Examples of common HRA-eligible expenses. For a complete list, visit www.irs.gov.

**Examples of Eligible Expenses:**

**Medical Expenses**
- Acupuncture
- Alcohol & drug treatment
- Antibacterial ointment
- Back supports
- Band-Aids & bandages
- Blood pressure monitor
- Chiropractic care
- Cold/hot packs for injuries
- Deductible and co-payment
- First aid kit
- Health insurance premiums
- Hearing aids & batteries
- Incontinence products
- Occupational therapy
- Orthotics
- Pregnancy test
- Prescription drugs
- Physical therapy
- Smoking cessation
- Speech therapy
- Thermometer
- Wheelchair
- X-rays

**Dental Expenses**
- Bridge
- Co-payment
- Crown
- Deductible
- Denture
- Orthodontia

**Vision Expenses**
- Contact lenses
- Contact lens solution
- Eye exam
- Eyeglasses
- Laser surgery

**Expenses Requiring a Doctor’s Note:**
- Arthritis Treatment
- Cold medicines
- Exercise equipment
- Hormone therapy
- Massage therapy
- Muscle or joint pain reliever
- Nasal spray for snoring
- Sleeping aids
- Vitamins & supplements
- Weight loss drugs & programs

**Non-eligible Expenses:**
- Contact lens service agreement/insurance
- Cosmetic procedure & surgery
- Face cream, suntan lotion & moisturizers
- Health club dues
- Property insurance premiums
- Laser hair removal
- Lip balm
- Liposuction
- Medicated shampoo & soap
- NoDoz
- Teeth Bleaching/whitening
- Toothbrush & toothpaste
- Weight scale

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