

Eligible Expenses Under the Health Reimbursement Account

The following is a representative list of **Eligible Expenses** for Medical Reimbursement Accounts as allowable under the Internal Revenue Code:

- Acupuncture.....performed by a licensed practitioner
- Alcoholism or drug dependency.....Payment to treatment center
- Birth control.....Prescription and over-the-counter contraceptives
- Car controls.....Special controls for the handicapped
- Chelation therapy.....To treat a medical condition*
- Chiropractors.....Services within scope of license
- Contact lenses.....Including materials and equipment needed
- Co-payments.....Balances not paid by other health insurance
- Counseling.....For medical reasons, does **NOT** include marriage counseling
- Crutches.....Purchase or rental
- Deductibles and coinsurance.....Balances not paid by other insurance
- Dental fees.....X-rays, fillings, false teeth, treatments etc.**
- Eyeglasses.....Lenses, frames, exams
- First Aid (peroxide, gauze, etc.).....Require original cash register receipt
- Hearing aids.....Cost of hearing aids
- Immunization.....Includes tetanus, well-baby, and flu shots
- Laboratory fees.....Cost of actual laboratory charges
- Laser eye surgery.....If medically necessary**
- Nursing service..... Registered nurse or licensed practical nurse for medical care
- Occlusal guards.....To prevent teeth grinding
- Optometrist.....Services within scope of license
- Orthodontia.....See below***
- Over-the-counter medications (OTC).....Requires original cash register receipt
- Oxygen.....If medically necessary*
- Pregnancy tests.....Including over-the-counter tests
- Prescriptions.....Prescribed and legally obtained drugs and meds.
- Preventive Care.....Routine physical, well-baby, etc.
- Psychologist.....Services within scope of license
- Psychotherapy.....If by a licensed practitioner
- Reading glasses (over-the-counter).....Requires original cash register receipt
- Smoking cessation programs.....Prescribed drugs/programs, includes OTC
- Surgery.....Medically necessary procedures**
- Therapy.....Physical or occupational therapy by a licensed therapist
- Transportation.....Cost incurred essentially and primarily for medical care
- Wheelchairs.....If medically necessary*
- Weight reduction program.....Prescribed for treatment of a specific disease*

***Must submit a note of medical necessity**

** **Cosmetic procedures are not reimbursable**

Orthodontia: Please contact your HRA plan administrator to determine a payment schedule

Please note: This is only a representative listing and is subject to IRS limitations and may change upon passage of new legislation. Please contact your HRA plan administrator if you have a question on whether an expense is reimbursable.