**Flexible Spending Account (FSA)**

**Eligible Expense Guide**

**Health Care**
- Copays, deductibles, and coinsurance
- Acupuncture
- Blood pressure monitors
- Childbirth classes
- Chiropractic care
- Contact lenses (prescription), solutions, cleaners and cases
- Dental care (including crowns, endodontic services, fillings, implants, oral surgery, periodontal services and sealants, but not porcelain veneers)
- Diabetic supplies
- Fertility treatments
- First aid kits
- Flu shots
- Foot care (e.g., athlete’s foot products, arch supports, callous removers, etc.)
- Hearing aids (including batteries)
- Home diagnostic tests and kits (e.g., cholesterol, colorectal screenings, etc.)
- Home medical equipment* (e.g., crutches, wheelchairs, canes, oxygen, respirators, etc.)
- Laser eye surgery*
- Learning disability therapies* (including speech therapy and remedial reading)
- Medical supplies
- Mental health counseling
- Occupational therapy
- Orthodontia
- Over-the-counter medicines (prescription only)
- Physical therapy
- Prescription drugs
- Preventive care screenings
- Prosthetics
- Psychiatric services and care
- Service animals
- Shipping and handling charges for medical needs, such as eligible over-the-counter items and mail-order prescriptions
- Smoking cessation products (prescription only)
- Specialized equipment and services for disabled
- Substance abuse treatment
- Sunscreen
- Transportation expenses related to medical care
- Vision care (including prescription eyeglasses, prescription sunglasses)

**Dependent Care**
- Child care (at a day care center, day camp, sports camp, nursery school or by a private sitter)
- Before and after-school care (must be billed separately from tuition)
- Adult day care expenses
- Expenses for a housekeeper whose duties include caring for an eligible dependent
- Placement fee expenses and stipend for an au pair

This is a sample list only. A comprehensive list of expenses is available on the Spending Account Knowledge Center at www.spendingaccounts.info/knowledgecenter. Eligible expenses are subject to change based on IRS guidance. Please review your employer’s benefit plan documents for specifics regarding eligible expenses under your spending account plan. Your employer’s plan documents have final authority on eligibility. This document provides a general overview and is not inclusive, nor a guarantee of eligibility or payment.

*Expenses that require a letter of medical necessity from your health care provider in order to be considered eligible for reimbursement.*