

County of San Bernardino

VEBA HRA Eligible Expense List

For an HRA with a plan design reimbursing section 213(d) expenses

The Internal Revenue Service defines qualified medical care expenses within IRS Section 213(d). The products and services listed below are examples of medical expenses eligible for payment under a Health Reimbursement Arrangements (HRA). The lists are not all-inclusive and are subject to periodic updates by the IRS. The lists do not guarantee reimbursement and should only be considered as a guide for the submission of claims. Your employer's plan may only reimburse a subset of expenses. For an HRA with a plan design reimbursing section 213(d) expenses, over-the-counter medicines and drugs no longer require a prescription. For specific details regarding Your Plan, please contact your employer.

The Voya Health Accounts mobile app allows you to scan product UPC codes to determine eligibility for expense reimbursement. Using the app, you'll be able to see all account activity, upload receipts, scan UPC codes, reimburse yourself for out-of-pocket expenses and more. The mobile app is available in your app store by searching on "Voya Health Accounts". Since some generic brands may not be in our database, please refer to the [IRS Publication 502](#) for a full list of qualified expenses when utilizing generics.

Some expenses and services are eligible for a reimbursement with a prescription from a qualified healthcare professional and/or a Letter of Medical Necessity signed by your doctor.

Expenses/Services	Eligibility
AA Meetings	Eligible
Abdominoplasty	Not Eligible
Acetaminophen	Eligible
Ace bandages	Eligible
Acid Controller	Eligible
Acne Medicine	Eligible
Activated Charcoal	Not Eligible
Acupressure	Rx / Letter
Acupuncture	Eligible
Adoption, pre-adoption related medical expenses	Eligible
Alcoholism treatment	Eligible
Allergy and sinus medicine	Eligible
Allergy testing	Eligible
Alopecia Treatment	Rx / Letter
Analgesics	Eligible
Antacids and digestive aids	Eligible
Antibiotic ointments or spray	Eligible
Antibiotics	Rx / Letter
Antidepressants	Rx / Letter

Antidiarrheal medicine	Eligible
Antifungal and anti-itch treatments	Eligible
Anti-gas medicine	Eligible
Antihistamines	Eligible
Anti-inflammatory medicine	Eligible
Anti-parasitic medicine	Rx / Letter
Antiseptics	Eligible
Aromatherapy	Not Eligible
Arthritis Medicines and gloves	Eligible
Artificial Limbs	Eligible
Artificial Teeth	Eligible
Aspirin and other pain relievers	Eligible
Asthma medicine	Rx / Letter
At-home COVID-19 tests	Eligible
At-home drug tests (not COVID-19)	Rx / Letter
Athletic treatments, including tape, mouth guard, bandages, braces	Eligible
Automobile modifications	Rx / Letter
Autopsy	Not Eligible
Baby breathing monitor	Eligible
Baby oil, powder, wipes, bottles	Not Eligible
Baby rash cream and ointment	Eligible
Baby formula	Rx / Letter
Bandages	Eligible
Batteries for medical devices	Eligible
Birthing Classes and coaches	Rx / Letter
Blood pressure monitors	Eligible
Blood Sugar Test Kits and Test Strips	Eligible
Body Scans	Eligible
Botox	Not Eligible
Braces for ankle, arm, back, wrist	Eligible
Braces	Eligible
Breast augmentation	Not Eligible
Breast implant removal	Rx / Letter
Breast Pumps and Lactation Supplies	Eligible
Breathalyzer	Eligible
Bug Spray	Not Eligible
Cancer insurance premiums	Not Eligible
Canker and cold sore remedies	Eligible
Cardiac treatments	Eligible
Carpal tunnel wrist supports	Eligible

Cataract surgery	Eligible
CBD oil and products	Not Eligible
Chest rub	Eligible
Childbirth	Eligible
Chiropractic care	Eligible
Cholesterol test kit and supplies	Eligible
Circumcision	Eligible
Cold and flu medicines	Eligible
Contact lenses and solutions	Eligible
Co-insurance	Eligible
Copayments	Eligible
COBRA premiums	Eligible
Cold medicine	Eligible
Collagen injections	Rx / Letter
Compression socks, sleeves & hosiery	Eligible
Condoms	Eligible
Constipation medicine	Eligible
Contact lenses	Rx / Letter
Corn and callus removers	Eligible
Cosmetic surgery & procedures, purely cosmetic	Not Eligible
Cosmetic creams, lotions, face creams	Not Eligible
Cotton balls and swabs	Not Eligible
Cough medicine including syrup, drops, suppressants, throat lozenges	Eligible
Counseling	Eligible
COVID-19 tests	Eligible
CPAP machine and related products	Eligible
Crowns, not cosmetic in nature	Rx / Letter
Crutches, canes and walkers	Eligible
CT scan	Eligible
Dandruff shampoo	Rx / Letter
Decongestion	Eligible
Deductibles	Eligible
Defibrillator	Eligible
Dehumidifier	Not Eligible
Dental care (routine and corrective)	Eligible
Dental hygiene products	Not Eligible
Dental insurance premiums	Eligible
Dentures	Eligible
Deodorant	Not Eligible
Diabetic monitors and supplies	Eligible

Diapers	Not Eligible
Diaper rash ointments	Eligible
Diagnostic services and products	Eligible
Dietary supplements	Not Eligible
Dietitian	Rx / Letter
Digestive aids	Eligible
Disability premiums	Not Eligible
Disposable face masks, to prevent COVID-19	Eligible
Drug addiction treatment	Eligible
Drug overdose treatment	Eligible
Drug prescriptions prescribed by a licensed medical practitioner	Eligible
Drug testing kits	Eligible
Ear wax removal	Eligible
Ear plugs	Rx / Letter
Eczema treatment	Eligible
Electrolyte replacements	Rx / Letter
Enema	Eligible
Epinephrine	Rx / Letter
Erectile dysfunction treatment	Rx / Letter
Ergonomic items	Rx / Letter
Essential oils for medical care	Rx / Letter
Eye drops	Eligible
Eye exams	Eligible
Eyeglasses	Eligible
Eye related equipment	Rx / Letter
Face lifts	Not Eligible
Feminine hygiene products	Eligible
Fertility monitors and treatment	Eligible
First aid kits and cream	Eligible
Flu shots	Eligible
Fluoride treatment	Eligible
Funeral expenses	Not Eligible
Gambling addiction treatment	Eligible
Gastric bypass surgery including excess skin removal	Eligible
Gastrointestinal medication	Eligible
Gauze and gauze pads	Eligible
Genetic testing	Rx / Letter
Glasses	Eligible
Glucose monitor, monitoring supplies, gel & tablets	Eligible
Guide dog or other service animal - buying, training and care	Eligible

Gynecologist	Eligible
Hair regrowth, removal or colorants	Not Eligible
Half-Way house	Rx / Letter
Hand Sanitizer, to prevent COVID-19	Eligible
Headache medicines	Eligible
Health club dues and expenses	Not Eligible
Health insurance premiums	Eligible
Hearing aids and batteries	Eligible
Hearing care	Eligible
Heart rate monitor and scans	Eligible
Heating pads, hot packs, cold compresses	Eligible
Hemorrhoid treatment	Eligible
Herbal medicine	Rx / Letter
Hormone replacement therapy	Rx / Letter
Hospital services and fees	Eligible
Humidifier	Rx / Letter
Hydrocortisone	Eligible
Hypnosis – treatment of illness	Rx / Letter
Hysterectomy	Eligible
Ibuprofen	Eligible
Immunizations	Eligible
Immunotherapy	Eligible
Imaging scans	Eligible
Incontinence supplies	Eligible
Indigestion treatment	Eligible
Infertility treatments	Eligible
Insect bite ointments and creams	Eligible
Insulin supplies	Eligible
Insurance premiums*	Eligible
In vitro fertilization	Eligible
Isopropyl alcohol	Eligible
IV equipment	Eligible
Laboratory fees	Eligible
Lasik eye surgery	Eligible
Laxatives	Eligible
Lice treatments	Eligible
Joint pain relievers	Eligible
Joint supplements	Eligible
Kinesiology	Eligible
Kinesiology tape	Eligible

Lab fees	Eligible
Lactaid caplets	Not Eligible
Lactation aids, consultants	Eligible
Lamaze classes	Eligible
Laser eye surgery	Eligible
Laser hair removal	Not Eligible
Laxatives, stool softeners	Eligible
Lice treatments	Eligible
Light therapy	Eligible
Lip balm, SPF 15+	Eligible
Lodging for medical care	Eligible
Mammogram	Eligible
Marriage counseling	Not Eligible
Marijuana or any controlled substance in violation with Federal Law	Not Eligible
Massage chair	Not Eligible
Massage therapy	Rx / Letter
Mastectomy related bras	Eligible
Medical equipment	Eligible
Medical monitoring and testing	Eligible
Menstrual care products (tampons, pads, etc.)	Eligible
Midwife	Eligible
Migraine relief medicine	Eligible
Mileage to receive medical care	Eligible
Missed appointment or late fees	Not Eligible
Morning after pill	Eligible
Motion and nausea medicine	Eligible
MRI	Eligible
Multivitamins	Rx / Letter
Nasal aspirator, spray, strips	Eligible
Nausea medicine	Eligible
Nebulizer	Eligible
Neti pots	Eligible
Neurologist	Eligible
Nicotine gum, patches	Eligible
Night mouth guards	Eligible
Nutritional supplements	Rx / Letter
Nutritionist	Rx / Letter
OBGYN	Eligible
Occlusal guards to prevent teeth grinding	Eligible
Occupational therapy	Rx / Letter

Office visits, medical, dental, vision	Eligible
Operations	Eligible
Ophthalmologist	Eligible
Optometrist	Eligible
Oral treatments	Eligible
Organ donation & transplants	Eligible
Orthodontia expenses and supplies	Eligible
Orthopedic supports	Eligible
Orthotics	Eligible
OSHA handling fees for biohazard waste disposal	Eligible
Osteopath fees	Eligible
Ostomy, colostomy supplies	Eligible
Ovulation monitor	Eligible
Oxygen equipment	Eligible
Pain relievers	Eligible
Paternity testing	Not Eligible
Pedometer	Rx / Letter
Personal protective equipment to prevent COVID-19	Eligible
Phototherapy	Eligible
Physical exams	Eligible
Physical therapy	Eligible
Physician services	Eligible
Pills boxes, cutters, clocks, sorters	Eligible
Pregnancy tests	Eligible
Prenatal ultrasounds	Eligible
Prenatal vitamins	Eligible
Prescription drugs	Eligible
Preventative care	Eligible
Prosthesis	Eligible
Psychoanalysis and mental health therapy	Eligible
Psychologist	Eligible
Radial keratotomy	Eligible
Reading glasses	Eligible
Reflexology	Rx / Letter
Retainer	Eligible
Retiree healthcare premiums	Eligible
Sanitation wipes for surfaces	Not Eligible
Scar treatments	Rx / Letter
Sclerotherapy	Not Eligible
Sinus medicine, rinse	Eligible

Skin tag removal	Rx / Letter
Sleep aids, deprivation treatment	Eligible
Standing deck	Not Eligible
Smoking deterrents	Eligible
Somnoplasty	Eligible
Speech therapy	Eligible
Spinal decompression	Eligible
Sterilization	Eligible
Sunburn creams and ointments	Eligible
Sunglasses, prescription	Eligible
Sunscreen (SPF 30 and higher)	Eligible
Supplements	Rx / Letter
Surgery	Eligible
Syringes	Eligible
Taxes on medical services and products	Eligible
Teeth whitening	Not Eligible
Telehealth	Eligible
Thermometers	Eligible
Therapy	Rx / Letter
Throat lozenges	Eligible
Transportation to and from medical treatments	Eligible
Toothache gels	Eligible
Tooth extractions	Not eligible
Toothbrush, toothpaste	Not eligible
Tourniquet	Eligible
Transcutaneous Electrical Nerve Stimulation Device	Eligible
Transgender counseling and surgery	Eligible
Transplants	Eligible
Ultrasound	Eligible
Upset stomach relief medicine	Eligible
Urological products	Eligible
UVR treatments	Eligible
Vaccines	Eligible
Vapor rub	Eligible
Vaporizer	Eligible
Varicose vein surgery	Eligible
Vasectomy, vasectomy reversal	Eligible
Veneers	Not Eligible
Vision care	Eligible
Vitamins	Rx / Letter

Walking aids, braces, cane, crutches, walkers	Eligible
Wart removal treatment	Eligible
Weight loss drugs and programs	Rx / Letter
Wheelchairs and repairs	Eligible
Wisdom teeth extraction	Eligible
Wound care	Eligible

*Retiree healthcare premiums are eligible.

Not FDIC/NCUA/NCUSIF Insured | Not a Deposit of a Bank/Credit Union | May Lose Value | Not Bank/Credit Union Guaranteed | Not Insured by Any Federal Government Agency

A Health Reimbursement Arrangement is not an insurance policy. It is a tax-advantaged, employer-sponsored, self-insured employee health benefit subject to IRS Code Section 105. This is not intended to be legal or tax advice and you should consult with your own legal/tax advisor regarding your individual situation.

The Health Reimbursement Arrangement is offered through Voya Retirement Insurance and Annuity Company (VRIAC), Windsor, CT. Third party administration services are provided by Benefit Plan Administrative Services, Inc. (BPAS) and, in part, by WEX Health, Inc. Voya Institutional Trust Company holds the Health Reimbursement Arrangement's assets in a trust or custodial capacity and has engaged Hand Benefit & Trust Company, an affiliate of BPAS, to perform servicing functions on its behalf. If offered, the Voya Fixed Account is available through a funding agreement issued by VRIAC. The Voya Fixed Account is an obligation of VRIAC's general account which supports all of the company's insurance and annuity commitments. The interest rate guarantees under the contract are subject to VRIAC's claims-paying ability.

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