WageWorks®

HRA Eligible Health Care Expenses

Below is the list of items typically covered by a standard HRA. For a complete list visit **www.wageworks.com**.

Prescription Requirement for OTC Drug Purchases

A doctor's prescription is required in order to be reimbursed for over-the-counter (OTC) drugs. OTC drugs requiring a prescription are indicated in the following list with the abbreviation "*(Rx)*." Please go to **www.wageworks.com/healthcarereform** for more information.

- **Acne treatments** (over-the-counter) *(Rx)*
- **Acupuncture**
- **Adoption** (medical expenses related to)
- **Alcoholism treatment**
- **Allergy and sinus medicine and products** (over-the-counter) *(Rx)*
- **Allergy medication** *(Rx)*
- **Ambulance and emergency health services**
- **Anesthesia** (for non-cosmetic purposes)
- **Antacid** (over-the-counter) *(Rx)*
- **Antibiotic ointment** (over-the-counter) *(Rx)*
- **Aspirin or other pain reliever** (over-the-counter) *(Rx)*
- **Asthma medicines or treatments** (over-the-counter) *(Rx)*
- **Athletic treatments / braces**
- **Bandages and related items** (over-the-counter)
- **Birth control** (over-the-counter)*(Rx)*
- **Birth control** (prescription)
- **Blood pressure monitor**
- **Body scans**
- **Braille books and magazines** (difference in cost only)
- **Breastfeeding classes**
- **Breast pump** (for a lactating woman)
- **Canker and cold sore treatments** (over-the-counter) *(Rx)*
- **Chest rubs** (over-the-counter) *(Rx)*
- **Childbirth classes** (charges for mother only)
- **Chiropractic office visit or treatment**
- **Christian Science practitioners**
- **Cholesterol test kits and supplies**
- **Co-insurance** (dental, medical, prescription, vision)
- **Co-payment** (dental, medical, vision)
- **COBRA premiums**** (dental, medical, prescription, vision; paid with after-tax dollars only)
- **Cold and flu medicine** (over-the-counter) *(Rx)*
- **Concierge medical fees** (billed for actual services received)
- **Condoms**
- **Contact lenses and solutions**
- **Contraceptives** (prescription)
- **Contraceptives** (over-the-counter) *(Rx)*
- **Corn and callus remove** (over-the-counter) *(Rx)*
- **Corneal keratotomy**
- **Cough drops and sore throat lozenges** (over-the-counter) *(Rx)*
- **Cough syrup** (over-the-counter) *(Rx)*
- **Counseling** (for treatment of a medical condition)
- **Crutches, canes or like equipment** (purchase or rental)
- **Deductible for dental, medical, prescription and vision plans**
- **Dental care** (for non-cosmetic purposes, including sealants)
- **Dental co-insurance**
- **Dental co-payment**
- **Dental insurance / plan premiums**** (pay with after-tax dollars only)
- **Dental reconstruction** (including implants)
- **Dentures, bridges, etc.**
- **Diabetic monitors, test kits, strips and supplies**
- **Diagnostic services**
- **Diaper rash ointments and creams** *(Rx)*
- **Drug addiction treatment**
- **Drugs** (prescription)
- **Ear drops and wax removal** (over-the-counter)
- **Eye drops and treatments** (over-the-counter) *(Rx)*
- **Eye examinations**
- **Eye-related equipment/materials**
- **Eye surgery or treatment to correct vision**
- **Eyeglasses** (over-the-counter)
- **Eyeglasses** (prescription)
- **Fertility monitor** (over-the-counter)
- **Fertility treatment** (for employee, spouse or dependent)
- **First aid kits** (over-the-counter)
- **Flu shots**
- **Gastrointestinal medication** (over-the-counter) *(Rx)*
- **Guide dog** (dog, training, care)
- **Health insurance / plan premiums**** (paid with after-tax dollars only)
- **Hearing aids and batteries**
- **Hospital services and fees**
- **Immunizations**
- **Incontinence supplies**
- **Individual insurance / plan premiums**** (dental, medical, prescription, vision; paid with after-tax dollars only)
- **Infertility treatment** (for employee, spouse or dependent)
- **Insulin, testing materials and supplies**
- **Insurance or health insurance / plan premiums**** (paid with after-tax dollars only)
- **Laboratory fees**
- **Lactose intolerance** (over-the-counter) *(Rx)*
- **Lamaze classes** (charges for mother only)
- **Laser eye surgery**
- **Lasik**
- **Laxatives** (over-the-counter) *(Rx)*
- **Learning disability treatments**
- **Lice treatment** (over-the-counter) *(Rx)*
- **Listening therapy**
- **Long-term care premiums** (up to IRS tax-free limit, see IRS Publication 502)
- **Long-term care services**
- **Mastectomy-related special bras**
- **Medical abortion**
- **Medical co-insurance**
- **Medical co-payment**
- **Medical equipment** (for treatment of medical condition) **and repairs**
- **Medical insurance / plan premiums** ** (paid with after-tax dollars only)
- **Medical monitoring and testing devices**
- **Medical records charges**
- **Medical supplies** (for treatment of a medical condition)
- **Medicare alternative insurance / plan premiums**** (paid with after-tax dollars only)
- **Medicare Part B insurance / plan premiums****
- **Medicare alternative insurance / plan premiums**** (vs. Part A & Part B; paid with after-tax dollars only)
- **Medicare supplement policy premiums****
- **Medicines** (over-the-counter) *(Rx)*
- **Medicines** (prescription)
- **Midwife**
- **Mileage** (for travel to/from eligible health care)
- **Monitors and test kits** (over-the-counter)
- **Motion and nausea** *(Rx)*
- **Nasal sprays** *(Rx)*
- **Non-prescription drugs and medicines** (for non-cosmetic purposes) *(Rx)*
- **Norplant insertion or removal**
- **Nursing services** (wages and taxes)
- **OB/GYN fees**
- **Occlusal guards to prevent teeth grinding**
- **Occupational therapy** (related to a medical condition or disability)
- **Office visits** (chiro, dental, medical, vision)
- **Operations** (for non-cosmetic purposes)
- **Operations** (for vision and dental)
- **Optometrist / ophthalmologist fees**
- **Organ transplants** (recipient and donor)
- **Orthotics**
- **Ortho keratotomy**
- **Orthodontia** (braces and retainers)
- **Orthopedic and surgical supports**
- **Over-the-counter bandages and related items**
- **Over-the-counter health care products** *(Rx)*

** Expenses eligible only for retirees

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HRA Eligible Health Care Expenses (Cont.)

Over-the-counter drugs and medicines (including for motion sickness, sleep aids and sedatives) *(Rx)*
Over-the-counter products for dental, oral and teething pain *(Rx)*
Over-the-counter vision products
Ovulation monitor (over-the-counter)
Oxygen
Pain reliever (over-the-counter) *(Rx)*
Parental fees (billed for actual services received for disabled children)
Physical exams
Physical therapy
Pregnancy tests (over-the-counter)
Prescription co-insurance
Prescription co-payment
Prescription drugs (for non-cosmetic purposes)
Prescription insurance / plan premiums** (paid with after-tax dollars only)
Propecia (for treatment of a medical condition)*(Rx)*
Prosthesis
Psychiatric care
Psychoanalysis
Psychologist fees
Radial keratotomy (RK)

Reading glasses (over-the-counter)
Removal of benign mole, cyst or tumor
Retin-A (for non-cosmetic purposes) *(Rx)*
Sales tax, shipping and handling fees (for any eligible expense)
Smoking cessation (programs, counseling)
Smoking cessation drugs (prescription)
Smoking cessation gum or patches (over-the-counter) *(Rx)*
Speech therapy
Spermicidals *(Rx)*
Sterilization
Student health fees billed for actual services received (dental, medical, prescription, vision)
Sunglasses (prescription)
Sunscreen with SPF 15+ and "broad spectrum", sunburn creams and ointments (over-the-counter)
Supplies (for treatment of a medical condition)
Surgery (for non-cosmetic purposes)
Teeth grinding prevention devices
Therapy (for treatment of a medical condition)
Toothache and teething pain reliever (over-the-counter) *(Rx)*

Toothpaste, medicated (difference in cost only of medicated toothpaste over the standard toothpaste) *(Rx)*
Transportation, parking and related travel expenses (essential to receive eligible care)
Tubal ligation
Urological products
Vaccinations
Varicose vein removal surgery (for medical care)
Vasectomy
Viagra and similar prescription medications
Vision co-insurance
Vision co-payment
Vision insurance / plan premiums** (paid with after-tax dollars only)
Vitamins (prescription)
Walking aids (canes, walkers, crutches and related supplies)
Wart removal treatments (over-the-counter) *(Rx)*
Weight loss drugs (for treatment of a medical condition) *(Rx)*
Wheelchair and repairs
Wound care (over-the-counter)
X-ray fees (dental, medical)

HRA "Maybe" Eligible Health Care Expenses

Certain expenses require additional information in order to determine if they qualify. Products and services classified as "Maybe" require a written statement from your health care provider indicating (1) the diagnosis and (2) the medical necessity of the expense. Specialized items also require proof of the difference in cost: (1) the cost of standard, unmodified item, and (2) the cost of special or modified item. If you incur an expense that is classified as "Maybe," you will need to submit the above documentation with your claim.

Allergy treatments and products
Alternative dietary supplements*
Alternative drugs, medicines and treatment products*
Alternative healers*
Breast reconstruction surgery (following mastectomy)
Car modifications*
Compression or anti-embolism socks, stockings or hose
Cord blood storage (for future treatment of a birth defect or known medical condition)
Cosmetic procedures or surgery for birth defects, accidents, and/or disease
Dancing lessons*
Dental veneers
Dermatology treatments and products

Dietary supplements*
Doula or birthing coach
Dyslexia treatment
Exercise equipment or programs*
Fitness programs*
Health club dues*
Herbal or homeopathic medicines (over-the-counter)
Home improvements*
Humidifier, air filter and supplies
Lodging (limited to $50 per night for patient to receive medical care and $50 per night for one caregiver)
Magnetic therapy (over-the-counter)
Massage therapy*
Modified equipment (difference in cost only)
Nutritional supplements*

Orthopedic shoes and inserts (difference in cost only of specialized orthopedic shoe over like non-specialized shoe)
Reconstructive surgery (following accident or medical procedure or condition)
Special equipment
Special foods (gluten-free, salt-free or other for treatment of a medical condition; difference in cost only)
Special school (for mental and physical disabilities)
Swimming lessons*
Transgender treatments / surgery
Tuition or educational classes*
Weight loss counseling
Weight loss program*

* As treatment or required for a medical condition diagnosed by a licensed health care professional.

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