



Health reimbursement account (HRA) eligible expenses.

Medical services and treatments.

- Acupuncture
- Ambulance
- Artificial limbs
- Artificial teeth
- Blood sugar test kits for diabetics
- Breast pumps and lactation supplies
- Chiropractor
- Contact lenses
- Dental treatments including X-rays, cleanings, fillings, braces and tooth removals
- Doctor's office visits and procedures
- Drug addiction treatment
- Drug prescriptions
- Eyeglasses and vision exams
- Fertility treatment
- Hearing aids and batteries
- Hospital services
- Inpatient alcoholism treatment
- Insulin
- Laboratory fees
- Laser eye surgery
- Over-the-counter medicines and drugs **if prescribed by a doctor** (see more information below).
- Physical therapy
- Psychiatric care if the expense is for mental health care provided by a psychiatrist, psychologist or other licensed professional
- Special education services—recommended by a doctor—for learning disabilities
- Speech therapy
- Stop-smoking programs (including nicotine gum or patches, **if prescribed**)
- Surgery, excluding cosmetic surgery
- Vasectomy
- Weight-loss program, if it's a treatment for a specific disease diagnosed by a physician

Over-the-counter (OTC) medicines and drugs.

Examples of OTC medicines and drugs that may be covered if a valid prescription is provided, include:

- Acid controllers
- Acne medicine
- Aids for indigestion
- Allergy and sinus medicine
- Antidiarrheal medicine
- Baby rash ointment
- Cold and flu medicine
- Eye drops
- Feminine antifungal or anti-itch products
- Hemorrhoid treatment
- Laxatives or stool softeners
- Lice treatments
- Motion sickness medicines
- Nasal sprays or drops
- Ointments for cuts, burns or rashes
- Pain relievers, such as aspirin or ibuprofen
- Sleep aids
- Stomach remedies

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OTC supplies.

Examples of OTC supplies that may be eligible for reimbursement, include:

- Bandages, adhesive or elastic
- Braces and supports
- Catheters
- Condoms
- Contact lens solution and supplies
- Crutches
- Denture adhesives
- Diagnostic tests and monitors (such as blood glucose monitors)
- Elastic bandages and wraps
- First-aid supplies
- Insulin
- Ostomy products
- Pregnancy tests
- Reading glasses
- Walkers, wheelchairs and canes

Common services and expenses not eligible for HRA reimbursement.

Common services and expenses not eligible for HRA reimbursement, include:

- Aromatherapy
- Baby bottles and cups
- Baby oil
- Baby wipes
- Breast enhancements
- Cosmetics
- Cotton swabs
- Dental floss
- Deodorants
- Feminine care
- Hair regrowth
- Low-calorie foods
- Mouthwash
- Petroleum jelly
- Shampoo and conditioner
- Skin care
- Spa salts
- Sun-tanning products
- Toothbrushes

NOTE

Insulin does not require a prescription for reimbursement.



For a complete list of eligible expenses,
see your benefit plan documents or visit [irs.gov](https://www.irs.gov).

These are not complete lists. See your benefit plan documents or visit [irs.gov](https://www.irs.gov) to view all eligible expenses for your HRA.

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