

Eligible Items and Services

Qualifying Health Care Expenses

Acupuncture	Eye examinations, eye-glasses, equipment, and materials	Operations	Taxes on medical services and products
Adoption	Fluoridation services	Optometrist	Telephone for hearing-impaired persons
Alcoholism treatment	Guide dog; other service animal	Organ donors	Television for hearing-impaired persons
Ambulance	Hospital services	Orthodontia	Therapy
Artificial limbs	Immunizations	Osteopath fees	Transplants
Artificial teeth	Laboratory fees	Oxygen	Transportation expenses for person to receive medical care
Asthma treatments	Laser eye surgery; Lasik	Physical exams	Tuition evidencing separate breakdown for medical expenses
Body scans	Lodging at a hospital or similar institution	Physical therapy	Vaccines
Braille books and magazines	Mastectomy-related special bras	Preventive care screenings	Vision correction procedures
Breast reconstruction surgery following mastectomy	Medical alert bracelet or necklace	Prosthesis	Wheelchair
Chelation therapy	Medical information plan charges	Psychiatric care	X-ray fees
Chiropractors	Medical records charges	Radial keratotomy	
Co-insurance amounts	Obstetrical expenses	Screening tests	
Co-payments	Occlusal guards to prevent teeth grinding	Seeing-eye dog	
Deductibles		Sleep-deprivation treatment	
Dental sealants		Smoking-cessation programs	
Dental treatment		Speech therapy	
Diagnostic items/services		Stop-smoking program	
Drug addiction treatment		Supplies to treat medical condition	
Drug overdose, treatment of		Surgery	

Potentially Qualifying Health Care Expenses

A Certification of Medical Necessity Form must be completed by your physician.

AA meetings, transportation to	Dyslexia treatment	Hypnosis	Nutritionist's expenses
Alternative healers	Fitness programs	Lactation consultant	Occupational therapy
Automobile modifications	Gambling problem, treatment	Lamaze classes	Personal trainer fees
Birth classes	Health club fees	Language training	Psychoanalysis
Blood storage	Home improvements (such as exit ramps, widening doorways, elevator, etc.)	Lead-based paint removal	Psychologist
Books, health-related	Hormone replacement therapy	Lodging of a companion	Ultrasound, prenatal
Car modifications		Long-term care services	Varicose veins, treatment of
Childbirth classes		Massage therapy	Veterinary fees (service animals)
Counseling		Mineral supplements	Weight-loss programs
		Nursing services	

Ineligible Health Care Expenses

Appearance improvements	Funeral expenses	ment of bills for medical services)	Missed appointment fees
Car seats	Hair removal and transplants	Marijuana or other controlled substances in violation of federal law	Recliner chairs
Controlled substances in violation of federal law	Household help	Maternity clothes	Tanning salons and equipment
Cosmetic procedures	Illegal operations and treatments	Mattresses	Teeth whitening
Ear piercing	Late fees (e.g., for late payment)		Veneers
Electrolysis or hair removal			

This is not a comprehensive list and is subject to change at any time and without notice.
A complete list is available on the www.myebsaccount.com website.

Eligible Items and Services

Qualifying Over-The-Counter (OTC) Items

Arthritis gloves	Cold/hot packs	Eye drops (Example: Visine)	Orthopedic shoe inserts
Bandages (Examples: Band-aid, Curad, Ace)	Contact lenses, materials, and equipment	First aid kits	Pregnancy test kits
Blood-pressure monitoring devices	Crutches	Gauze pads	Reading glasses
Blood-sugar test kits and test strips	Dentures, denture adhesives	Glucose-monitoring equipment	Support braces
Carpal tunnel wrist supports	Diabetic supplies (including Insulin)	Hearing aids	Thermometers
	Ear wax removal products	Medical monitoring and testing devices	Walkers

Potentially Qualifying OTC Expenses

Drug and Medicine items require a prescription completed by your physician and are not eligible for payment with the EBS Flex Card. Other items in this category require a Certification of Medical Necessity form completed by your physician.

Acne treatment	Comtrex, Sudafed)	and drugs and medicines	Retin-A
Air conditioner	Compression hose	Humidifier	Rogaine
Air purifier	Cough suppressants (Examples: PediaCare, Robitussin, cough drops)	Incontinence supplies	Sinus medications (Example: Sudafed)
Allergy medicine	Decongestants (Examples: Dimetapp, Sudafed)	Insect-bite creams and ointments (Examples: Benadryl, Cortaid)	Special foods
Allergy treatment products; household improvements to treat allergies	Diabetic socks	Lactose intolerance tablets (Example: Lactaid)	St. John's Wort
Antacids (Examples, Maalox, Prilosec OTC, Zantac)	Diaper rash ointments and creams (Example: Desitin)	Laxatives (Example: Ex-Lax)	Sunburn creams and ointments
Antibiotic ointments (Examples: Bacitracin, Neosporin)	Diarrhea medicine (Examples: Imodium, Kaopectate)	Medicines and drugs	Sunglasses
Antihistamines (Examples: Benadryl, Claritin)	Dietary supplements	Menstrual pain relievers	Sunscreen
Anti-itch creams (Examples: Benadryl, Cortaid, Ivarest)	Expectorants (Examples: Comtrex, Robitussin)	Motion-sickness pills (Examples: Bonine, Dramamine)	Throat lozenges (Examples: Cepacol, Chloraseptic)
Aspirin	Fiber supplements	Nasal strips or sprays	Toothache and teething pain relievers (Example: Orajel)
Bactine	First aid cream	Nutritional supplements	Treadmill
Breast pumps	Glucosamine	Pain relievers (Examples: Advil, Aspirin, Tylenol)	Vitamins
Calamine lotion	Hemorrhoid treatments (Example: Preparation H)	Petroleum jelly	Wart remover treatments
Chondroitin	Herbs	Prenatal vitamins	Wigs
Claritin, an allergy drug	Holistic or natural healers,	Probiotics	Yeast infection medications
Cold medicine (Examples:		Rehydration solution (Example: Pedialyte)	

The IRS has not yet released a detailed and brand specific list of drugs and medicine.

Ineligible OTC Expenses

Dental floss	Feminine hygiene products	Safety glasses	Toiletries
Deodorant	Hair colorants	Shampoos	Toothbrushes
Diapers or diaper service	Mouthwash	Shaving cream or lotion	Toothpaste
Diet foods	Perfume, Cologne	Skin moisturizers, hand lotion	
Face creams	Permanent waves	Soaps	

Eligibility rules for OTC items may change. Drug and Medicine items require a physician's prescription, and may not be purchased with a Flex Card. The ability to pay for eligible items with the Flex Card may vary by merchant and is dependent on the merchant's IAS system.

This is not a comprehensive list and is subject to change at any time and without notice. Items listed in each category may be reclassified into another category depending on future IRS guidance. Visit www.myebssaccount.com website for a complete list.

Eligible Dependent Care Expenses

- Care in your home, someone else's home, or in a daycare center for child care and/or eldercare. Licensing requirements may apply.
- Registration fees to a daycare.
- Before and after school care for children under age 13.
- Education expenses for a child not yet in kindergarten, such as nursery school expenses.
- Expenses paid to a relative are eligible, however, the relative cannot be under age 19 or a tax dependent.
- Day camp (not overnight) expenses if the camp qualifies as a day care center.
- FICA and FUTA payroll taxes of the daycare provider.

Note: This is not a comprehensive list.