

## IRS Health Care Eligible Expenses for Tax-Free Flexible Spending Accounts

The IRS considers certain items eligible for reimbursement under health care Flexible Spending Accounts. You can also access this information from IRS Publication 502, available at [www.irs.gov](http://www.irs.gov), or by phone at (800) TAX-FORM.

Keep in mind that the IRS and/or your employer may, from time to time, modify its list of eligible expenses. If you are unsure if an expense is eligible, please contact the customer service number on your ID card or refer to your employer's FSA plan document.

Acupuncture	Nursing services
Alcohol and drug dependency inpatient treatment	Obstetric services
Ambulance usage	Ophthalmologic treatment
Anesthesia	Optometry services
Artificial limbs	Organ transplants
Birth control pills	Orthodontia, except care for cosmetic purposes
Braces	Orthopedic services & shoes
Braille books and magazines	Osteopathic services
Chiropractic services	Oxygen
Christian Science practitioner services	Over-the-Counter medical care items
Contact lenses and solution	Pediatric services
Crutches	Physiotherapeutic treatment
Dental expenses (exams, cleanings, X-rays, root canals bridges, etc)	Podiatry services
Dentures	Prescription drugs
Dermatology services (other than cosmetic services)	Psychiatric care
Diagnostic fees	Psychological treatment
Doctor fees	Psychotherapy
Eyeglasses, including examination fees	Smoking-cessation programs
Guide dogs	Special home or school for a mentally or physically handicapped person, mainly for treatment purposes if the reason for using the school is its resources for treating the disability
Hearing aids and batteries	Speech therapy
Hospital fees	Sterilization fees
Hypnosis (for treatment of an illness)	Substance abuse treatment
Insulin	Surgical fees
In vitro fertilization	Transportation necessary to receive medical treatment
Laboratory fees	Tuition fees you pay to a special school or tutoring fees, if recommended by your doctor, for special training for a child who has a severe disability which is caused by mental or physical impairments
Learning Disability- learning fees to special schools for a child with severe learning disabilities	Vaccinations and immunizations
Legal fees to authorize treatment for mental illness	Vasectomy
Maternity Expenses	Vision expenses
Neurological services	Wheelchairs
Nursing home expenses for medical treatment, including meals and lodging	X-rays