

### **Flexible Spending Account Expenses that are Eligible**

The following list identifies *some* of the common medical, dental and health related expenses that the IRS\* considers to be deductible expenses. These expenses are eligible for reimbursement through your FSA provided that you have not been reimbursed for them through any other benefits plan.

Abortion, legal	Guidedog and its upkeep
Acupuncture	Hair transplant (medically necessary)
Alcoholism treatment	Health spa in home (to extent value of home not increased)
Ambulance	Hearing aids and batteries
Artificial limbs and teeth	Hospital services
Birth control pills	HMO (Health Maintenance Organization) co-payments
Braces	Insulin
Braille books and magazines (to the extent prices exceed prices for regular books and magazines)	Iron Lung
Car (special medical equipment within)	Laboratory Fees
Contact lenses including saline solution and enzyme cleaner (must submit cash register receipt)	Lead-based paint removal to prevent lead poisoning
Crutches	Legal fees to allow treatment for mental illness
Dental treatment	Lip-reading lessons
Diathermy	Lodging for medical care
Durable Medical Equipment	Medical information plan (amounts paid to plan that keeps your medical information)
Electrolysis or hair removal (medically necessary)	Mentally retarded, special home
Examination, physical	Nurses' expenses and board
Eye examination	Nursing care
Eyeglasses	Nursing home (if for medical reasons)
Fees for health club (medically necessary)	Operations and related treatments
Fees to doctors, hospitals, etc. for:	Over-The-Counter-Drugs (RX generally needed)
Anesthesiologist	Oxygen equipment
Chiropractor	Prescribed drugs and medicine
Christian Science practitioners	Radial Keratotomy
Clinic charges	Rental of medical equipment
Dentist	Sanitarium
Dermatologist	Smoking cessation programs
General Practitioner	Special schooling for physically or mentally handicapped family member
Gynecologist	Sterilization
Internist	Telephone (for the deaf)
Midwife	Television equipment which displays the audio part of TV programs for the deaf
Neurologist	Therapy (for medical treatment)
Obstetrician	Transplants
Ophthalmologist	Transportation costs to and from doctor, hospital and/or Pharmacy *
Optometrist	Vitamins (that require a prescription for purchase)
Osteopath, licensed	Weight loss programs (physician approved)
Podiatrist	Wheelchair
Practical Nurse	Wigs to cover baldness due to medical reasons
Psychiatrist	X-ray
Psychoanalyst (medical care only)	
Psychologist (medical care only)	
Sex therapist (medical care only)	
Surgeon	
First Aid Supplies	

\* refer to IRS publication 502 for additional information  
See an A-Z listing on [www.ThePreferredGroup.com](http://www.ThePreferredGroup.com).

### **Flexible Spending Account Expenses that are NOT Eligible**

Any illegal treatment	Diaper service
Cosmetic services and procedures (unless necessary to restore normal functioning)	Health and beauty aids
Medications specifically used for cosmetic purposes	Insurance premiums
Cost of remedial reading classes for non-disabled child	Over-The-Counter-Drugs for general well being (including health & beauty aids, vitamins, and nutritional supplements)
Dancing or ballet, even when recommended by doctor	Teeth whitening
Funeral expenses	
Food for weight loss programs	