

## Medical Flexible Spending Account Expenses

### EXAMPLES OF ELIGIBLE EXPENSES (Specifically Approved by the IRS or Courts)

Deductibles for medical and dental plans  
Physician's fees  
Dental care  
Obstetrical expenses  
X-ray treatment and X-rays  
Hospital service  
Nursing service for care of specific medical ailment  
Cost of a nurse's room and board if paid by the taxpayer where nurse's services qualify  
Medical monitoring and testing devices  
Surgical or diagnostic services  
Supplies to treat a medical condition  
Services of chiropractors and osteopaths  
Services of psychotherapist, psychiatrist, and psychologist  
Psychiatric therapy for sexual problems  
Anaesthesiologist's fees  
Dermatologist's fees  
Optometrists or ophthalmologist's fees  
Gynecologist's fees  
Vaccinations  
Acupuncture  
Treatment for alcoholism or drug dependency  
Sterilization  
Legal Abortion  
Air Purifier if prescribed  
Physical therapy  
Expenses of service connected with donation an organ  
Massage therapy to treat injury or trauma  
Support hose if prescribed by a physician  
Special mattress and plywood boards prescribed by a physician to alleviate arthritis  
Prescription drugs to stop smoking  
Infertility - diagnostic and treatment  
Lodging for medical treatments (Limited to \$50.00 per night per person for a maximum of 2 people  
Medical alert bracelet or necklace  
Prescription drugs (including Viagra by prescription) or insulin  
Artificial teeth and limbs  
Cost of braille books and magazines in excess of cost of regular editions  
Eyeglasses, contact lenses and contact cleaning supplies  
Seeing-eye dog (cost of buying, training and maintaining)  
Excess costs of specifically equipping auto for handicapped person over cost of ordinary auto; device for lifting handicapped person into auto  
Wheelchair or autoette  
Crutches  
Wigs (where necessary to mental health of individual who loses hair because of disease)  
Birth Control drugs (prescribed) and other contraceptives that are not drugs or biological  
Hearing Aids and batteries  
Braces, orthodontic devices  
Special devices such as tape recorder and typewriter, for blind person  
Insurance for replacement of lost/damaged contact lenses  
Cost of special diet, but only if medically necessary and only to the extent cost exceeds that of a normal diet  
Excess cost of orthopedic shoes over cost of ordinary shoes  
Laser Eye Surgery  
Transportation costs to obtain medical care  
Over-the-counter-drugs used to treat personal injury or sickness\* (such as pain relievers, antacids, allergy medicine, cold medicine)

### NON-ELIGIBLE EXPENSES (Specifically Disallowed by the IRS or Courts)

Payments to domestic help, companion, babysitter, etc. who primarily render services of a non-medical nature (may be allowed under DRA)  
Nursemaids or practical nurses who render general care for healthy infants (allowed under DRA)  
Chauffeur services  
Tattoos and ear piercing  
Religious cult de-programming  
Expenses of divorce where doctor or psychiatrist recommends divorce  
Fees for exercise, athletic or health club membership where there is no health reason for needing the membership  
Physical treatments unrelated to a specific health problem (e.g. massage for general well-being)  
Payments for Church of Scientology auditing and processing  
Marriage counseling provided by clergyman  
Weight reduction programs for general well-being and stop smoking programs for general well-being (unless prescribed by a physician to treat a specific health care problem)  
Any illegal treatment  
Psychoanalysis undertaken to satisfy curriculum requirements of student  
Cost of toiletries, cosmetics and sundry items (e.g. soap, toothbrush)  
Cost of illegal drugs  
Maternity clothes  
Diaper service  
Wigs, where not medically necessary for mental health  
Distilled water purchased to avoid drinking fluoridated city water supply  
Installation of power steering in automobile  
Pajamas purchased to wear in hospital  
Mobile telephone used for personal calls as well as call to doctor  
Vacuum cleaner purchased by individual with dust allergy  
Mechanical exercise device not specifically prescribed by doctor  
Insurance against loss of income, loss of life, limb or sight  
Any portion of premium charge which represents a tax  
Union dues for sick benefits for members  
Contributions to state disability funds  
Cosmetic surgery  
Premiums for medical insurance  
Teeth bleaching  
Lamaze or birthing classes  
Over-the-counter drugs used for general health  
Student Health Fees  
Prescription Glasses sun clip