With so many eligible expenses to meet your health care needs, you’re sure to pay less with the BESTflex™ Plan.

Eligible Expenses

Eligible Health Care FSA Expense Examples:

**Dental Services**
- Crowns/Bridges
- Dental X-Rays
- Dentures
- Exams/Teeth Cleanings
- Extractions
- Fillings
- Gum Treatments
- Oral Surgery
- Orthodontia/Braces

**Insurance-Related Items**
- Copays
- Coinsurance
- Deductibles

**Lab Exams/Tests**
- Blood Tests
- Cardiographs
- Diagnostic Fees
- Laboratory Fees
- Spinal Fluid Tests
- Urine/Stool Analyses
- X-Rays

**Medication**
- Insulin
- Prescribed Birth Control

**Prescribed Vitamins**

**Prescription Drugs**

**Other Medical Treatments/Procedures**
- Acupuncture
- Alcoholism (inpatient treatment)
- Chiropractor Services
- Drug Addiction (inpatient treatment)
- Hearing Exams
- Hospital Services
- Infertility
- In-vitro Fertilization
- Norplant Insertion or Removal
- Patterning Exercises
- Physical Examination (not employment related)
- Physical Therapy
- Speech Therapy
- Sterilization
- Vaccinations and Immunizations
- Vasectomy and Vasectomy Reversals
- Well Baby Care

**Other Medical Supplies and Services**
- Abdominal/Back Supports
- Ambulance Services
- Arches
- Breast Pumps and Lactation Supplies
- Contact Lens Solution and Cleaners
- Contraceptives
- Counseling (except for Marriage and Family)
- Crutches
- Guide Dog (for visually/ hearing impaired person)
- Hearing Aids & Batteries
- Hospital Bed
- Insulin Supplies
- Learning Disability (special school/teacher)
- Lead Paint Removal (if not capital expense and incurred for a child poisoned)
- Mastectomy Bras
- Medic Alert Bracelet or Necklace
- Medical Miles, Tolls, and Parking
- Orthopedic Shoes
- Oxygen Equipment
- Pregnancy Tests
- Prosthesis
- Rubbing Alcohol
- Splints/Casts
- Suntan Lotion/Sunscreen greater than SPF 14
- Syringes

*Excludes drugs imported from Canada and other countries. Some medically necessary items may be covered by the Health Care FSA if prescribed by a physician for a specific medical condition. The prescription should contain the specific medical condition and timeframe for treatment.
<table>
<thead>
<tr>
<th>Transportation Expenses (essential to medical care)</th>
<th>Vision Expenses</th>
<th>Laser Eye Surgeries</th>
</tr>
</thead>
<tbody>
<tr>
<td>Wheelchair</td>
<td>Contact Lenses</td>
<td>Prescription Sunglasses</td>
</tr>
<tr>
<td>Wigs (hair loss due to disease)</td>
<td>Contact Lens Solution</td>
<td>Radial Keratotomy/LASIK</td>
</tr>
<tr>
<td></td>
<td>Eye Examinations</td>
<td>Reading Glasses</td>
</tr>
</tbody>
</table>

This list is not meant to be all inclusive. Other expenses not listed may also qualify. Please refer to Section 213 of the Internal Revenue Code or call our toll-free Participant Services line at 800 346 2126.

**Examples of Expenses Eligible with Doctor’s Prescription**

**Important note about over-the-counter (OTC) drug reimbursement:** Due to health care reform regulations, the Health Care FSA only reimburses OTC drug expenses if you have and provide a doctor’s prescription for them. Doctor’s prescriptions must include the patient name, medication name, dosage, time frame for treatment and any other state law requirements. Make sure you plan your annual election accordingly.

<table>
<thead>
<tr>
<th>Allergy Medicines</th>
<th>Fever Reducers</th>
<th>Nicotine Gum/Patches</th>
</tr>
</thead>
<tbody>
<tr>
<td>Antihistamines</td>
<td>First Aid Cream (Bactine, special diaper rash ointments, calamine lotion, bug bite medication, wart remover treatments)</td>
<td>Pain Relievers</td>
</tr>
<tr>
<td>Analgesics</td>
<td>Digestive Tract Relief Medications</td>
<td>Pedialyte</td>
</tr>
<tr>
<td>Antacids</td>
<td>Flu and Cold Medications</td>
<td>Pre-natal Vitamins</td>
</tr>
<tr>
<td>Anti-Diarrhea Medications</td>
<td>Hemorrhoidal Medications</td>
<td>Retin A (non-cosmetic)</td>
</tr>
<tr>
<td>Anti-itch Medications</td>
<td>Laxatives</td>
<td>Sinus Medications</td>
</tr>
<tr>
<td>Anti-Nausea Medications</td>
<td>Lice and Scabies Treatments</td>
<td>Sleeping Aids</td>
</tr>
<tr>
<td>Aspirin</td>
<td>Menstrual Cycle Products (medication for pain and cramp relief)</td>
<td>Smoking Cessation Products</td>
</tr>
<tr>
<td>Athletes Foot Creams and Powders</td>
<td>Motion Sickness Pills</td>
<td>Sore Throat Sprays</td>
</tr>
<tr>
<td>Cold Sore Remedies</td>
<td>Muscle/Joint Pain Relievers</td>
<td>Special Ointments/Burn Ointments</td>
</tr>
<tr>
<td>Cough Drops</td>
<td>Nasal Sinus Sprays</td>
<td>Throat Lozenges</td>
</tr>
<tr>
<td>Cough Syrups</td>
<td></td>
<td>Vapor Rubs</td>
</tr>
<tr>
<td>Decongestants</td>
<td></td>
<td>Weight Loss Drugs (to treat specific disease)*</td>
</tr>
<tr>
<td>Eye Drops</td>
<td></td>
<td>Yeast Infection Treatments</td>
</tr>
</tbody>
</table>

**Ineligible Health Care FSA Expense Examples:**

Baby-Sitting
CANCELED Appointment Fees
Chapstick
Contact Lens Insurance
Cosmetics
Cosmetic Surgery/Procedures
Dance/Exercise/Fitness Programs
Diaper Service
Electrolysis
Exercise Equipment
Eyeglass Insurance
Face Cream
Feminine Hygiene Products
Hair Loss Medications
Hair Transplant
Health Club Dues
Illegal Operation or Treatments
Insurance Premiums
Long Term Care Premiums
Marriage or Family Counseling
Massage Therapy*
Maternity Clothes
Mattresses
Meals that are not part of inpatient care
Moisturizers
Nutritional Supplements
Personal Trainer
Precription Drug Discount Programs

*Excludes drugs imported from Canada and other countries. Some medically necessary items may be covered by the Health Care FSA if prescribed by a physician for a specific medical condition. The prescription should contain the specific medical condition and timeframe for treatment.

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**Employee Benefits Corporation**

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Appendix to the Summary Plan Description © 2010 Employee Benefits Corporation 198-9 07/10