

Medical expenses are defined by the Internal Revenue Service (IRS) as the costs of diagnosis, cure, mitigation, treatment, or prevention of disease, and the costs for treatments affecting any part or function of the body. These expenses must be primarily used to alleviate or prevent a physical or mental defect or illness and do not include expenses that are merely beneficial to general health, such as vitamins.

The examples listed below reflect medical expenses that are eligible for payment under a Medical Flexible Spending Account, to the extent such expenses are not covered by your insurance or in any other way reimbursed. **This list is NOT an all-inclusive list.** Other expenses not specifically mentioned may also qualify. For detailed information, refer to IRS Publication 502 Medical and Dental Expenses. Reimbursements are dependent upon when the expense was incurred.

Eligible Items

Practitioners	Medical Equipment	Medical Treatments	Lab Exams
Allergist Anesthetist Cardiologist Chiropractor Christian Science Dentist Dermatologist Endocrinologist Gastroenterologist Genetic Counselor Gynecologist Homeopath Midwife Nephrologist Neurologist Nurse Practitioner Obstetrician Oncologist Ophthalmologist Optician Optometrist Osteopathic Physician Pediatrician Physician Podiatrist Psychiatrist Psychologist Surgeon	Arches/Orthopedic Shoes Athletic Braces and Supports Blood Glucose Monitor/Test Strips Breast Pumps/Accessories Counseling C-PAP Device Crutches First Aid Kits Guide Dog Hearing Aids & Batteries Heating Pads and Wraps Home Health Hospital Bed Hot and Cold Packs Incontinence Supplies Learning Disability Lifting Devices Lodging for Medical Care Medic Alert Bracelet or Necklace Neti Pot Non-Medicated Bandages Oxygen Equipment Splints/Casts Sunscreen (SPF 30 or higher) Telephone Equipment (hearing impaired) Thermometers Wheelchair/Walkers	Acupuncture Anesthetics Blood Transfusion Cardiographs Hearing Exams Infertility Occupational Therapy Physical Examination (not employment) Physical Therapy Smoking Cessation Programs Speech Therapy Sterilization Surgery Temporary Cord Blood Storage (when used) Vaccinations/Immunizations Well Baby Care	Blood Tests Cardiographs Diagnostic Laboratory Fees Metabolism Tests Spinal Fluid Tests Urine/Stool Analyses X-Rays
			Obstetric Services
			Pre-Natal/Post-Natal Treatment Pre-Natal Vitamins OB/GYN Exams Pre-Natal Medical Ultrasound Lamaze Lactation Consultant
Dental Services	Vision Services	Insurance OOP	Medications
Crowns/Bridges Dental Implants Dental Sealants Dental X-Rays Dentures/False Teeth Exams/Teeth Cleaning Extractions Fillings Gum Treatment Occlusal Guards Oral Surgery Orthodontia/Braces	Artificial Eyes Contact Lens Solution Contact Lenses Eye Examinations Eyeglasses Laser Eye Surgeries Prescription Sunglasses Reading Glasses	Co-Pay Amounts Deductibles Private Hospital Room Differential	Insulin Prescribed Drugs

Over the counter medications and other items/services that may be eligible with a prescription or a letter of medical necessity from a Practitioner identifying a specific medical condition:

May be Eligible

OTC with Rx	Other with Rx
Acid Controllers Acne Medications Allergy/Sinus Medications Antacids Analgesics/Pain Relievers Anti-Diarrheal Medication Anti-Gas Products Anti-Itch & Insect Bite Creams Antihistamines/Decongestants/Expectorants Antibiotic Ointments Aspirin Baby Rash Ointments & Creams Birth Control/Contraceptive Pills Cold Sore Remedies Cough, Cold & Flu Medicines Digestive Aids Eczema Treatments Feminine Anti-Fungal Treatments Fever Reducing Medications First Aid Creams Glucosamine & Chondroitin Hemorrhoidal Preparations Laxatives Lip Products, Medicated Menstrual Pain Relievers Motion Sickness Medications Respiratory Treatments Sleep Aids and Sedatives Stomach Remedies Throat Lozenges Toothache Relievers Visine and Other Eye Drops Wart Removal Medications Yeast Infection Medications	Compression Hose Dietary or Herbal Medicines/Foods Ear Wax Removal Treatments Equipment/Supplies Related to Physical/Mental Handicaps Fiber Supplements Heart Rate Monitors Hormone Replacement Therapy Humidifier Marriage Counseling Massage Therapy Medicated Shampoos/Soaps Nasal Strips or Sprays Nutritionist Vitamins/Supplements Varicose Vein Treatment Weight Loss Drugs/Programs

Items NOT eligible for reimbursement under a Medical Flexible Spending Account include:

Ineligible Items

Athletic Club or Health Club Dues Baby Formula Babysitting Burial/Funeral Expenses/Cemetery Plots Cancelled Appointment Fees Capital Expenses (home modifications) Child Adoption Expenses Concierge Fees Contact Lens Insurance Cosmetic Surgery CPR Classes Dehumidifier Dental Bleaching or Other Teeth Whitening Diaper Services Doula (birthing assistant) Ear Piercing Educational Classes Electrolysis and Other Hair Removal	Electronic Cigarettes Eyeglass Insurance Exercise Equipment Feminine Hygiene Products Finance Charges/Late Fees Hair Loss Medication Hair Transplant Home Drug Testing Kits Hot Tubs/Jacuzzis Insurance Premiums Maternity Clothes Mattresses Missed Appointment Fees Personal Trainer Prepayments for Services Swimming Lessons Tattoo Removal Toothpaste or Toothbrushes	Veneers Warranties for Glasses or Other Medical Devices
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