

# What health care expenses qualify?



## Flexible Spending Accounts

### Qualifying health care expenses

Acupuncture	Diagnostic items/services	Occlusal guards	Smoking cessation programs
Alcoholism treatment	Drug addiction treatment	Operations	Speech therapy
Ambulance	Drug overdose, treatment of	Optometrist	Surgery
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	Transportation expenses for medical care
Braille books and magazines	Lodging at a hospital or similar institution	Physical exams	Vaccines
Breast reconstruction surgery following mastectomy	Mastectomy-related special bras	Physical therapy	Vision care (including eyeglasses, contact lenses, LASIK surgery)
Chiropractors	Medical alert bracelet or necklace	Preventive care screenings	Wheelchair
Coinsurance amounts	Medical supplies	Prosthesis	X-ray fees
Copays	Obstetrical expenses	Psychiatric care	
Deductibles		Screening tests	
Dental sealants		Seeing eye dog	
Dental treatment		Sleep deprivation treatment	

### Potentially qualifying health care expenses

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

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

### 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 Personal Protective Equipment (PPE)

**PPE for the primary purpose of preventing the spread of COVID-19 are eligible expenses.**

Masks	Hand sanitizer	Sanitizing wipes
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## Qualifying over-the-counter (OTC) items

Acne treatment	Contact lenses, materials and equipment	First aid spray	Pregnancy test kits
Allergy medicine	Cough suppressants	Gauze pads	Reading glasses
Antacids	Crutches	Hearing aids	Sinus medications
Antibiotic ointments	Decongestants	Hemorrhoid treatments	Support braces
Anti-itch creams	Dentures, denture adhesives	Insect bite creams and ointments	Sunburn creams and ointments
Arthritis gloves	Diabetic supplies (including insulin)	Laxatives	Sunscreen
Aspirin	Diaper rash ointments and creams	Medical monitoring and testing devices	Thermometers
Bandages	Diarrhea medicine	Menstrual pain relievers	Throat lozenges
Blood pressure monitoring devices	Eczema treatments	Motion sickness pills	Toothache and teething pain relievers
Calamine lotion	Expectorants	Nasal strips or sprays	Walkers
Carpal tunnel wrist supports	First aid cream	Orthopedic shoe inserts	Wart remover treatment
Cold/hot packs	First aid kits	Pain relievers	Yeast infection medications
Cold medicine		Petroleum jelly	

## Potentially qualifying OTC expenses

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

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

## Ineligible OTC expenses

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

## Eligible menstrual product expenses

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

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

This is not a comprehensive list and is subject to change at any time and without notice. Items listed in each category may be reclassified into another category depending on future IRS guidance.

Reimbursement for any items contained on this list are also subject to the terms and conditions of your employer plan.

## Eligible dependent care expenses

- Care in your home, someone else's home, or in a day care center for child care and/or elder care. Licensing requirements may apply.
- Registration fees for a day care.
- 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, your spouse, child or a tax dependent.
- Day camp (not overnight) expenses if the camp qualifies as a day care center.



Scan to download the **LBS Health Spending App** to your device.

