As per the Patient Protection and Affordable Care Act (PPACA), the definition for which over-the-counter (OTC) medical expenses are eligible for tax-advantaged benefit plans (i.e., FSAs, HRAs, and HSAs) is as follows:

Reimbursement for expenses incurred for a medicine or drug shall be treated as a reimbursement for medical expenses only if such medicine or drug is a prescribed drug (determined without regard to whether such drug is available without a prescription) or is insulin.

Below is a partial list of OTC items that will require a prescription or a Prescription Order Form to be an eligible expense on your Plan:

<table>
<thead>
<tr>
<th>Type of OTC Drug</th>
<th>Examples</th>
</tr>
</thead>
<tbody>
<tr>
<td>Acne prevention and treatment</td>
<td>Clearasil, Stridex, Oxy-10</td>
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<tr>
<td>Allergy prevention and treatment</td>
<td>Benadryl, Sudafed, Claritin, Alavert, Chloramphenicol</td>
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<tr>
<td>Antacids and acid reducers</td>
<td>Tums, Gas-X, Maalox, Mylanta, Pepcid AC, Prilosec OTC</td>
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<tr>
<td>Anticandidal</td>
<td>Monistat 3, 7, Femstat 3, Gyne-Lotrimin, Vagistat-1</td>
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<tr>
<td>Antihistamines</td>
<td>Benadryl, Sudafed, Actifed, Contac, Tylenol Cold, Nyquil, Claritin</td>
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<tr>
<td>Antidiarrheal and laxatives</td>
<td>Pepto-Bismol, Immodium AD, Ex-Lax, Correctol</td>
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<tr>
<td>Anti-fungal</td>
<td>Lamisil AT, Lotrimin AF, Micatin</td>
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<tr>
<td>Anti-itch lotions and creams</td>
<td>Bactine, Cortaid, Lanacort, Benadryl Cream, Caladryl, Calamine Lotion</td>
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<tr>
<td>Asthma</td>
<td>Primatene Mist</td>
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<tr>
<td>Cold sore/fever blister</td>
<td>Carmex, Abreva Cream</td>
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<tr>
<td>Cough suppressants</td>
<td>Mucinex, Robitussin, Vicks 44, Chloraseptic</td>
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<tr>
<td>Decongestant/nasal decongestant and cold remedies</td>
<td>Tylenol Cold &amp; Flu, Tavist-D, Thera-Flu, Alka Seltzer Cold &amp; Flu, Nyquil,</td>
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<tr>
<td>Dental care and mouthwashes</td>
<td>Listerine, Scope</td>
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<tr>
<td>Diaper rash ointments</td>
<td>Desitin, Balmax</td>
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<tr>
<td>Eye drops for allergy/cold relief</td>
<td>Ocu Hist, Similasan, Visine Allergy</td>
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<tr>
<td>Feminine hygiene</td>
<td>Summers Eve, FDS</td>
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<tr>
<td>Fiber supplements</td>
<td>Metamucil, Benefiber</td>
</tr>
<tr>
<td>Hair loss</td>
<td>Rogaine</td>
</tr>
<tr>
<td>Hemorrhoid treatments</td>
<td>Preparation H, Tronolone, Hemorid</td>
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<tr>
<td>Herbal supplements</td>
<td>St. John's Wort</td>
</tr>
<tr>
<td>Internal analgesic/antipyretic (pain relief)</td>
<td>Tylenol, Aleve, Advil, Excedrin, Bayer, Ecotrin, Children's Motrin/Aspirin</td>
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<tr>
<td>Joint health</td>
<td>Glucosamine/chondroitran</td>
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<tr>
<td>Liniments</td>
<td>BenGay, Flexall, Icy Hot</td>
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<tr>
<td>Migraine</td>
<td>Excedrin Migraine, Advil Migraine, Motrin Migraine</td>
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<tr>
<td>Medicated shampoo</td>
<td>Head and Shoulders, Selsun Blue</td>
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<tr>
<td>Menstrual cycle medications</td>
<td>Midol, Pamprin, Premysyn PMS</td>
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<tr>
<td>Motion sickness medication</td>
<td>Dramamine, Marizine</td>
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<tr>
<td>Nicotine gum, patches, or other smoking cessation aids</td>
<td>Nicorette, Nicotrol, Nicoderm CQ</td>
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<tr>
<td>Pediculicide (head lice)</td>
<td>Nix, Rid</td>
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<tr>
<td>Poison ivy protection</td>
<td>Ivy Block</td>
</tr>
<tr>
<td>Snoring cessation aids and medications</td>
<td>Breathe Right Spray, Snorezz</td>
</tr>
<tr>
<td>Sunscreen and sunblock</td>
<td>Coppertone, Banana Boat</td>
</tr>
<tr>
<td>Toothache and teething pain relievers</td>
<td>Orajel, DenTek</td>
</tr>
<tr>
<td>Wart removal medications</td>
<td>Compound W, Dr. Scholl’s Clear Away, Wartner</td>
</tr>
<tr>
<td>Weight Loss, dietary supplements</td>
<td>Sensa, Adipozin, Phenphedrine</td>
</tr>
<tr>
<td>Vitamins</td>
<td>Centrum, Nature Made, Vitamin World, GNC</td>
</tr>
</tbody>
</table>
Deductible Medical Expenses

Medical Care means amounts paid for the diagnosis, cure, mitigation, treatment or prevention of disease, and/or for treatments affecting any part or function of the body. The medical care expense must be primarily to alleviate or prevent a physical or mental defect or illness.

The following list identifies expenses that may be reimbursed under the products offered by TASC. This list includes a partial list of over-the-counter items that remain eligible and need no physician authorization:

A
Abortion, expenses for operations that are illegal do not qualify.
Acupuncture
Administrative costs, FSA monthly maintenance fees qualify.
Air conditioner, must be recommended by a Doctor to treat a specific illness.
Air purifier, must be recommended by a Doctor to treat a specific illness.
Alcoholism and drug abuse treatment
Alternative healers, must be needed to treat a medical condition.
Ambulance
Artificial limbs and teeth
Automobile modification, if for a physically handicapped person.

B
Bandages & first aid dressings
Birth control products
Blood pressure monitoring devices
Blood sugar test kit/strips
Body scan
Braille books and magazines, if for a visually impaired person, but only amounts above the cost of regular printed material will qualify.
Breast pumps and supplies that assist lactation
Breast reconstruction surgery following mastectomy, to the extent the surgery was related to cancer.

C
Cane & walkers
Capitol expenses, improvements or special equipment added to a home or other capital expenditures may qualify if the primary purpose of the expenditure is medical care. How much of the expense would qualify depends on the extent to which the expense permanently improves the property and whether others besides the person with the medical condition will benefit.
Carpal tunnel wrists supports
Chelation therapy
Chiropractors

D
Christian science fees, if related to a medical condition.
Circumcision
Cold/hot packs, if used to treat a medical condition.
Condoms
Contact lenses, materials and supplies
Counseling, if related to a medical condition.
Crutches

E
Dental services
Dentures and adhesives
Diabetic supplies
Durable medical equipment

F
Egg donor fees
Eggs and embryos, storage fees. Temporary storage qualify, but only to the extent necessary for immediate conception.
Storage fees for undefined future conception likely are not considered medical care.
Elevator, may qualify if a medical condition is present. See capitol expenses.
Eye glasses, with prescription
Eye surgery

G
Family member’s transportation where presence of family member is necessary to obtain medical care.
Flu shot
Food, organic, the excess cost for person allergic to chemically treated foods.

H
Gynecologists fees
Health institute fees
Hearing aids and batteries
Heating pads
Hormone replacement therapy
Hospital services
Hot, cold and steam packs

I
Immunizations
Incontinence products
Insulin
Deductible Medical Expenses

Laboratory fees
Lamaze classes, qualify to the extent that the instruction relates to birth and not child rearing.
Language training, if related to a medical condition.
Laser eye surgery, lasik
Lead based paint removal, for the costs of removing lead based paints from surfaces in the participant’s home.
Learning disability, instructional fees
Legal fees, general, may qualify as medical care if they bear a direct or proximate relationship to the provision of medical care to the participant, the spouse or dependent.
Lodging, while away from the home primarily for and essential to medical care, $50/night per individual.

Massage therapy, if related to a medical condition.
Meals, that are provided at a hospital or similar institution at which the patient is receiving medical care.
Medical alert bracelet/necklace
Medical conference admission, transportation, meals, etc. Expenses for admission and transportation, if they relate to a medical condition for the individuals, spouse and/or dependent and if the conference is primarily for and essential to the person in need of medical care.
Medical information plan charges. To cover storage costs. These are expenses paid to a plan to keep medical information so that it can be retrieved from a computer databank for your (or spouse/dependent) medical care.
Medical monitoring (medical bracelets) and testing devices
Medical records charges, for example, fees associated with transferring medical records to a new medical practitioner will qualify.

Nebulizers
Norplant insertion or removal
Nose strips

Orthodontia
Orthopedic shoes and inserts, cost of specialized orthopedic items qualify to the extent that they exceed the ordinary personal use requirement.
Orthopedic aids
Osteopath fees
Ovulation monitor
Oxygen

Physical exams
Physical therapy
Pregnancy & fertility kits
Prescription eye glasses
Preventative care screenings
Propecia, must be used to treat a specific medical condition such as propecia ameliorates a deformity arising from congenital abnormality, personal injury from accident or trauma. Is not a qualified expense if used for cosmetic reason.
Prosthesis
Psychiatric care
Psychoanalysis
Psychologist

Radial keratotomy
Retin-A, must be used to treat a medical condition and not cosmetic purposes.
Rogaine, only is used to treat a medical condition (not for cosmetic reasons).

Schools and education, special. Payments made to a special school for a mentally impaired or physically disabled person qualify if the main reason for using the school is its resources for relieving the disability.
Screening tests
Seeing-eye dog
Shipping and handling fees, must be associated to fees incurred to obtain an item that constitutes medical care.
Sleep deprivation treatment
Special foods, if prescribed my a medical practitioner to treat a specific illness or ailment and if the foods do not substitute for normal nutritional requirements. But the amount that may qualify is limited to the amount by which the cost of the special food exceeds the cost of commonly available versions of the same product.
Sperm, storage fees, yes with respect to temporary storage, but only to the extent necessary for immediate conceptions. Storage fees for undefined future conception likely are not considered for medical care.
Splints, supports & braces
Stem cell harvesting and/or storage of. Yes, if there is a specific and imminent medical condition that the stem cells are intended to treat. An example would be the cost of harvesting and storing stem cells because a newborns has a birth defect and the stem cells would be needed in the near future are allowable. Collection and storage indefinitely is not medical care.
Sterilization procedures
Sunglasses, yes if they are prescription sunglasses
Deductible Medical Expenses

7
Taxes on medical services, to the extent that the tax is impose on qualified medical care expenses. This includes local, sales, service and other taxes.
Telephone for hearing impaired persons
Thermometers
Transportation expenses for person to receive medical care. This is limited to the standard mileage allowance.

U
Ultrasound, prenatal
Umbilical cord, freezing and storing of, if there is a specific medical condition that the umbilical cord is intended to treat. Collection and storage indefinitely, just in case it is needed is not medical care.

V
Vaccines
Vasectomy
Vasectomy, reversal
Viagra, if used to treat a medical condition.
Vision correction procedures

W
Walkers
Weight loss program, only if the program is recommended by a physician to treat an existing disease (such as obesity, heart disease or diabetes) and is not simply to improve general health.
Wheelchair
Wigs, if the wig is prescribed by a physician for the mental health of a patient who has lost all of their hair from disease or treatment.

X
X-Ray fees

Examples of Non-Qualified Medical Expenses:

Automobile depreciation, insurance repair or maintenance expenses
Childcare
Diapers
Electrolysis or hair removal
Illegal operations, treatments and medicines
Late fees, for late payment of bills for medical care
Lodging while attending a medical conference
Medical monitoring bracelets
Teeth whitening
Transportation to visit a hospitalized spouse or dependent
Warranties, extended warranties, maintenance agreements