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
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.