### Health Care Extended Eligible Expenses

#### Baby/Child To Age 13
- Lactation Consultant*
- Lead-Based Paint Removal
- Special Formula*
- Tuition: Special School/teacher for Disability or Learning Disability*
- Well Baby/Well Child Care

#### Dental
- Dental X-Rays
- Dentures and Bridges
- Exams and Teeth Cleaning
- Extractions and Fillings
- Oral Surgery
- Orthodontia
- Periodontal Services

#### Eyes
- Eye Exams
- Eyeglasses and Contact Lenses
- Laser Eye Surgeries
- Prescription Sunglasses
- Radial Keratometry

#### Hearing
- Hearing Aids and Batteries
- Hearing Exams

#### Lab Exams/Tests
- Blood Tests and Metabolism Tests
- Body Scans
- Cardiograms
- Laboratory Fees
- X-Rays

#### Medical Equipment/Supplies
- Air Purification Equipment*
- Arches and Orthotic Inserts
- Contraceptive Devices
- Crutches, Walkers, Wheel Chairs
- Exercise Equipment*
- Hospital Beds*
- Mattresses*
- Medic Alert Bracelet or Necklace
- Nebulizers
- Orthopedic Shoes*
- Oxygen*
- Post-Mastectomy Clothing
- Prosthetics
- Syringes
- Wigs*

#### Medical Procedures/Services
- Acupuncture
- Alcohol and Drug/Substance Abuse (inpatient treatment and outpatient care)
- Ambulance
- Fertility Enhancement and Treatment
- Hair Loss Treatment*
- Hospital Services
- Immunization
- In-Vitro Fertilization
- Physical Examination (not employment-related)
- Reconstructive Surgery (due to a congenital defect, accident, or medical treatment)
- Service Animals
- Sterilization/Sterilization Reversal
- Transplants (including organ donor)
- Transportation*

#### Medications
- Insulin
- Prescription Drugs

#### Obstetrics
- Breast Pumps and Lactation Supplies
- Doulas*
- Lamaze Class
- OB/GYN Exams
- OB/GYN Prepaid Maternity Fees (reimbursable after date of birth)
- Pre and Postnatal Treatments

#### Practitioners
- Allergist
- Chiropractor
- Christian Science Practitioner
- Dermatologist
- Homeopath
- Naturopath*
- Optometrist
- Osteopath
- Physician
- Psychiatrist or Psychologist

#### Therapy
- Alcohol and Drug Addiction
- Counseling (not marital or career)
- Exercise Programs*
- Hypnosis
- Massage*
- Occupational
- Physical
- Smoking Cessation Programs*
- Speech
- Weight Loss Programs*

#### HSA Eligible
- Insurance Premiums
- Long Term Care Premiums

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**Note:** This list is not meant to be all-inclusive, as other expenses not specifically mentioned may also qualify. Also, expenses marked with an asterisk (*) are potentially eligible expenses* that require a Note of Medical Necessity from your health care provider to qualify for reimbursement. For additional information, check your Summary Plan Document or contact your Plan Administrator.
OTC Items that are not medicines or drugs remain eligible for purchase with FSAs. You can use your benefits card for these items.

<table>
<thead>
<tr>
<th>Eligible Over-the-Counter Items</th>
<th>Ineligible Over-the-Counter Medicines and Drugs</th>
</tr>
</thead>
</table>
| Baby Electrolytes and Dehydration | • Acid controllers  
Pedialyte, Enfalyte | • Cough, cold & flu  
• Denture pain relief  
• Digestive aids  
• Ear care  
• Eye care  
• Feminine antifungal & anti-itch  
• Fiber laxatives (bulk forming)  
• First aid burn remedies  
• Foot care treatment  
• Hemorrhoidal preps  
• Homeopathic remedies  
• Incontinence protection & treatment products  
• Laxatives (non-fiber) |
| Contraceptives | • Acne medications  
Unmedicated condoms | • Medicated nasal sprays, drops, & inhalers  
• Medicated respiratory treatments & vapor products  
• Motion sickness  
• Oral remedies or treatments  
• Pain relief (includes aspirin)  
• Skin treatments  
• Sleep aids & sedatives  
• Smoking deterrents  
• Stomach remedies  
• Unmedicated nasal sprays, drops & inhalers  
• Unmedicated vapor products |
| Denture Adhesives, Repair, and Cleansers | • Allergy & sinus  
PoliGrip, Benzodent, Plate Weld, Efferdent | |
| Diabetes Testing and Aids | • Antibiotic products  
Ascencia, One Touch, Diabetic Tussin, insulin syringes; glucose products | |
| Diagnostic Products | • Antifungal (Foot)  
• Antiparasitic treatments  
• Antiseptics & wound cleansers  
• Anti-diarrheals  
• Anti-gas  
• Anti-itch & insect bite  
• Baby rash ointments & creams  
• Baby teething pain  
• Cold sore remedies | |
| Ear Care | • Antifungal (Foot)  
Unmedicated ear drops, syringes, ear wax removal | |
| Elastics/Athletic Treatments | • Baby Electrolytes and Dehydration  
ACE, Futuro, elastic bandages, braces, hot/cold therapy, orthopedic supports, rib belts | • Hearing Aid/Medical Batteries  
• Home Health Care (limited segments)  
Ostomy, walking aids, decubitis/pressure relief, enteral/parenteral feeding supplies, patient lifting aids, orthopedic braces/supports, splints & casts, hydrocollators, nebulizers, electrotherapy products, catheters, unmedicated wound care, wheel chairs |
| Family Planning | • Family Planning  
Contact lens care | • Incontinence Products  
Attends, Depend, GoodNites for juvenile incontinence, Prevail |
| First Aid Dressings and Supplies | • First Aid Dressings and Supplies  
Band Aid, 3M Nexcare, non-sport tapes | • Prenatal Vitamins  
Stuart Prenatal, Nature's Bounty Prenatal Vitamins |
| Foot Care Treatment | • Foot Care Treatment  
Unmedicated corn and Callus Treatments (e.g., callus cushions), devices, therapeutic insoles | • Reading Glasses and Maintenance Accessories |
| Glucosamine &/or Chondroitin | • Glucosamine &/or Chondroitin  
Osteo-Bi-Flex, Cosamin D, Flex-a-min Nutritional Supplements | |

The IRS does NOT allow the following expenses to be reimbursed under Health Care FSAs, as they are not prescribed by a physician for a specific ailment.

<table>
<thead>
<tr>
<th>Ineligible Expenses</th>
<th>Ineligible Over-the-Counter Medicines and Drugs</th>
</tr>
</thead>
</table>
| • Contact Lens or Eyeglass Insurance  
• Cosmetic Surgery/Procedures  
• Electrolysis | • Acid controllers  
• Cough, cold & flu  
• Denture pain relief  
• Digestive aids  
• Ear care  
• Eye care  
• Feminine antifungal & anti-itch  
• Fiber laxatives (bulk forming)  
• First aid burn remedies  
• Foot care treatment  
• Hemorrhoidal preps  
• Homeopathic remedies  
• Incontinence protection & treatment products  
• Laxatives (non-fiber) |
| • Insurance Premiums and Interest  
(FSA Ineligible Only)  
• Long Term Care Premiums  
(FSA Ineligible Only)  
• Marriage or Career Counseling | • Acne medications  
• Allergy & sinus  
• Antibiotic products  
• Antifungal (Foot)  
• Antiparasitic treatments  
• Antiseptics & wound cleansers  
• Anti-diarrheals  
• Anti-gas  
• Anti-itch & insect bite  
• Baby rash ointments & creams  
• Baby teething pain  
• Cold sore remedies  
• Skin treatments  
• Sleep aids & sedatives  
• Smoking deterrents  
• Stomach remedies  
• Unmedicated nasal sprays, drops & inhalers  
• Unmedicated vapor products |
| • Personal Trainers  
• Sunscreen (spf less than 30)  
• Swimming Lessons | |

Note: This list is not meant to be all-inclusive.

Please Note: The IRS does not allow Over-the-Counter (OTC) medicines or drugs to be purchased with Health Care FSA funds unless accompanied by a prescription. If your pharmacist will fill the OTC prescription, you can use your benefits card for these purchases. If your pharmacist will not fill the OTC prescription, you will need to purchase it with your own funds and submit for reimbursement. You will need to submit both your purchase documentation (i.e. detailed receipt) and the prescription.