



ELIGIBLE AND INELIGIBLE HEALTH CARE EXPENSES



This is a partial list of health care expenses that are **ELIGIBLE** for reimbursement from your health care flexible spending account:

- Acne treatments
- Acupuncture services
- Allergy medication
- Alcoholism and drug abuse medical expenses
- Anesthesiologist's fees
- Birth control pills and devices
- Braille books and magazines
- Breast Reduction
- Capital expenses for special equipment or improvements in your home if primarily motivated by medical considerations
- Car - Special Hand Controls for person with disabilities
- Childbirth classes
- Chiropractic treatment to treat a specific medical condition
- Christian Science Practitioner's fees
- Coinsurance amounts
- Contact lenses, cleaning solutions
- Cosmetic charges to restore appearance following an injury
- Crutches
- Deductibles - Medical
- Dental Services other than cosmetic services
- Co-payments
- Eye Examination Fees
- Eyeglasses/Contact lenses
- Fertility Treatment
- Hearing Aids/Batteries
- Hospital Expenses
- Immunizations/vaccinations
- Insulin
- Laboratory Fees
- Laser surgery for eyes
- Learning Disabilities - Tuition payments to special schools
- Mileage related specifically to an eligible medical visit
- Nursing Home
- Orthodontia – payments for (a) up-front, (b) fee payment schedule, and (c) services provided.
- Over-the-counter medication*
- Parental Fees**
- Physical Therapy
- Prescription Drugs
- Psychiatrist, Psychologist, or Psychotherapist Fees
- Smoking Cessation
- Speech Therapy
- Sunglasses (prescription)
- Transportation for medical care
- Weight loss treatments that are by prescription as part of treatment for obesity
- Wheelchair
- Vaccines
- Vitamins (prescription)
- X-rays

*Sample list of Over-the-Counter **ELIGIBLE** Expenses

- Allergy & Sinus medicine
- Antacid
- Antibiotic Treatment
- Aspirin
- Asthma medicines or treatments
- Bandages and related items
- Canker and cold sore treatments
- Chest rubs
- Cold & Flu medicine
- Cough Drops and sore throat lozenges
- Cough Syrup
- Gastrointestinal medication
- Lactose intolerance
- Laxatives
- Lice Treatment
- Motion and Nausea
- Nasal Sprays
- Nicotine gum and patches, nonprescription
- Pain Reliever
- Smoking Cessation

*Sample list of Over-the-Counter **INELIGIBLE** Expenses

- Cosmetics (such as face creams, deodorants, hand lotions, etc., or any similar preparation used for ordinary cosmetic purposes)
- Dietary supplements
- Magnetic therapy
- Toiletries or similar preparations (such as toothpaste, shaving lotion, shaving cream, etc.)
- Vitamins/Supplements

****For more details on parental fees, visit the MTS Intranet: Groups>HR>Your Benefits & Compensation>Flexible Spending Accounts.**

Sample List of Items Requiring a Physician's Letter listing a Medical Condition Making the Item Below

Medically-Necessary:

- Air purifier for allergy sufferer
- Chair based on advice of physician to alleviate a heart, back or other condition
- Diabetic supplies – Hose & Socks
- Ear Drops
- Gloves & Masks
- Herbal Medicines
- Home exercise equipment as part of treatment for obesity
- Nasal Strips
- Naturopathic or homeopathic medicines and supplements¹
- Over-the counter vitamins
- Orthopedic Shoes
- Saline Nose Drops
- Sunscreen Products
- Teeth cleaning system
- Thermometers

¹ Naturopathic and homeopathic treatment prescribed by an SSA-approved physician, such as an M.D., would be reimbursable. In states where naturopathy is illegal, the expense is not reimbursable.

Go to page #2 to see partial listing of ineligible health care expenses.



ELIGIBLE AND INELIGIBLE HEALTH CARE EXPENSES



This is a partial list of health care expenses that are INELIGIBLE for reimbursement from your health care flexible spending account:

- Contact lens replacement insurance
- Dancing or swimming lessons
- Domestic help fees, of a non-medical nature
- Ear piercing
- Electric Toothbrush
- Funeral expenses
- Health club memberships/fitness programs
- Life insurance premiums
- Long-term care insurance premiums
- Marriage counseling
- Medical Savings Accounts
- Medicare Part A and/or B
- Personal use items
- Physical therapy treatments for general well-being
- Scientology "audits"
- Solutions for the care and maintenance of eyeglasses
- Teeth whitening
- Weight loss treatments not by prescriptions

Refer to IRS Publication 502 for a complete, current list of eligible expenses.
To order a copy, call the IRS toll-free at 1-800-829-3676 or visit the IRS website: www.irs.ustreas.gov