

Health Savings Accounts, Qualified Expenses

The following lists provide a brief summary of the information described in the Internal Revenue Code and IRS publication. The lists are intended to serve as a quick reference to help determine whether or not an expense may be eligible for HSA reimbursement. This information is provided with the understanding that no tax advice is being provided. Tax advice should be obtained from a professional tax advisor. IRS Publication 502 can be ordered from the IRS by calling 1-800-TAX-FORM (1-800-829-3676). <http://www.irs.gov/>

Qualified Medical Expenses Eligible for reimbursement

Acupuncture	Nursing (including board and meals)
Air conditioner (when necessary for relief from an allergy or for relief from difficulty in breathing)	Obstetrician
Alcoholism treatment	Operating room costs
Ambulance	Ophthalmologist
Anesthetists	Optician
Artificial limbs	Oral surgery
Autoeette (when used for relief of sickness or disability)	Organ transplant (including donor's expenses)
Birth control pills (by prescription)	Orthopedic shoes
Blood tests	Orthopedist
Braces	Osteopath
Cardiographs	Oxygen and oxygen equipment
Chiropractor	Pediatrician
Christian Science Practitioner	Physician
Contact lenses	Physiotherapist
Contraceptive devices	Postnatal treatments
Convalescent home (for medical treatment only)	Practical nurse for medical services
Crutches	Premiums for long-term care insurance
Dental treatment	Premiums for continuation coverage required by Federal law (COBRA)
Dental x-rays	premiums for insurance received while receiving unemployment compensation
Dentures	Prenatal care
Dermatologist	Prescription medicines
Diagnostic fees	Psychiatrist
Diathermy	Psychoanalyst
Drug addiction therapy	Psychologist
Drugs (prescription)	Psychotherapy
Eyeglasses	Radium therapy
Fees paid to health institute prescribed by a doctor	Registered nurse
FICA and FUTA tax paid for medical care service	Special school costs for the handicapped
Fluoridation unit	Spinal fluid test
Guide dog	Splints
Gynecologist	Sterilization
Healing services	Surgeon
Hearing aid and batteries	Telephone or TV equipment to assist the hearing impaired
Hospital bills	Therapy equipment
Hydrotherapy	Transportation expenses (relative to health care)
Insulin treatments	Ultra-violet ray treatment
Lab tests	Vaccines
Lead paint removal	Vasectomy
Legal fees (to authorize treatment for a mental illness)	Vitamins (if prescribed)
Lodging (away from home for out-patient care)	Wheelchair
Metabolism tests	X-rays
Neurologist	
Nonprescription medication	

Expenses not eligible for reimbursement

Advance payment for services to be rendered next year
Athletic club membership
Automobile insurance premium Allocable to medical coverage
Boarding school fees
Bottled water
Commuting expenses of a disabled person
Cosmetic surgery and procedures
Cosmetics, hygiene products and similar items
Diaper service
Domestic help
Funeral, cremation or burial expenses
Health programs offered by resort
Hotels, health clubs and gyms
Illegal operations and treatments
Illegally procured drugs

Maternity clothes
Premiums for life insurance, income Protection, disability, loss of limbs, sight or similar benefits
Scientology counseling
Social activities
Special foods or beverages
specially designed car for handicapped other than autoette or special equipment
Stop smoking programs
Swimming pool
Travel for general health improvement
Tuition and travel expenses for sending a problem child to a particular school
Weight loss programs