



OTC Item Reimbursement Eligibility

The IRS determines which OTC items are eligible for reimbursement. Here are reimbursement guidelines for some of the most common OTC items; it's not meant to be a comprehensive list. Please check with your tax professional if you have questions about whether a particular expense is eligible for reimbursement.

OTC Items Reimbursed Without a Prescription

- Bandages and related items
- Contraceptives
- Fertility monitor
- First aid kits
- Monitors and test kits
- Ovulation monitor
- Pregnancy tests
- Reading glasses
- Sunscreen with SPF 15+ and "broad spectrum," sunburn creams and ointments
- Vision products
- Wound care

OTC Items Reimbursed With Letter of Medical Necessity

- Herbal or homeopathic medicines
- Magnetic therapy

OTC Items Reimbursed With a Prescription

- Acne treatments
- Allergy and sinus medicine and products
- Antacid
- Antibiotic ointment
- Aspirin or other pain relievers
- Asthma medicines or treatments
- Birth control
- Canker and cold sore treatments
- Chest rubs
- Cold and flu prevention medicine
- Corn and callus remover
- Cough drops and sore throat lozenges
- Cough syrup
- Dental, oral, and teething pain products
- Diaper rash ointments and creams
- Drugs and medicines
- Ear drops and wax removal
- Eye drops and treatments
- Gastrointestinal medication
- Lactose intolerance medication
- Laxatives
- Lice treatment
- Motion sickness medication
- Nasal strips
- Smoking cessation gum or patches
- Wart removal treatments