



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>