



Flexible Spending Account IRS Eligible Expenses 2016

Please note: This is a quick reference Guide,
[Please visit irs.gov pub. 502](http://irs.gov/pub.502) for a full listing

Eligible Medical Expenses

Acupuncture
Birth control pills
Chiropractic therapy
Christian Scientist Practitioner
Contact lenses
Co- Insurance Amounts
Co-pays
Crutches
Deductibles
Dental care
Diabetic Supplies
Eye exams & Glasses
Group therapy
Hearing aids & batteries
Hearing care
Hospitalization costs
Hypnosis for treatment of an illness
Immunizations
Individual therapy
Laboratory fees
Lasik eye surgery
Massage therapy (By a Licensed Massage Therapist)
Medical Mileage (Paid at the IRS set rate for the Year- 2011 Plan year = \$0.14 per mile)
Naturopath
Orthodontia
Orthotics
Physical exams for adults and children
Physical therapy
Physician services
Prescription drugs
Psychoanalysis and mental health therapy
Vision care
Weight loss programs when specifically recommended by a physician to treat obesity or another medical condition
Wheelchairs
Smoking Cessation

Eligible Over-the-Counter Items (not limited to)

Antiseptics

Adhesive or elastic bandages
Antiseptic wash/ointment for cuts

Benzocaine swabs
First aid wipes
Iodine tincture
Rubbing alcohol

Birth Control

Female & male condoms

Diabetes

Diabetic supplies

Ear/Eye Care

Airplane ear protections
Contact lens solutions
Glasses/repair
Visine

Health Aids

Denture adhesives
Diuretics and water pills
Lice control

Personal Test Kits

Blood pressure kit
Cholesterol tests
Colorectal cancer screening tests
Home drug tests
Ovulation indicators
Pregnancy tests

*Please note that under the IIAS system there are a few select items that will not be deemed acceptable when using your Debit card. Please pay for these items using other means and submit a manual claim to our office for further review. Plan restrictions may apply, check with your plan administrator.

Over –the –Counter Items with a Doctor’s Prescription

Cold, Flu and Allergy Medications

Allergy medications
Cold relief syrup
Cold relief tablets
Cough drops
Nasal decongestant inhaler
Nasal decongestant spray or drops
Sinus & allergy nasal spray

Ear/Eye Care

Ear wax removal drugs

Health Aids

Sleeping aids
Antifungal treatments

Pain Relief

Arthritis pain reliever
Bunion and blister treatments

Orajel
Pain relievers – aspirin and non-aspirin
Throat pain medications

Asthma Medications

Bronchodilator/Expectorant tablets
Bronchial asthma inhalers

Stomach Care

Acid reducers
Anti-diarrhea medications
Laxatives
Prilosec
Upset stomach medications

Skin Care

Calamine lotion
Cold sore/fever blister medications
Diaper rash ointment
Eczema cream
Medicated bath products
Sunblock, SPF 30 or higher
Wart removal medications
Acne Treatment medications

Ineligible Medical Expenses

Aromatherapy
Couples/Family Therapy
Cosmetic Surgery
Chapstick
Deodorants
Feminine Care
Hair re-growth systems – (unless Prescribed to treat Alopecia)
Insurance Premiums
Skin care
Teeth bleaching
Tooth brush/paste
Weight loss programs for general wellbeing

Eligible Dependent Care Expenses:

Child care (at daycare center, day camp, nursery school or by a private sitter)
Late pick-up fees (from a caregiver)
Before and after-school care (must be billed separate from tuition expenses)
Adult daycare expenses
Expenses for a housekeeper whose duties include caring for an eligible dependent
Placement fee expenses for hiring an au pair, as well as his/her weekly stipend

Ineligible Expenses Include:

Education and tuition fees
Late payment fees
Overnight camps (in general)
Sports lessons, field trips, clothing
Your cost of transportation to and from a dependent care provider.