

## Common 213(d) Eligible Expenses Fact Sheet

This fact sheet can help you identify common reimbursable expenses, defined as section 213(d) by the Internal Revenue Service (IRS). Be sure to review your **Summary Plan Description** to learn what expenses are eligible for reimbursement under your specific plan.

**Please note:** the following lists are not all-inclusive. The IRS decides which expenses can be reimbursed and can modify the list at any time.

### Common eligible health care expenses

- Acupuncture
- Ambulance
- Artificial teeth
- Blood sugar test kits for diabetics
- Chiropractor
- Contact lenses and solutions
- Crutches
- Doctor's office visits and co-pays
- Drug prescriptions
- Eyeglasses (Rx and reading)
- Flu shots
- Guide dogs
- Hearing aids and batteries
- Insulin
- Laboratory fees
- Laser eye surgery
- Medical alert bracelet
- Medical records charges
- Orthotic Inserts (custom or off the shelf)
- Over-the-counter medicines and drugs, if prescribed by a doctor (see more information below)
- Physical therapy
- Surgery, excluding cosmetic surgery
- Vaccines
- Vision exam
- Walker, cane
- Wheelchair

### Common over-the-counter medicines (requiring a prescription)

*Over-the-counter medicines and drugs may only be eligible for reimbursement if you have a valid prescription. These include, but are not limited to:*

- Acid controllers
- Aids for indigestion
- Allergy and sinus medicine
- Anti-diarrheal medicine
- Cold and flu medicine
- Eye drops
- Hemorrhoid treatment
- Laxatives or stool softeners
- Nasal sprays or drops
- Ointments for cuts, burns or rashes
- Pain relievers, such as aspirin or ibuprofen
- Sleep aids
- Stomach remedies

### Common over-the-counter medical supplies (not requiring a prescription)

*Many over-the-counter medical supplies may be eligible for reimbursement and no prescription is required. Examples include, but are not limited to:*

- Bandages, adhesive or elastic
- Braces and supports
- Blood pressure monitor
- Catheters
- Contact lens supplies
- Cold packs/hot packs
- Crutches
- Denture adhesives
- Diagnostic tests and monitors (such as blood glucose monitors)
- Elastic bandages / wraps
- First-aid supplies
- Sunscreen
- Thermometers
- Walkers, wheelchairs, canes