

Reimbursable and Non-reimbursable Medical Expenses

goHRA's lists of reimbursable and non-reimbursable medical expenses will help you determine which medical expenses are allowed by the IRS. However, your company may restrict which medical expenses it will reimburse. Please carefully review the company HRA Plan Document to determine which medical expenses are approved for reimbursement under your HRA plan.

The following lists of reimbursable and non-reimbursable medical expenses are based upon IRS Code Section 213(d) and IRS Publication 502.

Reimbursable Medical Expenses:

- abdominal supports
- abortion (legal)
- acupuncture
- alcoholism treatment
- ambulance
- Anesthetist
- artificial limbs
- back supports
- birth control pills and other contraceptive devices (by prescription)
- blood pressure monitor
- blood tests and transfusions
- braces
- Braille Books & Magazines (extra cost only)
- breathing strips
- cardiographs
- chiropractor
- Christian Science Practitioner
- composite (white) fillings
- contact lenses/eyeglasses
- corrective eye surgery (Lasik, RK, etc.)
- cosmetic surgery (only if related to accident, birth defect or disease)
- cost / maintenance of health-related home improvements
- crutches
- dental treatments
- diagnostic fees
- exercise equipment (by prescription)
- fees paid to health institute prescribed by doctor
- guide dog (or other service animal)
- gynecologist
- health plan coinsurance and co-pays
- health plan deductibles
- hearing aids and batteries
- heating devices (if therapeutic)
- hospital bills and meals
- infertility treatment
- insulin treatments
- lab tests and fees
- obstetrician
- oculist/ophthalmologist
- operating room costs

- optician/optometrist
- oral surgery
- organ transplant (including donor's expenses)
- orthopedist
- osteopath
- over-the-counter medication (prescribed)
- oxygen and oxygen equipment
- pediatrician
- physician
- physiotherapist
- podiatrist
- postnatal treatments
- practical nurse for medical services
- premiums for free-choice medical plan
- premiums for group clinical care plan
- premiums for group hospital plan
- premiums for health insurance policy
- premiums for long-term care insurance premiums for hospitalization
- premiums for medical care (paid & separately stated on school tuition bill)
- premiums for medical service cooperatives
- premiums for voluntary federal Medicare insurance
- prenatal care
- prescription drugs & medicines
- prosthesis
- psychiatrist
- psychoanalyst, psychologist or psychotherapy
- radium therapy
- registered nurses
- sickroom supplies
- smoking cessation programs/products
- special auto equipment for the handicapped
- special school or home costs for the physically and mentally impaired
- spinal fluid tests
- splints
- sterilization
- surgeon and surgery
- telephone/TV for impaired
- therapy equipment
- transplants
- transportation expenses (relative to health care)
- tuition for child with learning disability
- ultra-violet ray treatment
- vaccines
- vasectomy
- vitamins (prescribed)
- wheelchair
- X-ray, MRI, CT and PET scans
- weight loss programs (to treat medical condition)

Non-reimbursable Medical Expenses:

- advance payment for services rendered next year
- athletic club membership
- car insurance premium (medical portion)
- boarding school fees and child care
- bottled water
- commuting expenses of a disabled person
- cosmetic surgery and procedures (unless related to accident, birth defect or disease)
- cosmetics, hygiene products and similar items
- diaper service
- domestic help
- employment related physical exam
- funeral, cremation or burial expense
- health programs offered by resort hotels, health clubs, and gyms
- illegal operations and treatments
- illegally procured drugs
- infant formula
- insurance premiums paid, pre-taxed or reimbursed through any other source
- maternity clothes
- over-the-counter medication (non- prescribed)
- premiums for life insurance, income protection, disability, loss of limbs, sight or similar benefits
- Scientology counseling
- social activities
- special foods or beverages
- specially designed car for the handicapped other than an autoette or special equipment
- swimming pool
- travel for general health improvement
- tuition and travel expenses to send a problem child to a particular school