



Plan Year 2021 Eligible Expenses

Health Care Account

- Copays, deductibles, and coinsurance
- Acupuncture
- Blood pressure monitors
- Body scans
- Childbirth classes
- Chiropractic care
- Contact lenses (prescription), solutions, cleaners and cases
- Dental care (including crowns, endodontic services, fillings, implants, oral surgery, periodontal services and sealants, but not porcelain veneers)
- Diabetic supplies
- Fertility treatments*
- First aid kits
- Flu shots
- Foot care (e.g., athlete's foot products, arch supports, callous removers, etc.)
- Hearing aids (including batteries)
- Home diagnostic tests and kits (e.g., cholesterol, colorectal screenings, etc.)
- Home medical equipment* (e.g., crutches, wheelchairs, canes, oxygen, respirators, etc.)
- Laser eye surgery*
- Learning disability therapies* (including speech therapy and remedial reading)
- Medical supplies
- Mental health counseling
- Occupational therapy

- Orthodontia
- Over-the-counter medicine
- Physical therapy
- Prescription drugs
- Preventive care screenings
- Prosthetics
- Psychiatric services and care
- Service animals
- Shipping and handling charges for medical needs, such as eligible over-the-counter items and mail-order prescriptions
- Smoking cessation products
- Specialized equipment and services for disabled persons*
- Substance abuse treatment
- Sunscreen*
- Transportation expenses related to medical care
- Vision care (including prescription eyeglasses, prescription sunglasses, and vision correction procedures)

Dependent Care Account

- Child care (at a day care center, day camp, sports camp, nursery school or by a private sitter)
- Before and after-school care (must be billed separately from tuition)
- Adult day care expenses
- Expenses for a housekeeper whose duties include caring for an eligible dependent
- Placement fee expenses and stipend for an au pair

*Expenses that require a letter of medical necessity from your health care provider in order to be considered eligible for reimbursement.

Eligible expenses are subject to change based on IRS guidance. This document provides a general overview and is not inclusive, nor a guarantee of eligibility or payment.