

# Health Care FSA Qualified Medical Expenses

This is a list of common expenses for Health Care Flexible Spending Accounts (HCFSAs).

This is not an exhaustive list, and the products and services are subject to change by the IRS. For a complete list of qualified medical expenses, please refer to [IRS Publication 502, Medical and Dental Expenses](#).

## General Health

- Acupuncture
- Ambulance
- Blood sugar test kits for diabetics
- Chiropractor
- COVID-19 diagnostic testing and treatment
- Doctor's office visits and co-pays
- Durable Medical Equipment (wheelchairs, crutches, etc.)
- Insulin
- Laboratory fees
- Medications, both prescribed and over-the-counter
- Menstrual care products
- Nasal sprays or drops
- Personal protective equipment (PPE), such as masks and/or hand sanitizer
- Physical therapy
- Sunscreen (SPF 15+ and broad-spectrum)
- Vaccines

## Dental

- Artificial teeth
- Dental care
- Dental treatments (including X-rays, cleanings, fillings, sealants, braces, and tooth removals)
- Fluoride treatments
- Occlusal guards to prevent teeth grinding
- Orthodontics

## Hearing

- Hearing aids and batteries

## Family planning/pregnancy

- Birth control treatment
- Breast pumps and lactation supplies
- Fertility enhancement (including in-vitro fertilization)
- Infertility treatment
- Midwife

## Psychological Support

- Psychiatric care
- Psychoanalysis
- Psychologist appointments

## Surgical

- Surgery, excluding cosmetic surgery

## Vision

- Contact lenses and solutions
- Eye drops
- Eyeglasses (Rx and reading)
- Guide dogs
- Laser eye surgery
- Vision exam
- Smart Frame (Rx only)

## Other

- Artificial limbs
- Inpatient treatment at a therapeutic center for alcoholism or drug addiction
- Special education expenses that include tutoring for a child with learning disabilities caused by mental impairments (recommended by doctor)
- Speech therapy

## Services that may be eligible with a letter of medical necessity

This list is not exhaustive:

- Compression hosiery/socks, antiembolism socks or hose
- CPR classes for adults or children
- Improvements or special equipment added to a home or other capital expenditures for a physically handicapped person
- Massage treatment for a specific ailment or diagnosis
- Weight-loss program, only if it is a treatment for a specific disease diagnosed by a physician (such as obesity, hypertension, or heart disease)

## Ineligible expenses

Listed below are some services and expenses that are not eligible for reimbursement.

This list is not exhaustive:

- Aromatherapy
- Baby bottles and cups
- Baby oil
- Baby wipes
- Breast enhancement
- Cosmetics and skin care
- Cotton swabs
- Dental floss
- Deodorants
- Hair regrowth supplies and/or services
- Health club membership dues
- Humidifiers
- Lotions
- Low-calorie food
- Mouthwash
- Petroleum jelly
- Shampoo and conditioner
- Spa salts

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