

FSA Eligible Expense List

Per IRS regulations, the following, while not intended to be complete, illustrates examples of section 213 eligible medical or medical-related expenses. Expenses must be incurred during the Plan Year from which you are requesting reimbursement. Expenses are considered incurred when service is rendered, not when service is billed or payment is made. Expenses cannot be reimbursed in advance of the date service is rendered.

- Acupuncture
- Ambulance fees
- Braille — books and magazines
- Breast Pump
- Childbirth classes — mother-to-be expenses only; partner’s expenses not eligible
- Chiropractic care
- Coinsurance
- Contact lens(es), solutions, and cleaners
- Crutches
- Deductibles
- Dental fees
- Dentures
- Denture adhesives
- Diagnostic testing fees
- Eyeglasses, including examination fee
- Guide dog
- Hearing aids and batteries
- Hospital bills
- Insulin and diabetic supplies
- Laboratory fees
- Laetrile by prescription
- Nurse fees
- Obstetrical expenses
- Operations
- Orthodontia
- Orthopedic shoes
- Osteopath fees
- Oxygen
- Physician fees
- Practical nurse fees
- Prescribed drugs — see cosmetic exceptions below
- Psychiatric care
- Psychologist fees or individual therapy
- Radial keratotomy/Laser eye surgery
- Routine physicals
- Special communication equipment for the deaf
- Smoking cessation prescriptions
- Special plumbing for the handicapped
- Surgical fees
- Therapeutic care for drug and alcohol addiction
- Therapy treatments, prescribed
- Transplants
- Transportation expenses/mileage to receive medical care or services
- Tuition at special school for physically or mentally impaired
- Wheelchairs
- X-rays

**Eligible Items Subject to Change*

OVER-THE-COUNTER ITEMS

Watch for updates at www.beneflexhr.com

Eligible <i>without</i> a Doctor’s Prescription	Example of Over-the-Counter Items that require a Doctor’s Prescription
<ul style="list-style-type: none"> • Asthma flow meters • Bandages • Blood pressure monitors • Cholesterol tests • Contact lens solution • Crutches • Denture care products • Diabetes care: Blood test strips, glucose kits, monitors and testers • Eyeglasses • First Aid kits • Gauze and gauze pads • Heart rate monitors • Heating pads • Incontinence supplies for adults • Medical bracelets & necklaces • Medical tape • Nebulizers • Orthopedic shoe inserts • Sunscreen (15+ SPF) • Supports and braces • Thermometers 	<ul style="list-style-type: none"> • Acid controllers • Allergy & Sinus • Antibiotic products • Anti-diarrheals • Anti-gas • Anti-itch & Insect bite • Anti-parasitic treatments • Baby rash ointments/creams • Callous and corn removers • Cold sore remedies • Cough, cold & flu • Digestive aids • Eye drops • Feminine anti-fungal/anti-itch • Hemorrhoidal preps • Hydrogen peroxide • Laxatives • Nasal strips • Ointments • Pain relief • Respiratory treatments • Rubbing alcohol • Sleep aids & Sedatives • Sunburn cream • Stomach remedies • Wart removal products

EXAMPLES OF EXPENSES THAT MAY NOT BE CLAIMED AS PART OF THE PLAN:

- Cosmetic surgery or treatment not done for the primary purpose of proper functioning of the body or to prevent or treat illness or disease; including but not limited to face lifts, whitening or capping of teeth, hair transplants, or treatments including Retin-A and vein surgery. [To be eligible, treatments must be proven medically necessary.]
- Diaper service for infants
- Ear piercing by a physician
- Employment-related expenses (physicals, transportation)
- Fitness programs or physical therapy for general health benefits
- Illegal treatments
- Insurance premiums, including contact lens insurance programs
- Hygiene items
- Expenses reimbursed by an HSA or HRA.

Dual use – requires doctor letter

- Accommodations made for disabling medical conditions
- Foot spa
- Gloves and masks
- Herbs
- Humidifier
- Massagers
- Minerals
- Multivitamins
- Special supplements
- Vitamins
- Weight Loss Programs

Note: Plan restrictions may apply. Check with your plan administrator.