# Flexible Spending Account
## IRS Eligible Expenses

### Eligible Medical Expenses

- Birth control pills
- Chiropractic therapy
- Contact lenses
- Co-pays
- Crutches
- Deductibles
- Dental care
- Diabetic Supplies
- Eye exams & Glasses
- Group therapy
- Hearing aids & batteries
- Hearing care
- Hospitalization costs
- Hypnosis for treatment of an illness
- Immunizations
- Individual therapy
- Laboratory fees
- Laser eye surgery
- Massage therapy
- Non-prescription drugs used to treat a current medical condition
- Orthodontia
- Orthotics
- Physical exams for adults and children
- Physical therapy
- Physician services
- Prescription drugs
- Psychoanalysis and mental health therapy
- Vision care
- Weight loss programs when specifically recommended by a physician to treat obesity or another medical condition
- Wheelchairs

### Eligible Dependent Care Expenses

- Child care (at daycare center, day camp, nursery school or by a private sitter)
- Late pick-up fees (from a caregiver)
- Before and after-school care (must be billed separate from tuition expenses)
- Adult daycare expenses
- Expenses for a housekeeper whose duties include caring for an eligible dependent
- Placement fee expenses for hiring an au pair, as well as his/her weekly stipend

### Ineligible Expenses Include:

- Education and tuition fees
- Late payment fees
- Overnight camps (in general)
- Sports lessons, field trips, clothing
- Your cost of transportation to and from a dependent care provider

### Ineligible Medical Expenses

- Aromatherapy
- Couples/Family Therapy
- Cosmetic Surgery
- Chap stick
- Deodorants
- Feminine Care
- Hair re-growth systems
- Insurance Premiums
- Skin care
- Teeth bleaching
- Tooth brush/paste
- Weight loss programs for general well-being

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*Over-the-Counter Drugs* (Effective 1/1/2011)

As part of the federal Patient Protection and Affordable Care Act, previously eligible over-the-counter drugs, such as Tylenol® and Prilosec®, can no longer be paid with the Benefit Strategies HCSA debit cards. A prescription or physician statement will be required. For reimbursement, submit a claim form with the prescription. For a complete list of eligible over-the-counter drugs, see the participant handbook.

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*Please note that there are a few select items that will not be deemed acceptable when using your Benefit Strategies HCSA debit card. Please pay for these items using other means and submit a claim to our office with a prescription for further review. Plan restrictions may apply. Check your plan handbook for details.*