



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.

