


FSA + HRA + Savings Group Eligible Expenses

The key to making the most of your health FSA or HRA is knowing about the wide variety of eligible expenses. You can use your account funds for numerous health care-related products and services — for yourself, your spouse, and your qualifying child or relative.

IMPORTANT: Not all expenses are eligible under all plans. Refer to your Summary Plan Description (SPD) to find out which expenses are eligible under your plan.

IRS regulations state that expenses reimbursed under your health FSA or HRA may not be reimbursed under any other plan or program, and only your out-of-pocket expenses are eligible. These expenses must be incurred within the coverage period specified by the plan. Plus, expenses reimbursed under a health FSA or HRA may not be used to claim any federal income tax deduction or credit.

Expense Description	Expense Eligibility			Required Documentation	Processing Notes
	Standard FSA/HRA	Limited Purpose FSA/Savings Group	Savings Group		
<i>Acupuncture</i>	Yes	No	Yes	Standard	
<i>Adoption, medical expenses</i>	Yes	No	Yes	Standard	
<i>Alcohol and drug rehab</i>	Yes	No	No	Standard	
<i>Allergy products and home improvements to treat severe allergies</i>	Potentially	No	Potentially	Standard + Medical Determination Form	Examples of eligible expenses include: special vacuum cleaners, electro-static air purifiers, pillows and mattresses to alleviate certain allergies, etc. If the product would be owned without the allergy, then the expense is not considered eligible. See Capital expenses.
<i>Alternative healers, dietary substitutes, drugs and medicines</i>	Potentially	No	Potentially	Standard + Medical Determination Form	
<i>Ambulance transport</i>	Yes	No	Yes	Standard	
<i>Artificial limbs</i>	Yes	No	Yes	Standard	
<i>Artificial teeth</i>	Yes	Yes	Yes	Standard	
<i>Bandages</i>	Yes	No	Yes	Standard	
<i>Bariatric surgery (i.e., LAP-BAND , gastric bypass)</i>	Potentially	No	Potentially	Standard + Medical Determination Form	Only if recommended by a physician to treat a medical condition.

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	Standard FSA/HRA	Limited Purpose FSA/Savings Group	Savings Group		
<i>Batteries for hearing aids and durable medical equipment</i>	Yes	No	Yes	Standard	Participant must note usage of batteries on receipt.
<i>Birth control drugs</i>	Yes	No	Yes	Standard	Birth control pills prescribed by a doctor are an eligible expense; examples: birth control implants (e.g., Implanon, Norplant), birth control patches (e.g., Ortho Evra), birth control pills, birth control shots (e.g., Depo-Provera), vaginal rings (e.g., NuvaRing), morning-after pills (emergency contraception), hormonal IUDs (e.g., Mirena).
<i>Birth control OTC medicines</i>	Yes	No	Yes	Standard + Prescription	OTC birth control pills (e.g., Plan B) require a doctor's prescription to be an eligible expense.
<i>Birth control supplies</i>	Yes	No	Yes	Standard	Examples of eligible expenses include: cervical caps (e.g., FemCap), condoms, diaphragms, female condoms, birth control sponges (e.g., Today Sponge), spermicides (e.g., Nonoxynol-9).
<i>Blood pressure monitoring devices</i>	Yes	No	Yes	Standard	
<i>Body scan / diagnostic testing</i>	Yes	No	Yes	Standard	
<i>Braille books and magazines</i>	Potentially	No	Potentially	Standard + Medical Determination Form	If for the visually-impaired person, only the amount above the cost of regular printed material is reimbursable.
<i>Breast pumps and lactation supplies</i>	Yes	No	Yes	Standard	Considered durable medical equipment.
<i>Breast reconstruction surgery following mastectomy</i>	Yes	No	Yes	Standard	
<i>Burn garment</i>	Yes	No	Yes	Standard	

Expense Description	Expense Eligibility			Required Documentation	Processing Notes
	Standard FSA/HRA	Limited Purpose FSA/Savings Group	Savings Group		
<i>Capital expenses</i>	Potentially	No	Yes	Standard + Medical Determination Form	The primary purpose of the expenditure must be for the medical care of the taxpayer, spouse, or dependent. The following information must be provided to determine eligibility: 1. A letter and/or prescription from a physician citing the medical necessity; 2. A written certification that states the item is for the patient's individual use, or the percentage of use in relation to other members of the household; 3. Third-party appraisal of the participant's home to substantiate the difference between the cost of capital expenditure and the increase in value to the participant's home (the cost of the appraisal is not reimbursable).
<i>Carpal tunnel wrist supports</i>	Yes	No	Yes	Standard	
<i>Chelation (EDTA) therapy</i>	Yes	No	Yes	Standard + Medical Determination Form	Only if used to treat a medical condition such as lead poisoning.
<i>Childbirth classes</i>	Potentially	No	Yes	Standard + Medical Determination Form	See Lamaze classes.
<i>Chiropractor services</i>	Yes	No	Yes	Standard	
<i>Chondroitin sulfate</i>	Potentially	No	Yes	Standard + Medical Determination Form	Only if used to treat a medical condition.
<i>Christian Science practitioners</i>	Potentially	No	Potentially	Standard + Medical Determination Form	Only expenses for medical care are reimbursable.
<i>Circumcision</i>	Yes	No	Yes	Standard	
<i>Co-insurance, co-payments, and deductibles</i> ♦ <i>dental</i>	Yes	Yes	Yes	Standard	
<i>Co-insurance, co-payments, and deductibles</i> ♦ <i>medical</i>	Yes	No	Yes	Standard	

Expense Description	Expense Eligibility			Required Documentation	Processing Notes
	Standard FSA/HRA	Limited Purpose FSA/Savings Group	Savings Group		
<i>Co-insurance, co-payments, and deductibles</i> ♦ <i>vision</i>	Yes	Yes	Yes	Standard	
<i>COBRA premiums</i>	No	No	Yes	N/A	
<i>Concierge medical fee</i>	Potentially	No	No	N/A	A retainer fee (membership fee) that is billed for future services is not an eligible expense. Fees billed for actual qualified services rendered may be eligible for reimbursement.
<i>Condoms and other contraceptive devices</i>	Yes	No	Yes	Standard	See Spermicidal foam.
<i>Contact lenses, equipment, and materials (e.g., Aosept, Allergan, Bausch & Lomb, Boston, Opti-Free, Renu)</i>	Yes	Yes	Yes	Standard	
<i>Controlled substances in violation of federal law</i>	No	No	No	N/A	
<i>Cosmetic prescriptions</i>	No	No	No	N/A	
<i>Cosmetics and perfume</i>	No	No	No	N/A	
<i>Counseling and therapy: Marriage counseling</i>	No	No	No	N/A	Marriage counseling typically does not qualify for reimbursement under the health FSA or HRA; however if the counseling is incurred to treat an underlying medical condition, the expense may be considered eligible.
<i>CPR classes</i>	No	No	No	N/A	
<i>Defibrillator</i>	Yes	No	Yes	Standard	
<i>Dental crowns (metal / porcelain)</i>	Yes	Yes	Yes	Standard	
<i>Dental implants</i>	Potentially	Potentially	Potentially	Standard + Medical Determination Form	
<i>Dental veneers</i>	Potentially	Potentially	Potentially	Standard + Medical Determination Form	
<i>Dental visits (non-cosmetic)</i>	Yes	Yes	Yes	Standard	Cosmetic dental procedures are not eligible.
<i>Dentures</i>	Yes	Yes	Yes	Standard	
<i>Deodorant</i>	No	No	No	N/A	

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	Standard FSA/HRA	Limited Purpose FSA/Savings Group	Savings Group		
<i>Diabetic supplies, test kits, and strips</i>	Yes	No	Yes	Standard	
<i>Diagnostic services</i>	Yes	No	Yes	Standard	
<i>Diapers or diaper service for newborns</i>	No	No	No	N/A	
<i>Diet foods</i>	No	No	No	N/A	
<i>Dietary supplements</i>	Potentially	No	Potentially	Standard + Medical Determination Form	
<i>Disabled dependent's qualified dental or vision expenses</i>	Yes	Yes	Yes	Standard	
<i>Disabled dependent's qualified medical expenses</i>	Yes	No	Yes	Standard	
<i>DNA collection and storage</i>	No	No	No	N/A	
<i>Doula (birthing coach)</i>	Potentially	No	Potentially	Standard + Medical Determination Form	The expense is only eligible if the doula is a licensed health care professional and provides medical care. Participant must submit itemized statement detailing the medical services rendered.
<i>Drug overdose treatment</i>	Yes	No	Yes	Standard	
<i>Dual-purpose expenses (items that have both a medical and general/personal/cosmetic purpose)</i>	Potentially	No	Potentially	Standard + Medical Determination Form	
<i>Durable medical equipment and repairs (crutches, wheelchairs, nebulizers, CPAP machines and supplies, etc.)</i>	Yes	No	Yes	Standard	
<i>Ear piercing</i>	No	No	No	N/A	
<i>Ear plugs</i>	Potentially	No	Yes	Standard + Medical Determination Form	
<i>Electrolysis or hair removal</i>	No	No	No	N/A	

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	Standard FSA/HRA	Limited Purpose FSA/Savings Group	Savings Group		
<i>Exercise equipment or programs</i>	Potentially	No	Potentially	Standard + Medical Determination Form	Not unless recommended by a physician to treat a specific medical condition and the equipment would not otherwise be purchased but for treatment of the condition.
<i>Eye examinations, eyeglasses, equipment, and materials</i>	Yes	Yes	Yes	Standard	
<i>Face creams and moisturizers</i>	No	No	No	N/A	
<i>Face lifts</i>	No	No	No	N/A	
<i>Family counseling</i>	Potentially	No	Potentially	Standard + Medical Determination Form	Not unless recommended to treat a medical condition.
<i>Feminine hygiene products (tampons, etc.)</i>	No	No	No	N/A	
<i>Fertility treatments</i>	Potentially	No	Yes	Standard + Medical Determination Form	Will qualify if procedures are intended to overcome the inability to have children and are performed on the participant, their spouse, or eligible dependent. Treatment examples: gamete intrafallopian transfer (GIFT), in vitro fertilization (including temporary storage of eggs or sperm), surgery (including reversal of surgical procedure meant for sterilization), shots, treatments, and zygote intrafallopian transfer (ZIFT). Expenses paid to or for an in vitro surrogate usually do not qualify nor do egg donor expenses unless preparatory to a procedure performed on the participant, spouse, or eligible dependent.
<i>Fiber supplements (e.g., Benefiber, Metamucil)</i>	Potentially	No	Potentially	Standard + Medical Determination Form	Only if recommended by a physician. Expenses incurred for general health purposes are not eligible.
<i>Flu shots</i>	Yes	No	Yes	Standard	
<i>Fluoridation device</i>	Yes	No	Yes	Standard	

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	Standard FSA/HRA	Limited Purpose FSA/Savings Group	Savings Group		
<i>Foods</i>	Potentially	No	Potentially	Standard + Medical Determination Form	See Special foods; Meals; Alternative healers; and Dietary supplements.
<i>Founder's fee</i>	No	No	No	N/A	
<i>Gauze pads</i>	Yes	No	Yes	Standard	
<i>Genetic testing</i>	Potentially	No	Potentially	Standard + Medical Determination Form	If ordered for medical care.
<i>Glucosamine</i>	Potentially	No	Potentially	Standard + Medical Determination Form	
<i>Glucose monitoring equipment</i>	Yes	No	Yes	Standard	
<i>Guide dog or other service animal aide</i>	Potentially	No	Potentially	Standard + Medical Determination Form	
<i>Hair loss/replacement treatment (e.g., Rogaine)</i>	Potentially	No	Potentially	Standard + Medical Determination Form	
<i>Hair removal and transplants</i>	No	No	No	N/A	
<i>Hand lotion</i>	No	No	No	N/A	
<i>Health club dues and fees</i>	Potentially	No	Potentially	Standard + Medical Determination Form	Not unless recommended by a physician to treat a specific medical condition and expense would not otherwise be incurred but for treatment of the condition. Expenses incurred for general health purposes are not eligible.
<i>Hearing aids and hearing aid batteries</i>	Yes	No	Yes	Standard	
<i>Herbs and Herbal Supplements (e.g., St. John's Wort)</i>	Potentially	No	Potentially	Standard + Medical Determination Form	Only if used to treat a specific medical condition.
<i>Hormone replacement therapy (HRT)</i>	Potentially	No	Potentially	Standard + Medical Determination Form	Only if used to treat a medical condition.


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	Standard FSA/HRA	Limited Purpose FSA/Savings Group	Savings Group		
<i>Hospital services</i>	Yes	No	Yes	Standard	
<i>Hot and cold packs</i>	Yes	No	Yes	Standard	
<i>Household help</i>	No	No	No	N/A	
<i>Humidifier</i>	Potentially	No	Potentially	Standard + Medical Determination Form	See vaporizer.
<i>Illegal operations and treatments</i>	No	No	No	N/A	
<i>Immunizations</i>	Yes	No	Yes	Standard	
<i>Inclinor</i>	Potentially	No	Potentially	Standard + Medical Determination Form	If the primary purpose is medical care, the qualifying amount will be limited to the added property value.
<i>Incontinence supplies (e.g., Depends, Serenity)</i>	Yes	No	Yes	Standard	Products must have labels for bladder control/incontinence.
<i>Insulin (prescription and over-the-counter)</i>	Yes	No	Yes	Standard	
<i>Insurance premiums</i>	Potentially	No	No	Standard	Only qualified insurance premiums are reimbursable if allowed under the HRA plan. Examples: health, dental, and/or vision plan premiums. Documentation requires a copy of the insurance premium billing notice AND proof of payment (copy of front and back of check, credit card confirmation, etc.) for qualified insurance policies. Itemized bills should include the insurance carrier name, participant name, amount charged, and coverage dates.
<i>Laboratory fees</i>	Yes	No	Yes	Standard	
<i>Lactation consultant</i>	Potentially	No	Potentially	Standard + Medical Determination Form	
<i>Lamaze classes</i>	Yes	No	Yes	Standard	Only the portion of the class covering the birthing process is covered.
<i>Language training</i>	Potentially	No	Potentially	Standard + Medical Determination Form	Only qualifies for an individual with a diagnosed medical condition (e.g., dyslexia or disabled child).

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<i>Lasik eye surgery</i>	Yes	Yes	Yes	Standard	
<i>Lead-based paint removal</i>	Potentially	No	Potentially	Standard + Medical Determination Form	Eligible if done to prevent a child who has or had lead poisoning from eating the paint. The wall surface must be within the child's reach.
<i>Lifetime care-advance payments</i>	No	No	No	N/A	
<i>Lip balm (e.g., Burt's Bees Lip Balm, Chapstick)</i>	No	No	No	N/A	
<i>Lodging at a hospital or similar institution (patient only)</i>	Yes	No	Yes	Standard	
<i>Lodging not at a hospital or similar institution</i>	Potentially	No	Yes	Standard + Medical Determination Form	Up to \$50 per night if the lodging is primarily for and essential to medical care. The service must be provided by a physician in a licensed hospital or medical care facility equivalent to a licensed hospital. An additional \$50 per night may be reimbursable for a parent or companion who must accompany the patient.
<i>Lodging of a companion</i>	Yes	No	Yes	Standard	If accompanying a patient for medical treatment.
<i>Lodging while attending a medical conference</i>	No	No	No	N/A	
<i>Long-term care premiums</i>	No	No	No	Standard	
<i>Marijuana or other controlled substances in violation of federal law</i>	No	No	No	N/A	
<i>Massage therapy</i>	Potentially	No	Potentially	Standard + Medical Determination Form	
<i>Mastectomy-related special bras</i>	Yes	No	Yes	Standard	
<i>Meals at a hospital or similar institution (patient only)</i>	Potentially	No	Yes	Standard	Only meals for the person receiving care are eligible. Meals that are not for inpatient care will not qualify.
<i>Meals not at a hospital or similar institution</i>	No	No	No	N/A	
<i>Meals of a companion</i>	No	No	Yes	N/A	

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	Standard FSA/HRA	Limited Purpose FSA/Savings Group	Savings Group		
<i>Meals when attending a medical conference</i>	No	No	No	N/A	
<i>Medic Alert bracelet or necklace</i>	Yes	No	Yes	Standard	
<i>Medical conference admission</i>	Potentially	No	No	Standard + Medical Determination Form	
<i>Medical information plan changes</i>	Yes	No	Yes	Standard	
<i>Medical monitoring and testing devices</i>	Yes	No	Yes	Standard	
<i>Medical newsletter</i>	No	No	No	N/A	
<i>Medical records charges</i>	Yes	No	No	Standard	
<i>Medical services</i>	Yes	No	Yes	Standard	
<i>Medicare premiums</i>	Potentially	No	No	Standard	Requires a copy of the insurance premium billing notice AND proof of payment (copy of front and back of check, credit card confirmation, etc.) for qualified insurance policies. Itemized bills should include the insurance carrier name, participant name, amount charged, and coverage dates.
<i>Medicated shampoo (to treat a specific medical condition like psoriasis; e.g., Dermarest shampoo)</i>	Potentially	No	Potentially	Standard + Medical Determination Form	Only the amount in excess of the cost of normal shampoo is reimbursable.
<i>Mouthwash</i>	Potentially	Potentially	Potentially	Standard + Medical Determination Form	
<i>Nasal strips (nose strips)</i>	Potentially	No	Potentially	Standard + Medical Determination Form	
<i>Naturopathic healers</i>	Potentially	No	Potentially	Standard + Medical Determination Form	Treatments using natural agents (e.g., air, water, wind, etc.) are not reimbursable.
<i>Nebulizer</i>	Yes	No	Yes	Standard	
<i>Nursing services for a baby</i>	No	No	No	N/A	

Expense Description	Expense Eligibility			Required Documentation	Processing Notes
	Standard FSA/HRA	Limited Purpose FSA/Savings Group	Savings Group		
<i>Nursing services provided by a nurse or other attendant</i>	Yes	No	Yes	Standard	
<i>Nutritionist's professional expenses</i>	Potentially	No	Potentially	Standard + Medical Determination Form	Expenses incurred for general health purposes are not eligible.
<i>OB/GYN</i>	Yes	No	Yes	Standard	
<i>Occlusal guards</i>	Yes	Yes	Yes	Standard	
<i>Office visits - dental</i>	Yes	Yes	Yes	Standard	
<i>Office visits - medical</i>	Yes	No	Yes	Standard	
<i>Office visits - vision</i>	Yes	Yes	Yes	Standard	
<i>Operations - dental</i>	Yes	Yes	Yes	Standard	Legal operations only. Cosmetic procedures are not eligible.
<i>Operations - medical</i>	Yes	No	Yes	Standard	Legal operations only. Cosmetic procedures are not eligible.
<i>Operations - vision</i>	Yes	Yes	Yes	Standard	Legal operations only. Cosmetic procedures are not eligible.
<i>Optometrist</i>	Yes	Yes	Yes	Standard	
<i>Organ donors</i>	Yes	No	Yes	Standard	
<i>Orthodontia</i>	Yes	Yes	Yes	Standard	
<i>Orthopedic inserts</i>	Yes	No	Yes	Standard	
<i>Orthopedic shoes</i>	Potentially	No	Potentially	Standard + Medical Determination Form	The excess cost over ordinary shoes.
<i>Osteopath fees</i>	Yes	No	Yes	Standard	
<i>OTC pregnancy tests/fertility monitors</i>	Yes	No	Yes	Standard	
<i>Over-the-counter drugs used for general health and /or cosmetic purposes</i>	No	No	No	N/A	
<i>Over-the-counter medicines used to treat a specific medical condition</i>	Yes	No	Yes	Standard + Prescription	See our Over-the-counter Expenses page for examples of OTC prescription requirements and a list of specific OTC medicines and supplies.
<i>Over-the-counter supplies</i>	Yes	No	Yes	Standard	See our Over-the-counter Expenses page for examples of OTC medicine and supplies.

Expense Description	Expense Eligibility			Required Documentation	Processing Notes
	Standard FSA/HRA	Limited Purpose FSA/Savings Group	Savings Group		
<i>Ovulation monitor</i>	Yes	No	Yes	Standard	
<i>Oxygen</i>	Yes	No	Yes	Standard	
<i>Physical exams</i>	Yes	No	Yes	Standard	Not employment-related exams.
<i>Physical therapy</i>	Yes	No	Yes	Standard	
<i>Podiatrist</i>	Yes	No	Yes	Standard	
<i>Pregnancy termination</i>	Yes	No	No	Standard	Legal terminations only.
<i>Pregnancy test kits</i>	Yes	No	Yes	Standard	
<i>Prescription drug discount programs</i>	No	No	No	N/A	
<i>Prescription drugs imported from another country</i>	No	No	No	N/A	
<i>Prescription drugs used for general health and/or cosmetic purposes</i>	No	No	No	N/A	
<i>Prescription drugs used to treat a specific medical condition</i>	Yes	No	Yes	Standard	
<i>Prescription drugs ♦ dual-purpose (e.g., Propecia, Rogaine)</i>	Potentially	No	Potentially	Standard + Medical Determination Form	Not unless the item is used primarily to prevent or alleviate a physical or mental defect or illness.
<i>Prescription eyeglasses</i>	Yes	Yes	Yes	Standard	
<i>Propecia</i>	Potentially	No	Potentially	Standard + Medical Determination Form	Not unless hair loss is due to a medical condition.
<i>Prosthesis</i>	Yes	No	Yes	Standard	
<i>Psychotherapy</i>	Yes	No	Yes	Standard	
<i>Radial keratotomy</i>	Yes	Yes	Yes	Standard	
<i>Reading glasses</i>	Yes	Yes	Yes	Standard	
<i>Retin-A</i>	Potentially	No	Potentially	Standard + Medical Determination Form	Not eligible if used for cosmetic purposes.
<i>Reversal of tubal ligation or vasectomy</i>	Yes	No	Yes	Standard	
<i>Rogaine</i>	Potentially	No	Potentially	Standard + Medical Determination Form	Not unless hair loss is due to a medical condition.

Expense Description	Expense Eligibility			Required Documentation	Processing Notes
	Standard FSA/HRA	Limited Purpose FSA/Savings Group	Savings Group		
<i>Sales tax on qualified medical expenses (e.g., OTC medications)</i>	Yes	No	Yes	Standard	Sales tax will automatically be reimbursed if receipt contains only FSA-eligible expenses. If not the participant is responsible for calculating the sales tax in order for it to be reimbursed.
<i>School and education - residential</i>	Potentially	No	No	Standard + Medical Determination Form	Payments may qualify if made to a residential school or program treating an individual for a behavioral, emotional, or addictive disorder.
<i>School and education - special</i>	Potentially	No	Potentially	Standard + Medical Determination Form	Only if recommended by a physician.
<i>Screening tests - medical</i>	Yes	No	Yes	Standard	
<i>Screening tests  dental or vision</i>	Yes	Yes	Yes	Standard	
<i>Shaving cream and lotion</i>	No	No	No	N/A	
<i>Shipping and handling fees on eligible expenses</i>	Yes	Yes	Yes	Standard	
<i>Sick-child facility</i>	No	No	Yes	N/A	
<i>Skin moisturizers and lotion</i>	No	No	No	N/A	
<i>Sleep deprivation treatment</i>	Potentially	No	Potentially	Standard + Medical Determination Form	
<i>Smoking cessation programs</i>	Yes	No	Yes	Standard	
<i>Snoring cessation aids and medications (e.g., Breathe Right Spray, Snoreeze)</i>	Potentially	No	Potentially	Standard + Medical Determination Form	

Expense Description	Expense Eligibility			Required Documentation	Processing Notes
	Standard FSA/HRA	Limited Purpose FSA/Savings Group	Savings Group		
<i>Special foods</i>	Potentially	No	Potentially	Standard + Medical Determination Form	These foods are not eligible expenses unless recommended to treat a medical condition (e.g., gluten-free products). A cost comparison of the special food and the regular product must be provided, and the price difference will be reimbursed. Example: Gluten-free pasta = \$2.50; Standard pasta = \$1.25; Price difference = \$1.25. Reimbursement amount = \$1.25. Meal replacements are a substitute for food that an individual would normally consume. These products are not eligible for reimbursement (e.g., shakes, meal bars, etc.).
<i>Sperm storage fees</i>	Potentially	No	Potentially	Standard + Medical Determination Form	Temporary storage only up to 12 months.
<i>Sterilization procedures</i>	Yes	No	Yes	Standard	
<i>Student health fee</i>	No	No	No	N/A	
<i>Sunglasses (prescription)</i>	Yes	Yes	Yes	Standard	
<i>Sunglasses and clips (non-prescription)</i>	No	No	No	N/A	
<i>Supplies to treat medical condition</i>	Yes	No	Yes	Standard	
<i>Surrogate expenses</i>	No	No	No	N/A	
<i>Take-home drug test</i>	No	No	No	N/A	
<i>Take-home pregnancy test</i>	Yes	No	Yes	Standard	
<i>Take-home urinary tract infection test</i>	Yes	No	Yes	Standard	
<i>Tanning salons and equipment</i>	No	No	No	N/A	
<i>Teeth whitening</i>	No	No	No	N/A	
<i>Telephone for hearing-impaired persons</i>	Yes	No	Yes	Standard	
<i>Thermometers</i>	Yes	No	Yes	Standard	
<i>Toiletries</i>	No	No	No	N/A	
<i>Toothbrushes and toothpaste</i>	No	No	No	N/A	

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	Standard FSA/HRA	Limited Purpose FSA/Savings Group	Savings Group		
<i>Transplants</i>	Yes	No	Yes	Standard	
<i>Transportation and travel expenses for person receiving dental or vision care</i>	Yes	Yes	Yes	Standard	2016 Mileage Rate: Effective January 1, 2016, mileage is reimbursable at \$.19 per mile. Note: Participants are required to itemize mileage expenses on the claim form. However, mileage expenses would not apply to reimbursement requests for taxi, bus, plane or train fare. A participant may be reimbursed for the full amount of the fare. If the participant cannot get a fare receipt, they must itemize the amount on the claim form and indicate no receipt is obtainable.
<i>Transportation and travel expenses for person receiving medical care</i>	Yes	No	Yes	Standard	2016 Mileage Rate: Effective January 1, 2016, mileage is reimbursable at \$.19 per mile. Note: Participants are required to itemize mileage expenses on the claim form. However, mileage expenses would not apply to reimbursement requests for taxi, bus, plane or train fare. A participant may be reimbursed for the full amount of the fare. If the participant cannot get a fare receipt, they must itemize the amount on the claim form and indicate no receipt is obtainable.
<i>Transportation of someone other than the person receiving dental or vision care</i>	Potentially	Potentially	Potentially	Standard + Medical Determination Form	Only certain cases are reimbursable: 1. A parent who must travel with a sick child receiving medical care 2. A nurse or other person who administers medication or injections to a patient 3. An individual's visits to a mentally-ill dependent, if recommended as part of treatment.
<i>Transportation of someone other than the person receiving medical care</i>	Potentially	No	Yes	Standard + Medical Determination Form	Only certain cases are reimbursable: 1. A parent who must travel with a sick child receiving medical care 2. A nurse or other person who administers medication or injections to a patient 3. An individual's visits to a mentally-ill dependent, if recommended as part of treatment.

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	Standard FSA/HRA	Limited Purpose FSA/Savings Group	Savings Group		
<i>Transportation to and from medical conference</i>	Potentially	No	Potentially	Standard + Medical Determination Form	See Medical conference admission and Meals for a medical conference.
<i>Tubal ligation</i>	Yes	No	Yes	Standard	
<i>Umbilical cord, cord blood, and stem cells harvesting, freezing, and storage</i>	Potentially	No	Potentially	Standard + Medical Determination Form	Collection and storage of indefinitely "in case needed" is not eligible for reimbursement. Must be an existing or imminent medical condition to be considered for reimbursement.
<i>Vaccines</i>	Yes	No	Yes	Standard	
<i>Vaporizers</i>	Yes	No	Yes	Standard	A vaporizer is an eligible expense; however, a humidifier requires Medical Determination Form.
<i>Varicose veins, treatment of</i>	No	No	No	N/A	
<i>Vasectomy</i>	Yes	No	Yes	Standard	
<i>Viagra</i>	Yes	No	Yes	Standard	
<i>Virtual physical (body scan)</i>	Yes	No	Yes	Standard	
<i>Vision discount programs</i>	No	No	No	N/A	
<i>Vitamins</i>	Potentially	No	Potentially	Standard + Medical Determination Form	Expenses incurred for general health purposes are not eligible.
<i>Walker, wheelchair, or cane</i>	Yes	No	Yes	Standard	
<i>Warranties</i>	No	No	No	N/A	Warranties for the replacement of items (eyeglasses, hearing aids, medical equipment, etc.) are not eligible expenses.
<i>Weight-loss programs and/or drugs prescribed to induce weight loss</i>	Potentially	No	Potentially	Standard + Medical Determination Form	Only if recommended by a physician.
<i>Wigs</i>	Potentially	No	Potentially	Standard + Medical Determination Form	Not unless hair loss is due to a medical condition.
<i>X-rays - dental</i>	Yes	Yes	Yes	Standard	
<i>X-rays - medical</i>	Yes	No	Yes	Standard	

