Your Health Care Flexible Spending Account (FSA) dollars can be used for a variety of out-of-pocket health care expenses. This document is a summary of expenses outlined by Internal Revenue Service (IRS) guidelines. For a complete list, and detailed definitions, refer to IRS Publication 502 at www.irs.gov/publications/p502.

Note: This list is not meant to be all-inclusive, as other expenses not specifically mentioned may also qualify. Also, expenses marked with an asterisk (*) are “potentially eligible expenses” that require a Letter of Medical Necessity and/or a Prescription from your health care provider to qualify for reimbursement.

### ELIGIBLE Expenses

<table>
<thead>
<tr>
<th>DENTAL</th>
<th>MEDICAL EQUIPMENT/SUPPLIES (continued)</th>
<th>MEDICATIONS</th>
<th>OBSTETRICS</th>
<th>PRACTITIONERS</th>
<th>THERAPY</th>
</tr>
</thead>
<tbody>
<tr>
<td>Dental X-Rays</td>
<td>Crutches, Walkers, Wheel Chairs</td>
<td>Insulin</td>
<td>Breast Pumps and Lactation Supplies</td>
<td>Allergist</td>
<td>Alcohol and Drug Addiction</td>
</tr>
<tr>
<td>Dentures and Bridges</td>
<td>Exercise Equipment*</td>
<td>Prescription Drugs</td>
<td>OB/GYN Exams</td>
<td>Chiropractor</td>
<td>Counseling (not marital or career)</td>
</tr>
<tr>
<td>Exams and Teeth Cleaning</td>
<td>Hospital Beds*</td>
<td></td>
<td>OB/GYN Prepaid Maternity Fees</td>
<td>Christian Science Practitioner</td>
<td>Exercise Programs*</td>
</tr>
<tr>
<td>Extractions and Fillings</td>
<td>Mattresses*</td>
<td></td>
<td>(reimbursable after date of birth)</td>
<td>Dermatologist</td>
<td>Hypnosis</td>
</tr>
<tr>
<td>Oral Surgery</td>
<td>Medic Alert Bracelet or Necklace</td>
<td></td>
<td></td>
<td>Homeopath</td>
<td>Massage*</td>
</tr>
<tr>
<td>Orthodontia</td>
<td>Nebulizers</td>
<td></td>
<td></td>
<td>Naturopath*</td>
<td>Occupational</td>
</tr>
<tr>
<td>Periodontal Services</td>
<td>Orthopedic Shoes*</td>
<td></td>
<td></td>
<td>Optometrist</td>
<td>Physical</td>
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<td></td>
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<td>Osteopath</td>
<td>Smoking Cessation Programs*</td>
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<td>Physician</td>
<td>Speech</td>
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<td></td>
<td></td>
<td></td>
<td>Psychiatrist or Psychologist</td>
<td>Weight Loss Programs*</td>
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</tr>
</tbody>
</table>

### MEDICAL EQUIPMENT/SUPPLIES

- Air Purification Equipment*
- Arches and Orthotic Inserts
- Contraceptive Devices
- Crutches, Walkers, Wheel Chairs
- Exercise Equipment*
- Hospital Beds*
- Mattresses*
- Medic Alert Bracelet or Necklace
- Nebulizers
- Orthopedic Shoes*
- Oxygen*
- Post-Mastectomy Clothing
- Prosthetics
- Syringes
- Wigs*
- In Vitro Fertilization
- Physical Examination (not employment-related)
- Reconstructive Surgery (due to a congenital defect, accident, or medical treatment)
- Service Animals
- Sterilization/Sterilization Reversal
- Transplants (including organ donor)

### MEDICATIONS

- Insulin
- Prescription Drugs

### OBSTETRICS

- Breast Pumps and Lactation Supplies
- OB/GYN Exams
- OB/GYN Prepaid Maternity Fees (reimbursable after date of birth)
- Pre- and Postnatal Treatments

### PRACTITIONERS

- Allergist
- Chiropractor
- Christian Science Practitioner
- Dermatologist
- Homeopath
- Naturopath*
- Optometrist
- Osteopath
- Physician
- Psychiatrist or Psychologist

### THERAPY

- Alcohol and Drug Addiction
- Counseling (not marital or career)
- Exercise Programs*
- Hypnosis
- Massage*
- Occupational
- Physical
- Smoking Cessation Programs*
- Speech
- Weight Loss Programs*

### Ineligible Expenses

The IRS does NOT allow the following expenses to be reimbursed under your FSA, as they are not prescribed by a physician for a specific ailment.

<table>
<thead>
<tr>
<th>INELIGIBLE Expenses</th>
</tr>
</thead>
<tbody>
<tr>
<td>Contact Lens or Eyeglass Insurance</td>
</tr>
<tr>
<td>Cosmetic Surgery/Procedures</td>
</tr>
<tr>
<td>Electrolysis</td>
</tr>
<tr>
<td>Insurance Premiums and Interest</td>
</tr>
<tr>
<td>Marriage or Career Counseling</td>
</tr>
<tr>
<td>Personal Trainers</td>
</tr>
<tr>
<td>Sunscreen (spf less than 30)</td>
</tr>
<tr>
<td>Swimming Lessons</td>
</tr>
</tbody>
</table>