



## Eligible Health Savings Account Expenses

Below is a partial list IRS eligible expenses that can be reimbursed through a HSA. This list is subject to change and without notice due to new legislation. A list of these expenses is available on the IRS Web site, [www.irs.gov](http://www.irs.gov) in IRS Publication 502, "Medical and Dental Expenses."

Eligible Medical Expenses	
Acupuncture	Therapy, physical or speech
Alcoholism treatment	Eyeglasses, prescription (includes prescription sunglasses and over-the-counter reading glasses)
Ambulance service	Fertility treatment (ovulation predictor kits and pregnancy tests, in vitro fertilization, surgery or operations to reverse a prior surgery that prevents you from having children)
Artificial limb/teeth	Guide dog or other animal used to assist persons with physical disabilities
Bandages, Band-Aids, wraps, and splints	Health institute
Breast-reconstructive surgery following a mastectomy	Hearing aids and batteries
Birth control pills (Norplant, ovulation kits)	Hospital services
Braille books and magazines	Insulin, syringes
Chiropractor professional fees	Laboratory fees
Christian Science Practitioner fees	Lead-based paint removal
Contact Lenses/solution	Legal fees (fees you pay that are necessary to authorize treatment for mental illness)
Contraceptives	Meals (only as part of inpatient hospital care)
Crutches/braces & supports	Nursing home (if necessary for medical care and only the portion for medical services)
Dental treatment	Nursing services
Diagnostic services and tests	Operations (legal operations that are not cosmetic in nature)
Drug dependency treatments	Orthodontia
Drugs (prescriptions)	Orthopedic devices
Eye Surgery (includes cataract, LASIK, etc.)	Osteopath fees
Physical therapy	Oxygen equipment
Pregnancy test kits	Transplants (donor expenses, if you pay those expenses)
Psychologist fees	Transportation and related travel expenses for person seeking treatment
Schools and education (for mentally impaired or physically disabled person – see IRS publication 502)	Treatment for learning disability caused by mental or physical impairment or nervous system disorders
Special home for person adjusting from life in mental institution to community living	Vaccinations
Speech Therapy	Weight-loss program (only if medically necessary to treat existing disease such as heart disease and undertaken under physician's direction)
Sterilization procedures (vasectomy or tubal ligation)	Wheelchair
Stop-smoking program	Wigs (upon advise of physician for mental health of patient)
Surgical fees (for legal operations not cosmetic in nature)	X-ray fees

