

Qualified/Nonqualified Medical Expenses under Health FSA/HRA or HSA

Below is a partial list of medical expenses that may be reimbursed through your FSA/HRA or HSA, including services incurred by you or your eligible dependents for the diagnosis, treatment or prevention of disease, or for the amounts you pay for transportation to get medical care.

In general, deductions allowed for medical expenses on your federal income tax, according to the Internal Revenue Code Section 213 (d), may be reimbursed through your FSA/HRA or HSA. Some items might not be reimbursable under your particular health FSA or HRA if the FSA or HRA contains exclusions, restrictions, or other limitation or requirements. Consult your summary plan description (SPD) of the health FSA or HRA for guidance. If you have an HSA, you are responsible for determining whether an expense qualifies for a tax-free distribution.

Qualified Expenses (partial list)		Non Qualifying Expenses (partial list)	Potentially Qualifying Expenses (partial list)
<ul style="list-style-type: none"> Acupuncture Alcoholism treatment Ambulance Artificial limbs Artificial teeth Bandages, elastic or for injured skin Blood pressure monitoring device Blood sugar test kits and test strips Breast Pumps Chiropractor Cholesterol test kits Contact lenses Crutches Dental Services and procedures Dentures Diabetic supplies Drug addiction treatment Eyeglasses, equipment and materials Flu shots Guide dog Hearing aids Immunizations 	<ul style="list-style-type: none"> Insulin Lactation consultant Laser eye surgery, Lasik Occlusal guards to prevent teeth grinding Optometrist Organ donors Orthodontia Osteopath fees Oxygen Prosthesis Reading Glasses Stop-smoking aids Telephone equipment to assist persons with hearing or speech disabilities Television equipment to assist persons with hearing disabilities Transportation expenses (relative to health care) Transplants Vaccines Vasectomy Vasectomy reversal Wheelchair 	<ul style="list-style-type: none"> Appearance improvements Babysitting and child care Car seats Cosmetic surgery and procedures Cosmetics, hygiene products and similar items Dental Floss Diet Foods Electrolysis or hair removal/hair transplants Household help Illegal operations and treatments Laser Hair Removal Late fees or missed appointment fees Maternity clothes Mouthwash One a day vitamins Prescription drug discount programs Prescription drugs obtained from other countries Safety glasses Toothbrushes and toothpaste 	<ul style="list-style-type: none"> Acne treatment (when prescribed by a medical provider) Allergy medicine (when prescribed by a medical provider) Birth control pills Contraceptives Diapers or Diaper service Fertility treatment Hormone replacement therapy Lead based paint removal Learning disability instructional fees Massage therapy Orthopedic shoes Prescription medicines Psychologist Special foods Sunglasses Sun-protective (SPF) clothing, sunscreen, cosmetics or similar products with sunscreen Tuition expenses for special-needs program Varicose veins, treatment of Weight loss programs Wigs

For more complete list of expenses, please log on to your secure personal page at healthpartners.com to view the EBIA eligible expense table.