Eligible Items and Services

Qualifying Health Care Expenses

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

Potentially Qualifying Health Care Expenses

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

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

Ineligible Health Care Expenses

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

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.myebssaccount.com website.
Eligible Items and Services

Qualifying Over-The-Counter (OTC) Items

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

Potentially Qualifying OTC Expenses

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

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 IIAAS 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.myebaccount.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.