

## Eligible Expenses That Can Be Paid with Tax Deductible HSA Funds

This table itemizes eligible health care expenses for HSA reimbursement per Section 213 (d) of the IRC. This is a simple reference and is not intended for tax advice. For further information, refer to IRS Publication 502 "Medical and Dental Expenses", Number 15002Q. If tax advice is required, seek the council of your own accountant or attorney.

Deductible Medical Expenses			Non Deductible Medical Expenses
<ul style="list-style-type: none"> <li>• Abdominal Supports</li> <li>• Abortion</li> <li>• Acupuncture</li> <li>• Air conditioner (when necessary for relief from an allergy or for relief from difficulty in breathing)</li> <li>• Alcoholism treatment</li> <li>• Ambulance</li> <li>• Anesthetist</li> <li>• Arch supports</li> <li>• Artificial limbs</li> <li>• Autoette (when used for relief of sickness or disability)</li> <li>• Birth control pills (by prescription)</li> <li>• Blood tests</li> <li>• Blood transfusions</li> <li>• Braces</li> <li>• Cardiographs</li> <li>• Chiropractor</li> <li>• Christian Science Practitioner</li> <li>• Contact lenses</li> <li>• Contraceptive devices (by prescription)</li> <li>• Convalescent home (for medical treatment only)</li> <li>• Crutches</li> <li>• Dental treatment</li> <li>• Dental x-rays</li> <li>• Dentures</li> <li>• Dermatologist</li> <li>• Diagnostic fees</li> <li>• Diathermy</li> <li>• Drug addiction therapy</li> </ul>	<ul style="list-style-type: none"> <li>• Drugs (prescription)</li> <li>• Elastic hosiery (prescription)</li> <li>• Eyeglasses</li> <li>• Fees paid to health institute prescribed by a doctor</li> <li>• FICA and FUTA tax paid for medical care service</li> <li>• Fluoridation unit</li> <li>• Guide dog</li> <li>• Gum treatment</li> <li>• Gynecologist</li> <li>• Healing services</li> <li>• Hearing aids and batteries</li> <li>• Hospital bills</li> <li>• Hydrotherapy</li> <li>• Insulin treatments</li> <li>• Lab tests</li> <li>• Lead paint removal</li> <li>• Legal fees</li> <li>• Lodging (away from home for outpatient care)</li> <li>• Metabolism tests</li> <li>• Neurologist</li> <li>• Nursing (including boarding and meals)</li> <li>• Obstetrician</li> <li>• Occupational therapy</li> <li>• Operating room costs</li> <li>• Ophthalmologist</li> <li>• Optician</li> <li>• Optometrist</li> <li>• Organ transplant (and donor's expenses)</li> <li>• Orthopedic shoes</li> </ul>	<ul style="list-style-type: none"> <li>• Orthopedist</li> <li>• Osteopath</li> <li>• Oxygen and oxygen equipment</li> <li>• Pediatrician</li> <li>• Physician</li> <li>• Physical therapy</li> <li>• Podiatrist</li> <li>• Postnatal treatments</li> <li>• Practical nurse for medical services</li> <li>• Prenatal care</li> <li>• Prescription medicines</li> <li>• Psychiatrist</li> <li>• Psychoanalyst</li> <li>• Psychologist</li> <li>• Psychotherapy</li> <li>• Radium therapy</li> <li>• Registered nurse</li> <li>• Special school costs for the handicapped</li> <li>• Spinal fluid test</li> <li>• Splints</li> <li>• Sterilization</li> <li>• Surgeon</li> <li>• Telephone or TV equipment to assist the hard-of-hearing</li> <li>• Therapy equipment</li> <li>• Transportation expenses (relative to health care)</li> <li>• Ultra-violet treatment</li> <li>• Vaccines</li> <li>• Vasectomy</li> <li>• Vitamins (if prescribed)</li> <li>• Wheelchair</li> <li>• X-rays</li> </ul>	<ul style="list-style-type: none"> <li>• Advance payment for services to be rendered next year</li> <li>• athletic club membership</li> <li>• automobile insurance premium allocable to medical coverage</li> <li>• boarding school fees</li> <li>• bottled water</li> <li>• commuting expenses of a disabled person</li> <li>• cosmetic surgery and procedures</li> <li>• cosmetics, hygiene products and similar items</li> <li>• diaper service</li> <li>• domestic help</li> <li>• funeral, cremation or burial expenses</li> <li>• health programs offered by resort hotels, health Clubs, and gyms</li> <li>• illegal operations and treatments</li> <li>• illegally procured drugs</li> <li>• maternity clothes</li> <li>• nonprescription medication</li> <li>• premiums for life insurance, income protection, disability, loss of limbs, sight or similar benefits</li> <li>• Scientology counseling</li> <li>• social activities</li> <li>• special foods or beverages</li> <li>• specially designed car for the handicapped other than in autoette or special equipment</li> <li>• stop-smoking programs</li> <li>• swimming pool</li> <li>• travel for general health improvement</li> <li>• tuition and travel expenses a problem child to a particular school</li> <li>• weight loss programs</li> </ul>