### Eligible Expenses

#### BABY/CHILD TO AGE 13
- Lactation Consultant*
- Lead-Based Paint Removal
- Special Formula*
- Tuition: Special School/Teacher for Disability or Learning Disability*
- Well Baby /Well Child Care

#### DENTAL
- Dental X-Rays
- Dentures and Bridges
- Exams and Teeth Cleaning
- Extractions and Fillings
- Oral Surgery
- Orthodontia
- Periodontal Services

#### EYES
- Eye Exams
- Eyeglasses and Contact Lenses
- Laser Eye Surgeries
- Prescription Sunglasses
- Radial Keratotomy

#### HEARING
- Hearing Aids and Batteries
- Hearing Exams

#### LAB EXAMS/TESTS
- Blood Tests and Metabolism Tests
- Body Scans
- Cardiograms
- Laboratory Fees
- X-Rays

#### MEDICAL EQUIPMENT/SUPPLIES
- Air Purification Equipment*
- Arches and Orthotic Inserts
- Contraceptive Devices
- Crutches, Walkers, Wheel Chairs
- Exercise Equipment*
- Hospital Beds*
- Mattresses*
- Medic Alert Bracelet or Necklace
- Nebulizers
- Orthopedic Shoes*
- Oxygen*
- Post-Mastectomy Clothing
- Prosthetics
- Syringes
- Wigs*

#### MEDICAL PROCEDURES/SERVICES
- Acupuncture
- Alcohol and Drug/Substance Abuse (inpatient treatment and outpatient care)
- Ambulance
- Fertility Enhancement and Treatment
- Hair Loss Treatment*
- Hospital Services
- Immunization
- In Vitro Fertilization
- Physical Examination (not employment-related)
- Reconstructive Surgery (due to a congenital defect, accident, or medical treatment)
- Service Animals
- Sterilization/Sterilization Reversal
- Transplants (including organ donor)
- Transportation*

#### MEDICATIONS
- Insulin
- Prescription Drugs

#### OBSTETRICS
- Breast Pumps and Lactation Supplies
- Doulas*
- Lamaze Class
- OB/GYN Exams
- OB/GYN Prepaid Maternity Fees (reimbursable after date of birth)
- Pre- and Postnatal Treatments

#### PRACTITIONERS
- Allergist
- Chiropractor
- Christian Science Practitioner
- Dermatologist
- Homeopath
- Naturopath*
- Optometrist
- Osteopath
- Physician
- Psychiatrist or Psychologist

#### THERAPY
- Alcohol and Drug Addiction
- Counseling (not marital or career)
- Exercise Programs*
- Hypnosis
- Massage*
- Occupational
- Physical
- Smoking Cessation Programs*
- Speech
- Weight Loss Programs*

#### HRA ELIGIBLE ONLY
- Insurance Premiums
- Long Term Care Premiums

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**Note:** This list is not meant to be all-inclusive, as other expenses not specifically mentioned may also qualify. Also, expenses marked with an asterisk (*) are “potentially eligible expenses” that require a Note of Medical Necessity from your health care provider to qualify for reimbursement. For additional information, check your plan document.
The IRS does NOT allow the following expenses to be reimbursed under Health Care FSAs or HRAs, as they are not prescribed by a physician for a specific ailment.

### Ineligible Expenses

<table>
<thead>
<tr>
<th>Ineligible Over-the-Counter Medicines and Drugs (unless prescribed in accordance with state laws)</th>
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</thead>
<tbody>
<tr>
<td>- Acid controllers</td>
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<tr>
<td>- Acne medications</td>
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<tr>
<td>- Allergy &amp; sinus</td>
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<tr>
<td>- Antibiotic products</td>
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<tr>
<td>- Antifungal (Foot)</td>
</tr>
<tr>
<td>- Antiparasitic treatments</td>
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<tr>
<td>- Antiseptics &amp; wound cleansers</td>
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<tr>
<td>- Anti-diarrheals</td>
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<tr>
<td>- Anti-gas</td>
</tr>
<tr>
<td>- Anti-itch &amp; insect bite</td>
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<tr>
<td>- Baby rash ointments &amp; creams</td>
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<tr>
<td>- Baby teething pain</td>
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<tr>
<td>- Cold sore remedies</td>
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<tr>
<td>- Contraceptives</td>
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<tr>
<td>- Cough, cold &amp; flu</td>
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<tr>
<td>- Denture pain relief</td>
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<tr>
<td>- Digestive aids</td>
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<tr>
<td>- Ear care</td>
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<tr>
<td>- Eye care</td>
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<tr>
<td>- Feminine antifungal &amp; anti-itch</td>
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<tr>
<td>- Fiber laxatives (bulk forming)</td>
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<tr>
<td>- First aid burn remedies</td>
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<tr>
<td>- Foot care treatment</td>
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<tr>
<td>- Hemorrhoidal preps</td>
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<tr>
<td>- Homeopathic remedies</td>
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<tr>
<td>- Incontinence protection &amp; treatment products</td>
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<tr>
<td>- Laxatives (non-fiber)</td>
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<tr>
<td>- Medicated nasal sprays, drops, &amp; inhalers</td>
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<tr>
<td>- Medicated respiratory treatments &amp; vapor products</td>
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<tr>
<td>- Motion sickness</td>
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<tr>
<td>- Oral remedies or treatments</td>
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<tr>
<td>- Pain relief (includes aspirin)</td>
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<tr>
<td>- Skin treatments</td>
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<tr>
<td>- Sleep aids &amp; sedatives</td>
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<tr>
<td>- Smoking deterrents</td>
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<tr>
<td>- Stomach remedies</td>
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<tr>
<td>- Unmedicated nasal sprays, drops &amp; inhalers</td>
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<tr>
<td>- Unmedicated vapor products</td>
</tr>
</tbody>
</table>

Please Note: The IRS does not allow Over-the-Counter (OTC) medicines or drugs to be purchased with Health Care FSA or HRA funds unless accompanied by a prescription and the prescription is filled by a pharmacist.

### Eligible Over-the-Counter Items (Product categories are listed in bold face; common examples are listed in regular face.)

- **ABaby Electrolytes and Dehydration**
  - Pedialyte, Enfalyte
  - Contraceptives
  - Unmedicated condoms
- **Denture Adhesives, Repair, and Cleansers**
  - PoliGrip, Benzodent, Plate Weld, Efferdent
- **Diabetes Testing and Aids**
  - Ascencia, One Touch, Diabetic Tussin, insulin syringes; glucose products
- **Diagnostic Products**
  - Thermometers, blood pressure monitors, cholesterol testing
- **Ear Care**
  - Unmedicated ear drops, syringes, ear wax removal

- **Elastics/Athletic Treatments**
  - ACE, Futuro, elastic bandages, braces, hot/cold therapy, orthopedic supports, rib belts
- **Eye Care**
  - Contact lens care
- **Family Planning**
  - Pregnancy and ovulation kits
- **First Aid Dressings and Supplies**
  - Band Aid, 3M Nexcare, non-sport tapes
- **Foot Care Treatment**
  - Unmedicated corn and callus treatments (e.g., callus cushions), devices, therapeutic insoles
- **Glucosamine &/or Chondroitin**
  - Osteo-Bi-Flex, Cosamin D, Flex-a-min Nutritional Supplements
- **Hearing Aid/Medical Batteries**
  - Otosony, walking aids, decubitis/pressure relief, enteral/parenteral feeding supplies, patient lifting aids, orthopedic braces/supports, splints & casts, hydrocollators, nebulizers, electrotherapy products, catheters, unmedicated wound care, wheel chairs
- **Incontinence Products**
  - Attends, Depend, GoodNites for juvenile incontinence, Prevail
- **Prenatal Vitamins**
  - Stuart Prenatal, Nature’s Bounty Prenatal Vitamins
- **Reading Glasses and Maintenance Accessories**

Note: This list is not meant to be all-inclusive.