



EXAMPLES OF EXPENSES ELIGIBLE FOR REIMBURSEMENT UNDER A HEALTH FLEXIBLE SPENDING ARRANGEMENT¹

- **Abortion**, legal
- **Acupuncture**
- **Alcohol** or drug addiction treatment center payments, including meals and lodging
- **Ambulance** service
- **Artificial limbs**
- **Behavioral health charges** for keeping a person in a special home (not the home of a relative) on the recommendation of a psychiatrist, to help the person adjust from life in a behavioral health care facility to community living
- **Birth control** pills, if prescribed
- **Braille books and magazines**, limited to costs that exceed regular printed editions
- **Capital expenditures**, if their main purpose is medical care
- **Chiropractor**
- **Christian Science** practitioner
- **Coinsurance** amount not covered by a medical, dental, vision, or hearing plan or that of an employee's spouse
- **Cosmetic surgery** that is necessary to improve a deformity related to a congenital abnormality, a personal injury resulting from an accident or trauma, or a disfiguring disease
- **Crutches**
- **Deductibles** under a medical, dental, vision, or hearing plan or that of an employee's spouse
- **Dental expenses** not covered by a dental plan
- **Eye examinations**
- **Eye surgery** to correct defective vision
- **Eyeglasses**, contact lenses and supplies
- **Fluoride treatment** to home water when recommended by a dentist, including installation and monthly rental charges
- **Guide dog** for the visually or hearing impaired
- **Hearing expenses**, including examinations and hearing aids
- **Hospital** care
- **Infertility** treatments, including in-vivo or in-vitro fertilization and embryo placement
- **Laboratory** and X-ray fees
- **Lead-based paint** removal in homes with children who have (or have had) lead poisoning
- **Legal fees** paid to authorize treatment for mental illness (excluding guardianship or estate management fees)
- **Lodging costs** not provided in a hospital or similar institution while away from home if primarily for and essential to medical care; limits apply
- **Medical services** provided by physicians, surgeons, specialists or other medical practitioners
- **Over-the-Counter items** used "primarily for the prevention or alleviation of a physical or mental defect or illness" and would not be used except for a particular medical condition. The item must not be used for general health or cosmetic purposes. Over-the-counter drugs and medicines (other than insulin) are not eligible without a prescription from a medical provider. A copy of the prescription must be submitted with the reimbursement/substantiation request
- **Nursing or retirement home** fees for an eligible dependent (applies only to medical care portion)
- **Nursing services**, including wages and other costs
- **Organ donor** related costs including surgical, hospital, laboratory, and transportation expenses
- **Oxygen** or oxygen equipment to relieve breathing problems caused by a medical condition
- **Prescription drugs** (exceptions may apply to drugs prescribed for cosmetic purposes)
- **Psychiatric care**, including psychoanalysis, or amounts paid to a psychologist for medical care
- **"Reasonable and customary"** overcharges not covered by insurance

EXAMPLES OF EXPENSES ELIGIBLE FOR REIMBURSEMENT UNDER A HEALTH FLEXIBLE SPENDING ARRANGEMENT¹

- **Routine physical examinations** and related charges
- **Special equipment** installed in the home or car for the use of a disabled employee or dependent
- **Special school** payments for a child with severe learning disabilities caused by a mental or physical impairment, including nervous system disorders
- **Sterilization** costs (vasectomy or tubal ligation) and reversal of sterilization operations
- **Stop-smoking** programs prescribed by a physician for curing a specific ailment
- **Taxes** for Social Security and Medicare paid for a nurse, attendant, or other person who provides medical care
- **Telephone equipment** that allows a deaf person to communicate over a regular telephone
- **Television** equipment that displays the audio part of programs as subtitles for the deaf
- **Therapy** received as medical treatment, including "patterning" exercises
- **Transportation** expense to receive medical care, including fares for public transportation and actual out-of-pocket car expenses, such as gas and oil
- **Vision expenses** not covered by a vision plan (see eyeglasses)
- **Weight-loss programs** prescribed by a physician for curing a specific ailment
- **Wheelchairs**
- **Work-related expenses** for accident or illness not covered by workers' compensation or another medical plan

EXAMPLES OF EXPENSES THAT DO NOT QUALIFY FOR REIMBURSEMENT UNDER A HEALTH FLEXIBLE SPENDING ARRANGEMENT

Nutritional Supplements
Cosmetic Surgery
Marriage and Family Counseling
Vitamins

Health Club Memberships/Dues
Dental Bleaching
Weight Loss Programs
Premiums you or your spouse pay for insurance coverage that is not sponsored by your employer

Expenses for items that are merely beneficial to an individual's general health are not expenses for medical care, and therefore are not reimbursable.

¹ Some health flexible spending arrangement plans limit or exclude reimbursement of certain expenses. Check with your Human Resources office or Plan Administrator for further information. Your plan will follow its terms and conditions, as well as Internal Revenue Service guidelines in effect at the time the expense was incurred to determine whether an expense is eligible for reimbursement.