

Flexible Spending Accounts (FSA)

Eligible & Ineligible Health Care Expenses

The following list is not intended to be comprehensive, but it contains some of the more common health care expenses. The Internal Revenue Service determines the expenses that are allowable and disallowable.

Eligible Health Care Expenses

- Acupuncture
- Alcoholism Treatment
- Ambulance
- Arch Supports, Knee & Wrist Brace
- Artificial Limbs
- Chiropractic Fees
- Christian Science Practitioner's Fees
- Coinsurance
- Contact Lens Solutions and Cleaners
- Contraceptive Prescriptions, Pregnancy Tests (excludes ovulation kits)
- Crutches
- Deductibles and Copays
- Dentists' Fees (other than cosmetic services)
- Dentures
- Dermatologists
- Diabetic Supplies
- Eye Exams
- Fees Associated with Organ Donations
- First Aid Supplies
- Gynecologists' Fees
- Hearing Aids and Batteries
- Humidifiers
- Infertility Treatments
- Insulin
- Laboratory Fees
- Laser Eye Surgery
- Massage Therapy (prescribed by a physician to treat a specific medical condition)
- Mileage Related Specifically to an Eligible Medical Visit
- Neck Support Pillows
- Nutrition Counseling (prescribed by a physician to treat a specific medical condition)
- Obstetrical Fees
- Orthodontia
- Orthopedic Shoes
- Over-The-Counter Drugs (see OTC Guidelines on website)
- Pap Smears
- Physical Therapists' Fees
- Podiatrists
- Prescription Drugs (for non-cosmetic reasons)

- Prescription Eyeglasses and/or Contact Lenses
- Psychiatrists' Fees
- Psychologists' Fees
- Psychotherapists' Fees
- Routine Physicals
- Seeing-Eye Dog (purchase, training and care)
- Skilled Nurses' Fees
- Smoking Cessation Programs
- Special Education for Handicapped
- Speech Therapists' Fees
- Sterilization Fees
- TMJ Related Treatments
- Therapy Treatments
- Transportation Expenses (related specifically to an eligible medical visit)
- Treatment for Substance Addiction
- Weight Loss Programs/Treatments and Prescriptions (i.e. Weight Watchers, Curves, prescribed by a physician to treat a specific medical condition)
- Wheelchair
- X-rays

Ineligible Health Care Expenses

- Any Illegal Treatment
- Babysitting Fees to Enable You to Visit a Doctor
- Bottled Water
- Cosmetic surgery that improves the patients' appearance but not medically necessary. This includes hair transplants, Rogain, Retin-A, and electrolysis/hair removal
- Cost of Illegal Drugs
- Dental Bleaching/Teeth Whitening (unless prescribed and medically necessary)
- Diaper Service
- Domestic Help Fees (for services of a non-medical nature)
- Ear Piercing
- Early-Pregnancy Workshops
- Health Club Memberships
- Herbs
- Insurance Premium contributions to your spouse's health or dental insurance
- Lens Replacement Insurance
- Life Insurance, Long-Term Care or Disability Insurance
- Marriage Counseling
- Maternity Clothes
- Over-The-Counter dietary supplements (such as Ensure) and vitamins which are purchased to maintain good health
- Scientology Fees
- Sonicare Toothbrushes and Replacement Brushes
- Spiritual Guidance
- Supplements prescribed by an alternative provider (i.e. naturopath or acupuncturist)
- Swimming Lessons
- Tattooing

- Toilet Articles and Hygienic Supplies
- Transportation expenses to and from work, even if your condition requires an unusual means of transportation
- Union Dues
- Veterinary Fees