



## Flexible Spending Account Example Ineligible Medical Expenses

Your City of Modesto Unreimbursed Medical Flexible Spending Account lets you pay for medical care expenses not covered by your insurance plan with pre-tax dollars. The Internal Revenue Service defines medical care expenses as amounts paid for the diagnosis, cure, or treatment of a disease, and for treatments affecting any part or function of the body.

The items listed below are examples of products and services that are NOT eligible for reimbursement under your City of Modesto Health Care Reimbursement FSA, according to the IRS. Typically, expenses for items that promote general health are not eligible expenses. Please note that this list is not all-inclusive, and is subject to change.

- Babysitting and Child Care
- Controlled Substances
- Cosmetic Surgery
- Dancing Lessons
- Diaper Service
- Electrolysis or Hair Removal
- Funeral Expenses
- Future Medical Care
- Hair Transplant
- Health Club Dues
- Health Coverage Tax Credit
- Household Help
- Illegal Operations and Treatments
- Insurance Premiums
- Maternity Clothes
- Medicines and Drugs from Other Countries
- Nutritional Supplements – (unless they are recommended by a medical practitioner as treatment for a specific medical condition diagnosed by a physician)
- Personal Use Items
- Swimming Lessons
- Teeth Whitening
- Veterinary Fees – except for the care of seeing- or hearing-impaired animals
- Weight-Loss Program