

The following health care expenses qualify for reimbursement under a **Flexible Spending Account (FSA)** plan.*

Only health care expenses *not* reimbursed by insurance can be claimed. Prescription (Rx) required beginning 1/1/2011

Acupuncture (excluding remedies and treatments prescribed by acupuncturist)	Endodontist fees	Physician fees (cosmetic procedures not eligible)
Alcoholism treatment	Eyeglasses prescribed by your doctor	Podiatrist fees
Ambulance	Eye examination fees	Prescribed medicines
Artificial limbs/teeth	Eye surgery (cataracts, LASIK, etc.)	Psychiatric care
Chiropractors	Hearing devices and batteries	Psychologist and psychiatrist fees
Christian Science practitioner's fees	Home health care	Radiology
Contact lenses and solutions	Hospital bills	Routine physicals and other non-diagnostic services or treatments
Co-payments (doctor, dental, vision, pharmacy)	Insulin	Smoking cessation over-the-counter drugs (Rx)
Costs for physical or mental illness confinement	Laboratory fees	Smoking cessation programs
Crutches	Laser eye surgery	Surgical fees
Deductibles	Office visits	Weight loss over-the-counter drugs (Rx)
Dental fees (cosmetic procedures not eligible)	Obstetrics and fertility	Weight loss programs with a doctor's letter of medical necessity
Dentures	Oral surgery	Wheelchair
Diagnostic fees	Orthodontic fees	Vitamins, with doctor's letter of medical necessity
Dietary supplements and vitamins with doctor's letter of medical necessity	Orthopedic devices	X-rays and MRI
Drug and medical supplies (syringes, needles, etc.)	Osteopath fees	
	Over-the-Counter drugs that are medically necessary like allergy medications, aspirin, or antacids (Rx)	
	Oxygen	
	Periodontist fees	

Items *requiring a physician's letter* listing a medical condition making the item necessary.*

Bedpans and ring cushions
 Boost®/Pediasure®
 Foot Spa
 Herbs
 Massagers
 Massages
 Minerals
 Multivitamins
 Oxygen
 Reconstructive surgery in connection with birth defect, disease, or accident.
 Special supplements
 Special school for disabled child
 Special teeth cleaning system
 Therapeutic support gloves
 Vitamins
 Weight loss programs and fees pertaining to a specific disease
 Wigs for hair loss caused by disease

Health care expenses that *do not qualify* for reimbursement under an FSA plan.*

Cosmetic surgery, procedures, and/or medications
 Dental bleaching
 Hair restoration (procedures, drugs or medications)
 Health club or gym memberships for general health
 Marriage and family counseling
 Over-the-Counter drugs or medications that are not prescribed by your physician
 Weight loss programs for general health or appearance
 Mail order prescriptions from another country
 Premiums you or your spouse pay for insurance coverage (Payroll-deducted premiums sponsored by your employer are eligible under the Premium Only Plan.)

**Plan restrictions may apply. Check with your plan administrator.*

Antiseptics Prescription (Rx) required beginning 1/1/2011

- Antiseptic wash or ointment for cuts or scrapes (Rx)
- Antiseptic mouthwash (Rx)
- Benzocaine swabs (Rx)
- Boric acid powder (Rx)
- First aid wipes (Rx)
- Hydrogen peroxide (Rx)
- Iodine tincture (Rx)
- Rubbing alcohol (Rx)
- Sublimed sulfur powder (Rx)

Cold, Flu, Asthma and Allergy Medications

Prescription (Rx) required beginning 1/1/2011

- Allergy medications (Rx)
- Bronchodilator/expectorant tablets (Rx)
- Bronchial asthma inhalers (Rx)
- Cold relief syrup, tablets and drops (Rx)
- Cough relief syrup, tablets and drops (Rx)
- Flu relief syrup, tablets and drops (Rx)
- Medicated chest rub (Rx)
- Nasal decongestant spray, drops or inhaler (Rx)
- Nasal strips to improve congestion (Rx)
- Sinus and allergy nasal spray (Rx)
- Homeopathic sinus medications (Rx)
- Sinus medications (Rx)
- Vapor patch cough suppressant (Rx)

Diabetes Prescription (Rx) required beginning 1/1/2011

- Diabetic lancets
- Diabetic needles
- Diabetic supplies
- Diabetic syringes
- Diabetic test strips
- Glucose meters
- Glucose tablets (Rx)

Ear/Eye Care Letter of Medical Necessity required from a physician (LOMN)

Prescription (Rx) required beginning 1/1/2011

- Airplane ear protection (LOMN)
- Ear drops for swimmers (Rx)
- Ear water-drying aid (Rx)
- Earwax removal drops (Rx)
- Homeopathic earache tablets (Rx)
- Contact lens solutions

Health Aids Prescription (Rx) required beginning 1/1/2011

- Anti-fungal treatments (Rx)
- Denture adhesives
- Diuretics and water pills (Rx)
- Hemorrhoid relief (Rx)
- Lice control
- Medicated bandages
- Motion sickness tablets (Rx)
- Respiratory stimulant ammonia (Rx)
- Sleeping aids (Rx)

Pain Relief Prescription (Rx) required beginning 1/1/2011

- Arthritis pain reliever (Rx)
- Bunion and blister treatments (Rx)
- Itch relief (Rx)
- Orajel® (Rx)
- Pain relievers, aspirin and non-aspirin (Rx)
- Throat pain medications (Rx)

Personal Test Kits

- Cholesterol tests
- Colorectal cancer screening tests
- Home drug tests
- Ovulation indicators
- Pregnancy tests

Skin Care Prescription (Rx) required beginning 1/1/2011

- Acne medications (Rx)
- Anti-itch lotion (Rx)
- Bunion and blister treatments (Rx)
- Cold sore and fever blister medications (Rx)
- Corn and callus removal medications (Rx)
- Diaper rash ointment (Rx)
- Eczema cream (Rx)
- Medicated bath products (Rx)

Stomach Care Prescription (Rx) required beginning 1/1/2011

- Acid reducing gum, liquid and tablets (Rx)
- Anti-diarrhea medications (Rx)
- Gas prevention tablets or drops (Rx)
- Ipecac syrup (Rx)
- Laxatives (Rx)
- Pinworm treatment (Rx)
- Upset stomach medications (Rx)

Over-the-Counter (OTC) items*

Letter of Medical Necessity required from a physician (LOMN)

Prescription (Rx) required beginning 1/1/2011

- Adhesive or elastic bandages
- Blood pressure meter
- Cold or hot compresses
- Eye drops (Rx)
- Foot spa (LOMN)
- Gauze and tape (LOMN)
- Gloves and masks (LOMN)
- Herbs (Rx)
- Leg or arm braces
- Massagers (LOMN)
- Minerals (Rx)
- Multivitamins (Rx)
- Saline nose drops (Rx)
- Special supplements (Rx)
- Special teeth cleaning system (LOMN)
- Thermometers
- Vitamins (Rx)

OTC items - not acceptable*

- Aromatherapy
- Baby bottles and cups
- Baby oil
- Baby wipes
- Breast enhancement system
- Cosmetics
- Cotton swabs
- Dental floss
- Deodorants
- Feminine care
- Hair regrowth
- Low "carb" foods
- Low calorie foods
- Mouthwash
- Oral care
- Petroleum jelly
- Shampoo and conditioner
- Skin care
- Spa salts
- Sun tanning products
- Toothbrushes

**Plan restrictions may apply. Check with your plan administrator.*