

Eligible Expenses under IRS Publication 502

Eligible Health Care Expense Examples

The following are examples of expenses that are eligible for your employee reimbursement account. You can reference your income tax return to find a more complete list or reference IRS Publication 502.

- Acupuncture
- Alcoholism treatment
- Ambulance hire
- Artificial limbs
- Artificial teeth
- Birth control pills
- Birth prevention surgery
- Braces
- Braille - books & magazines
- Care for mentally handicapped child
- Chiropractors
- Christian Science practitioners' fees
- Co-insurance
- Contact lenses (prescription)
- Contact lens supplies
- Cosmetic surgery (medically necessary procedures)
- Cost for physical or mental illness confinement
- Crutches
- Deductible
- Dental fees
- Dentures Diagnostic fees
- Drug & medical supplies
- Expenses applied toward the deductible for your health care coverage
- Eyeglasses, including examination fee
- Fee of practical nurse
- Fees of licensed osteopaths
- Handicapped persons special school
- Hearing devices & batteries
- Home improvements motivated by medical consideration
- Hospital bills
- Insulin
- Laboratory fees
- Lasik eye surgery
- Lead base paint removal for children with lead poisoning
- Membership fees for associations furnishing medical services, hospitalization, & clinical care
- Naturopathic office visit / consultation
Please note: herbal remedies, minerals and vitamins are NOT eligible for reimbursement.
- Nurses' fees (including nurses board & Social Security tax where paid by taxpayer)
- Obstetrical expenses
- Office visit copays
- Operations & related treatments
- Orthodontia*
- Orthopedic shoes
- Oxygen
- Physically/mentally challenged persons cost for special home
- Physician fees
- Physician recommended swimming pool or spa equipment costs & maintenance
- Prescribed Medicine (including contraceptives)
- Prescription copays
- Psychiatric care
- Psychologist fees
- Routine physicals & other non-diagnostic services & treatments
- "Seeing-eye" dog & its upkeep
- Special communication equipment for the deaf
- Special education for the blind
- Special plumbing for the handicapped
- Sterilization fees
- Surgical fees
- Therapeutic care for drug and alcohol addiction
- Therapy treatments
- Transportation expenses primarily for rendition of medical services, i.e. railroad fare to hospital, cab fare in obstetrical cases
- Tuition at special school for handicapped
- Vitamins (if they require a prescription)
- Wheelchair
- X-rays

* Orthodontia is reimbursed according to your contract with your orthodontist (i.e. if your contract indicates monthly installments of \$150 per month, you can only be reimbursed for each month's installment as it comes due). A copy of the contract is required with your first claim.

Services Generally Not Eligible Include

- Cosmetic treatments
- Elective cosmetic surgery
- Electrolysis
- Face lifts
- Health club dues
- Hair transplants
- Herbs
- Illegal operations or treatments
- Liposuction
- Prescriptions for hair loss
- Tooth whitening

Eligible Over-the-Counter Item Examples

Over-the-counter (OTC) medicines (except insulin) are now eligible for reimbursement without a prescription. However, equipment such as crutches, supplies such as bandages, contact lens solution and diagnostic devices such as blood sugar test kits still qualify for reimbursement without a prescription.

Eligible without a prescription

- Bandages
- Blood Pressure Monitor
- Carpal Tunnel Support
- Contact Lens Solution
- Crutches
- Ear Care
- Eye Care
- Eye Drops (non-medicated)
- First Aid Supplies
- Hearing Aid Batteries
- Personal Test Kits
- Pinworm Treatments
- Pregnancy Tests
- Reading Glasses
- Wound Care (e.g. Gauze)

Items that require a prescription

- Acid Controllers
- Allergy & Sinus medicine
- Antibiotics
- Anti-Diarrheals
- Anti-Gas Products
- Anti-Itch & Insect Bite
- Anti-Parasitic Treatments
- Baby Rash Ointments/ Creams
- Cold Sore Remedies
- Cough, Cold & Flu
- Digestive Aids
- Feminine Anti-Fungal/Anti-Itch
- Hemorrhoidal Preps
- Laxatives
- Motion Sickness
- Pain Relievers
- Respiratory Treatments
- Sleep Aids & Sedatives
- Stomach Remedies

csONE Benefit Solutions is here to help you use your Employee Reimbursement Accounts for only eligible expenses. However, your employer and the claims administrator bear no responsibility for your taxes. You remain fully accountable to the IRS to prove the eligibility of any expense you submit. Therefore, you should keep copies of all receipts for your tax records. csONE Benefit Solutions will accept copies of these records with your reimbursement requests.

