

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
- Prescription eyeglasses
- 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
- Surgical fees
- Therapeutic care for drug and alcohol addiction
- Prescribed therapy treatments
- Transplants
- Transportation expenses/mileage to receive medical care or services
- Tuition at special school for learning disabled
- Wheelchairs
- X-rays

**Eligible Items Subject to Change*

OVER-THE-COUNTER ITEMS

Watch for updates at www.beneflexhr.com

Eligible <u>without</u> a Doctor’s Prescription	Examples of Over-the-Counter Items that require a Doctor’s Prescription
<ul style="list-style-type: none"> • Asthma flow meters • Band-aids • Blood pressure monitors • Cholesterol tests • Contact lens solution • Crutches • Denture care products • Diabetes care: Blood test strips, glucose kits, monitors, and testers • Reading glasses • 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 • 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

To be eligible, treatments must be proven medically necessary .

- 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.

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