

Qualifying Expenses for Flexible Spending Account (FSA) or Health Savings Account (HSA)

The following health care expenses qualify for reimbursement under your take care® plan.*

Only health care expenses not reimbursed by insurance can be claimed. *Prescription (Rx) required as of 1/1/2011.*

Acupuncture (excluding remedies and treatments prescribed by acupuncturist)	Endodontist fees	Podiatrist fees
Alcoholism treatment	Eyeglasses prescribed by your doctor	Prescribed medicines
Ambulance	Eye examination fees	Psychiatric care
Artificial limbs/teeth	Eye surgery (cataracts, LASIK, etc.)	Psychologist and psychiatrist fees
Chiropractors	Hearing devices and batteries	Radiology
Christian Science practitioner's fees	Home health care	Routine physicals and other non-diagnostic services or treatments
Contact lenses and solutions	Hospital bills	Smoking cessation over-the-counter drugs (Rx)
Co-payments (doctor, dental, vision, pharmacy)	Insulin	Smoking cessation programs
Costs for physical or mental illness confinement	Laboratory fees	Surgical fees
Crutches	Laser eye surgery	Weight loss over-the-counter drugs (Rx)
Deductibles	Office visits	Weight loss programs with a doctor's letter of medical necessity
Dental fees (cosmetic procedures not eligible)	Obstetrics and fertility	Wheelchair
Dentures	Oral surgery	Vitamins, with doctor's letter of medical necessity
Diagnostic fees	Orthodontic fees	X-rays and MRI
Dietary supplements and vitamins with doctor's letter of medical necessity	Orthopedic devices	
Drug and medical supplies (syringes, needles, etc.)	Osteopath fees	
	Over-the-counter drugs that are medically necessary like allergy medications, aspirin or antacids (Rx)	
	Oxygen	
	Periodontist fees	
	Physician fees (cosmetic procedures not eligible)	

Items requiring a physician's letter listing a medical condition making the item necessary.*

Bedpans and ring cushions	Multivitamins	Therapeutic support gloves
Boost®/Pediasure®	Oxygen	Vitamins
Foot Spa	Reconstructive surgery in connection with birth defect, disease or accident	Weight loss programs and fees pertaining to a specific disease
Herbs	Special supplements	Wigs for hair loss caused by disease
Massagers	Special school for disabled child	
Massages	Special teeth cleaning system	
Minerals		

Health care expenses that do not qualify for reimbursement under FSA or HSA plans.*

Cosmetic surgery, procedures and/or medications	Marriage and family counseling	Premiums you or your spouse pay for insurance coverage (Payroll-deducted premiums sponsored by your employer are eligible under the Premium Only Plan.)
Dental bleaching	Over-the-counter items, drugs or medications that are not prescribed by your physician	
Hair restoration (procedures, drugs or medications)	Weight loss programs for general health or appearance	
Health club or gym memberships for general health	Mail order prescriptions from another country	

Over-the-Counter (OTC) Items

Accepted OTC items*

Antiseptics

Prescription (Rx) required as of 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 as of 1/1/2011.

- Allergy medications (Rx)
- Bronchodilator/Expectorant tablets (Rx)
- Bronchial asthma inhalers (Rx)
- Cold relief (liquid, tablets or drops) (Rx)
- Cough relief (liquid, tablets or drops) (Rx)
- Flu relief (liquid, tablets or drops) (Rx)
- Medicated chest rub (Rx)
- Nasal decongestant spray, drops or inhaler (Rx)
- Sinus and allergy nasal spray (Rx)
- Homeopathic sinus medications (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

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

- 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 as of 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 as of 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 as of 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 bath products (Rx)

Stomach Care

Prescription (Rx) required as of 1/1/2011.

- Acid reducing gum, liquid and tablets (Rx)
- Anti-diarrhea medications (Rx)
- Gas prevention (liquid, tablets or drops) (Rx)
- Ipecac syrup (Rx)
- Laxatives (Rx)
- Pinworm treatment (Rx)
- Prilosec® (Rx)
- Upset stomach medications (Rx)

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

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

OTC not acceptable*

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| Aromatherapy | Cotton swabs | Low calorie foods | Spa salts |
| Baby bottles and cups | Dental floss | Mouthwash | Sun tanning products |
| Baby oil | Deodorants | Oral care | Toothbrushes |
| Baby wipes | Feminine care | Petroleum jelly | |
| Breast enhancement system | Hair regrowth | Shampoo and conditioner | |
| Cosmetics | Low "carb" foods | Skin care | |

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