



Lists of Typical Qualified and Non-Qualified Expenses

Qualified Expenses (partial list)

Acupuncture	Diagnostic items and services	Neurologist	Stop-smoking aids
Adoption	Drug addiction treatment	Obstetrical expenses	Surgeon
Alcoholism treatment	Egg donor fees	Occlusal guards to prevent teeth grinding	Telephone or TV equipment to assist the hard-of hearing
Ambulance	Elastic hosiery (prescription)	Optometrist	Therapy (for medical care)
Artificial limbs	Eyeglasses, equipment and materials	Oral surgery	Transportation expenses (relative to health care)
Artificial teeth	Fertility treatment	Organ transplant (including donor's expenses)	Vaccines
Birth control pills	Fluoridation devices	Orthodontia*	Vasectomy
Breast pump and supplies	Flu shots	Orthopedist	Wheelchair
Blood pressure monitoring device	Guide dog	Osteopath fees	X-rays
Blood sugar test kits and test strips	Hearing aids and batteries	Oxygen and oxygen equipment	Sterilization procedures
Chiropractor	Hospital services	Pediatrician	
Contact lenses	Immunization	Physiotherapist	
Contraceptive devices	Insulin	Podiatrist	
Crutches	Lab fees	Prenatal care	
Dental treatment	Laser eye surgery	Prescription medicines	
Dentures	Learning disability instructional fees (prescribed)	Preventive care screening	
Dermatologist	Lodging (at hospital or similar institute)		
Diabetic supplies			

Some items above may require additional documentation under IRS regulations.

*Orthodontia is a limited reimbursement. Please contact your administrator for details.

Q: What isn't a reimbursable expense?

A: The following are non-qualifying expenses

Non Qualifying Expenses (partial list)

Appearance improvements	Illegally procured drugs
Athletic club membership	Late fees or missed appointment fees
Controlled substances in violation of federal law	Maternity clothes
Cosmetic surgery and procedures	Premiums for life insurance, income protection, disability, loss of limbs, sight or similar benefits
Cosmetics, hygiene products and similar items	Pre-payment for services that have not yet been received or incurred
Diaper service	Prescription drugs obtained from other countries
Diet Foods	Safety glasses
Ear piercing	Specially designed car for the handicapped other than an autoette or special equipment
Electrolysis or hair removal/hair transplants	Supplements (unless used to treat a specific medical condition)
Funeral expenses	Surrogate expenses
Household help	
Illegal operations and treatments	

Potentially Qualifying Expenses (partial list)

Acne treatment (when prescribed and recommended by a medical provider)	Nursing services
Air conditioner (when necessary for relief from an allergy or for relief from difficulty in breathing and prescribed by a medical provider)	Orthopedic shoes and inserts
Alternative healers, dietary substitutes and drugs and medicines	Over-the-counter drugs
Automobile modifications	Psychiatric care
Behavioral modification programs	Psychoanalysis
Chelation therapy (lead poisoning)	Psychologist
Christian Science Practitioner	Special school costs for the handicapped
Hormone replacement therapy	Specialty food or beverages
Language training	Tuition and travel expenses for a child with special needs at a particular school
Lead based paint removal	Varicose veins
Massage therapy	Vitamins
	Weight loss programs
	Wigs

For more information or question about your Flexible Spending Account, please contact BSI at **206-859-2664** or email flexspending@bsitpa.com.