



## Qualified/Nonqualified Medical Expenses under Health FSA/HRA or HSA

Below is a partial list of medical expenses that may be reimbursed through your FSA/HRA or HSA, including services incurred by you or your eligible dependents for the diagnosis, treatment or prevention of disease, or for the amounts you pay for transportation to get medical care.

In general, deductions allowed for medical expenses on your federal income tax, according to the Internal Revenue Code Section 213 (d), may be reimbursed through your FSA/HRA or HSA.

Some items might not be reimbursable under your particular health FSA or HRA if the FSA or HRA contains exclusions, restrictions, or other limitation or requirements. Consult your summary plan description (SPD) of the health FSA or HRA for guidance. If you have an HSA, you are responsible for determining whether an expense qualifies for a tax-free distribution.

### Qualified Expenses (partial list)

Acupuncture	Insulin
Alcoholism treatment	Lactation consultant
Ambulance	Laser eye surgery, Lasik
Artificial limbs	Occlusal guards to prevent teeth grinding
Artificial teeth	Optometrist
Bandages, elastic or for injured skin	Organ donors
Blood pressure monitoring device	Orthodontia
Blood sugar test kits and test strips	Osteopath fees
Breast Pumps	Oxygen
Chiropractor	Prosthesis
Cholesterol test kits	Reading Glasses
Contact lenses	Stop-smoking aids
Crutches	Telephone equipment to assist persons with hearing or speech disabilities
Dental Services and procedures	Television equipment to assist persons with hearing disabilities
Dentures	Transportation expenses (relative to health care)
Diabetic supplies	Transplants
Drug addiction treatment	Vaccines
Eyeglasses, equipment and materials	Vasectomy
Flu shots	Vasectomy reversal
Guide dog	Wheelchair
Hearing aids	
Immunizations	

**Non Qualifying Expenses (partial list)**

Appearance improvements  
Babysitting and child care  
Car seats  
Cosmetic surgery and procedures  
Cosmetics, hygiene products and similar items  
Dental Floss  
Diapers or Diaper service  
Diet Foods  
Electrolysis or hair removal/hair transplants  
Household help  
Illegal operations and treatments  
Laser Hair Removal  
Late fees or missed appointment fees  
Maternity clothes  
Mouthwash  
One a day vitamins  
Prescription drug discount programs  
Prescription drugs obtained from other countries  
Safety glasses  
Toothbrushes and toothpaste

**Potentially Qualifying Expenses (partial list)**

Acne treatment (when prescribed by a medical provider)  
Allergy medicine (when prescribed by a medical provider)  
Birth control pills  
Contraceptives and birth-control pills  
Fertility treatment  
Hormone replacement therapy  
Lead based paint removal  
Learning disability instructional fees  
Massage therapy  
Orthopedic shoes  
Prescription medicines  
Psychologist  
Specialty food  
Sunglasses  
Sun-protective (SPF) clothing, sunscreen, cosmetics or similar products with sunscreen  
Tuition expenses for special –needs program  
Varicose veins, treatment of  
Weight loss programs  
Wigs

For more complete list of expenses, please log on to your secure personal page at [healthpartners.com](http://healthpartners.com) to view the EBIA eligible expense table.