

Eligible/Non-Eligible Expenses



FSA/HSA Eligible Health Care Expenses

Please note that we do not intend this list to be comprehensive tax advice. For more detailed information, please consult IRS Publication 502 or see your tax advisor. ***If prescribed for a particular ailment or medical condition; provider letter required.**

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| Acupuncture | Eye examinations and eyeglasses | Physical exams (except for employment-related physicals) |
| Alcoholism treatment | Home health and/or hospice care | Physical therapy |
| Allergy shots and testing | Hospital services | Psychiatric care, (psychologists, psychotherapists) |
| Ambulance (ground or air) | Insulin | Radial keratotomy |
| Artificial limbs | Laboratory fees | Schools (special, relief, or handicapped) |
| Blind services and equipment | LASIK eye surgery | Sexual dysfunction treatment |
| Car controls for handicapped* | Medical alert (bracelet, necklace) | Smoking cessation programs |
| Chiropractor services | Medical monitoring and testing devices* | Surgical fees |
| Coinsurance and deductibles | Nursing services | Television or telephone for the hearing impaired |
| Contact lenses | Obstetrical expenses | Therapy treatments* |
| Crutches, wheelchairs, walkers hearing aid animal & care, lip reading expenses, modified telephone, etc. | Occlusal guards | Transportation (essentially and primarily for medical care; limits apply) |
| Dental treatment | Operations and surgeries (legal) | Vaccinations |
| Dentures | Optometrists | Vitamins* |
| Diagnostic tests | Orthodontia | Weight loss programs* |
| Doctor's fees | Orthopedic services | X-rays |
| Drug addiction treatment & facilities | Osteopaths | |
| Drugs (prescription) | Oxygen/oxygen equipment | |

Important Notice About Over-the-Counter (OTC) Medications

OTC medications require a doctor's prescription to be eligible for FSA/HSA reimbursement. For that reason, OTC medications cannot be purchased using your benefits debit card unless dispensed by a pharmacy the same as a standard prescription (with an Rx number). If a manual claim is submitted for purchase of an OTC medication, both a copy of the prescription and the purchase receipt must be included to receive reimbursement.

Non-medicated OTC products (diabetes test strips, saline solution, bandaids, etc.) do not require a prescription. You can use either your debit card to purchase these items or submit the purchase receipt for reimbursement.

FSA/HSA Eligible OTC Medications and Products

COPY OF PRESCRIPTION AS WELL AS DETAILED RECEIPT REQUIRED FOR REIMBURSEMENT:

Acne medications & treatments
Allergy & sinus, cold, flu & cough remedies (antihistamines, decongestants, cough syrups, cough drops, nasal sprays, medicated rubs, etc.)
Antacids & acid controllers (tablets, liquids, capsules)
Antibiotic & antiseptic sprays, creams & ointments
Anti-diarrheals
Anti-fungals
Anti-gas & stomach remedies
Anti-itch & insect bite remedies
Anti-parasitics
Digestive aids

Baby care (diaper rash ointments, teething gel, rehydration fluids, etc.)
Contraceptives (condoms, gels, foams, suppositories, etc.)
Eczema & psoriasis remedies
Eye drops, ear drops, nasal sprays
First aid kits
Hemorrhoidal preparations
Hydrogen peroxide, rubbing alcohol
Laxatives
Medicated bandaids & dressings
Motion sickness remedies
Nicotine patches and medications (smoking cessation aids)
Pain relievers (aspirin, ibuprofen, acetaminophen, naproxen, etc.)
Sleep aids & sedatives
Wart removal remedies, corn patches

ELIGIBLE FOR REIMBURSEMENT WITH DETAILED RECEIPT ONLY (NO PRESCRIPTION REQUIRED):

Breast pumps for nursing mothers
Braces & supports
Contact lens solution
CPAP equipment & supplies
OTC varieties of Insulin
Diabetic testing supplies/equipment
Durable medical equipment (power chairs, walkers, wheelchairs, etc.)
Home diagnostic (pregnancy tests, ovulation kits, thermometers, blood pressure monitors, etc.)
Non-medicated bandaids, (rolled bandages & dressings)
Reading glasses

All OTC items listed are examples.

FSA/HSA Non-Eligible Health Care Expenses

Advance payment for services to be rendered
 Automobile insurance premium allocable to medical coverage
 Boarding school fees
 Body piercing
 Bottled water
 Chauffeur services
 Controlled substances
 Cosmetic surgery and procedures
 Cosmetic dental procedures
 Dancing lessons
 Diapers for Infants
 Diaper service
 Ear piercing

Electrolysis
 Fees written off by provider
 Food supplements
 Funeral, cremation, or burial expenses
 Hair transplant
 Herbs & herbal supplements
 Household & domestic help
 Health programs, health clubs, and gyms
 Illegal operations and treatments
 Illegally procured drugs
 Insurance premiums
(not reimbursable under FSA)
 Long-term care services
 Maternity clothes
 Medical savings accounts

Premiums for life insurance, income protection, disability, loss of limbs, sight or similar benefits
 Personal items
 Preferred provider discounts
 Social activities
 Special foods and beverages
 Swimming lessons
 Tattoos/tattoo removal
 Teeth whitening
 Transportation expenses to & from work
 Travel for general health improvement
 Uniforms
 Vitamins & supplements without prescription

FSA/HSA Non-Eligible OTC Products



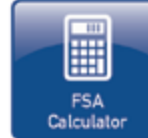


The following are examples of Over-the-Counter (OTC) medications and products which are NOT ELIGIBLE for FSA/HSA reimbursement.

Aromatherapy
 Baby bottles & cups
 Baby oil
 Baby wipes
 Breast enhancement system
 Cosmetics (including face cream & moisturizer)
 Cotton swabs
 Dental floss
 Deodorants & anti-perspirants
 Dietary supplements
 Feminine care items
 Fiber supplements
 Food
 Fragrances
 Hair regrowth preparations
 Herbs & herbal supplements
 Hygiene products & similar items
 Low-carb & low-fat foods
 Low calorie foods
 Lip balm
 Medicated shampoos & soaps
 Petroleum jelly
 Shampoo & conditioner
 Spa salts
 Suntan lotion
 Toiletries (including toothpaste)
 Vitamins & supplements without prescription
 Weight loss drugs for general well-being

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