



Flexible Spending Accounts

Beginning January 1, 2011, over-the-counter (OTC) drugs, medicines and biologicals will be required to be accompanied by a physician's prescription in order to be reimbursed. The list below includes generally eligible medical flexible spending account expenses. OTC items marked with a ♦ require a note of medical necessity from a licensed practitioner.

- Remember:
1. Stockpiling of supplies is prohibiting by the IRS.
 2. Services must be rendered or items purchased during your plan year.
 3. You must use your flex account money during the plan year or it is forfeited.

Acupuncture

Alcoholism treatment
Ambulance service
Artificial limb or prosthesis

Bandages ^{OTC}

Blood transfusions
Braille books and magazines

Car modifications (for a person with a disability)

Catheters
Childbirth classes (mother's costs only)
Chiropractic care
Christian Science Practitioner
Co-insurance charges
Co-payments
Condoms ^{OTC}
Contact lenses and supplies
Contraceptive prescriptions
Crutches

Deductible expenses

Dental expenses (non cosmetic only)
Denture adhesives
Diagnostic Tests and Monitors (blood sugar test kits)
Dietary supplements ^{OTC} ♦
Drug addiction treatment

Eye drops ^{OTC}

Eye exams
Eye surgery (including laser eye surgery)
Eyeglasses

First aid supplies ^{OTC}

Gauze pads ^{OTC}

Guide dog or other animal for a person with a disability

Hearing aids/batteries

Herbs ^{OTC} ♦

Hospital fees

Immunizations

Incontinence supplies ^{OTC}
Insulin

Laboratory fees

Learning disability (fees paid to a special school or tutor for a child with severe learning disabilities caused by a medical or physical impairment, provided that the child's physician recommends that the child attend the school or be tutored)

Massage therapy (only is prescribed by a physician for a specific diagnosis and provided by a licensed massage therapist)
Medical Services provided by physicians, surgeons, and specialists (for non cosmetic services only)

Nicotine gum or patches ^{OTC}

Nursing home fees

Office visits

Ointments for muscle or joint pain or for first aid purposes
Operations or surgery
Optical care by Optometrists, Ophthalmologists or Opticians
Organ transplants
Orthodontics
Orthopedic shoes and orthopedic inserts
Osteopathic treatment
Oxygen

Physical exams (not employment related)

Physical therapy
Prescription drugs (non-cosmetic only)
Prosthesis
Psychiatrist
Psychoanalysis
Psychologist
Pre-natal vitamins ^{OTC}
Pregnancy tests kits ^{OTC}

Reading glasses ^{OTC}

Rubbing alcohol ^{OTC}
Radial keratotomy

Sales tax payable for eligible services or items

Smoking cessation programs
Special foods (prescribed by a physician at costs in excess of the costs of commonly available products)
Suppositories ^{OTC}

Telephone equipment for hearing impaired

Thermometers ^{OTC}
Therapy or counseling
Transportation for medical care
Tubal ligation

Vaccines

Vasectomy
Vitamins ^{OTC} ♦

Wheelchair

X-rays

Categories no longer eligible without a prescription

Acid Controllers
Anti-Diarrheals
Anti-Parasitic Treatments
Cough, Cold & Flu
Hemorrhoidal Preps
Pain Relievers
Stomach Remedies

Allergy & Sinus Medicine
Anti-Gas Products
Baby Rash Ointments/Creams
Digestive Aids
Laxatives
Respiratory Treatments

Antibiotics
Anti-Itch & Insect Bite
Cold Sore Remedies
Feminine Anti-Fungal/Anti-Itch
Motion Sickness
Sleep Aids & Sedatives