

# Eligible Expenses



The following is a summary of common expenses for Health Care Flexible Spending Accounts (FSAs), Dependent Care Flexible Spending Accounts (FSAs), Health Reimbursement Arrangements (HRAs) and Health Savings Accounts (HSAs). Some plans restrict the eligible expenses, such as Limited Scope FSAs or Deductible Only HRAs. 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, HRAs 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.

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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, HRA, HSA
Abortion	Yes	Health Care FSA, HRA, HSA
Acne treatment	Yes (RX)	Health Care FSA, HRA, HSA
Acupuncture/Acupressure	Yes	Health Care FSA, HRA, HSA
Adaptive Equipment	Yes (LM)	Health Care FSA, HRA, HSA
Adoption Fees	No	
Adoption, Pre-Adoption Medical Expenses	Yes	Health Care FSA, HRA, 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, HRA, HSA
Air Purifier	Yes (CG)	Health Care FSA, HRA, HSA
Airborne	Yes (RX)	Health Care FSA, HRA, HSA
Alcoholism Treatment	Yes	Health Care FSA, HRA, HSA
Allergy Medicines	Yes (RX)	Health Care FSA, HRA, HSA
Alli	Yes (RX)	Health Care FSA, HRA, HSA
Alternative Healers	Yes (RX)	Health Care FSA, HRA, HSA
Ambulance	Yes	Health Care FSA, HRA, HSA
Analgesics	Yes (RX)	Health Care FSA, HRA, HSA
Antacids / Acid Reducers	Yes (RX)	Health Care FSA, HRA, HSA

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Expense	Eligible	Account
Anti-Arthritics	Yes (RX)	Health Care FSA, HRA, HSA
Anti-Itch Creams	Yes (RX)	Health Care FSA, HRA, HSA
Anti-Snore guards	Yes (RX)	Health Care FSA, HRA, HSA
Antibiotic Ointments	Yes (RX)	Health Care FSA, HRA, HSA
Anti-Diarrheal	Yes (RX)	Health Care FSA, HRA, HSA
Antifungal Products	Yes (RX)	Health Care FSA, HRA, HSA
Antihistamines	Yes (RX)	Health Care FSA, HRA, HSA
Arch Supports	Yes	Health Care FSA, HRA, HSA
Arm Sling	Yes	Health Care FSA, HRA, HSA
Arthritis gloves	Yes	Health Care FSA, HRA, HSA
Artificial Limbs	Yes	Health Care FSA, HRA, HSA
Arts and Crafts Fee	No	
Aspirin	Yes (RX)	Health Care FSA, HRA, HSA
Artificial Reproductive Technologies	Yes (LM)	Health Care FSA, HRA, HSA
Assisted Living	No	
Asthma Treatments	Yes	Health Care FSA, HRA, HSA
Athletic Mouth Guards	No	
Au Pair	Yes	Dependent Care FSA
Automobile Modifications	Yes (LM)	Health Care FSA, HRA, HSA
Baby Formula (Difference in cost between the special formula and regular formula will qualify)	Yes (LM)	Health Care FSA, HRA, 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, HRA, HSA
Bandages, elastic	Yes	Health Care FSA, HRA, HSA
Bandages, non-medicated	Yes	Health Care FSA, HRA, HSA
Bandages, medicated	Yes (RX)	Health Care FSA, HRA, HSA
Beds, Mattresses	Yes (LM)	Health Care FSA, HRA, HSA
Bedside Comodes	Yes	Health Care FSA, HRA, 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, HRA, HSA
Birth Control Pills	Yes (RX)	Health Care FSA, HRA, HSA
Birth Control Devices	Yes (RX)	Health Care FSA, HRA, HSA
Birthing Classes	Yes	Health Care FSA, HRA, HSA
Blood Storage	Yes (LM)	Health Care FSA, HRA, HSA
Blood-Pressure Monitoring Devices	Yes	Health Care FSA, HRA, HSA
Blood-Sugar Test Kits and Test Strips	Yes	Health Care FSA, HRA, HSA
Boarding School	No	
Body Scans	Yes	Health Care FSA, HRA, HSA
Breast Pumps and Supplies	Yes	Health Care FSA, HRA, HSA
Breast reconstruction Surgery (Following mastectomy)	Yes	Health Care FSA, HRA, HSA
Breathe Rite Strips	Yes (RX)	Health Care FSA, HRA, HSA
Bug Spray	No	
Caffeine Pills	No	
Calamine Lotion	Yes (RX)	Health Care FSA, HRA, HSA
Callous Removers	No	Health Care FSA, HRA, HSA
Caltrate	Yes (RX)	Health Care FSA, HRA, HSA
Cane, Walking	Yes	Health Care FSA, HRA, HSA
Capital Expenses	Yes (LM)	Health Care FSA, HRA, HSA
Cardiac Therapy	Yes	Health Care FSA, HRA, HSA
Carpal Tunnel Wrist Supports	Yes	Health Care FSA, HRA, HSA
Cast Covers	Yes	Health Care FSA, HRA, HSA
Chairs, Ergonomic (Difference in cost between ergonomic chair and a regular chair would qualify)	Yes (LM)	Health Care FSA, HRA, HSA
Chairs, Reclining (Difference in cost between specialized recliner and a regular recliner would qualify)	Yes (LM)	Health Care FSA, HRA, HSA
Chauffeur	No	
Chelation Therapy	Yes	Health Care FSA, HRA, HSA
Childbirth Classes	Yes	Health Care FSA, HRA, HSA
Chiropractic Adjustments	Yes	Health Care FSA, HRA, HSA
Chondroitin	Yes (RX)	Health Care FSA, HRA, HSA
Cialis	Yes (RX)	Health Care FSA, HRA, HSA
Circumcision	Yes	Health Care FSA, HRA, HSA
Claritin (loratadine)	Yes (RX)	Health Care FSA, HRA, HSA

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Expense	Eligible	Account
Co-Payments	Yes	Health Care FSA, HRA, HSA
Cold Medicine	Yes (RX)	Health Care FSA, HRA, HSA
Cold Sore Medicine	Yes (RX)	Health Care FSA, HRA, HSA
Cold/Hot Packs	Yes	Health Care FSA, HRA, HSA
Companion Animals	Yes (LM)	Health Care FSA, HRA, HSA
Compression Stockings	Yes (RX)	Health Care FSA, HRA, HSA
Condoms	Yes	Health Care FSA, HRA, HSA
Contact Lenses	Yes	Health Care FSA, HRA, HSA
Contact Lens Solution	Yes	Health Care FSA, HRA, HSA
Controlled Substances (In violation of federal law)	No	
Cord Blood Storage	Yes (LM)	Health Care FSA, HRA, HSA
Corneal Ring Segments	Yes	Health Care FSA, HRA, HSA
Cosmetic Procedures	Yes (LM)	Health Care FSA, HRA, HSA
Cosmetics	No	
Cotton Balls	No	
Cough Drops/Suppressants	Yes (RX)	Health Care FSA, HRA, HSA
Counseling	Yes	Health Care FSA, HRA, HSA
CPAP Machine and Headgear	Yes	Health Care FSA, HRA, HSA
Crowns, Dental	Yes	Health Care FSA, HRA, HSA
Crutches	Yes	Health Care FSA, HRA, 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, HRA, HSA
Decongestants	Yes (RX)	Health Care FSA, HRA, HSA
Dental Care, cosmetic	No	
Dental Floss	No	
Dental Implants	Yes	Health Care FSA, HRA, HSA
Dental Sealants	Yes	Health Care FSA, HRA, HSA
Dental Treatment	Yes	Health Care FSA, HRA, HSA
Denture Brush	No	
Denture Cleaners	Yes	Health Care FSA, HRA, HSA
Dentures and Denture Adhesives	Yes	Health Care FSA, HRA, HSA

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Expense	Eligible	Account
<b>Diabetic Socks</b> (Difference in cost between special socks and regular socks will qualify)	Yes (RX)	Health Care FSA, HRA, HSA
<b>Diabetic Supplies</b>	Yes	Health Care FSA, HRA, HSA
<b>Diagnostic Items and Services</b>	Yes	Health Care FSA, HRA, HSA
<b>Diaper Rash Ointments and Creams</b>	Yes (RX)	Health Care FSA, HRA, HSA
<b>Diapers or Diaper Service</b>	Yes (LM)	Health Care FSA, HRA, HSA
<b>Diarrhea Medicine</b>	Yes (RX)	Health Care FSA, HRA, HSA
<b>Diet Foods</b>	No	
<b>Dietary Supplements</b>	Yes (RX)	Health Care FSA, HRA, HSA
<b>Disabled Dependent, Care of</b>	Yes	Dependent Care FSA
<b>Disabled Qualifying Child</b> (Age 12 and under)	Yes	Dependent Care FSA
<b>Discount Programs</b>	No	
<b>Doula</b>	Yes	Health Care FSA, HRA, HSA
<b>Drug Addiction Treatment</b>	Yes	Health Care FSA, HRA, HSA
<b>Drug Overdose, treatment of</b>	Yes	Health Care FSA, HRA, HSA
<b>Drug Screening</b>	Yes	Health Care FSA, HRA, HSA
<b>Ear Piercing</b>	No	
<b>Ear Plugs</b>	Yes (RX)	Health Care FSA, HRA, HSA
<b>Ear Wax Removal Products</b>	Yes (RX)	Health Care FSA, HRA, HSA
<b>Eczema Lotions and Creams</b>	Yes (RX)	Health Care FSA, HRA, HSA
<b>Egg Donor Fees</b>	Yes (LM)	Health Care FSA, HRA, HSA
<b>Eggs and Embryos, storage fees</b>	Yes (LM)	Health Care FSA, HRA, HSA
<b>Elder Care</b>	Yes	Dependent Care FSA
<b>Electrolysis or Hair Removal</b>	No	
<b>Electrolyte Replacements</b>	Yes (RX)	Health Care FSA, HRA, HSA
<b>Elevator</b>	Yes (CG)	Health Care FSA, HRA, HSA
<b>Epsom Salt</b>	Yes (RX)	Health Care FSA, HRA, HSA
<b>Exercise Equipment</b>	Yes (LM)	Health Care FSA, HRA, HSA
<b>Exercise Programs</b>	Yes (LM)	Health Care FSA, HRA, HSA
<b>Expectorants</b>	Yes (RX)	Health Care FSA, HRA, HSA
<b>Extended Daycare</b>	Yes	Dependent Care FSA
<b>Eye Drops</b>	Yes (RX)	Health Care FSA, HRA, HSA
<b>Eye Examinations, Eyeglasses, Equipment, Materials, and Repair</b>	Yes	Health Care FSA, HRA, HSA

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Expense	Eligible	Account
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, HRA, HSA
First Aid Kits	Yes	Health Care FSA, HRA, HSA
Fitness Programs	Yes (LM)	Health Care FSA, HRA, HSA
Flavoring for Medication	Yes	Health Care FSA, HRA, HSA
Flouride Rise	Yes (RX)	Health Care FSA, HRA, HSA
Flu Shots	Yes	Health Care FSA, HRA, HSA
<b>Food</b> (Difference in cost between special food and regular food would qualify)	Yes (LM)	Health Care FSA, HRA, HSA
Foreign Countries, Medical Care Received in	Yes	Health Care FSA, HRA, HSA
Funeral Expenses	No	
Gambling Problem Treatment	Yes (LM)	Health Care FSA, HRA, HSA
Gauze Pads	Yes	Health Care FSA, HRA, HSA
Genetic Testing	Yes (LM)	Health Care FSA, HRA, HSA
Glasses	Yes	Health Care FSA, HRA, HSA
Glucosamine	Yes (RX)	Health Care FSA, HRA, HSA
Glucose-monitoring equipment	Yes	Health Care FSA, HRA, HSA
Guide dog, other service animal	Yes	Health Care FSA, HRA, HSA
Hair Colorants	No	
Hair Removal and Transplants	Yes (LM)	Health Care FSA, HRA, HSA
Hand Lotion	No	
Hand Sanitizer	Yes (RX)	Health Care FSA, HRA, HSA
Headache Medications	Yes (RX)	Health Care FSA, HRA, HSA
Healing Ointments	Yes (RX)	Health Care FSA, HRA, HSA
Health Club Fees	Yes (LM)	Health Care FSA, HRA, HSA
Health Institute Fees	Yes (LM)	Health Care FSA, HRA, HSA
Health Screenings	Yes	Health Care FSA, HRA, HSA

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Expense	Eligible	Account
Hearing Aids	Yes	Health Care FSA, HRA, HSA
Heating Pad	Yes	Health Care FSA, HRA, HSA
Hemorrhoid Treatments	Yes (RX)	Health Care FSA, HRA, HSA
Herbs	Yes (RX)	Health Care FSA, HRA, HSA
Holistic or Natural Healers	Yes(Rx)	Health Care FSA, HRA, HSA
Home Diagnostic Kits / Tests	Yes	Health Care FSA, HRA, HSA
Home Improvements	Yes (LM)	Health Care FSA, HRA, HSA
Home Medical Equipment	Yes (LM)	Health Care FSA, HRA, HSA
Homeopathic Products	Yes (RX)	Health Care FSA, HRA, HSA
Hormone Replacement Therapy (HRT)	Yes (RX)	Health Care FSA, HRA, HSA
Hospital Services	Yes	Health Care FSA, HRA, HSA
Household Help	No	
Humidifier	Yes (RX)	Health Care FSA, HRA, HSA
Hydrotherapy	Yes (LM)	Health Care FSA, HRA, HSA
Hypnosis	Yes (LM)	Health Care FSA, HRA, HSA
Hysterectomy	Yes	Health Care FSA, HRA, HSA
Illegal Operations and Treatments	No	
Immunizations	Yes	Health Care FSA, HRA, HSA
Incontinence Supplies	Yes	Health Care FSA, HRA, HSA
Insect-Bite Creams and Ointments	Yes (RX)	Health Care FSA, HRA, HSA
Insulin	Yes	Health Care FSA, HRA, HSA
Insurance Premiums (Individually owned policy, including dental, health, long-term care, Medicare, short-term medical, supplemental, vision and more.)	Yes	HRA
In-Vitro Fertilization	Yes (LM)	Health Care FSA, HRA, HSA
Kindergarten	No	
Kleenex	No	
Lab Fees	Yes	Health Care FSA, HRA, HSA
Lactation Consultant	Yes (LM)	Health Care FSA, HRA, HSA
Lactose Intolerance Supplies	Yes(Rx)	Health Care FSA, HRA, HSA
Lamaze Classes	Yes	Health Care FSA, HRA, HSA
Language Training (Child with dyslexia or an otherwise disabled child)	Yes (LM)	Health Care FSA, HRA, HSA
Laser Eye Surgery; Lasik	Yes	Health Care FSA, HRA, HSA
Laser Hair Removal	Yes (LM)	Health Care FSA, HRA, HSA

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Expense	Eligible	Account
Late Fees	No	
Late Payment Fees	No	
Late Pickup Fee	No	
Latex Gloves	Yes	Health Care FSA, HRA, HSA
Laxatives	Yes (RX)	Health Care FSA, HRA, HSA
Lead-Based Paint Removal (Surfaces must be in poor repair and within a child's reach)	Yes	Health Care FSA, HRA, HSA
Learning Disabilities	Yes (LM)	Health Care FSA, HRA, HSA
Legal Fees (To authorize treatment for mental illness)	Yes (LM)	Health Care FSA, HRA, HSA
Levitra	Yes (RX)	Health Care FSA, HRA, HSA
Lice Treatments	Yes (RX)	Health Care FSA, HRA, HSA
Lifeline Screenings	Yes	Health Care FSA, HRA, HSA
Lifetime Care	No	
Liquid adhesive (For small cuts)	Yes	Health Care FSA, HRA, HSA
Lodging at a Hospital or Similar Institution	Yes	Health Care FSA, HRA, HSA
Lodging, other (Up to \$50 per night)	Yes (LM)	Health Care FSA, HRA, 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, HRA, HSA
Lumbar Support Chair Cushions	Yes (RX)	Health Care FSA, HRA, HSA
Makeup	No	
Marijuana or other Controlled Substances (In violation of federal law)	No	
Massage Therapy	Yes (LM)	Health Care FSA, HRA, HSA
Mastectomy-Related Special Bras	Yes	Health Care FSA, HRA, HSA
Maternity Aids	Yes	Health Care FSA, HRA, HSA
Maternity Clothing	No	
Mattresses	Yes (RX)	Health Care FSA, HRA, HSA
Meals at a Hospital or Similar Institution (When included in the cost of inpatient care)	Yes	Health Care FSA, HRA, HSA
Meals not at a Hospital or Similar Institution	No	

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Expense	Eligible	Account
Meals of a Companion	No	
Mederma	Yes (RX)	Health Care FSA, HRA, HSA
Medical Alert Bracelet or Necklace	Yes	Health Care FSA, HRA, HSA
Medical Information Plan (Plan that maintains electronic medical information)	Yes	Health Care FSA, HRA, HSA
Medical Records Charges	Yes	Health Care FSA, HRA, HSA
Medical Services	Yes	Health Care FSA, HRA, HSA
Medical Supplies	Yes	Health Care FSA, HRA, HSA
Medicated Lip Products	Yes (RX)	Health Care FSA, HRA, HSA
Menstrual Relief	Yes (RX)	Health Care FSA, HRA, HSA
Mentally Handicapped Special Home	Yes (LM)	Dependent Care FSA
Midwives	Yes	Health Care FSA, HRA, HSA
Migrane Medications	Yes (RX)	Health Care FSA, HRA, HSA
Mileage Charged by Dependent Care Provider	Yes	Dependent Care FSA
Mileage to Bring the Dependent to Daycare	No	
Milage Incurred Travelling for Medical Reasons	Yes	Health Care FSA, HRA, HSA
Mineral Supplements	Yes (RX)	Health Care FSA, HRA, HSA
Missed Appointment Fees	No	
Morning-After Contraceptive Pills	Yes (RX)	Health Care FSA, HRA, HSA
Motion Sickness Patches or Wristband	Yes RX	Health Care FSA, HRA, HSA
Motion Sickness Medications	Yes (RX)	Health Care FSA, HRA, HSA
Mouthwash	No	
Multivitamins	Yes (RX)	Health Care FSA, HRA, HSA
Nanny	Yes	Dependent Care FSA
Nasal strips or sprays	Yes (RX)	Health Care FSA, HRA, HSA
Naturopathic Care	Yes (LM)	Health Care FSA, HRA, HSA
Nebulizer	Yes	Health Care FSA, HRA, HSA
Needle Container	Yes	Health Care FSA, HRA, HSA
Neti pots	Yes	Health Care FSA, HRA, HSA
Newborn Nursing Services (Normal and healthy baby)	No	
Nicotine gum or patches	Yes (RX)	Health Care FSA, HRA, HSA
Norplant Insertion or Removal	Yes	Health Care FSA, HRA, HSA
Nursing Care and Services (Private Duty Nursing)	Yes (LM)	Health Care FSA, HRA, HSA

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Nursing Home	No	
Nutritional supplements	Yes (RX)	Health Care FSA, HRA, HSA
Nutritionist	Yes (LM)	Health Care FSA, HRA, HSA
Obstetrical Expenses	Yes	Health Care FSA, HRA, HSA
Occlusal guards	Yes	Health Care FSA, HRA, HSA
Occupational Therapy	Yes	Health Care FSA, HRA, HSA
Online or Telephone Consultation (Medical practitioner's fee)	Yes	Health Care FSA, HRA, HSA
Operations	Yes	Health Care FSA, HRA, HSA
Optometrist	Yes	Health Care FSA, HRA, HSA
Oral Care Products (e.g. Anbesol, Orajel)	Yes (RX)	Health Care FSA, HRA, HSA
Orthodontia	Yes	Health Care FSA, HRA, HSA
Orthopedic Shoes (Excess cost between orthopedic shoes and regular shoes will qualify)	Yes (RX)	Health Care FSA, HRA, HSA
Orthotic Inserts (Custom -made and over-the-counter)	Yes	Health Care FSA, HRA, HSA
Osteopath Fees	Yes	Health Care FSA, HRA, HSA
Over-the-Counter-Medications	Yes (RX)	Health Care FSA, HRA, HSA
Overnight Camp	No	
Ovulation Monitor	Yes	Health Care FSA, HRA, HSA
Oxygen and Equipment	Yes	Health Care FSA, HRA, HSA
Pain Relievers	Yes (RX)	Health Care FSA, HRA, HSA
Parking Fees and Tolls (Related to medical care received)	Yes	Health Care FSA, HRA, HSA
Pedialyte	Yes (RX)	Health Care FSA, HRA, HSA
Pedometer	No	
Pediculicide (e.g. Nix, Rid)	Yes (RX)	Health Care FSA, HRA, HSA
Penile Implants	Yes (LM)	Health Care FSA, HRA, HSA
Perfume	No	
Peroxide	Yes (RX)	Health Care FSA, HRA, HSA
Personal Grooming Items	No	
Personal Trainer Fees	Yes (LM)	Health Care FSA, HRA, HSA
Physical Exams	Yes	Health Care FSA, HRA, HSA
Physical therapy	Yes	Health Care FSA, HRA, HSA

# Eligible Expenses



## ELIGIBLE CATEGORIES

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Expense	Eligible	Account
<b>Pillows; Lumbar Support</b>	Yes (LM)	Health Care FSA, HRA, HSA
<b>Placement Fees</b> (For finding a dependent care provider)	No	
<b>Pregnancy Aids</b>	Yes	Health Care FSA, HRA, HSA
<b>Pregnancy test Kits</b>	Yes	Health Care FSA, HRA, HSA
<b>Prenatal Vitamins</b>	Yes (RX)	Health Care FSA, HRA, 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, HRA, HSA
<b>Prescription Drugs/Medicines</b> (Obtained from other countries)	No	
<b>Preventive Care Screenings</b>	Yes	Health Care FSA, HRA, HSA
<b>Probiotics</b>	Yes (RX)	Health Care FSA, HRA, HSA
<b>Product Replacement Plans/Warranties</b>	No	
<b>Propecia</b>	Yes (LM)	Health Care FSA, HRA, HSA
<b>Prosthesis</b>	Yes	Health Care FSA, HRA, HSA
<b>Psychiatric Care</b>	Yes	Health Care FSA, HRA, HSA
<b>Psychoanalysis</b>	Yes (LM)	Health Care FSA, HRA, HSA
<b>Psychological Care</b>	Yes (LM)	Health Care FSA, HRA, HSA
<b>Q-tips</b>	No	
<b>Radon Mitigation</b>	Yes (LM)	Health Care FSA, HRA, HSA
<b>Reading Glasses</b>	Yes	Health Care FSA, HRA, HSA
<b>Recliner Chairs</b> (Difference in cost between specialized recliner and a regular recliner would qualify)	Yes (LM)	Health Care FSA, HRA, HSA
<b>Reflexology</b>	Yes (LM)	Health Care FSA, HRA, HSA
<b>Registration Fee</b> (Cannot be reimbursed until care is provided)	Yes	Dependent Care FSA
<b>Relative</b> (Payments to a relative for dependent care)	Yes	Dependent Care FSA
<b>Retin-A</b>	Yes (LM)	Health Care FSA, HRA, HSA
<b>Rogaine</b>	Yes (LM)	Health Care FSA, HRA, HSA
<b>Rubbing alcohol</b>	Yes (RX)	Health Care FSA, HRA, HSA
<b>Safety Glasses</b>	Yes (RX)	Health Care FSA, HRA, HSA

# Eligible Expenses



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Expense	Eligible	Account
Schools and Education, Residential	Yes (LM)	Health Care FSA, HRA, HSA
Schools and Education, Special	Yes (LM)	Health Care FSA, HRA, HSA
Screening Tests	Yes	Health Care FSA, HRA, HSA
Security System for the Home	No	
Seeing-Eye Dog/Other Service Animal	Yes	Health Care FSA, HRA, 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, HRA, 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, HRA, HSA
Sleep Aids	Yes (RX)	Health Care FSA, HRA, HSA
Smoking-Cessation Medications	Yes (RX)	Health Care FSA, HRA, HSA
Smoking-Cessation Programs	Yes	Health Care FSA, HRA, HSA
Soaps	No	
Special Foods (Difference in cost between special food and regular food would qualify)	Yes (RX)	Health Care FSA, HRA, HSA
Speech Therapy	Yes (LM)	Health Care FSA, HRA, HSA
Sperm Storage Fees	Yes (LM)	Health Care FSA, HRA, HSA
Spermicidal Foam	Yes (RX)	Health Care FSA, HRA, HSA
Spouse of Employee (Payments to a spouse for dependent care)	No	
Stem Cell Harvesting and/or Storage	Yes (LM)	Health Care FSA, HRA, HSA
Sterilization Procedures	Yes	Health Care FSA, HRA, HSA
Sterilization Reversal	Yes	Health Care FSA, HRA, HSA
St. Johns Wort	Yes (RX)	Health Care FSA, HRA, HSA
Student Health Fee	No	
Substance Abuse	Yes	Health Care FSA, HRA, HSA
Subway Fare (In connection with medical care received)	Yes	Health Care FSA, HRA, HSA
Summer Day Camp	Yes	Dependent Care FSA
Summer School	No	

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Expense	Eligible	Account
<b>Sun Protective Clothing</b> (Difference in cost between special clothing and regular clothing will qualify)	Yes (RX)	Health Care FSA, HSA
<b>Sunburn Creams and Ointments</b>	Yes (RX)	Health Care FSA, HRA, HSA
<b>Sunglasses</b>	Yes (RX)	Health Care FSA, HRA, HSA
<b>Sunglasses, Clip-on</b>	Yes (RX)	Health Care FSA, HRA, HSA
<b>Sunscreen</b> (Only SPF 30 and above will qualify)	Yes	Health Care FSA, HRA, HSA
<b>Sunscreen, Cosmetics/Similar Products with</b>	No	
<b>Supply Fees</b>	No	
<b>Support Hose/TED stockings</b>	Yes	Health Care FSA, HRA, HSA
<b>Surgery</b>	Yes	Health Care FSA, HRA, HSA
<b>Surrogate/Gestational Carrier Expenses</b>	No	
<b>Tanning Salon/Equipment</b>	Yes (LM)	Health Care FSA, HRA, HSA
<b>Taxes on Medical Services and Products</b>	Yes	Health Care FSA, HRA, HSA
<b>Taxi Fare</b> (In connection to medical care received)	Yes	Health Care FSA, HRA, HSA
<b>Teeth Whitening</b>	No	
<b>Telephone for Hearing-Impaired Persons</b>	Yes	Health Care FSA, HRA, HSA
<b>Television for Hearing-Impaired Persons</b>	Yes	Health Care FSA, HRA, HSA
<b>Thermometers</b>	Yes	Health Care FSA, HRA, HSA
<b>Throat Lozenges</b>	Yes (RX)	Health Care FSA, HRA, HSA
<b>Toiletries</b>	No	
<b>Toll bridges</b> (In connection with medical care received)	Yes	Health Care FSA, HRA, HSA
<b>Toothache/Teething Pain Relievers</b>	Yes (RX)	Health Care FSA, HRA, HSA
<b>Toothbrushes</b>	No	
<b>Toothpaste</b>	No	
<b>Transplants</b>	Yes	Health Care FSA, HRA, HSA
<b>Transportation Expenses</b> (In connection with medical care received)	Yes	Health Care FSA, HRA, HSA
<b>Treadmill</b>	Yes (LM)	Health Care FSA, HRA, HSA
<b>Tuition Expenses</b>	No	
<b>Tuition for Special-Needs Program</b>	Yes (LM)	Health Care FSA, HRA, HSA
<b>Tutoring Programs</b>	No	
<b>UCR, Charges Above</b> (If underlying expense is eligible)	Yes	Health Care FSA, HRA, HSA

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Expense	Eligible	Account
Ultrasound, Pre-Natal	Yes	Health Care FSA, HRA, HSA
Umbilical Cord Freezing/Storage	Yes (LM)	Health Care FSA, HRA, 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, HRA, HSA
Varicose Vein Treatment	Yes (LM)	Health Care FSA, HRA, HSA
Vasectomy	Yes	Health Care FSA, HRA, HSA
Vasectomy Reversal	Yes	Health Care FSA, HRA, HSA
Veneers	No	
Veterinary Services (For a guide dog or other service animal)	Yes	Health Care FSA, HRA, HSA
Viagra	Yes (RX)	Health Care FSA, HRA, HSA
Vitamins	Yes (RX)	Health Care FSA, HRA, HSA
Volunteer Work (Dependent care that enables employee and/or spouse to volunteer)	No	
Walkers	Yes	Health Care FSA, HRA, HSA
Warranties/Insurance on a Product	No	
Wart remover treatments	Yes (RX)	Health Care FSA, HRA, HSA
Water Flouridation	Yes (LM)	Health Care FSA, HRA, HSA
Water Pik	No	
Weight Loss Drugs	Yes (RX)	Health Care FSA, HRA, HSA
Weight-Loss Programs	Yes (LM)	Health Care FSA, HRA, HSA
Weight-Loss Surgery	Yes (LM)	Health Care FSA, HRA, HSA
Wheelchair/Wheelchair Accessories	Yes	Health Care FSA, HRA, HSA
Whirlpool Bath	Yes (LM)	Health Care FSA, HRA, HSA
Wigs	Yes (LM)	Health Care FSA, HRA, HSA
X-Ray Fees	Yes	Health Care FSA, HRA, HSA
Yeast Infection Medications	Yes (RX)	Health Care FSA, HRA, HSA