

HEALTH REIMBURSEMENT ARRANGEMENT

Eligible and Non-Eligible Health Care Expenses

The following list identifies some of the common medical, dental and health related expenses that the **Internal Revenue Service** considers to be deductible expenses. These expenses are eligible for reimbursement through your HRA provided that you have not been reimbursed for them through any other benefits plan.

Eligible Health Care Expenses (*Reimbursement for Co-Payments)

Abortion, Legal	Laboratory Fees
Acupuncture	Lead based paint removal – to prevent lead poisoning
Alcoholism & Drug Addiction Treatments	Legal Fees – to allow treatment for mental illness
Ambulance Services	Lip Reading Lessons
Annual Physical Examination	Lodging for medical care
Artificial Limbs & Teeth	Long Term Care
Bandages	Meals
Body Scan	Medical Information Plan
Birth Control Pills	Medicare B & D
Braces	Nurses Expenses & Board
Braille books & magazines	Nursing Care
Breast Pump & Supplies	Prepaid Insurance Premiums
Capital Expenses – Special equipment installed in home or improvements made, if main purpose is medical care	Skilled Nursing Home – (if for medical reasons)
Car – special medical equipment within	Operations & related treatments
Contact Lenses – including saline solution & enzyme cleaner	Orthopedic Shoes
Crutches	Over the Counter Drugs – if prescribed by a physician
Dental Treatment	Oxygen Equipment
Diagnostic Services	Prescribed drugs & medicine
Diathermy	Radial Keratotomy (under eye surgery)
Disabled Dependent Care Expenses	Rental of Medical Equipment
Electrolysis or Hair Removal (medically necessary)	Sanitarium
Eye Examination	Smoking Cessation Programs
Eyeglasses	Special Schooling for Physically or Mentally Handicapped
Eye Surgery	Sterilization
Fees for Health Club (prescribed by physician)	Telephone – for the deaf
Fees for Doctors & Hospitals **	Television Equipment – for the deaf
Fertility Enhancement	Therapy – for medical treatment
Guide Dog & its upkeep	Travel Costs – to obtain medical care & prescriptions (must be submitted via paper claim)
Hair Transplant (medically necessary)	Vasectomy
Health Institute – prescribed by a physician	Vitamins – that require a prescription for purchase
Health Spa - in home	Weight Loss Program – physician approved
Hearing Aids & batteries	Wheel Chair
Hospital Services	Whirlpool Baths
HMO Health Maintenance Organization – co-payments	Wigs – to cover baldness due to medical reasons
Insulin	X-Rays
Insurance Premiums (paid with after-tax dollars)	
Iron Lung	

**	Anesthesiologist	Obstetrician
	Chiropractor	Ophthalmologist
	Christian Science Practitioner	Optometrist
	Clinic Charges	Osteopath, licensed
	Dentist	Physical Therapist
	Dermatologist	Podiatrist
	General Practitioner	Practical Nurse
	Gynecologist	Psychiatrist
	Internist	Psychoanalyst (medical care only)
	Midwife	Psychologist (medical care only)
	Neurologist	Sex Therapist
		Surgeon

Examples of Non-Eligible Health Care Expenses

Babysitting, Childcare for a normal, healthy baby	Household Help (even if prescribed by a doctor)
Controlled Substances – i.e. marijuana	Illegal Operations & Treatments
Cosmetic Services/Procedures (unless necessary to restore normal functioning)	Insurance Premiums (paid with pre-tax dollars; active individual policies)
Dancing or Swimming Lessons (even if they are recommended by a doctor)	Maternity Clothes
Diaper Service	Medicines & Drugs from other countries
Electrolysis, Hair Removal, Hair Transplant	Non-prescription Drugs & Medicines
Flexible Spending Account (FSA, MSA, HAS, WRA)	Nutritional Supplements
Funeral Expenses	Personal Use Items
Future Medical Care	Teeth Whitening
Health Club Dues (not related to a particular medical condition)	Veterinary Fees
Health Coverage Tax Credit	Weight Loss Program