

Eligible FSA Health Care Expenses

New legislation that took effect January 1, 2011, requires a prescription for certain over-the-counter items. Following is a condensed listing of eligible FSA health care expenses. Please note this listing is subject to change at any time and without notice due to new legislation. **This is applicable to flexible spending accounts (FSAs) only. It does NOT apply to HRA expenses.**

NOTICE:

Effective January 1, 2011, the list of items that will require a prescription includes, but is not limited to acne medicine; allergy medicine; cough, cold & flu medicine; eye drops; indigestion medicine; laxatives; nasal sprays, drops; ointment for cuts, burns, rashes; pain relievers.

Items that will remain eligible without a prescription include, but are not limited to band aids, birth control, braces & supports, contact lens solutions & supplies, elastic bandages & wraps, first aid supplies, and reading glasses.

Acupuncture	Guide dog or other animal used to assist persons with physical disabilities	Special home for person adjusting from life in mental institution to community living
Alcoholism treatment	Health institute	Sterilization procedures (vasectomy or tubal ligation)
Ambulance service	Hearing aids and batteries	Stop-smoking programs
Artificial limb/teeth	Hospital services	Surgical fees (for legal operations not cosmetic in nature)
Bandages, band-aids, wraps and splints	Insulin, syringes	Therapy, physical or speech
Breast-reconstructive surgery following mastectomy	Laboratory fees	Transplants (donor expenses, if you pay those expenses)
Birth control pills (Norplant, ovulation kits)	Lead-based paint removal	Transportation and related travel expenses for person seeking treatment (See IRS Publication 502, Transportation and Trips)
Braille books and magazines	Legal fees (fees you pay that are necessary to authorize treatment for mental illness)	Treatment for learning disability caused by mental or physical impairment or nervous system disorders (treatment must be recommended by physician - see IRS Publication 502, Learning Disability)
Chiropractor professional fees	Lodging (see IRS Publication 502, Lodging)	Vaccinations
Christian Science Practitioner fees	Meals (only as part of inpatient hospital care)	Vasectomy
Contact lenses	Medical conference admission and transportation to/from (if concerns chronic medical condition of you, spouse or child)	Weight-loss program (only if medically necessary to treat existing disease (such as heart disease) and undertaken under physician's direction)
Contraceptives	Nursing home (if necessary for medical care and only the portion for medical services)	Wheelchair
Crutches	Nursing services	Wigs (if purchased upon advice of physician for mental health of patient)
Dental treatment (includes exams, x-rays, fillings, root canals, gum disease treatment, crowns, bridges, dentures, implants, orthodontia; does not include cosmetic treatments such as teeth whitening, bonding, etc.)	Operations (legal operations that are not cosmetic in nature)	X-ray fees
Diagnostic services and tests	Orthodontia	
Drug dependency treatments	Orthopedic devices	
Drugs (prescription)	Osteopath fees	
Eye surgery (includes cataract, LASIK, corneal rings, etc.)	Oxygen equipment	
Eyeglasses, prescription (includes prescription sunglasses and over-the-counter reading glasses)	Physical therapy	
Fertility treatments (ovulation predictor kits and pregnancy tests, in vitro fertilization, surgery or operations to reverse a prior surgery that prevents you from having children)	Physical therapy	
Flu Shots	Pregnancy test kits	
	Psychiatric care (for medical reasons)	
	Psychologist fees	
	Schools and education, special (for mentally impaired or physically disabled person - see IRS Publication 502)	



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