

SIGIS: Special Interest Group for IIAS Standards™ Eligible Product List Criteria 12/5/2022

IMPORTANT NOTICE:

On Friday March 26, 2021 the Internal Revenue Service issued Announcement 2021-7 clarifying that the purchase of personal protective equipment, such as masks, hand sanitizer and sanitizing wipes for the primary purpose of preventing the spread of the Coronavirus Disease 2019 are treated as amounts paid for medical care under IRS Code §213(d) and therefore deductible pursuant to IRS rules. The amounts paid for personal protective equipment are also eligible to be paid or reimbursed under health flexible spending arrangements (health FSAs), health reimbursement arrangements (HRAs), or health savings accounts (HSAs). The announcement has a retroactive start date of 1/1/2020. The Eligible List Committee is conducting a review of products and amending the criteria to incorporate the changes.

In addition, the Eligible List Committee has amended its guidance relative to blue light blocking products.

SIGIS has developed a list of health care over-the-counter items and other services that are considered eligible under Internal Revenue Code Sections 213, 105 and 125 rules. Using the criteria in this document, SIGIS determines whether a product or service qualifies or does not qualify as a medical expense under IRS Code Section 213(d), 105(b) and applicable IRS guidance under Code Section 125. This list is reviewed monthly by the SIGIS List Committee, a group of benefit plan administrators, to assure the accuracy and integrity of the list. Additions and suggested eliminations from the list are to be referred to the Committee for monthly discussion and appropriate action.

The Eligible Product List and regular updates may be downloaded and used by all SIGIS members. Merchants certified by SIGIS or planning to be certified by SIGIS must use the Eligible Product List as a basis for identifying the items in their product database that would be eligible for submission as a SIGIS qualified healthcare product in a debit card authorization request. Benefit plan administrators may find the Eligible Product List and this List Criteria helpful in ensuring consistency between substantiation of card transactions at SIGIS merchants and other substantiation requests.

Information provided in this document is subject to change as new information becomes available and as rules and definitions change.

1. Eligibility Status Definitions

Eligible Services for IIAS Approval

Eligible services for inclusion in the IIAS total include the provision of health care services including diagnostic tests, flu shots and other vaccinations and urgent care or primary care office visits including services provided at pharmacies or store.

Eligible Products for IIAS Approval

Eligible OTC: Eligible products include OTC products that are for medical care and are primarily for a medical purpose. They include products, including OTC medicines or drugs with or without a prescription that diagnose, alleviate or treat existing or imminent injuries, illnesses or medical conditions, or used for the prevention of disease. As a general rule, most of these products are of

short-term use but some do treat chronic medical conditions. Qualified medical expenses include those over-the-counter items compliant with federal tax rules under IRS Code Sections 213(d), 105(b) and 125 as outlined by the Internal Revenue Service. In these cases, the expense would not have been paid “but for” the disease or illness. Much of the guidance the IRS has provided relate to the deductibility of medical expenses, as reimbursement plans operate under overlapping sections of the Code. An expense is not deductible as medical care if the taxpayer would have paid the expense even in absence of a medical condition. All dietary supplements, with the exception of glucosamine products, fiber laxative supplements and prenatal supplements, are dual-purpose, regardless of product category due to the general wellness component. The user does not need to provide a statement from a medical provider or indicate a diagnosis in order to receive reimbursement as long as the item is on the Eligible Products List for IIAS Approval. Taxes, shipping and surcharge/convenience fees (as permitted by law and card brand/network regulations) directly associated with the purchase of an eligible product can be included.

Prescribed Drugs and Medicines, including Prescribed OTC: Drugs and medicines prescribed by a licensed medical professional and dispensed in accordance with state laws including the generation of an Rx Number are considered Eligible by the IRS. This includes OTC drugs and medicines other than dual-purpose. Since the prescription serves as the determination of medical eligibility in a merchant location with a properly configured Pharmacy and IIAS POS system, no additional checks are required. These items will not be listed on the Eligible Products list due to their separate processing rules.

Personal Protective Equipment for the prevention of COVID-19: For the primary purpose of preventing the spread of the Coronavirus Disease 2019 (COVID-19 PPE), masks and all forms of alcohol-based hand rub (ABHR) sanitizers are considered eligible expenses. In order to be considered eligible the product must meet the Centers of Disease Control (CDC) and Prevention standards as it relates to COVID-19. If the products do not meet CDC requirements the items will be deemed ineligible or dual-purpose and will not be included in the SIGIS list for approval. Additionally, as CDC standards evolve, PPE items may gain or lose status based on the most current guidance.

Not Included as Eligible Products for IIAS Approval

Dual-purpose: Some products are considered dual-purpose. These products may have both a medical purpose and a personal hygiene, cosmetic or general health purpose. In order to be considered eligible, they must be used to treat a medical condition and cannot be used to improve or maintain general health unless prescribed by a licensed health care professional to treat a specific illness, condition or injury. All dietary supplements, with the exception of glucosamine products, fiber laxative supplements and prenatal supplements, are dual-purpose, regardless of product category due to the general wellness component. These products may be eligible for reimbursement but require a letter of medical necessity from a licensed healthcare professional stating the specific diagnosis or medical condition, the specific OTC medicine recommendation to treat the condition, and documentation of the product and cost. Dual-purpose items will not be included in the SIGIS List.

Ineligible: Products that are used for general health, cosmetic, or personal hygiene purposes are not reimbursable. Typically, these are not referred to as medicines or drugs and are not recognized to treat a medical condition. Expenses that are not reimbursable as medical care under IRS Code Section 213(d) and related sections of the federal tax code are ineligible. These include food supplements, toiletries, lotions and soaps, shampoos, and most herbal supplements. According to IRS Publication

502, you can't include in medical expenses the cost of nutritional supplements, vitamins, herbal supplements, "natural medicines", etc., unless they are recommended by a medical practitioner as treatment for a specific medical condition diagnosed by a physician. These items are taken to maintain your ordinary good health and aren't for medical care.

The source of the list includes most nationally-distributed, regularly-stocked items. As such, the following types of items will generally not be included: items specially created for an individual retailer (including but not limited to private label items); a local, regional, or specialty item; bonus items (e.g. 2 oz. free); BOGOS (buy one, get one), or other in-and-out types of packaging with limited availability or distribution. Although these items will not be included in the data, they may in fact be eligible. If such circumstances exist or if one feels other items meet the eligibility criteria then they can be submitted through the add process on the SIGIS website. These will be reviewed by the SIGIS List Committee and qualifying items will be added to the eligible product listing.

Because the source of the list is nationally-distributed, regularly-stocked products, private label and store branded products will generally not be available for inclusion on the standard list produced by SIGIS. It is understood that some of these private label and/or store brand items are, in fact, eligible under IRS Code Section 213(d), and therefore, can be processed through a certified SIGIS IIAS merchant. Merchants that choose to supplement their inventory of SIGIS identified eligible items with their own private label items are free to do so by following the process detailed in the Private Label Eligibility Criteria document. That document can be found at www.sig-is.org.

2. Classifications and Examples

The following are types of products that typically would be included under each designation. These are strictly guidelines and do not represent an all-inclusive listing.

Eligible:

Devices and Supplies

Category	Example	Comment
Acupressure Treatments	Sea Band, Flents EZ Travel Wrist Band	Products that treat a medical condition are eligible. Weight-loss products are dual-purpose.
Breast Pumps and Breast-Feeding Supplies	Breast Pump (cost or rental fee), Breast Pump Parts (pump valve, replacement tubing, piston unit, diaphragms, pump body, flange, shield), Storage Bottles, Storage Bags, Gel Pads, Nursing Pads, Nipple Shields, Conversion Kits, Areola Stimulator, Car Adapter	Products that directly aid lactation are eligible. Items not eligible include: Bottle Stands, Bottle Nipples, Cleaners, Freezer Blocks, Bra Shields and Nursing Pillow and Covers, Nursing Bras and Milk Coolers.
Compression Hosiery	Medical Compression 30-40 and above; any compression of Anti-Embolism Stockings, Ulcer Care Compression or Lymphedema	Treats condition-specific medical conditions such as anti-embolism, ulcer care or lymphedema.
Contraceptives	Condoms (with and without spermicide) – Trojan, Durex, Lifestyle	See also Contraceptives under OTC Drugs and Medicines for products that include an active drug ingredient.
Cotton Balls, Rolled Cotton, Cotton Applicators	US Cotton Sterile Cotton Balls and Rolls	Only Sterile cotton products are eligible. Non-sterile products are dual-purpose.
Dental Repair	Dentek Temparin, DOC Recapit	Temporary dental repair products are eligible.

Denture Adhesives, Repair, and Cleansers	PoliGrip, Benzodent, Plate Weld, Efferdent	Denture cleaners and maintenance products are eligible. See also Denture Pain Relief under OTC Drugs and Medicines for products that include an active drug ingredient.
Diabetes Care	One Touch Meters & Strips, Softclix Lancets & Device, Monoject insulin syringes; Dex 4 glucose products	Testing (meters, strips, lancets, alcohol swabs), dosing (syringes, pens, etc.), glucose are eligible. Personal Care are ineligible or dual-purpose.
Diagnostic Products (Includes thermometers, blood pressure monitors, cholesterol testing, pulse oximeters, drug, alcohol and body fat testers)	Braun Forehead Thermometer, Nexcare Thermometer, Lifescan BP Monitor, Cholestak, Azo UTI Test Strips, Quest Pulse Oximeter	Includes devices that monitor, screen or test for the presence of disease, dysfunction of the body or for other medical conditions.
Diagnostic Trackers	The Aura Pulse	The intended use and marketing must be primarily for diagnostic purposes and not performance enhancement or general health.
Diapers – Juvenile Incontinence	GoodNites, Under Jams	Products marketed for juvenile incontinence only. Regular diapers and training paints are not eligible.
Downloadable Apps with Medical Functions for tablets and smartphones		App cost could be a medical expense if used for medical purpose only (i.e. track heart rhythm). Apps that include function for general wellness are not eligible.
Durable Medical Equipment	Wheelchairs, Crutches, Oxygen Machines	Can be included when manufacturer provides UPC, merchants can mark non-UPC tagged items as private label items. See Home Health Care for additional criteria.
Ear Care	Bionix Oto Clear, Select Nutrition Ear Wax Candle, Provent Hearing Aid Dryer	Ear drops ear syringes, ear wax removal devices, ear candles, hearing aid cleaners and dryers. See also Ear Care under OTC Medicines and Drugs for products that include an active drug ingredient.
Enemas	Bags, Syringes, prefilled enemas - Fleet	Devices are eligible. Prefilled enemas are eligible.
Eye Care	Contact lens care, eyeglass repair kits	Products used to maintain corrective lenses and frames are eligible. Post-surgical eye protection is eligible. Blue light blocking technology is allowed as long as vision corrective component is present in the product.
Face Mask for prevention of COVID-19	N95, KN95, Disposable Face Mask, 3M Daily Face Mask,	For the prevention of COVID-19 based on CDC guidelines. Disposable Mask must meet the following criteria: (1) Multiple layers of non-woven material, (2) Nose wire. Cloth Mask must meet the following criteria: (1) Multiple layers of tightly woven breathable fabric, (2) Nose wire, (3) Mask should block light when held up to bright light source. Masks with exhalation valves or vents are not eligible. Gaiters and Face shields are not eligible.
Family Planning	EPT, Clearblue Fertility Monitor	Pregnancy, ovulation and fertility kits are eligible. Dietary supplement only products are not eligible.

First Aid Dressings & Supplies	Band Aid, 3M Nexcare, J&J First Aid, non-sport tapes, Simply Saline Wound Wash	If the main purpose is for medical care, and there is no "normal" use that is not medical, it could automatically qualify as eligible. Saline wound washes are eligible. Bandages impregnated or coated with a medicated product are eligible. Tapes and bandages indicated as "Athletic" or "Sport" are eligible unless marketed as performance enhancing.
First Aid Wound and Skin Protectants	Vaseline Healing Petroleum Jelly, Aquaphor Healing Ointment, Eucerin Healing Ointment	Protects wounds, burns, scrapes etc.
Foot Care Treatments	Corn & callus cushions & pads, corn & callus remover implements; therapeutic insoles, orthotic inserts, arch supports, heel cups	Products that have a primary purpose to treat specific ailments are eligible; products for general use or comfort are dual-purpose.
Glucosamine &/or Chondroitin	Osteo-Bi-Flex, Cosamin D, Flex-a-min Nutritional Supplements	Glucosamine-only or main ingredient glucosamine products are eligible.
Hand Sanitizers (ABHR)	Purell, Nexcare, Germ-X	Alcohol Based Hand Rub (ABHR) with 60-95% alcohol - hand sanitizers with at least 60% alcohol (often listed on the label as ethanol, ethyl alcohol, isopropanol, or 2-propanol). Excludes all other sanitizing, antiseptic or antibacterial hand cleansers such as benzalkonium chloride. Excludes household wipes, sprays, etc.
Head Lice Products	Nix Lice Comb, Rid Lice Comb	Combs, electronic devices are eligible.
Health Care Services	Urgent Care or Primary Care services provided by a licensed practitioner at an IAS merchant	
Health Supports	ACE, Futuro, braces, elastic bandages, hot/cold therapy, orthopedic supports, rib belts, back braces, etc.	If the main purpose is for medical care, and there is no "normal" use that is not medical, it could automatically qualify as eligible. Athletic tape – typically used on existing injuries or as prevention against further injury, similar to a brace or wrap; not a performance enhancement product will be eligible. Work/industrial back braces belts used to prevent or treat back injury will be eligible. Items eligible if not marketed solely for performance enhancements.
Hearing Aid/Medical Batteries	Duracell, Energizer Hearing Aid Batteries	Multi-purpose batteries not eligible.

Home Health Care (limited segments)	Elevated toilets, commodes, limb/joint protectors, medical/nutritional IV products, shower grab bar, bath transfer benches, shower stools, urinals/bedpans, traction, specialized braces & supports, ostomy, mastectomy products, urological, respiratory (excluding general air filters), electrotherapy, mobility (canes, walkers, rollators, wheelchairs), wound care, incontinence, diagnostics (stethoscopes, thermometers, blood pressure monitors, drug and alcohol tests), medication dosers/organizers, eating, grooming and dressing aids and medical alerts (jewelry, alarms, etc.) are eligible	General rule applies that these products may be used as part of the aging process which is not considered a medical condition; however products and equipment that assists daily functions, like mobility, qualify even if impairment is due to aging. Accessories not related to the actual function of equipment, such as cup holders, totes and baskets, are dual-purpose. See Dual-Purpose Home Health Care section.
Hot & Cold Therapy	ACE Hot/Cold Compress, Cara Ice Bag, Bed Buddy Back Wrap, Kaz Heating Pad, ThermaCare Heat Wrap	Freezer or instant cold packs, microwave or instant hot packs/pads, ice bags and electric heating pads are eligible. See also Pain Relief Oral and Topical for Medicated pads.
Incontinence Protection	Attends, Depend, Prevail, GoodNites, UnderJams	Skin care, cleansing products and diapers/training pants are dual-purpose.
Lip Balms – Sun Care	Banana Boat SPF 50, Bullfrog Water Armor SPF30	Primary use must be for protection against skin cancer and premature skin aging with indication of UVA and UVB protection (broad spectrum) and 15 and above (15+). Products that are primarily moisturizers/cosmetic with a sunscreen are dual-purpose.
Menstrual Care Products: Feminine Protection	Kotex, Always, Stayfree, Tampax	Expenses associated with menstruation or other genital-tract secretions. (Tampon, Pads, Liners, Cups, Sponges, Disposable or Non-disposable Underwear for Menstruation, or other similar products).
Mouth Guards	Dentek, Night Guard	Night mouth guards are eligible. Mouth guards used in sports to prevent mouth injury and reduce the risks of concussions will be eligible if not marketed solely for performance enhancements.
Nasal Moisturizers & Washes	Neilmed Neti Pot & solutions, Ocean Saline Spray, Simply Saline	Products that are saline and primarily for moisturizing but may contain added aloe, menthol or eucalyptus, etc. are eligible.
Nasal Strips & Snore Relief	Breathe Right	To treat sleep apnea or improper breathing. Excludes strips marketed solely for performance enhancements.
OTC Hearing Aids		Intended for use by persons age 18 or older to compensate for perceived mild to moderate hearing impairment and/or loss. Regulated medical devices only.
OTC Hearing Aid Accessories	Partner Mic; Audicus – TV Connector	Accessories used to maintain OTC hearing aids. Accessory compatibility must be restricted for use with hearing aids only.
Prenatal Vitamins	Stuart Prenatal, Nature's Bounty Prenatal Vitamins	

Reading Glasses and Maintenance Accessories	Foster Grant Reading Glasses, Apex Eye Glass Repair Kit, BL Sight Saver Lens Cloths	Accessories used to maintain corrective lenses and frames are eligible. Chains, cases, etc. are not eligible.
Sun Protection (SPF 15 & above and Broad Spectrum")	Coppertone SPF15+, Banana Boat SPF 15+, Cerave SPF 30, No-Add Sport Stick SPF50	Primary use must be for protection against skin cancer and premature skin aging with indication of UVA and UVB protection (broad spectrum) and 15 and above (15+). Products that are primarily moisturizers/cosmetic with a sun screen are dual-purpose.
TENS	Homedics Rapid+Relief, Icy Hot Smart Relief, Zewa Spa Buddy	TENS units and supplies are eligible.
Wart Removers – Cryo Products	Compound W Freeze Off, Dr Scholl's Freeze Away, Wartner	
Vaccinations	Flu Shots, Pneumonia, Shingles Vaccinations	

OTC Medicines and Drugs (Included in Eligible Product List):

Category	Example	Comment
Acid Controllers	Pepcid AC, Zantac, Prilosec	
Acne Medications	Clearasil, OXY	
Allergy & Sinus	Alavert, Benadryl, Claritin, Sudafed	
Antibiotic Products	Bacitracin, Neosporin, triple antibiotic ointment	
Anti-Diarrheal Treatments	Imodium, Kaopectate, Normalyte, Hydralyte	Oral Hydration Solutions (ORS) for the prevention or treatment of dehydration that do not contain added supplements
Anti-Gas	Gas-X, Phazyme	Dietary supplements are dual-purpose.
Antifungal (Foot)	Lamisil, Lotrimin	
Anti-Itch & Insect Bite Remedies	Caladryl, Lanacane, Sarna, hydrocortisone	
Antiparasitic Treatments	Nix, Rid, lice treatments	
Antiseptics & wound cleansers	Rubbing alcohol, peroxide, Epsom salt, Betadine, Hibiclens	
Baby Electrolytes and dehydration	Pedialyte, Enfalyte	Baby Electrolytes and dehydration.
Baby Rash Ointments & Creams	Desitin, Aveeno Baby	Includes petroleum jelly merchandised and marketed for baby rash.
Baby Teething Pain	Baby Orajel, Anbesol Baby Oral Gel	
Cold Sore Remedies	Abreva, Herpecin, Orajel	Only medicated products are eligible.
Contraceptives (non-condom products)	Encare Inserts, VCF Film, Plan B Tablet	OTC drugs or medicated spermicide-only products are eligible. See Contraceptives under Devices and Supplies for non-medicated product eligibility.
Cough, Cold & Flu	Robitussin, Theraflu, Vicks, Halls, Cepacol, Zicam, Cold-Eeze, Diabetic Tussin	Cold preventative products which are "proven to lessen the severity" or "reduce the duration" of colds or flu are covered. Dietary supplements are dual-purpose.

Denture Pain Relief	Orajel Denture Pain Relief Gel, Benzodent Cream	
Ear Care	Medicated ear drops, Debrox, Similasin	
Eye Care	Visine, Refresh Tears	
Feminine Antifungal and Anti-itch	Monistat, Gyne-Lotrimin, Vagisil, Soothing Care	
Fiber Laxatives (bulk forming)	Benefiber, Fibercon, Metamucil (powder or pills)	Eligible when used to treat a medical condition for short duration; bars and drinks that are "nutritional foods" for help with regularity are ineligible (dual-purpose).
First Aid Burn Remedies	Dermoplast, Solarcaine	Must contain an antiseptic or pain reliever, 100% aloe is ineligible (dual-purpose).
Foot Care Treatment	Corn & callus treatments, wart removers	Products that treat specific ailments are eligible; products for general use or comfort are ineligible (dual-purpose).
Hemorrhoid Preparations	Preparation H, Tucks	
Homeopathic Remedies	Boiron and Hyland products	Homeopathic products are classified as drugs under the Food, Drug & Cosmetic Act and fall under the same criteria as other OTC Medicines.
Incontinence Treatment Products	Calmoseptine, Baza Anti-fungal Cream	Rash protectants, healing and antifungals are eligible. Skin moisturizers and cleansing products are ineligible (dual-purpose).
Laxatives (non-fiber)	Dulcolax, Ex-Lax, Miralax	Stimulant, saline, lubricant, etc. (non-fiber) are eligible.
Motion Sickness	Dramamine, Bonine	Acupressure products are eligible.
Medicated Nasal Sprays, Drops & Inhalers	Afrin Spray	
Medicated Nasal Strips		
Oral Re-hydration Solutions	Normalyte, Hydralyte, Liquid IV	Oral Hydration Solutions (ORS) for the prevention or treatment of dehydration that do not contain added supplements
Oral Remedies or Treatments (Includes Saliva substitutes, mouth sore treatments, dental repair)	Salivart, Anbesol, Orajel, Dentemp	Only dry mouth remedies that are saliva substitutes are eligible (gels, sprays, etc. not mouthwash, rinses, toothpaste).
Pain Relief Oral & Topical	Tylenol, Advil, Midol, Bayer Aspirin, Aspercreme, Ben-Gay, Icy Hot	Medicated topical pain relievers that contain menthol, eucalyptus, capsaicin, trolamine salicylate, etc. are eligible. Air-activated heat patches are eligible.
Medicated Respiratory Treatments and Vapor Products	Primatene, Bronkaid, medicated Vicks Vapor Rub	Includes asthma medication; vaporizers and humidifiers are dual-purpose.

Skin treatments	Psoriasis, MG217, Dermarest Eczema	Medical expense as long as intended purpose is to treat existing skin conditions like eczema, psoriasis, rosacea, etc. (as opposed to mere prevention).
Sleep Aids & Sedatives	Unisom, Nytol, Sominex	Sleep products are eligible. Calming, soothing and tension products are dual-purpose. Dietary supplements are ineligible (dual-purpose).
Smoking Deterrents	Nicoderm, Nicorette	
Stomach Remedies	Mylanta, Maalox, Tums	

Dual-purpose (Not Included in Eligible Product List):

Category	Example	Reimbursement Use
Activity Trackers (Fitness trackers)		Only diagnostic trackers with primary purpose, marketing and intended use of diagnosis are eligible. Activity/Fitness trackers will qualify only if recommended to treat a medical condition diagnosed by a physician (rather than to promote general health) and the expense would not have been incurred but for the condition. In those scenarios, excess cost may need to be considered as the portion eligible for reimbursement.
Allergy Pillows, Mattress Covers, Air Purifiers, Filters, etc.	Aller ease Pillow Cover, Allergy Control Bedding, Honeywell HEPA Allergen Remover Air Purifier	To treat allergies diagnosed by physician.
Baby Diapers	Huggies, Pampers, Pullups	To treat juvenile incontinence or medical condition.
Baby Formulas/Nutritionals	Pediasure, Progestimi, Enfamil RTFI	Only specialty formulas/nutritionals are eligible if medically necessary and authorized by medical practitioner. Only the excess cost between regular formula and the specialized formula may be eligible under an employer's plan.
Blue Light Blocking Products (absent other eligible components)		Blue light blocking glasses, screen protectors and products absent vision correction or other eligible component. While blue light may present a medical treatment, it also has a general wellness component. Consumers should provide a LOMN for reimbursement if being used to treat a specific medical condition.

Compression Hosiery and Accessories	Jobst, TED, Futuro – 20-30 or below, garters, care kits, fixatives, etc.	Most of these products primary purpose is for general health or mild medical treatments at compressions 20-30 or below. They are dual-purpose/ineligible but may be reimbursed for the cost over “regular” socks/hosiery if a LOMN is submitted.
Cosmetics/Beauty Products with Sunscreen	Colorscience Powders & Mousse, Bare Minerals Powders, Neutrogena Healthy Skin Glow Sheers	The primary purpose of these products is not sun protection and would not pass the “but for” test. The manufacturer’s identity is cosmetic; product is marketed as cosmetic in nature (improves or enhances appearance, tints/colors) and usually found in cosmetic departments or outlets.
Cough, Cold & Flu Dietary Supplements	Airborne, Hall’s Defense, Germ Defense Alka-Seltzer Immunity	Products that are merely dietary supplements and marketed as such, including those claiming to “support the immune system” (i.e. Airborne), are dual-purpose.
Diabetes Nutritionals	Glucerna, Boost Glucose	To treat symptoms of diabetes when recommended by physician.
Diabetes Personal Care & Supplies (includes diabetes skin care and socks)	Diabet-X Therapeutic Body Lotion, Diaderm Foot Cream, Dr. Comfort Diabetes Socks, Jobst Sensifit Socks	Personal care is generally ineligible. (Eligible products must test or treat a specific symptom or condition of Diabetes.) Diabetes socks are dual-purpose/ineligible but may be reimbursed for the cost over “regular” socks/hosiery if a LOMN is submitted.
Dietary Supplements	All dietary supplements including multiple vitamins, minerals, essential fatty acids (fish oil), oy, enzymes, amino acids, etc.	Dietary supplements, including herbals & botanicals are dual-purpose (exception: glucosamine, fiber laxative & prenatal vitamins).
Digestive Aids	Lactaid, Lactase, Beano	Digestive aids that are Dietary Supplements are dual purpose.
Ear plugs	Mack’s, Flents	To treat medical condition (presence of middle/inner ear tubes) diagnosed by physician.
Exercise Equipment	Treadmill, exercise bike, pedalers, weights, hand exercisers	Exercise equipment is dual-purpose in support of general health or a medical condition.
Face/Respiratory Masks, Gaiters and Face Shields	3M Cool Flow Valve, QMask	Products used for, cold weather, dust/pollen may also be used for work/general health needs that don’t meet specific requirements for COVID-19 per CDC. These masks often have valves or vents.
Feminine Moisturizing	Replens, Rephrase	To treat vaginal dryness caused by medical condition.
First Aid Burn & Scar Treatments	Plain Aloe, Mederma, Neosporin Scar Solution	Most are cosmetic in nature or have general use purposes.

Fluoride Treatments	Gel-Kam	To treat medical condition diagnosed by physician & not for general oral care.
Food Thickeners	Thick-It	Personal use component; but/for test must be established.
Foot Insoles and Cushioning	Insoles, Heel & Arch, Dr. Scholl's Air Pillo, Odor Eaters	General use or comfort products are dual-purpose. Products must treat specific ailment to be eligible.
Gloves (Rubber & Cotton)	Cara Cotton Gloves, Curad Vinyl Gloves, Tronex Latex Gloves	Protective gloves of any type & cotton beauty gloves are dual-purpose.
Hair Growth Products	Rogaine	To treat symptom of medical condition diagnosed by physician.
Hand Sanitizers (non ABHR)	Purell TFX, LaRose, 4F	Hand sanitizers with less than 60% alcohol or other ingredients including benzalkonium chloride
Health Supports – Athletic, Sports	Sports compression sleeve, compression garments, etc.	Any products with a primary purpose of performance enhancement are dual-purpose.
Herbals & Botanicals	Echinacea, ginkgo biloba, garlic	Dietary supplements, including herbals & botanicals are dual-purpose/
Home Health Care (limited segments)	Including but not limited to: Nutritional foods/liquids, positioning & support (backrests, pillows, etc.), most patient room supplies, most physical therapy	General rule applies that these products may be used as part of the aging process which is not considered a medical condition; however, equipment that assists daily functions like mobility, eating, grooming and dressing qualify even if impairment is due to aging. Accessories not related to the actual function of equipment, such as cup holders, totes and baskets, are dual-purpose. Large expenditures like walk-in bathtub are dual purpose and may fall under capital expenditures. Home Health Care is dual-purpose other than what is indicated in the Home Health Care eligibility section (i.e. some patient room supplies like urinals/commodos and patient lifting and some aides for daily living like med dosers/organizers and medical alerts are eligible exceptions).
Incontinence Personal Care (Including perineal cleansers and moisturizers)	Aloe Vesta 2n1, Ca-Rezz Wash, Sween Cream	Personal care cleansers and moisturizers are dual-purpose.
Inversion Table		May be used to treat medical conditions or used for general health. Inversion Tables are considered dual-purpose expenses.

Lip Balms - Moisturizers	Aquaphor SPF, Dermatone SPF23	Those with a primary purpose of moisturizing but have SPF of 15+ and state UVA/UVB are dual purpose. (Lip balms with sunscreen that are part of a sun care line are eligible). Cosmetics with SPF are not eligible.
Magnifying Glasses	BL Sight Saver Magnifying Glass, Flents Wallet Size Magnifying Glass	
Medical Nutritionals	Resource, Peptamen, Nutren	Satisfies normal nutritional needs and does not treat a specific condition.
Medicated & Specialty Soaps	Basis Bar, Cetaphil Cleansing Bar	To treat skin condition diagnosed by physician.
Minerals	Calcium Carbonate, Ferrous Sulfate, etc.	Dietary supplements are dual-purpose. Under narrow circumstances, they will be eligible if used to treat medical condition or at-risk for illness diagnosed by physician.
Nutritional Foods	Ensure, Ensure rapid Hydration, Boost, Emergen-C Hydration Plus	To treat medical condition diagnosed by physician & not for general health. Oral Rehydration Solutions that do contain added supplements.
Personal Amplification Devices		Can be used for enhancing sound for those not hearing impaired for personal benefit and not as a hearing aid. Items are dual-purpose.
Probiotics and Prebiotics	Culturelle, Florastor	Dietary supplements are dual-purpose. Under narrow circumstances, they will be eligible if used to treat medical condition or at-risk for illness diagnosed by physician.
Skin Care - Therapeutic Hand & Body	Eucerin, Aquaphor, Amlactin	To treat or remedy a skin condition diagnosed by physician. Lotions with SPF are primarily used as moisturizers and are dual-purpose.
Therapeutic Shampoo & Scalp Treatments (Medicated)	Nizoral, Neutrogena T-Gel	To treat skin/scalp condition for short duration diagnosed by physician.
Vaporizers & Humidifiers and Accessories	Vicks, Sunbeam, Kaz	Dual-purpose if used to treat illness; ineligible for normal household use.
Vitamins	Vitamin A, C, D, E, multi-vitamin, lutein eye vitamin	Dietary supplements are dual-purpose. Under narrow circumstances, they will be eligible if used to treat medical condition or at-risk for illness diagnosed by physician.
Weight Control Supplements	Alli, Slim Fast	To treat obesity diagnosed by physician.

Other Ineligible Products

Category	Example	Comment
Baby Toiletries, Baby Oil, Powder, Lotions & Creams	Johnson's Baby oil/Powder, Aveeno Baby Lotion	
Beauty Shampoos, Conditioners, Hair Treatments & Hair Coloring	Pantene, Suave, Dove, Aveeno Nourishing Treatment, Clairol Hair Color	
Cosmetics	Revlon, CoverGirl	
Deodorants	Speed Stick, Degree	
Facial Cleansers	Neutrogena Deep Clean, Dove Facial Cleanser	
Feminine Cleansing Products	Massengill, Summer's Eve	
Foot Grooming (Includes Implements, beauty & comfort moisturizers, odor & wetness)	Pedifix Foot File, O'Keefe's Foot Cream, Desenex Foot/Sneaker Spray	Non-medicated
Hair Removal & Bleaches	Nair, Veet	
Hand & Body Cleansing	Dove, Dial soap	
Lip Preparations	ChapStick, lip balm	
Oral Care (Includes toothpaste, toothbrush, mouthwash, breath remedies)	Crest, Colgate, Scope, Listerine, Binaca	Will not qualify even if a dentist recommends a special product to treat a medical condition like gingivitis. These are primarily used to maintain general health.
Shaving & Men's Grooming	Gillette, Schick	
Skin Care (Includes moisturizers, hand & body, bath products)	Aquaphor Ointment, Cococare Lotion, Dr Teal Bath Salt	
Sport Energy Liquids, Bars, etc.	Gatorade, EAS drinks/bars	
Sugar & Salt Substitutes	Equal, Splenda	
Sun Tanning	Banana Boat Deep Tan Oil SPF4, Coppertone SPF 10	Suntan lotion, after sun products that are less than SPF 15 and/or that do not offer "Broad Spectrum" coverage, do not meet the minimum FDA standard for prevention of skin cancer or premature aging.

3. Reporting items to include or delete

SIGIS members can use the Missing Product Form available at www.sig-is.org to request items to be added or deleted. Incomplete information will not be considered.

4. List Availability

The list is generally available by the 15th day of each month. Items for the List Review Committee to be considered for addition or deletion from the SIGIS List must be submitted by the 20th day of each month to be considered for next month's updates. See the EPL List Calendar for exact timing.

5. Notes:

It has been reported that some merchants are unable to include a SIGIS eligible healthcare product that may also be eligible for purchase via the Food Stamp program. Should this present a problem for any merchants, it is recommended that they should eliminate it from the SIGIS data and classify it for Food Stamp eligibility, as the consumer may submit the item for manual reimbursement from their flexible spending or health reimbursement arrangement account.

Updated July 20, 2021

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