## Medical FSA Eligible Expenses

The list below includes generally eligible IRS Code Section 213 expenses. Items marked with a * require a copy of a current prescription (written on a prescription pad). The prescription must be submitted each time a request for reimbursement is submitted for these items.

**REMEMBER:**
1. All services must be provided by a licensed practitioner.
2. Stockpiling of supplies is prohibited by the IRS.
3. Services must be rendered or items purchased during the plan year (or grace period, if applicable).
4. You must use your flex account money during the plan year (or grace period, if applicable) or it is forfeited.

### Deductible expenses
- Acupuncture
- Alcoholism treatment program fees
- Allergy medicine *
- Ambulance service
- Antacids *
- Anti-Diarrhea medicine *
- Artificial limbs

### Bandages
- Bandages

### Car Modifications for equipment installed for the use of a person with a disability
- Car Modifications for equipment

### Childbirth classes
- Childbirth classes *(mother’s costs only)*

### Christian Science practitioner fees
- Christian Science practitioner fees

### Co-insurance charges
- Co-insurance charges

### Co-payments
- Co-payments

### Cold medicine *
- Cold medicine *

### Cold/Hot packs for injuries
- Cold/Hot packs for injuries *(including cleanser and saline solution)*

### Contact lenses
- Contact lenses

### Cough drops *
- Cough drops *

### Crutches
- Crutches

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### Deductible expenses
- Deductible expenses

### Dental expenses *(non-cosmetic services only)*
- Dental expenses *(non-cosmetic services only)*

### Dentures
- Dentures

### Diabetic supplies
- Diabetic supplies

### Dietary Supplements *
- Dietary Supplements *

### Drug addiction treatment at a therapeutic center
- Drug addiction treatment at a therapeutic center

### Eye drops *
- Eye drops *

### Eye exams
- Eye exams

### Eyeglasses
- Eyeglasses

### First aid kit
- First aid kit

### Gauze pads
- Gauze pads

### Guide dog or other animal used by a person with a physical disability
- Guide dog or other animal used by a person with a physical disability

### Hearing aids/batteries
- Hearing aids/batteries

### Hemorrhoid medications *
- Hemorrhoid medications *

### Herbs *
- Herbs *

### Hospital fees
- Hospital fees

### Immunizations
- Immunizations

### Incontinence supplies
- Incontinence supplies

### Insulin
- Insulin

### Lasik Surgery
- Lasik Surgery

### Laboratory fees
- Laboratory fees

### Laxatives *
- Laxatives *

### Learning disability *(fees paid to a special school or a specially trained tutor for a child with severe learning disabilities caused by mental or physical impairments, provided that the child’s physician recommends that the child attend the school or be tutored)*
- Learning disability *(fees paid to a special school or a specially trained tutor for a child with severe learning disabilities caused by mental or physical impairments, provided that the child’s physician recommends that the child attend the school or be tutored)*

### Massage therapy *(only if prescribed by a physician for a specific diagnosis and provided by a licensed massage therapist)*
- Massage therapy *(only if prescribed by a physician for a specific diagnosis and provided by a licensed massage therapist)*

### Medical services provided by physicians, surgeons, and specialists *(non-cosmetic services only)*
- Medical services provided by physicians, surgeons, and specialists *(non-cosmetic services only)*

### Mileage related specifically to transportation to/from an eligible medical appointment
- Mileage related specifically to transportation to/from an eligible medical appointment

### Motion-sickness medications *
- Motion-sickness medications *

### Nasal Spray *
- Nasal Spray *

### Nicotine gum or patches *
- Nicotine gum or patches *

### Ointments for muscle or joint pain or for first aid purposes *
- Ointments for muscle or joint pain or for first aid purposes *

### Operations
- Operations

### Optical care provided by Optometrists, Ophthalmologists or Opticians
- Optical care provided by Optometrists, Ophthalmologists or Opticians

### Organ transplants
- Organ transplants

### Orthodontics
- Orthodontics

### Orthotic Inserts
- Orthotic Inserts

### Osteopathic treatment
- Osteopathic treatment

### Oxygen
- Oxygen

### Pain relief medications *
- Pain relief medications *

### Physical exams *(unless employment related)*
- Physical exams *(unless employment related)*

### Physical therapy
- Physical therapy

### Prescription drugs
- Prescription drugs

### Prosthesis
- Prosthesis

### Psychiatric care
- Psychiatric care

### Psychoanalysis
- Psychoanalysis

### Psychological treatment
- Psychological treatment

### Pre-natal vitamins *
- Pre-natal vitamins *

### Pregnancy test kits
- Pregnancy test kits

### Reading glasses
- Reading glasses

### Rubbing Alcohol *
- Rubbing Alcohol *

### Radial Keratotomy
- Radial Keratotomy

### Sales tax payable for eligible services or items
- Sales tax payable for eligible services or items

### Sinus medicines *
- Sinus medicines *

### Smoking cessation programs
- Smoking cessation programs

### Special foods *(prescribed by a physician at costs in excess of the costs of commonly available products)*
- Special foods *(prescribed by a physician at costs in excess of the costs of commonly available products)*

### Special schools for a mentally impaired or physically disabled person if the primary reason for using the school is its resources for relieving the disability *(e.g. a school that teaches Braille to a visually impaired child or teaches American Sign Language to a hearing impaired child)*
- Special schools for a mentally impaired or physically disabled person if the primary reason for using the school is its resources for relieving the disability *(e.g. a school that teaches Braille to a visually impaired child or teaches American Sign Language to a hearing impaired child)*

### Suppositories *
- Suppositories *

### Thermometers
- Thermometers

### Vaccines
- Vaccines *

### Vitamins *
- Vitamins *

### Wheelchair costs
- Wheelchair costs

### X-rays
- X-rays
## Medical FSA Expense Estimator

### GENERAL MEDICAL EXPENSES
- Allergy Care: $_______
- Deductible or Coinsurance: $_______
- Diabetic Supplies: $_______
- Hearing Aids & Batteries: $_______
- Lab or X-ray: $_______
- Massage Therapy: $_______
- Office Visit co-pays: $_______
- Orthopedic Inserts: $_______
- Over-the-counter Items: $_______
- Pharmacy co-pays: $_______
- Preventive Care: $_______
- Psychotherapist: $_______

**TOTAL GENERAL MEDICAL**: $_______

* Massage Therapy: A note of medical necessity is required.

### DENTAL EXPENSES
- Bridges: $_______
- Crowns: $_______
- Dentures: $_______
- Fluoride Treatment: $_______
- Orthodontia *(Adult or children)*: $_______
- Teeth Cleaning: $_______
- Fillings: $_______

**TOTAL DENTAL**: $_______

### VISION EXPENSES
- Eye Glasses *(Prescription or OTC Reading Glasses)*: $_______
- Contact Lenses: $_______
- Contact Lens Solution: $_______
- Vision Exam: $_______
- Lasik Surgery: $_______

**TOTAL VISION**: $_______

### GRAND TOTAL: $_______

Multiply Grand Total by 27% for a rough estimate of payroll tax savings.

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### ELIGIBLE OVER-THE-COUNTER ITEMS:

<table>
<thead>
<tr>
<th>Item Type</th>
<th>Items</th>
</tr>
</thead>
<tbody>
<tr>
<td>Allergy medicines</td>
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<td>Incontinence Supplies</td>
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</tbody>
</table>

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### Some Important Points...

- You can be reimbursed for out-of-pocket expenses incurred by you, your IRS-defined spouse and children, even if health insurance coverage is from another source.
- The money you choose to set aside must be used toward eligible expenses during your plan year (or grace period, if applicable) or it is forfeited.
- Remember you save taxes on each dollar you set aside for the account!

### Questions? 1-800-626-3539
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