| 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 | | Eligible | |
| Expenses Air Purifier | | See Footnote* | |
| Alcoholism Treatment | | Eligible | |
| Allergy Relief | Oral Medications, Nasal Sprays & | Eligible | Yes, Rx Required |
| Allergy Keller | Patches | Liigible | res, Kx Required |
| Alternative Dietary Substitutes | raceres | 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, | Preparation H, Bacitraycin, Neosporin | Eligible | Yes, Rx Required |
| Hemorrhoid Preparations | Troparation in Eastera year, its soperin | 9.2.0 | . 557 . 53 . 139 |
| 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 | Supplies in the supplies in th | 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 Cosmetics | Makeup, Lipstick, Cotton Swabs, Cotton | Not Eligible Not Eligible | |
| | Balls, Baby Oil | _ | |
| Counseling | Marriage and couples counseling are ineligible | See Footnote* | |
| Crowns, Dental | | Eligible | |
| Crutches | | Eligible | |
| Deductibles | | Eligible | |

| Item | Example | Eligibility | OTC Medicine or Drug Requiring a Prescription as of 1/1/2011 |
|------------------------------------|--|----------------------------|---|
| Dental Care | | Eligible | |
| Dental Floss, picks, brushes | | Not Eligible | |
| Denture Care | Cleaners | Not Eligible | |
| Diabetic Supplies | ACD Circles and Desires | Eligible | Var. Day Day vivad |
| Diaper Rash Creams | A&D Ointment, Desinex | Eligible | Yes, Rx Required |
| Diapers Diarrhea Medicine | Torredition Management | Not Eligible | Var. Day Day vivad |
| Diarrnea Medicine Diet Food | Imodium, Kaopectate | Eligible | Yes, Rx Required |
| | | Not Eligible See Footnote* | |
| Dietary Supplements Doulah | | | |
| | | Not Eligible | |
| Drug Addiction Treatment Dyslexia | | Eligible See Footnote* | |
| Ear Care | Ear Drops, Ear Wax Removal | Eligible | Voc. Dy Doguirod |
| Ear Plugs | Edi Diops, Edi Wax Reilloval | | Yes, Rx Required |
| Electrolysis or Hair Removal | | See Footnote* Not Eligible | |
| Exercise Equipment or Programs | | See Footnote* | |
| Eye Care | Contact Lens Solution, Lubricant Drops, | Eligible | |
| Eye Examinations | Patches, Reading Glasses | 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 | Arch & Insole Supports | Eligible | Yes, Rx Required |
| Gambling Problem Treatment | | See Footnote* | |
| 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 | |

| Item | Example | Eligibility | OTC Medicine or Drug Requiring a Prescription as of 1/1/2011 |
|---|--|------------------------|---|
| 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 | All I All II | See Footnote* | V D D : I |
| Nicotine Gum or Patches | Nicoderm, Nicorrett | Eligible | Yes, Rx Required |
| Nursing Services Provided By A Occlusal Guards to Prevent Teeth | Wages, employment taxes and other | See Footnote* 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 Safety Glasses | Prescription Only | Eligible See Footnote* | |
| Screening Tests | rrescription only | Eligible | |
| Shampoo Treatments Relating to | A200, Rid | Eligible | |
| Shipping & Handling Fees | INZOU, NIU | Eligible | |
| Skin Care | Skin & Body Moisturizing Lotion, Lip Balm | Not Eligible | |
| Sleep Aids | Tylenol PM, Sominex, Unisom | Eligible | Yes, Rx Required |
| orecop / tido | Try terror i riy Sommer, Omsom | I = 1131DIC | 100, Tot Required |

| Item | Example | Eligibility | OTC Medicine or Drug Requiring a Prescription as of 1/1/2011 |
|---------------------------------|--|----------------|---|
| 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.