

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 following list with the abbreviation "Rx." Please go to www.wageworks.com/healthcarereform for more information.

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

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

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

Eligible Dependent Care Expenses[†]

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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