



# MEDICAL EXPENSES REFERENCE SHEET

The following list is a brief summary of the information described within the Internal Revenue Code and IRS Publication 502. The lists are intended to serve as a quick reference tool to help determine whether or not an expense may be eligible for HSA reimbursement. The information provided should not replace that of a professional tax advisor. Visit [www.irs.gov](http://www.irs.gov) for a complete and up-to-date listing of qualified medical expenses.

## Qualified Medical Expenses Eligible for Reimbursement

Abortion  
 Acupuncture  
 Air Conditioner *(when necessary for relief from an allergy or for relief from difficulty in breathing)*  
 Alcoholism Treatment  
 Ambulance  
 Anesthetists  
 Artificial Limbs  
 Autoette *(when used for relief from sickness or disability)*  
 Birth Control Pills *(by prescription)*  
 Blood Tests  
 Braces  
 Cardiographs  
 Chiropractor  
 Christian Science Practitioner  
 Contact Lenses  
 Contraceptive Devices  
 Convalescent Home *(for medical treatment only)*  
 Crutches  
 Dental Treatment  
 Dental X-Rays  
 Dentures  
 Diagnostic Fees  
 Diathermy  
 Drug Addiction Therapy  
 Eyeglasses  
 Fees Paid to Health Institute  
 Prescribed by a Doctor  
 FICA and FUTA Tax Paid for Medical Care Service  
 Fluoridation Unit  
 Guide Dog  
 Gynecologist  
 Healing Services  
 Hearing Aid and Batteries  
 Hospital Bills  
 Hydrotherapy  
 Insulin Treatments  
 Lab Tests  
 Lead Paint Removal  
 Legal Fees *(to authorize treatment for a mental illness)*  
 Lodging *(away from home for outpatient care)*  
 Metabolism Tests  
 Neurologist  
 Nonprescription Medication

Nursing *(including board and meals)*  
 Obstetrician  
 Operating Room Costs  
 Ophthalmologist  
 Optician  
 Oral Surgery  
 Organ Transplant *(including donor's expense)*  
 Orthopedic Shoes  
 Orthopedist  
 Osteopath  
 Oxygen and Oxygen Equipment  
 Pediatrician  
 Physician  
 Physiotherapist  
 Postnatal Treatments  
 Practical Nurse for Medical Services  
 Premiums for Long-Term Care Insurance  
 Premiums for Continuation Coverage Required by Federal Law (COBRA)  
 Premiums for Insurance Received While Receiving Unemployment Compensation  
 Prenatal Care  
 Prescription Medicines  
 Psychiatrist  
 Psychoanalyst  
 Psychologist  
 Psychotherapy  
 Radium Therapy  
 Registered Nurse  
 Special School Costs for the Handicapped  
 Spinal Fluid Test  
 Splints  
 Sterilization  
 Telephone or TV Equipment to Assist the Hearing Impaired  
 Therapy Equipment  
 Transportation Expenses *(relative to health care)*  
 Ultra-violet Ray Treatment  
 Vaccines  
 Vitamins *(if prescribed)*  
 Wheelchair  
 X-Rays

## Expenses Not Eligible for Reimbursement

Advance Payment for Services to be Rendered in the Next Year  
 Athletic Club Membership  
 Automobile Insurance Premium  
 Allocable to Medical Coverage  
 Boarding School Fees  
 Bottled Water  
 Commuting Expenses of a Disabled Person  
 Cosmetic Surgery and Procedures  
 Cosmetics, Hygiene Products and Similar Items  
 Diaper Service  
 Domestic Help  
 Funeral, Cremation or Burial Expenses  
 Health Programs Offered by Resort, Hotel, Health Clubs and Gyms  
 Illegal Operations and Treatments  
 Illegally Procured Drugs  
 Maternity Clothes  
 Premiums for Life Insurance Income Protection, Disability, Loss of Limbs, Sight or Similar Benefits  
 Scientology Counseling  
 Social Activities  
 Special Foods or Beverages  
 Specially Designed Car for Handicapped other than Autoette or Special Equipment

Stop Smoking Programs  
 Swimming Pool  
 Travel for General Health Improvement  
 Tuition and Travel Expenses for Sending a Problem Child to a Particular School  
 Weight Loss Programs



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