



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 to view the EBIA eligible expense table.