

Over-the-Counter Drug List

Type of Expense	Examples	Ruling
Allergy Medicine Pills Drops Sprays	Actifed, Advil, Afrin, Alavert, Benadryl, Chlor-Trimeton, Claritin, Tavist, Tylenol, Sudafed, Vicks, Diphedryl, Store Brands	Eligible
Asthma	Bronkaid, Inhalers, Inhaler Refills, Store Brands	Eligible
Cold Relief Pills Sprays Lozenges Rubs	Actifed, Dimetapp, Drixoral, Robitussin, Sudafed, Triaminic, Advil, Comtrex, Theraflu, Tylenol Flu, Chloraseptic, Store Brands	Eligible
Cold Sore Relief	Novitra, Abreva, Store Brands	Eligible
Diabetic Treatment	Insulin, glucose tablets	Eligible
Eye and Ear Treatment Drops	Visine, Ocu Hist, Swim-ear, Store Brands	Eligible
Foot Treatments Athletes Foot Anti Fungal Solutions Bunions/Spurs	Micatin, Fungi Care, Lotrimin, Store Brands	Eligible
Hemorrhoid Relief	Hemorid, Anusol, Preparation H, Nupercainal, Tucks, Store Brands	Eligible
Jock Itch	Tinactin, Micatin, Lotrimin AF, Lamisil AT, Cruex, Store Brands	Eligible
Lice Treatment	LiceFree, Rid, Pronto, Store Brands	Eligible
Pain Relievers: Arthritis Back Pain Headaches Menstrual Urinary Pain Relief	Aspirin, Ibuprofen, Advil, Midol, Motrin, Bayer, Doan's, Aleve, Excedrin, Pamprin, Premsyn PMS, Azo, Prodiurn, Tylenol, Store Brands	Eligible
Pedialyte		Eligible
Sleeping Aids	Alluna, Nytol, Unisom	Eligible
Smoking Cessation: Devices Patches Gum & Lozenges	Endit, Lite'n up, Smoke Away, Venturi, Nicorette, NicoDerm CQ, Nicotrol, Store Brands	Eligible
Stomach Remedies: Antacid Acid Reducers Anti Diarrhea Laxatives Gas Relief Lactose Intolerant Pills Motion Sickness Pills	Axid AR, Pepcid, Prilosec, Tagamet, Zantac, Tums, Roloids, Alka-Seltzer, Maalox, Mylanta, Pepto-Bismol, Phillips, Gaviscon, Gas-X, Lactaid pills, Store Brands, Bonine, Dramamine, Emetrol	Eligible
Toothache	Orajel, Zilactin, Red Cross, Orabase, Den Tek, Dents, Store Brands	Eligible
Topical Products: Ointments Creams Antiseptics Sprays NOT cosmetics	BenGay, Arth-Rx, Dr. Holt's, Flexall, IcyHot, Jointflex, Joint-Ritis, PR5, Mentholatum, Stopain, Hydrogen Peroxide, Bactine, Neosporin, Polysporin, Iodine, Desitin Diaper Rash, Balmex, Benadryl Anti-itch cream, Dermarest, Itch-X, Store Brands	Eligible
Wart Treatment	Compound W, Dr.Scholl's, Pedifix, Wart-off, Store Brands	Eligible
Yeast Infection	Monistat, Vagistat 3, Vaginex, Mycelex3	Eligible

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Alertness Aid	NoDoz	Ineligible
Cosmetics: Face Creams Lotions Make-up Nail Care Teeth Whitening	Olay, Aveeno, Jergens, St. Ives, L'Oreal, Neutrogena, Almay, CoverGirl, Maybelline, Cutex, Revlon, Sally Hansen, Store Brands	Ineligible
Illegally Procured	Marijuana	Ineligible
Sun Block	Coppertone, Hawaiian Tropics, Bull Frog	Ineligible
Toiletries: Toothpaste/Mouthwash Shampoo/Conditioner Soap Deodorant/Antiperspirant Shaving Cream Powder	Colgate, Crest, Aquafresh, Sensodyne, Scope, Listerine, Dial, Caress, Coast, Dove, L'Oreal, Pantene, Thermasilk, Denorex, Head & Shoulders, Baby Powder, Shower to Shower, Gillette, Barbasol, Skintimate, Arrid, Ban, Degree, Mitchum	Ineligible
Acne Medicine: Soaps Creams Pills	Stridex, Clean and Clear, Neutrogena, LomaLux, Clearasil, Store Brands	Ineligible as a cosmetic procedure. To become eligible, claim must be supported by a doctor's statement.
Dietary supplements, including herbal, homeopathic or naturopathic remedies, minerals, nutrients, vitamins, amino acids, hormones, enzymes	Ensure, Acidophilus, Coenzyme, Q-10, DHEA, Fish Oils, Glucosamine and Chondroitin, L-Carnitine, Lecithin, Melatonin, MSM, Omega-3, SAM-e, Shark Cartilage, Echinacea, Flax Seed Oil, Garlic, Ginkgo Biloba, Herbs, Lutein, Menopause Supplements, Calcium, Chromium Picolinate, Iron, Lysine, Magnesium, Potassium, Selenium, Zinc, A's, B's, D's, E's, Antioxidants, C's, Children's Vitamins, E's, Folic Acid, Multi-Vitamins, Niacin, Natrol, Senior Vitamins	Ineligible as an expense for general health. To become eligible, claim must be supported by a doctor's statement.
Hair Growth Treatment	Nu Hair, Rogaine, Store Brands	Ineligible as a cosmetic procedure. To become eligible, claim must be supported by a doctor's statement.
Weight-loss	Puralin, Cidermax, Patentlean, Dexatrim, Store Brands	Ineligible as a cosmetic procedure. To become eligible, claim must be supported by a doctor's statement.

This information represents a commonly understood interpretation of the regulations, and addresses the full range of expenses the IRS considers eligible for reimbursement. Your company plan may be more restrictive. This is not an exhaustive list and is intended to give examples of some of the most common categories and brand names of over-the-counter drugs. This information is not intended to provide legal or tax advice. You should consult your legal and tax advisors to ensure compliance with applicable law.