Flexible Spending Account
Eligible Expenses

Healthcare FSA Eligible Expenses:

- Dental
  - Dental X-rays
  - Dentures and Bridges
  - Examinations 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 wheelchairs
  - 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*

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.

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.).