

## Qualifying Health Care Expenses

Acupuncture	Drug overdose, treatment of	Occlusal guards to prevent teeth grinding	Surgery
Alcoholism treatment	Eye examinations, eye glasses, equipment and materials	Operations	Taxes on medical services and products
Ambulance	Fluoridation services	Optometrist	Telephone for hearing impaired persons
Artificial limbs	Guide dog; other service animal	Organ donors	Television for hearing impaired persons
Artificial teeth	Hospital services	Orthodontia	Therapy
Asthma treatments	Immunizations	Osteopath fees	Transplants
Body scans	Laboratory fees	Oxygen Physical exams	Transportation expenses for person to receive medical care
Braille books and magazines	Laser eye surgery; Lasik	Physical therapy	Tuition evidencing separate breakdown for medical expenses
Breast reconstruction surgery following mastectomy	Lodging at a hospital or similar institution	Preventive care screenings	Vaccines
Chelation therapy	Mastectomy-related special bras	Prosthesis	Vision correction procedures
Chiropractors	Medical alert bracelet or necklace	Psychiatric care	Wheelchair
Co-insurance amounts	Medical information plan charges	Radial keratotomy	X-ray fees
Co-payments	Medical records charges	Screening tests	
Deductibles	Obstetrical expenses	Seeing eye dog	
Dental sealants		Sleep deprivation treatment	
Dental treatment		Smoking cessation programs	
Diagnostic items/services		Speech therapy	
Drug addiction treatment		Stop smoking program	
		Supplies to treat medical condition	

## Potentially Qualifying Health Care Expenses

A Certification of Medical Necessity Form must be completed by your physician.

AA meetings, transportation to	Dyslexia treatment	Hypnosis	Nutritionist's expenses
Alternative healers	Fitness programs	Lactation consultant	Occupational therapy
Automobile modifications	Gambling problem, treatment	Lamaze classes	Personal trainer fees
Birthing classes	Health club fees	Language training	Psychoanalysis
Blood storage	Home improvements (such as exit ramps, widening doorways, elevator, etc.)	Lead-based paint removal	Psychologist
Books, health related	Hormone replacement therapy	Lodging of a companion	Ultrasound, prenatal
Car modifications		Long-term care services	Varicose veins, treatment of
Childbirth classes		Massage therapy	Veterinary fees (service animals)
Counseling		Mineral supplements	Weight loss programs
		Nursing services	

## Ineligible Health Care Expenses

Appearance improvements	Electrolysis or hair removal	Late fees (e.g., for late payment of bills for medical services)	Recliner chairs
Car seats	Funeral expenses	Maternity clothes	Tanning salons and equipment
Controlled substances in violation of federal law	Hair removal and transplants	Mattresses	Teeth whitening
Cosmetic procedures	Household help	Missed appointment fees	Veneers
Ear piercing	Illegal operations and treatments		

## Qualifying Over-The-Counter (OTC) Items

Arthritis gloves	Cold/hot packs	Gauze pads	Reading glasses
Bandages (Examples: Band-Aid, Curad, Ace)	Contact lenses, materials and equipment	Glucose monitoring equipment	Support braces
Blood pressure monitoring devices	Crutches	Hearing aids	Thermometers
Blood sugar test kits and test strips	Dentures, denture adhesives	Medical monitoring and testing devices	Walkers
Carpal tunnel wrist supports	Diabetic supplies (including Insulin)	Orthopedic shoe inserts	
	First aid kits	Pregnancy test kits	

This is not a comprehensive list and is subject to change at any time and without notice.

## Potentially Qualifying OTC Expenses

Drug and Medicine items require a prescription completed by your physician and are not eligible for payment with the Health Spending Card. Other items in this category require a Certification of Medical Necessity form completed by your physician.

Acne treatment	Compression hose	Herbs	Probiotics Rehydration solution (Example: Pedialyte)
Air conditioner	Cough suppressants (Examples: Pediacare, Robitussin, cough drops)	Holistic or natural healers, and drugs and medicines	Retin-A Rogaine
Air purifier	Decongestants (Examples: Dimetapp, Sudafed)	Humidifier	Sinus medications (Example: Sudafed)
Allergy medicine	Diabetic socks	Incontinence supplies	Special foods
Allergy treatment products; household improvements to treat allergies	Diaper rash ointments and creams (Example: Desitin)	Insect bite creams and ointments (Examples: Benadryl, Cortaid)	St. John's Wort
Antacids (Examples: Maalox, Prilosec OTC, Zantac)	Diarrhea medicine (Examples: Imodium, Kaopectate)	Lactose intolerance tablets (Example: Lactaid)	Sunburn creams and ointments
Antibiotic ointments (Examples: Bacitracin, Neosporin)	Dietary supplements	Laxatives (Example: Ex-Lax)	Sunglasses
Antihistamines (Examples: Benadryl, Claritin)	Eczema treatments	Medicines and drugs	Sunscreen
Anti-itch creams (Examples: Benadryl, Cortaid, Iverest)	Expectorants (Examples: Comtrex, Robitussin)	Menstrual pain relievers	Throat lozenges (Examples: Cepacol, Chloraseptic)
Aspirin	Fiber supplements	Motion sickness pills (Examples: Bonine, Dramamine)	Toothache and teething pain relievers (Example: Orajel)
Bactine	First aid cream	Nasal strips or sprays	Treadmill
Calamine lotion	Glucosamine	Nutritional supplements	Vitamins
Chondroitin	Hemorrhoid treatments (Example: Preparation H)	Pain relievers (Examples: Advil, Aspirin, Tylenol)	Wart remover treatments
Claritin, an allergy drug		Petroleum jelly	Wigs
Cold medicine (Examples: Comtrex, Sudafed)		Prenatal vitamins	Yeast infection medications

The IRS has not yet released a detailed and brand specific list of drugs and medicine.

## Ineligible OTC Expenses

Dental floss	Hair colorants	Shampoos	Toothbrushes
Deodorant	Mouthwash	Shaving cream or lotion	Toothpaste
Diet foods	Perfume, Cologne	Skin moisturizers, hand lotion	
Face creams	Permanent waves	Soaps	
Feminine hygiene products	Safety glasses	Toiletries	

Eligibility rules for OTC items may change. Drug and Medicine items require a physician's prescription, and may not be purchased with a Health Spending Card. The ability to pay for eligible items with the Health Spending Card may vary by merchant and is dependent on the merchant's IIAS system.

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## Eligible Dependent Care Expenses

- Care in your home, someone else's home, or in a daycare center for child care and/or eldercare. Licensing requirements may apply.
- Registration fees for a daycare.
- Before and after school care for children under age 13.
- Education expenses for a child not yet in kindergarten, such as nursery school expenses.
- Expenses paid to a relative are eligible, however, the relative cannot be under age 19 or a tax dependent.
- Day camp (not overnight) expenses if the camp qualifies as a daycare center.
- FICA and FUTA payroll taxes of the daycare provider.

Note: This is not a comprehensive list.

