

Eligible Expenses



The following is a summary of common expenses for Health Care Flexible Spending Accounts (FSAs), Dependent Care Flexible Spending Accounts (FSAs) and Health Savings Accounts (HSAs). Some plans, such as Limited Purpose FSAs, restrict the eligible expenses, so please refer to your employer's Summary Plan Description (SPD) for your specific plan details.

This list is not intended to be exhaustive and should only be used as a general guide . Expenses contained in this list may be denied if the supporting claims documentation is insufficient or shows that the expense was incurred for services not considered medically necessary. Payment of claims will be based on all applicable regulations, the employer's plan design and information on the claim form. All expenses must be substantiated by information from a third party.

Due to frequent updates to the regulations governing FSAs and HSAs, this list does not guarantee reimbursement, but instead is to be utilized as a guide for the submission of claims.

| ELIGIBLE CATEGORIES |
|--|
| Yes: The expense is eligible for reimbursement. |
| No: The expense is not eligible for reimbursement under any circumstance. |
| Yes (RX): The expense is eligible for reimbursement if a doctor's prescription has been obtained prior to purchase. A copy of the prescription will be required for FSA reimbursement. Please ensure the prescription includes number of refills/expiration date. |
| Yes (LM): The expense may be eligible for reimbursement if a Letter of Medical Necessity is provided to Flex. The expense must be used to treat a medical condition. |
| Yes (CG): Some items that require a Letter of Medical Necessity may result in home improvement. This applies when a "capital gain" is made and the account holder is subject to be reimbursed the difference. |

| Expense | Eligible | Account |
|--|----------|----------------------|
| AA Meetings, transportation to | Yes | Health Care FSA, HSA |
| Abortion | Yes | Health Care FSA, HSA |
| Acne treatment | Yes | Health Care FSA, HSA |
| Acupuncture/Acupressure | Yes | Health Care FSA, HSA |
| Adaptive Equipment | Yes (LM) | Health Care FSA, HSA |
| Adoption Fees | No | |
| Adoption, Pre-Adoption Medical Expenses | Yes | Health Care FSA, HSA |
| Adult Daycare | Yes | Dependent Care FSA |
| After-School Care or Extended Day Programs (Supervised activities after school) | Yes | Dependent Care FSA |
| Agency Fee (Paid in order to receive dependent care) | Yes | Dependent Care |
| Air Conditioner | Yes (CG) | Health Care FSA, HSA |
| Air Purifier | Yes (CG) | Health Care FSA, HSA |
| Airborne | Yes | Health Care FSA, HSA |
| Alcoholism Treatment | Yes | Health Care FSA, HSA |
| Allergy Medicines | Yes | Health Care FSA, HSA |
| Alli | Yes (RX) | Health Care FSA, HSA |
| Alternative Healers | Yes | Health Care FSA, HSA |
| Ambulance | Yes | Health Care FSA, HSA |
| Analgesics | Yes | Health Care FSA, HSA |
| Antacids / Acid Reducers | Yes | Health Care FSA, HSA |



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| Anti-Arthritics | Yes | Health Care FSA, HSA |
| Anti-Itch Creams | Yes | Health Care FSA, HSA |
| Anti-Snore guards | Yes | Health Care FSA, HSA |
| Antibiotic Ointments | Yes | Health Care FSA, HSA |
| Anti-Diarrheal | Yes | Health Care FSA, HSA |
| Antifungal Products | Yes | Health Care FSA, HSA |
| Antihistamines | Yes | Health Care FSA, HSA |
| Arch Supports | Yes | Health Care FSA, HSA |
| Arm Sling | Yes | Health Care FSA, HSA |
| Arthritis gloves | Yes | Health Care FSA, HSA |
| Artificial Limbs | Yes | Health Care FSA, HSA |
| Arts and Crafts Fee | No | |
| Aspirin | Yes | Health Care FSA, HSA |
| Artificial Reproductive Technologies | Yes (LM) | Health Care FSA, HSA |
| Assisted Living | No | |
| Asthma Treatments | Yes | Health Care FSA, HSA |
| Athletic Mouth Guards | No | |
| Au Pair | Yes | Dependent Care FSA |
| Automobile Modifications | Yes (LM) | Health Care FSA, HSA |
| Baby Formula (Difference in cost between the special formula and regular formula will qualify) | Yes (LM) | Health Care FSA, HSA |
| Baby Oil | No | |
| Baby Powder | No | |
| Babysitter (Inside or outside participant's household) | Yes | Dependent Care FSA |
| Back-up or Emergency Care | Yes | Dependent Care FSA |
| Bactine | Yes | Health Care FSA, HSA |
| Bandages, elastic | Yes | Health Care FSA, HSA |
| Bandages, non-medicated | Yes | Health Care FSA, HSA |
| Bandages, medicated | Yes | Health Care FSA, HSA |
| Beds, Mattresses | Yes (LM) | Health Care FSA, HSA |
| Bedside Commodes | Yes | Health Care FSA, HSA |
| Before-School Care or Extended Day Programs (Supervised activities before school) | Yes | Dependent Care FSA |



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| Biofreeze | Yes | Health Care FSA, HSA |
| Birth Control Pills | Yes (RX) | Health Care FSA, HSA |
| Birth Control Devices | Yes (RX) | Health Care FSA, HSA |
| Birthing Classes | Yes | Health Care FSA, HSA |
| Blood Storage | Yes (LM) | Health Care FSA, HSA |
| Blood-Pressure Monitoring Devices | Yes | Health Care FSA, HSA |
| Blood-Sugar Test Kits and Test Strips | Yes | Health Care FSA, HSA |
| Boarding School | No | |
| Body Scans | Yes | Health Care FSA, HSA |
| Breast Pumps and Supplies | Yes | Health Care FSA, HSA |
| Breast reconstruction Surgery (Following mastectomy) | Yes | Health Care FSA, HSA |
| Breathe Rite Strips | Yes | Health Care FSA, HSA |
| Bug Spray | No | |
| Caffeine Pills | No | |
| Calamine Lotion | Yes | Health Care FSA, HSA |
| Callous Removers (medicated) | Yes | Health Care FSA, HSA |
| Caltrate | Yes (RX) | Health Care FSA, HSA |
| Cane, Walking | Yes | Health Care FSA, HSA |
| Capital Expenses | Yes (LM) | Health Care FSA, HSA |
| Cardiac Therapy | Yes | Health Care FSA, HSA |
| Carpal Tunnel Wrist Supports | Yes | Health Care FSA, HSA |
| Cast Covers | Yes | Health Care FSA, HSA |
| Chairs, Ergonomic (Difference in cost between ergonomic chair and a regular chair would qualify) | Yes (LM) | Health Care FSA, HSA |
| Chairs, Reclining (Difference in cost between specialized recliner and a regular recliner would qualify) | Yes (LM) | Health Care FSA, HSA |
| Chauffeur | No | |
| Chelation Therapy | Yes | Health Care FSA, HSA |
| Childbirth Classes | Yes | Health Care FSA, HSA |
| Chiropractic Adjustments | Yes | Health Care FSA, HSA |
| Chondroitin | Yes | Health Care FSA, HSA |
| Cialis | Yes (RX) | Health Care FSA, HSA |
| Circumcision | Yes | Health Care FSA, HSA |



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| Claritin (loratadine) | Yes | Health Care FSA, HSA |
| Co-Payments | Yes | Health Care FSA, HSA |
| Cold Medicine | Yes | Health Care FSA, HSA |
| Cold Sore Medicine | Yes | Health Care FSA, HSA |
| Cold/Hot Packs | Yes | Health Care FSA, HSA |
| Companion Animals | Yes (LM) | Health Care FSA, HSA |
| Compression Stockings | Yes (RX) | Health Care FSA, HSA |
| Condoms | Yes | Health Care FSA, HSA |
| Contact Lenses | Yes | Health Care FSA, HSA |
| Contact Lens Solution | Yes | Health Care FSA, HSA |
| Controlled Substances (In violation of federal law) | No | |
| Cord Blood Storage | Yes (LM) | Health Care FSA, HSA |
| Corneal Ring Segments | Yes | Health Care FSA, HSA |
| Cosmetic Procedures | Yes (LM) | Health Care FSA, HSA |
| Cosmetics | No | |
| Cotton Balls | No | |
| Cough Drops/Suppressants | Yes | Health Care FSA, HSA |
| Counseling | Yes | Health Care FSA, HSA |
| CPAP Machine and Headgear | Yes | Health Care FSA, HSA |
| Crowns, Dental | Yes | Health Care FSA, HSA |
| Crutches | Yes | Health Care FSA, HSA |
| Custodial Care | No | |
| Day Camp | Yes | Dependent Care FSA |
| Daycare (Children age 12 and under) | Yes | Dependent Care FSA |
| Deductibles | Yes | Health Care FSA, HSA |
| Decongestants | Yes | Health Care FSA, HSA |
| Dental Care, cosmetic | No | |
| Dental Floss | No | |
| Dental Implants | Yes | Health Care FSA, HSA |
| Dental Sealants | Yes | Health Care FSA, HSA |
| Dental Treatment | Yes | Health Care FSA, HSA |
| Denture Brush | No | |



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| Denture Cleaners | Yes | Health Care FSA, HSA |
| Dentures and Denture Adhesives | Yes | Health Care FSA, HSA |
| Diabetic Socks (Difference in cost between special socks and regular socks will qualify) | Yes (RX) | Health Care FSA, HSA |
| Diabetic Supplies | Yes | Health Care FSA, HSA |
| Diagnostic Items and Services | Yes | Health Care FSA, HSA |
| Diaper Rash Ointments and Creams | Yes | Health Care FSA, HSA |
| Diapers or Diaper Service | Yes (LM) | Health Care FSA, HSA |
| Diarrhea Medicine | Yes | Health Care FSA, HSA |
| Diet Foods | No | |
| Dietary Supplements | Yes (RX) | Health Care FSA, HSA |
| Disabled Dependent, Care of | Yes | Dependent Care FSA |
| Disabled Qualifying Child (Age 12 and under) | Yes | Dependent Care FSA |
| Discount Programs | No | |
| Doula | Yes | Health Care FSA, HSA |
| Drug Addiction Treatment | Yes | Health Care FSA, HSA |
| Drug Overdose, treatment of | Yes | Health Care FSA, HSA |
| Drug Screening | Yes | Health Care FSA, HSA |
| Ear Piercing | No | |
| Ear Plugs | Yes (RX) | Health Care FSA, HSA |
| Ear Wax Removal Products | Yes | Health Care FSA, HSA |
| Eczema Lotions and Creams | Yes | Health Care FSA, HSA |
| Egg Donor Fees | Yes (LM) | Health Care FSA, HSA |
| Eggs and Embryos, storage fees | Yes (LM) | Health Care FSA, HSA |
| Elder Care | Yes | Dependent Care FSA |
| Electrolysis or Hair Removal | No | |
| Electrolyte Replacements | Yes (RX) | Health Care FSA, HSA |
| Elevator | Yes (CG) | Health Care FSA, HSA |
| Epsom Salt | Yes (RX) | Health Care FSA, HSA |
| Exercise Equipment | Yes (LM) | Health Care FSA, HSA |
| Exercise Programs | Yes (LM) | Health Care FSA, HSA |
| Expectorants | Yes | Health Care FSA, HSA |
| Extended Daycare | Yes | Dependent Care FSA |



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| Eye Drops | Yes | Health Care FSA, HSA |
| Eye Examinations, Eyeglasses, Equipment, Materials, and Repair | Yes | Health Care FSA, HSA |
| Face Creams | No | |
| Face Lifts | No | |
| Feminine Hygiene Products | Yes | |
| Fever-Reducing Medications | Yes | Health Care FSA, HRA, HSA |
| Fiber Supplements | Yes (RX) | Health Care FSA, HRA, HSA |
| FICA and FUTA taxes of Day-Care Provider | Yes | Dependent Care FSA |
| Field Trips | No | |
| Finance Charges | No | |
| First Aid Cream | Yes | Health Care FSA, HSA |
| First Aid Kits | Yes | Health Care FSA, HSA |
| Fitness Programs | Yes (LM) | Health Care FSA, HSA |
| Flavoring for Medication | Yes | Health Care FSA, HSA |
| Fluoride Rise | Yes (RX) | Health Care FSA, HSA |
| Flu Shots | Yes | Health Care FSA, HSA |
| Food (Difference in cost between special food and regular food would qualify) | Yes (LM) | Health Care FSA, HSA |
| Foreign Countries, Medical Care Received in | Yes | Health Care FSA, HSA |
| Funeral Expenses | No | |
| Gambling Problem Treatment | Yes (LM) | Health Care FSA, HSA |
| Gauze Pads | Yes | Health Care FSA, HSA |
| Genetic Testing | Yes (LM) | Health Care FSA, HSA |
| Glasses | Yes | Health Care FSA, HSA |
| Glucosamine | Yes | Health Care FSA, HSA |
| Glucose-monitoring equipment | Yes | Health Care FSA, HSA |
| Guide dog, other service animal | Yes | Health Care FSA, HSA |
| Hair Colorants | No | |
| Hair Removal and Transplants | Yes (LM) | Health Care FSA, HSA |
| Hand Lotion | No | |
| Hand Sanitizer | Yes (RX) | Health Care FSA, HSA |
| Headache Medications | Yes | Health Care FSA, HSA |
| Healing Ointments | Yes | Health Care FSA, HSA |



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| Health Club Fees | Yes (LM) | Health Care FSA, HSA |
| Health Institute Fees | Yes (LM) | Health Care FSA, HSA |
| Health Screenings | Yes | Health Care FSA, HSA |
| Hearing Aids | Yes | Health Care FSA, HSA |
| Heating Pad | Yes | Health Care FSA, HSA |
| Hemorrhoid Treatments | Yes | Health Care FSA, HSA |
| Herbs | Yes (RX) | Health Care FSA, HSA |
| Holistic or Natural Healers | Yes(Rx) | Health Care FSA, HSA |
| Home Diagnostic Kits / Tests | Yes | Health Care FSA, HSA |
| Home Improvements | Yes (LM) | Health Care FSA, HSA |
| Home Medical Equipment | Yes (LM) | Health Care FSA, HSA |
| Homeopathic Products | Yes | Health Care FSA, HSA |
| Hormone Replacement Therapy (HRT) | Yes (RX) | Health Care FSA, HSA |
| Hospital Services | Yes | Health Care FSA, HSA |
| Household Help | No | |
| Humidifier | Yes (RX) | Health Care FSA, HSA |
| Hydrotherapy | Yes (LM) | Health Care FSA, HSA |
| Hypnosis | Yes (LM) | Health Care FSA, HSA |
| Hysterectomy | Yes | Health Care FSA, HSA |
| Illegal Operations and Treatments | No | |
| Immunizations | Yes | Health Care FSA, HSA |
| Incontinence Supplies | Yes | Health Care FSA, HSA |
| Insect-Bite Creams and Ointments | Yes | Health Care FSA, HSA |
| Insulin | Yes | Health Care FSA, HSA |
| In-Vitro Fertilization | Yes (LM) | Health Care FSA, HSA |
| Kindergarten | No | |
| Kleenex | No | |
| Lab Fees | Yes | Health Care FSA, HSA |
| Lactation Consultant | Yes (LM) | Health Care FSA, HSA |
| Lactose Intolerance Medications | Yes | Health Care FSA, HSA |
| Lamaze Classes | Yes | Health Care FSA, HSA |
| Language Training (Child with dyslexia or an otherwise disabled child) | Yes (LM) | Health Care FSA, HSA |
| Laser Eye Surgery; Lasik | Yes | Health Care FSA, HSA |



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| Laser Hair Removal | Yes (LM) | Health Care FSA, HSA |
| Late Fees | No | |
| Late Payment Fees | No | |
| Late Pickup Fee | No | |
| Latex Gloves | No | Health Care FSA, HSA |
| Laxatives | Yes | Health Care FSA, HSA |
| Lead-Based Paint Removal (Surfaces must be in poor repair and within a child's reach) | Yes | Health Care FSA, HSA |
| Learning Disabilities | Yes (LM) | Health Care FSA, HSA |
| Legal Fees (To authorize treatment for mental illness) | Yes (LM) | Health Care FSA, HSA |
| Levitra | Yes (RX) | Health Care FSA, HSA |
| Lice Treatments | Yes | Health Care FSA, HSA |
| Lifeline Screenings | Yes | Health Care FSA, HSA |
| Lifetime Care | No | |
| Liquid adhesive (For small cuts) | Yes | Health Care FSA, HSA |
| Lodging at a Hospital or Similar Institution | Yes | Health Care FSA, HSA |
| Lodging, other (Up to \$50 per night) | Yes(LM) | Health Care FSA, HSA |
| Long-term Care Expenses | No | |
| Looking for Work (Care that enables the employee and/or spouse to look for work) | Yes | Dependent Care FSA |
| Lotions | No | |
| Lubricants | Yes (Rx) | Health Care FSA, HSA |
| Lumbar Support Chair Cushions | Yes | Health Care FSA, HSA |
| Makeup | No | |
| Marijuana or other Controlled Substances (In violation of federal law) | No | |
| Massage Therapy | Yes (LM) | Health Care FSA, HSA |
| Mastectomy-Related Special Bras | Yes | Health Care FSA, HSA |
| Maternity Aids | Yes | Health Care FSA, HSA |
| Maternity Clothing | No | |
| Mattresses | Yes (RX) | Health Care FSA, HSA |
| Meals at a Hospital or Similar Institution (When included in the cost of inpatient care) | Yes | Health Care FSA, HSA |



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| Meals not at a Hospital or Similar Institution | No | |
| Meals of a Companion | No | |
| Mederma | Yes (RX) | Health Care FSA, HSA |
| Medical Alert Bracelet or Necklace | Yes | Health Care FSA, HRA, HSA |
| Medical Information Plan (Plan that maintains electronic medical information) | Yes | Health Care FSA, HRA, HSA |
| Medical Records Charges | Yes | Health Care FSA, HRA, HSA |
| Medical Services | Yes | Health Care FSA, HSA |
| Medical Supplies | Yes | Health Care FSA, HSA |
| Medicated Lip Products | Yes | Health Care FSA, HSA |
| Menstrual Relief | Yes | Health Care FSA, HSA |
| Mentally Handicapped Special Home | Yes (LM) | Dependent Care FSA |
| Midwives | Yes | Health Care FSA, HSA |
| Migraine Medications | Yes | Health Care FSA, HSA |
| Mileage Charged by Dependent Care Provider | Yes | Dependent Care FSA |
| Mileage to Bring the Dependent to Daycare | No | |
| Mileage Incurred Travelling for Medical Reasons | Yes | Health Care FSA, HSA |
| Mineral Supplements | Yes (RX) | Health Care FSA, HSA |
| Missed Appointment Fees | No | |
| Morning-After Contraceptive Pills | Yes | Health Care FSA, HSA |
| Motion Sickness Patches or Wristband | Yes | Health Care FSA, HSA |
| Motion Sickness Medications | Yes | Health Care FSA, HSA |
| Mouthwash | No | |
| Multivitamins | Yes (RX) | Health Care FSA, HSA |
| Nanny | Yes | Dependent Care FSA |
| Nasal strips or sprays | Yes | Health Care FSA, HSA |
| Naturopathic Care | Yes (LM) | Health Care FSA, HSA |
| Nebulizer | Yes | Health Care FSA, HSA |
| Needle Container | Yes | Health Care FSA, HSA |
| Neti pots | Yes | Health Care FSA, HSA |
| Newborn Nursing Services (Normal and healthy baby) | No | |
| Nicotine gum or patches | Yes | Health Care FSA, HSA |
| Norplant Insertion or Removal | Yes | Health Care FSA, HSA |



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| Nursing Care and Services (Private Duty Nursing) | Yes (LM) | Health Care FSA, HSA |
| Nursing Home | No | |
| Nutritional supplements | Yes (RX) | Health Care FSA, HSA |
| Nutritionist | Yes (LM) | Health Care FSA, HSA |
| Obstetrical Expenses | Yes | Health Care FSA, HSA |
| Occlusal guards | Yes | Health Care FSA, HSA |
| Occupational Therapy | Yes | Health Care FSA, HSA |
| Online or Telephone Consultation (Medical practitioner's fee) | Yes | Health Care FSA, HSA |
| Operations | Yes | Health Care FSA, HSA |
| Optometrist | Yes | Health Care FSA, HSA |
| Oral Care Products (e.g. Anbesol, Orajel) | Yes | Health Care FSA, HSA |
| Orthodontia | Yes | Health Care FSA, HSA |
| Orthopedic Shoes (Excess cost between orthopedic shoes and regular shoes will qualify) | Yes (RX) | Health Care FSA, HSA |
| Orthotic Inserts (Custom -made and over-the-counter) | Yes | Health Care FSA, HSA |
| Osteopath Fees | Yes | Health Care FSA, HSA |
| Over-the-Counter-Medications | Yes | Health Care FSA, HSA |
| Overnight Camp | No | |
| Ovulation Monitor | Yes | Health Care FSA, HSA |
| Oxygen and Equipment | Yes | Health Care FSA, HSA |
| Pain Relievers | Yes | Health Care FSA, HSA |
| Parking Fees and Tolls (Related to medical care received) | Yes | Health Care FSA, HSA |
| Pedialyte | Yes (RX) | Health Care FSA, HSA |
| Pedometer | No | |
| Pediculicide (e.g. Nix, Rid) | Yes | Health Care FSA, HSA |
| Penile Implants | Yes (LM) | Health Care FSA, HSA |
| Perfume | No | |
| Peroxide | Yes | Health Care FSA, HSA |
| Personal Grooming Items | No | |
| Personal Trainer Fees | Yes (LM) | Health Care FSA, HSA |



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| Physical Exams | Yes | Health Care FSA, HSA |
| Physical therapy | Yes | Health Care FSA, HSA |
| Pillows; Lumbar Support | Yes (LM) | Health Care FSA, HSA |
| Placement Fees (For finding a dependent care provider) | No | |
| Pregnancy Aids | Yes | Health Care FSA, HSA |
| Pregnancy test Kits | Yes | Health Care FSA, HSA |
| Prenatal Vitamins (receipt must indicate prenatal vitamins) | Yes (RX) | Health Care FSA, HSA |
| Prepaid Fees for Dependent Care (Cannot be reimbursed until care is provided) | Yes | Dependent Care FSA |
| Preschool/Nursery school | Yes | Dependent Care FSA |
| Prescription Drug Discount Programs | No | |
| Prescription Drugs/Medicines | Yes | Health Care FSA, HSA |
| Prescription Drugs/Medicines (Obtained from other countries) | No | |
| Preventive Care Screenings | Yes | Health Care FSA, HSA |
| Probiotics | Yes (RX) | Health Care FSA, HSA |
| Product Replacement Plans/Warranties | No | |
| Propecia | Yes (LM) | Health Care FSA, HSA |
| Prosthesis | Yes | Health Care FSA, HSA |
| Psychiatric Care | Yes | Health Care FSA, HSA |
| Psychoanalysis | Yes | Health Care FSA, HSA |
| Psychological Care | Yes | Health Care FSA, HSA |
| Q-tips | No | |
| Radon Mitigation | Yes (LM) | Health Care FSA, HSA |
| Reading Glasses | Yes | Health Care FSA, HSA |
| Recliner Chairs (Difference in cost between specialized recliner and a regular recliner would qualify) | Yes (LM) | Health Care FSA, HSA |
| Reflexology | Yes (LM) | Health Care FSA, HSA |
| Registration Fee (Cannot be reimbursed until care is provided) | Yes | Dependent Care FSA |
| Relative (Payments to a relative for dependent care) | Yes | Dependent Care FSA |
| Retin-A | Yes (LM) | Health Care FSA, HSA |



Eligible Expenses



ELIGIBLE CATEGORIES

Yes: The expense is eligible for reimbursement.

No: The expense is not eligible for reimbursement under any circumstance.

Yes (RX): The expense is eligible for reimbursement if a doctor's prescription has been obtained prior to purchase. A copy of the prescription will be required for FSA reimbursement. Please ensure the prescription includes number of refills/expiration date.

Yes (LM): The expense may be eligible for reimbursement if a Letter of Medical Necessity is provided to Flex. The expense must be used to treat a medical condition.

Yes (CG): Some items that require a Letter of Medical Necessity may result in home improvement. This applies when a "capital gain" is made and the account holder is subject to be reimbursed the difference.

| Expense | Eligible | Account |
|---|----------|----------------------|
| Rogaine | Yes (LM) | Health Care FSA, HSA |
| Rubbing alcohol | Yes | Health Care FSA, HSA |
| Safety Glasses | No | Health Care FSA, HSA |
| Schools and Education, Residential | Yes (LM) | Health Care FSA, HSA |
| Schools and Education, Special | Yes (LM) | Health Care FSA, HSA |
| Screening Tests | Yes | Health Care FSA, HSA |
| Security System for the Home | No | |
| Seeing-Eye Dog/Other Service Animal | Yes | Health Care FSA, HSA |
| Self-Employment (Dependent care expense incurred in connection with) | Yes | Dependent Care FSA |
| Shampoos | No | |
| Shaving cream or lotion | No | |
| Shipping and Handling Fees | Yes | Health Care FSA, HSA |
| Sick employee (Payments to dependent care provider when sick employee stays home) | Yes | Dependent Care FSA |
| Sick-Child Facility | Yes | Dependent Care FSA |
| Sinus Medications | Yes | Health Care FSA, HSA |
| Sleep Aids | Yes | Health Care FSA, HSA |
| Smoking-Cessation Medications | Yes | Health Care FSA, HSA |
| Smoking-Cessation Programs | Yes | Health Care FSA, HSA |
| Soaps | No | |
| Special Foods (Difference in cost between special food and regular food would qualify) | Yes (RX) | Health Care FSA, HSA |
| Speech Therapy | Yes (LM) | Health Care FSA, HSA |
| Sperm Storage Fees | Yes (LM) | Health Care FSA, HSA |
| Spermicidal Foam | Yes | Health Care FSA, HSA |
| Spouse of Employee (Payments to a spouse for dependent care) | No | |
| Stem Cell Harvesting and/or Storage | Yes (LM) | Health Care FSA, HSA |
| Sterilization Procedures | Yes | Health Care FSA, HSA |
| Sterilization Reversal | Yes | Health Care FSA, HSA |
| St. Johns Wort | Yes | Health Care FSA, HSA |
| Student Health Fee | No | |
| Substance Abuse | Yes | Health Care FSA, HSA |



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|---|----------|----------------------|
| Subway Fare (In connection with medical care received) | Yes | Health Care FSA, HSA |
| Summer Day Camp | Yes | Dependent Care FSA |
| Summer School | No | |
| Sun Protective Clothing (Difference in cost between special clothing and regular clothing will qualify) | Yes (RX) | Health Care FSA, HSA |
| Sunburn Creams and Ointments | Yes | Health Care FSA, HSA |
| Sunglasses | Yes (RX) | Health Care FSA, HSA |
| Sunglasses, Clip-on | Yes (RX) | Health Care FSA, HSA |
| Sunscreen (Only SPF 30 and above will qualify) | Yes | Health Care FSA, HSA |
| Sunscreen, Cosmetics/Similar Products with | No | |
| Supply Fees | No | |
| Support Hose/TED stockings | Yes | Health Care FSA, HSA |
| Surgery | Yes | Health Care FSA, HSA |
| Surrogate/Gestational Carrier Expenses | No | |
| Tanning Salon/Equipment | Yes (LM) | Health Care FSA, HSA |
| Taxes on Medical Services and Products | Yes | Health Care FSA, HSA |
| Taxi Fare (In connection to medical care received) | Yes | Health Care FSA, HSA |
| Teeth Whitening | No | |
| Telephone for Hearing-Impaired Persons | Yes | Health Care FSA, HSA |
| Television for Hearing-Impaired Persons | Yes | Health Care FSA, HSA |
| Thermometers | Yes | Health Care FSA, HSA |
| Throat Lozenges | Yes | Health Care FSA, HSA |
| Toiletries | No | |
| Toll bridges (In connection with medical care received) | Yes | Health Care FSA, HSA |
| Toothache/Teething Pain Relievers | Yes | Health Care FSA, HSA |
| Toothbrushes | No | |
| Toothpaste | No | |
| Transplants | Yes | Health Care FSA, HSA |
| Transportation Expenses (In connection with medical care received) | Yes | Health Care FSA, HSA |
| Treadmill | Yes (LM) | Health Care FSA, HSA |



Eligible Expenses



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| Expense | Eligible | Account |
|--|----------|----------------------|
| Tuition Expenses | No | |
| Tuition for Special-Needs Program | Yes (LM) | Health Care FSA, HSA |
| Tutoring Programs | No | |
| UCR, Charges Above (If underlying expense is eligible) | Yes | Health Care FSA, HSA |
| Ultrasound, Pre-Natal | Yes | Health Care FSA, HSA |
| Umbilical Cord Freezing/Storage | Yes (LM) | Health Care FSA, HSA |
| Unemployment (Dependent care that enables the employee and/or spouse to look for work) | Yes | Dependent Care FSA |
| Vacation (Payments to dependent care provider for periods when employee is on vacation) | Yes | Dependent Care FSA |
| Vaccines | Yes | Health Care FSA, HSA |
| Varicose Vein Treatment | Yes | Health Care FSA, HSA |
| Vasectomy | Yes | Health Care FSA, HSA |
| Vasectomy Reversal | Yes | Health Care FSA, HSA |
| Veneers | No | |
| Veterinary Services (For a guide dog or other service animal) | Yes | Health Care FSA, HSA |
| Viagra | Yes (RX) | Health Care FSA, HSA |
| Vitamins | Yes (RX) | Health Care FSA, HSA |
| Volunteer Work (Dependent care that enables employee and/or spouse to volunteer) | No | |
| Walkers | Yes | Health Care FSA, HSA |
| Warranties/Insurance on a Product | No | |
| Wart remover treatments | Yes | Health Care FSA, HSA |
| Water Fluoridation | Yes (LM) | Health Care FSA, HSA |
| Water Pik | No | |
| Weight Loss Drugs | Yes (RX) | Health Care FSA, HSA |
| Weight-Loss Programs | Yes (LM) | Health Care FSA, HSA |
| Weight-Loss Surgery | Yes (LM) | Health Care FSA, HSA |
| Wheelchair/Wheelchair Accessories | Yes | Health Care FSA, HSA |
| Whirlpool Bath | Yes (LM) | Health Care FSA, HSA |
| Wigs | Yes (LM) | Health Care FSA, HSA |
| X-Ray Fees | Yes | Health Care FSA, HSA |
| Yeast Infection Medications | Yes | Health Care FSA, HSA |

