

FSA Eligible Health Care Expenses

Below is the list of items typically covered by a standard FSA. For a complete list visit www.wageworks.com.

Prescription Requirement for OTC Drug Purchases

Starting 1/1/2011, a doctor's prescription will be required in order to be reimbursed for Over-The-Counter (OTC) drugs. OTC drugs requiring a prescription are indicated in the following list with the abbreviation "Rx." Please go to www.wageworks.com/healthcarereform for more information.

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| Rx (prescription) | Co-payment (medical) | Lactose intolerance (over-the-counter) (Rx) |
| Co-payment (medical) | Co-payment (other) | Lamaze classes |
| Office visit (medical) | Co-payment (vision) | Laser eye surgery |
| Dental | Corn and callus remover (over-the-counter) (Rx) | Lasik |
| Vision | Corneal keratotomy | Laxatives (over-the-counter) (Rx) |
| Psychotherapy | Cough drops & sore throat lozenges (over-the-counter) (Rx) | Learning disability treatments |
| Chiropractic care | Cough syrup (over-the-counter) (Rx) | Lice treatment (over-the-counter) (Rx) |
| Lab (medical) | Counseling (for treatment of a medical condition) | Listening therapy |
| Orthodontia | Crutches, canes or like equipment (purchase or rental) | Mastectomy-related special bras |
| Hospital fees | Deductible for dental plan | Medical abortion |
| X-ray (medical) | Deductible for medical plan | Medical co-insurance |
| Acne treatments (over-the-counter) (Rx) | Deductible for prescription plan | Medical co-payment |
| Acupuncture | Deductible for vision plan | Medical equipment (for treatment of medical condition) and repairs |
| Adoption (medical expenses related to) | Dental care (for non-cosmetic purposes) | Medical monitoring and testing devices |
| Alcoholism treatment | Dental co-insurance | Medical records charges |
| Allergy & sinus medicine and products (over-the-counter) (Rx) | Dental co-payment | Medicines (over-the-counter) (Rx) |
| Ambulance and emergency health services | Dental reconstruction | Medicines (prescription) |
| Allergy medication (prescription) | Dentures, bridges, etc. | Midwife |
| Anesthesia (for non-cosmetic purposes) | Diabetic monitor, test kits, strips and supplies | Mileage |
| Antacid (over-the-counter) (Rx) | Diagnostic services | Monitors & test kits (over-the-counter) |
| Antibiotic ointment (over-the-counter) (Rx) | Diaper rash ointments and creams (over-the-counter) (Rx) | Motion & nausea (over-the-counter) (Rx) |
| Aspirin or other pain reliever (over-the-counter) (Rx) | Drug addiction treatment | Nasal sprays & strips (over-the-counter) (Rx) |
| Asthma medicines or treatments (over-the-counter) (Rx) | Drugs (prescription) | Non-prescription drugs and medicines (for non-cosmetic purposes) (Rx) |
| Athletic treatments / braces | Dyslexia treatment | Norplant insertion or removal |
| Bandages and related items (over-the-counter) | Eye examinations | Nursing services (wages and taxes) |
| Birth control (prescription or other) | Eye related equipment/materials | OB/GYN fees |
| Blood pressure monitor | Eye surgery or treatment to correct vision | Occlusal guards to prevent teeth grinding |
| Blood sugar test kits and test strips | Eyeglasses (over-the-counter) | Occupational therapy (related to a medical condition or disability) |
| Body scans | Eyeglasses (prescription) | Office visits (chiro) |
| Breast pumps (to compensate for a medical condition) | Fertility monitor (over-the-counter) | Office visits (dental) |
| Canker & cold sore treatments (over-the-counter) (Rx) | Fertility treatment (for employee, spouse or dependent) | Office visits (medical) |
| Chest rubs (over-the-counter) (Rx) | First aid kit (over-the-counter) | Office visits (psych / therapy) |
| Childbirth classes | Flu shots | Office visits (vision) |
| Chiropractic office visit or treatment | Gastrointestinal medication (over-the-counter) (Rx) | Operations (for non-cosmetic purposes) |
| Cholesterol test kits and supplies | Guide dog (dog, training, care) | Optometrist / ophthalmologist fees |
| Christian Science practitioners | Hearing aids and batteries | Organ transplants (recipient and donor) |
| Co-insurance (dental) | Hospital services and fees | Ortho keratotomy |
| Co-insurance (medical) | Immunizations | Orthodontia (braces and retainers) |
| Co-insurance (prescription) | Incontinence products (excludes diapers and diaper services) | Orthopedic & surgical supports |
| Co-insurance (vision) | Infertility treatment (for employee, spouse or dependent) | Over-the-counter health care products (eligible) (Rx) |
| Cold & flu medicine (over-the-counter) (Rx) | Insulin, testing materials and supplies | Over-the-counter products for dental ailments (including oral and teething pain) (Rx) |
| Compression or anti-embolism socks, stockings or hose | Laboratory fees | Over-the-counter vision products |
| Condoms and spermicides | | Ovulation monitor (over-the-counter) |
| Contact lenses, cleaning solutions, etc. | | |
| Co-payment (dental) | | |

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| Oxygen | Smoking cessation (programs / counseling) | Toothache and teething pain relievers |
| Physical exams | Smoking cessation drugs (prescription) | Tubal ligation |
| Physical therapy | Smoking cessation gum or patches (over-the-counter) (Rx) | Urological products |
| Pregnancy tests (over-the-counter) | Speech therapy | Vaccinations |
| Prescription co-insurance | Sterilization | Varicose vein removal surgery |
| Prescription co-payment | Student health fees billed for services actually received (dental / medical / vision / prescription) | Vasectomy |
| Prescription drugs (for non-cosmetic purposes) | Sunglasses (prescription) | Viagra and similar prescription medications |
| Prosthesis | Sunscreen with SPF 30+, sunburn creams and ointments (over-the-counter – SPF proof required) (Rx) | Vision co-insurance |
| Psychiatric care | Surgery (for non-cosmetic purposes) | Vision co-payment |
| Psychoanalysis | Teeth grinding prevention devices | Vitamins (prescription) |
| Psychologist fees | Therapy (for treatment of a medical condition) | Walking aids (canes, walkers, crutches and related supplies) |
| Radial keratotomy (RK) | Teething pain relievers (prescription) | Wart removal treatments (over-the-counter) |
| Reading glasses (over the counter) | Toothache and teething pain relievers (over-the-counter) (Rx) | Wheelchair and repairs |
| Removal of benign mole, cyst or tumor | | Wound care (over-the-counter) |
| Sales tax, shipping and handling fees (for any eligible expenses on this list) | | X-ray fees (dental / medical) |

FSA “Maybe” Eligible Health Care Expenses

Certain expenses require additional information in order to determine if they qualify. Products and services classified as “Maybe” require a written statement from your health care provider indicating (1) the diagnosis and (2) the medical necessity of the expense. Specialized items also require proof of the difference in cost: (1) the cost of standard, unmodified item, and (2) the cost of special or modified item. If you incur an expense that is classified as “Maybe,” you will need to submit the above documentation with your claim.

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| Allergy treatments | Exercise equipment* | Reconstructive surgery (following accident or medical procedure or condition) |
| Alternative dietary supplements* | Fitness programs* | Retin-A (for non-cosmetic purposes) |
| Alternative drugs and medicines* | Health club dues* | Rogaine or other hair regrowth medications* |
| Alternative healers* | Home improvements* | Special equipment |
| Braille books and magazines (difference in cost only) | Humidifier, air filter and supplies | Special foods (gluten-free, salt-free or other for treatment of a medical condition) |
| Breast reconstruction surgery (following mastectomy) | Lodging (essential to receive medical care) | Special school (for mental and physical disabilities) |
| Car modifications* | Massage therapy* | Supplies* |
| Cord blood storage (for future treatment of a birth defect or known medical condition) | Medical supplies* | Swimming lessons* |
| Dancing lessons* | Modified equipment (difference in cost only) | Transgender treatments / surgery |
| Dental products (for treatment of a dental condition, not general health) | Nutritional supplements* | Transportation, parking and related travel expenses (essential to receive medical care) |
| Dental veneers | Orthopedic shoes and inserts (difference in cost only of specialized orthopedic shoe over like non-specialized shoe) | Weight loss counseling |
| Dietary supplements* | Propecia* | Weight loss program or drugs* |

Eligible Dependent Care Expenses[†]

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| Adult day care center | Educational services (for preschool, but no kindergarten or above) | Payroll taxes related to eligible care |
| After school program | Elder care (in your home or someone else's) | Preschool |
| Au pair | Extended care (supervised program before or after school) | Senior day care |
| Babysitting (work-related, in your home or someone else's, but not provided by your own dependent) | Housekeeper who cares for child (only portion of payment attributable to work-related child care) | Sick child care |
| Before- or after-school program | Nanny | Summer day camp (but not overnight camp) |
| Child care | Nursery school | Transportation to and from eligible care (provided by your care provider) |
| Custodial elder care (work-related) | | |

* As required or treatment for a medical condition diagnosed by a licensed health care professional.

[†] For a child under the age of 13 or other dependents that are physically and mentally incapable of taking care of themselves.

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