



High Plains Educational Cooperative #611 Eligible Expense Table

Reference List for Health Flexible Spending Accounts (HFSA) and Health Reimbursement Arrangements (HRA)

Expenses Eligible for Reimbursement under Health FSA & HRA Plans

- Abortions (legal)
- Acupuncture
- Alcoholism treatment
- Ambulance Fees
- Baby Electrolytes (e.g. Pedialyte)
- Bandages
- Birth Control
- Blood Pressure Monitors
- Body Scans
- Chem. Dep. Services
- Chiropractic Services
- Contact Lens
- Contact Lens Solution
- Co-Payments/Co-Insurance
- CPAP Machine/Supplies
- Crowns (dental)
- Crutches
- Deductibles
- Denture Adhesive
- Diabetic Supplies
- Diagnostic Services
- Doctor Office Visits
- Eye Drops
- Eye Exams/Eye Glasses
- Fertility Treatments
- First Aid Supplies
- Flu Shots
- Hearing Aids/Supplies
- Home Medical Equipment
- Hospital Costs
- Immunizations
- Insulin
- In Vitro Fertilization
- Lab Charges
- Lasik/Laser Eye Surgery
- Massage Therapy (Medical)
- Medic Alert Bracelet
- Naturopath Charges
- Orthodontia
- Orthopedic Inserts
- Orthotics
- Osteopath Fees
- Physical Exam
- Physical Therapy
- Physician Fees
- Pregnancy Tests
- Prescription Medications
- Psychiatrist Changes
- Psychologist Charges
- Reading Glasses
- Rental Fees-Medical Equipment
- Routine Exams
- Smoking Cessation
- Sterilization
- Surgical Fees
- Thermometer
- Vaccinations
- Walker/Wheelchair
- X-Ray

Potentially Eligible Items

Itemized receipt and Letter of Medical Necessity required

- Blood Storage
- Books, health related
- Breast Pumps
- Counseling
- Exercise Equipment
- Fiber Supplements
- Foot insoles
- Health Club fees
- Humidifier
- Massage Therapy
- Orthopedic Shoes
- Personal trainer fee
- Sunscreen
- Vitamins
- Weight loss program



Over the Counter Medications

Requiring a Prescription

- Acid Controllers
- Allergy and Sinus
- Antibiotic Products
- Anti-Diarrheal
- Anti-Gas Products
- Anti-Itch and Insect Bite
- Anti-Parasitic Treatments
- Baby Rash Ointment and Creams
- Cough, Cold and Flu Products
- Digestive Aids
- Feminine Anti-Fungal/Anti-Itch
- Hemorrhoid Medications
- Laxatives
- Motion Sickness
- Pain Relievers
- Respiratory Treatments
- Sleep Aids and Sedatives
- Stomach Remedies

Please Note: The IRS will not allow OTC medicines to be purchased with Health Care FSA or HRA funds unless accompanied by a prescription.

Ineligible Expenses

- Chapstick
- Charges for No-Shows
- Charges for Missed/Canceled Appointments
- Contact Lens Insurance
- Cosmetic Procedures/Products
- Dental Floss
- Deodorant
- Diapers for Newborns
- Diet Foods
- Electrolysis
- Feminine hygiene products
- Finance Charges
- Funeral Expenses
- Gender Reassignment
- Hand lotion
- Insurance Premiums
- Late Fees (e.g. for late payments of bills for medical services)
- Marijuana
- Marriage Counseling
- Massage Therapy (non-medical)
- Rogaine
- Teeth Bleaching
- Toiletries
- Veneers

Eligible medical expenses are defined by Section 213(d) of the Internal Revenue Code

This list is provided merely as a guide, and is not intended to serve as legal or tax advice. Your employer's Plan may be more restrictive than the IRS allows. For further information on what expenses may be eligible for reimbursement under your particular Plan, call EBMS at 866-857-8182, or flex@ebms.com.