

Expense	Eligibility	Special Rules
Abortion	Potentially	Expenditures for operations that are illegal do not qualify.
Acne treatment	Potentially	Because acne is considered a disease, the cost of acne treatment qualifies (including over-the-counter (OTC) acne medications). However, a prescription from a medical practitioner for OTC acne medications is required. And when the expense has both medical and cosmetic purposes (e.g. Retin-A which can be used to treat both acne and wrinkles), a note from a medical practitioner recommending the item to treat a specific medical condition is required. The cost of routine skin care (face creams, etc.) does not qualify.
Acupuncture	Yes	
Adaptive equipment	Potentially	Includes various items that assist individuals in performing activities of daily living (e.g. feeding, bathing, toileting, and mobility). To qualify, the item must be used to relieve or alleviate sickness or disability. To show that the expense is primarily for medical care, a note from a medical practitioner recommending the item to treat a specific medical condition (e.g. multiple sclerosis or arthritis) is required. Where applicable, only amounts above the cost of the regular version of the item will qualify. Depending upon the nature of the item, other special rules may apply. See Capital expenses and Home improvements.
Air conditioner	Potentially	The primary purpose must be to treat or alleviate a medical condition. To show that the expense is primarily for medical care, a note from a medical practitioner recommending the item to treat a specific medical condition is normally required. If it is attached to a home (such as central air conditioning), only the amount spent that is more than the value added to the property will qualify. See Capital expenses.
Air purifier	Potentially	To show that the expense is primarily for medical care, a note from a medical practitioner recommending the item to treat a specific medical condition (such as a severe allergy) is required. Several special rules apply see Air conditioner and Capital expenses.
Alcoholism Treatment	Yes	Amounts paid for in-patient treatment (including meals and lodging), at a therapeutic center for alcohol addiction will qualify. Transportation expenses associated with attending meetings for an Alcoholics Anonymous group in the community would also qualify if attending due to a physician's advice that membership is necessary to treat alcoholism. Amounts paid for outpatient treatment at a therapeutic center for alcohol addiction will also qualify.
Allergy medicine (e.g. Alavert, Claritin)	Potentially	Must be prescribed, even if available without a prescription. See Drugs and medicines.
Allergy treatment products other than medicine (e.g. household improvements to treat allergies)	Potentially	Expenses generally won't qualify if the product would be owned even without allergies, such as a pillow or vacuum cleaner. However, an air purifier or water filter necessary to treat a specific medical condition might qualify. The excess cost of a special version of an otherwise personal item (e.g. a vacuum cleaner with a HEPA filter) over the normal cost of the item might also qualify if the special version of the item is necessary to treat a specific medical condition. To show that the expense is primarily for medical care, a note from a medical practitioner recommending the item to treat a specific medical condition is required.

Alternative healers	Potentially	Non-traditional healing treatments provided by professionals may be eligible if provided to treat a specific medical condition. The treatment must be legal. The expenses may not qualify if the remedy is a food or substitute for food that the person would normally consume in order to meet nutritional requirements. Drugs and medicines recommended by alternative healers to treat a specific medical condition also can qualify as medical care, though they must be prescribed by an individual legally authorized to issue prescriptions in the applicable state in order to qualify.
Ambulance	Yes	
Analgesics (e.g. Advil, Aspirin, Tylenol)	Potentially	Must be prescribed, even if available without a prescription. See Drugs and medicines.
Antacids (e.g. Maalox, Prilosec, Zantac)	Potentially	Must be prescribed, even if available without a prescription. See Drugs and medicines.
Antibiotic ointments (e.g. Bacitracin, Neosporin)	Potentially	Must be prescribed, even if available without a prescription. See Drugs and medicines.
Antihistamines (e.g. Benadryl, Claritin)	Potentially	Must be prescribed, even if available without a prescription. See Drugs and medicines.
Anti-itch creams (e.g. Benadryl, Cortaid, Ivarest)	Potentially	Must be prescribed, even if available without a prescription. See Drugs and medicines.
Appearance improvements	No	See Cosmetic procedures; Cosmetics; Toiletries
Arthritis gloves	Yes	
Artificial limbs	Yes	
Artificial teeth	Yes	
Aspirin	Potentially	Must be prescribed, even if available without a prescription. See Drugs and medicines.
Asthma delivery devices and medications	Potentially	Delivery devices (e.g. inhalers and nebulizers) will qualify. Must be prescribed, even if available without a prescription. See Drugs and Medicines.
Automobile modifications	Potentially	To show that the expense is primarily for medical care, a note from a medical practitioner recommending the item to treat a specific medical condition is normally required. Expenses of operating a specially equipped car do not qualify. But see Capital Expenses.
Bactine	Potentially	Must be prescribed, even if available without a prescription. See Drugs and medicines.
Bandages, elastic (e.g. Ace)	Yes	
Bandages, for torn or injured skin (e.g. Band-Aid, Curad)	Yes	
Batteries	Potentially	Will only qualify if used to operate a device that is itself a qualified expense (e.g. a Hearing aid).
Behavioral modification programs	Potentially	See Schools and education, residential and Schools and education, special
Birth-control pills	Yes	Must be prescribed, even if available without a prescription. See Drugs and medicines.
Birthing classes	Potentially	See Lamaze classes.
Blood pressure monitoring devices	Yes	

Blood storage	Potentially	Fees for temporary storage may qualify under some circumstances, such as where the blood is collected as part of the diagnosis, treatment, or prevention of an existing or imminent medical condition (e.g. in advance of a scheduled surgery for use in a possible transfusion.) Fees for indefinite storage, just in case the blood might be needed, would not be considered medical care.
Blood sugar test kits and test strips	Yes	
Body scans	Yes	
Books, health-related	Potentially	Will qualify only if recommended to treat an illness diagnosed by a physician. The purpose of the expense must be to treat the disease, rather than to promote general health. To show that the expense is primarily for medical care, a note from a medical practitioner recommending the item to treat a specific medical condition is normally required.
Braces		See Orthodontia
Braille books and magazines	Yes	Only amounts above the cost of regular printed material will qualify.
Breast pumps	Yes	Breast pumps and other supplies that assist lactation will qualify. Items and devices that do not help with lactation but merely make it more convenient (e.g., special bras) won't qualify.
Breast reconstruction surgery following mastectomy	Yes	Will qualify to the extent that surgery was done following a mastectomy for cancer. This is an exception to the general rules regarding cosmetic procedures.
Calamine lotion	Potentially	Must be prescribed. See Drugs and medicines.
Calcium supplements	Potentially	See Dietary supplements; Mineral supplements
Capital expense	Potentially	Improvements or special equipment added to a home or other capital expenditures may qualify if the primary purpose of the expenditure is medical care for you, your spouse or a dependent. To show that the expense is primarily for medical care a note from a medical practitioner recommending the item to treat a specific medical condition is normally required. How much of the expense would qualify depends on the extent to which the expense permanently improves the property and whether others besides the person with the medical condition will benefit.
Cancer screenings	Yes	
Carpal tunnel wrist supports	Yes	
Chelation therapy	Yes	Will qualify if used primarily for medical care such as lead poisoning. Won't qualify if used just to maintain general health. To show that the expense is primarily for medical care, a note from a medical practitioner recommending the item to treat a specific medical condition is required.
Chinese herbal practitioners	Potentially	See Alternative healers
Chiropractors	Yes	
Chondroitin	Potentially	Will qualify if used primarily for medical care (for example, to treat arthritis). Won't qualify if used just to maintain general health. To show that the expense is primarily for medical care, a note from a medical practitioner recommending the item to treat a specific medical condition is required.
Circumcision	Yes	
Classes, health-related	Potentially	Will qualify only if recommended to treat an illness diagnosed by a physician. The purpose of the expense must be to treat the disease, rather than to promote general health. To show that the expense is primarily for medical care, a note from a medical provider is required.

Co-insurance amounts	Yes	Will qualify if the underlying service/item qualifies
Cold medicine (e.g. Comtrex, Sudafed)	Potentially	Must be prescribed, even if available without a prescription. See Drugs and medicines.
Cold/hot packs	Potentially	Only cold/hot packs sold as medical supplies will qualify; those sold for other purposes won't qualify. Hot water bottles and heating pads won't qualify.
Cold sore medicine	Potentially	Must be prescribed, even if available without a prescription. See Drugs and medicines.
Compression hose	Potentially	Won't qualify if used for personal or preventive reason. If used to treat or alleviate a specific medical condition, only the excess cost of the specialized hose over the cost of regular hose will qualify. To show that the expense is primarily for medical care, a note from a medical practitioner recommending the item to treat a specific medical condition is required.
Condoms	Yes	
Contact lenses, materials, and equipment	Yes	Materials and equipment needed for using lenses (such as saline solution and enzyme cleaner) would qualify if the lenses are needed for medical purposes, as will distilled water used to store and clean the lenses. Contact lens insurance would not qualify. Contact lenses for solely cosmetic purposes do not qualify.
Co-payments	Yes	
Controlled substances in violation of federal law	No	If the substance violates federal law (e.g., the Controlled Substances Act), the expense would not qualify even if a state law allows its use with a physician's prescription (for example, marijuana or laetrile prescribed to treat a special medical condition).
Cosmetic procedures	No	Most cosmetic procedures do not qualify. This includes cosmetic surgery or other procedures that are directed at improving the patient's appearance and don't meaningfully promote the proper function of the body or prevent or treat illness or disease. There is an exception, however for procedures necessary to ameliorate a deformity arising from a congenital abnormality, personal injury from an accident or trauma, or disfiguring disease- these may qualify.
Cough suppressants (e.g. Robitussin, cough drops)	Potentially	Must be prescribed, even if available without a prescription. See Drugs and medicines.
Counseling	Potentially	Will qualify for a medical reason. Marriage counseling doesn't qualify.
CPAP (continuous positive airway pressure) devices	Yes	
Crowns, dental	Potentially	Will not qualify if they are obtained for a cosmetic reason.
Crutches	Yes	Will qualify whether purchased or rented.
Decongestants (Ex. Dimetapp, Sudafed)	Potentially	Must be prescribed, even if available without a prescription. See Drugs and medicines.
Deductibles	Yes	Will qualify if the underlying service/item qualifies.
Dental floss	No	
Dental sealants	Yes	
Dental services and procedures	Yes	Includes expenses incurred for the prevention and alleviation of dental disease. Teeth whitening is not eligible.
Dentures and denture adhesives	Yes	
Deodorant	No	
Diabetic socks	Potentially	Won't qualify if used for personal or preventive reasons. If used to treat or alleviate a specific medical condition, only the excess cost of the specialized hose over the cost of regular hose will qualify. To show that the expense is primarily for medical care, a note from a medical practitioner recommending the item to treat a specific medical condition is required.

Diabetic supplies	Yes	Includes Blood-sugar test kits and test strips; Glucose-monitoring equipment; and Insulin.
Diagnostic items/services	Yes	Includes a wide variety of procedures to determine the presence of a disease or dysfunction of the body, such as tests to detect heart attack, stroke, diabetes, osteoporosis, thyroid conditions, and cancer.
Diaper rash ointments and creams (e.g. Desitin)	Potentially	Must be prescribed.
Diapers or diaper service	Potentially	Regular diapers or diaper services for newborns do not qualify. But diapers or diaper services that are used to relieve the effects of a diagnosed medical condition do qualify (for example, diapers used by adults who suffer from urinary incontinence). A note from a medical practitioner recommending the item to treat a specific medical condition is required.
Diarrhea medicine (e.g. Imodium, Kaopectate)	Potentially	Must be prescribed, even if available without a prescription. See Drugs and medicines.
Dietary supplements	Potentially	The cost of dietary supplements, nutritional supplements, vitamins, herbal supplements, and natural medicines does not qualify if they are merely beneficial for general health (e.g., one a day vitamins). They may qualify if recommended by a medical practitioner for a specific medical condition (for example, a prescribed dosage to treat a vitamin deficiency). To show that the expense is primarily for medical care, a note from a medical practitioner recommending the item to treat a specific medical condition (e.g., 1,000 mg of vitamin B-12 daily to treat a specific vitamin deficiency) is normally required.
Diet food	No	Costs of special foods to treat a specific disease (such as obesity) do not qualify to the extent that they satisfy ordinary nutritional requirements. Thus, the costs of foods associated with a weight-loss program such as special pre-packaged meals, would not qualify, since they just meet normal nutritional needs.
Dietary supplements	Potentially	The cost of dietary supplements, nutritional supplements, vitamins, herbal supplements, and natural medicines does not qualify if they are merely beneficial for general health (e.g., one a day vitamins). But may qualify if recommended by a medical practitioner for a specific medical condition (for example, a prescribed dosage to treat a vitamin deficiency). To show that the expense is primarily for medical care, a note from a medical practitioner recommending the item to treat a specific medical condition (e.g., 1,000 mg of Vitamin B-12 daily to treat a specific vitamin deficiency) is required.
DNA collection and storage	Potentially	Such expenses generally won't qualify. But temporary storage may qualify under some circumstances, such as where the DNA is collected as part of the diagnosis, treatment, or prevention or an existing or imminent medical condition.
Doula	Potentially	Will only qualify to the extent that the doula provides medical care for the mother or child. Services such as emotional support, parenting information, child care and housekeeping will not qualify.
Drug addictions treatment	Yes	Amounts paid for in-patient treatment at a therapeutic center for drug addiction will qualify. Amounts paid for outpatient treatment at a therapeutic center for drug addiction will also qualify, as will transportation expenses associated with attending meetings of appropriate drug addiction treatment groups within the community if attending due to a physician's advice that membership is necessary to treat drug addiction.
Drug overdose, treatment	Yes	

Drugs and medicines	Potentially	Will qualify if primarily for medical care (and not for personal, general health, or cosmetic purposes), legally procured, and generally accepted as medicines and drugs. In addition, the medicine or drug must be prescribed, with the exception of insulin. Prescriptions must meet the legal requirements for a prescription in the state where the expense is incurred. To show that a medicine or drug that can be obtained without a prescription (i.e. OTC drug) was prescribed a prescription or other documentation that a prescription was issued (e.g., a pharmacist's receipt with the name of the purchaser or patient, the date and amount of the purchase, and an Rx number) is required.
Drug testing kits for home use	Potentially	Kits that test for the presence of controlled substances probably won't qualify, as they do not treat a medical condition. However, if the drug testing kit is used in the course of treating a medical condition, such as addiction, it could qualify. To show that the expense is primarily for medical care, a note from a medical practitioner recommending the item to treat a specific medical condition is required.
Durable medical equipment	Yes	Will qualify if used to relieve sickness or disability.
Dyslexia treatment	Potentially	See Language training
Ear plugs	Potentially	Will qualify if recommended by a medical practitioner for a specific medical condition. To show that the expense is primarily for medical care, a note from a medical practitioner recommending the item to treat a specific medical condition is normally required.
Ear wax removal drops (e.g. Debrox, Murine)	Potentially	Must be prescribed, even if available without a prescription. See Drugs and medicines.
Eczema treatments	Potentially	Must be prescribed, even if available without a prescription. See Drugs and medicines.
Egg donor fees	Yes	Amounts paid for the egg donor fee, an agency fee, an egg donor's medical and psychological testing, and the legal fees for preparation of the egg donor contract qualify, if preparatory to a procedure performed on you, your spouse, or another individual whose expenses are eligible for tax-free reimbursement.
Eggs and embryos, storage	Potentially	Fees for temporary storage qualify, but only to the extent necessary for immediate conception. Storage fees for undefined future conception probably aren't considered medical care.
Electrolysis or hair removal	No	
Exercise programs	Potentially	Qualifies only if required to treat an illness (such as obesity) diagnosed by a physician. The purpose of the expense must be to treat the disease rather than to promote general health, and the expense must not have been incurred "but for" this purpose. To show that the expense is primarily for medical care, a note from a medical practitioner recommending the item or program to treat a specific medical condition is required.
Expectorants (e.g. Comtrex, Robitussin)	Potentially	Must be prescribed, even if available without a prescription. See Drugs and medicines.
Eye drops (e.g. Visine)	Potentially	Medicated eye drops must be prescribed, even if available without a prescription. See Drugs and medicines.
Eye examinations, eyeglasses, equipment and materials	Yes	Materials and equipment needed for using eyeglasses (such as eyeglass cleansers) would qualify if the lenses are needed for medical purposes.
Feminine hygiene products	No	Such expenses generally won't qualify, as they are ordinarily considered as being used to maintain general health.

Fertility treatments	Yes	Will qualify to the extent that procedures are intended to overcome an inability to have children and are performed on you, your spouse, or another individual whose expenses are eligible for tax-free reimbursement. Expenses paid to or for an in vitro surrogate do not qualify, nor do egg donor expenses unless preparatory to a procedure performed on you, your spouse, or another individual whose expenses are eligible for tax-free reimbursement.
Fever-reducing medications (e.g. Aspirin, Motrin, Tylenol)	Potentially	Must be prescribed, even if available without a prescription. See Drugs and medicines.
Fiber supplements	Potentially	Won't qualify if used for general health purposes or other personal reasons. But fiber supplements may qualify if used to treat or alleviate specific medical condition. To show that the expense is primarily for medical care, a note from a medical practitioner recommending the item to treat a specific medical condition is required.
First aid cream	Potentially	Must be prescribed, even if available without a prescription. See Drugs and medicines.
First aid kits	Yes	Must be for use by the participant, spouse, or other individual eligible for tax-free health coverage under the plan. Large first aid kits raise concerns about stockpiling.
Fitness programs	Potentially	See Exercise programs.
Flu shots	Yes	Immunizations to prevent disease will qualify.
Fluoridation services	Yes	Will qualify if recommended by a dentist to prevent tooth decay. The amount that qualifies is limited to the cost allocable to the current year.
Fluoride rinses	Potentially	Won't qualify if used to maintain general health or for other personal reasons. May qualify if used to treat or alleviate a specific medical condition. To show that the expense is primarily for medical care, a prescription from a medical practitioner is required. Must be prescribed, even if available without a prescription.
Foods	Potentially	See Special food; Meals; and Alternative healers.
Foreign countries, medical care received in	Potentially	In general, expenses incurred in other countries must meet the same requirements that would apply if the expenses were incurred in the U.S. (e.g., the expense must be primarily for medical care, may not be for a cosmetic procedure, etc.). Note that the treatments must be legal in the U.S. and the other country, and that special rules apply to medicines and drugs obtained outside the U.S.
Gambling problem, treatment for	Potentially	May be eligible if related to the treatment of a legitimate medical condition as outlined in a letter of medical necessity with specification on how the treatment will be used to alleviate the issue.
Gauze pads	Yes	
Genetic testing	Potentially	Would qualify to the extent that testing is done to diagnose a medical condition or to determine possible defects. Certain testing and counseling required to be covered under health care reform's preventative services mandate (e.g., for the breast cancer susceptibility gene (BRCA) would qualify. However, testing done just to determine the sex of a fetus would not qualify.
Glucosamine	Potentially	See Chondroitin
Glucose monitoring equipment	Yes	Items such as blood glucose meters and glucose test strips are diagnostic items and are primarily for medical care.
Guide dog; other animal aid	Yes	Expenses for buying, training, and maintaining an animal used by a physically disabled person would qualify; this includes the expenses of food and inoculations. Veterinary fees for such animals also qualify as medical care.

Hand sanitizer	Potentially	Won't qualify if used for general health purposes or other personal reasons. May qualify if used to treat or alleviate a specific medical condition. Might also qualify where there is an imminent probability of contracting a specific illness (e.g., from a household member who has a contagious disease). A note from a medical practitioner recommending the item to treat a specific medical condition, or to prevent a specific an imminent illness is required.
Headache medications (e.g. Advil, Aspirin, Tylenol)	Potentially	Must be prescribed, even if available without a prescription. See Drugs and Medicine
Health club fees	Potentially	Only in very limited circumstances would fees paid to a health club qualify. One instance might be where fees are incurred upon the advice of a medical practitioner to treat a specific medical condition (e.g. rehabilitation after back surgery or treatment for obesity). When treatment is no longer needed, the fees would no longer qualify. To show that the expense is primarily for medical care, a note from a medical practitioner recommending it to treat a specific medical condition is required.
Health institute fees	Potentially	Qualifies only if the treatment at the health institute is prescribed by a physician who issues a written statement that the treatment is necessary to alleviate a physical or mental defect or illness of the individual receiving the treatment.
Hearing aids	Yes	The costs of the hearing aid and its batteries would qualify.
Hemorrhoid treatments (e.g. Preparation H)	Potentially	Must be prescribed, even if available without a prescription. See Drugs and Medicine
Herbs	Potentially	May qualify if used to treat or alleviate a specific medical condition. Won't qualify if the expense is for general health, or other personal reasons. To show that the expense is primarily for medical care, a note from a medical practitioner recommending the item to treat a specific medical condition is required
Holistic or natural healers, dietary substitutes, and drugs and medicines	Potentially	See Alternative healers
Home Care	Potentially	See Nursing services
Hormone replacement therapy	Potentially	Will qualify if used primarily for medical care. Won't qualify if primarily used for maintaining general health. To show that the expense is primarily for medical care, a note from a medical practitioner recommending the item to treat a specific medical condition is required.
Hospital Services	Yes	Expenses of inpatient care at a hospital or similar institution qualify if a principal reason for being there is to get medical care.
Household help	No	Won't qualify, even if a medical practitioner recommends such help, unless the expenses qualify as nursing services.
Humidifier	Potentially	To show that the expense is primarily for medical care, a note from a medical practitioner recommending the item to treat a specific medical condition is required. Special rules may apply.
Hydrotherapy	Potentially	May qualify if the primary purpose is medical care and the expense would not be incurred "but for" this purpose. To show that the expense is primarily for medical care, a note from a medical practitioner recommending it to treat a specific medical condition is normally required.

Hypnosis	Potentially	Will qualify if performed by a professional to treat a medical condition, or for other medical purposes (e.g., smoking cessation); won't qualify if for general stress relief, personal enjoyment, or other personal purposes. To show that the expense is primarily for medical care, a note from a medical practitioner recommending the item to treat a specific medical condition is normally required.
Immunizations	Yes	
Inclinor	Potentially	Would qualify if it otherwise qualifies as medical care, is detachable from the property, and is purchased for use only by the person with the medical condition. To show that the expense is primarily for medical care, a note from a medical practitioner recommending the item to treat a specific medical condition is normally required.
Incontinence Supplies	Potentially	Adult diapers used to relieve incontinence generally will qualify as medical expenses.
Infertility treatments	Yes	See Fertility treatments
Insect bit creams (e.g. Benadryl, Cortaid)	Potentially	Must be prescribed, even if available without a prescription. See Drugs and Medicine
Insect repellent	Potentially	May qualify when there is an imminent probability of contracting a specific illness from an insect bite (e.g., in a locality with a high incidence of Lyme disease or West Nile virus).
Insulin	Yes	Equipment needed to inject the insulin, such as syringes or insulin pumps also qualifies as a medical expense.
Insurance Premiums	No	Insurance premiums are not qualifying expenses under Health FSAs
IVF (in vitro fertilization)	Yes	See Fertility treatments
Laboratory fees	Yes	Such expenses qualify if they are part of medical care
Lactation consultant	Potentially	Under IRS guidance issued in 2011, breast pumps and supplies that assist lactation will qualify. More recently, expenses of a lactation consultant have been included in the list of items and services that are subject to health care reforms' preventative services mandate. Consequently, the expenses of a lactation consultant should qualify.
Lactose intolerance tablets (e.g. Lactaid)	Potentially	May qualify if used to treat or alleviate a specific medical condition. To show that the expense is primarily for medical care, a note from a medical practitioner recommending it to treat a specific medical condition is required.
Lamaze classes	Potentially	Expenses may qualify to the extent that instruction relates to birth and not childrearing. The fees should be apportioned to exclude instruction in topics such as newborn care. Expenses for the coach or significant other do not qualify.
Language training	Potentially	Such expenses will qualify if for a child with dyslexia or a disabled child. But amounts paid for regular schooling don't qualify. To show that the expense is primarily for medical care, a note from a medical practitioner recommending the item to treat a specific medical condition is normally required.
Laser eye surgery; Lasik	Yes	
Late fees (e.g., for late payment of bills for medical services)	No	Such fees would not be for medical care.

Latex gloves	Potentially	Won't qualify if used for general health purposes or other personal reasons. May qualify if used to treat or alleviate a specific medical condition. Might also qualify where used to prevent a specific illness that is imminent (e.g., if a household member has a contagious disease). A note from a medical practitioner recommending the item to treat a specific medical conditional (or, if applicable, to prevent a specific and imminent illness) is normally required.
Laxatives (e.g. ExLax)	Potentially	Must be prescribed, even if available without a prescription. See Drugs and Medicine
Learning disability, instructional fees	Potentially	If prescribed by a physician, tuition fees paid to a special school and tutoring fees paid to a specially trained teacher for a child who has severe learning disabilities caused by mental or physical impairments (such as nervous system disorders) will qualify.
Lice treatment	Potentially	Must be prescribed, even if available without a prescription. See Drugs and Medicine
Lip products, medicated	Potentially	Must be prescribed, even if available without a prescription. See Drugs and Medicine
Liquid adhesives for small cuts	Yes	See Bandages
Lodging at a hospital or similar institution	Yes	Will qualify if principal reason for being there is to receive medical care.
Lodging not at a hospital	Potentially	Up to \$50.00 per night will qualify if these conditions are met: (1) The lodging is primarily for and essential to medical care; (2) the medical care is provided by a physician in a licensed hospital or medical care facility related to (or equivalent to) a licensed hospital; (3) the lodging isn't lavish or extravagant; and (4) there is no significant element of personal pleasure, recreation, or vacation in the travel. If a parent is traveling with a sick child, up to \$100 may qualify (\$50 for each person)
Lodging while attending a medical conference	No	
Lodging of a companion	Potentially	Will quality if accompanying a patient for medical reason and all of the conditions described under Lodging not at a hospital or similar institution are also met.
Massage therapy	Potentially	The costs of a massage just to improve general health don't qualify. However, if the massage therapy was recommended by a physician to treat a specific injury or trauma, then it would qualify. To show that the expense is primarily for medical care, a note from a medical practitioner recommending it to treat a specific medical condition is required
Mastectomy-related bras	Yes	Will qualify when incurred following a mastectomy for cancer.
Maternity clothes	No	
Meals at a hospital or similar institution	Potentially	Meals that are part of the cost of inpatient care at a hospital or similar institution will qualify if a principal reason for the recipient's being there is to receive medical care; the meals must be furnished as a necessary incident to the individual's continuing medical care. Meals that are not part of inpatient care generally won't qualify.
Medical alert bracelet	Yes	Will qualify if recommended by a medical practitioner in connection with treating a medical condition.
Medical conference admission	Potentially	Expenses for admission and transportation to a medical conference qualify, if they relate to a chronic disease suffered by you, your spouse, or your dependent and if the conference is primarily for and essential to the person in need of care. Most of the time at the conference must be spent attending sessions on medical information. The expenses of meals and lodging don't qualify. It is recommended that you contact CompuSys/Erisa for further details before reservations are made, to confirm the eligibility of the conference.

Medical Information plan charges	Yes	These are expenses paid to a plan to keep medical information so that it can be retrieved from a computer databank for your medical care.
Medical monitoring and testing devices	Yes	Examples of such devices are blood-pressure monitors, syringes, glucose kit, etc.
Medical records charges	Yes	For example, the fee associated with transferring medical records to a new medical practitioner will qualify.
Menstrual pain relievers (e.g. Midol)	Potentially	Must be prescribed, even if available without a prescription. See Drugs and Medicine
Mentally handicapped, special home for	Potentially	The cost of keeping a mentally handicapped person in a special home (not a relative's home) on a psychiatrist's recommendation to help that person adjust from life in a mental hospital to community living may qualify.
Mineral supplements	Potentially	Won't qualify if used to maintain general health. But under narrow circumstances, mineral supplements might qualify if recommended by a medical practitioner for a specific medical condition (for example a prescribed dosage of iron daily to treat iron-deficiency anemia). To show that the expense is primarily for medical care, a note from a medical practitioner recommending the item to treat a specific medical condition is required.
Missed appointment fees	No	
Moisturizers	No	
"Morning-after" contraceptive pills	Potentially	Must be prescribed, even if available without a prescription. See Drugs and Medicine
Motion sickness pills (e.g. Bonine, Dramamine)	Potentially	Must be prescribed, even if available without a prescription. See Drugs and Medicine
Mouthwash	Potentially	Such expenses generally won't qualify. However a special mouthwash recommended by a medical practitioner for the treatment of gingivitis might qualify.
Nasal strips or sprays	Potentially	Nasal sprays or strips that are used to treat sinus problems or to prevent sleep apnea qualify. However, nasal strips and sprays used to prevent snoring wouldn't qualify, nor would those used by athletes. To show that the nasal stripes are primarily for medical care, a note from a medical practitioner recommending the item to treat a specific medical condition is required. Medicated nasal sprays however, require a prescription in order to be eligible.
Naturopathic healers	Potentially	See Alternative healers
Nicotine gum or patches (e.g. Nicoderm, Nicorette)	Potentially	Must be prescribed, even if available without a prescription. See Drugs and Medicine
Non-prescription drugs and medicines	Potentially	See Drugs and Medicines
Norplant insertion or removal	Yes	
Nursing services provided by a nurse or other attendant	Potentially	Wages, employment taxes, and other amounts you pay for nursing services generally will qualify, whether provided in the participant's home or another facility. But if the person providing nursing services also provides household and personal services, the amounts must be accounted for separately and only those for nursing services qualify.
Nursing services for a baby	No	Won't qualify if the baby is normal and healthy.
Nutritionist's professional expense	Potentially	May qualify if the treatment relates to a specifically diagnosed medical condition. Won't qualify if the expense is for general health. To show that the expense is primarily for medical care, a note from a medical practitioner recommending the item to treat a specific medical condition is required.

Nutritional supplements	Potentially	See Dietary Supplements
Obstetrical expenses	Yes	
Occlusal guard to prevent teeth grinding	Yes	
Occupational therapy	Potentially	Will qualify if treats or alleviates a medical condition. To show that the expense is primarily for medical care, a note from a medical practitioner recommending it to treat a specific medical condition is required.
One-a-day vitamins	No	
Online or telephone consultation, medical practitioner's fee for	Yes	Will qualify, so long as the consultations purpose is to obtain advice to treat or mitigate a medical condition and the practice is legal in the applicable state or other locality.
Operations	Yes	Will qualify if the operations are legal and aren't cosmetic procedures.
Optometrist	Yes	
Organ donors	Yes	See Transplants
Orthodontia	Yes	Orthodontia is an eligible expense. Please refer to our Orthodontia Guideline for more information on how to pay for claims or receive reimbursement.
Orthopedic shoe inserts	Yes	Will qualify if used to treat injured or weakened body parts.
Orthopedic shoes	Potentially	Won't qualify if used for personal or preventive reasons. If used to treat or alleviate a specific medical condition, only the excess cost of the specialized orthopedic shoe over the cost of a regular shoe will qualify. To show that the expense is primarily for medical care, a note from a medical practitioner recommending the item to treat a specific medical condition is required.
Osteopath fees	Yes	
Over the counter medicines	Potentially	See Drugs and Medicines
Ovulation monitor	Yes	
Oxygen	Yes	This includes the expense of oxygen and oxygen equipment for breathing problems caused by a medical condition.
Pain relievers (e.g. Advil, Aspirin, Tylenol)	Potentially	Must be prescribed, even if available without a prescription. See Drugs and Medicine
Personal trainer fees	Potentially	Will qualify if a medical practitioner has recommended a supervised exercise regimen in order to treat a disease or injury (e.g., rehabilitation after surgery, or the treatment of obesity) and if incurred for a limited duration. If you were working with a personal trainer before being diagnosed, the expense would not qualify. To show that the expense is primarily for medical care, a note from a medical practitioner recommending it to treat a specific medical condition is required.
Petroleum jelly	Potentially	Won't qualify if used to maintain general health or for other personal reasons. May qualify if used to treat or alleviate a specific medical condition. To show that the expense is primarily for medical care, a note from a medical practitioner recommending the item to treat a specific medical condition is required.
Physical exams	Yes	
Physical therapy	Yes	
Pregnancy test kits	Yes	
Prenatal vitamins	Potentially	Obstetricians routinely recommend prenatal vitamins for health of unborn children. If taken during pregnancy, prenatal vitamins would be covered. Vitamins taken at other times generally do not qualify. Must be prescribed, even if available without a prescription.

Prepayments	No	Generally, prepayments for services/items that have not yet been incurred/obtained are not reimbursable under a health FSA.
Prescription drugs	Potentially	See Drugs and Medicines
Prescription drug discount programs	No	
Prescription drugs and medicines obtained from other countries	No	Importing prescription drugs from other countries generally will violate federal law. However, a drug or medicine may qualify for reimbursement if (1) it is purchased and consumed in the other country and is legal in both that country and the U.S. or (2) the FDA announces that it can be legally imported by individuals.
Preventive care screenings	Yes	Will qualify if the tests are used for medical diagnoses. Examples include hearing, vision, and cholesterol screenings.
Probiotics	Potentially	Won't qualify if used to maintain general health or for other personal reasons. May qualify if used to treat or alleviate a specific medical condition. To show that the expense is primarily for medical care, a note from a medical practitioner recommending the item to treat a specific medical condition is required.
Propecia	Potentially	Generally won't qualify if purchased for cosmetic purposes (for example to treat male pattern baldness), even if recommended by a medical practitioner. But the expense may qualify if it is to ameliorate a deformity arising from congenital abnormality, personal injury from accident or trauma or disfiguring disease.
Prosthesis	Yes	
Psychiatric care	Yes	Includes the cost of supporting a mentally ill dependent at a special center that provides medical care.
Psychoanalysis	Yes	
Psychologist	Potentially	Will qualify if provided for medical care, and not just for the general improvement of mental health, relief of stress, or personal enjoyment. To show that the expense is primarily for medical care a note from a medical practitioner recommending the item to treat a specific medical condition is normally required.
Radial keratotomy	Yes	Corneal ring segments would also qualify.
Reading glasses	Yes	Both prescription and nonprescription.
Rehydration solution (e.g. Pedialyte)	Yes	
Retin-A	Potentially	Generally won't qualify if purchased for cosmetic purposes (for example to reduce wrinkles), even if recommended by a medical practitioner. But the expense may qualify if recommended by a medical practitioner for a specific medical condition and not for cosmetic purposes. To show that the expense is primarily for medical care, a note from a medical practitioner recommending the item to treat a specific medical condition is required along with a prescription.
Rogaine	Potentially	Generally won't qualify if purchased for cosmetic purposes. But the expense may qualify if recommended by a medical practitioner for a specific medical condition. To show that the expense is primarily for medical care, a note from a medical practitioner recommending the item to treat a specific medical condition is required along with a prescription.
Rubbing alcohol	Potentially	Will qualify when purchased for first-aid purposes.
Rubdowns	Potentially	Generally won't qualify, unless a medical practitioner determines that the procedure is necessary to treat a specific medical condition. To show that the expense is primarily for medical care, a note from a medical practitioner recommending the item to treat a specific medical condition is required.
Safety glasses	Potentially	Won't qualify unless prescribed.

Schools and education	Potentially	Payments made to a special school for a mentally impaired or physically disabled person qualify if the main reason for using the school is its resources for relieving the disability. This includes teaching Braille to a visually impaired person, teaching lip reading to a hearing impaired person and giving remedial language training to correct a condition caused by a birth defect. If a child is at a school because the courses and disciplinary methods have a beneficial effect on the child's attitude, the expenses won't qualify.
Screening tests	Potentially	Will qualify if the tests are used for medical diagnoses.
Service animal, to assist individual with mental health disabilities	Potentially	Expenses of buying, training, and maintaining a service animal to assist an individual with mental health disabilities may qualify if the individual can show that he or she is using the service animal primarily for medical care to alleviate a mental defect or illness and would not have paid the expenses but for the defect or illness.
Shipping and handling fees	Yes	Shipping and handling fees incurred to obtain an item that constitutes medical care (e.g. drugs, or medicine) qualify.
Sinus medications (e.g. Sudafed)	Potentially	Must be prescribed, even if available without a prescription. See Drugs and Medicine
Skin moisturizers	No	
Sleep deprivation treatment	Yes	Qualifies if the person is under the care of a medical practitioner
Smoking cessation medication	Potentially	Must be prescribed, even if available without a prescription. See Drugs and Medicine
Smoking cessation programs	Yes	
Special foods (such as foods needed for a gluten free or salt free diet)	Potentially	Will qualify if prescribed by a medical practitioner to treat a specific illness or ailment and if the foods do not substitute for normal nutritional requirements. But the amount that may qualify is limited to the amount by which the cost of the special food exceeds the cost of commonly available versions of the same product. To show that the expense is primarily for medical care, a note from a medical practitioner recommending the item to treat a specific medical condition is required.
Speech therapy	Yes	
Sperm, storage fees	Potentially	Fees for temporary storage might qualify, but only to the extent necessary for immediate conception. Storage fees for undefined future conception is not eligible.
Spermicidal foam	Potentially	Must be prescribed, even if available without a prescription. See Drugs and Medicine
St. John's Wort	Potentially	Will qualify if used primarily for medical care; won't qualify if used to maintain general health. To show that the expense is primarily for medical care, a note from a medical practitioner recommending the item to treat a specific medical condition is required.
Stem cell, harvesting and/or storage of	Potentially	Might qualify if there is a specific and imminent medical condition that the stem cells are intended to treat. For example, the cost of harvesting and storing stem cells because a newborn has a birth defect and the stem cells would be needed in the near future might be allowable. But collection and storage indefinitely, just in case an item might be needed, is not medical care.
Sterilization procedures	Yes	Sterilization means the cost of a legally performed operation to make a person unable to have children.
Sunglasses	Potentially	Prescription sunglasses would qualify.
Sunburn creams and ointments, medicated (e.g. Solarcaine)	Yes	Will qualify if used to treat a sunburn and not as regular skin moisturizers, but must be prescribed.

Sunscreen	Potentially	Will qualify if it's sole purpose is to prevent sunburn. The sunscreen must be SPF 30 or above.
Supplies to treat a medical condition	Yes	Will qualify if the medical supply is used to diagnose or treat a specific medical condition and isn't a personal comfort item.
Support braces	Yes	Will qualify if used for injured or weakened body parts.
Surgery	Yes	Generally will qualify. See Operations
Surrogate expenses	No	
Taxes on medical services and products	Yes	Such expenses generally will qualify to the extent that the tax is imposed on qualified medical cares services/items. This includes local, sales, service, and other taxes.
Teeth whitening	Potentially	Won't qualify if tooth discoloration is simply the result of aging and the whitening is done for cosmetic purposes. But if tooth discoloration (rising to the level of a deformity) was caused by disease, birth defect, or injury, expenses for teeth whitening might qualify.
Telephone for hearing impaired persons	Yes	
Television for hearing-impaired persons	Yes	Equipment that displays the audio part of television programs as subtitles for hearing impaired persons will qualify. But the amount that qualifies is limited to the excess of the cost over the cost of the regular item.
Therapy	Yes	Will qualify if provided for medical care (and not just for the general improvement of mental health, relief of stress, or personal enjoyment).
Thermometer	Yes	Will qualify for medical use.
Throat lozenges (e.g. Cepacol, Chloraseptic)	Potentially	Must be prescribed, even if available without a prescription. See Drugs and Medicine
Toothache and teething pain relievers (e.g. Orajel)	Potentially	Must be prescribed, even if available without a prescription. See Drugs and Medicine
Toothbrushes	No	Won't even qualify if a dentist recommends special ones to treat a medical condition like gingivitis.
Toothpaste	No	Won't qualify even if a dentist recommends a special one to treat a medical condition like gingivitis. But topical creams or other drugs (e.g. fluoride treatment) used to treat a dental condition would qualify, so long as they are primarily for medical care.
Transplants	Yes	Includes surgical, hospital, laboratory services, and transportation expenses for organ donors.
Transportation expenses for person to receive medical care	Yes	Will qualify if the transportation is primarily for and essential to medical care. Includes car expenses; bus, taxi, train, plane, and ferry fares; and ambulance services. Instead of actual car expense, a standard mileage rate 24 cents per mile for 2013 is eligible for reimbursement. Parking fees and tolls can also qualify.
Transportation of someone other than the person receiving medical care	Potentially	Will qualify in some cases. Transportation expenses of the following persons will qualify: (1) a parent who must go with a child who needs medical care; (2) a nurse or other person who gives injections, medications, or other treatment required by a patient who is traveling to get medical care and is unable to travel alone; and (3) an individual who travels to visit a mentally ill dependent, if such visits are recommended as part of treatment.
Tuition for special needs program	Potentially	Will qualify if the primary purpose is for medical care. Includes reading programs for dyslexia.
Ultrasound, prenatal	Potentially	Will qualify if used as a diagnostic tool to determine fetal health and development. Won't qualify if for other purposes (e.g. to obtain prenatal snapshots).

Umbilical cord, freezing and storing of	Potentially	Might qualify if there is a specific and imminent medical condition that the umbilical cord blood is intended to treat. For example, the cost of storing cord blood where a newborn has a birth defect and where the cord blood would be needed in the near future might qualify. However, collection and storage as a precaution to treat a disease or condition that might possibly develop in the future is not eligible.
Usual and customary charges, excess	Yes	Medical expenses in excess of an insurance plan's usual, customary, and reasonable charges qualify if the underlying expense is for medical care.
Vaccines	Yes	
Varicose veins, treatment of	Potentially	Such expenses generally won't qualify if the procedure merely improves appearance and doesn't meaningfully promote the proper function of the body or prevent or treat illness or disease. May qualify if the procedure promotes the proper function of the body or prevents or treats an illness or disease. To show that the expense is primarily for medical care, a note from a medical practitioner recommending the item to treat a specific medical condition is required.
Vasectomy and vasectomy reversal	Yes	
Veneers	No	
Viagra	Yes	Will qualify if prescribed by a medical practitioner to treat a medical condition.
Vision correction procedures	Yes	See Laser eye surgery and Radial keratotomy
Vision discount programs	No	
Vitamins	Potentially	Won't qualify if used to maintain general health (e.g. multivitamins). But under narrow circumstances, vitamins might qualify if recommended by a medical practitioner for a specific medical condition. To show that the expense is primarily for medical care, please submit a letter of medical necessity that details the specific vitamin and its medical treatment in addition to the prescription and receipt of purchase shows that specific vitamin.
Walkers	Yes	Will qualify if used to relieve sickness or disability.
Wart remover treatments (e.g. Compound W)	Potentially	Must be prescribed, even if available without a prescription. See Drugs and Medicine
Weight-loss programs and or/drugs prescribed to induce weight loss	Potentially	Will qualify if the weight-loss program is recommended by a physician to treat a specific medical condition (such as obesity, heart disease, or diabetes) and is not simply to improve general health. However, the costs of food associated with a weight-loss program (such as special pre-packaged meals) would not qualify, since it just meets normal nutritional needs. To show that the expense is primarily for medical care, a note from a medical practitioner recommending the item to treat a specific medical condition is required. Drugs and medicines must be prescribed.
Wheelchair	Yes	If used to relieve sickness or disability, amounts you pay for a wheelchair or autoette and the upkeep costs will qualify. Wheelchair cushions will also qualify as a necessary accessory to the wheelchair.
Wigs	Potentially	Might qualify if the wig is prescribed by a physician for mental health of a patient who has lost all of his or her hair from disease or treatment (e.g., chemotherapy or radiation).
X-ray fees	Yes	Will qualify if the X-rays are performed for medical reasons.
Yeast infections medications (e.g. Monistat)	Potentially	Must be prescribed, even if available without a prescription. See Drugs and Medicine