

# Flexible Spending Accounts - Eligible Expenses

Below are examples of eligible expenses for the following accounts: Health [Flexible Spending Account](#), Limited Purpose Flexible Spending Account and [Dependent Care Account](#). **These lists are not all-inclusive and do not guarantee reimbursement. Please refer to the IRS-qualified medical expenses for a full list of expenses: [IRS Publication 502](#). Please note that this publication may be updated at any time.**

The Voya Health Account Solutions mobile app has a feature to **scan UPC codes for eligibility**. There are some generic brands that are not in our database, so please refer to the [IRS Publication 502](#) for a full list of qualified expenses. You can download the mobile app by searching “Voya Health Accounts” in your app store. You’ll be able to see all account activity, upload receipts, scan UPC codes, reimburse yourself for out-of-pocket expenses and more.

## Common Flexible Spending Account Expenses Eligibility List:

Some expenses and services are eligible for a reimbursement with a prescription from a qualified healthcare professional and/or a Letter of Medical Necessity signed by your doctor.

As part of the Coronavirus Aid, Relief, and Economic Security (CARES) Act, section 3702 allows FSAs to be used to purchase over-the-counter (OTC) medical products and medicines without a prescription from a physician. Exceptions may apply.

Expenses/Services	Eligibility
Acne Medicine - Over the counter	Eligible
Acupuncture	Eligible
Adoption, pre-adoption related medical expenses	Eligible
Alcoholism Treatment	Eligible
Allergy and sinus medicine and products - Over the counter	Eligible
Ambulance	Eligible
Antacid - Over the counter	Eligible
Antibiotic ointment or strays - Over the counter	Eligible
Aromatherapy	Not Eligible

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<b>Artificial Limbs</b>	Eligible
<b>Artificial Teeth*</b>	Eligible
<b>Baby oil, powder, wipes, rash ointment - Over the counter</b>	Not Eligible
<b>Bandages - Over the counter</b>	Eligible
<b>Birth Control</b>	Rx / Letter
<b>Blood Pressure Monitor</b>	Eligible
<b>Blood Sugar Test Kits and Test Strips for people with diabetes - Over the counter</b>	Eligible
<b>Body Scans</b>	Eligible
<b>Breast Pumps and Lactation Supplies</b>	Eligible
<b>Carpal Tunnel Wrist Supports</b>	Eligible
<b>Chiropractor</b>	Eligible
<b>Cholesterol Test Kits</b>	Eligible
<b>Cold and Flu Medicine - Over the counter</b>	Eligible
<b>Contact Lenses and Solutions*</b>	Eligible
<b>Cosmetic Procedures or surgery, purely cosmetic</b>	Not Eligible
<b>Cosmetics, moisturizers, lotions, face creams</b>	Not Eligible
<b>Cough syrup, drops, throat lozenges - Over the counter</b>	Eligible
<b>Decongestants - Over the counter</b>	Eligible
<b>Dental Floss</b>	Not Eligible
<b>Dental Services (routine cleaning, fillings, tooth removal, x-rays)*</b>	Eligible
<b>Dentures and adhesives*</b>	Eligible
<b>Deodorant</b>	Not Eligible
<b>Diabetic supplies - over the counter</b>	Eligible
<b>Diagnostic services</b>	Eligible
<b>Drug Addiction Treatment</b>	Eligible
<b>Drug Overdose Treatment</b>	Eligible
<b>Drug Prescriptions prescribed by a licensed medical practitioner</b>	Eligible
<b>Eye Examinations*</b>	Eligible
<b>Eyeglasses, prescription and reading, equipment and cleaners*</b>	Eligible
<b>Face Lifts</b>	Not Eligible
<b>Feminine Hygiene Products</b>	Eligible
<b>First aid cream – Over the counter</b>	Eligible
<b>First aid kit</b>	Eligible
<b>Flu Shots</b>	Eligible
<b>Funeral Expenses</b>	Not Eligible
<b>Gauze and Gauze Pads - Over the counter</b>	Eligible
<b>Guide dog* or other service animal - buying, training and care</b>	Eligible
<b>Hand Sanitizer</b>	Eligible
<b>Hearing aids and batteries</b>	Eligible
<b>Hormone Replacement Therapy</b>	Rx / Letter
<b>Hospital Services and Fees</b>	Eligible

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Immunizations	Eligible
Incontinence supplies - Over the counter	Eligible
Infertility treatments	Eligible
Anti-itch cream, insect bite creams and ointments - Over the counter	Eligible
Insulin and related supplies	Eligible
Laboratory fees	Eligible
Lamaze Classes	Eligible
Laser eye surgery, Lasik*	Eligible
Laxatives, stool softeners - Over the counter	Eligible
Marijuana or any controlled substance in violation with Federal Law	Not Eligible
Masks	Eligible
Massage Therapy	Rx / Letter
Medical Gloves - Over the counter	Eligible
Medical Monitoring and testing devices - Over the counter	Eligible
Medical Record charges	Eligible
Midwife	Eligible
Missed appointment fee or late fees by healthcare providers	Not Eligible
Motion Sickness medicine - Over the counter	Eligible
Nicotine gum, patches - Over the counter	Eligible
Occlusal guards to prevent teeth grinding*	Eligible
Occupational Therapy	Eligible
Operations, non-cosmetic purposes	Eligible
Optometrist, Ophthalmologist*	Eligible
Organ donor, organ transplant	Eligible
Orthodontia Expenses*	Eligible
Pain relievers - Over the counter	Eligible
Physical Exams	Eligible
Physical Therapy	Eligible
Pregnancy tests - Over the counter	Eligible
Prenatal Vitamins, related expenses	Eligible
Prosthesis	Eligible
Radial Keratotomy	Eligible
Retin-A	Rx / Letter
Safety Glasses (Prescription)*	Rx / Letter
Sleep aids - Over the Counter	Eligible
Speech Therapy, for those diagnosed with a medical condition affecting speech	Eligible
Sterilization	Eligible
Sunscreen with 15+ SPF	Eligible
Supplies to treat a medical condition	Eligible
Surgery, non-cosmetic purposes	Eligible
Teeth whitening, bleaching	Not Eligible

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<b>Thermometers - Over the counter</b>	Eligible
<b>Vaccinations</b>	Eligible
<b>Varicose vein surgery</b>	Eligible
<b>Vasectomy, Vasectomy reversal</b>	Eligible
<b>Vitamins - Over the counter</b>	Rx / Letter
<b>Walking aids - braces, cane, crutches, walker</b>	Eligible
<b>Wheelchair</b>	Eligible
<b>X-Rays</b>	Eligible

## Common Dependent Care Expenses Eligibility List:

<b>Expense/Services</b>	<b>Eligibility</b>
<b>Activities Fees</b>	Not Eligible
<b>After School programs or Extended Day Programs, not educational in nature</b>	Eligible
<b>Au Pair expenses, services for children</b>	Eligible
<b>Babysitter</b>	Eligible
<b>Before - or after- school programs, not educational in nature</b>	Eligible
<b>Childcare expenses paid to a relative</b>	Eligible
<b>Clothing</b>	Not Eligible
<b>Dance lessons</b>	Not Eligible
<b>Daycare for children under 13</b>	Eligible
<b>Daycare for dependent over 13 diagnosed with a disability and/or special need</b>	Eligible
<b>Elder Care</b>	Eligible
<b>Elementary, middle school, high school education expenses</b>	Not Eligible
<b>Field trips</b>	Not Eligible
<b>Food, meal expenses</b>	Not Eligible
<b>Household services (housekeeper, maid, cook, etc.)</b>	Not Eligible
<b>Kindergarten and higher education expenses</b>	Not Eligible
<b>Nanny expenses</b>	Eligible
<b>Nursery School</b>	Eligible
<b>Overnight Camp</b>	Not Eligible
<b>Preschool</b>	Eligible
<b>Summer Day camp, not educational in nature</b>	Eligible
<b>Tutoring Programs</b>	Not Eligible
<b>Volunteer work, expenses incurred to enable participant to volunteer</b>	Not Eligible

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This highlights some of the benefits of these accounts. If there is a discrepancy between this material and the plan documents, the plan documents will govern. Subject to any applicable agreements, Voya and WEX Health, Inc. reserve the right to amend or modify the services at any time.

The amount saved in taxes will vary depending on the amount set aside in the account, annual earnings, whether or not Social Security taxes are paid, the number of exemptions and deductions claimed, tax bracket and state and local tax regulations. Check with a tax advisor for information on whether your participation will affect tax savings. None of the information provided should be considered tax or legal advice. 1422629

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