**“Limited Purpose” Medical Flexible Spending Account**  
_for Participants enrolled in HSA programs_

- All services must be provided by licensed practitioner.
- Stockpiling of supplies is prohibited by the IRS.
- Services must be rendered or items purchased during the plan year.

**ELIGIBLE DENTAL SERVICES:**
- Crowns
- Bridges
- Dentures
- Denture Adhesive
- Implants
- Orthodontia
- Cleanings
- Fluoride Treatments
- Fillings
- X-rays
- Extractions

**ELIGIBLE VISION SERVICES:**
- Eye Exams
- Eye Glasses (Frames & Lenses)
- Prescription Sunglasses
- Safety Glasses
- Reading Glasses (OTC)
- Contact Lenses & Contact Lens Solution
- LASIK Surgery

**PREVENTIVE CARE SERVICES:**
- Periodic Health Examinations
- Tests & Diagnostic Procedures in conjunction w/evaluation
- Well-baby care
- Immunizations for adults and children
- Tobacco Cessation
- Weight Loss treatment with a diagnosis of obesity

**POST DEDUCTIBLE EXPENSES:**
- All IRS code 213 eligible medical expenses after you have incurred the statutory HSA deductible limit. A statement from your health carrier showing limits have been met is required.

**INELIGIBLE SERVICES**

**INELIGIBLE DENTAL SERVICES:**
- Teeth Whitening or bleaching
- Perishables supplies - e.g. toothpaste, toothbrush, floss
- Electronic toothbrushes/cleaning systems (even if recommended by a dentist)
- Pre-payment of services not yet received
- Otherwise eligible items that will be fully or partially reimbursed from another source

**INELIGIBLE VISION SERVICES:**
- Contract fees for maintenance or replacement of contact lenses or eyeglasses
- Pre-payment of services not yet received
- Otherwise eligible items that will be fully or partially reimbursed from another source

**A Word of Caution about Receipts**
The IRS requires that you have an ITEMIZED RECEIPT of services received.

**AN ITEMIZED RECEIPT CONTAINS THE FOLLOWING:**
Provider’s Name/ Patient Name / Date of Service / Description of Service / Cost of Service.  
Credit card slips are not sufficient.