

The University of Tennessee Eligible Expense Listing



CONDITION / TYPE OF SERVICE / EXPENSE	ELIGIBLE EXPENSE	POTENTIALLY ELIGIBLE EXPENSE*	NOT ELIGIBLE	ADDITIONAL INFORMATION
ACNE TREATMENT	X			Over-the-counter acne treatment products are eligible for reimbursement as long as the product's primary purpose is for the treatment of acne. Cosmetics or other items that merely contain acne-fighting ingredients are not eligible.
ACUPUNCTURE	X			
ADAPTIVE EQUIPMENT		X		Adaptive equipment for a major disability, such as a spinal cord injury, can be reimbursed. Adaptive equipment to assist you with activities of daily living (ADL) for persons with arthritis, lupus, fibromyalgia, etc., can be reimbursed.
AIR CONDITIONERS/AIR PURIFIERS		X		See Allergy Products
ALCOHOLISM/DRUG/SUBSTANCE ABUSE TREATMENT	X			Eligible expenses include: Inpatient treatment, including meals and lodging provided by a licensed addiction center. Outpatient care
ALLERGY PRODUCTS	X			Over-the-counter allergy treatments are eligible for reimbursement.
		X		Eligible expenses include products and home improvements to treat severe allergies. Examples include: Electro-static air purifier HEPA furnace filters and HEPA vacuum cleaner filters (only the difference in cost of the HEPA product minus the standard product can be reimbursed.) Humidifier Home/automobile air conditioners Special vacuum cleaners for persons with respiratory problems (only the difference in cost of the special vacuum cleaner minus a standard vacuum can be reimbursed) Special pillow cases, mattress covers, or other bedding barriers that provide protection against allergens to alleviate an allergic condition

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ALTERNATIVE MEDICINE		X		Services must be prescribed and rendered by a licensed health care provider to treat a specific illness or disorder.
AMBULANCE	X			
ANALGESICS	X			Refer to the OTC Quick Reference Guide
ANTACIDS/ACID REDUCERS	X			Refer to the OTC Quick Reference Guide
ANTI-ARTHRITICS	X			Refer to the OTC Quick Reference Guide
ANTIBIOTICS, topical	X			Refer to the OTC Quick Reference Guide
ANTICANDIDAL, yeast infection	X			Refer to the OTC Quick Reference Guide
ANTI-DIARRHEAL	X			Refer to the OTC Quick Reference Guide
ANTIHISTAMINES	X			See Allergy Medicines
ANTI-ITCH PRODUCTS, lotions or creams	X			Please note: This does not include healing ointments/lotions for extremely dry skin, such as Aquaphor, Eucerin or Cerave.
ARTIFICIAL REPRODUCTIVE TECHNOLOGIES	X			<p>Eligible medical expenses include (but are not limited to):</p> <p>Artificial insemination (intracervical, intrauterine, intravaginal) Egg donor and/or sperm donor charges for recipient Embryo replacement and storage</p> <p>NOTE: Storage fees should not exceed twelve months.</p> <p>Embryo transfer Fertility exams Gamete Intrafallopian Transfer In vitro/In vivo fertilization</p> <p>Sperm bank storage/fees for artificial insemination may be eligible if there is a diagnosis that requires treatment which may impact fertility (see SPERM STORAGE)</p> <p>Sperm implants Sperm washing Reverse vasectomy</p>
ASTHMA MEDICINES	X			
AUTOMOBILE MODIFICATIONS		X		See Adaptive Equipment

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BABY FORMULA		X		If your baby requires a special formula to treat an illness or disorder, the difference in cost between the special formula and routine baby formula can be reimbursed.
BAND-AIDS/BANDAGES	X			
BEDSIDE COMMODES	X			
BIRTH CONTROL PILLS/DEVICES	X			
BLOOD PRESSURE MONITORS	X			
BLOOD STORAGE		X		Blood storage is an eligible expense if you are storing blood for use during scheduled elective surgery. Storage fees should not exceed six months.
BODY SCANS	X			
BRAILLE BOOKS AND MAGAZINES	X			The cost difference of Braille books and magazines that exceeds the price for regular books and magazines is an eligible expense.
BREAST PUMPS		X		Routine use of a breast pump is not an eligible expense. If the nursing mother (you or your spouse) or your baby has a medical condition that can be relieved through use of a breast pump, the expense of your breast pump can be reimbursed.
CALCIUM SUPPLEMENTS		X		Only if prescribed by a physician
CAPITAL EXPENSE		X		A capital expense (permanent or portable) can be reimbursed if its purpose is to provide medical care for you, your spouse or dependent. Expenses for improvements or special equipment added to your home can be reimbursed if the main purpose of the item is medical care. How much is reimbursed depends on the extent to which the expense permanently improves the property and whether others benefit. The amount paid for the improvement is reduced by the increase in the value of your home or property. The difference between the cost of the improvement minus the increased value equals the eligible expense. In addition, the cost should be divided by the number of individuals living in the household to determine the amount that is reimbursable for the person with the medical condition.

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CAPITAL EXPENSE (Cont'd)				<p>If the value of your home or property is not increased by the improvement, the entire cost is and eligible expense.</p> <p>Examples of these expenses are:</p> <p>Constructing entrance or exit ramps</p>
				<p>Widening or otherwise modifying doorways, hallways and stairways</p> <p>Installing railings, support bars, or other modifications to bathrooms</p> <p>Kitchen modifications, including lowering cabinets and other equipment</p> <p>Electrical and plumbing modifications</p> <p>Exterior grading of the property to provide access to your home</p> <p>Removal of carpeting, wall and/or window coverings (this does not include the cost of replacement of these items)</p> <p>IRS regulations require that the cost comparison between a standard item and an item prescribed by a health care provider be submitted from an independent third party. For instance, you may provide a store circular showing the cost of a comparable standard item when submitting a claim for the reimbursement of the difference on the prescribed item.</p> <p>This list is not exhaustive. If expenses are similar to those listed above, and are incurred to adapt a personal residence to yours or your spouse's or dependent's condition, the expenses are eligible subject to the terms noted above. Expenses must be reasonable, and directly related to the medical condition. Costs that are incurred for architectural or aesthetic reasons are not eligible.</p> <p>Please refer to IRS Publication 502 for additional information, including operation and upkeep</p>
CHAIRS, ergonomic			X	Ergonomic chairs are not eligible.

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CHAIRS, reclining		X		Reclining chairs that both elevate the legs and tilt the torso may be considered for reimbursement. The chair must be specifically prescribed by a physician to alleviate a specific medical condition and you must submit a fully completed Letter of Medical Necessity that clearly documents how the chair will alleviate the condition or diagnosis for the expense to be considered. Reimbursement will be limited to a maximum amount of \$650 for one chair purchased every 10 years per participant and/or his or her dependents. No other types of chairs are eligible, including massage chairs that have a reclining feature.
CHILDBIRTH CLASSES	X			Childbirth classes such as Lamaze and Bradley are eligible for reimbursement. Does not include: Breastfeeding Classes Newborn or New Infant Care Classes Parenting Classes
CHIROPRACTIC	X			Services performed by a chiropractor such as ultra sounds or therapy are eligible.
CHONDROITIN	X			Only if prescribed by a physician
CIALIS	X			
CIRCUMCISION	X			A bris performed in the home by a Rabbi or non-licensed provider is not an eligible expense.
COBRA PREMIUMS			X	Under IRS rules, insurance premiums cannot be reimbursed under a Health Care FSA.
CO-INSURANCE	X			Cannot be reimbursed by secondary insurance or any other source.
COLD MEDICINES	X			Refer to the OTC Quick Reference Guide
COLD SORE MEDICINES	X			Refer to the OTC Quick Reference Guide
CONTACT LENSES	X			Contact lenses, cleaning and soaking solutions and lens storage cases are all eligible for reimbursement.
CO-PAYMENTS	X			Cannot be reimbursed by secondary insurance or any other source.
CORD BLOOD STORAGE		X		Can be reimbursed if there is a specific medical condition that the cord blood is intended to treat. Indefinite storage "just in case" is not an eligible expense.

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COSMETIC DENTISTRY			X	Expenses for cosmetic dentistry, such as teeth whitening or bleaching, porcelain veneers, or bonding are not eligible for reimbursement unless the procedure is necessary to improve a deformity arising from a congenital abnormality, personal injury from accident or trauma, or to restore appearance related to treatment for another medical diagnosis or condition.
COSMETIC PROCEDURES			X	Cosmetic procedures to improve or enhance appearance are not eligible.
COSMETIC PROCEDURES (cont.)		X		A cosmetic procedure or service necessary to improve a deformity arising from a congenital abnormality, personal injury from accident or trauma, or to restore appearance related to treatment for another medical diagnosis or condition can be reimbursed.
COUGH MEDICINES	X			Refer to the OTC Quick Reference Guide
COUNSELING	X			If counseling is provided to treat a medical or mental diagnosis and is rendered by a licensed provider. Eligible expenses include psychotherapy, bereavement and grief counseling, sex counseling, etc.
COUNSELING (cont.)			X	Life coaching, career counseling and marriage counseling do not qualify.
CROWNS	X			See Dental Care
CRUTCHES	X			
DEDUCTIBLES	X			Cannot be reimbursed by secondary insurance or any other source.
DENTAL CARE	X			Covered services include, but are not limited to: Bridges Cleanings Crowns Dental implants Dentures Endodontic care (root canal) Extractions Fillings Orthodontia Periodontal services Routine prophylaxis Sealants X-rays
DIABETIC SUPPLIES	X			
DIAPER RASH CREAMS	X			Refer to the OTC Quick Reference Guide
DIAPERS, DIAPER SERVICE			X	Not for routine care of a healthy newborn.

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DIETARY SUPPLEMENTS		X		Refer to the OTC Quick Reference Guide
DOCTOR FEES	X			In addition to all expenses for care not reimbursed by any other source, eligible expenses include fees for: Out-of-network providers Charges by your physician for letters of medical necessity to schools, etc. Physician tele-advice, including email communication
DOULAS		X		If the doula is a licensed health care professional who renders medical care, his or her fees can be reimbursed.
DRUG ADDICTION, treatment of	X			Eligible expenses include: Inpatient treatment, including meals and lodging provided by a licensed addiction center. Outpatient care Transportation expenses associated with attending outpatient meetings, including AA groups, if attending on a doctor's advice.
EAR CARE	X			Examples include: Ear drops Ear wax removal
EAR PLUGS		X		Must be prescribed to treat a specific medical condition, such as the presence of middle/inner ear tubes.
ELECTROLYSIS			X	
ELECTROLYTE REPLACEMENTS	X			Examples include: Pedialyte
EYE CARE	X			Examples include: Eye drops Eye patches Reading glasses
EYEGLASSES/EYE EXAMS	X			Includes prescription sunglasses and reading glasses (even those purchased over-the-counter).
EXERCISE EQUIPMENT		X		
EXERCISE PROGRAMS		X		Only if prescribed by a physician
FEMININE HYGIENE PRODUCTS		X		Feminine hygiene products used post-surgery or after childbirth may be reimbursed.
FERTILITY ENHANCEMENT	X			Includes ovulation predictor kits and pregnancy tests.

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FIBER SUPPLEMENTS		X		Refer to the OTC Quick Reference Guide
FINANCE CHARGES			X	
FIRST AID KIT/SUPPLIES	X			
FITNESS PROGRAMS		X		Fees paid for a fitness program may be an eligible expense if prescribed by a physician and substantiated by his or her statement that treatment is necessary to alleviate a medical problem. You cannot be reimbursed for expenses that will be incurred in the future , even if the provider requires payment in advance for the entire period. You can provide a receipt for the entire period and several receipts incrementally that detail the dates of service, provider name and cost after the date of service that corresponds to each time increment.
FLU SHOTS	X			
FOOD		X		Food may be eligible if prescribed by a medical practitioner to treat a specific illness or ailment and if the food does not substitute for normal nutritional requirements. However, the amount that may qualify for reimbursement is limited to the amount by which the cost of the food exceeds the cost of commonly available versions of the same product. Sugar-free and gluten-free foods are not eligible.
FOOT CARE	X			Examples include: Arch and insole supports Antifungal products Bunion, blister and corn treatments Callous removers
FUNERAL EXPENSES			X	
GLUCOSAMINE		X		
GUIDE DOGS	X			See Service Animals
GYM MEMBERSHIP		X		Fees paid for a gym membership may be an eligible expense if prescribed by a physician and substantiated by his or her statement that treatment is necessary to alleviate a medical problem. You cannot be reimbursed for expenses that will be incurred in the future , even if the provider requires payment in advance for the entire period. You can provide a receipt for the entire period and several receipts incrementally that detail the dates of service, provider name and cost after the date of service that corresponds to each time increment.
HAIR LOSS TREATMENT		X		May be eligible when used to treat hair loss due to a specific medical condition.

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HAIR TRANSPLANT			X	See Cosmetic Procedures
HEALTH SCREENINGS	X			See Preventive Care Screenings
HEARING AIDS	X			Includes batteries
HEMORRHOIDAL TREATMENTS	X			Refer to the OTC Quick Reference Guide
HERBAL MEDICINES		X		Examples include: Echinacea Gingko Biloba Milk Thistle Soy St. John's Wort Valerian
HOME DIAGNOSTIC KITS/TESTS	X			Examples include: Blood pressure monitors Cholesterol tests Colorectal screenings Diabetic equipment and supplies HIV tests Pregnancy tests
HOME MEDICAL EQUIPMENT	X			Home medical equipment may require a letter of medical necessity (LMN) for reimbursement.
HOMEOPATHIC CARE	X			Homeopathic care rendered by a licensed health care professional who provides this care for the treatment of a specific illness or disorder for you, your spouse or dependent can be reimbursed under a HCFSA.
HOMEOPATHIC MEDICINES		X		Homeopathic medicines used for treatment of a specific illness or disorder may be reimbursed.
HORMONE SUPPLEMENTS, OTC		X		Supplements used for relief of perimenopausal or menopausal symptoms may be reimbursed.
HYDROTHERAPY		X		
HYPNOSIS	X			
IMMUNIZATIONS	X			Includes those recommended for overseas travel
INCONTINENCE PRODUCTS		X		Incontinence products used for a diagnosed medical condition may be reimbursed.
INSURANCE PREMIUMS			X	Under IRS rules, insurance premiums cannot be reimbursed under a health care FSA.
IN VITRO FERTILIZATION	X			See Artificial Reproductive Technologies
LAB FEES	X			

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LACTOSE INTOLERANCE SUPPLEMENTS	X			<p>Examples include:</p> <p>DairyCare</p> <p>Digestive Advantage</p> <p>Lactaid</p> <p>Please note: Lactose-free milk and/or food products are not eligible for reimbursement.</p>
LAMAZE CLASSES	X			See Childbirth Classes
LASER EYE SURGERY	X			See Vision Care
LATE PAYMENT FEES			X	
LEAD-BASED PAINT REMOVAL	X			<p>Expenses for removing lead-based paints from surfaces in your home to prevent a child who has, has had, or is in danger of lead poisoning from eating the paint can be reimbursed. These surfaces must be in poor repair and within a child's reach.</p> <p>The cost of repainting the affected area(s) is not an eligible expense. If you cover the area with wallboard or paneling instead of removing the lead paint, these items will be treated as Capital Expenses.</p>
LEARNING DISABILITIES		X		<p>The portion of tuition/tutoring fees covering services rendered specifically for your child's severe learning disabilities caused by mental or physical impairments (such as nervous system disorders, or closed head injuries) and paid to a special school or to a specially-trained teacher may be reimbursed under a HCFS if prescribed by a physician. Examples of eligible expenses include:</p> <p>Remedial reading for your child or dependent with dyslexia</p> <p>Testing to diagnose</p>
LEGAL FEES		X		Legal fees paid to authorize treatment for mental illness are eligible expenses.
LEVITRA	X			
LICE TREATMENT	X			
LIFETIME CARE			X	Fees or advance payments made to a retirement home or continuing care facility are not eligible expenses.

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LODGING		X		<p>Up to \$50 per night is eligible if the following conditions are met:</p> <p>The lodging is primarily for, and essential to, medical care</p> <p>The medical care is provided by a doctor in a licensed hospital or medical care facility related to/equivalent to a licensed hospital</p> <p>The lodging is not lavish or extravagant</p> <p>There is no significant element of personal pleasure or leisure in the travel.</p> <p>Expenses for food and beverages are not eligible.</p>
LODGING, for companion		X		<p>Your companion's lodging can be reimbursed if he or she is accompanying the patient (you or your eligible dependents) for medical reasons and it meets the criteria listed above. Meals are not eligible for reimbursement.</p> <p>Example: Parents traveling with a sick child, up to \$100 per night (\$50 per person) may be reimbursed, as well as lodging and pre and post-hospitalization for bone marrow transplants.</p>
LODGING, special		X		The cost of a special home or step-down facility for your mentally handicapped dependent, recommended by a psychiatrist to help your dependent adjust after inpatient mental health care to community living, can be reimbursed.
LONG-TERM CARE INSURANCE PREMIUMS			X	Under IRS rules, insurance premiums cannot be reimbursed under a HCFSAs.
LONG-TERM CARE SERVICES			X	Refer to Section 106(c) of the IRS Code for more information.
MASSAGE THERAPY			X	To reduce stress or improve general health.
MASSAGE THERAPY (cont.)		X		If prescribed by a physician for a specific illness, injury, trauma or condition. Must include frequency and duration of therapy.
MATERNITY AIDS				See pregnancy aids
MATERNITY CLOTHES			X	
MEALS			X	
MEDICAL ALERT BRACELET/NECKLACE	X			Watches with medical alert identifications are not eligible.
MEDICAL INFORMATION	X			Amounts paid to a plan that maintains electronic medical information for you, your spouse or dependents are eligible for reimbursement under an HCFSAs.

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MEDICAL RECORDS	X			Costs associated with copying or transferring medical records to a new provider are eligible for reimbursement.
MEDICAL SAVINGS ACCOUNTS			X	
MEDICAL SERVICES	X			Expenses for medical services prescribed by physicians or other health care providers acting within their scope of licensure can be reimbursed under a HCFA.
MEDICINES	X			Prescribed; over-the-counter medicines and drugs to alleviate or treat injury or sickness are reimbursable, whether or not prescribed by a physician.
MENSTRUAL RELIEF	X			Refer to the OTC Quick Reference Guide
MIGRAINE RELIEF	X			Refer to the OTC Quick Reference Guide
MILEAGE	X			The mileage rate for 2009 24 cents per mile, for medical care received during the 2008 calendar year. Beginning January 1, 2010 the mileage rate will be 24 cents per mile. Be sure to provide a statement indicating the reason for travel, the date(s) of service and number of miles traveled for reimbursement.
MINERALS		X		Refer to the OTC Quick Reference Guide
MISSED APPOINTMENT FEES			X	
MOTION SICKNESS MEDICINES	X			Refer to the OTC Quick Reference Guide
NASAL STRIPS	X			Nasal strips or sprays that are used to alleviate snoring or reduce nasal congestion are eligible for reimbursement from your HCFA.
NATUROPATHIC CARE		X		Naturopathic care rendered by a licensed health care professional who provides this care for the treatment of a specific illness or disorder for you, your spouse or dependent can be reimbursed under a HCFA.
NON-COVERED SERVICES	X			Medical care or services that are not covered under your FEHB plan may be reimbursed under an HCFA.
NEWBORN NURSING CARE			X	Nursing services for a normal, healthy newborn are not an eligible expense.

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NURSING CARE AND SERVICES (private duty nursing)		X		<p>Nursing services are an eligible expense, whether provided in your home or another facility. The nurse need not be an R.N. or L.P.N., so long as the services rendered are of a kind generally performed by a nurse. These include services directly related to caring for and monitoring your, your spouse's or dependent's condition, including:</p> <p>Preparing and giving medication</p> <p>Changing dressings and providing wound care</p> <p>Monitoring vital signs</p> <p>Assessing responses to prescribed treatments, and documenting those assessments in written notes</p> <p>If the individual providing nursing services also provides household and personal services, only those charges related to actual nursing care are eligible expenses.</p>
NURSING HOME		X		<p>Expenses for medical care in a nursing home for you, your spouse and dependent(s), including meals and lodging may be reimbursed if the main purpose of the stay is to receive medical care.</p> <p>If the primary reason for confinement is personal (i.e., you or your spouse or dependent needs assistance with activities of daily living, safety issues, etc.), only the portion of the cost that is directly related to medical care or nursing services may be reimbursed.</p>
NUTRITIONAL SUPPLEMENTS		X		<p>Dietary, nutritional, and herbal supplements, vitamins, and natural medicines are not reimbursable if they are merely beneficial for general health. However, they may be reimbursable if recommended by a medical practitioner to treat a specific medical condition.</p>
NUTRITIONIST		X		<p>Nutritional services related to the treatment and guidance of a specific diagnosis or medical condition can be reimbursed.</p>
OCCUPATIONAL THERAPY	X			
OPTOMETRIST	X			
ORAL CARE	X			Refer to the OTC Quick Reference Guide
ORTHODONTIA	X			See Orthodontia Quick Reference Guide for more information

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ORTHOPEDIC SHOES		X		Only shoes custom-fitted to the wearer's feet are eligible. Only the cost difference between the custom-made shoe and a regular comparable shoe is reimbursable. Mass produced shoes are not eligible.
ORTHOTIC INSERTS	X			Custom-made and over-the-counter inserts are eligible for reimbursement.
OSTEOPATH	X			
OVER-THE-COUNTER MEDICINES AND SUPPLIES	X			Refer to the OTC Quick Reference Guide
OVER-THE-COUNTER MEDICINES AND SUPPLIES (cont.)	X			Eligible dental or vision over-the-counter expenses, such as denture care products, and contact lens cleaning, soaking solutions and lens cases may be reimbursed.
OVULATION MONITOR	X			
OXYGEN		X		
PAIN RELIEVERS	X			Refer to the OTC Quick Reference Guide
PARENTAL FEES			X	Fees or premiums paid to participate in a state-funded assistance program for the medical care of disabled dependents are not eligible for reimbursement from your HCFA.
PATTERNING EXERCISES		X		While these exercises are often done by family members, the expense to hire someone to perform patterning exercises is an eligible expense.
PENILE IMPLANTS		X		Amounts paid for implants may be eligible if the diagnosis of impotence is due to organic causes, such as diabetes, post-prostatectomy complications, or spinal cord injury.
PERMANENT CONTACT LENSES	X			Examples include: Corneal ring segments Intacs
PERSONAL ITEMS			X	Items that are used for personal grooming and not to treat a specific medical condition are not eligible for reimbursement.
PHYSICAL THERAPY	X			
PHYSICIAN FEES, Pre-paid			X	Pre-paid physician fees that cover the cost of services such as exams, physicals, screenings, check-ups and immunizations, are not eligible for reimbursement. A common example is an annual pre-paid fee to access the services of an on-staff physician. Also see Boutique Practice/Concierge/Pre-Paid Physician Fees

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PILLOWS, lumbar support		X		Pillows or cushions that provide lumbar support may be eligible for reimbursement if prescribed by a licensed health care provider to alleviate a specific medical condition.
POST-MASTECTOMY CLOTHING	X			Prosthetic bras and related clothing purchased after any surgical procedure related to breast cancer (lumpectomy, mastectomy, etc.) are eligible for expenses. Prosthetic bras and inserts are reimbursable at 100%. Tank tops or swimwear with built-in prosthetic bras are reimbursed up to 50% of the total cost not to exceed \$75.
PREGNANCY AIDS	X			Items that relieve or reduce the discomfort of pregnancy may be reimbursed under a HCFSA. Examples include: Maternity girdles Elastic hosiery Maternity support belts
PREGNANCY TESTS	X			
PRESCRIPTION DRUG DISCOUNT PROGRAM			X	Fees paid to get access to drugs at a reduced cost are not eligible for reimbursement under a HCFSA. Actual costs paid for prescription drugs are an eligible expense.
PRESCRIPTION DRUGS	X			Eligible expenses include deductibles, co-payments or co-insurance as well as the costs for prescription drugs that may not be covered under FEHB, such as drugs that treat erectile dysfunction. Your claim documentation must include either the name of the drug or a receipt indicating the item is a prescription along with the provider's name and the date of service.
PREVENTIVE CARE SCREENINGS	X			If the tests are designed to assess symptoms of a medical diagnosis, they are eligible for reimbursement. Examples include clinic and home testing kits for blood pressure, glaucoma, cataracts, hearing, cholesterol, etc.
PROSTHETICS	X			
PSYCHIATRIC SERVICES AND CARE	X			
PSYCHOANALYSIS	X			
PSYCHOLOGIST	X			
READING GLASSES	X			See Eyeglasses
RETIN-A	X			

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SERVICE ANIMALS	X			Expenses to train or procure any guide dog, signal dog, or other animal individually trained to provide assistance to you, your spouse or dependent with a disability can be reimbursed under a HCFA. Expenses such as food, medications, vet visits, and dental care products needed for the care or maintenance of service animals are eligible expenses. Please note, you must provide documentation to support the expense is for an actual service animal.
SHAMPOO, medicated		X		May be eligible when used to treat a specific medical condition. Examples include: Denorex DHS Tar Shampoo Nizoral A Letter of Medical Necessity from your physician must be signed by your health care practitioner, state your medical diagnosis, the name of the medicated shampoo that will treat the medical diagnosis and specify the length of time the medicated shampoo is required Please note, this does not include cosmetic-type shampoos, such as Rogaine or Nioxin.
SHIPPING AND HANDLING	X			Shipping and handling charges for medical needs, such as mail order prescriptions and eligible over-the-counter items.
SHOWER CHAIRS	X			
SLEEP AIDS	X			Examples include: Nytol Sominex Tylenol PM Unisom
SMOKING CESSATION MEDICINES	X			Refer to the OTC Quick Reference Guide
SMOKING CESSATION PROGRAMS	X			
SPECIAL FOODS		X		If prescribed by a physician to treat a special illness or ailment, and not merely as a substitute for normal nutritional requirements. The amount that can be reimbursed is limited to the amount that the special food exceeds the cost of commonly available versions of the same product.
SPEECH THERAPY	X			

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SPERM STORAGE		X		Storage fees can be reimbursed if you, your spouse or dependent has a cancer or blood dyscrasia diagnosis that requires chemotherapy or whole body radiation which may affect future ability to conceive children. NOTE: Storage fees should not exceed twelve months.
STERILIZATION PROCEDURES	X			
STERILIZATION REVERSAL	X			
STUDENT HEALTH FEE			X	
SUBSTANCE ABUSE	X			See Alcoholism
SUNBURN/BURN RELIEF	X			Refer to the OTC Quick Reference Guide
SUN-PROTECTIVE CLOTHING		X		Clothing that offers at least 30+ UVA and UVB sun protection for individuals with melanoma or other skin cancer, systemic lupus erythematosus (SLE), acute cutaneous lupus (ACLE) or other significant dermatologic conditions may be eligible with a letter of medical necessity from your doctor. The clothing is reimbursed for the difference between "normal" apparel and this specially-constructed clothing up to 33% of the total cost. The receipt must show the purchase was from an accredited sun-protective company such as Solumbra® or Coolibar®.
SUNSCREEN	X			Sunscreen products with an SPF 30 or higher are eligible. Lotions or cosmetics that contain ingredients to protect you from the sun and/or list a SPF are not eligible.
TANNING SALON OR EQUIPMENT		X		May be reimbursed under a HCFSAs for treatment of certain skin disorders, such as eczema and psoriasis. The cost of the equipment must be divided by the number of individuals living in the household and is only reimbursable for the individual with the medical condition. Expenses to improve general health and/or appearance are not eligible.
TAXES	X			Taxes on medical services and products may be reimbursed under a HCFSAs. This includes local, state, service and other taxes.
TEETH WHITENING			X	Teeth whitening products or services to enhance the brightness of your teeth are cosmetic and cannot be reimbursed.
TEETH WHITENING (cont.)		X		Teeth whitening performed to restore function after an injury or trauma or to correct a congenital disease can be reimbursed.

CONDITION / TYPE OF SERVICE / EXPENSE	ELIGIBLE EXPENSE	POTENTIALLY ELIGIBLE EXPENSE*	NOT ELIGIBLE	ADDITIONAL INFORMATION
TELEPHONE FOR HEARING IMPAIRED	X			The cost difference associated with purchasing or repairing special telephone equipment versus a standard telephone for you, your spouse or dependent with a hearing impairment are eligible for reimbursement under a HCFSA.
TELEVISION FOR HEARING IMPAIRED		X		Expenses for equipment that displays the audio of television programming as subtitles for hearing impaired persons are eligible for reimbursement under a HCFSA. The eligible expense is limited to the cost that exceeds the cost of a non-adapted set.
TEMPORARY CONTINUATION OF COVERAGE (TCC) PREMIUMS			X	Under IRS rules, insurance premiums cannot be reimbursed under a health care FSA.
TOILET SEAT EXTENDERS	X			
TOOTHBRUSHES			X	Toothbrushes, including electric or battery-powered, are personal care items and not eligible for reimbursement.
TRANSPORTATION		X		Costs of transportation to/from locations of medical care/service are potentially eligible for reimbursement, but not guaranteed. There must be a medical reason why the care was obtained from a location that necessitated the travel. You cannot simply choose to receive medical services at a location you were going to travel to anyway and then receive reimbursement for it. The purpose of the trip must be purely medical in nature. You must submit the following: 1. the need for travel to a place outside of your normal home or work location 2. an Explanation of Benefits or other dated receipt that clearly shows when and where the services were received, and 3. a dated receipt for the travel (plane fare, taxi fare etc) that corresponds to the date(s) of the medical services.
TRICARE PREMIUMS			X	Under IRS rules, insurance premiums cannot be reimbursed under a health care FSA.
TRIPS			X	Excursions taken for a change in environment, general health improvement etc., even those taken on the advice of your health care provider are not an eligible expense.
UCR, CHARGES ABOVE	X			Medical expenses in excess of your plan's usual, customary and reasonable (UCR) charges may be reimbursed under a HCFSA if the underlying expense is eligible.

CONDITION / TYPE OF SERVICE / EXPENSE	ELIGIBLE EXPENSE	POTENTIALLY ELIGIBLE EXPENSE*	NOT ELIGIBLE	ADDITIONAL INFORMATION
ULTRASOUND, PRE-NATAL		X		An ultrasound ordered by your physician to monitor fetal growth, and/or to diagnose, treat or monitor a pregnancy-related condition is a covered expense under your HCFA, even if your health plan does not provide reimbursement. An ultrasound not ordered or performed by a physician or other licensed professional, and/or not intended to diagnose, treat or monitor a pregnancy-related condition is not an eligible expense.
VASECTOMY	X			
VASECTOMY REVERSAL	X			See Sterilization Reversal
VIAGRA	X			
VISION CARE	X			Expenses such as eye exams, vision correction procedures, vision therapy and glasses or contact lenses are eligible.
VISION DISCOUNT PROGRAMS			X	Fees paid to gain access to a vision network, or to a reduced fee structure are not an eligible expense under a HCFA.
VITAMIN B-12 INJECTIONS	X			
VITAMINS		X		Refer to the OTC Quick Reference Guide
WALKERS	X			
WARRANTIES			X	Warranties that cover the replacement of items such as eyeglasses, hearing aids, or adaptive equipment are not eligible for reimbursement.
WART REMOVAL	X			Refer to the OTC Quick Reference Guide
WATER FLUORIDATION		X		
WEIGHT LOSS DRUGS		X		Drugs prescribed by a health care provider for weight loss are eligible. However OTC drugs, such as Alli, are only potentially eligible. See the OTC Quick Reference Guide.
WEIGHT LOSS PROGRAMS		X		Food is not eligible, even if it is part of the weight loss program.
WELL-BABY/WELL-CHILD CARE	X			
WHIRLPOOL BATHS		X		See Capital Expense
WHEELCHAIRS	X			
WIG		X		The full cost of a wig purchased because the patient has lost all of his or her hair from disease or treatment.

Eligible expenses listed here are subject to change without notice.