

# Health Savings Accounts

## Reimbursable / Non Reimbursable Medical Expenses

### Reimbursable Medical Expenses:

- Acupuncture
- Alcoholism treatment
- Ambulance
- Artificial limbs
- Artificial teeth
- Autoette (when used for relief of sickness/disability)
- Bandages
- Birth control pills (prescription)
- Braille books and magazines
- Breast reconstruction surgery following a mastectomy
- Capital expenses (if main purpose is medical care)
- Car (special equipment for use with disability)
- Chiropractor
- Christian Science practitioner
- Contact lenses
- Crutches
- Dental treatment
- Diagnostic devices
- Disabled dependent care expenses
- Drug addiction therapy
- Drugs (prescription)
- Eyeglasses
- Eye surgery
- Fertility enhancement
- Guide dog
- Health institute
- Health Maintenance Organization (HMO)
- Hearing aids and batteries
- Home care
- Hospital services
- Laboratory fees
- Lead-based paint removal
- Legal fees
- Lifetime care – advance payments
- Lodging (away from home for outpatient care)
- Long-term care
- Meals (at medical facility during medical care)
- Medical conferences (if concerning chronic illness)
- Medical information plan
- Medical services
- Medicines (prescription)
- Mentally retarded, special home for
- Nursing home
- Nursing services
- Operations
- Optometrist
- Organ transplant (including donor's expenses)
- Osteopath
- Oxygen and oxygen equipment
- Prosthesis
- Psychiatric care

### Reimbursable Medical Expenses, Continued:

- Psychoanalysis
- Psychologist
- Special education
- Sterilization
- Stop-smoking programs (not including non-prescription drugs)
- Surgery
- Telephone or TV equipment to assist the hard-of-hearing
- Therapy
- Transplants
- Transportation expenses (relative to health care)
- Trip (if receiving medical services)
- Vasectomy
- Vision correction surgery
- Weight-loss program (if disease is diagnosed by a physician)
- Wheelchair
- Wig
- X-ray

### Non-Reimbursable Medical Expenses:

- Babysitting, childcare and nursing services for a healthy baby
- Controlled substances
- Cosmetic surgery and procedures
- Dancing lessons
- Diaper service
- Electrolysis or hair removal
- Flexible spending account
- Funeral, cremation or burial expenses
- Future medical care
- Hair transplant
- Health club dues
- Household help
- Illegal operations and treatments
- Insurance premiums
- Maternity clothes
- Medicines and drugs from other countries
- Nutritional supplements
- Over the counter medications
- Personal use items
- Swimming lessons
- Teeth whitening
- Veterinary fees
- Weight-loss program (non-disease)

Please note Eligible Expenses may not apply to your insurance deductible. Review your plan for details. This listing of eligible and non eligible expenses is a sample. For more information please review IRS Publication 502 "Medical and Dental Expenses". This publication can be found at the Internal Revenue Service's website [www.irs.gov](http://www.irs.gov)