

FSA Eligible Health Care Expenses

The IRS and the Federal Courts have deemed certain medical and healthcare expenses to be qualified for reimbursement through Flexible Spending Accounts (FSA). Please note that DataPath Administrative Services, Inc., does not intend this list to be comprehensive tax advice. For more detailed information, please consult [IRS Publication 502](#) or see your tax advisor. * Must have written Doctor prescription for these items to be covered

- Adoption - Medical Expense (incurred before adoption is finalized)
- Acupuncture
- Alcoholism (treatment)
- Medical Alert (bracelet, necklace)
- Allergy Shots and Testing
- Ambulance (Ground or Air)
- Artificial Limbs
- Blind services and equipment
- Capital expenditures -- Primary purpose must be medical care *
- Car Controls for Handicapped*
- Childbirth preparation classes (mother)
- Chiropractor Services
- Christian Science Practitioners (for medical care)
- Coinsurance Amounts and Deductibles
- Contact lenses and Solution
- Crutches, Wheelchairs, Walkers
- Deaf services -- Hearing aid and batteries, hearing aid animal and care, lip reading expenses, modified telephone, etc.
- Dental Treatment
- Dentures
- Diagnostic Tests
- Doctor's fees
- Drug addiction treatment and facilities
- Drugs (prescription)
- Eye Examinations and Eyeglasses
- Fluoride device (on advice of dentist) *
- Halfway house (adjustment to mental hospital)
- Healing services fees
- Home health and/or Hospice care
- Hospital Services
- Insulin
- Laboratory fees
- Lasik Eye Surgery
- Learning Disabled Child: Special School/Teacher*
- Lodging (limits apply)
- Medical Monitoring and Testing Devices (if prescribed by physician for a particular ailment). *
- Nursing services
- Obstetrical expenses
- Occlusal Guards
- Operations (legal)
- Optometrists
- Orthodontia
- Orthopedic
- Osteopaths
- Oxygen/oxygen equipment
- Physical Exams (except for employment-related physicals)
- Physical Therapy
- Psychiatric care, Psychologists, Psychotherapists
- Radial Keratotomy
- Schools (special, relief, or handicapped)
- Sexual dysfunction treatment
- Surgical fees
- Swimming pool (treatment of a medical condition) *
- Television or Telephone for the hearing impaired
- Therapy treatments (prescribed by a physician) *
- Transportation (essentially and primarily for medical care) (limits apply)
- Vaccinations
- Vitamins (prescription only) *
- Weight lose programs (prescribed for a medical condition) *
- X-rays

FSA Eligible Over-the-Counter Drugs

- Allergy and Sinus medications: cough syrups, cough drops, throat lozenges, Nasal Sprays, medicated rubs
- Antacids: Tablets, liquids, pills
- Antibiotic ointments or spray
- Anti-diarrhea
- Anti-fungal creams & powders
- Baby care items: Diaper Rash Cream/Ointment, Rehydration Liquids, Teething Gel
- Braces & Supports
- Home Diagnostic Tests or Kits: thermometers
- Diabetic supplies/equipment
- Contraceptives/family planning: Condom, Contraceptive Creams, Pregnancy Tests, Ovulation kits
- Eye drops / eye wash products
- First-aid: Bandages, dressings, first aid kits, hydrogen peroxide, rubbing alcohol
- Nicotine medications and nasal sprays
- Pain relievers
- Skin Care: Acne medicines, anti-itch lotion, corn patches, eczema cream, wart removal
- Sleep aids

All OTC Items listed are examples

FSA NON-ELIGIBLE Health Care Expenses

The IRS and the Federal Courts have deemed certain medical and healthcare expenses to be non-qualified for reimbursement through Flexible Spending Account (FSA). Please note that DataPath Administrative Services, Inc., does not intend this list to be comprehensive tax advice. For more detailed information, please consult [IRS Publication 502](#) or see your tax advisor.

- Advance payment for services to be rendered
- Automobile insurance premium allocable to medical coverage
- Boarding school fees
- Body Piercing
- Bottled water
- Chauffeur Services
- Commuting expenses of a disabled person
- Controlled Substances
- Cosmetic surgery and procedures
- Cosmetics, hygiene products, and similar items
- Dancing Lessons
- Diapers for Infants
- Diaper Service
- Ear Piercing
- Electrolysis
- Fees written off by provider
- Food supplements
- Funeral, cremation, or burial expenses
- Hair Transplant
- Health Savings Accounts
- Herbs
- Household and Domestic Help
- Health programs offered by resort hotels, health clubs, and gyms
- Illegal operations and treatments
- Illegally procured drugs
- Insurance Premiums – not reimburse able under FSA... only PRA
- Long-term care services
- Maternity clothes
- Medical Savings Accounts
- Premiums for life insurance, income protection, disability, loss of limbs, sight or similar benefits
- Personal Items
- Preferred Provider Discounts
- Social activities
- Special foods and beverages
- Swimming Lessons
- Tattoos/Tattoo Removal
- Teeth Whitening
- Transportation expenses to and from work
- Travel for general health improvement
- Uniforms
- Vitamins without Prescription

FSA NON-ELIGIBLE Over-the-Counter Drugs

- Aromatherapy
- Baby Bottles & Cups
- Baby Oil
- Baby Wipes
- Breast enhancement system
- Cosmetics (including face cream and moisturizer)
- Cotton Swabs
- Dental Floss
- Deodorants
- Dietary supplements
- Feminine Care
- Fiber supplements
- Food
- Fragrances
- Hair regrowth
- Herbs
- Low “carb” foods
- Low calorie foods
- Lip balm
- Oral care
- Petroleum jelly
- Shampoo & conditioner
- Spa salts
- Toiletries (including toothpaste)
- Weight-loss drugs for general well being
- Suntan lotion
- Medicated shampoos and soaps
- Vitamins (daily)

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