

## Qualifying Health Care Expenses

Acupuncture	Drug overdose, treatment of	Occlusal guards to prevent teeth grinding	Surgery
Alcoholism treatment	Eye examinations, eye glasses, equipment and materials	Operations	Taxes on medical services and products
Ambulance	Fluoridation services	Optometrist	Telephone for hearing impaired persons
Artificial limbs	Guide dog; other service animal	Organ donors	Television for hearing impaired persons
Artificial teeth	Hospital services	Orthodontia	Therapy
Asthma treatments	Immunizations	Osteopath fees	Transplants
Body scans	Laboratory fees	Oxygen Physical exams	Transportation expenses for person to receive medical care
Braille books and magazines	Laser eye surgery; Lasik	Physical therapy	Tuition evidencing separate breakdown for medical expenses
Breast reconstruction surgery following mastectomy	Lodging at a hospital or similar institution	Prosthesis	Vaccines
Chelation therapy	Mastectomy-related special bras	Psychiatric care	Vision correction procedures
Chiropractors	Medical alert bracelet or necklace	Radial keratotomy	Wheelchair
Co-insurance amounts	Medical information plan charges	Screening tests	X-ray fees
Co-payments	Medical records charges	Seeing eye dog	
Deductibles	Obstetrical expenses	Sleep deprivation treatment	
Dental sealants		Smoking cessation programs	
Dental treatment		Speech therapy	
Diagnostic items/services		Stop smoking program	
Drug addiction treatment		Supplies to treat medical condition	

## Potentially Qualifying Health Care Expenses

A Certification of Medical Necessity Form must be completed by your physician.

AA meetings, transportation to	Dyslexia treatment	Hypnosis	Nutritionist's expenses
Alternative healers	Fitness programs	Lactation consultant	Occupational therapy
Automobile modifications	Gambling problem, treatment	Lamaze classes	Personal trainer fees
Birthing classes	Health club fees	Language training	Psychoanalysis
Blood storage	Home improvements (such as exit ramps, widening doorways, elevator, etc.)	Lead-based paint removal	Psychologist
Books, health related	Hormone replacement therapy	Lodging of a companion	Ultrasound, prenatal
Car modifications		Long-term care services	Varicose veins, treatment of
Childbirth classes		Massage therapy	Veterinary fees (service animals)
Counseling		Mineral supplements	Weight loss programs
		Nursing services	

## Ineligible Health Care Expenses

Appearance improvements	Electrolysis or hair removal	Late fees (e.g., for late payment of bills for medical services)	Recliner chairs
Car seats	Funeral expenses	Maternity clothes	Tanning salons and equipment
Controlled substances in violation of federal law	Hair removal and transplants	Mattresses	Teeth whitening
Cosmetic procedures	Household help	Missed appointment fees	Veneers
Ear piercing	Illegal operations and treatments		

## Qualifying Over-The-Counter (OTC) Items

Acne treatment	Bactine	Cold medicine (Examples: Comtrex, Sudafed)	Diabetic supplies (including Insulin)
Allergy medicine	Bandages (Examples: Band-Aid, Curad, Ace)	Contact lenses, materials and equipment	Diaper rash ointments and creams (Example: Desitin)
Antacids (Examples: Maalox, Prilosec OTC, Zantac)	Blood pressure monitoring devices	Cough suppressants (Examples: Pediacare, Robitussin, cough drops)	Diarrhea medicine (Examples: Imodium, Kaopectate)
Antibiotic ointments (Examples: Bacitracin, Neosporin)	Blood sugar test kits and test strips	Crutches	Eczema treatments
Antihistamines (Examples: Benadryl, Claritin)	Calamine lotion	Decongestants (Examples: Dimetapp, Sudafed)	Expectorants (Examples: Comtrex, Robitussin)
Anti-itch creams (Examples: Benadryl, Cortaid, Ivarest)	Carpal tunnel wrist supports	Dentures, denture adhesives	First aid cream
Arthritis gloves	Claritin, an allergy drug		First aid kits
Aspirin	Cold/hot packs		

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## Qualifying Over-The-Counter (OTC) Items

Gauze pads	Laxatives (Example: Ex-Lax)	Pain relievers (Examples: Advil, Aspirin, Tylenol)	Sunscreen
Glucose monitoring equipment	Medical monitoring and testing devices	Petroleum jelly	Thermometers
Hearing aids	Menstrual pain relievers	Pregnancy test kits	Throat lozenges (Examples: Cepacol, Chloraseptic)
Hemorrhoid treatments Example: Preparation H)	Motion sickness pills (Examples: Bonine, Dramamine)	Reading glasses	Toothache and teething pain relievers (Example: Orajel)
Insect bite creams and ointments (Examples: Benadryl, Cortaid)	Nasal strips or sprays	Sinus medications (Example: Sudafed)	Walkers
Lactose intolerance tablets (Example: Lactaid)	Orthopedic shoe inserts	Support braces	Wart remover treatment
		St. John's Wort	Yeast infection medications
		Sunburn creams and ointments	

This is not a comprehensive list and is subject to change at any time and without notice.

## Potentially Qualifying OTC Expenses

Items in this category require a Certification of Medical Necessity form completed by your physician.

Air conditioner	Dietary supplements	Incontinence supplies	Sunglasses
Air purifier	Fiber supplements	Nutritional supplements	Treadmill
Allergy treatment products; household improvements to treat allergies	Glucosamine	Probiotics Rehydration solution (Example: Pedialyte)	Vitamins
Chondroitin	Herbs	Retin-A Rogaine	Wigs
Compression hose	Holistic or natural healers, and drugs and medicines	Special foods	
	Humidifier		

## Ineligible OTC Expenses

Dental floss	Hair colorants	Safety glasses	Soaps
Deodorant	Mouthwash	Shampoos	Toiletries
Diet foods	Perfume, Cologne	Shaving cream or lotion	Toothbrushes
Face creams	Permanent waves	Skin moisturizers, hand lotion	Toothpaste

## Eligible Menstrual Product Expenses

Tampons	Cups	Other similar products used by individuals with respect to menstruation
Pads	Sponges	
Linens		

Eligibility rules for OTC items may change. The ability to pay for eligible items with the Health Spending Card may vary by merchant and is dependent on the merchant's IIAS system.

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## Eligible Dependent Care Expenses

- Care in your home, someone else's home, or in a daycare center for child care and/or eldercare. Licensing requirements may apply.
- Registration fees for a daycare.
- Before and after school care for children under age 13.
- Education expenses for a child not yet in kindergarten, such as nursery school expenses.
- Expenses paid to a relative are eligible, however, the relative cannot be under age 19 or a tax dependent.
- Day camp (not overnight) expenses if the camp qualifies as a daycare center.
- FICA and FUTA payroll taxes of the daycare provider.

Note: This is not a comprehensive list.