

# Eligible Expenses



The following is a summary of common expenses for Health Care Flexible Spending Accounts (FSAs), Dependent Care Flexible Spending Accounts (FSAs) and Health Savings Accounts (HSAs). Some plans, such as Limited Purpose FSAs, restrict the eligible expenses, so please refer to your employer's Summary Plan Description (SPD) for your specific plan details.

**This list is not intended to be exhaustive and should only be used as a general guide.** Expenses contained in this list may be denied if the supporting claims documentation is insufficient or shows that the expense was incurred for services not considered medically necessary. Payment of claims will be based on all applicable regulations, the employer's plan design and information on the claim form. All expenses must be substantiated by information from a third party.

Due to frequent updates to the regulations governing FSAs and HSAs, this list does not guarantee reimbursement, but instead is to be utilized as a guide for the submission of claims.

## ELIGIBLE CATEGORIES

**Yes:** The expense is eligible for reimbursement.

**No:** The expense is not eligible for reimbursement under any circumstance.

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**Yes (LM):** The expense may be eligible for reimbursement if a Letter of Medical Necessity is provided to Flex. The expense must be used to treat a medical condition.

**Yes (CG):** Some items that require a Letter of Medical Necessity may result in home improvement. This applies when a "capital gain" is made and the account holder is subject to be reimbursed the difference.

Expense	Eligible	Account
AA Meetings, transportation to	Yes	Health Care FSA, HSA
Abortion	Yes	Health Care FSA, HSA
Acne treatment	Yes (RX)	Health Care FSA, HSA
Acupuncture/Acupressure	Yes	Health Care FSA, HSA
Adaptive Equipment	Yes (LM)	Health Care FSA, HSA
Adoption Fees	No	
Adoption, Pre-Adoption Medical Expenses	Yes	Health Care FSA, HSA
Adult Daycare	Yes	Dependent Care FSA
After-School Care or Extended Day Programs (Supervised activities after school)	Yes	Dependent Care FSA
Agency Fee (Paid in order to receive dependent care)	Yes	Dependent Care
Air Conditioner	Yes (CG)	Health Care FSA, HSA
Air Purifier	Yes (CG)	Health Care FSA, HSA
Airborne	Yes (RX)	Health Care FSA, HSA
Alcoholism Treatment	Yes	Health Care FSA, HSA
Allergy Medicines	Yes (RX)	Health Care FSA, HSA
Alli	Yes (RX)	Health Care FSA, HSA
Alternative Healers	Yes (RX)	Health Care FSA, HSA
Ambulance	Yes	Health Care FSA, HSA
Analgesics	Yes (RX)	Health Care FSA, HSA
Antacids / Acid Reducers	Yes (RX)	Health Care FSA, HSA

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Anti-Arthritics	Yes (RX)	Health Care FSA, HSA
Anti-Itch Creams	Yes (RX)	Health Care FSA, HSA
Anti-Snore guards	Yes (RX)	Health Care FSA, HSA
Antibiotic Ointments	Yes (RX)	Health Care FSA, HSA
Anti-Diarrheal	Yes (RX)	Health Care FSA, HSA
Antifungal Products	Yes (RX)	Health Care FSA, HSA
Antihistamines	Yes (RX)	Health Care FSA, HSA
Arch Supports	Yes	Health Care FSA, HSA
Arm Sling	Yes	Health Care FSA, HSA
Arthritis gloves	Yes	Health Care FSA, HSA
Artificial Limbs	Yes	Health Care FSA, HSA
Arts and Crafts Fee	No	
Aspirin	Yes (RX)	Health Care FSA, HSA
Artificial Reproductive Technologies	Yes (LM)	Health Care FSA, HSA
Assisted Living	No	
Asthma Treatments	Yes	Health Care FSA, HSA
Athletic Mouth Guards	No	
Au Pair	Yes	Dependent Care FSA
Automobile Modifications	Yes (LM)	Health Care FSA, HSA
Baby Formula (Difference in cost between the special formula and regular formula will qualify)	Yes (LM)	Health Care FSA, HSA
Baby Oil	No	
Baby Powder	No	
Babysitter (Inside or outside participant's household)	Yes	Dependent Care FSA
Back-up or Emergency Care	Yes	Dependent Care FSA
Bactine	Yes (RX)	Health Care FSA, HSA
Bandages, elastic	Yes	Health Care FSA, HSA
Bandages, non-medicated	Yes	Health Care FSA, HSA
Bandages, medicated	Yes (RX)	Health Care FSA, HSA
Beds, Mattresses	Yes (LM)	Health Care FSA, HSA
Bedside Comodes	Yes	Health Care FSA, HSA
Before-School Care or Extended Day Programs (Supervised activities before school)	Yes	Dependent Care FSA

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Expense	Eligible	Account
Biofreeze	Yes (RX)	Health Care FSA, HSA
Birth Control Pills	Yes (RX)	Health Care FSA, HSA
Birth Control Devices	Yes (RX)	Health Care FSA, HSA
Birthing Classes	Yes	Health Care FSA, HSA
Blood Storage	Yes (LM)	Health Care FSA, HSA
Blood-Pressure Monitoring Devices	Yes	Health Care FSA, HSA
Blood-Sugar Test Kits and Test Strips	Yes	Health Care FSA, HSA
Boarding School	No	
Body Scans	Yes	Health Care FSA, HSA
Breast Pumps and Supplies	Yes	Health Care FSA, HSA
Breast reconstruction Surgery (Following mastectomy)	Yes	Health Care FSA, HSA
Breathe Rite Strips	Yes (RX)	Health Care FSA, HSA
Bug Spray	No	
Caffeine Pills	No	
Calamine Lotion	Yes (RX)	Health Care FSA, HSA
Callous Removers	No	Health Care FSA, HSA
Caltrate	Yes (RX)	Health Care FSA, HSA
Cane, Walking	Yes	Health Care FSA, HSA
Capital Expenses	Yes (LM)	Health Care FSA, HSA
Cardiac Therapy	Yes	Health Care FSA, HSA
Carpal Tunnel Wrist Supports	Yes	Health Care FSA, HSA
Cast Covers	Yes	Health Care FSA, HSA
Chairs, Ergonomic (Difference in cost between ergonomic chair and a regular chair would qualify)	Yes (LM)	Health Care FSA, HSA
Chairs, Reclining (Difference in cost between specialized recliner and a regular recliner would qualify)	Yes (LM)	Health Care FSA, HSA
Chauffeur	No	
Chelation Therapy	Yes	Health Care FSA, HSA
Childbirth Classes	Yes	Health Care FSA, HSA
Chiropractic Adjustments	Yes	Health Care FSA, HSA
Chondroitin	Yes (RX)	Health Care FSA, HSA
Cialis	Yes (RX)	Health Care FSA, HSA
Circumcision	Yes	Health Care FSA, HSA
Claritin (loratadine)	Yes (RX)	Health Care FSA, HSA

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Expense	Eligible	Account
Co-Payments	Yes	Health Care FSA, HSA
Cold Medicine	Yes (RX)	Health Care FSA, HSA
Cold Sore Medicine	Yes (RX)	Health Care FSA, HSA
Cold/Hot Packs	Yes	Health Care FSA, HSA
Companion Animals	Yes (LM)	Health Care FSA, HSA
Compression Stockings	Yes (RX)	Health Care FSA, HSA
Condoms	Yes	Health Care FSA, HSA
Contact Lenses	Yes	Health Care FSA, HSA
Contact Lens Solution	Yes	Health Care FSA, Limited Purpose FSA, HSA
Controlled Substances (In violation of federal law)	No	
Cord Blood Storage	Yes (LM)	Health Care FSA, HSA
Corneal Ring Segments	Yes	Health Care FSA, HSA
Cosmetic Procedures	Yes (LM)	Health Care FSA, HSA
Cosmetics	No	
Cotton Balls	No	
Cough Drops/Suppressants	Yes (RX)	Health Care FSA, HSA
Counseling	Yes	Health Care FSA, HSA
CPAP Machine and Headgear	Yes	Health Care FSA, HSA
Crowns, Dental	Yes	Health Care FSA, Limited Purpose FSA, HSA
Crutches	Yes	Health Care FSA, HSA
Custodial Care	No	
Day Camp	Yes	Dependent Care FSA
Daycare (Children age 12 and under)	Yes	Dependent Care FSA
Deductibles	Yes	Health Care FSA, HSA
Decongestants	Yes (RX)	Health Care FSA, HSA
Dental Care, cosmetic	No	
Dental Floss	No	
Dental Implants	Yes	Health Care FSA, Limited Purpose FSA, HSA
Dental Sealants	Yes	Health Care FSA, Limited Purpose FSA, HSA

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Expense	Eligible	Account
Dental Treatment	Yes	Health Care FSA, Limited Purpose FSA, HSA
Denture Brush	No	
Denture Cleaners	Yes	Health Care FSA, Limited Purpose FSA, HSA
Dentures and Denture Adhesives	Yes	Health Care FSA, Limited Purpose FSA, HSA
Diabetic Socks (Difference in cost between special socks and regular socks will qualify)	Yes (RX)	Health Care FSA, HSA
Diabetic Supplies	Yes	Health Care FSA, HSA
Diagnostic Items and Services	Yes	Health Care FSA, HSA
Diaper Rash Ointments and Creams	Yes (RX)	Health Care FSA, HSA
Diapers or Diaper Service	Yes (LM)	Health Care FSA, HSA
Diarrhea Medicine	Yes (RX)	Health Care FSA, HSA
Diet Foods	No	
Dietary Supplements	Yes (RX)	Health Care FSA, HSA
Disabled Dependent, Care of	Yes	Dependent Care FSA
Disabled Qualifying Child (Age 12 and under)	Yes	Dependent Care FSA
Discount Programs	No	
Doula	Yes	Health Care FSA, HSA
Drug Addiction Treatment	Yes	Health Care FSA, HSA
Drug Overdose, treatment of	Yes	Health Care FSA, HSA
Drug Screening	Yes	Health Care FSA, HSA
Ear Piercing	No	
Ear Plugs	Yes (RX)	Health Care FSA, HSA
Ear Wax Removal Products	Yes (RX)	Health Care FSA, HSA
Eczema Lotions and Creams	Yes (RX)	Health Care FSA, HSA
Egg Donor Fees	Yes (LM)	Health Care FSA, HSA
Eggs and Embryos, storage fees	Yes (LM)	Health Care FSA, HSA
Elder Care	Yes	Dependent Care FSA
Electrolysis or Hair Removal	No	
Electrolyte Replacements	Yes (RX)	Health Care FSA, HSA
Elevator	Yes (CG)	Health Care FSA, HSA
Epsom Salt	Yes (RX)	Health Care FSA, HSA

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Expense	Eligible	Account
Exercise Equipment	Yes (LM)	Health Care FSA, HSA
Exercise Programs	Yes (LM)	Health Care FSA, HSA
Expectorants	Yes (RX)	Health Care FSA, HSA
Extended Daycare	Yes	Dependent Care FSA
Eye Drops	Yes (RX)	Health Care FSA, Limited Purpose FSA, HSA
Eye Examinations, Eyeglasses, Equipment, Materials, and Repair	Yes	Health Care FSA, Limited Purpose FSA, HSA
Face Creams	No	
Face Lifts	No	
Feminine Hygiene Products	No	
Fever-Reducing Medications	Yes (RX)	Health Care FSA, HRA, HSA
Fiber Supplements	Yes (RX)	Health Care FSA, HRA, HSA
FICA and FUTA taxes of Day-Care Provider	Yes	Dependent Care FSA
Field Trips	No	
Finance Charges	No	
First Aid Cream	Yes (RX)	Health Care FSA, HSA
First Aid Kits	Yes	Health Care FSA, HSA
Fitness Programs	Yes (LM)	Health Care FSA, HSA
Flavoring for Medication	Yes	Health Care FSA, HSA
Flouride Rise	Yes (RX)	Health Care FSA, Limited Purpose FSA, HSA
Flu Shots	Yes	Health Care FSA, HSA
Food (Difference in cost between special food and regular food would qualify)	Yes (LM)	Health Care FSA, HSA
Foreign Countries, Medical Care Received in	Yes	Health Care FSA, HSA
Funeral Expenses	No	
Gambling Problem Treatment	Yes (LM)	Health Care FSA, HSA
Gauze Pads	Yes	Health Care FSA, HSA
Genetic Testing	Yes (LM)	Health Care FSA, HSA
Glasses	Yes	Health Care FSA, Limited Purpose FSA, HSA
Glucosamine	Yes (RX)	Health Care FSA, HSA
Glucose-monitoring equipment	Yes	Health Care FSA, HSA

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Expense	Eligible	Account
Guide dog, other service animal	Yes	Health Care FSA, HSA
Hair Colorants	No	
Hair Removal and Transplants	Yes (LM)	Health Care FSA, HSA
Hand Lotion	No	
Hand Sanitizer	Yes (RX)	Health Care FSA, HSA
Headache Medications	Yes (RX)	Health Care FSA, HSA
Healing Ointments	Yes (RX)	Health Care FSA, HSA
Health Club Fees	Yes (LM)	Health Care FSA, HSA
Health Institute Fees	Yes (LM)	Health Care FSA, HSA
Health Screenings	Yes	Health Care FSA, HSA
Hearing Aids	Yes	Health Care FSA, HSA
Heating Pad	Yes	Health Care FSA, HSA
Hemorrhoid Treatments	Yes (RX)	Health Care FSA, HSA
Herbs	Yes (RX)	Health Care FSA, HSA
Holistic or Natural Healers	Yes(Rx)	Health Care FSA, HSA
Home Diagnostic Kits / Tests	Yes	Health Care FSA, HSA
Home Improvements	Yes (LM)	Health Care FSA, HSA
Home Medical Equipment	Yes (LM)	Health Care FSA, HSA
Homeopathic Products	Yes (RX)	Health Care FSA, HSA
Hormone Replacement Therapy (HRT)	Yes (RX)	Health Care FSA, HSA
Hospital Services	Yes	Health Care FSA, HSA
Household Help	No	
Humidifier	Yes (RX)	Health Care FSA, HSA
Hydrotherapy	Yes (LM)	Health Care FSA, HSA
Hypnosis	Yes (LM)	Health Care FSA, HSA
Hysterectomy	Yes	Health Care FSA, HSA
Illegal Operations and Treatments	No	
Immunizations	Yes	Health Care FSA, HSA
Incontinence Supplies	Yes	Health Care FSA, HSA
Insect-Bite Creams and Ointments	Yes (RX)	Health Care FSA, HSA
Insulin	Yes	Health Care FSA, HSA
In-Vitro Fertilization	Yes (LM)	Health Care FSA, HSA
Kindergarten	No	
Kleenex	No	

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Expense	Eligible	Account
Lab Fees	Yes	Health Care FSA, HSA
Lactation Consultant	Yes (LM)	Health Care FSA, HSA
Lactose Intolerance Supplies	Yes(Rx)	Health Care FSA, HSA
Lamaze Classes	Yes	Health Care FSA, HSA
Language Training (Child with dyslexia or an otherwise disabled child)	Yes (LM)	Health Care FSA, HSA
Laser Eye Surgery; Lasik	Yes	Health Care FSA, Limited Purpose FSA, HSA
Laser Hair Removal	Yes (LM)	Health Care FSA, HSA
Late Fees	No	
Late Payment Fees	No	
Late Pickup Fee	No	
Latex Gloves	Yes	Health Care FSA, HSA
Laxatives	Yes (RX)	Health Care FSA, HSA
Lead-Based Paint Removal (Surfaces must be in poor repair and within a child's reach)	Yes	Health Care FSA, HSA
Learning Disabilities	Yes (LM)	Health Care FSA, HSA
Legal Fees (To authorize treatment for mental illness)	Yes (LM)	Health Care FSA, HSA
Levitra	Yes (RX)	Health Care FSA, HSA
Lice Treatments	Yes (RX)	Health Care FSA, HSA
Lifeline Screenings	Yes	Health Care FSA, HSA
Lifetime Care	No	
Liquid adhesive (For small cuts)	Yes	Health Care FSA, HSA
Lodging at a Hospital or Similar Institution	Yes	Health Care FSA, HSA
Lodging, other (Up to \$50 per night)	Yes(LM)	Health Care FSA, HSA
Long-term Care Expenses	No	
Looking for Work (Care that enables the employee and/or spouse to look for work)	Yes	Dependent Care FSA
Lotions	No	
Lubricants	Yes (Rx)	Health Care FSA, HSA
Lumbar Support Chair Cushions	Yes (RX)	Health Care FSA, HSA
Makeup	No	



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Expense	Eligible	Account
<b>Marijuana or other Controlled Substances</b> (In violation of federal law)	No	
<b>Massage Therapy</b>	Yes (LM)	Health Care FSA, HSA
<b>Mastectomy-Related Special Bras</b>	Yes	Health Care FSA, HSA
<b>Maternity Aids</b>	Yes	Health Care FSA, HSA
<b>Maternity Clothing</b>	No	
<b>Mattresses</b>	Yes (RX)	Health Care FSA, HSA
<b>Meals at a Hospital or Similar Institution</b> (When included in the cost of inpatient care)	Yes	Health Care FSA, HSA
<b>Meals not at a Hospital or Similar Institution</b>	No	
<b>Meals of a Companion</b>	No	
<b>Mederma</b>	Yes (RX)	Health Care FSA, HSA
<b>Medical Alert Bracelet or Necklace</b>	Yes	Health Care FSA, HRA, HSA
<b>Medical Information Plan</b> (Plan that maintains electronic medical information)	Yes	Health Care FSA, HRA, HSA
<b>Medical Records Charges</b>	Yes	Health Care FSA, HRA, HSA
<b>Medical Services</b>	Yes	Health Care FSA, HSA
<b>Medical Supplies</b>	Yes	Health Care FSA, HSA
<b>Medicated Lip Products</b>	Yes (RX)	Health Care FSA, HSA
<b>Menstrual Relief</b>	Yes (RX)	Health Care FSA, HSA
<b>Mentally Handicapped Special Home</b>	Yes (LM)	Dependent Care FSA
<b>Midwives</b>	Yes	Health Care FSA, HSA
<b>Migrane Medications</b>	Yes (RX)	Health Care FSA, HSA
<b>Mileage Charged by Dependent Care Provider</b>	Yes	Dependent Care FSA
<b>Mileage to Bring the Dependent to Daycare</b>	No	
<b>Milage Incurred Travelling for Medical Reasons</b>	Yes	Health Care FSA, HSA
<b>Mineral Supplements</b>	Yes (RX)	Health Care FSA, HSA
<b>Missed Appointment Fees</b>	No	
<b>Morning-After Contraceptive Pills</b>	Yes (RX)	Health Care FSA, HSA
<b>Motion Sickness Patches or Wristband</b>	Yes RX	Health Care FSA, HSA
<b>Motion Sickness Medications</b>	Yes (RX)	Health Care FSA, HSA
<b>Mouthwash</b>	No	
<b>Multivitamins</b>	Yes (RX)	Health Care FSA, HSA
<b>Nanny</b>	Yes	Dependent Care FSA
<b>Nasal strips or sprays</b>	Yes (RX)	Health Care FSA, HSA

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Naturopathic Care	Yes (LM)	Health Care FSA, HSA
Nebulizer	Yes	Health Care FSA, HSA
Needle Container	Yes	Health Care FSA, HSA
Neti pots	Yes	Health Care FSA, HSA
Newborn Nursing Services (Normal and healthy baby)	No	
Nicotine gum or patches	Yes (RX)	Health Care FSA, HSA
Norplant Insertion or Removal	Yes	Health Care FSA, HSA
Nursing Care and Services (Private Duty Nursing)	Yes (LM)	Health Care FSA, HSA
Nursing Home	No	
Nutritional supplements	Yes (RX)	Health Care FSA, HSA
Nutritionist	Yes (LM)	Health Care FSA, HSA
Obstetrical Expenses	Yes	Health Care FSA, HSA
Occlusal guards	Yes	Health Care FSA, Limited Purpose FSA, HSA
Occupational Therapy	Yes	Health Care FSA, HSA
Online or Telephone Consultation (Medical practitioner's fee)	Yes	Health Care FSA, HSA
Operations	Yes	Health Care FSA, HSA
Optometrist	Yes	Health Care FSA, HSA
Oral Care Products (e.g. Anbesol, Orajel)	Yes (RX)	Health Care FSA, HSA
Orthodontia	Yes	Health Care FSA, Limited Purpose FSA, HSA
Orthopedic Shoes (Excess cost between orthopedic shoes and regular shoes will qualify)	Yes (RX)	Health Care FSA, HSA
Orthotic Inserts (Custom -made and over-the-counter)	Yes	Health Care FSA, HSA
Osteopath Fees	Yes	Health Care FSA, HSA
Over-the-Counter-Medications	Yes (RX)	Health Care FSA, HSA
Overnight Camp	No	
Ovulation Monitor	Yes	Health Care FSA, HSA
Oxygen and Equipment	Yes	Health Care FSA, HSA
Pain Relievers	Yes (RX)	Health Care FSA, HSA

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Expense	Eligible	Account
<b>Parking Fees and Tolls</b> (Related to medical care received)	Yes	Health Care FSA, HSA
<b>Pedialyte</b>	Yes (RX)	Health Care FSA, HSA
<b>Pedometer</b>	No	
<b>Pediculicide</b> (e.g. Nix, Rid)	Yes (RX)	Health Care FSA, HSA
<b>Penile Implants</b>	Yes (LM)	Health Care FSA, HSA
<b>Perfume</b>	No	
<b>Peroxide</b>	Yes (RX)	Health Care FSA, HSA
<b>Personal Grooming Items</b>	No	
<b>Personal Trainer Fees</b>	Yes (LM)	Health Care FSA, HSA
<b>Physical Exams</b>	Yes	Health Care FSA, HSA
<b>Physical therapy</b>	Yes	Health Care FSA, HSA
<b>Pillows; Lumbar Support</b>	Yes (LM)	Health Care FSA, HSA
<b>Placement Fees</b> (For finding a dependent care provider)	No	
<b>Pregnancy Aids</b>	Yes	Health Care FSA, HSA
<b>Pregnancy test Kits</b>	Yes	Health Care FSA, HSA
<b>Prenatal Vitamins</b>	Yes	Health Care FSA, HSA
<b>Prepaid Fees for Dependent Care</b> (Cannot be reimbursed until care is provided)	Yes	Dependent Care FSA
<b>Preschool/Nursery school</b>	Yes	Dependent Care FSA
<b>Prescription Drug Discount Programs</b>	No	
<b>Prescription Drugs/Medicines</b>	Yes (RX)	Health Care FSA, HSA
<b>Prescription Drugs/Medicines</b> (Obtained from other countries)	No	
<b>Preventive Care Screenings</b>	Yes	Health Care FSA, HSA
<b>Probiotics</b>	Yes (RX)	Health Care FSA, HSA
<b>Product Replacement Plans/Warranties</b>	No	
<b>Propecia</b>	Yes (LM)	Health Care FSA, HSA
<b>Prosthesis</b>	Yes	Health Care FSA, HSA
<b>Psychiatric Care</b>	Yes	Health Care FSA, HSA
<b>Psychoanalysis</b>	Yes (LM)	Health Care FSA, HSA
<b>Psychological Care</b>	Yes (LM)	Health Care FSA, HSA
<b>Q-tips</b>	No	

# Eligible Expenses



## ELIGIBLE CATEGORIES

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**Yes (CG):** Some items that require a Letter of Medical Necessity may result in home improvement. This applies when a "capital gain" is made and the account holder is subject to be reimbursed the difference.

Expense	Eligible	Account
Radon Mitigation	Yes (LM)	Health Care FSA, HSA
Reading Glasses	Yes	Health Care FSA, Limited Purpose FSA, HSA
Recliner Chairs (Difference in cost between specialized recliner and a regular recliner would qualify)	Yes (LM)	Health Care FSA, HSA
Reflexology	Yes (LM)	Health Care FSA, HSA
Registration Fee (Cannot be reimbursed until care is provided)	Yes	Dependent Care FSA
Relative (Payments to a relative for dependent care)	Yes	Dependent Care FSA
Retin-A	Yes (LM)	Health Care FSA, HSA
Rogaine	Yes (LM)	Health Care FSA, HSA
Rubbing alcohol	Yes (RX)	Health Care FSA, HSA
Safety Glasses	Yes (RX)	Health Care FSA, Limited Purpose FSA, HSA
Schools and Education, Residential	Yes (LM)	Health Care FSA, HSA
Schools and Education, Special	Yes (LM)	Health Care FSA, HSA
Screening Tests	Yes	Health Care FSA, HSA
Security System for the Home	No	
Seeing-Eye Dog/Other Service Animal	Yes	Health Care FSA, HSA
Self-Employment (Dependent care expense incurred in connection with)	Yes	Dependent Care FSA
Shampoos	No	
Shaving cream or lotion	No	
Shipping and Handling Fees	Yes	Health Care FSA, HSA
Sick employee (Payments to dependent care provider when sick employee stays home)	Yes	Dependent Care FSA
Sick-Child Facility	Yes	Dependent Care FSA
Sinus Medications	Yes (RX)	Health Care FSA, HSA
Sleep Aids	Yes (RX)	Health Care FSA, HSA
Smoking-Cessation Medications	Yes (RX)	Health Care FSA, HSA
Smoking-Cessation Programs	Yes	Health Care FSA, HSA
Soaps	No	
Special Foods (Difference in cost between special food and regular food would qualify)	Yes (RX)	Health Care FSA, HSA
Speech Therapy	Yes (LM)	Health Care FSA, HSA

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Expense	Eligible	Account
Sperm Storage Fees	Yes (LM)	Health Care FSA, HSA
Spermicidal Foam	Yes (RX)	Health Care FSA, HSA
Spouse of Employee (Payments to a spouse for dependent care)	No	
Stem Cell Harvesting and/or Storage	Yes (LM)	Health Care FSA, HSA
Sterilization Procedures	Yes	Health Care FSA, HSA
Sterilization Reversal	Yes	Health Care FSA, HSA
St. Johns Wort	Yes (RX)	Health Care FSA, HSA
Student Health Fee	No	
Substance Abuse	Yes	Health Care FSA, HSA
Subway Fare (In connection with medical care received)	Yes	Health Care FSA, HSA
Summer Day Camp	Yes	Dependent Care FSA
Summer School	No	
Sun Protective Clothing (Difference in cost between special clothing and regular clothing will qualify)	Yes (RX)	Health Care FSA, HSA
Sunburn Creams and Ointments	Yes (RX)	Health Care FSA, HSA
Sunglasses	Yes (RX)	Health Care FSA, Limited Purpose FSA, HSA
Sunglasses, Clip-on	Yes (RX)	Health Care FSA, Limited Purpose FSA, HSA
Sunscreen (Only SPF 30 and above will qualify)	Yes	Health Care FSA, HSA
Sunscreen, Cosmetics/Similar Products with	No	
Supply Fees	No	
Support Hose/TED stockings	Yes	Health Care FSA, HSA
Surgery	Yes	Health Care FSA, HSA
Surrogate/Gestational Carrier Expenses	No	
Tanning Salon/Equipment	Yes (LM)	Health Care FSA, HSA
Taxes on Medical Services and Products	Yes	Health Care FSA, HSA
Taxi Fare (In connection to medical care received)	Yes	Health Care FSA, HSA
Teeth Whitening	No	
Telephone for Hearing-Impaired Persons	Yes	Health Care FSA, HSA
Television for Hearing-Impaired Persons	Yes	Health Care FSA, HSA

# Eligible Expenses



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Expense	Eligible	Account
Thermometers	Yes	Health Care FSA, HSA
Throat Lozenges	Yes (RX)	Health Care FSA, HSA
Toiletries	No	
Toll bridges (In connection with medical care received)	Yes	Health Care FSA, HSA
Toothache/Teething Pain Relievers	Yes (RX)	Health Care FSA, HSA
Toothbrushes	No	
Toothpaste	No	
Transplants	Yes	Health Care FSA, HSA
Transportation Expenses (In connection with medical care received)	Yes	Health Care FSA, HSA
Treadmill	Yes (LM)	Health Care FSA, HSA
Tuition Expenses	No	
Tuition for Special-Needs Program	Yes (LM)	Health Care FSA, HSA
Tutoring Programs	No	
UCR, Charges Above (If underlying expense is eligible)	Yes	Health Care FSA, Limited Purpose FSA, HSA
Ultrasound, Pre-Natal	Yes	Health Care FSA, HSA
Umbilical Cord Freezing/Storage	Yes (LM)	Health Care FSA, HSA
Unemployment (Dependent care that enables the employee and/or spouse to look for work)	Yes	Dependent Care FSA
Vacation (Payments to dependent care provider for periods when employee is on vacation)	Yes	Dependent Care FSA
Vaccines	Yes	Health Care FSA, HSA
Varicose Vein Treatment	Yes (LM)	Health Care FSA, HSA
Vasectomy	Yes	Health Care FSA, HSA
Vasectomy Reversal	Yes	Health Care FSA, HSA
Veneers	No	
Veterinary Services (For a guide dog or other service animal)	Yes	Health Care FSA, HSA
Viagra	Yes (RX)	Health Care FSA, HSA
Vitamins	Yes (RX)	Health Care FSA, HSA
Volunteer Work (Dependent care that enables employee and/or spouse to volunteer)	No	
Walkers	Yes	Health Care FSA, HSA
Warranties/Insurance on a Product	No	

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Expense	Eligible	Account
Wart remover treatments	Yes (RX)	Health Care FSA, HSA
Water Flouridation	Yes (LM)	Health Care FSA, HSA
Water Pik	No	
Weight Loss Drugs	Yes (RX)	Health Care FSA, HSA
Weight-Loss Programs	Yes (LM)	Health Care FSA, HSA
Weight-Loss Surgery	Yes (LM)	Health Care FSA, HSA
Wheelchair/Wheelchair Accessories	Yes	Health Care FSA, HSA
Whirlpool Bath	Yes (LM)	Health Care FSA, HSA
Wigs	Yes (LM)	Health Care FSA, HSA
X-Ray Fees	Yes	Health Care FSA, HSA
Yeast Infection Medications	Yes (RX)	Health Care FSA, HSA