FSA Eligible and Non-Eligible Expenses

FSA Eligible Health Care Expenses

Please note that this list is not intended to be comprehensive tax advice. For more detailed information, please consult IRS Publication 502 or see your tax advisor.

- Acupuncture
- Alcoholism treatment
- Allergy shots and testing
- Ambulance (ground or air)
- Artificial limbs
- Blind services and equipment
- Car controls for handicapped*
- Chiropractor services
- Coinsurance and deductibles
- Contact lenses
- Crutches, wheelchairs, walkers
- Deaf services -- hearing aid/batteries, hearing aid animal & care, lip reading expenses, modified telephone, etc.
- Dental treatment
- Dentures
- Diagnostic tests
- Doctor's fees
- Drug addiction treatment & facilities
- Drugs (prescription)
- Eye examinations and eyeglasses
- Home health and/or hospice care
- Hospital services
- Insulin Laboratory fees
- LASIK/LASEK eye surgery
- Medical alert (bracelet, necklace)
- Medical monitoring and testing devices*
- Nursing services
- Obstetrical expenses
- Occlusal guards
- Operations and surgeries (legal)
- Optometrists
- Orthodontia
- Orthopedic services
- Osteopaths
- Oxygen/oxygen equipment
- Physical exams (except for employment-related physicals)
- Physical therapy
- Psychiatric care, psychologists, psychotherapists, counselors
- Radial keratotomy
- Schools (special, relief, or handicapped)
- Sexual dysfunction treatment
- Smoking cessation programs
- Surgical fees
- Television or telephone for the hearing impaired
- Therapy treatments*
- Transportation (essentially and primarily for medical care; limits apply)
- Vaccinations
- Vitamins*
- Weight loss programs*
- X-rays
  *if prescribed for a particular ailment or medical condition; provider letter required.

Important Notice About Over-the-Counter (OTC) Medications

OTC medications require a doctor's prescription to be eligible for FSA reimbursement. For that reason, OTC medications cannot be purchased using the mySourceCard® unless dispensed by a pharmacy the same as a standard prescription (with an Rx number). If a manual claim is submitted for purchase of an OTC medication, both a copy of the prescription and the purchase receipt must be included to receive reimbursement.

Non-medicated OTC products (diabetes test strips, saline solution, bandages, etc.) do not require a prescription. You can use either the mySourceCard® to purchase these items or submit the purchase receipt for reimbursement.

COPY OF PRESCRIPTION AS WELL AS DETAILED RECEIPT REQUIRED FOR REIMBURSEMENT:

- Acne medications & treatments
- Allergy & sinus, cold, flu & cough remedies (antihistamines, decongestants, cough syrups, cough drops, nasal sprays, medicated rubs, etc.)
- Antacids & acid controllers (tablets, liquids, capsules)
- Antibiotic & antiseptic sprays, creams & ointments
- Anti-diarrheals
- Anti-fungals
- Anti-gas & stomach remedies
- Anti-itch & insect bite remedies
- Anti-parasitics
- Digestive aids
- Baby care (diaper rash ointments, teething gel, rehydration fluids, etc.)

CONCEPTEIVES (condoms, gels, foams, suppositories, etc.)
- Eczema & psoriasis remedies
- Eye drops, ear drops, nasal sprays
- First aid kits
- Hemorrhoidal preparations
- Hydrogen peroxide, rubbering alcohol
- Laxatives
- Medicated band aids & dressings
- Motion sickness remedies
- Nicotine patches and medications (smoking cessation aids)
- Pain relievers (aspirin, ibuprofen, acetaminophen, naproxen, etc.)
- Sleep aids & sedatives
- Wart removal remedies, corn patches

ELIGIBLE FOR REIMBURSEMENT WITH DETAILED RECEIPT ONLY (NO PRESCRIPTION REQUIRED):

- Breast pumps for nursing mothers
- Braces & supports
- Contact lens solution
- CPAP equipment & supplies
- OTC varieties of insulin
- Diabetic testing supplies/equipment
- Durable medical equipment (power chairs, walkers, wheelchairs, etc.)
- Home diagnostic (pregnancy tests, ovulation kits, thermometers, blood pressure monitors, etc.)
- Non-medicated band aids, rolled bandages & dressings
- Reading glasses

All OTC items listed are examples
FSA Non-Eligible Health Care Expenses

Advance payment for services to be rendered
Automobile insurance premium allocable to medical coverage
Boarding school fees
Body piercing
Bottled water
Chauffeur services
Controlled substances
Cosmetic surgery and procedures
Cosmetic dental procedures
Dancing lessons
Diapers for Infants
Diaper service
Ear piercing
Electrolysis
Fees written off by provider
Food supplements
Funeral, cremation, or burial expenses
Hair transplant
Herbs & herbal supplements
Household & domestic help

Health programs, health clubs, and gyms
Illegal operations and treatments
Illegally procured drugs
Insurance premiums (not reimbursable under Health FSA... only PRA)
Long-term care services
Maternity clothes
Medical savings accounts
Premiums for life insurance, income protection, disability, loss of limbs, sight or similar benefits
Personal items
Preferred provider discounts
Social activities
Special foods and beverages
Swimming lessons
Tattoos/tattoo removal
Teeth whitening
Transportation expenses to & from work
Travel for general health improvement
Uniforms
Vitamins & supplements without prescription

FSA Non-Eligible OTC Products

The following are examples of Over-the-Counter (OTC) medications and products which are NOT ELIGIBLE for FSA reimbursement.

Aromatherapy
Baby bottles & cups
Baby oil
Baby wipes
Breast enhancement system
Cosmetics (including face cream & moisturizer)
Cotton swabs
Dental floss
Deodorants & antiperspirants
Dietary supplements
Feminine care items
Fiber supplements
Food
Fragrances

Hair regrowth preparations Herbs
& herbal supplements Hygiene
products & similar items Low-
carb & low-fat foods
Low calorie foods
Lip balm
Medicated shampoos & soaps
Petroleum jelly
Shampoo & conditioner
Spa salts
Suntan lotion
Toiletries (including toothpaste)
Vitamins & supplements without prescription
Weight loss drugs for general well-being