

Flexible Spending Account

Qualified Medical Expenses

Examples of medical and medical-related expenses that can be paid with pre-tax dollars from your Flexible Spending Account (FSA)

Acupuncture	Obstetrical expenses
Alcoholism	Operations
Ambulance hire	Orthodontia
Artificial limbs	Orthopedic shoes (to extent expense exceeds cost of non-orthopedic shoes)
Birth control pills	Physician fees
Braille - books and magazines	OTC Drugs when used to alleviate or mediate illness or conditions
Care for mentally handicapped child	Physician prescribed weight loss or smoking cessation programs
Chiropractors	Psychiatric care
Coinsurance	Psychologist fees
Contact Lens (including cleaners and solutions)	Routine physicals and non-diagnostic services or treatments and vaccinations
Costs for physical or mental illness confinements	"Seeing-eye" dog and its upkeep
Crutches	Special communication equipment for deaf
Deductible	Special Diets (to extent expense exceeds cost of regular diet)
Dental Fees	Special education for the blind
Dentures	Special plumbing for the handicapped
Diagnostic Fees and Lab Fees	Sterilization fees (medically necessary)
Drug and Medical Supplies	Surgical fees (medically necessary)
Eyeglasses, including examination fee	Therapeutic care for drug or alcohol addiction
Fee of practical nurse	Transportation expenses primarily for medical care (including airfare, rental car and hotel)
Fees for healing services	Tuition at special school for handicapped
Fees for authorized Christian Science practitioners	Wheelchair
Fees of licensed osteopaths	Wigs (medically necessary)
Hearing devices and batteries	X-rays
Home improvements motivated by medical consideration (to extent cost exceeds capital gains)	
Insulin	
Lead based paint removal	
Legal abortions	
Nurses' fees (including nurses' board and Social Security tax where paid by taxpayer)	

NOTE: Medical procedures that could be considered cosmetic in nature are eligible for reimbursement if accompanied by a diagnosis or proof of medical necessity. Also, over-the-counter drugs are not reimbursable without proper substantiation and are not reimbursable if used for general well-being.

Expenses that *cannot* be paid with Pre-Tax Dollars

Controlled Substances	Nursing services for a healthy child
Cosmetic Surgery	Nutritional/Herbal Supplements
Diaper Service	PPO Provider Write-offs
Health Club Dues	Removal of Spider Veins
Insurance Premiums	Teeth Whitening
Maternity Clothes	Vitamins