



HEALTH CARE FSA ELIGIBLE EXPENSES

Once you have contributed money into your Health Care Flexible Spending Account (FSA), you can use it to pay for eligible medical expenses tax free.

Below is a partial list of eligible expenses that are reimbursable through a Health Care FSA. Eligible expenses can be incurred by you, your spouse, or qualified dependents. For more information, see your Employee Reimbursement Account (ERA) Participant Guide. For the complete list of eligible and ineligible expenses, visit www.irs.gov and see IRS Publications 502.

Medical Expenses

- Acupuncture
- Ambulance services
- Annual physical examination
- Artificial limbs or prosthesis
- Artificial teeth
- Birth control/contraceptive devices
- Birth classes/Lamaze¹
- Blood pressure monitor
- Blood sugar test kits/test strips
- Breast reconstruction surgery¹
- Childbirth/delivery
- Chiropractic therapy/exams/adjustments
- Co-payments
- Cosmetic surgery¹
- Crutches¹
- Dermatology services
- Diagnostic services
- Flu shots
- Gynecological care
- Hearing aids and batteries¹
- Incontinence supplies
- Infertility treatments and in vitro fertilization
- Insulin and diabetic supplies
- Laboratory fees
- Lactation expenses
- Legal sterilization
- Medical supplies to treat an illness or injury
- Nasal strips
- Obstetric care
- Operations/surgery¹
- Oxygen and oxygen equipment
- Physical exams
- Physical therapy¹
- Pregnancy test kits
- Podiatry services
- Prenatal/postnatal treatment
- Prescription medications
- Sleep apnea services/products¹
- Smoking cessation programs
- Speech therapy
- Surgery
- Therapy or counseling
- Treatment for alcohol or drug dependency
- Vaccinations
- Vasectomies
- Weight loss programs¹
- Wrist supports/elastic straps
- X-ray fees

¹: Restrictions may apply. See IRS Publication 502 for more details.

Vision Expenses

- Contact lenses and lens solution
- Diagnostic services
- Eye related equipment/materials
- Eye exams
- Eyeglass repair kits
- Eye surgery
- Laser eye surgery/LASIK
- Optometrist/ophthalmologist fees
- Orthokeratology
- Prescription eyeglasses and safety glasses
- Prescription sunglasses
- Seeing eye dog (*buying, training, and maintaining*)
- Vision plan co-insurance
- Vision plan deductible

Dental Expenses

- Cleanings and exams
- Crowns and bridges
- Dental plan co-pays
- Dental surgery
- Dental x-rays
- Dentures
- Dentures
- Diagnostic services
- Fillings
- Occlusal guards
- Orthodontia
- Root canals

What is an eligible expense?

An eligible expense is a health care service, treatment, or item that the IRS states can be paid for without taxes.

How should I keep track of my eligible expenses?

You should keep all of your receipts and pertinent documentation in order to prove your Health Care FSA was used for eligible medical expenses.

OTC Medicines and Drugs

Over-the-counter (OTC) medicines and drugs, except for insulin, require a prescription from your physician to be reimbursable with your TASC Health Care FSA. The prescription must be included with each request for reimbursement.

- Calamine lotion
- Canker/cold sore relievers
- Diaper rash ointments
- First Aid supplies
- Hemorrhoid creams and treatments
- Hydrogen Peroxide or rubbing alcohol
- Indigestion and anti-acid relievers
- Laxatives
- Nicotine gum or patches
- Pain relievers (*Tylenol, Advil, etc.*)
- Pain relieving creams or gels (*Bengay, etc.*)
- Sinus medications
- Suppositories
- Teething gels
- Wart removal medications

Disability Expenses

- Automobile equipment and installation costs for a disabled person in excess of the cost of an ordinary automobile; device for lifting a mobility impaired person into an automobile
- Braille books/magazines in excess of cost of regular editions
- Note-taker for a hearing impaired child in school
- Seeing eye dog (*buying, training, and maintaining*)
- Special devices, such as a tape recorder or typewriter, for a visually impaired person
- Visual alert system in home or other items such as a special phone required for a hearing impaired person
- Wheelchair (*cost of operating/maintaining*)

Additional Documentation Required

The following expenses are eligible only when incurred to treat a diagnosed medical condition. Such expenses require a Letter of Medical Necessity from your physician, including the diagnosed condition, onset of the condition, explanation for the medical necessity of the expense, and physician's signature.

- Ear plugs
- Massage treatments
- Nursing services for care of a special medical ailment
- Orthopedic shoes
- Support hose
- Varicose vein treatments
- Veneers
- Vitamins and supplements
- Wigs (*for mental health condition of an individual who loses hair because of disease*)

Ineligible Health Care FSA Expenses

Note: If you pay for anything other than eligible expenses with your Health Care FSA, the amount will be taxable, and you will be required to repay the amount or pay an additional 20 percent tax penalty. Below is a partial list of ineligible expenses. For more information, see your ERA Participant Guide. For the complete list of eligible and ineligible expenses, visit www.IRS.gov and see IRS Publications 502.

- Athletic mouth guards
- Contributions to state disability funds
- Cosmetic supplies (*makeup, cleansers, moisturizers, etc.*)
- Cosmetic surgery (*unless due to trauma or disease*)
- Dental floss
- Diaper services
- Electrolysis or hair removal
- Eye drops for general comfort
- Funeral, cremation & burial expenses
- Gasoline
- Hand sanitizer
- Health club or athletic club membership dues
- Hygiene products
- Insurance premiums (*all types*)
- Lotions or skin moisturizers
- Marriage counseling
- Maternity clothes
- Medicare premiums
- Nutritional supplements and vitamins
- Sunglasses and sun clips (*non-prescription*)
- Safety classes (*non-prescription*)
- Swimming lessons
- Teeth whitening
- Toiletries
- Weight-loss programs (*unless prescribed to treat a specific disease*)

