

flexible spending accounts

FSA's

eligible expenses

The products and services listed below are examples of medical expenses eligible for payment under your FSA. Unfortunately, **this is not a definitive list** of “qualified medical expenses.” A determination of whether an expense is for “medical care” is based on all the relevant facts and circumstances.

The following are merely examples of potentially FSA-eligible expenses:

- Abortion
- Acupuncture
- Alcoholism treatment
- Ambulance
- Annual physical examination
- Artificial limb
- Artificial teeth
- Bandages
- Birth control pills
- Body scan
- Braille books and magazines
- Breast pumps and supplies
- Breast reconstruction surgery
- Capital expenses (improvements or special equipment installed to a home, if meant to accommodate a disabled condition)
- Car modifications or special equipment installed for a person with a disability
- Chiropractor
- Christian Science practitioner
- Contact lenses
- Crutches
- Dental treatment (not including teeth whitening)
- Diagnostic devices
- Disabled dependent care expenses
- Drug addiction treatment
- Eye exam
- Eye glasses
- Eye surgery
- Fertility enhancement (in vitro fertilization or surgery)
- Guide dog or other service animal
- Health institute fees (if treatment is prescribed by a physician)
- Intellectually or developmentally disabled care, treatment or special home
- Laboratory fees
- Lactation expenses
- Lead-based paint removal (if a child in the home has lead poisoning)
- Learning disability care or treatment
- Legal fees associated with medical treatment
- Lifetime care, advance payments or “founder’s fee”
- Lodging at a hospital or similar institution
- Medical conference expenses, if the conference concerns a chronic illness of yourself, your spouse or your dependent
- Medical information plan
- Medications, if prescribed
- Nursing services
- Operations
- Optometrist
- Organ donors
- Osteopath
- Oxygen
- Personal protective equipment used for the primary purpose of preventing the spread of COVID-19
- Physical examination
- Pregnancy test kit
- Prosthesis
- Psychiatric care
- Psychoanalysis
- Psychologist
- Special education
- Sterilization
- Stop-smoking programs
- Surgery
- Special telephone for hearing-impaired individual
- Television for hearing-impaired individuals
- Therapy received as medical treatment
- Transplants
- Transportation for medical care
- Tuition for special education
- Vasectomy
- Vision correction surgery
- Weight-loss program if it is a treatment for a specific disease
- Wheelchair
- Wig
- X-ray

QUESTIONS? Reach out to HR.

ineligible expenses

Your health care reimbursement flexible spending account (FSA) lets you pay for medical care expenses not covered by your insurance plan with pre-tax dollars. The Internal Revenue Service (IRS) defines medical care expenses as amounts paid for the diagnosis, cure or treatment of a disease, and for treatments affecting any part or function of the body.

The included in the following list are examples of products and services that are **NOT eligible for reimbursement** under your FSA, according to the IRS. Typically, expenses for items that promote general health are not eligible expenses.

- Babysitting, child care and nursing services for a normal, healthy baby
- Controlled substances
- Cosmetic surgery
- Dancing lessons
- Diapers or diaper service
- Electrolysis or hair removal
- Funeral expenses
- Hair transplant
- Health club dues
- Health coverage tax credit
- Household help
- Illegal operations or treatments
- Insurance premiums
- Maternity clothes
- Medication from other countries
- Nutritional supplements, unless recommended by a medical practitioner as treatment for a specific medical condition
- Personal use items (e.g., toothbrush, toothpaste, dental floss)
- Swimming lessons
- Teeth whitening
- Veterinary fees
- Weight-loss program (unless for a specific disease diagnosed by a physician)

QUESTIONS? Reach out to HR.