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.

(Rx) Prescription required effective 1/1/2011. (LOMN) Letter of Medical Necessity required from a physician.

- Acupuncture (excluding remedies and treatments prescribed by acupuncturist)
- Alcoholism treatment
- Ambulance
- Artificial limbs/teeth
- Bedpans and ring cushions
- Boost®/Pediasure® (LOMN)
- Chiropractors
- Christian Science practitioner’s fees
- Contact lenses and cleaning solutions
- Co-payments (doctor, dental, vision, pharmacy)
- Costs for physical or mental illness confinement
- Crutches
- Deductibles
- Dental fees (cosmetic procedures not eligible)
- Dentures
- Diagnostic fees
- Dietary supplements and vitamins (LOMN)
- Endodontist fees
- Eyeglasses prescribed by your doctor
- Eye examination fees
- Eye surgery (cataracts, LASIK, etc.)
- Foot spa (LOMN)
- Hearing devices and batteries
- Herbs (LOMN)
- Home health care
- Hospital bills
- Insulin
- Laboratory fees
- Laser eye surgery
- Massages (LOMN)
- Medical supplies (syringes, needles, etc.)
- Minerals (LOMN)
- Multivitamins (LOMN)
- Office visits
- Obstetrics and fertility
- Oral surgery
- Orthodontic fees
- Orthopedic devices (LOMN)
- Over-the-Counter drugs that are medically necessary like allergy medications, aspirin, or antacids (Rx)
- Oxygen
- Periodontist fees
- Physician fees (cosmetic procedures not eligible)
- Podiatrist fees
- Prescribed medicines
- Psychiatric care
- Psychologist and psychiatrist fees
- Radiology
- Reconstructive surgery in connection with birth defect, disease, or accident (LOMN)
- Routine physicals and other non-diagnostic services or treatments
- Smoking cessation over-the-counter drugs (Rx)
- Smoking cessation programs
- Special supplements (LOMN)
- Special school for disabled child (LOMN)
- Special teeth cleaning system (LOMN)
- Surgical fees
- Therapeutic support gloves (LOMN)
- Vitamins (LOMN)
- Weight loss over-the-counter drugs (Rx)
- Weight loss programs and fees pertaining to a specific disease (LOMN)
- Wheelchair
- Wigs for hair loss caused by disease (LOMN)
- Vitamins, with doctor’s letter of medical necessity
- X-rays and MRI

Health care expenses that do not qualify for reimbursement under a Flexible Spending Account (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.
Accepted Over-the-Counter (OTC) Items*

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

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Antiseptics
- Antiseptic wash or ointment for cuts or scrapes (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
- 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)
- Homeopathic sinus medications (Rx)
- Medicated chest rub (Rx)
- Nasal decongestant spray, drops or inhaler (Rx)
- Nasal strips to improve congestion (Rx)
- Sinus and allergy nasal spray (Rx)
- Sinus medications (Rx)
- Vapor patch cough suppressant (Rx)

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

Ear/Eye Care
- Airplane ear protection (LOMN)
- Contact lens cleaning solutions
- Ear drops for swimmers (Rx)
- Ear water-drying aid (Rx)
- Ear wax removal drops (Rx)
- Homeopathic earache tablets (Rx)

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

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

Pain Relief
- 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
- 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
- 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)

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
- Oral care
- Petroleum jelly
- Shampoo and conditioner
- Skin care
- Spa salts
- Sun tanning products
- Toothbrushes

* (Rx) Prescription required effective 1/1/2011. (LOMN) Letter of Medical Necessity required from a physician.