

## Qualified Expenses

- Acupuncture
- Alcoholism treatment
- Ambulance
- Birth control pills and other birth control devices
- Braille books and magazines
- Chiropractors
- Coinsurance amounts and deductibles
- Contact lenses, solutions and cleaners
- Copays
- Crutches, canes and wheelchairs
- Dental treatment
- Dermatologist visits
- Diabetic monitors, test kits, strips and supplies
- Eyeglasses (prescription); vision exams
- Hearing devices and batteries
- Hospital services
- Immunizations (including flu shots)
- Infertility treatments
- Insulin
- Laboratory/diagnostic fees
- Language training for child with disability
- Laser eye surgery
- Learning disability
- Massage therapy (letter of medical necessity)\*
- Menstrual Care Products
- Nursing services
- Nutritionist's expenses (letter of medical necessity)\*
- Occlusal guards to prevent teeth grinding
- Orthodontia
- Over-the-counter drugs
- Pap smears
- Physical therapy
- Prescription drugs
- Prosthetics
- Psychologist/Psychiatrist
- Reading glasses
- Smoking cessation programs/counseling
- Sterilization
- TMJ related treatments
- Transplants
- Travel expenses related to medical care only
- Wigs (medical reasons only)
- X-ray fees

## Ineligible Expenses

- Burial expenses
- COBRA premiums
- Concierge medical fees (billed for future availability of services, with no services actually received)
- Cosmetic procedures (unless necessary to improve a deformity arising from congenital abnormality, personal injury from an accident or trauma, or a disfiguring disease)
- Dental products for general health
- Drugs or medical supplies purchased outside the United States.
- Exercise equipment, unless prescribed for a specific medical condition
- Face lifts (see cosmetic procedures)
- Fitness programs for general health
- Hair regrowth products, hair removal or hair transplants
- Health club dues
- Holistic or natural remedies
- Illegal operations and treatments
- Items paid or payable by insurance
- Items you intend to claim as a credit for income tax purposes
- Late payment or missed appointment fees
- Marriage counseling
- Maternity clothes
- Non-prescription sunglasses (sunclips)
- Nursing care for a healthy baby
- Nutritional supplements (general good health)
- Overnight camp (Dependent Care)
- Premiums for group health coverage maintained through spouse's employer or individual insurance premiums, including long term care insurance
- Safety glasses (unless prescription)
- Swimming lessons
- Tanning salons and equipment
- Teeth whitening or bleaching (even if as a result of a congenital defect)
- Vision discount programs or warranty charges
- Vitamins (general good health)
- Warranties for eyeglasses and/or hearing aids
- Weight loss programs and drugs (unless a medical necessity exists for a specific medical condition)

\* Items are eligible for reimbursement through a Health Care FSA or an HRA if they are treating a current or imminent medical condition. Some items may require additional documentation such as a letter of medical necessity or a prescription (for over-the-counter medications) from your medical provider. Please visit [www.FlexMadeEasy.com](http://www.FlexMadeEasy.com) for more detailed information and a more comprehensive list of eligible expenses.