

KNOW YOUR BENEFITS.



Examples of Ineligible Expenses

Section 213 of the IRS Code determines what medical expenses can be reimbursed through your health reimbursement arrangement (HRA). See IRS Publication 502 for a complete list of eligible expenses.

The products and services listed below are examples of expenses **NOT** eligible for payment under your **HRA**, according to the Internal Revenue Service. Typically, expenses for items that promote general health are not eligible expenses. **Please note that this list is not all-inclusive, and is subject to change.***

- Babysitting, child care and nursing services for a normal, healthy baby
- Controlled substances or illegal drugs
- Cosmetic surgery
- Dancing lessons
- Diapers or diaper service
- Electrolysis or hair removal
- Funeral expenses
- Future medical care (except advance payments for lifetime care, or long-term care)
- Hair transplant
- Health club dues
- Health coverage tax credit
- Household help
- Illegal operations or treatments
- Insurance premiums (with a few exceptions)
- Maternity clothes
- Medication from other countries
- Nonprescription drugs and medicine, except insulin (over-the-counter medicine is eligible for reimbursement with a prescription)
- Nutritional supplements, unless recommended by a medical practitioner as treatment for a specific medical condition
- Personal use items (e.g., toothbrush, toothpaste, dental floss)
- Swimming lessons
- Teeth whitening
- Veterinary fees
- Weight-loss program (unless for a specific disease diagnosed by a physician)

Source: www.irs.gov/publications/p502/ar02.html#en_US_publink1000178947