



FLEXIBLE SPENDING ACCOUNT ELIGIBLE EXPENSES

Health Care Flexible Spending Account Eligible Expenses

Health Flexible Spending Accounts reimburse for eligible medical, dental and vision expenses tax-free. Generally, expenses are reimbursed if they are incurred for medical care and include funds paid for the diagnosis, care, mitigation, treatment or prevention of disease or illness and for treatments affecting any part or function of the body.

A list of historically eligible expenses follows; however, check with your company's Plan Description Documents to verify expense reimbursement.

Acupuncture*	Eye Exams	Orthodontia (except for cosmetic purposes)
Adoption (medical expenses incurred before adoption is final)	Eyeglasses	Osteopath
Air Conditioner/Purifier*	Fertility Treatments	Ovulation Monitor
Alternative Healers*	Flu Shots	Oxygen
Dietary Substitutes*	Fluoridation Device	Patterning Exercises
Drugs & Medicines*	Guide Dog	Physical Exams
Ambulance	Hearing Aids	Physical Therapy
Artificial Limb	Hospital Services	Pregnancy Test (over-the-counter)
Artificial Teeth	Immunizations	Psychiatric Care
Auto Modification for Physically Disabled Person*	Inclinators*	Reading Glasses
Birth Control Pills	Insulin	Sleep Deprivation Testing & Treatment*
Blood Pressure Monitoring Devices	Laboratory Fees	Smoking Cessation Program
Braille Books & Magazines*	Language Training for Child W/Dyslexia or Disability Child	Sterilization/Vasectomy
Chiropractic Expenses	Laser/Lasik Eye Surgery/Radial Keratotomy	Sunglasses (prescription)
Christian Science Practitioners (if for medical care)	Lead-Based Paint Removal*	Student health Fee
Co-Insurance Amounts and Deductibles	Medical Conference Admission & Transportation*	Telephone for Hearing-Impaired Persons
Contact Lenses & Related Materials	Medical Monitoring & Testing Devices	Transplants
Counseling (medical)*	Medical Record Charges	Transportation to & from a Medical Conference*
Crutches	Medical Services*	Vaccines
Dental Treatments	Medicines*	Viagra
Diagnostic Services	Norplant Insertion or Removal	Wheelchair
Detoxification & Drug Addiction (for inpatient treatment)	Nursing Services	Wigs for Hair Loss Due to Any Disease
Ear Plugs*	Obstetrical Expenses	X-Ray Fees
	Occlusal Guards to Prevent Teeth Grinding	
	Operations	
	Optometrist	

**These items are eligible only when prescribed by a physician and must be accompanied by proper documentation. The above list is not all-inclusive. Your Plan may have different requirements or limitations so you should consult your Plan's governing documents and current IRS guidance for complete information on your Health Care Flexible Spending Account Eligibility process.*

Dependent Day Care Eligible Expenses

A Dependent Care Reimbursement Account allows employees to set aside funds on a pre-tax basis during the plan year for reimbursement of certain expenses related to care of a child (under age 13) qualifying as a tax dependent; children 13 or older with a disability; and any tax dependents with a physical or mental condition rendering them incapable of caring for themselves. One primary stipulation is that these services are required for the employee and/or his/her spouse to work.

Keep in mind that Flexible Spending Account funds must be used during the plan year. Therefore, it is important for employees to carefully plan their estimated yearly expenses prior to enrollment; funds not used during the plan year are forfeited.