



Eligible Medical Expenses per Section 213 (d) of the IRC

This table itemizes eligible health care expenses for HSA reimbursement per section 213 (d) of the Internal Revenue Code (IRC). This is intended to be a simple guide or quick reference for our clients 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			Other Eligible Medical Expenses & Over-the-Counter Care
<ul style="list-style-type: none"> • Abdominal Supports • Abortion • Acupuncture • Air Conditioner (when necessary for relief from an allergy or for relief from difficulty in breathing) • Alcoholism treatment • Ambulance • Anesthetist • Arch supports • Artificial limbs • Autoette (when used for relief of sickness or disability) • Birth control pills (by prescription) • Blood tests • Blood transfusions • Braces • Cardiographs • Chiropractor • Christian Science Practitioner • Contact lenses • Contraceptive devices (by prescription) • Convalescent home (for medical treatment only) • Crutches • Dental treatment • Dental X-Rays • Dentures • Dermatologist • Diagnostic fees • Diathermy • Drug addiction therapy • Drugs (Prescription) • Elastic hosiery (Prescription) • Eyeglasses • Fees paid to healthcare institute prescribed by a medical doctor 	<ul style="list-style-type: none"> • FICA and FUTA tax paid for medical care service • Fluoridation unit • Guide Dog • Gum treatment • Gynecologist • Healing services • Hearing aids and batteries • Hospital bills • Hydrotherapy • Insulin treatments • Lab tests • Lead paint removal • Legal fees • Lodging (away from home for outpatient care) • Medical Supplies • Metabolism tests • Neurologists • Nursing (including board and meals) • Obstetrician • Occupational therapy • Operating room costs • Ophthalmologist • Optician • Optometrist • Organ transplant (and donor's expenses) • Orthopedic shoes • Orthopedist • Osteopath • Oxygen & Oxygen Equipment • Pediatrician • Physician • Physical Therapy • Podiatrist • Postnasal Treatments • Practical Nurse for medical services • Prenatal Care • Prescription Medicines • Psychiatrist • Psychologist • Psychotherapy 	<ul style="list-style-type: none"> • Radium Therapy • Registered Nurse • Special school costs for the handicapped • Spinal Fluid Test • Splints • Sterilization • Surgeon • Telephone or TV equipment to assist the hard-of-hearing • Therapy equipment • Transportation expenses (relative to health care) • Ultra-violet treatment • Vaccines • Vasectomy • Vitamins (only if prescribed by a medical doctor to treat a specific medical condition) • Wheelchair • X-rays <p>**NOTE: There may be other eligible expenses that are not listed here.</p>	<ul style="list-style-type: none"> • Allergy medicines (ex. Antihistamines) • Analgesics (ex. Aspirin) • Antacids • Antibiotics, First Aid • Anti-diarrhea medicine • Anti-Inflammatory (ex. Ibuprofen) • Band-Aids/Bandages • Burn & Sunburn treatments • Cold and Flu medicine • Cold/Hot Packs • Contact Lens Solutions/ Cleaners • Contraceptives • Corn and Callus removers • Cough drops • Crutches • Decongestants / Nasal Sprays • Diabetic Supplies • Diaper Rash treatment • Digestive aids • Elastic wraps • Expectorants • Eye drops • First Aid kits • Hemorrhoid treatments • Incontinence supplies • Insect bite/sting medicine • Laser Vision Correction • Laxatives • Motion sickness medicine • Nicotine patches, gum, lozenges • Oral Wound Care (ex. cold sores / teething ointments) • Pain relievers (ex. menstrual, joint/muscle, teething ointments) • Pedialyte (dehydration) • Pregnancy Test kits • Prenatal Vitamins • Psoriasis treatment • Reading glasses • Sinus Medication • Skin Irritation treatment • Thermometers • Throat Lozenges • Wart remover products • Wrist/Joint supports (ex. knee brace, arch support, back brace) <p>**NOTE: There may be other eligible expenses that are not listed here.</p>