

## Allowable Expenditures from Your Flexible Spending Account (FSA)

An FSA reimburses the employee for medical care expenses (as defined in Section 125) incurred by the employee or by the employee's spouse or dependents and provides reimbursement up to a maximum dollar amount. To be an eligible expense for medical care, the expense has to be "primarily" for the prevention or alleviation of a physical or mental defect or illness.

Acupuncture	Operating Room Costs
Alcoholism Treatment	Operations-surgical
Ambulance	Ophthalmologist
Artificial Teeth	Optician
Artificial Limb	Optometrist
Bandages	Organ Transplant
Birth Control Pills (by prescription)	Orthodontia
Breast Reconstruction Surgery (mastectomy)	Orthopedic Shoes
Certain Capital Expenses (for the disabled)	Orthopedist
Chiropractors	Osteopath
COBRA Premiums	Over-the-Counter Medicines
Contact Lenses	Oxygen and Equipment
Cosmetic Surgery (if due to trauma or disease)	PSA Test
Crutches	Pediatrician
Dental Treatment	Personal Care Services (for chronically ill)
Dermatologist	Podiatrist
Diagnostic Devices	Post-Nasal Treatments
Disabled Dependent Care Expenses	Prenatal Care
Drug Addiction Treatment (inpatient)	Prescription Medicines
Drugs (prescription)	Prosthesis
Eyeglasses	Psychiatric Care
Fertility Enhancement	Psychiatrist
Guide Dog	Psychologist
Gynecologist	Psychoanalyst
Health Institute (if prescribed by physician)	Radium Treatment
Hearing Aids	Smoking Cessation Programs
Home Care	Special Education for Children (disabled)
Hospital Services	Specialists
Laboratory Fees	Splints
Lasik Surgery	Surgeon
Learning Disability Fees (prescription)	Transportation Expenses for Health Care Treatment
Life-Care Fees	Vaccines
Lodging (for out-patient treatment; maximums apply)	Weight Loss Programs(cost of meals not reimbursable)
Meals (associated with travel for medical care; maximums apply)	Wig (hair loss from disease)
Medical Conferences (for ill spouse/dependent)	
Medicare Deductibles	
Medicare Premiums	
Obstetrician	

## Non-Allowable Expenditures from Your Flexible Spending Account (FSA)

Advance Payment for Future Medical Expenses  
Automobile Insurance Premium  
Boarding School Fees  
Bottled Water  
Controlled Substances  
Cosmetics and Hygiene Products  
Dancing Lessons  
Diaper Service  
Domestic Help  
Electrolysis or Hair Removal  
Funeral Expenses  
Hair Transplants  
Health Programs at Resorts, Health Clubs and Gyms  
Household Help  
Illegal Operations and Treatments  
Illegally Procured Drugs  
Maternity Clothes  
Meals Associated with Weight Loss Programs  
Medigap Premiums  
Premiums for Life or Disability Insurance  
Scientology Counseling  
Social Activities  
Special Foods/Beverages  
Swimming Lessons  
Teeth Whitening  
Travel for General Health Improvement  
Tuition in a Particular School for Problem Children