**SECTION 213 FSA EXPENSES FROM BeneFLEX HR RESOURCES 314-909-6979**

Per IRS regulations, the following, while not intended to be complete, illustrates examples of eligible medical or medical-related expenses. Expenses must be incurred during the Plan Year from which you are requesting reimbursement. Expenses are considered incurred when service is rendered, not when service is billed or payment is made. Expenses cannot be reimbursed in advance of the date service is rendered.

- Accommodations made for disabling medical conditions
- Acupuncture
- Ambulance fees
- Braille – books and magazines
- Childhood classes – mother-to-be expenses only; partner’s expenses not eligible
- Chiropractic care
- Coinsurance
- Contact lens, solutions and cleaners
- Crutches
- Deductibles
- Dental fees
- Dentures
- Diagnostic testing fees
- Eyeglasses, including examination fee
- Guide dog
- Hearing aids and batteries
- Hospital bills
- Insulin and diabetic supplies
- Laboratory fees
- Laetrile by prescription
- Nurse fees
- Obstetrical expenses
- Operations
- Orthodontia
- Orthopedic shoes
- Osteopath fees
- Oxygen
- Physician fees
- Practical nurse fees
- Prescribed drugs–see cosmetic exceptions below
- Psychiatric care
- Radial Keratotomy-Laser Eye Surgery
- Routine physicals
- Special communication equipment for the deaf
- Smoking cessation prescriptions
- Special plumbing for the handicapped
- Surgical fees
- Therapeutic care for drug and alcohol addiction
- Therapy treatments, prescribed
- Transplants
- Transportation expenses/mileage to receive medical care or services
- Tuition at special school for physically or mentally impaired
- Wheelchairs
- X-rays

**OVER-THE-COUNTER ITEMS**

*Unofficial List – Watch [www.beneflexhr.com](http://www.beneflexhr.com) for update*

<table>
<thead>
<tr>
<th>Eligible without a Doctor’s Prescription</th>
<th>Example of Over-the-Counter Items that require a Doctor’s Prescription</th>
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<tr>
<td>• Asthma flow meters</td>
<td>• Acid Controllers</td>
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<tr>
<td>• Bandages</td>
<td>• Allergy &amp; Sinus</td>
</tr>
<tr>
<td>• Blood pressure monitors</td>
<td>• Antibiotic Products</td>
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<tr>
<td>• Callous and corn removers</td>
<td>• Anti-Diarrheals</td>
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<tr>
<td>• Cholesterol tests</td>
<td>• Anti-Gas</td>
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<tr>
<td>• Contact lens solution</td>
<td>• Anti-Itch &amp; Insect Bite</td>
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<tr>
<td>• Crutches</td>
<td>• Anti-parasitic Treatments</td>
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<td>• Cushions, pads, arch supports</td>
<td>• Baby Rash Ointments/Creams</td>
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<tr>
<td>• Denture care products</td>
<td>• Cold Sore Remedies</td>
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<tr>
<td>• Diabetes care: Blood test strips, glucose kits, monitors and testers</td>
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<tr>
<td>• Eye drops</td>
<td>• Cough, Cold &amp; Flu</td>
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<tr>
<td>• Eyeglasses</td>
<td>• Digestive Aids</td>
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<tr>
<td>• First-Aid kits</td>
<td>• Feminine Anti-Fungal/Anti-Itch</td>
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<td>• Gauze and gauze pads</td>
<td>• Hemorrhoidal Preps</td>
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<td>• Laxatives</td>
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<td>• Pain Relief</td>
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<td>• Respiratory Treatments</td>
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<td>• Sleep Aids &amp; Sedatives</td>
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<td></td>
<td>• Stomach Remedies</td>
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</tbody>
</table>

**EXAMPLES OF EXPENSES THAT MAY NOT BE CLAIMED AS PART OF THE PLAN:**

- Cosmetic surgery or treatment not done for the primary purpose of proper functioning of the body or to prevent or treat illness or disease; including but not limited to face lifts, whitening or capping of teeth, hair transplants or treatments including Retin-A and vein surgery. [To be eligible, treatments must be proven medically necessary.]
- Diaper service for infants
- Ear piercing by a physician
- Employment-related expenses (physicals, transportation)
- Fitness programs or physical therapy for general health benefits
- Illegal treatments
- Insurance premiums, including contact lens insurance programs
- Hygiene Items
- Expenses reimbursed by an HSA or HRA.

**Dual use – requires doctor letter**

- Foot spa
- Gloves and masks
- Herbs
- Humidifier
- Massagers
- Minerals
- Multivitamins
- Special supplements
- Special teeth cleaning system
- Sunscreen
- Vitamins
- Weight Loss Programs

Note: Plan restrictions may apply. Check with your plan administrator.

*Additional Guidance Pending*