

Qualifying Health Care Expenses

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

Potentially Qualifying Health Care Expenses

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

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

Ineligible Health Care Expenses

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

Qualifying Over-The-Counter (OTC) Items

Arthritis gloves	Cold/hot packs	Eye drops (Example: Visine)	Orthopedic shoe inserts
Bandages (Examples:	Contact lenses, materials	First aid kits	Pregnancy test kits
Band-Aid, Curad, Ace)	and equipment	Gauze pads	Reading glasses
Blood pressure monitoring	Crutches	Glucose monitoring	Support braces
devices	Dentures, denture adhesives	equipment	Thermometers
Blood sugar test kits and	Diabetic supplies (including	Hearing aids	Walkers
test strips	Insulin)	Medical monitoring and	
Carpal tunnel wrist supports	Ear wax removal products	testing devices	

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

Potentially Qualifying OTC Expenses

Drug and Medicine items require a prescription completed by your physician and are not eligible for payment with the Health Spending Card. Other items in this category require a Certification of Medical Necessity form completed by your physician.

Acne treatment	Compression hose	Herbs	Probiotics Rehydration solution (Example: Pedialyte)
Air conditioner	Cough suppressants (Examples: Pediacare, Robitussin, cough drops)	Holistic or natural healers, and drugs and medicines	Retin-A Rogaine
Air purifier	Decongestants (Examples: Dimetapp, Sudafed)	Humidifier	Sinus medications (Example: Sudafed)
Allergy medicine	Diabetic socks	Incontinence supplies	Special foods
Allergy treatment products; household improvements to treat allergies	Diaper rash ointments and creams (Example: Desitin)	Insect bite creams and ointments (Examples: Benadryl, Cortaid)	St. John's Wort
Antacids (Examples: Maalox, Prilosec OTC, Zantac)	Diarrhea medicine (Examples: Imodium, Kaopectate)	Lactose intolerance tablets (Example: Lactaid)	Sunburn creams and ointments
Antibiotic ointments (Examples: Bacitracin, Neosporin)	Dietary supplements	Laxatives (Example: Ex-Lax)	Sunglasses
Antihistamines (Examples: Benadryl, Claritin)	Eczema treatments	Medicines and drugs	Sunscreen
Anti-itch creams (Examples: Benadryl, Cortaid, Ivarest)	Expectorants (Examples: Comtrex, Robitussin)	Menstrual pain relievers	Throat lozenges (Examples: Cepacol, Chloraseptic)
Aspirin	Fiber supplements	Motion sickness pills (Examples: Bonine, Dramamine)	Toothache and teething pain relievers (Example: Orajel)
Bactine	First aid cream	Nasal strips or sprays	Treadmill
Breast pumps	Glucosamine	Nutritional supplements	Vitamins
Calamine lotion	Hemorrhoid treatments (Example: Preparation H)	Pain relievers (Examples: Advil, Aspirin, Tylenol)	Wart remover treatments
Chondroitin		Petroleum jelly	Wigs
Claritin, an allergy drug		Prenatal vitamins	Yeast infection medications
Cold medicine (Examples: Comtrex, Sudafed)			The IRS has not yet released a detailed and brand specific list of drugs and medicine.

Ineligible OTC Expenses

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

Eligibility rules for OTC items may change. Drug and Medicine items require a physician's prescription, and may not be purchased with a Health Spending Card. 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.

