

Examples Eligible Health Care Expenses

The following are examples of expenses that are eligible for reimbursement through a Health Flexible Spending Account (HFSA). You can reference your income tax return to find a more complete list or IRS Publication 502.

- Acupuncture
- Alcoholism
- Ambulance hire
- Artificial limbs
- Artificial teeth
- Birth control pills
- Birth prevention surgery
- Braces
- Braille - books & magazines
- Care for mentally handicapped child
- Chiropractors
- Christian Science practitioners' fees
- Co-insurance
- Contact lenses (prescription)
- Contact lens supplies
- Cosmetic surgery (medically necessary procedures)
- Cost for physical or mental illness confinement
- Crutches
- Deductible
- Dental fees
- Dentures Diagnostic fees
- Drug & medical supplies
- Expenses applied toward the deductible for your health care coverage
- Eyeglasses, including examination fee
- Fee of practical nurse
- Fees of licensed osteopaths
- Handicapped persons special school
- Hearing devices & batteries
- Home improvements motivated by medical consideration
- Hospital bills
- Insulin
- Laboratory fees
- Lasik eye surgery
- Lead base paint removal for children with lead poisoning
- Membership fees for associations furnishing medical services, hospitalization, & clinical care
- Naturopathic office visit / consultation
Please note: herbal remedies, minerals & vitamins are NOT eligible for reimbursement.
- Nurses' fees (including nurses board & Social Security tax where paid by taxpayer)
- Obstetrical expenses
- Office visit copays
- Operations & related treatments
- Orthodontia*
- Orthopedic shoes
- Over-the-counter medicines / pain relievers
- Oxygen
- Physically/mentally challenged persons cost for special home
- Physician fees
- Physician recommended swimming pool or spa equipment costs & maintenance
- Prescribed Medicine (including contraceptives)
- Prescription copays
- Psychiatric care
- Psychologist fees
- Routine physicals & other non-diagnostic services & treatments
- "Seeing-eye" dog & its upkeep
- Special communication equipment for the deaf
- Special education for the blind
- Special plumbing for the handicapped
- Sterilization fees
- Surgical fees
- Therapeutic care for drug & alcohol addiction
- Therapy treatments
- Transportation expenses primarily for rendition of medical services, i.e. railroad fare to hospital or to recuperation home, cab fare in obstetrical cases
- Tuition at special school for handicapped
- Vitamins (if they require a prescription)
- Wheelchair
- X- rays



* Orthodontia is reimbursed according to your contract with your orthodontist (i.e. if your contract indicates monthly installments of \$150 per month, you can only be reimbursed for each month's installment as it comes due). A copy of the contract is required with your first claim.

If you make a purchase of any of these eligible health expenses with the debit card at a supermarket or pharmacy, you may not be required to provide documentation after purchase. Most pharmacies and supermarkets were required to be IAS compliant, a process that adjudicates the claim at the point of purchase, by January, 2009. If you try to make an eligible purchase with your debit card at a merchant that is not IAS compliant, your debit card may be declined. Qualified purchases made at pharmacies or supermarkets that are not IAS compliant will need to be paid out-of-pocket and submitted to Combined Services LLC for review and approval prior to reimbursement. Combined Services LLC encourages you to keep your receipts for tax purposes regardless of how the transaction is processed.