair Removal	Veneers
Insurance, COBRA Premiums and Long Term Care	