

HEALTH FSA COVERED EXPENSES

The products and services listed below are examples of medical expenses eligible for payment under a Health FSA to the extent that such services are not covered by your medical and dental and/or vision insurance plan. This list is not all-inclusive. Additional expenses may qualify, and the items listed below are subject to change in accordance with IRS regulations.

***NOTE: OTC drugs and medicines (other than insulin) require a written prescription. Effective 1/1/2013, the annual maximum an employee may elect to deduct pre-tax is \$2,500. The annual maximum allowed by your employer may be less than this amount.**

Dental Services

- Crowns/Bridges
- Dental X-rays
- Dentures
- Exams/Teeth Cleaning
- Extractions
- Fillings
- Gum Treatment
- Oral Surgery
- Orthodontia/Braces

Insurance Related Items

- Copay Amounts
- Deductibles
- Pre-existing Condition Expenses (medical)
- Private Hospital Room Differential

Lab Exams/Tests

- Blood Tests
- Cardiographs
- Diagnostic
- Laboratory Fees
- Metabolism Tests
- Spinal Fluid Tests
- Urine/Stool Analyses
- X-rays

Medications

- Insulin
- Prescribed Birth Control
- Prescribed Vitamins (to treat specific disease and not available over-the-counter)
- Prescription Drugs
- **Over-the-Counter Drugs**

Obstetric Services

- Midwife Expenses
- OB/GYN Exams
- OB/GYN Prepaid Maternity Fees (reimbursable after date of birth)
- Post-natal Treatment/Pre-natal Treatment (excludes over-the-counter vitamins)

- Pre-natal vitamins (prescription only)

Practitioners

- Allergist
- Chiropractor
- Christian Science
- Dermatologist
- Homeopath
- Naturopath
- Osteopath
- Physician
- Psychiatrist
- Psychologist

Other Medical Treatments or Procedures

- Acupuncture
- Alcoholism (inpatient treatment)
- Cosmetic Surgery (if medically necessary)
- Drug Addiction
- Hearing Exams
- Hospital Services
- Infertility
- In-vitro Fertilization
- Norplant Insertion or Removal
- Patterning Exercises
- Physical Examination (if not employment related)
- Physical Therapy
- Pregnancy Test (over-the-counter)
- Roling
- Smoking Cessation Programs
- Speech Therapy
- Sterilization
- Transplants (including organ donor)
- Treatment for Handicapped
- Vaccinations/Immunizations
- Vasectomy
- Well Baby Care

Other Medical Equipment, Supplies, and Services

- Abdominal/Back Supports
- **Allergy Medication (over-the-counter)**
- Ambulance Services
- **Antacids (over-the-counter)**
- Arches/Orthopedic Shoes
- **Cold Medications (over-the-counter)**
- Contraceptives
- Counseling
- Crutches
- Guide Dog (for visually/hearing impaired person)
- Hearing Aids and Batteries
- Hospital Bed
- Learning Disability (special school/teacher)
- Medic Alert Bracelet or Necklace
- Mileage to/from Physician Visit at \$.12 per mile
- Oxygen Equipment
- **Pain Relievers (over-the-counter)**
- Prosthesis
- Splints/Casts
- Support Hose (if medically necessary)
- Syringes
- Transportation Expenses (essential to medical care)
- Tuition Fee at Special School for Disabled Child
- Wheelchair
- Wigs (hair loss due to disease)

Vision Services

- Contact Lenses
- Contact Lens Solution
- Eye Examinations
- Eyeglasses
- Laser Eye Surgeries
- Ophthalmologist
- Optometrist
- Prescription Sunglasses
- Radial Kerotomy