



Examples of Eligible and Ineligible Expenses under a Health Care Flexible Spending Account*

*The following lists give you a general overview of qualified and non-qualified medical expenses. These lists are not all-inclusive, and are subject to change by the IRS, with the most recent change being the inclusion of over-the-counter medications and feminine hygiene products effective January 1, 2020. The IRS defines qualified medical expenses as amounts paid for the "diagnosis, cure, mitigation, treatment, or prevention of disease, or for the purpose of affecting any structure or function of the body." Qualified medical expenses are eligible for reimbursement through your FSA as long as they are not reimbursed through insurance or any other source.

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| ✓ Artificial Teeth | ✓ OB/GYN Prepaid Maternity Fees
(reimbursable after date of birth) |
| ✓ Contact Lenses | ✓ Pre-natal Medical Ultrasound |
| ✓ Crowns/Bridges | ✓ Pre-natal and Post-Natal Treatment |
| ✓ Dental Implants | |
| ✓ Dental Sealants | ✓ |
| ✓ Dental X-rays | |
| ✓ Dentures | |
| ✓ Exams/Teeth Cleaning | |
| ✓ Extractions | |
| ✓ Eye Exam | |
| ✓ Fillings | |
| ✓ Glasses | |
| ✓ Occlusal Guards | |
| ✓ Oral Surgery | |
| ✓ Orthodontia*** | |
| ✓ Prescription Sunglasses | |
| ✓ Reading Glasses | |
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| ✓ Copay Amounts | |
| ✓ Deductibles | |
| ✓ Pre-existing Condition Expenses
(medical) | |
| ✓ Private Hospital Room Differential | |
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| ✓ Blood Tests | |
| ✓ Body Scan | |
| ✓ Cardiograph | |
| ✓ Colonoscopy | |
| ✓ CT Scan | |
| ✓ Diagnostic | |
| ✓ Echocardiogram | |
| ✓ EKG | |
| ✓ Endoscopy | |
| ✓ Fluoroscopy | |
| ✓ Laboratory Fees | |
| ✓ Metabolism Tests | |
| ✓ MRI | |
| ✓ PET Scan | |
| ✓ Sweat Tests | |
| ✓ Ultrasound | |
| ✓ Urine/Stool Analyses | |
| ✓ X-rays | |
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| ✓ Prescription Drugs | |
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| ✓ Childbirth Classes (Lamaze) | |
| ✓ Lactation Consultant | |
| ✓ Midwife Expenses | |
| ✓ OB/GYN Exams | |

*Updated 7/24/2020. For the most up-to-date information, please visit: <https://www.irs.gov/publications/p969> for rules regarding Flexible Spending Arrangements and <https://www.irs.gov/pub/irs-pdf/p502.pdf> for Qualifying Medical Expenses

- ✓ Compression Hose/Stockings
- ✓ Contact Lens Material and Equipment
- ✓ Cold/hot packs for injuries
- ✓ Condoms
- ✓ CPAP Devices
- ✓ Crutches
- ✓ Denture Adhesives
- ✓ Diabetic Supplies
- ✓ Durable Medical Equipment
- ✓ Ear Plugs
- ✓ Ear Wax Removal Treatments
- ✓ Elastic Bandages
- ✓ Erectile Dysfunction Treatment
- ✓ Feminine Hygiene Products
- ✓ First aid kits
- ✓ Flu Shots
- ✓ Glucose monitoring Equipment
- ✓ Guide Dog (for visually/hearing

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|---------------------------------------|------------------------|---|
| ✓ Electrolysis and other Hair Removal | ✓ Moisturizers | ✓ Warranties for glasses or other medical devices |
| ✓ Electronic Cigarettes | ✓ Newborn Care Classes | |
| | ✓ Nursing Pillows | |

You can generally include medical expenses you pay for yourself as well as those you pay for someone who was your spouse, qualifying child or qualifying relative when the product or services were acquired. **D e c a e d a f f e b e e e e a e a a f e a e.**

- A qualifying child is an individual who (a) bears a specified relationship to the employee (relationship test); (b) has the same principal abode as the employee for more than half of the year (residency test); (c) meets certain age requirements (age test); (d) has not provided more than half of his or her own support for the year (limited self-support test); and (5) has not filed a joint tax return (other than only for claim of refund) with his or her spouse for the year (marital/tax filing status test).
- A qualifying relative is an individual (a) who bears a specified relationship to the employee (relationship test); (b) whose gross income is less than the exemption amount in Code §151(d) (income test); (c) with respect to whom the employee provides over half of the individual's support (support test); and (d) who is not anyone's qualifying child.
- Individuals Who Generally Are Ineligible Under Code §152. An individual generally will not be a Code §152 dependent if he or she is a dependent of a Code §152 dependent, a married dependent filing a joint tax