

Eligible & Non-Eligible Medical Expenses

Please note that we do not intend these examples to be a comprehensive list or used as tax advice.

Eligible Medical Expenses

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| Acupuncture | Fee for practical nurse | Psychiatric care |
| Alcoholism treatment | Fees for licensed osteopaths | Psychologist fees |
| Ambulance service | Fertility treatments | Routine physicals |
| Artificial limbs | Flu shots | Sales tax (medical related) |
| Artificial teeth | Hearing devices and batteries | Service dog |
| Birth control pills | Home improvements required due to medical condition | Shipping charges (medical related) |
| Birth prevention surgery | Hospital bills | Special communication equipment for the deaf |
| Blood pressure monitoring devices | Insulin | Special education for the blind |
| Braces | Laboratory fees | Special plumbing for the handicapped |
| Braille reading material | Laser eye surgery, Lasik | Sterilization fees |
| Breast pumps | Mouth guards (occlusal guards) | Stop smoking clinics and alcohol addiction |
| Care for mentally handicapped | Nurses' fees (including nurses' board and social security tax when paid by taxpayer) | Surgical fees |
| Childbirth preparation (excluding child care of baby care preparation) | Obstetrical expenses | Therapeutic care for drug and alcohol addiction |
| Chiropractors | Operations | Therapy treatments for diagnosed medical condition |
| Christian science practitioners | Orthodontia | Thermometers |
| Co-insurance payments | Orthopedic shoes (expense exceeding cost of non-orthopedic shoes requires a doctor's prescription) | Transportation for medical services |
| Contact lenses, solutions, cleaners | Over-the-counter medications (see next page) | Tuition at special schools for the disabled |
| Contraceptives | Ovulation monitors | Weight loss programs and/or prescription drugs when required to treat a diagnosed medical condition |
| Cosmetic surgery to correct an injury or birth defect (cosmetic purposes only are not eligible) | Oxygen | Wheelchair |
| Crutches | Physical therapy | X-rays |
| Deductibles | Physicians' fees | |
| Dental fees | Pregnancy test | |
| Dentures | Prescribed medicine and drugs | |
| Diagnostic fees | | |
| Eye examinations | | |
| Eyeglasses | | |

May Be Eligible Medical Expenses

Massage therapy
Health programs, health clubs, and gyms
Weight loss programs

These items may be eligible with a doctor's written prescription stating the specific medical condition the expense is treating.

Non-Eligible Medical Expenses

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| Advanced payment for services yet to be rendered | Diapers for infants, diaper services | Long term care services |
| Body/ear piercing | Food supplements | Preferred provider discounts |
| Controlled substances | Illegal operations and treatments | Teeth whitening |
| Cosmetic surgery and procedures | Insurance premiums | Travel for general health improvement |
| | Late/cancelled appointment fees | Warranties |

Eligible Over-the-Counter (OTC) Expenses

| | | |
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| Bandages (i.e. Band-Aids, Ace bandages, gauze pads, liquid bandages) | Crutches | Reading glasses and contact lens cleaning solutions |
| Braces and wrist supports | Hydration drinks (i.e. Pedialyte for ill child-excludes sports drinks such as Gatorade) | Rubbing alcohol/hydrogen peroxide |
| Cold/hot packs for injuries | Incontinence supplies | Sunscreen (spf30 and above) |
| Condoms | Nicotine gum or patches for stop-smoking purposes | Take-home screening tests for detecting colon cancer, Hepatitis C, and HIV |
| Contraceptive products (birth control, spermicidal foam, gels, etc.) | Orthopedic shoe inserts | Thermometers (ear or mouth) |

May Be Eligible Over-the-Counter (OTC) Expenses

Acne treatment
 Allergy & sinus, cold, flu & cough remedies
 Antibiotic & antiseptic sprays, creams & ointments
 Anti-diarrhea medicines
 Anti-fungals
 Anti-itch & insect bite remedies
 Anti-parasitic
 Canker & cold sore medicines
 Dietary supplements or herbal medicines
 Digestive aids (antacids, acid controllers, anti-gas & stomach remedies)
 Eye Drops (i.e. Visine)
 Fiber supplements
 Glucosamine/Chondroitin
 Laxatives
 Menstrual cycle pain relief products
 Motion sickness pills
 Muscle pain relief ointments (i.e. BenGay)
 Nicotine medications for stop smoking
 OTC hormone therapy & treatment for menopause
 Pain relievers (i.e. aspirin, ibuprofen)
 Prenatal vitamins
 Sleep aids & sedatives
 Special ointments or creams for sunburn (not just regular skin moisturizers)
 St. John's Wort
 Suppositories and creams for hemorrhoids
 Throat lozenges
 Wart removal

OTC medications require a doctor's prescription to be eligible for reimbursement.

For that reason, OTC medications cannot be purchased using the mySourceCard®.

IMPORTANT

1. The receipt you submit for reimbursement must include the name of the store, the detailed name of the item purchased, and the date purchased. Please be sure your receipt is legible and you don't highlight your store receipts.
2. "Stockpiling" of items is not permissible. Only reasonable amounts will be reimbursed. The purchase of large quantities during the Plan Year, especially at year-end, is not allowed.
3. Drugs and medicines that are available OTC will be considered ineligible unless accompanied by a prescription. For these purposes, the IRS defines a "prescription" as a written or electronic order for a medicine or drug that meets the legal requirements of a prescription in the state in which the medical expense is incurred and that is issued by an individual who is legally authorized to issue a prescription in that state.
4. The Flexible Spending Account claim form you submit with your receipts must be itemized, rather than stating "see attached."

Non-Eligible Over-the-Counter (OTC) Expenses

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| Chapstick | Toiletries (i.e. toothpaste, toothbrush, deodorant, moisturizer, shaving cream, etc.) | Weight loss drugs for general well-being, appearance |
| Medicated shampoos and soaps | | |
| Suntan lotion | | |