



LIMITED FLEXIBLE SPENDING ACCOUNT ELIGIBLE EXPENSE GUIDE

DENTAL EXPENSES	Eligible for Reimbursement	Special Exceptions or Requirements
Artificial Teeth (bridges, dentures, partials, implants)	Yes	
Braces and other Orthodontics	Yes	
Dental Care and Prevention <ul style="list-style-type: none"> • Bonding and sealants for dentures • Braces or other orthodontics • Cleaning • Crowns or inlays • Dental X-rays • Dentures and simple repairs to dentures • Extractions • Fillings • Minor oral surgeries • Oral examinations (including routine exams) • Palliative emergency treatment • Periodontics services • Porcelain veneers (if allowed by the participant's dental plan, i.e., not cosmetic) • Root canal therapy • Routine cleanings • Space maintainers • Topical fluoride applications; e.g., fluoride rinses • Sealants (non-denture) 	Yes	Cosmetic procedures are usually ineligible for reimbursement; see below.
Dental Treatment - Cosmetic <ul style="list-style-type: none"> • Teeth whitening or bleaching • Porcelain veneers (if not allowed by the participant's dental plan; i.e., denied by the dental plan as cosmetic) 	Potentially Eligible	<p>A cosmetic treatment or procedure can be an eligible expense if it is necessary to improve a deformity that arises from, or is directly related to, a birth defect, a disfiguring disease or an injury resulting from an accident or trauma.</p> <p>A <u>Letter of Medical Necessity</u> and a "but for" statement from the participant will be required. The "but for" statement is an acknowledgment that the participant would not have obtained the treatment or incurred the expense had it not been for the recommendation of the dental provider.</p>
Dental Information <ul style="list-style-type: none"> • Electronic maintenance of dental plan info • Fees to transfer records due to a change in service providers 	Yes	Amounts paid to a service that keeps dental information in a computer data bank and retrieves and furnishes the information upon request are eligible expenses.
Personal Hygiene Products <ul style="list-style-type: none"> • Floss, mouthwash, toothbrush, toothpaste 	No	
Sales Tax or Shipping & Handling	Yes	Costs for sales or state-mandated taxes and shipping or handling fees associated with an eligible expense; e.g., shipping and handling fees for lab work and other specimens, etc.



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Water Fluoridation Units and Water Pik	Potentially Eligible	Water Fluoridation Units, Water Piks, and similar devices are considered personal in nature and are generally not eligible for reimbursement. A <u>Letter of Medical Necessity</u> and a “but for” statement from the participant will be required.
X-Ray Fees	Yes	

VISION EXPENSES	Eligible for Reimbursement	Special Exceptions or Requirements
Contact Lenses and Contact Lens Cleaner Eyeglasses and Eye Care <ul style="list-style-type: none"> Artificial eye and polish Contact lens, fitting fee, replacement lens Contact lens solutions Eye examinations (including routine exams) Prescription glasses, prescription sports goggles, prescription sunglasses, scuba masks or safety glasses Radial keratotomy, laser surgery or other vision correction surgery * Reading glasses 	<p>Yes</p> <p>Yes</p>	<p>Prescription contact lenses only.</p> <p>*Surgery is eligible if done primarily to promote the correct function of the eye.</p> <p>A <u>Letter of Medical Necessity</u> may be required to document the condition being treated.</p>
Vision Information <ul style="list-style-type: none"> Electronic maintenance of vision plan info Fees to transfer records due to a change in service providers 	Yes	Amounts paid to a service that keeps vision information in a computer data bank and retrieves and furnishes the information upon request are eligible expenses.
Sales Tax or Shipping & Handling	Yes	Costs for sales or state-mandated taxes and shipping or handling fees associated with an eligible expense; e.g., shipping and handling fees for prescription contact lenses purchased over the internet.

Expenses **not** eligible under LFSA include, but are not limited to:

- Chiropractic services
- Clip-on sunglasses
- Cosmetic dental services
- Cosmetic vision services
- Eyeglass or other vision-related warranties
- Insurance premiums (medical, dental or vision)
- Medical coinsurance, deductibles and copays
- Medical expenses and doctor visits
- Mental health expenses
- Non-prescription cosmetic contact lenses (i.e., color-change lenses only)
- Non-prescription sunglasses
- Over-the-counter (OTC) medicines, drugs, and supplies
- Prescription medicines

Eligible expenses are subject to change based on IRS guidance. This document provides a general overview and is not inclusive, nor a guarantee of eligibility or payment. For questions about eligible expenses, please contact TexFlex ADP Customer Care toll-free at 844-884-2364