

Eligible Items and Services

Qualifying Health Care Expenses

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

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
Birthing 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.myebaccount.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

A prescription must be completed by your physician. Not eligible for payment with the EBS Flex Card.

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

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 may require a physician's prescription, and may not be purchased with a Flex Card. The ability to purchase eligible items 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.myebsaccount.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.