



## Pre-tax Benefits Eligible Expenses

Pre-tax benefits like flexible spending and health saving accounts cover a wide variety of health care expenses. These expenses must be necessary to treat or alleviate a physical or mental condition or illness. This includes (but is not limited to) clinical, dental, orthodontic, vision, chiropractic, pharmaceutical, or over-the-counter/menstrual expenses.

This list is not exhaustive and additional information regarding health care expenses recognized by Section 213(d) of the Internal Revenue Code can be found at [irs.gov](http://www.irs.gov) (<http://www.irs.gov>). Items marked as eligible to be reimbursed from a [limited purpose flexible spending account](https://help.alerusrb.com/employees/flexible-spending-account/limited-purpose-flexible-spending-accounts/) (<https://help.alerusrb.com/employees/flexible-spending-account/limited-purpose-flexible-spending-accounts/>) are also eligible for other pre-tax benefits. Having five or more of the same items on one receipt is considered stockpiling and is not eligible.

Search:

EXPENSE NAME	ELIGIBILITY	COMMENTS
Acid Controllers	Eligible	
Acupuncture	Eligible	
Air Purifier	RX/Documentation	A written statement from the physician must be obtained for these expenses.
Alcoholism Treatment	Eligible	
Allergy Medicine	Eligible	
Ambulance	Eligible	
Ancestry Services	Ineligible	
Anti-Diarrheals	Eligible	
Anti-Gas Treatments	Eligible	
Antiseptic Cream/Wash	Eligible	
Appearance Improvements	Ineligible	
Artificial Limbs	Eligible	

EXPENSE NAME	◆ ELIGIBILITY ◆	◆ COMMENTS ◆
At Home COVID-19 Tests	Eligible	
Baby-Sitting/Child Care	Ineligible	
Bandages	Eligible	
Birth Control Pills	Eligible	
Birth Control Products	Eligible	
Blood Pressure Monitoring Devices	Eligible	
Blood Pressure Monitoring Kits	Eligible	
Body Scan	Eligible	
Botox	RX/Documentation	A written statement from the physician must be obtained for these expenses.
Braces/Supports	Eligible	
Breast Pumps	Eligible	
Canes/Walkers	Eligible	
Capital Expenses	RX/Documentation	A written statement from the physician must be obtained for these expenses.
Chelation (EDTA) Therapy Chiropractors	Eligible	
Chemical Peels	Ineligible	
Chondroitin	RX/Documentation	A written statement from the physician must be obtained for these expenses.
Circumcision	Eligible	
COBRA Premiums	Ineligible	HSA eligible.
Cold, Cough, and Flu Medicines	Eligible	
Cold/Hot Packs	Eligible	
Compression Stockings	Eligible	
Contact Lens Solution	Eligible	*Limited Purpose
Contact Lenses/Related Material	Eligible	*Limited Purpose
Controlled Substances	Ineligible	
Co-pays/Coinsurance/Deductibles	Eligible	

EXPENSE NAME	ELIGIBILITY	COMMENTS
Corn/Callus Pads	Eligible	
Cosmetic Procedures	Ineligible	
Cosmetics	Ineligible	
Counseling (excludes marriage)	Eligible	
CPAP Machine and Supplies	Eligible	
Crutches	Eligible	
Cryogenic Storage Fees	RX/Documentation	A written statement from the physician must be obtained for these expenses.
Dancing Lessons	Ineligible	
Decongestants	Eligible	
Dental Treatment	Eligible	*Limited Purpose
Denture Supplies	Eligible	*Limited Purpose
Dentures	Eligible	*Limited Purpose
Diabetic Supplies	Eligible	
Diagnostic Products	Eligible	
Diagnostic Services	Eligible	
Diapers	Ineligible	
Dietary Supplements	RX/Documentation	A written statement from the physician must be obtained for these expenses.
Digestive Aids	Eligible	
DNA Collection/Storage	Ineligible	
Drug Treatment	Eligible	
Ear Plugs	RX/Documentation	A written statement from the physician must be obtained for these expenses.
Egg Donor Fees	Eligible	
Electrolysis	Ineligible	
Exercise Equipment/Programs	RX/Documentation	A written statement from the physician must be obtained for these expenses.
Expectorants	Eligible	

EXPENSE NAME	ELIGIBILITY	COMMENTS
External Catheters	Eligible	
Eye Exams/Glasses	Eligible	*Limited Purpose
Face Lifts	Ineligible	
Face Masks	Eligible	Personal Protective Equipment for the primary purpose of preventing the spread of COVID-19 (purchased after 1.1.2020).
Fertility Treatment	Eligible	
First Aid Kits	Eligible	
Flu Shots	Eligible	
Funeral Expenses	Ineligible	
Genetic Testing	RX/Documentation	A written statement from the physician must be obtained for these expenses.
Glucosamine	RX/Documentation	A written statement from the physician must be obtained for these expenses.
Glucose Monitoring Devices	Eligible	
Guide Dog	Eligible	*Limited Purpose
Hair Removal	Ineligible	
Hand Sanitizer	Eligible	Personal Protective Equipment for the primary purpose of preventing the spread of COVID-19 (purchased after 1.1.2020).
Health Club Dues	RX/Documentation	A written statement from the physician must be obtained for these expenses.
Hearing Aid Batteries	Eligible	
Hearing Aids	Eligible	
Hemp, CBD, and Marijuana Products	Ineligible	
Hormone Replacement Therapy	Eligible	
Hospital Services Immunizations	Eligible	
Household Help	Ineligible	
Humidifier	RX/Documentation	A written statement from the physician must be obtained for these expenses.
Illegal Operations	Ineligible	
Inclinators	Eligible	

EXPENSE NAME	◆ ELIGIBILITY ◆	◆ COMMENTS ◆
Incontinence Supplies	Eligible	
Insulin	Eligible	
Insurance Premiums	Ineligible	HSA eligible.
Laboratory Fees	Eligible	
Lamaze Classes	Eligible	
Language Training (for disability)	RX/Documentation	A written statement from the physician must be obtained for these expenses.
Laser Eye Surgery	Eligible	*Limited Purpose
Laxatives	Eligible	
Learning Disability	Eligible	
Long-Term Care	Ineligible	HSA eligible.
Massage Therapy	RX/Documentation	A written statement from the physician must be obtained for these expenses.
Maternity Clothes	Ineligible	
Medical Records Charge	Eligible	
Medical Services	Eligible	
Medicare Premiums	Ineligible	HSA eligible.
Menstrual Care Items	Eligible	
Nebulizers	Eligible	
Nursing Services	Eligible	
Nutritional Supplements	RX/Documentation	A written statement from the physician must be obtained for these expenses.
Obstetrical Expenses	Eligible	
Occlusal Guards	Eligible	*Limited Purpose
Ointments/Rash Creams	Eligible	
Operations	Eligible	
Optometrist	Eligible	*Limited Purpose
Orthodontia	Eligible	*Limited Purpose

EXPENSE NAME	ELIGIBILITY	COMMENTS
Orthopedic Inserts	RX/Documentation	A written statement from the physician must be obtained for these expenses.
Osteopath	Eligible	
Ostomy Products	Eligible	
Oxygen	Eligible	
Oxygen Equipment	Eligible	
Pain Relievers/Fever Reducer	Eligible	
Personal Use Items	Ineligible	
Physical Exams	Eligible	
Physical Therapy	Eligible	
Pregnancy Test Kits	Eligible	
Prepayment for Services	Ineligible	
Prescription Drugs	Eligible	
Prescription Safety Glasses	Eligible	
Prescription Sunglasses	Eligible	
Prescription Weight Loss Drugs	RX/Documentation	A written statement from the physician must be obtained for these expenses.
Prosthesis	Eligible	
Psychiatric Care	Eligible	
Psychoanalysis	Eligible	
Psychologist	Eligible	
Reading Glasses	Eligible	*Limited Purpose
Retin-A	RX/Documentation	A written statement from the physician must be obtained for these expenses.
Rogaine	Ineligible	
Safety Glasses	Ineligible	
Sanitizing Wipes	Eligible	Personal Protective Equipment for the primary purpose of preventing the spread of COVID-19 (purchased after 1.1.2020).
Screening Tests	Eligible	

EXPENSE NAME	◆ ELIGIBILITY ◆	◆ COMMENTS ◆
Sleep Aids	Eligible	
Sleep Deprivation Treatment	Eligible	
Smoking Cessation	Eligible	
Sterilization Procedures	Eligible	
Stomach Remedies	Eligible	
Student Health Fee	Ineligible	
Sunglass Clips	Ineligible	
Sunscreen	Eligible	
Supplies for Medical Condition	Eligible	
Surgery	Eligible	
Syringes	Eligible	
Tanning Salons/Equipment	Ineligible	
Teeth Whitening	Ineligible	
Therapy (individual only)	Eligible	
Thermometers	Eligible	
Transplants	Eligible	
Treadmill	RX/Documentation	A written statement from the physician must be obtained for these expenses.
Vaccines	Eligible	
Varicose Veins Treatment	RX/Documentation	A written statement from the physician must be obtained for these expenses.
Vasectomy	Eligible	
Vision Correction Procedures	Eligible	*Limited Purpose
Weight Loss Programs	RX/Documentation	A written statement from the physician must be obtained for these expenses.
Wheelchair	Eligible	
Wheelchair and Accessories	Eligible	
X-Ray Fees	Eligible	

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