Caring for the Handicapped
- Service dog
- Special education for the blind
- Tuition at special school for handicapped

Child Birth & Well-Being
- Breast pumps & lactation supplies
- Birthing/Lamaze
- Childbirth expenses (physician, hospital, etc.)
- Midwife services

Dental
- Bridges
- Crowns (non-cosmetic)
- Dentures and care products
- Exams and teeth cleaning
- Fillings
- Gum treatment
- Implants
- Occlusal guards
- Oral surgery
- Orthodontia
- Root canals
- X-Rays

Family Planning
- Condoms
- Fertility treatments
- Oral contraceptives
- Pregnancy test kit
- Tubal ligation
- Vasectomy

Hearing
- Hearing aid devices and batters
- Hearing exams
- Telephone for the hearing impaired

Lab Exams & Tests
- Blood tests
- Body scans
- Cardiographs
- Cholesterol testing
- Laboratory fees
- Mammograms

Medical Equipment
- Artificial limb/prosthetics
- Asthma flow meters
- Autoette/wheelchair
- Blood pressure monitors
- Blood sugar test kit/strip
- Custom orthotic
- Diabetic Supplies
- Glucose kits, monitors and testers
- Heart rate monitors
- Medic-alert bracelet
- Nebulizers/Vaporizers
- Prosthesis
- Prostheses
- Syringes

Medical Procedures
- Acupuncture
- Breast reconstruction surgery (following mastectomy due to disease)
- Operations (non-cosmetic)
- Organ donor’s medical expenses
- Surgical fees

Miscellaneous
- Ambulance service
- Co-insurance and co-pays
- Deductible eligible expenses
- Hospital services
- Insulin
- Transportation expenses incurred for the rendering of medical services

Over-the-Counter
- Allergy medicine
- Antacids/acid reducers
- Anti-itch creams
- Antihistamines
- Bandages
- Cold and Flu medicine
- Cough suppressants
- Cold sore/fever blister ointments
- Callous and corn removers
- Crutches
- Cushions, pads, arch supports
- Eye drops
- First-Aid kits
- Gauze and gauze pads
- Heating pads
- Hot/cold packs
- Hydrogen Peroxide
- Incontinence supplies for adults
- Laxatives
- Medical tape
- Menstrual care products
- Pain relievers
- Pedialyte for child’s dehydration
- Rubbing alcohol
- Sunscreen (SPF 15+)
- Supports and braces
- Thermometers
- Toothache/teething gels

Therapy
- Alcoholism treatments
- Drug dependency treatments
- Physical therapy
- Smoking cessation programs
- Speech therapy

Vision
- Artificial eyes
- Contact lenses & cleaning solutions
- Eye examinations
- Eye surgery
- Eyeglasses
- Laser eye surgery/LASIK
- Prescription sunglasses
- Seeing eye dog and its upkeep

Routine or Preventative Care
- Flu shots
- Immunizations/Vaccinations
- Physical exams

Specialists
- Chiropractor
- Dermatologist
- Osteopath
- Psychiatrist/Psychologist

Note: This list is not meant to be all-inclusive. For a full list please refer to IRS Code Section 213(d).
Ineligible Health Care Expenses

- Christian Science practitioner*
- Compression hosiery* (for treatment of varicose veins)
- Cosmetic Surgery/Procedures
- Dancing/Exercise/Fitness Programs*
- Diaper Service
- Doula*
- Electrolysis
- Exercise Equipment/Personal Trainers
- Fiber supplements*
- Glucosamine/Chondroitin*
- Hair Loss Medication
- Hair Transplant
- Handicap automobile modifications*
- Health Club Dues*
- Herbal supplements*
- Humidifier*
- Insurance Premiums and Interest
- Lactation consultant*
- Language training for disabled child*
- Laser hair removal
- Lead-based paint removal*
- Long-Term Care Premiums
- Marriage Counseling
- Massage*
- Maternity Clothes
- Mentally handicapped or disabled person’s cost for special home*
- Nutritionist*
- Orthopedic shoes* (to the extent the cost exceeds that of normal shoes)
- Prenatal vitamins*
- Psychoanalysis*
- Special food/beverage* (cost difference from regular food purchase)
- Special formula*
- Stem cell harvesting*
- Swimming Lessons
- Teeth Bleaching or Whitening
- Vitamins or nutritional supplements*
- Weight-loss program*
- Wig*

*Expenses marked with an asterisk (*) are “potentially eligible expenses” that require a Note of Medical Necessity from your health care provider to qualify for reimbursement.

Eligible expenses under a Dependent Care FSA are defined as those that enable the participant or the participant’s spouse to work or to look for work. For purposes of a Dependent Care FSA plan, a “qualified dependent” must be under the age of 13, unless mentally or physically handicapped. Per IRS regulations, the service provider cannot be an individual under the age of 19 whom a personal tax exemption may be claimed and/or a child of the participant or spouse.

Eligible Dependent Care Expenses

- After-school care or extended day programs
- Babysitters (not for social events)
- Caregivers for a disabled spouse or dependent who lives with the participant
- Child care centers that care for six or more children and that meet the IRS’s definition of a qualified day care center
- Day camps
- Household expenses provided that a portion of such expenses is incurred to ensure a qualifying dependent’s well-being and protection
- Nursery schools
- Transportation services provided by the dependent care provider

Ineligible Dependent Care Expenses

- Babysitting for social events
- Educational expenses
- Expenses deducted from personal income tax return (dependent care)
- Kindergarten
- Overnight camps

For more information call (888) 762-6088, or visit www.sentinelgroup.com.

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