



## Flexible Spending Accounts

Phone: 1.877.747.4141

Fax: 1.866.593.7125

### ELIGIBLE EXPENSE LIST

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#### Eligible Expenses

Below is a list of healthcare expenses reimbursable under your Healthcare FSA account. These expenses must be medically necessary and satisfy all other requirements for reimbursement under your employer's plan and applicable federal tax law. This list is intended to be a comprehensive guide to assist you in determining whether an expense is eligible for reimbursement. This list may be modified from time to time. For specific questions regarding expenses eligible for reimbursement, please contact us at the number above.

**This list does not include over-the-counter products which are not eligible for reimbursement without a doctor's prescription effective 1/1/2011.**

- **Acupuncture**
- **Air filter** – Only if prescribed to treat specific medical condition
- **Alcoholism/Drug Abuse/Substance Abuse** – Medical expenses paid to treatment center, including meals and lodging during treatment
- **Ambulance**
- **Artificial limb**
- **Artificial teeth**
- **Automobile** – Medical expenses for special hand controls and other special equipment for person with disabilities. Cost of operating automobile is not reimbursable.
- **Birth control pills and devices**
- **Braille books and magazines** for visually impaired person (only the amount by which the Braille books/magazines exceed the price for regular books/magazines)
- **Breast implants removal** due to defect or medical problem
- **Breast pump** – Only to alleviate a specific medical condition for the mother (such as a cyst) or the child (an ailment that prevents nursing)
- **Breast reconstruction surgery** - Expenses for breast reconstruction following mastectomy, which may include reconstruction of the breast on which surgery has been performed and reconstruction of the other breast (to produce a symmetrical appearance)
- **Breast reduction** – Only if physician substantiates procedure is medically necessary
- **Capital expenses** – Expenses incurred for special equipment installed in the home or for improvements if their main purpose is medical care. Examples include: constructing entrance or exit ramps, adding handrails or grab bars, lowering kitchen cabinets
- **Childbirth classes** (mother's costs only)
- **Chiropractor**
- **Christian Science practitioners**
- **Coinsurance amounts**
- **Commuting costs** – Only if commuting to another location for the purpose of receiving medical services
- **Contact lenses** – Includes contact lenses needed for medical reasons and eye exams
- **Co-payments**
- **Cosmetic surgery** – Only if necessary to improve deformity arising from congenital abnormality, personal injury or disfiguring disease
- **Crutches**
- **Deductibles**

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- **Dental treatment**
- **Egg donor fees and expenses** (agency fees, legal fees, medical and psychological testing of donor)
- **Equipment, supplies and diagnostic devices** (crutches and blood sugar test kits) – If they are for diagnosis, cure, mitigation, treatment or prevention of disease
- **Eyeglasses**
- **Guide dog or other animal** – Cost of guide dog or other animal used by the visually or hearing impaired as well as cost to care for animals
- **Hearing aids**
- **Human guide**
- **Hypnosis** – If rendered by licensed health care professional for a specific illness or disorder
- **Imported Drugs** – Only for prescription drugs that the FDA has announced may be legally imported by individuals
- **Infertility** – Including in vitro fertilization and surgery
- **Insulin**
- **Laboratory fees**
- **LASIK**
- **Learning disability** – Tuition payments or tutors' fees for child with severe learning disabilities caused by mental or physical impairments, only if doctor recommends child attend the school
- **Legal abortion**
- **Lodging and meals** – At a hospital or similar institution if main reason for being there is to receive medical care or accompanying a dependent receiving the care
- **Medical aids** such as false teeth, hearing aids, orthopedic shoes, crutches and elastic hosiery
- **Medical services** – Illegal operations or treatments are not reimbursable
- **Medicines/Prescription drugs** – medicine or drug prescribed by doctor for use by an individual
- **Nursing home** – including cost of meals and lodging if main reason is to get medical care
- **Nursing services** – wages and other amounts (meals, upkeep, Social Security, unemployment and Medicare taxes) paid for nursing services, excluding personal and household services
- **Optometrist** – Optometric services and medical expenses for eyeglasses, contact lenses and eye exams
- **Orthodontia** – except care for cosmetic purposes
- **Orthopedic shoes**
- **Organ transplants** – payments for surgical, hospital, laboratory and transportation expenses for a prospective or actual donor
- **Osteopath**
- **Physical exams** – except for employment-related physicals
- **Pre-existing conditions** – medical expenses not covered because of pre-existing condition limitation
- **Private hospital room**
- **PRK (photo refractive keratectomy)**
- **Prosthesis**
- **Psychiatric care**
- **Psychoanalysis**
- **Psychologist**
- **Radial keratotomy**
- **Retin-A** – only when prescribed by physician to treat specific medical condition (not for cosmetic purposes such as wrinkles)

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- **Rogaine** – only when prescribed by physician to treat specific medical condition (not for cosmetic purposes such as to stimulate hair growth)
- **Schools, special** (a school that teaches Braille, lip-reading, remedial language training to correct condition cause by birth defect)
- **Sexual counseling** – If provided to husband and wife by a psychiatrist
- **Smoking cessation programs**
- **Sterilization**
- **Sunglasses (Prescription)**
- **Teeth guards** – Excludes guards designed for sports use
- **Telephone** – Costs of purchasing and repairing special equipment that lets a hearing-impaired person communicate over a telephone
- **Television** – Costs for equipment that displays the audio part of TV programs as subtitles for the hearing-impaired
- **Tests** – Diagnostic or screening tests (to detect heart disease, stroke, diabetes, etc.)
- **Transportation** – Amounts paid for transportation to medical care (bus, taxi, train, ambulance, etc.)
- **Trips** – Amounts paid for transportation to another location for an operation or other medical care prescribed by a doctor
- **Vaccines**
- **Vasectomy**
- **Vision care** – Optometric services and medical expenses for eyeglasses, contact lenses and eye exams
- **Well baby care**
- **Wheelchair**
- **Wigs** – Only if used primarily to prevent or alleviate a physical or mental defect or illness

**Disclaimer:** The information contained in this document is not a substitute for legal or tax advice. Continuon Services, LLC has attempted to provide accurate information but makes no representation or warranties (implied or expressed) as to the accuracy of this material or its compliance with applicable local, state or federal law. For advice, you should consult your legal or tax advisor.

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