

2019 Eligible and Ineligible Items

Find more details on the FSA website or the IRS by searching for IRS Publications 502 and 503.

ELIGIBLE HEALTH CARE EXPENSES

- Allergy tests and shots
- Acupuncture
- Alcohol and drug abuse treatment
- Ambulance services
- Artificial limbs
- Automobile modifications required by medical condition
- Birth control pills & devices prescribed by a doctor
- Birth prevention surgery
- Braille materials (books and magazines)
- Childbirth classes for mother-to-be
- Chiropractic services
- Christian Science practitioner's fees
- Co-payments
- Deductibles on your or your spouse's group plan
- Dental treatment
- Guide dog
- Hospital/Health Clinic costs not covered by group health plan
- Infertility and treatment of impotence
- Insulin
- Laboratory fees
- Lead-based paint removal
- Learning Disability
- Lifetime care fees
- Lodging & meals at medical facilities
- Medical aids/equipment
- Massage therapy (medically necessary)
- Mattresses for treatment of arthritis
- Medical information plan fees
- Nurses' fees
- Obstetrical expenses
- Orthodontic services, if medically necessary
- Orthopedic equipment
- Osteopaths' fees
- Oxygen
- Physician's fees not covered by medical plan
- Podiatrists fees, if medically necessary
- Prescription drugs (excluding controlled substances)
- Psychiatric care and fees
- Radial Keratotomy and LASIK
- Ramps required by medical condition
- Routine physical examination
- Smoking programs prescribed by a doctor to treat other medical conditions
- Seeing eye dog and its upkeep
- Spa or resort medical expenses prescribed by a physician
- Telephone costs to purchase and repair special telephone equipment for hearing impaired
- Therapeutic care for substance abuse (drug or alcohol)
- Therapy fees for medical treatment
- Transportation expenses to obtain medical services
- Vision care (exams, glass, contacts)
- Weight loss program prescribed by a physician for specific health problems

- Over-the-Counter **medicines** (will require a Prescription from your doctor effective 01/01/11 and a receipt):
 - Acne treatment
 - Allergy medicine
 - Antacids
 - Anti-diarrhea medicine
 - Ben-Gay, Tiger Balm, and similar products for muscle pain or joint pain
 - Bug bite medication
 - Cold medicine
 - Cough drops, throat lozenges, sinus medications, nasal sinus sprays
 - Eye drops (such as Visine)
 - First aid cream, Bactine, special diaper rash ointments, calamine lotion
 - Laxatives such as Ex-Lax
 - Menstrual cycle products for pain and cramp relief
 - Motion sickness pills
 - Nasal sinus sprays and nasal strips
 - Nicotine gum or patches for stopping Smoking
 - Pain reliever
 - Pedialyte for child's dehydration
 - Pre-natal vitamins
 - Rubbing alcohol
 - Sleeping aids
 - Suppositories/ creams for hemorrhoids
 - Wart remover treatments
- Over-the-Counter items will require a receipt:
 - Band-Aids, bandages, liquid adhesive, Gauze pads, first aid kits
 - Carpal tunnel wrist supports
 - Cold/hot packs
 - Condoms and spermicidal foam
 - Contact lens cleaning solution
 - Glucosamine supplements
 - Incontinence supplies
 - Pregnancy test kits
 - Reading glasses
 - Special ointment or cream for sunburns (not regular skin moisturizers)
 - Sunscreen
 - Take-home screening test kits
 - Thermometers
- OTC Items requiring a medical practitioner's diagnosis and prescription:
 - Dietary supplements or herbal Medicines
 - Fiber supplements
 - Hormone therapy and treatment for Menopause
 - Medicated shampoos and soaps
 - Nasal sprays for snoring
 - Orthopedic shoes and inserts
 - Pills for lactose intolerance
 - St. John's Wort for depression
 - Topical creams to treat gingivitis
 - Weight-loss drugs to treat a specific disease (including obesity)
 - Home exercise equipment

ELIGIBLE DEPENDENT CARE EXPENSES

- (when expenses are necessary due to employment of parent(s)).
- After school care expenses
 - Baby sitters' fee
 - Day care center fees Federal and state employment taxes you pay for an individual you pay to provide dependent care
 - Pre-school tuition
 - Wages of individuals who provide care inside or outside your home

INELIGIBLE HEALTH CARE EXPENSES

- Contact lens replacement insurance premiums
- Cosmetic services/ surgery
- Dancing lessons, swimming lessons, even if recommend by physician
- Diaper service
- Fitness programs for general health
- Health insurance premiums
- Illegal operations or treatments
- Life insurance premiums
- Long-term care insurance premiums
- Medicare tax for Part A
- Medicare premiums for Part B
- Marriage counseling
- Maternity clothes
- Nursing home expenses that are custodial in nature
- Over-the-Counter (i.e. Chapstick, cosmetics, daily vitamins, dandruff shampoos, deodorant, face cream, hair color, hand lotions, moisturizers, razors and other shaving supplies, soaps, toothbrushes & toothpaste)

INELIGIBLE DEPENDENT CARE EXPENSES

- Claims submitted without the care givers' Federal tax ID and/or social security number
- Nursing home expenses
- "Sleep away" camp expenses, i.e., camp expenses other than day camp in lieu of the child's regular day care
- Specialty camps, e.g., tennis camps and basketball camps
- Wages for a care giver who is your spouse or dependent under the age of 19.