

## Common Health Care FSA Expenses

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Expense	Qualifying Expense?	Comments and Special Rules
Acne treatment	Potentially qualifying expense <sup>1 2</sup>	Because acne is considered a disease, the cost of acne treatment will generally qualify, although over-the counter (OTC) acne medication must be prescribed. However, the cost of regular skin care (face creams, etc.) does not qualify. And when the expense has both a medical and cosmetic purpose (e.g. Retin-A, which can be used to treat both acne and wrinkles), a Letter of Medical Necessity from a medical practitioner recommending the item to treat a specific medical condition is required.
Acupuncture	Qualifying expense	The Ventura County Health Care Plan (VCHCP) will reimburse members \$20 per visit , limited to 15 combined acupuncturist/chiropractor visits per Plan Year. This amount will be deducted from your FSA acupuncture expenses if you are enrolled in VCHCP.
Adaptive equipment	Potentially qualifying expense <sup>1</sup>	Includes various items that assist individuals in performing activities of daily living (e.g. feeding, bathing, toileting, and mobility). To qualify, the item must be used to relieve or alleviate sickness or disability. To show that the expense is primarily for medical care, a Letter of Medical Necessity completed by your medical practitioner is required.
Airborne effervescent tablets	Not a Qualifying Expense	Considered a dietary/herbal supplement
Allergy medicine (examples: Alavert, Claritin)	Potentially qualifying expense <sup>2</sup>	Must be prescribed. See <b>Drugs and Medicines</b> .
Ambulance	Qualifying expense	
Analgesics (examples: Advil, Aspirin, Tylenol)	Potentially qualifying expense <sup>2</sup>	Must be prescribed. See <b>Drugs and Medicines</b> .
Antacids (examples: Maalox, Prilosec, Zantac)	Potentially qualifying expense <sup>2</sup>	Must be prescribed. See <b>Drugs and Medicines</b> .
Antibiotic ointments (example: Neosporin)	Potentially qualifying expense <sup>2</sup>	Must be prescribed. See <b>Drugs and Medicines</b> .
Anticandidals (examples: Femstat 3, Monistat)	Potentially qualifying expense <sup>2</sup>	Must be prescribed. See <b>Drugs and Medicines</b> .
Anti-diarrheals (examples: Imodium AD, Pepto-Bismol)	Potentially qualifying expense <sup>2</sup>	Must be prescribed. See <b>Drugs and Medicines</b> .
Anti-fungals (examples: Lamisil AT, Lotramin AF)	Potentially qualifying expense <sup>2</sup>	Must be prescribed. See <b>Drugs and Medicines</b> .
Antihistamines (examples: Benadryl, Claritin)	Potentially qualifying expense <sup>2</sup>	Must be prescribed. See <b>Drugs and Medicines</b> .
Anti-itch products (examples: Benadryl, Cortaid)	Potentially qualifying expense <sup>2</sup>	Must be prescribed. See <b>Drugs and Medicines</b> .

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Artificial limbs	Qualifying expense	
Artificial teeth	Qualifying expense	
Asthma medicines (examples: Bronitin Mist, Primatene)	Potentially qualifying expense <sup>2</sup>	Must be prescribed. See <b>Drugs and Medicines</b> .
Automobile modifications	Potentially qualifying expense <sup>1</sup>	See <b>Adaptive equipment</b> .
Baby formula	Potentially qualifying expense <sup>1</sup>	If your baby requires a special formula to treat an illness or disorder, the difference in cost between the special formula and routine baby formula can be reimbursed. To show that the expense is primarily for medical care, a Letter of Medical Necessity completed by your medical practitioner is required.
Bandages, gauze (examples: Band-Aids)	Not a Qualifying Expense	
Beds, mattresses	Not a Qualifying Expense	
Behavioral therapy	Potentially qualifying expense <sup>1</sup>	See <b>Counseling</b> .
Birth-control Pills	Potentially qualifying expense <sup>2</sup>	Must be prescribed. See <b>Drugs and Medicines</b> .
Blood-pressure monitoring devices	Potentially qualifying expense <sup>1</sup>	To show that the expense is primarily for medical care, a Letter of Medical Necessity completed by your medical practitioner is required.
Blood storage	Potentially qualifying expense <sup>1</sup>	Blood storage is only eligible if you are storing blood for use during scheduled elective surgery. Storage fees should not exceed six months.
Body Scans	Qualifying expense	Body scans employing MRIs and similar technologies are diagnostic services.
Braille books and magazines	Qualifying expense	Only amounts above the cost of regular printed material will qualify.
Breast pumps	Qualifying expense	Breast pumps and other breast pump supplies (such as breast shields) will qualify.
Calamine lotion	Potentially qualifying expense <sup>2</sup>	Must be prescribed. See <b>Drugs and Medicines</b> .
Car seats	Not a Qualifying Expense	Car seats for infants and children generally won't qualify. However, if a special car seat is needed because of an infant's or child's medical condition, amounts above the cost of a regular car seat might qualify.
Chairs, ergonomic	Not a Qualifying Expense	

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Childbirth classes (examples: Lamaze, Bradley)	Potentially qualifying expense <sup>1</sup>	Expenses may qualify to the extent that instruction relates to birth and not childrearing. The fee should be apportioned to exclude instruction in topics such as newborn care. Expenses for the coach or significant other do not qualify.
Chiropractic treatment	Qualifying expense	The Ventura County Health Care Plan (VCHCP) will reimburse members \$20 per visit , limited to 15 combined acupuncturist/chiropractor visits per Plan Year. This amount will be deducted from your FSA chiropractic expenses if you are enrolled in VCHCP.
Circumcision	Qualifying expense	A bris performed in the home by a Rabbi or other non-licensed provider is not an eligible expense.
Classes, health-related	Potentially qualifying expense <sup>1</sup>	Will qualify only if recommended to treat an illness (such as asthma or diabetes) diagnosed by a physician. The purpose of the expense must be to treat the disease rather than to promote general health. To show that the expense is primarily for medical care, a Letter of Medical Necessity completed by your medical practitioner is required.
COBRA premiums	Not a Qualifying Expense	
Co-insurance amounts	Qualifying expense	Will qualify if the underlying service/item qualifies.
Cold medicine (examples: Sudafed, Comtrex)	Potentially qualifying expense <sup>2</sup>	Must be prescribed. See <b>Drugs and Medicines</b> .
Cold sore medicines (examples: Abreva, Herpecin)	Potentially qualifying expense <sup>2</sup>	Must be prescribed. See <b>Drugs and Medicines</b> .
Cold/hot packs	Not a Qualifying Expense	
Compression hose/socks	Potentially qualifying expense <sup>1</sup>	Won't qualify if used for personal or preventative reasons. If used to treat or alleviate a specific medical condition, only the excess cost of the specialized hose/socks over the cost of regular hose/socks will qualify. To show that the expense is primarily for medical care, a Letter of Medical Necessity completed by your medical practitioner is required.
Contact lenses, prescription	Qualifying expense	Contact lenses solely for cosmetic purposes do not qualify.
Contact lens cleaner	Qualifying expense	
Contraceptives (over-the-counter, non-prescription)	Not a Qualifying Expense	
Co-payments	Qualifying expense	Will qualify if the underlying service/item qualifies.
Cosmetic procedures	Not a Qualifying Expense	Procedures that don't meaningfully promote the proper function of the body or prevent or treat illness or disease are not qualifying expenses. Examples include face lifts, hair transplants, hair removal, teeth whitening, and liposuction.

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Cough suppressants (examples: Robitussin, cough drops)	Potentially qualifying expense <sup>2</sup>	Must be prescribed. See <b>Drugs and Medicines</b> . Homeopathic lozenges are not a qualifying expense.
Counseling	Potentially qualifying expense <sup>1</sup>	Will qualify if for the treatment of a medical or mental diagnosis and is rendered by a licensed provider. Life coaching, career counseling, and marriage counseling do not qualify. To show that the expense is primarily for medical care, a Letter of Medical Necessity from a medical practitioner recommending the counseling to treat a specific medical condition may be required.
Crowns, dental	Qualifying expense	Will not qualify if they are obtained for cosmetic reasons.
Crutches	Qualifying expense	Will qualify whether purchased or rented.
Decongestants (examples: Sudafed, Dimetapp)	Potentially qualifying expense <sup>2</sup>	Must be prescribed. See <b>Drugs and Medicines</b> .
Deductibles	Qualifying expense	Will qualify only if the underlying service/item qualifies.
Dental floss	Not a Qualifying Expense	
Dental sealants	Qualifying expense	
Dental services and procedures (see <b>Orthodontia</b> for orthodontia expenses)	Qualifying expense	Includes expenses incurred for the prevention and alleviation of dental disease. Tooth whitening is NOT a qualifying expense. If you have a dental PPO insurance plan, you MUST submit the Explanation of Benefits (EOB) that you receive from the insurance company after your claim has been processed. This EOB includes the service performed, the date of service, the patient's name, the contracted fee(s), the portion that the insurance company will pay, and the portion that is expected to be paid by the patient.
Dentures and denture adhesives	Qualifying expense	
Dependent care expenses	Not a Qualifying Expense	Such expenses won't qualify, even if you are paying for dependent care so that you can receive medical care.
Diabetic socks	Potentially qualifying expense <sup>1</sup>	Won't qualify if used for personal or preventative reasons. If used to treat or alleviate a specific medical condition, only the excess cost of the specialized socks over the cost of regular socks will qualify. To show that the expense is primarily for medical care, a Letter of Medical Necessity completed by your medical practitioner is required.

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Diaper rash ointments and creams (example: Desitin)	Potentially qualifying expense <sup>2</sup>	Must be prescribed. See <b>Drugs and Medicines</b> .
Diapers or diaper service	Not a Qualifying Expense	
Diet foods	Not a Qualifying Expense	Costs of special foods to treat a specific disease (such as obesity) do not qualify to the extent that they satisfy ordinary nutritional requirements.
Dietary supplements (examples: Ensure, protein bars)	Not a Qualifying Expense	
Drug testing kits for home use	Not a Qualifying Expense	
Drugs and medicines	Potentially qualifying expense <sup>2</sup>	Must be primarily for medical care (not for personal, general health, or cosmetic purposes), legally procured, and generally accepted as medicines and drugs (medical marijuana is not a qualifying expense as it violates federal law). In addition, expenses will qualify only if the medicine or drug is prescribed or is Insulin. For all prescription medications filled by a pharmacist, the prescription receipt that comes with the prescription is required. This receipt includes the patient's name, the Rx number, the date the prescription was filled, and the copayment amount.
Ear plugs	Potentially qualifying expense <sup>1</sup>	Will qualify if recommended by a medical practitioner for a specific medical condition (i.e. to protect surgically-implanted ear tubes). To show that the expense is primarily for medical care, a Letter of Medical Necessity completed by your medical practitioner is required.
Ear wax removal drops (examples: Debrox, Murine)	Potentially qualifying expense <sup>2</sup>	Must be prescribed. See <b>Drugs and Medicines</b> .
Eczema treatments	Potentially qualifying expense <sup>2</sup>	Must be prescribed. See <b>Drugs and Medicines</b> .
Electrolysis or hair removal	Not a Qualifying Expense	
Exercise equipment	Potentially qualifying expense <sup>1</sup>	Qualifies only if required to treat an illness diagnosed by a physician. The purpose of the expense must be to treat the disease rather than to promote general health, and the expense must not have been incurred "but for" this purpose. To show that the expense is primarily for medical care, a Letter of Medical Necessity completed by your medical practitioner is required.
Eye drops (example: Visine)	Potentially qualifying expense <sup>2</sup>	Only medicated eye drops will qualify. Must be prescribed. See <b>Drugs and Medicines</b> .

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Eye examinations	Qualifying expense	The Ventura County Health Care Plan (VCHCP) will reimburse members \$50 per eye exam per covered person per Plan Year. This amount will be deducted from your FSA eye examination expenses if you are enrolled in VCHCP.
Eyeglasses, prescription	Qualifying expense	Must be prescription eyeglasses to qualify. Over-the-counter reading glasses are not a qualifying expense.
Eyeglass cleaners	Qualifying expense	
Feminine hygiene products (tampons, etc.)	Not a Qualifying Expense	
Fertility treatments	Qualifying expense	Will qualify to the extent that procedures are intended to overcome an inability to have children and are performed on you, your spouse, or your qualified dependent. Expenses paid to or for an in vitro surrogate do not qualify, nor do egg donor expenses.
Fiber supplements	Not a Qualifying Expense	
Finance charges	Not a Qualifying Expense	
First aid kits	Not a Qualifying Expense	
Flu shots	Qualifying expense	Immunizations to prevent disease are qualifying expenses, even though no medical condition has been diagnosed.
Foot care	Potentially qualifying expense <sup>1</sup>	Arch and insole supports may qualify. To show that the expense is primarily for medical care, a Letter of Medical Necessity completed by your medical practitioner is required.
Foreign countries, medical care received in	Potentially qualifying expense <sup>1</sup>	In general, expenses incurred in other countries must meet the same requirements that would apply if the expenses were incurred in the U.S. (i.e. may not be a cosmetic procedure). Note that the treatments must be legal in the U.S. and the other country, and that special rules apply to medicines and drugs obtained outside the U.S. See <b>Prescription drugs and medicines obtained from other countries.</b>
Funeral expenses	Not a Qualifying Expense	
Glucose-monitoring equipment	Qualifying expense	Items such as blood-glucose meters and glucose test strips are diagnostic items and are primarily for medical care.
Guide/Service dog	Potentially qualifying expense	Expenses of buying, training, and maintaining a guide/service dog used by a physically disabled person may qualify. To show that the expense is primarily for medical care, a Letter of Medical Necessity completed by your medical practitioner is required.

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Hair loss treatments	Potentially qualifying expense <sup>1</sup>	Only eligible when used to treat hair loss due to a specific medical condition.
Hair removal and transplants	Not a Qualifying Expense	
Hand lotion	Not a Qualifying Expense	
Hand sanitizer	Not a Qualifying Expense	
Health club fees	Not a Qualifying Expense	
Hearing aids, hearing aid batteries	Qualifying expense	
Hemorrhoid treatments (example: Preparation H)	Potentially qualifying expense <sup>2</sup>	Must be prescribed. See <b>Drugs and Medicines</b> .
Herbal Supplements	Not a Qualifying Expense	
Holistic or natural healers, dietary substitutes	Not a Qualifying Expense	
Home improvements (such as exit ramps, widening doorways, etc.)	Potentially qualifying expense <sup>1</sup>	May qualify if done to accommodate a disability. If the improvement is permanent and increases the value of the property, the expense will qualify only to the extent that the improvement cost exceeds the increase in property value. To show that the expense is primarily for medical care, a Letter of Medical Necessity completed by your medical practitioner is required.
Homeopathic care/medicines	Not a Qualifying Expense	
Hormone replacement therapy (HRT)	Potentially qualifying expense <sup>1</sup>	Will qualify if used primarily for medical care (i.e. to treat menopausal symptoms such as hot flashes, night sweats, etc.). To show that the expense is primarily for medical care, a Letter of Medical Necessity completed by your medical practitioner is required.
Household help	Not a Qualifying Expense	Won't qualify, even if a medical practitioner recommends such help.
Humidifier	Potentially qualifying expense <sup>1</sup>	To show that the expense is primarily for medical care, a Letter of Medical Necessity completed by your medical practitioner is required.
Hypnosis	Potentially qualifying expense <sup>1</sup>	Will qualify if performed by a professional to treat a medical condition or for other medical purposes (i.e. smoking cessation); won't qualify for general stress relief, personal enjoyment, or other personal reasons. To show that the expense is primarily for medical care, a Letter of Medical Necessity completed by your medical practitioner is required.
Immunizations	Qualifying expense	Immunizations to prevent disease are qualifying expenses, even though no medical condition has been diagnosed.

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Incontinence products (examples: Attends, Depends, Poise)	Potentially qualifying expense <sup>1</sup>	Eligible if used for a diagnosed medical condition. To show that the expense is primarily for medical care, a Letter of Medical Necessity completed by your medical practitioner is required.
Insulin	Qualifying expense	Equipment needed to inject the insulin, such as syringes or insulin pumps, also qualifies as a medical expense.
Insurance premiums	Not a Qualifying Expense	
Laboratory fees	Qualifying expense	Such expenses will qualify if they are part of medical care.
Lactation consultant	Potentially qualifying expense <sup>1</sup>	If a woman is having lactation problems and cannot breastfeed her child, the expense of a lactation consultant helping to overcome this dysfunction might qualify. To show that the expense is primarily for medical care, a Letter of Medical Necessity completed by your medical practitioner is required.
Lactose intolerance tablets (example: Lactaid)	Potentially qualifying expense <sup>1</sup>	To show that the expense is primarily for medical care, a Letter of Medical Necessity completed by your medical practitioner is required.
Language training	Potentially qualifying expense <sup>1</sup>	Such expenses will qualify for a child with dyslexia or an otherwise disabled child. The amount for the language training must be separated from amounts paid for regular schooling. To show that the expense is primarily for medical care, a Letter of Medical Necessity completed by your medical practitioner is required.
Laser eye surgery; Lasik	Qualifying expense	Will qualify because the procedure is done primarily to promote the correct function of the eye.
Late fees	Not a Qualifying Expense	
Laxatives (example: Ex-Lax)	Potentially qualifying expense <sup>2</sup>	Must be prescribed. See <b>Drugs and Medicines</b> .
Learning disability, instructional fees	Potentially qualifying expense <sup>1</sup>	If prescribed by a physician, tuition fees paid to a special school and tutoring fees paid to a specially-trained teacher for a child who has learning disabilities caused by mental or physical impairments will qualify.
Lice treatment (examples: Nix, Rid)	Potentially qualifying expense <sup>2</sup>	Must be prescribed. See <b>Drugs and Medicines</b> .
Liquid adhesive for small cuts	Not a Qualifying Expense	

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Lodging not at a hospital or similar institution	Potentially qualifying expense <sup>1</sup>	Up to \$50 per night will qualify if these conditions are met: (1) The lodging is primarily for and essential to medical care; (2) the medical care is provided by a physician in a licensed hospital or medical care facility related to (or equivalent to) a licensed hospital, and (3) there is no significant element of personal pleasure, recreation, or vacation in the travel. If a parent is traveling with a sick child, up to \$100 may qualify (\$50 for each person). Expenses for food and beverages are not eligible.
Long-term care insurance premiums	Not a Qualifying Expense	
Long-term care services	Not a Qualifying Expense	
Marijuana, medical	Not a Qualifying Expense	Violates federal law (the Controlled Substances Act) so it does not qualify if even a state law allows its use with a physician's prescription
Massage therapy	Potentially qualifying expense	Will qualify only if recommended by a physician to treat a specific injury or trauma, and only if it is performed under the State license of a chiropractor.
Maternity clothes	Not a Qualifying Expense	
Meals not at a hospital or similar institution	Not a Qualifying Expense	
Medical alert bracelet or necklace	Qualifying expense	Will qualify if recommended by a medical practitioner in connection with treating a medical condition. To show that the expense is primarily for medical care, a Letter of Medical Necessity completed by your medical practitioner is required.
Medicines and drugs	Potentially qualifying expense <sup>2</sup>	See <b>Drugs and medicines</b> .
Mileage for medical purposes	Qualifying expense	Mileage to health care providers or to fill a prescription is an eligible expense , but must be well-documented (date of service, reason for travel, number of miles traveled). The current mileage rate for medical purposes can be found on the IRS website or by contacting the County Benefits FSA Program (FSA.Account@ventura.org).
Mineral supplements	Not a Qualifying Expense	
Missed appointment fees	Not a Qualifying Expense	
Moisturizers	Not a Qualifying Expense	
Motion sickness pills (examples: Bonine, Dramamine)	Potentially qualifying expense <sup>2</sup>	Must be prescribed. See <b>Drugs and Medicines</b> .
Mouthwash	Not a Qualifying Expense	
Nasal sprays	Potentially qualifying expense <sup>2</sup>	Must be prescribed. See <b>Drugs and Medicines</b> .

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Nicotine gum or patches (examples: Nicorette, Nicoderm)	Potentially qualifying expense <sup>2</sup>	Must be prescribed. See <b>Drugs and Medicines</b> .
Nursing services for a baby	Not a Qualifying Expense	Won't qualify if the baby is normal and healthy.
Nutritional supplements	Not a Qualifying Expense	
Nutritionist's professional expenses	Potentially qualifying expense <sup>1</sup>	May qualify if the treatment relates to a specifically-diagnosed medical condition. To show that the expense is primarily for medical care, a Letter of Medical Necessity completed by your medical practitioner is required.
Occupational therapy	Potentially qualifying expense <sup>1</sup>	May qualify if the treatment relates to a specifically-diagnosed medical condition. To show that the expense is primarily for medical care, a Letter of Medical Necessity completed by your medical practitioner is required.
Orthodontia	Qualifying expense	A copy of the orthodontia contract must be submitted for expenses to be considered. Typically, services are not reimbursable until they are deemed incurred, but orthodontia is an exception. IRS will allow us to reimburse payments toward orthodontia services in the Plan Year in which the payment is made since orthodontia treatment is usually ongoing and can span several Plan Years.
Orthopedic shoe inserts	Potentially qualifying expense <sup>1</sup>	May qualify if the shoe inserts are being used to treat or alleviate a specifically-diagnosed medical condition. To show that the expense is primarily for medical care, a Letter of Medical Necessity completed by your medical practitioner is required.
Orthopedic shoes	Potentially qualifying expense <sup>1</sup>	Won't qualify if used for personal or preventative reasons. If used to treat or alleviate a specific medical condition, only the excess cost of the specialized orthopedic shoe over the cost of a regular shoe will qualify. To show that the expense is primarily for medical care, a Letter of Medical Necessity completed by your medical practitioner is required.
Over-the-counter (OTC) drugs	Potentially qualifying expense <sup>2</sup>	See <b>Drugs and medicines</b> .
Pain relievers (examples: Advil, Aspirin, Tylenol)	Potentially qualifying expense <sup>2</sup>	Must be prescribed. See <b>Drugs and Medicines</b> .
Personal trainer fees	Not a Qualifying Expense	
Physical therapy	Qualifying expense	
Prepayments	Not a Qualifying Expense	Generally, prepayments for services/items that have not yet been incurred/obtained are not reimbursable.

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Prescription drugs and medicines obtained from other countries	Not a Qualifying Expense	Importing prescription drugs from other countries generally will violate federal law.
Probiotics	Not a Qualifying Expense	
Rehydration solution (example: Pedialyte)	Qualifying expense	
Rubbing alcohol	Not a Qualifying Expense	
Shipping and handling fees	Qualifying expense	Shipping and handling fees incurred to obtain an item that constitutes medical care (i.e. drugs or medicine) are inextricably linked to the cost of the medical care and therefore qualify. Expedited shipping fees however are NOT a qualifying expense.
Speech therapy	Qualifying expense	
Sunglasses, prescription	Qualifying expense	Allowable amounts include the expenses of eye examinations, eyeglasses, and lenses needed for medical reasons. Non-prescription sunglasses are not a qualifying expense.
Sunscreen	Not a Qualifying Expense	
Support braces	Potentially qualifying expense <sup>1</sup>	To show that the expense is primarily for medical care, a Letter of Medical Necessity completed by your medical practitioner is required.
Surrogate or gestational carrier expenses	Not a Qualifying Expense	
Taxes on medical services and products	Qualifying expense	Such expenses generally will qualify to the extent that the tax is imposed on qualified medical care services/items.
Teeth whitening services, kits, and pastes	Not a Qualifying Expense	
Telephone for hearing-impaired persons	Qualifying expense	The expenses of buying and repairing special telephone equipment for a hearing-impaired person will qualify. This includes teletypewriter (TTY) and telecommunications device for the deaf (TTD) equipment.
Thermometers	Not a Qualifying Expense	
Throat lozenges (example: Cepacol)	Potentially qualifying expense <sup>2</sup>	Must be prescribed. See <b>Drugs and Medicines</b> . Homeopathic lozenges are not a qualifying expense.
Toothache and teething pain relievers	Potentially qualifying expense <sup>2</sup>	Must be prescribed. See <b>Drugs and Medicines</b> .
Toothbrushes	Not a Qualifying Expense	Won't qualify even if a dentist recommends a special one (such as an electric toothbrush) to treat a medical condition like gingivitis. A person would still use one even without the medical condition. Thus, they are not primarily for medical care.

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Toothpaste	Not a Qualifying Expense	Won't qualify even if a dentist recommends a special one to treat a medical condition like gingivitis. A person would still use it even without the medical condition. Thus, it is not primarily for medical care.
Transportation costs of disabled individual commuting to and from work	Not a Qualifying Expense	A disabled individual's commuting costs to and from work are personal expenses and not expenses for medical care.
Transportation expenses for person to receive medical care	Qualifying expense	Will qualify if the transportation is primarily for and essential to medical care. Includes car and rental car expenses; bus, taxi, train, plane, and ferry fares; and ambulance services. Parking fees and tolls can also qualify.
Transportation of someone other than the person receiving medical care	Potentially qualifying expense <sup>1</sup>	Will qualify in some cases. Transportation expenses of the following persons will qualify: (1) a parent who must go with a child who needs medical care; and (2) a nurse or other person who gives injections, medications, or other treatment required by a patient who is traveling to get medical care and is unable to travel alone.
Ultrasound, prenatal	Potentially qualifying expense <sup>1</sup>	Will qualify if used as a diagnostic tool to determine fetal health and development. Will not qualify if for other purposes (i.e. to obtain prenatal snapshots).
Umbilical cord blood storage	Not a Qualifying Expense	
Vaccines	Qualifying expense	See <b>Immunizations</b> .
Veneers	Not a Qualifying Expense	
Veterinary fees	Potentially qualifying expense <sup>1</sup>	Will qualify if the veterinary fees are incurred for the care of a guide dog or other service animal used by a disabled person.
Vitamins	Not a Qualifying Expense	Will only qualify if prescribed by a medical practitioner and filled by a pharmacy (i.e. prenatal vitamins).
Walkers	Qualifying expense	Will qualify if used to relieve sickness or disability.
Wart remover treatments (example: Compound W)	Potentially qualifying expense <sup>2</sup>	Must be prescribed. See <b>Drugs and Medicines</b> .

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Weight-loss programs and/or drugs prescribed to induce weight loss	Potentially qualifying expense <sup>1</sup>	Will qualify if the weight-loss program is recommended by a physician to treat a specific medical condition (such as obesity, heart disease, or diabetes) and is not simply to improve general health. However, the costs of food associated with a weight-loss program (such as special pre-packaged meals) would not qualify, since it just meets normal nutritional needs. To show that the expense is primarily for medical care, a Letter of Medical Necessity completed by your medical practitioner is required.
Wheelchair	Qualifying expense	If used to relieve sickness or disability, amounts you pay for a wheelchair and the upkeep costs will qualify.
Wigs	Potentially qualifying expense <sup>1</sup>	Might qualify if the wig is prescribed by a physician for the mental health of a patient who has lost his or her hair from disease or treatment (i.e. chemotherapy or radiation). To show that the expense is primarily for medical care, a Letter of Medical Necessity completed by your medical practitioner is required.
X-ray fees	Qualifying expense	Will qualify if the X-rays are performed for medical reasons.

<sup>1</sup> These "potentially qualifying expenses" require a Letter of Medical Necessity from your health care provider in order to be considered eligible for reimbursement. The letter must include the diagnosis or symptoms for which you or your dependent are being treated, along with specific information on how the product or service is intended to alleviate symptoms or improve function. Submitting a Letter of Medical Necessity for your claim does not guarantee that the expense will be reimbursed. You must submit a new Letter of Medical Necessity each year if the medical condition persists; they cannot be approved indefinitely.

<sup>2</sup> Eligible over-the-counter (OTC) products that are medicines or drugs will only be eligible for reimbursement from your Health Care FSA with a physician's prescription that includes his or her address and license number, as stated in IRS Notice 2010-59. The only exception is insulin, which will not require a prescription. OTC products that are not considered medicines or drugs, such as contact lens solution, are eligible for reimbursement without a prescription.