

FLEXIBLE SPENDING ACCOUNT ELIGIBLE EXPENSES

NOTE: This list of eligible expenses is for informational purposes only. To learn more about eligible and ineligible expenses, refer to Internal Revenue Publication 502.

GENERAL EXPENSES

Condition/Type of Service/Expense	Eligible Expense	Ineligible Expense
A		
Acupuncture	X	
Alcoholism or drug treatment	X	
Ambulances	X	
B		
Birth control (prescription only)	X	
Body scans	X	
Bottled water		X
C		
Car controls (handicapped equipment)	X	
Chiropractors	X	
Contact lenses	X	
Cord blood storage (for child born with medical condition requiring future use of cord blood)	X	
Cosmetic surgery (medically necessary)	X	
Cosmetics, toiletries, toothpaste, etc.		X
Crutches	X	
Custodial care in an institution		X
D		
Deductibles and co-payments	X	
Dental and Vision expenses	X	
Diagnostic tests (pregnancy tests, ovulation monitors, cholesterol and blood pressure tests)	X	
Doctor's fees	X	
E		
Electrolysis		X
Expenses incurred in connection with illegal operations or treatments		X
Eyeglasses (lenses, frames, exams)	X	
F		
Food for weight loss programs		X
Funeral and burial expenses		X
G		
Guide dogs	X	

Condition/Type of Service/Expense	Eligible Expense	Ineligible Expense
H		
Health care equipment	X	
Health club dues		X
Hearing aids	X	
Household and domestic help		X
Hypnosis (for treatment of disease)	X	
I		
Immunizations	X	
Insurance premiums		X
J		
K		
L		
Lab fees	X	
Lasik (Laser) eye surgery	X	
Learning disabilities (instructional fees)	X	
Lifetime care	X	
Long-term care		X
M		
Marriage or family counseling		X
Massage therapy prescribed by a physician to treat a specific medical condition	X	
Maternity clothes, diaper services, etc.		X
Meals and general lodging		X
Midwife fees	X	
N		
Nursing services (medically necessary)	X	
O		
Optometrist's fees	X	
Over-the-counter medicines – for medical care <i>(ineligible unless prescribed; see list below)</i>		X
P		
Pap smears	X	
Physical therapy	X	
Prescription drugs	X	
Q		
R		
S		
Smoking cessation aids (prescription only) and programs	X	
Social club dues		X

Condition/Type of Service/Expense	Eligible Expense	Ineligible Expense
S		
Sterilization	X	
Surgery (general)	X	
Syringes	X	
T		
Teeth whitening to correct discoloration caused by disease, birth defect, or injury	X	
Television (closed captioned)	X	
U		
Uniforms		X
V		
Vacation or general travel expenses		X
Vitamins and minerals (prescription only)	X	
Vitamins taken for general health purposes		X
W		
Weight loss programs (only as treatment for obesity, heart disease, or diabetes; includes fees and expenses)	X	
Well-baby care	X	
Wheelchairs	X	
X		
X-rays	X	
Y		
Z		

Over-The-Counter (OTC) Medicines and Products Eligible through Flexible Spending Account
Effective January 1, 2011

ELIGIBLE OTC EXPENSES	
<p>Diabetes Diabetic lancets, test strips, or other supplies Glucose meters Insulin</p> <p>Ear/Eye Care Airplane ear protection Contact lens solutions and supplies Ear water-drying aid</p> <p>Health Aids Bandages and wraps Braces and Supports Catheters Denture adhesives</p>	<p>Health Aids, continued First-aid supplies Incontinence supplies Reading glasses Wheelchairs, walkers, and canes</p> <p>Ostomy Products</p> <p>Personal Test Kits Cholesterol tests Colorectal cancer screening tests Home drug tests Ovulation indicators Pregnancy tests</p>
INELIGIBLE OTC EXPENSES	
<p>Antibiotic Products</p> <p>Antiseptics Antiseptic wash or ointment for cuts or scrapes Benzocaine swabs Boric acid powder First aid wipes Hydrogen peroxide Iodine tincture Rubbing alcohol Sublimed sulfur powder</p> <p>Asthma Medications Bronchial asthma inhalers Bronchodilator/expectorant tablets</p> <p>Cold, Flu, and Allergy Medications Allergy medications Cold relief syrup or tablets Cough drops or syrup Flu relief tablets or liquid Medicated chest rub Nasal decongestant inhaler, spray, or drops Nasal strips to improve congestion Sinus and allergy homeopathic nasal spray Sinus medications Vapor patch cough suppressant</p> <p>Ear/Eye Care Ear drops for swimmers Ear wax removal drops Homeopathic earache tablets</p> <p>Health Aids Antifungal treatments Diuretics and water pills Hemorrhoid relief Lice control Medicated bandages Motion sickness tablets Respiratory stimulant ammonia Sleeping aids</p> <p>Miscellaneous Aromatherapy Baby bottles and cups Baby oil Baby wipes Breast enhancement system Cosmetics</p>	<p>Miscellaneous, continued Cotton Swabs Dental floss Deodorants Facial care Feminine care Fragrances Hair re-growth products Low calorie foods Low-carbohydrate foods Oral care Petroleum jelly Shampoo and conditioner Skin care Spa salts Sun tanning products Tooth brushes</p> <p>Pain Relief Arthritis pain reliever Bunion and blister treatments Itch relief Pain relievers, aspirin and non-aspirin Teething ointment Throat pain medications</p> <p>Skin Care Acne medications Anti-itch lotion Cold sore and fever blister medications Corn and callus removal medications Diaper rash ointment Eczema cream Medicated bath products Wart removal medications</p> <p>Stomach Care Acid reducers Antacid gum, liquid, or tablets Anti-diarrhea medications Gas prevention food enzyme dietary supplements Gas relief drops for infants and children Ipecac syrup Laxatives Pinworm treatment Prilosec Upset stomach medications</p>

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DUAL USE – REQUIRE DOCTOR’S STATEMENT
(Plan restrictions may apply. Check with your Plan administrator.)

Blood pressure meter
Cold or hot compresses
Eye drops
Foot spa
Gauze and tape
Gloves and masks

Herbs
Massagers
Saline nose drops
Special supplements
Special teeth cleaning system
Thermometers