

Flexible Spending Accounts:

The list below includes generally eligible medical flexible spending account expenses.

Note the "OTC" superscript following newly eligible over-the-counter items!!

OTC items marked with a ♦ require a note of medical necessity from a licensed practitioner.

Remember: 1. All services must be provided by a licensed practitioner.

2. Stockpiling of supplies is prohibited by the IRS.

3. Services must be rendered or items purchased during your plan year.

4. You must use your flex account money during the plan year or it is forfeited.

Acupuncture

Alcoholism treatment program fees

Allergy medicine ^{OTC}

Ambulance service

Antacids ^{OTC}

Anti-Diarrhea medicine ^{OTC}

Artificial limbs

Bandages ^{OTC}

Braille books and magazines (above the cost of regular print)

Car modifications for equipment installed for the use of a person with a disability

Childbirth classes (mother's costs only)

Chiropractic care

Christian Science practitioner fees

Co-insurance charges

Co-payments

Cold medicine ^{OTC}

Cold/Hot packs for injuries ^{OTC}

Contact lenses (including cleanser and saline solution)

Cough drops ^{OTC}

Crutches

Deductible expenses

Dental expenses (non-cosmetic services only)

Dentures

Diabetic supplies

Dietary Supplements ^{OTC} ♦

Drug addiction treatment at a therapeutic center

Eye drops ^{OTC}

Eye exams

Eyeglasses

First aid kit ^{OTC}

Gauze pads ^{OTC}

Guide dog or other animal used by a person with a physical disability

Hearing aids/batteries

Hemorrhoid medications ^{OTC}

Herbs ^{OTC} ♦

Hospital fees

Immunizations

Incontinence supplies ^{OTC}

Items previously available by prescription only ^{OTC}

LASIK surgery

Laboratory fees

Laxatives ^{OTC}

Learning disability (fees paid to a special school or a specially trained tutor for a child with severe learning disabilities caused by mental or physical impairments, provided that the child's physician recommends that the child attend the school or be tutored)

Massage therapy (only if prescribed by a physician for a specific diagnosis and provided by a licensed massage therapist)

Medical services provided by physicians, surgeons, and specialists (non-cosmetic services only)

Mileage related specifically to transportation to/from an eligible medical appointment

Motion-sickness medications ^{OTC}

Nasal spray ^{OTC}

Nicotine gum or patches ^{OTC}

Nursing home fees

Ointments for muscle or joint pain or for first aid purposes ^{OTC}

Operations

Optical care provided by Optometrists, Ophthalmologists or Opticians

Organ Transplants

Orthodontics

Orthopedic shoes & Orthotic Inserts

Osteopathic treatment

Oxygen

Pain relief medications ^{OTC}

Physical exams (unless employment related)

Physical therapy

Prescription drugs (non-cosmetic uses only)

Prosthesis

Psychiatric care

Psychoanalysis

Psychological treatment

Pre-natal vitamins ^{OTC}

Pregnancy test kits ^{OTC}

Reading glasses ^{OTC}

Rubbing Alcohol ^{OTC}

Radial Keratotomy

Sales tax payable for eligible services or items

Sinus medicines ^{OTC}

Smoking cessation programs

Special foods (prescribed by a physician at costs in excess of the costs of commonly available products)

Special schools for a mentally impaired or physically disabled person if the primary reason for using the school is its resources for relieving the disability (e.g., a school that teaches Braille to a visually impaired child or teaches American Sign Language to a hearing impaired child)

Suppositories ^{OTC}

Thermometers ^{OTC}

Vaccines

Vitamins ^{OTC} ♦

Wheelchair costs

X-rays