



Eligible and Ineligible Expenses

Under a Health Care Flexible Spending Account (HFSA) based on the IRS definition of "medical care."

Important Information Impact of Health Care Reform

In order to receive reimbursement for over-the-counter (OTC) drug expenses incurred on and after January 1, 2011, you will be required to submit supporting documentation. You are able to receive reimbursement for these expenses incurred prior to January 1, 2011, without any additional documentation. This change applies to OTC medicines and drugs only and does not affect OTC supplies or equipment, or other expense types. The effective date of the change is January 1, 2011, for all reimbursement plans, regardless of when your particular plan starts or ends.

In order to substantiate OTC drug expenses, you must provide one of the following:

- The receipt plus Ceridian's Physician's Statement form, which has been modified to include a physician's attestation that the OTC drug has been prescribed in accordance with state law.
NOTE: *The expense listed on Ceridian Physician's Statement form must be specific and exactly match the expense listed on the receipt. Substitutions or equivalent items will not be accepted. **Example 1:** a Tylenol prescription cannot be filled with another brand of acetaminophen. **Example 2:** Broad descriptive terms such as 'decongestants' will not be accepted as valid prescriptions.*
- The receipt alone if it includes an RX number for the OTC drug expense

You can obtain Ceridian's Physician's Statement form by accessing the "Forms" tab of our participant website.

Please note that the Internal Revenue Service or Treasury Department may issue guidance that could result in further changes to the information in this table.

IRS Requirements

To reimburse an expense from a reimbursement account, IRS regulations require third party documentation that includes date and type of services provided as well as the amount the participant is responsible for paying.

Use it or lose it

You and your employer share a small level of risk in electing and providing this benefit. If your annual eligible medical expenses are less than your annual election amount, you forfeit any unused balance. For this reason, it's important to accurately predict your medical expenditures.

Uniform coverage rule

On the other hand, your employer is required to fund your HFSA up to your annual election regardless of how much you have actually contributed as of the date you submit a claim for reimbursement. This means your full annual election amount is available to you for reimbursement as of the first day of coverage.

Documentation Requirements

To be reimbursed from your HFSA, you must submit a claim form with third party documentation that includes DAPT:

- Date of service
- Amount you are responsible for
- Provider
- Type of service

For **orthodontia** only, documentation may include either your monthly payment coupons or statements from your orthodontist that show either:

- Date due and amount due
- Date paid and amount paid

Definition of medical care

In the context of your HFSA, the IRS defines medical care as the diagnosis, cure, mitigation, treatment, or prevention of disease, or for the purpose of affecting any structure or function of the body, and transportation primarily for and essential to medical care. Neither Ceridian nor your employer has the discretion to reimburse expenses that don't meet this definition, or the tax benefits to all participating employees could be lost.

When are expenses incurred?

Under IRS rules, HFSA expenses are incurred when the medical services are provided, not when you pay or are billed for them.

Cosmetic surgery is not medical care

Medical care does not include cosmetic surgery or other similar procedures, unless the surgery or procedure is necessary to ameliorate a deformity arising from, or directly related to, a congenital abnormality, a personal injury resulting from an accident or trauma, or disfiguring disease.

Cosmetic surgery means any procedure (including drug regimens) that is directed at improving the patient's appearance and does not meaningfully promote the proper function of the body or prevent or treat an illness or disease.

Physician's statement

Some expenses, such as most prescription drugs, crutches or surgery, are obviously incurred for medical reasons, while others, such as massage or cosmetic surgery, can be incurred for either medical or personal reasons. In order to be reimbursed from a HFSA, such dual purpose expenses must be supported with a physician's statement to demonstrate they are truly for medical care. Other expenses, such as expenses for learning disabilities, may require a statement from the teacher that he or she specializes in treating such conditions, in addition to a physician's statement. You must submit a physician's statement when requested.

You are more likely to receive reimbursement if you properly complete and submit Ceridian's Physician's Statement form than if you ask your physician to compose one — there are numerous technical requirements of which most physicians are not aware. Submitting a physician's statement, including Ceridian's form, does not guarantee you will be reimbursed.

You can obtain Ceridian's Physician's Statement form by accessing the "Forms" tab of our participant website.

Partially eligible expenses

Certain expenses are only partially eligible. Generally, the cost of a special item (such as a telephone for the hearing impaired) used for medical care is eligible to the extent it exceeds the cost of a regular such item. You may be asked to document the difference in price between special and normal items.

To help provide you with guidance on which expenses may be reimbursed through your HFSA, we have provided a [table of common expenses](#) on the following pages. This table will aid in determining which expenses are eligible, ineligible or may be eligible when submitted with a physician's statement.

Orthodontia expenses

The IRS recognizes that orthodontia services are generally provided over an extended period of time, often with no direct relationship between the date of treatment and the payments. As a result, the rules for reimbursing orthodontia are slightly different than other health care expenses.

Generally, you will be reimbursed for orthodontia expenses from the plan year in which the payment is due. You may be reimbursed from the plan year in which payment is made, if you provide proof of payment, such as a canceled check or receipt.

The following FAQs are provided to assist you in submitting orthodontia claims against your health flexible spending account

How do I receive reimbursement from my reimbursement account for orthodontia expenses?

You may be reimbursed for orthodontia expenses by submitting a signed claim form with third party documentation, such as an orthodontia coupon or statement, that indicates either date due or date paid.

I paid the full amount for orthodontia treatment in one lump sum. Can I be reimbursed this full amount?

Yes, if payment was made in full within your plan year for the orthodontia treatment and proof of payment is submitted, you may be reimbursed up to your reimbursement account available balance.

I paid more than the amount due for this month. Can I be reimbursed for the full amount I paid?

Yes, if you paid more than the amount required on the coupon or statement and proof of payment is submitted with the claim form, you may be reimbursed the amount you paid up to your available balance.

My child is getting braces in the beginning of next year; however, I have to pay for them in full by the end of the current year. When can I claim this expense?

Reimbursement for orthodontia expenses will be payable to you in the plan year in which payment is due or the plan year in which payment is made. The expense may be claimed at the end of the current year.

Can I submit the orthodontia contract for services for reimbursement of my orthodontia expenses?

No, orthodontia contracts generally do not include specific dates due, dates paid or specific amounts associated with dates of service and therefore do not meet the IRS requirements for claim adjudication.

Do I have to submit an explanation of benefits (EOB) to be reimbursed for orthodontia expenses?

No, an EOB is not required.

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Category	HFSA	Notes and Examples
Acne medicine (OTC drugs)	Eligible if prescribed. EITHER Expense must be filled by the pharmacist and you must submit the RX number OR Expense must be supported by Ceridian's Physician's Statement form. Substitutions or equivalent items will not be accepted.	Clean and Clear, Clearasil, Stridex and Store Brand Acne Medication
Acne medicine (prescription drugs)	Eligible	
Acne surgery	Eligible	
Acupuncture	Eligible	
Adoption medical expenses	Eligible	
Air purification equipment	To become eligible, expense must be supported by a physician statement	Include products to treat severe allergies such as humidifier, vaporizers, air filtration, replacement filter, allergy home air system
Alcoholism treatment	Eligible	Include: meals and lodging at inpatient facility; out patient care; transportation associated with treatment
Alertness aid (OTC drugs)	Ineligible	Examples: NoDoz, caffeine pills
Allergy and sinus medicine (OTC drugs)	Eligible if prescribed. EITHER Expense must be filled by the pharmacist and you must submit the RX number OR Expense must be supported by Ceridian's Physician's Statement form. Substitutions or equivalent items will not be accepted.	Examples: Actifed, Advil, Afrin, Alavert, Benadryl, Chlor-Trimeton, Claritin, Tavist, Tylenol, Vicks, Diphedryl, Sudafed, Zicam, Store Brands: includes pills, drops, sprays
Allergy products	To become eligible, expense must be supported by a physician statement. AND Reimbursement limited to amount that exceeds cost of regular item.	Bed pads, sheets, pillows, special vacuum and vacuum filter. For home improvements - see Capital Expenditures

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Category	HFSA	Notes and Examples
Ambulance	Eligible	
Anesthesiologist	Eligible	
Anesthesiologist for a cosmetic or ineligible procedure	Ineligible	
Artificial insemination	Eligible	See Fertility Treatments. Includes fertility exams, sperm implants, sperm washing, embryo transfer and reverse vasectomy
Asthma medications (OTC drugs)	Eligible if prescribed. EITHER Expense must be filled by the pharmacist and you must submit the RX number OR Expense must be supported by Ceridian's Physician's Statement form. Substitutions or equivalent items will not be accepted.	Examples include: Bronkaid, inhaler, inhaler refills, Primatene Mist, Store Brands
Automobile (car) modifications	To become eligible, expense must be supported by a physician statement	Modifications to automobile, car or van to accommodate disability including wheelchair.
Autopsy	Ineligible	Autopsy expenses of deceased participant or his/her dependent or spouse.
Babysitting related to medical care or condition	Ineligible	
Bandages and braces	Eligible	Examples include: Ace bandage wrap, liquid adhesive, gauze pads, dressing and TapeAce, Tru-fit, Futuro, Band-Aid, 3M Next Care, Curity, Dome, Johnson & Johnson
Bath and shower aids	Eligible	Tub grab bar, shower bench/chair/stool (Medline, Nova)
Birth control pills	Eligible	

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Blepharoplasty (eyelid surgery)	To become eligible, expense must be supported by a physician statement	
Blood pressure monitor and kits	Eligible	
Blood storage	To become eligible, expense must be supported by a physician statement	Example: Storage for use during a scheduled elective surgery. See umbilical cord for cord blood
Body scans, health screening	Eligible	
Botox	To become eligible, expense must be supported by a physician statement	Ineligible as an expense for cosmetic purposes.
Braille books and magazines	Eligible. Reimbursement limited to amount that exceeds cost of regular item.	
Breast feeding consultation, classes or coaching	To become eligible, expense must be supported by a physician statement	
Breast feeding supplies	Eligible	Examples of Breast Feeding Supplies are: breast pump, breast pads, breast milk freezing bags, breast shells, cooler tote bags for pumped breast milk
Breast milk supplement	To become eligible, expense must be supported by a physician statement	Must demonstrate treatment of medical condition, not simply choice or convenience.
Breast reconstruction surgery	Eligible	
Bug repellent	To become eligible, expense must be supported by a physician statement	
Cancellation fee of orthodontia contract	Ineligible	Doesn't alleviate medical condition

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Capital expenditures	To become eligible, expense must be supported by a physician statement. AND Cost must be reduced by increase in property value.	Special equipment and modifications to the home including the appraisal. See Publication 502 for a list of improvements that IRS says does not increase property value (ramps, railings, etc.).
Chelation therapy (remove heavy metals from the body)	Eligible	Most common forms of heavy metal intoxication are lead, arsenic or mercury.
Childbirth classes	Eligible	Total cost of class
Chinese herbal doctor office visit	To become eligible, expense must be supported by a physician statement	Alternative medical treatment. Not drugs or supplements. Must be legal in the state.
Chiropractic care plans	Ineligible	Act as premiums
Chiropractor	Eligible	
Christian science practitioner office visit	Eligible	Alternative medical treatment. Not drugs or supplements
Circumcision	Eligible	Also eligible if performed by a Rabbi or Moyel.
Coinsurance	Eligible	
Cold sore relief (OTC drugs)	Eligible if prescribed. EITHER Expense must be filled by the pharmacist and you must submit the RX number OR Expense must be supported by Ceridian's Physician's Statement form. Substitutions or equivalent items will not be accepted.	Examples include: Novitra, Abreva, Store Brands
Colonics	To become eligible, expense must be supported by a physician statement	Colon cleansing / Colonics Example: Colonix (hydrotherapy)
Contraceptives (devices)	Eligible	Examples include: condoms (durex, lifestyles, trojan), films and diaphragms

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Contraceptives (OTC drugs)	Eligible if prescribed. EITHER Expense must be filled by the pharmacist and you must submit the RX number OR Expense must be supported by Ceridian's Physician's Statement form. Substitutions or equivalent items will not be accepted.	Examples include spermicidal products such as gels, Advantage-S, Encare, Gyno II, Ortho, VCF
Contraceptives (prescription drugs)	Eligible	Examples include: birth control pills, Norplant including insertion and removal
Controlled substances	Eligible	Darvon, Percocet, Ritalin and Valium
Copay	Eligible	
Cosmetic surgery	To become eligible, expense must be supported by a physician statement	Must demonstrate that surgery treats accepted underlying medical condition or injury.
Cosmetics	Ineligible	Examples include: Olay, Aveeno, Jergens, St. Ives, L'Oreal, Neutrogena, Almay, Cover Girl, Maybelline, Cutex, Revlon, Sally Hansen, Store Brands, face creams, lotions, make-up, nail care, Chapstick
Cotton balls	Ineligible	Examples include: cotton balls, swabs, Q-Tips
Cough and cold relief (OTC drugs)	Eligible if prescribed. EITHER Expense must be filled by the pharmacist and you must submit the RX number OR Expense must be supported by Ceridian's Physician's Statement form. Substitutions or equivalent items will not be accepted.	Examples include: pills, sprays, Lozenges, rubs, night time vapor plug, Actifed, Dimetapp, Drixoral, Robitussin, Sudafed, Triaminic, Advil, Contrex, Theraflu, Tylenol Flu, Mucinex, Chloraseptic, Zicam, Store Brands
Counseling: behavioral therapy	To become eligible, expense must be supported by a physician statement	For an individual, group, family, child, couple; documentation must indicate the specific type of counseling such as bereavement or psychotherapy

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Counseling: bereavement, grief	Eligible	For an individual, group, family, child, couple; documentation must indicate the specific type of counseling such as bereavement or psychotherapy
Counseling: life, career, marriage	Ineligible	
Counseling: mental health, psychoanalysis, psychotherapy	Eligible	For an individual, group, family, child, couple; documentation must indicate the specific type of counseling such as bereavement or psychotherapy
CPR classes	To become eligible, expense must be supported by a physician statement	Must treat an existing medical condition
Cranial technology	Eligible	Generally, medical equipment for infants - (or adult) to correct plagiocephaly (abnormal head shape/flat head syndrome)
Crutches	Eligible	Rent or buy
Deductibles	Eligible	
Dental treatment	Eligible	X-Rays, fillings, extractions, dentures, implants, crowns, sealants and cleanings
Dental treatment: cosmetic	To become eligible, expense must be supported by a physician statement	Examples include: veneers, bonding, teeth whitening, bleaching or opalescence. Color does not affect the proper function of teeth. Eligible with physician's statement clearly demonstrating that veneers or bonding are needed for proper tooth function.
Denture supplies	Eligible	Examples include: adhesives or cleansers (Cushion Grip, Dentemp, Ezo, Fixodent, Polident, Sea-Bond, Super Poli-Grip)

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Dentures, repair and treatment	Eligible	Dentures: full, partial, prosthesis
Dermatologist	Eligible	
Diabetes or diabetic management class	Eligible	
Diabetes or diabetic management medications (OTC drugs)	Eligible if prescribed. EITHER Expense must be filled by the pharmacist and you must submit the RX number OR Expense must be supported by Ceridian's Physician's Statement form. Substitutions or equivalent items will not be accepted.	Example: glucose tablets
Diabetes or diabetic supplies	Eligible	Monitoring system, insulin pump, glucose kit, test strips, lancets, syringes, alcohol swabs (Accu-chek, Ascensia, Freestyle, One Touch, Precision, BD)
Diabetic supplies: insulin	Eligible	
Diagnostic tests	Eligible	
Diapers or diaper service for mentally or physically impaired person	To become eligible, expense must be supported by a physician statement	For healthy infants and/or children - ineligible
Diet drugs (OTC and prescription)	To become eligible, expense must be supported by a Ceridian Physician's Statement form. An RX number alone is not acceptable. Substitutions or equivalent items will not be accepted.	Examples include: dexatrim, alli. Food not eligible -- see Food
Diet drugs (prescription)	To become eligible, expense must be supported by a physician statement	Food not eligible -- see Food
Diet programs	To become eligible, expense must be supported by a physician statement	Food not eligible -- see Food Membership and periodic meeting fees for programs such as Jenny Craig, Weight Watchers, etc.

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Category	HFSA	Notes and Examples
Digestive - stomach medications (OTC drugs)	Eligible if prescribed. EITHER Expense must be filled by the pharmacist and you must submit the RX number OR Expense must be supported by Ceridian's Physician's Statement form. Substitutions or equivalent items will not be accepted.	Examples include: items/remedies such as Axid AR, Pepcid, Prilosec, Tagamet, Zantac, Tums, Roloids, Alka-Seltzer, Maalox, Mylanta, Pepto-Bismol, Phillips, Gaviscon, Gas-X, Lactaid Pills, Bonine, Dramamine, Emetrol, Store Brands, Antacid, Acid Reducers
Doula, doolah, abdula	To become eligible, expense must be supported by a physician statement	
Drug addiction treatment	Eligible	Include: meals, lodging, at inpatient facility
Drug tests or screenings	Eligible	Including at home drug test/screening
Ear care (OTC drugs)	Eligible if prescribed. EITHER Expense must be filled by the pharmacist and you must submit the RX number OR Expense must be supported by Ceridian's Physician's Statement form. Substitutions or equivalent items will not be accepted.	Examples include: Swim-ear and ear wax removal such as Otix Drops
Ear piercing	Ineligible	
Ear plugs	To become eligible, expense must be supported by a physician statement	
Education for learning disability	To become eligible, expense must be supported by a physician statement	The school teacher or tutor must specialize in teaching learning-disabled children. Education must be for learning-disabled.
Egg donor expenses	Eligible	
Electro-dermal screening	To become eligible, expense must be supported by a physician statement	Usually a cosmetic procedure.

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Category	HFSA	Notes and Examples
Employment taxes	Eligible	For nursing or dependent care services paid by participant Example: Social Security tax, FUTA, Medicare tax. Include only the amount of taxes paid for eligible services.
Epsom salt	To become eligible, expense must be supported by a physician statement	
Exercise equipment	To become eligible, expense must be supported by a physician statement	
Eye drops (OTC drugs)	Eligible if prescribed. EITHER Expense must be filled by the pharmacist and you must submit the RX number OR Expense must be supported by Ceridian's Physician's Statement form. Substitutions or equivalent items will not be accepted.	Examples include: Visine, Murine, Store Brands
Eye exam	Eligible	
Eye surgery	Eligible	Eye surgery, radial keratotomy, Lasik, etc.
Eyewear: non corrective	To become eligible, expense must be supported by a physician statement	Non-prescription sunglasses, clip-ons for glasses, vanity contact lenses
Eyewear: corrective	Eligible	Prescription lens (with and without frames) including progressive (bifocals, trifocals) and polycarbonate (plastic). Sunglasses, RX. Frames alone are eligible, do not need to submit supporting receipt for lenses to reimburse frames. RX swim, RX sport an
Eyewear: medical supplies and repair	Eligible	Lens cleaning supplies, contact solution, contact cleaning procedure, eyeglass repair

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Eyewear: non-medical supplies	Ineligible	Vanity supplies, misc. options including cases, sports wraps and chains
Eyewear: protection plans, warranties.	Ineligible	BPP = Breakage Protection Plan
Face lift	Ineligible	See cosmetic surgery
Face mask	To become eligible, expense must be supported by a physician statement	To prevent airborne diseases. Brands such as Liberty.
Feminine products	Ineligible	Feminine hygiene products (personal use item) such as FDA, Massengill, Summer's Eve as well as sanitary napkins, pads or tampons such as Kotex, O.B., Playtex, Tampax, Always, Stayfree
Fertility treatments	Eligible	Treatment that impacts the participant or a dependent of the participant. Expenses paid to or for an in vitro surrogate if surrogate is dependent or participant.
Fiber supplements (OTC drugs)	To become eligible, expense must be supported by a Ceridian Physician's Statement form. An RX number alone is not acceptable. Substitutions or equivalent items will not be accepted.	Citrucel, Metamucil, Fiber Con
First aid kits	Eligible	Johnson & Johnson First Aid Kit, American Medical Association All Purpose First Aid Kit
Fluoridation device	To become eligible, expense must be supported by a physician statement	

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Fluoride (OTC drugs)	Eligible if prescribed. EITHER Expense must be filled by the pharmacist and you must submit the RX number OR Expense must be supported by Ceridian's Physician's Statement form. Substitutions or equivalent items will not be accepted.	Pills, fluoride vitamins, fluoride supplements
Fluoride (prescription drugs)	Eligible	Pills, fluoride vitamins, fluoride supplements. Available only by prescription
Fluoride treatment	Eligible	Fluoride treatment applied in provider's office.
Food (for diet, weight loss)	Ineligible	Examples include: Jenny Craig, Weight Watchers, Nutrisystem. Ineligible - satisfies normal nutritional needs
Food (not for weight loss)	To become eligible, expense must be supported by a physician statement. AND Reimbursement limited to amount that exceeds cost of regular item.	Must alleviate or treat an illness such as allergies or lactose intolerant. Wheat free food for individuals who are allergic to wheat. Lactose intolerant food. Ineligible as an expense which satisfies normal nutritional needs.
Foot therapy supplies	Eligible	Examples include: Insoles and arch support expenses
Foot treatment medications (OTC drugs)	Eligible if prescribed. EITHER Expense must be filled by the pharmacist and you must submit the RX number OR Expense must be supported by Ceridian's Physician's Statement form. Substitutions or equivalent items will not be accepted.	Examples include: treatment of athletes foot, anti fungal, bunions or spurs such as Micatine, Fungi Care, Lotrimin, Store Brands
Funeral expenses	Ineligible	
Genetic testing to determine medical condition	Eligible	

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Genetic testing to determine sex of unborn child	Ineligible	
Gloves	To become eligible, expense must be supported by a physician statement	disposable and dermatological cotton and latex gloves such as Cara, Playtex, Safeskin, Kimberly-Clark. Ineligible as an expense for personal use.
Gym membership, fitness or health club fees	To become eligible, expense must be supported by a physician statement	
Hair growth medicines (OTC and prescription drugs)	To become eligible, expense must be supported by a Ceridian Physician's Statement form. An RX number alone is not acceptable. Substitutions or equivalent items will not be accepted.	Examples include: Nu Hair, Rogaine, Store Brands
Hair growth medicines (prescription drugs)	To become eligible, expense must be supported by a physician statement	Not covered by insurance. Rogaine, Propecia
Hair transplant	Ineligible	
Hand sanitizer	To become eligible, expense must be supported by a physician statement	
Hand-held showerhead	To become eligible, expense must be supported by a physician statement	
Health insurance premiums	Ineligible	
Hearing aid insurance	Ineligible	
Hearing aids and batteries	Eligible	
Heat or cold pad, wraps or packs	Eligible	For pain relief from backache, arthritis, menstrual, injuries, breast feeding - example are ThermoCare, Cura Heat

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Category	HFSA	Notes and Examples
Hemorrhoid relief (OTC drugs)	Eligible if prescribed. EITHER Expense must be filled by the pharmacist and you must submit the RX number OR Expense must be supported by Ceridian's Physician's Statement form. Substitutions or equivalent items will not be accepted.	Examples include: Hemorid, Anusol, Preparation H, Nupercainal, Tucks, Store Brands
Home health care	Eligible	At home nursing services
Homeopathic care office visit	To become eligible, expense must be supported by a physician statement	Alternative medical treatment. Not drugs or supplements
Hormone replacement therapy (prescription drugs)	Eligible	
Hospital services	Eligible	Include treatment, lodging, meals
Hot tub	To become eligible, expense must be supported by a physician statement	Including portable
Household help	Ineligible	See nursing services
Hypnotherapy, hypnosis	To become eligible, expense must be supported by a physician statement	
Illegal drugs	Ineligible	
Illegal operations, treatment	Ineligible	If state and federal law conflict, apply federal law
Immunization	Eligible	Includes flu shot, vaccines
Incontinence supplies	Eligible	Examples include: briefs, guards, pads, bed pads, shields, undergarments; Depends, Poise, Serenity, Store Brands
Infant medicine dispenser	Eligible	NUMI Med
Infertility treatment	Eligible	See Fertility Treatments
Insulin	Eligible	

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Insurance premiums: long term disability coverage	Ineligible	
Insurance premiums: age 64 or under, employer sponsored retiree health insurance premiums	Ineligible	Example, premiums for employer-sponsored retiree health insurance
Insurance premiums: age 64 or under, Medicare part A, B, Medicare HMO and D premiums	Ineligible	
Insurance premiums: age 65 or older, employer sponsored retiree health insurance premiums	Ineligible	Example, premiums for employer-sponsored retiree health insurance
Insurance premiums: age 65 or older, Medicare part A, B, Medicare HMO and D premiums	Ineligible	Premiums for Medicare supplemental policies such as Medigap are not qualified medical expenses.
Insurance premiums: COBRA health care continuation coverage	Ineligible	
Insurance premiums: fixed indemnity policies	Ineligible	Including fixed indemnity cancer or hospital policies
Insurance premiums: premiums for continuation coverage while receiving unemployment compensation under federal or state law	Ineligible	
Insurance premiums: premiums for employer sponsored group health coverage offered on a pre-tax basis under the employer's cafeteria plan	Ineligible	
Insurance premiums: qualified long-term care insurance.	Ineligible	
Interest payments	Ineligible	Generally interest/finance charges would apply towards ortho loan or contract

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Inversion therapy	To become eligible, expense must be supported by a physician statement	Inversion table / therapy
Invisalign (invisible braces)	Eligible	Clear removable aligners to straighten teeth (braces)
Jock itch treatment (OTC drugs)	Eligible if prescribed. EITHER Expense must be filled by the pharmacist and you must submit the RX number OR Expense must be supported by Ceridian's Physician's Statement form. Substitutions or equivalent items will not be accepted.	Examples include: Tinactin, Micatin, Lotrimin AF, Lamisil AT, Cruex, Store Brands
Labor, colic, or yoga ball	Ineligible	
Laboratory fees	Eligible	Must be a part of medical care
Lactation coaching, consultation or classes	To become eligible, expense must be supported by a physician statement	
Lamaze classes	Eligible	
Language training	To become eligible, expense must be supported by a physician statement	To treat medical condition (eg. disabled or dyslexic child)
Lead-based paint removal	To become eligible, expense must be supported by a physician statement	Medical condition must be lead poisoning or related.
Legal fees related to mental illness	Eligible	Legal fees incident to proceeding authorize treatment for mental illness
Lice treatment (OTC drugs)	Eligible if prescribed. EITHER Expense must be filled by the pharmacist and you must submit the RX number OR Expense must be supported by Ceridian's Physician's Statement form. Substitutions or equivalent items will not be accepted.	Examples include: Licefree, Rid, Pronto, Store Brands

Eligible and Ineligible Expenses



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Category	HFSA	Notes and Examples
Lodging for a companion required to be present for medical care	To become eligible, expense must be supported by a physician statement	Eligible with physician's statement documenting medical need for travel companion. Eligible with proof of medical services. Limit of \$50.00 per night per person.
Lodging for person receiving medical care	To become eligible, expense must be supported by a physician statement	Requires supporting documentation demonstrating the main purpose is to receive medical care. Limit of \$50.00 per night per person.
Long term care medical expenses	Ineligible	
Long term care room and board	Ineligible	Expenses for room, board
Lubricants	To become eligible, expense must be supported by a physician statement	Examples include: K-Y, Lubrin, Replens, Vagisil. Ineligible as an expense for personal use.
Maintenance, repair of eligible medical equipment	Eligible	Hearing aids, wheelchairs, etc.
Marijuana	Ineligible	Even if legal in state, if state and federal law conflict, we apply federal law
Massage, massage therapy	To become eligible, expense must be supported by a physician statement	Includes Reiki & Rolfing. Eligible if provided by a chiropractor/chiropractor's office or with a physician's statement.
Mastectomy bra	Eligible	
Maternity bra	Ineligible	
Maternity clothing	Ineligible	
Mattress and or box springs	To become eligible, expense must be supported by a physician statement. AND Reimbursement limited to amount that exceeds cost of regular item.	Generally for allergies or back problems, special support, hypoallergenic

Eligible and Ineligible Expenses



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Category	HFSA	Notes and Examples
MD VIP program or concierge program	Ineligible	Ineligible as a premium
Meals in hospital	Eligible	Or similar situation while inpatient, only the meals for the person receiving the care are eligible.
Medic alert bracelet, necklace, service	Eligible	
Medical alert system	To become eligible, expense must be supported by a physician statement	Expenses related for medical condition (eg. visually impaired, deaf, disability)
Medical care received outside of the USA	Eligible	Must relate to medical care which could be legally provided within the U.S. Documentation must be in English and fees in US currency.
Medical conference or classes	To become eligible, expense must be supported by a physician statement	Relating to a chronic illness for a participant, spouse, or dependent. The costs of the medical conference must be primarily for and necessary to the medical care of the participant, spouse, or dependent. Include admission and transportation. See mileage
Medical records fees	Eligible	Costs associated with copying, storage or transfer of medical records. (FMLA paperwork, chart copies)
Medical screening tests	Eligible	EKG, cholesterol count
Midwife	Eligible	
Mileage	Eligible	Eligible with proof of medical services performed that day; pay actual expenses or IRS mileage rate based on year the expense was incurred. Expenses incurred for medical services. Mileage rates: 1/1/11 to 6/30/11 - 19 cents; 7/1/11 to 12/31/11 23.5 cents; 2010 16.5 cents

Eligible and Ineligible Expenses



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Category													HFSA				Notes and Examples								
Naturopathic office visit													To become eligible, expense must be supported by a physician statement				Alternative medical treatment, not drugs or supplements								
Nebulizers, CPAP, BiPAP													Eligible												
Nicotine replacement (OTC drugs)													Eligible if prescribed. EITHER Expense must be filled by the pharmacist and you must submit the RX number OR Expense must be supported by Ceridian's Physician's Statement form. Substitutions or equivalent items will not be accepted.				Examples include: patches, candy, gum, Endit, Lite'n Up, Smoke Away, Venturi, Nicorette, NicoDerm CQ, Nicotrol Devices, Patches, Gum, Lozenges								
Nursing home expenses for actual medical treatment													Eligible												
Nursing home expenses for room, board													To become eligible, expense must be supported by a physician statement				Physician's statement must state that primary reason for being in home is for medical treatment.								
Nutritional counseling													To become eligible, expense must be supported by a physician statement				To treat a medical condition (eg. diabetes or heart disease). Nutritionist								
Occlusal guard													Eligible				Prevents teeth grinding								
Operations													Eligible				See cosmetic surgery								
Optometrist													Eligible												
Organ donor													Eligible				Both donor and recipient								
Orthodontia													Eligible												
Orthotics													Eligible												
Osteopath													Eligible												
Oxygen													Eligible												

Eligible and Ineligible Expenses



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Category		HFSA	Notes and Examples																						
Pain relievers (OTC drugs)		Eligible if prescribed. EITHER Expense must be filled by the pharmacist and you must submit the RX number OR Expense must be supported by Ceridian's Physician's Statement form. Substitutions or equivalent items will not be accepted.	Examples include: Aspirin, Ibuprofen, Advil, Midol, Motrin, Bayer, Doan's, Aleve, Excedrin, Pamprin, Premsyn PMS, Azo, Prodiem, Tylenol, Store Brands																						
Pain relievers for cosmetic surgery pain (OTC drugs)		Eligible if prescribed. EITHER Expense must be filled by the pharmacist and you must submit the RX number OR Expense must be supported by Ceridian's Physician's Statement form. Substitutions or equivalent items will not be accepted.	Medicine treats the pain, not the cosmetic surgery																						
Pain relievers for cosmetic surgery pain (prescription drugs)		Eligible	Medicine treats the pain, not the cosmetic surgery																						
Parking sticker for handicapped		Eligible																							
Pedialyte		Eligible if prescribed. EITHER Expense must be filled by the pharmacist and you must submit the RX number OR Expense must be supported by Ceridian's Physician's Statement form. Substitutions or equivalent items will not be accepted.																							
Penile implants		Eligible																							
Physical therapy		Eligible																							
Physicals, check-ups		Eligible																							
Pill organizers, box or cutter		Eligible	Must be a reasonable expense																						
Pregnancy, ovulation tests		Eligible	Examples include: At home test, Accu-Clear, Answer, E.P.T, Fact Plus Pro, Fact Plus, First Response, ClearBlue Easy, Early Detect, Fertile Focus, Clear Choice, Ovulite																						

Eligible and Ineligible Expenses



Under a Health Care Flexible Spending Account (HFSA) based on the IRS definition of "medical care"

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	Prenatal care	Eligible	Pregnancy, maternity care
	Prenatal vitamins (OTC)	Eligible if prescribed. EITHER Expense must be filled by the pharmacist and you must submit the RX number OR Expense must be supported by Ceridian's Physician's Statement form. Substitutions or equivalent items will not be accepted.	
	Pre-payments, deposit for surgery	ineligible	Deposits, down payments. May be considered for reimbursement after service has been incurred.
	Prescription drug copay	Eligible	
	Prescription drugs: imported	ineligible	Exception: Drugs purchased and consumed outside the US, if the drug is legal in both the US and the other country
	Private hospital room	Eligible	
	Prosthesis	Eligible	Artificial limb
	Psychiatric care	Eligible	
	Raised toilet seat	Eligible	Medline, Nova
	Reflexology	To become eligible, expense must be supported by a physician statement	This is a massage treatment
	Retin A and Tretinoin (OTC and prescription drugs)	To become eligible, expense must be supported by a Ceridian Physician's Statement form. An RX number alone is not acceptable. Substitutions or equivalent items will not be accepted.	Ineligible for cosmetic purposes
	Retin A and Tretinoin (prescription drugs)	To become eligible, expense must be supported by a physician statement	Ineligible for cosmetic purposes
	Rubbing alcohol	Eligible	

Eligible and Ineligible Expenses



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Category										HFSA					Notes and Examples										
Sales tax on eligible expenses										Eligible															
Scales										Ineligible					For weight, food or drugs										
Schools, teachers, tutors										To become eligible, expense must be supported by a physician statement					The school, teacher or tutor must specialize in teaching learning disabled children or child with medical condition.										
Service animal										To become eligible, expense must be supported by a physician statement					Service animal for medical condition. Eligible with a physician's statement indicating a working animal trained to provide assistance for participant, spouse or dependent with a medical condition. Includes purchase, training and care.										
Shipping, handling, and delivery costs										Eligible					To obtain an eligible expense										
Shoes (medically necessary)										Eligible. Reimbursement limited to amount that exceeds cost of regular item.					Special Shoes for medical care such as orthopedic, diabetic, etc.										
Sitz bath										Eligible					Product use is intended to help relieve discomfort and cleanse the perianal and perineal area										
Skin tag removal										To become eligible, expense must be supported by a physician statement					Removal of skin tags										
Sleep aid (OTC drugs)										Eligible if prescribed. EITHER Expense must be filled by the pharmacist and you must submit the RX number OR Expense must be supported by Ceridian's Physician's Statement form. Substitutions or equivalent items will not be accepted.					Examples include: Alluna, Natrol, Nytol, Unisom, Store Brands										
Smoking cessation programs										Eligible															
Snoring aid supplies										Eligible					Examples include: Nasal Strips										

Eligible and Ineligible Expenses



Under a Health Care Flexible Spending Account (HFSA) based on the IRS definition of "medical care"

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Category	HFSA	Notes and Examples
Speech therapy	Eligible	
Speech training	To become eligible, expense must be supported by a physician statement	For a child with a medical condition affecting speech.
Sperm, egg or embryo storage	To become eligible, expense must be supported by a physician statement	Ineligible as an expense for long term storage. Eligible as an expense for interim, short term storage of sperm, egg, embryo. Must be supported by a physician's statement demonstrating conception procedures are immediate or currently in process.
Sterilization	Eligible	Includes both the sterilization and reversal of sterilization
Student health insurance fees	Ineligible	Premiums
Substance abuse treatment	Eligible	Include: meals and lodging at inpatient facility; out patient care; transportation associated with treatment
Sun block or sunscreen (OTC drugs)	Eligible if prescribed. EITHER Expense must be filled by the pharmacist and you must submit the RX number OR Expense must be supported by Ceridian's Physician's Statement form. Substitutions or equivalent items will not be accepted.	Examples include: Coppertone, Hawaiian Tropics, Bull Frog. Ineligible - toiletries and cosmetics, including moisturizer and makeup even with SPF.
Sun or light box	To become eligible, expense must be supported by a physician statement	Treats depression NOT a sunlight to get a suntan.
Supplements: nutritional, dietary or vitamin (OTC drugs)	To become eligible, expense must be supported by a Ceridian Physician's Statement form. An RX number alone is not acceptable. Substitutions or equivalent items will not be accepted.	Examples include: herbs, Ensure, Airborne, Acidophilus, Coenzymes, Q-10, DHEA, Fish Oils, Glucosamine and Chondroitin, Probiotics, Lecithin, Melatonin, MSM, Omega-3, SAM-e, Shark Cartilage, Echinacea, Flax Seed Oil, Garlic, Ginkgo Biloba, Herbs, Lutein,

Eligible and Ineligible Expenses



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Category	HFSA	Notes and Examples
Support hose	To become eligible, expense must be supported by a physician statement	Includes surgical or support hosiery and stocking
Surgery	Eligible	See cosmetic surgery
Surgery equipment or products	Eligible	Pre/Post Surgery products such as Impact, Recover, Peptinex, ReSource, Tolerex, Vivonex. Must be considered medical equipment(i.e. high powered enema)
Swimming lessons	Ineligible	
Syringes	Eligible	
Teeth cleaning supplies	Ineligible	Dental floss, manual toothbrush, toothpaste; electric and/or sonic toothbrushes, Oral B, Reach, Braun
Telephone for hearing impaired	Eligible. Reimbursement limited to amount that exceeds cost of regular item.	Include entire purchase and repair if separate unit from telephone
Television equipment for hearing impaired	Eligible. Reimbursement limited to amount that exceeds cost of regular item.	Displays the audio part of the television programs as subtitles for hearing impaired Includes repair if separate unit from television
Termination of pregnancy	Eligible	
Therapy	See Counseling entries	
Thermometers	Eligible	ear, oral, rectal
Toilet paper, tissues	Ineligible	
Toiletries	Ineligible	

Eligible and Ineligible Expenses



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Category	HFSA	Notes and Examples
Toothache remedies (OTC drugs)	Eligible if prescribed. EITHER Expense must be filled by the pharmacist and you must submit the RX number OR Expense must be supported by Ceridian's Physician's Statement form. Substitutions or equivalent items will not be accepted.	Examples include: Orajel, Zilactin, Red Cross, Orabase, Den Tek, Dents, Store Brands
Topical products (OTC drugs)	Eligible if prescribed. EITHER Expense must be filled by the pharmacist and you must submit the RX number OR Expense must be supported by Ceridian's Physician's Statement form. Substitutions or equivalent items will not be accepted.	Examples include: BenGay, Arth-Rx, Dr. Holt's, Flexall, IcyHot, Jointflex, Joint-Ritis, PR5, Mentholatum, Stopain, Hydrogen Peroxide, Bactine, Neosporin, Polysporin, Iodine, Desitin Diaper Rash, Benadryl, Anti-itch Cream, Dermarest, Itch-X, Store Brands
Transplants	Eligible	Organ transplant; Both donor and recipient
Transportation expense for another person traveling with part., spouse or dependent, who is unable to travel alone for medical care.	To become eligible, expense must be supported by a physician statement. Documentation of medical service provided required.	Eligible with physician's statement documenting medical need for travel companion. Include: Parking, tolls, airfare, mileage. Does not include transportation for the purpose of visiting spouse or dependent in hospital. See: Mileage
Transportation expense for person receiving medical care.	Eligible	Eligible with proof of medical services. Includes: Parking, tolls, airfare. See: Mileage.
Transportation to visit spouse or dependent in hospital	Ineligible	
Umbilical cord blood, stem cell harvesting and storage	To become eligible, expense must be supported by a physician statement	Not eligible for preventive purposes, must relate to existing medical condition of newborn. Storage must be for current ongoing treatment.
Urinals and bed pans	Eligible	Medline

Eligible and Ineligible Expenses



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Category	HFSA	Notes and Examples
Uvuloplasty, uvulopalatoplasty	To become eligible, expense must be supported by a physician statement	Must indicate medical condition, not merely snoring
Vaccines, vaccinations	Eligible	Includes Flu Shot, Vaccines
Varicose vein treatment	To become eligible, expense must be supported by a physician statement	Expenses related to the removal or treatment of varicose or spider veins
Vasectomy or vasectomy reversal	Eligible	
Visident	Eligible	Visiting dental service generally for the homebound.
Vision discount programs	Ineligible	
Vision therapy	Eligible	Provided to treat dyslexia and other visual/neurological disorders
Vitamins, supplements (OTC drugs)	To become eligible, expense must be supported by a Ceridian Physician's Statement form. An RX number alone is not acceptable. Substitutions or equivalent items will not be accepted.	Examples include: herbs, Ensure, Acidophilus, Coenzymes, Q-10, DHEA, Fish Oils, Glucosamine and Chondroitin, L-Carnitine, Lecithin, Melatonin, MSM, Omega-3, SAM-e, Shark Cartilage, Echinacea, Flax Seed Oil, Garlic, Ginkgo Biloba, Herbs, Lutein, Menopause
Vitamins, supplements (prescription drugs)	Eligible	Vitamins and/or vitamin supplements available ONLY by prescription
Walker, cane	Eligible	
Warranties	Ineligible	Usually for hearing aids or eyeglasses, extended warranties, maintenance agreements

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Category	HFSA	Notes and Examples
Wart treatment (OTC drugs)	Eligible if prescribed. EITHER Expense must be filled by the pharmacist and you must submit the RX number OR Expense must be supported by Ceridian's Physician's Statement form. Substitutions or equivalent items will not be accepted.	Examples include: Compound W, Dr. Scholl's, Pedifix, Wart-off, Store Brands
Weight-loss medicine (OTC and prescription drugs)	To become eligible, expense must be supported by a Ceridian Physician's Statement form. An RX number alone is not acceptable. Substitutions or equivalent items will not be accepted.	Examples include: Alli, Dexatrim
Weight-loss medicine (prescription required)	To become eligible, expense must be supported by a physician statement	Not covered by insurance. Meridia
Weight-loss programs	To become eligible, expense must be supported by a physician statement	Food not eligible -- see Food; Membership and periodic meeting fees for programs such as Jenny Craig, Weight Watchers, etc.
Wheelchairs, motorized	Eligible	Purchase, operating costs, accessories and upkeep all eligible (e.g., Autoette)
Wigs	To become eligible, expense must be supported by a physician statement	
Wrist support or stabilizer (carpal tunnel)	Eligible	Ace, Tru-Fit, Futuro
X-ray fees	Eligible	
Yeast infection remedies (OTC drugs)	Eligible if prescribed. EITHER Expense must be filled by the pharmacist and you must submit the RX number OR Expense must be supported by Ceridian's Physician's Statement form. Substitutions or equivalent items will not be accepted.	Examples include: Monistat, Vagistate 3, Vaginex, Mycelex 3

Eligible and Ineligible Expenses



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Category	HFSA	Notes and Examples
Yoga, pilates, tai chi	To become eligible, expense must be supported by a physician statement	

June 1, 2011