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

| Items requiring a physician’s letter listing a medical condition making the item necessary.* |
|-------------------------------------------------|-------------------------------------------------|-------------------------------------------------|
| Bedpans and ring cushions                        | Boost®/Pediasure®                               | Hair restoration (procedures, drugs or medications) |
| Foot Spa                                        | Herbs                                          | Health club or gym memberships for general health |
| Massagers                                       | Massages                                       | Marriage and family counseling                    |
| Minerals                                        | Multivitamins                                  | Over-the-Counter drugs that are not prescribed by your physician |
| Vitamins                                        | Oxygen                                         | Weight loss programs for general health or appearance |
| Reconstructive surgery in connection with birth defect, disease, or accident. | Special supplements | Mail order prescriptions from another country |
| Special school for disabled child               | Special teeth cleaning system                  | Premiums you or your spouse pay for insurance coverage (Payroll-deducted premiums sponsored by your employer are eligible under the Premium Only Plan.) |
| Special school for disabled child               | Therapeutic support gloves                     |                                                 |
| Special teeth cleaning system                   | Vitamins                                       |                                                 |
| Therapeutic support gloves                      | Weight loss programs and fees pertaining to a specific disease |                                                 |
| Wigs for hair loss caused by disease            |                                                 |                                                 |

*Plan restrictions may apply. Check with your plan administrator.
Accepted Over-the-Counter (OTC) Items*

**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)
- 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 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)

**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**

**OTC items - not acceptable**

- 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)

- 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.*