

ELIGIBLE HEALTH SAVINGS ACCOUNT EXPENSES

The following is a list of health care expenses which the IRS has typically considered deductible for income tax purposes and are from IRS Publication 502. ***For these expenses to be eligible, they must be considered medically necessary and prescribed by your physician.*** These expenses can be reimbursed through your health savings account.*

- Acupuncture
- Air conditioning (medically-related)
- Alcoholism treatment
- Ambulance hire (limitation)
- Anesthetist
- Animal trained to aid hearing impaired
- Artificial limbs
- Autoette
- Braces
- Braille books & magazines
- Chiropodists
- Chiropractors
- Christian Science practitioners
- Contact lenses, saline solution and enzyme cleaner
- Contraceptive devices (prescription)
- Copayments and deductibles not covered by medical or dental insurance
- Cosmetic surgery (only to correct a congenital deformity or disfigurement due to accident or disease)
- Crutches
- Dental Fees
- Dentures
- Dermatologists
- Drug addiction therapy
- Electrolysis (in relation to a medical condition)
- Exercises (for mentally retarded)
- Eye examinations
- Eyeglasses
- Hearing aids
- Hospital fees
- Insulin
- Legal abortions
- Legal fees (medically-related)
- Marriage counseling, when received from a licensed professional
- Mileage (requires receipt from doctor verifying dates and distance traveled for treatment)
- Neurologist
- Note-taker to hearing impaired
- Nursing home (medical portion only)
- Nursing services
- Obstetricians
- Occupational therapy
- Ophthalmologists
- Optician
- Optometrists
- Orthodontia
- Orthopedic shoes
- Orthopedists
- Osteopaths
- Oxygen
- Patterning exercise given to retarded children
- Pediatrician
- Physician's fees
- Physiotherapist
- Plywood boards (for arthritic conditions)
- Podiatrists
- Prenatal care
- Prescription drugs (most)
- Psychologists
- Psychotherapy
- Sanitarium stays
- Seeing-eye dogs
- Smoking cessation (prescription)
- Special home for mentally retarded
- Surgical fees
- Telephone (specially-equipped for hearing impaired)
- Transplants
- Tuition at special school for handicapped
- Vaccines
- Vasectomy
- Wheel chair
- X-ray fees

**Please note, this is not an all inclusive list. Some health care expenses you may incur may not be eligible for reimbursement according to IRS regulations.*