

## HSA Eligible Expenses

The following list contains examples of expenses that can be paid with funds deposited in a Health Care FSA. This list is intended to serve as a guideline only and does not guarantee reimbursement.

Item	Example	Eligibility	OTC Medicine or Drug Requiring a Prescription as of 1/1/2011
Abortion		Eligible	
Acne Treatment	Proactive, Stridex, Clean & Clear	Eligible	Yes, Rx Required
Acupuncture		Eligible	
Adoption, Pre-Adoption Medical Expenses		Eligible	
Air Purifier		See Footnote*	
Alcoholism Treatment		Eligible	
Allergy Relief	Oral Medications, Nasal Sprays & Patches	Eligible	Yes, Rx Required
Alternative Dietary Substitutes		See Footnote*	
Alternative Drugs & Medicines		See Footnote*	
Ambulance		Eligible	
Analgesics	Aspirin, Acetaminophen, Ibuprofen	Eligible	Yes, Rx Required
Antacids & Heartburn Relief	Alka-Seltzer, Mylanta, Milk of Magnesia	Eligible	Yes, Rx Required
Antibiotic Creams & Ointments, Hemorrhoid Preparations	Preparation H, Bacitracin, Neosporin	Eligible	Yes, Rx Required
Anti-Diarrheal	Imodium, Pepto-Bismol	Eligible	Yes, Rx Required
Anti-Itch & Hydrocortisone Creams	Benadryl, Caladryl, Cortaid	Eligible	Yes, Rx Required
Arthritis Pain-Relief	Capzasin, Activon	Eligible	Yes, Rx Required
Artificial Limbs		Eligible	
Artificial Teeth		Eligible	
Asthma Treatments		Eligible	
Automobile Modifications		See Footnote*	
Babysitting & Child Care		Not Eligible	
Bandages	Elastic, Gauze Pads, Band Aids	Eligible	
Behavioral Modification Programs		See Footnote*	
Birth Control Pills		Eligible	
Birthing Classes		See Footnote*	
Blood Pressure Monitoring Devices		Eligible	
Blood Sugar Test Kits & Test Strips		Eligible	
Body Scans		Eligible	
Braille Books & Magazines		Eligible	
Breast Pumps		See Footnote *	
Breast Reconstruction Surgery		Eligible	
Calamine Lotion		Eligible	Yes, Rx Required
Carpal Tunnel Wrist Supports		Eligible	
Chiropractors		Eligible	
Chondroitin/Glucosamine		See Footnote*	Yes, Rx Required
Co-Insurance Amounts		Eligible	
Cold Medicines	Tablets, Syrups, Drops, Lozenges	Eligible	Yes, Rx Required
Cold/Hot Packs		Eligible	
Condoms		Eligible	
Contact Lenses, Materials &		Eligible	
Contraceptives		Eligible	
Co-Payments		Eligible	
Cosmetic Procedures		Not Eligible	
Cosmetics	Makeup, Lipstick, Cotton Swabs, Cotton Balls, Baby Oil	Not Eligible	
Counseling	Marriage and couples counseling are ineligible	See Footnote*	
Crowns, Dental		Eligible	
Crutches		Eligible	
Deductibles		Eligible	

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Dental Care		Eligible	
Dental Floss, picks, brushes		Not Eligible	
Denture Care	Cleaners	Not Eligible	
Diabetic Supplies		Eligible	
Diaper Rash Creams	A&D Ointment, Desinex	Eligible	Yes, Rx Required
Diapers		Not Eligible	
Diarrhea Medicine	Imodium, Kaopectate	Eligible	Yes, Rx Required
Diet Food		Not Eligible	
Dietary Supplements		See Footnote*	
Doulah		Not Eligible	
Drug Addiction Treatment		Eligible	
Dyslexia		See Footnote*	
Ear Care	Ear Drops, Ear Wax Removal	Eligible	Yes, Rx Required
Ear Plugs		See Footnote*	
Electrolysis or Hair Removal		Not Eligible	
Exercise Equipment or Programs		See Footnote*	
Eye Care	Contact Lens Solution, Lubricant Drops, Patches, Reading Glasses	Eligible	
Eye Examinations		Eligible	
Family Planning	Condoms, Contraceptive Creams, Pregnancy Test, Ovulation Predictor Kits	Eligible	
Feminine Care	Progesterone Cream, Estrogen Cream, Treatment of Vaginal Infections	Eligible	
Feminine Hygiene Products	Tampons, Pads, Feminine Washes	Not Eligible	
Fertility Treatments		Eligible	
Fiber Supplements		See Footnote*	
First Aid	Heat Wraps, Hot/Cold Packs, Compresses, Bandages, Tape, Gauze Dressing, Adhesive Pads, Band-Aids	Eligible	
First Aid Kits		Eligible	
Flu Shots		Eligible	
Foot Care : Non-Medicines and Gambling Problem Treatment	Arch & Insole Supports	Eligible	Yes, Rx Required
Genetic Testing		See Footnote*	
Glucose monitoring equipment		Eligible	
Guide Dog: Other Aid Animals		Eligible	
Hair Care	Color, Shampoo, Conditioner, Brushes, Hair-Loss Products, i.e. Rogaine	Not Eligible	
Hair Removal & Transplants		Not Eligible	
Health Club Fees		See Footnote*	
Hearing Aids and Batteries		Eligible	
Hemorrhoid Treatments		Eligible	Yes, Rx Required
Home Care		See Footnote*	
Home Diagnostic Tests or Kits	Blood pressure, cholesterol, diabetes, colorectal, HIV, urine test, thermometers	Eligible	
Home Improvements	Exit Ramps, Widening Doorways	See Footnote*	
Homeopathic Medicines		See Footnote*	Yes, Rx Required
Hormone Replacement Therapy		See Footnote*	
Hospital Services		Eligible	
Household Help		Not Eligible	
Humidifier		See Footnote*	
Immunizations		Eligible	

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Incontinence Supplies	For example Depends and Serenity Pads	Eligible	
Infertility Treatments		Eligible	
Insulin		Eligible	
Joint-Support Bandages & Hosiery	Knee or Elbow Supports	Eligible	
Laboratory Fees		Eligible	
Lactation Consultant		See Footnote *	
Lamaze Classes	For mother only. Expenses for the coach or significant other do not qualify.	See Footnote *	
Laser Eye Surgery	LASIK	Eligible	
Laxatives	Metamamucil	Eligible	Yes, Rx Required
Learning Disability Instructional		Eligible	
Marriage Counseling		Not Eligible	
Massage Therapy	Rolfing, Craniosacral Therapy, Myofacial Release	See Footnote*	
Mastectomy-Related Special Bras		Eligible	
Medical Alert Bracelet or Necklace		Eligible	
Medical Newsletter		Not Eligible	
Medical Records Charges		Eligible	
Menstrual Pain Relievers	For example, Midol	Eligible	Yes, Rx Required
Mileage for Medical Appointment	Expenses for Transportation Primarily for &	Eligible	
Missed Appointment Fees		Not Eligible	
Morning After Contraceptive Pills		Eligible	
Motion Sickness Treatment	Dramamine, Patches, Bracelets, Bonine	Eligible	Yes, Rx Required
Nasal Strips or Sprays		See Footnote*	
Nicotine Gum or Patches	Nicoderm, Nicorrett	Eligible	Yes, Rx Required
Nursing Services Provided By A	Wages, employment taxes and other	See Footnote*	
Occlusal Guards to Prevent Teeth		Eligible	
Operations		Eligible	
Optometrist		Eligible	
Organ Donors/Transplants		Eligible	
Orthodontia		Eligible	
Orthopedic Shoes & Inserts		See Footnote*	
Ovulation Monitor		Eligible	
Oxygen		Eligible	
Patterning Exercises		Eligible	
Personal Hygiene	Deodorant, Soap, Body Powder, Shaving	Not Eligible	
Personal Trainer Fees		See Footnote*	
Physical Exams		Eligible	
Physical Therapy		Eligible	
Pregnancy Test Kits		Eligible	
Prenatal Vitamins		See Footnote*	
Psychiatric Care		Eligible	
Psychoanalysis		See Footnote*	
Psychologist		See Footnote*	
Radial Keratotomy		Eligible	
Retin-A	For Treatment of Acne	See Footnote*	Yes, Rx Required
Routine Dental Care	Toothpaste, Toothbrush, Electric Toothbrush,	Not Eligible	
Routine Dental Care	Toothpaste, Toothbrush, Electric Toothbrush,	Not Eligible	
Rubbing Alcohol		Eligible	
Safety Glasses	Prescription Only	See Footnote*	
Screening Tests		Eligible	
Shampoo Treatments Relating to	A200, Rid	Eligible	
Shipping & Handling Fees		Eligible	
Skin Care	Skin & Body Moisturizing Lotion, Lip Balm	Not Eligible	
Sleep Aids	Tylenol PM, Sominex, Unisom	Eligible	Yes, Rx Required

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Smoking Cessation Medications	Patches, Gum	Eligible	
Smoking Cessation Programs		Eligible	
Special Education Schools		See Footnote*	
Special Home for Mentally		See Footnote*	
Sperm, Storage Fees		See Footnote*	
Spermicidal Foam		Eligible	
Stem Cell Harvesting & Storage		See Footnote*	
Sterilization Procedures		Eligible	
Stomach/Digestive Relief	Pepto-Bismol, Imodium, Colace, Lactaid	Eligible	Yes, Rx Required
Student Health Fees		Not Eligible	
Sun Glasses	Prescription Lenses Only	Eligible	
Sun Screen	30 SPF Or Higher is FSA Eligible	See Footnote*	
Sunburn Creams & Ointments	Solarcaine	Eligible	Yes, Rx Required
Surrogate Expenses		Not Eligible	
Taxes on Medical Services &		Eligible	
Teeth Whitening		Not Eligible	
Telephone for Hearing-Impaired		Eligible	
Television for Hearing-Impaired		Eligible	
Thermometers		Eligible	
Tooth & Mouth Pain Relief	Oragel, Anbesol	Eligible	
Treadmill		See Footnote*	
Ultrasounds		Eligible	
Urinary Pain Relief		Eligible	Yes, Rx Required
Vaporizers		See Footnote *	
Varicose Veins Treatment		See Footnote *	
Vasectomy		Eligible	
Vasectomy Reversal		Eligible	
Veneers		Not Eligible	
Viagra		Eligible	
Vision Discount Programs		Not Eligible	
Vitamins		See Footnote*	
Walkers		Eligible	
Wart Removal Medication	Compound W	Eligible	
Weight Loss Programs and/or		See Footnote*	
Wheelchair		Eligible	
Wigs		See Footnote*	
X-ray fees		Eligible	

\* Generally, this expense will require a letter from a medical practitioner verifying medical necessity. The note should contain the following: 1) the date; 2) the patient's name; 3) the medical practitioner's name; 4) a statement of medical necessity; 5) the prescribed treatment; and 6) the duration of the required treatment.