

			Eligible E	Expense List	
Expense	Expense Eligibility			Required	Processing
Description	Standard	Limited-		Documentation	Notes
·	FSA	purpose	HRA		
		FSA			
Acupuncture	Yes	No	Yes	Standard	
Adoption, medical expenses	Yes	No	Yes	Standard	
Alcohol and drug rehab	Yes	No	Yes	Standard	
Allergy products and home improvements to treat severe allergies	Potentially	No	Potentially	Standard + Medical Determination Form	Examples of eligible expenses include: special vacuum cleaners, electro-static air purifiers, pillows and mattresses to alleviate certain allergies, etc. If the product would be owned without the allergy, then the expense is not considered eligible. See Capital expenses.
Alternative healers, dietary substitutes, drugs and medicines	Potentially	No	Potentially	Standard + Medical Determination Form	
Ambulance transport	Yes	No	Yes	Standard	
Artificial limbs	Yes	No	Yes	Standard	
Artificial teeth	Yes	Yes	Yes	Standard	
Bandages	Yes	No	Yes	Standard	
Bariatric surgery (i.e., LAP- BAND®, gastric bypass)	Potentially	No	Potentially	Standard + Medical Determination Form	Only if recommended by a physician to treat a medical condition.
Batteries for hearing aids and durable medical equipment	Yes	No	Yes	Standard	Participant must note usage of batteries on receipt.
Birth control drugs	Yes	No	Yes	Standard	Birth control pills prescribed by a doctor are an eligible expense; examples: birth control implants (e.g., Implanon, Norplant), birth control patches (e.g., Ortho Evra), birth control pills, birth control shots (e.g., Depo-Provera), vaginal rings (e.g., NuvaRing), morning-after pills (emergency contraception), hormonal IUDs (e.g., Mirena).
Birth control OTC medicines	Yes	No	Yes	Standard + Prescription	OTC birth control pills (e.g., Plan B) require a doctor's prescription to be an eligible expense.
Birth control supplies	Yes	No	Yes	Standard	Examples of eligible expenses include: cervical caps (e.g., FemCap), condoms, diaphragms, female condoms, birth control sponges (e.g., Today Sponge), spermicides (e.g., Nonoxynol-9).
Blood pressure monitoring	Yes	No	Yes	Standard	
devices				<u> </u>	
Body scan / diagnostic testing	Yes	No	Yes	Standard	
Braille books and magazines	Potentially	No	Potentially	Standard + Medical Determination Form	If for the visually-impaired person, only the amount above the cost of regular printed material is reimbursable.
Breast pumps and lactation supplies	Yes	No	Yes	Standard	Considered durable medical equipment.

Breast reconstruction surgery following mastectomy	Yes	No	Yes	Standard	
Burn garment	Yes	No	Yes	Standard	
Capital expenses	Potentially	No	Potentially	Standard + Medical Determination Form	The primary purpose of the expenditure must be for the medical care of the taxpayer, spouse, or dependent. The following information must be provided to determine eligibility: 1. A letter and/or prescription from a physician citing the medical necessity; 2. A written certification that states the item is for the patient's individual use, or the percentage of use in relation to other members of the household; 3. Third-party appraisal of the participant's home to substantiate the difference between the cost of capital expenditure and the increase in value to the participant's home (the cost of the appraisal is not reimbursable).
Carpal tunnel wrist supports	Yes	No	Yes	Standard	
Chelation (EDTA) therapy	Yes	No	Yes	Standard + Medical Determination Form	Only if used to treat a medical condition such as lead poisoning.
Childbirth classes	Potentially	No	Potentially	Standard + Medical Determination Form	See Lamaze classes.
Chiropractor services	Yes	No	Yes	Standard	
Chondroitin sulfate	Potentially	No	Potentially	Standard + Medical Determination Form	Only if used to treat a medical condition.
Christian Science practitioners	Potentially	No	Potentially	Standard + Medical Determination Form	Only expenses for medical care are reimbursable.
Circumcision	Yes	No	Yes	Standard	
Co-insurance, co-payments, and deductibles – dental	Yes	Yes	Yes	Standard	
Co-insurance, co-payments, and deductibles – medical	Yes	No	Yes	Standard	
Co-insurance, co-payments, and deductibles – vision	Yes	Yes	Yes	Standard	
COBRA premiums	No	No	Yes	N/A	
Concierge medical fee	No	No	No	N/A	A retainer fee (membership fee) that is billed for future services is not an eligible expense. Fees billed for actual qualified services rendered may be eligible for reimbursement.
Condoms and other contraceptive devices	Yes	No	Yes	Standard	See Spermicidal foam.
Contact lenses, equipment, and materials (e.g., Aosept, Allergan, Bausch & Lomb, Boston, Opti-Free, Renu)	Yes	Yes	Yes	Standard	
Controlled substances in violation of federal law	No	No	No	N/A	
Cosmetic prescriptions	No	No	No	N/A	
Cosmetics and perfume	No	No	No	N/A	

Counseling and therapy: Marriage counseling	No	No	No	N/A	Marriage counseling typically does not qualify for reimbursement under the health FSA or HRA; however if the counseling is incurred to treat an underlying medical condition, the expense may be considered eligible.
CPR classes	No	No	No	N/A	
Defibrillator	Yes	No	Yes	Standard	
Dental crowns (metal / porcelain)	Yes	Yes	Yes	Standard	
Dental implants	Potentially	Potentially	Potentially	Standard + Medical Determination Form	
Dental veneers	Potentially	Potentially	Potentially	Standard + Medical Determination Form	
Dental visits (non-cosmetic)	Yes	Yes	Yes	Standard	Cosmetic dental procedures are not eligible.
Dentures	Yes	Yes	Yes	Standard	
Deodorant	No	No	No	N/A	
Diabetic supplies, test kits, and strips	Yes	No	Yes	Standard	
Diagnostic services	Yes	No	Yes	Standard	
Diapers or diaper service for newborns	No	No	No	N/A	
Diet foods	No	No	No	N/A	
Dietary supplements	Potentially	No	Potentially	Standard + Medical Determination Form	
Disabled dependent's qualified dental or vision expenses	Yes	Yes	Yes	Standard	
Disabled dependent's qualified medical expenses	Yes	No	Yes	Standard	
DNA collection and storage	No	No	No	N/A	
Doula (birthing coach)	Potentially	No	Potentially	Standard + Medical Determination Form	The expense is only eligible if the doula is a licensed health care professional and provides medical care. Participant must submit itemized statement detailing the medical services rendered.
Drug overdose treatment	Yes	No	Yes	Standard	
Dual-purpose expenses (items that have both a medical and general/personal/cosmetic purpose)	Potentially	No	Potentially	Standard + Medical Determination Form	
Durable medical equipment and repairs (crutches, wheelchairs, nebulizers, CPAP machines and supplies, etc.)	Yes	No	Yes	Standard	
Ear piercing	No	No	No	N/A	
Ear plugs	Potentially	No	Potentially	Standard + Medical Determination Form	
Electrolysis or hair removal	No	No	No	N/A	
Exercise equipment or programs	Potentially	No	Potentially	Standard + Medical Determination Form	Not unless recommended by a physician to treat a specific medical condition and the equipment would not otherwise be purchased but for treatment of the condition.

Eye examinations, eyeglasses, equipment, and materials	Yes	Yes	Yes	Standard	
Face creams and moisturizers	No	No	No	N/A	
Face lifts	No	No	No	N/A	
Family counseling	Potentially	No	Potentially	Standard + Medical Determination Form	Not unless recommended to treat a medical condition.
Feminine hygiene products (tampons, etc.)	No	No	No	N/A	
Fertility treatments	Potentially	No	Potentially	Standard + Medical Determination Form	Will qualify if procedures are intended to overcome the inability to have children and are performed on the participant, their spouse, or eligible dependent. Treatment examples: gamete intrafallopian transfer (GIFT), in vitro fertilization (including temporary storage of eggs or sperm), surgery (including reversal of surgical procedure meant for sterilization), shots, treatments, and zygote intrafallopian transfer (ZIFT). Expenses paid to or for an in vitro surrogate usually do not qualify nor do egg donor expenses unless preparatory to a procedure performed on the participant, spouse, or eligible dependent.
Fiber supplements (e.g., Benefiber, Metamucil)	Potentially	No	Potentially	Standard + Medical Determination Form	Only if recommended by a physician. Expenses incurred for general health purposes are not eligible.
Flu shots	Yes	No	Yes	Standard	
Fluoridation device	Yes	No	Yes	Standard	
Foods	Potentially	No	Potentially	Standard + Medical Determination Form	See Special foods; Meals; Alternative healers; and Dietary supplements.
Founder's fee	No	No	No	N/A	
Gauze pads	Yes	No	Yes	Standard	
Genetic testing	Potentially	No	Potentially	Standard + Medical Determination Form	If ordered for medical care.
Glucosamine	Potentially	No	Potentially	Standard + Medical Determination Form	
Glucose monitoring equipment	Yes	No	Yes	Standard	
Guide dog or other service animal aide	Potentially	No	Potentially	Standard + Medical Determination Form	
Hair loss/replacement treatment (e.g., Rogaine)	Potentially	No	Potentially	Standard + Medical Determination Form	
Hair removal and transplants	No	No	No	N/A	
Hand lotion	No	No	No	N/A	
Health club dues and fees	Potentially	No	Potentially	Standard + Medical Determination Form	Not unless recommended by a physician to treat a specific medical condition and expense would not otherwise be incurred but for treatment of the condition. Expenses incurred for general health purposes are not eligible.
Hearing aids and hearing aid batteries	Yes	No	Yes	Standard	
Herbs and Herbal Supplements (e.g., St. John's Wort)	Potentially	No	Potentially	Standard + Medical Determination Form	Only if used to treat a specific medical condition.
Hormone replacement therapy (HRT)	Potentially	No	Potentially	Standard + Medical Determination Form	Only if used to treat a medical condition.

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Hospital services	Yes	No	Yes	Standard	
Hot and cold packs	Yes	No	Yes	Standard	
Household help	No	No	No	N/A	
Humidifier	Potentially	No	Potentially	Standard + Medical	See vaporizer.
	,		,	Determination Form	
Illegal operations and	No	No	No	N/A	
treatments				.,,	
Immunizations	Yes	No	Yes	Standard	
Inclinator	Potentially	No	Potentially	Standard + Medical	If the primary purpose is medical care, the
	·		·	Determination Form	qualifying amount will be limited to the added
					property value.
Incontinence supplies (e.g.,	Yes	No	Yes	Standard	Products must have labels for bladder
Depends, Serenity)					control/incontinence.
Insulin (prescription and over-	Yes	No	Yes	Standard	
the-counter)					
Insurance premiums	No	No	Yes	Standard	Only qualified insurance premiums are reimbursable if allowed under the HRA plan. Examples: health, dental, and/or vision plan premiums. Documentation requires a copy of the insurance premium billing notice ANDproof of payment (copy of front and back of check, credit card confirmation, etc.) for qualified insurance policies. Itemized bills should include the insurance carrier name, participant name, amount charged, and coverage dates.
Laboratory fees	Yes	No	Yes	Standard	
Lactation consultant	Potentially	No	Potentially	Standard + Medical	
	· otoman,		. Greman,	Determination Form	
Lamaze classes	Yes	No	Yes	Standard	Only the portion of the class covering the birthing process is covered.
Language training	Potentially	No	Potentially	Standard + Medical Determination Form	Only qualifies for an individual with a diagnosed medical condition (e.g., dyslexia or disabled child).
Lasik eye surgery	Yes	Yes	Yes	Standard	
Lead-based paint removal	Potentially	No	Potentially	Standard + Medical	Eligible if done to prevent a child who has or had
,	ŕ		,	Determination Form	lead poisoning from eating the paint. The wall surface must be within the child's reach.
Lifetime care-advance payments	No	No	No	N/A	
Lip balm (e.g., Burt's Bees Lip Balm, Chapstick)	No	No	No	N/A	
Lodging at a hospital or similar institution (patient only)	Yes	No	Yes	Standard	
Lodging not at a hospital or similar institution	Potentially	No	Potentially	Standard + Medical Determination Form	Up to \$50 per night if the lodging is primarily for and essential to medical care. The service must be provided by a physician in a licensed hospital or medical care facility equivalent to a licensed hospital. An additional \$50 per night may be reimbursable for a parent or companion who must accompany the patient.
Lodging of a companion	Yes	No	Yes	Standard	If accompanying a patient for medical treatment.
Lodging while attending a	No	No	No	N/A	

Long-term care premiums	No	No	Yes	Standard	Only qualified insurance premiums are reimbursable if allowed under your plan. Documentation requires a copy of the insurance premium billing notice ANDproof of payment (copy of front and back of check, credit card confirmation, etc.) for qualified insurance policies. Itemized bills should include the insurance carrier name, participant name, amount charged, and coverage dates.
Marijuana or other controlled substances in violation of federal law	No	No	No	N/A	
Massage therapy	Potentially	No	Potentially	Standard + Medical Determination Form	
Mastectomy-related special bras	Yes	No	Yes	Standard	
Meals at a hospital or similar institution (patient only)	Potentially	No	Potentially	Standard	Only meals for the person receiving care are eligible. Meals that are not for inpatient care will not qualify.
Meals not at a hospital or similar institution	No	No	No	N/A	
Meals of a companion	No	No	No	N/A	
Meals when attending a medical conference	No	No	No	N/A	
Medic Alert bracelet or necklace	Yes	No	Yes	Standard	
Medical conference admission	Potentially	No	Potentially	Standard + Medical Determination Form	
Medical information plan changes	Yes	No	Yes	Standard	
Medical monitoring and testing devices	Yes	No	Yes	Standard	
Medical newsletter	No	No	No	N/A	
Medical records charges	Yes	No	Yes	Standard	
Medical services	Yes	No	Yes	Standard	
Medicare premiums	No	No	Yes	Standard	Requires a copy of the insurance premium billing notice AND proof of payment (copy of front and back of check, credit card confirmation, etc.) for qualified insurance policies. Itemized bills should include the insurance carrier name, participant name, amount charged, and coverage dates.
Medicated shampoo (to treat a specific medical condition like psoriasis; e.g., Dermarest shampoo)	Potentially	No	Potentially	Standard + Medical Determination Form	Only the amount in excess of the cost of normal shampoo is reimbursable.
Mouthwash	Potentially	Potentially	Potentially	Standard + Medical Determination Form	
Nasal strips (nose strips)	Potentially	No	Potentially	Standard + Medical Determination Form	
Naturopathic healers	Potentially	No	Potentially	Standard + Medical Determination Form	Treatments using natural agents (e.g., air, water, wind, etc.) are not reimbursable.
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Nebulizer	Yes	No	Yes	Standard	

Nursing services provided by a nurse or other attendant	Yes	No	Yes	Standard	
Nutritionist's professional expenses	Potentially	No	Potentially	Standard + Medical Determination Form	Expenses incurred for general health purposes are not eligible.
OB/GYN	Yes	No	Yes	Standard	3.5 5555
Occlusal guards	Yes	Yes	Yes	Standard	
Office visits - dental	Yes	Yes	Yes	Standard	
Office visits - medical	Yes	No	Yes	Standard	
Office visits - vision	Yes	Yes	Yes	Standard	
Operations - dental	Yes	Yes	Yes	Standard	Legal operations only. Cosmetic procedures are not eligible.
Operations - medical	Yes	No	Yes	Standard	Legal operations only. Cosmetic procedures are not eligible.
Operations - vision	Yes	Yes	Yes	Standard	Legal operations only. Cosmetic procedures are not eligible.
Optometrist	Yes	Yes	Yes	Standard	
Organ donors	Yes	No	Yes	Standard	
Orthodontia	Yes	Yes	Yes	Standard	
Orthopedic inserts	Yes	No	Yes	Standard	
Orthopedic shoes	Potentially	No	Potentially	Standard + Medical Determination Form	The excess cost over ordinary shoes.
Osteopath fees	Yes	No	Yes	Standard	
OTC pregnancy tests/fertility monitors	Yes	No	Yes	Standard	
Over-the-counter drugs used for general health and /or cosmetic purposes	No	No	No	N/A	
Over-the-counter medicines used to treat a specific medical condition	Yes	No	Yes	Standard + Prescription	See our Over-the-counter Expenses page for examples of OTC prescription requirements and list of specific OTC medicines and supplies.
Over-the-counter supplies	Yes	No	Yes	Standard	See our Over-the-counter Expenses page for examples of OTC medicine and supplies.
Ovulation monitor	Yes	No	Yes	Standard	
Oxygen	Yes	No	Yes	Standard	
Physical exams	Yes	No	Yes	Standard	Not employment-related exams.
Physical therapy	Yes	No	Yes	Standard	, ,
Podiatrist	Yes	No	Yes	Standard	
Pregnancy termination	Yes	No	Yes	Standard	Legal terminations only.
Pregnancy test kits	Yes	No	Yes	Standard	2080. (0.111110.100.000.117)
Prescription drug discount programs	No	No	No	N/A	
Prescription drugs imported from another country	No	No	No	N/A	
Prescription drugs used for general health and/or cosmetic purposes	No	No	No	N/A	
Prescription drugs used to treat a specific medical condition	Yes	No	Yes	Standard	
Prescription drugs – dual- purpose (e.g., Propecia, Rogaine)	Potentially	No	Potentially	Standard + Medical Determination Form	Not unless the item is used primarily to preven or alleviate a physical or mental defect or illness
Prescription eyeglasses	Yes	Yes	Yes	Standard	
Propecia	Potentially	No	Potentially	Standard + Medical Determination Form	Not unless hair loss is due to a medical condition
Prosthesis	Yes	No	Yes	Standard	
Psychotherapy	Yes	No	Yes	Standard	

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Radial keratotomy	Yes	Yes	Yes	Standard	
Reading glasses	Yes	Yes	Yes	Standard	
Retin-A	Potentially	No	Potentially	Standard + Medical Determination Form	Not eligible if used for cosmetic purposes.
Reversal of tubal ligation or vasectomy	Yes	No	Yes	Standard	
Rogaine	Potentially	No	Potentially	Standard + Medical Determination Form	Not unless hair loss is due to a medical condition.
Sales tax on qualified medical	Yes	No	Yes	Standard	Sales tax will automatically be reimbursed if
expenses (e.g., OTC medications)					receipt contains only FSA-eligible expenses. If not the participant is responsible for calculating the sales tax in order for it to be reimbursed.
School and education - residential	Potentially	No	Potentially	Standard + Medical Determination Form	Payments may qualify if made to a residential school or program treating an individual for a behaviorial, emotional, or addictive disotder.
School and education - special	Potentially	No	Potentially	Standard + Medical Determination Form	Only if recommended by a physician.
Screening tests - medical	Yes	No	Yes	Standard	
Screening tests – dental or vision	Yes	Yes	Yes	Standard	
Shaving cream and lotion	No	No	No	N/A	
Shipping and handling fees on eligible expenses	Yes	Yes	Yes	Standard	
Sick-child facility	No	No	No	N/A	
Skin moisturizers and lotion	No	No	No	N/A	
Sleep deprivation treatment	Potentially	No	Potentially	Standard + Medical Determination Form	
Smoking cessation programs	Yes	No	Yes	Standard	
Snoring cessation aids and medications (e.g, Breathe Right Spray, Snoreeze)	Potentially	No	Potentially	Standard + Medical Determination Form	
Special foods	Potentially	No	Potentially	Standard + Medical Determination Form	These foods are not eligible expenses unless recommended to treat a medical condition (e.g., gluten-free products). A cost comparison of the special food and the regular product must be provided, and the price difference will be reimbursed. Example: Gluten-free pasta = \$2.50; Standard pasta = \$1.25; Price difference = \$1.25. Reimbursement amount = \$1.25. Meal replacements are a substitute for food that an individual would normally consume. These products are not eligible for reimbursement (e.g., shakes, meal bars, etc.).
Sperm storage fees	Potentially	No	Potentially	Standard + Medical Determination Form	Temporary storage only up to 12 months.
Sterilization procedures	Yes	No	Yes	Standard	
Student health fee	No	No	No	N/A	
Sunglasses (prescription)	Yes	Yes	Yes	Standard	
Sunglasses and clips (non- prescription)	No	No	No	N/A	
Supplies to treat medical condition	Yes	No	Yes	Standard	
Surrogate expenses	No	No	No	N/A	
Take-home drug test	No	No	No	N/A	
Take-home pregnancy test	Yes	No	Yes	Standard	

Take-home urinary tract infection test	Yes	No	Yes	Standard	
Tanning salons and equipment	No	No	No	N/A	
To oth whitening	No	Nie	NI -	N1/A	
Teeth whitening Telephone for hearing-	No Yes	No No	No Yes	N/A Standard	
impaired persons	103	110	103	Standard	
Thermometers	Yes	No	Yes	Standard	
Toiletries	No	No	No	N/A	
Toothbrushes and toothpaste	No	No	No	N/A	
Transplants	Yes	No	Yes	Standard	
Transportation and travel expenses for person receiving dental or vision care	Yes	Yes	Yes	Standard	2016 Mileage Rate: Effective January 1, 2016, mileage is reimbursable at \$.19 per mile. 2015 Mileage Rate: January 1, 2015 through
					December 31, 2015, mileage is rembursable at \$.23 per mile.
					Note : Participants are required to itemize mileage expenses on the claim form. However,
					mileage expenses would not apply to
					reimbursement requests for taxi, bus, plane or train fare. A participant may be reimbursed for
					the full amount of the fare. If the participant
					cannot get a fare receipt, they must itemize the
					amount on the claim form and indicate no receipt is obtainable.
Transportation and travel	Yes	No	Yes	Standard	2016 Mileage Rate: Effective January 1, 2016,
expenses for person receiving medical care					mileage is reimbursable at \$.19 per mile.
medical care					2015 Mileage Rate: January 1, 2015 through December 31, 2015, mileage is rembursable at \$.23 per mile.
					Note : Participants are required to itemize mileage expenses on the claim form. However,
					mileage expenses would not apply to reimbursement requests for taxi, bus, plane or
					train fare. A participant may be reimbursed for
					the full amount of the fare. If the participant cannot get a fare receipt, they must itemize the
					amount on the claim form and indicate no receipt is obtainable.
Transportation of someone other than the person receiving dental or vision care	Potentially	Potentially	Potentially	Standard + Medical Determination Form	Only certain cases are reimbursable: 1. A parent who must travel with a sick child receiving
receiving denital of vision care					medical care 2. A nurse or other person who administers medication or injections to a patient 3. An individual's visits to a mentally-ill dependent, if recommended as part of
Transportation of access	Doto ati-II	NIa	Dota - ti- II	Chandend . NA111	treatment.
Transportation of someone other than the person	Potentially	No	Potentially	Standard + Medical Determination Form	Only certain cases are reimbursable: 1. A parent who must travel with a sick child receiving
receiving medical care					medical care 2. A nurse or other person who
					administers medication or injections to a patient
					3. An individual's visits to a mentally-ill
					3. An individual's visits to a mentally-ill dependent, if recommended as part of treatment.
Transportation to and from medical conference	Potentially	No	Potentially	Standard + Medical Determination Form	dependent, if recommended as part of

Umbilical cord, cord blood, and stem cells harvesting, freezing, and storage	Potentially	No	Potentially	Standard + Medical Determination Form	Collection and storage of indefinitely "in case needed" is not eligible for reimbursement. Must be an existing or imminent medical condition to be considered for reimbursement.
Vaccines	Yes	No	Yes	Standard	
Vaporizers	Yes	No	Yes	Standard	A vaporizer is an eligible expense; however, a humidifier requires Medical Determination Form.
Varicose veins, treatment of	No	No	No	N/A	
Vasectomy	Yes	No	Yes	Standard	
Viagra	Yes	No	Yes	Standard	
Virtual physical (body scan)	Yes	No	Yes	Standard	
Vision discount programs	No	No	No	N/A	
Vitamins	Potentially	No	Potentially	Standard + Medical Determination Form	Expenses incurred for general health purposes are not eligible.
Walker, wheelchair, or cane	Yes	No	Yes	Standard	
Warranties	No	No	No	N/A	Warranties for the replacement of items (eyeglasses, hearing aids, medical equipment, etc.) are not eligible expenses.
Weight-loss programs and/or drugs prescribed to induce weight loss	Potentially	No	Potentially	Standard + Medical Determination Form	Only if recommended by a physician.
X-rays - dental	Yes	Yes	Yes	Standard	
X-rays - medical	Yes	No	Yes	Standard	