

Eligible Medical Expenses

The following lists are not intended to be comprehensive, but they contain some of the more common medical expenses. The Internal Revenue Service determines the expenses that are allowable and disallowable. IRS Publication 502, Medical and Dental Expenses, has a checklist of the medical expenses that can be deducted under the Health Care Spending Account.

Eligible Health Care Expenses

- Acupuncture
- Ambulance
- Arch supports, knee and wrist braces
- Artificial limbs
- Breast Pump
- Chiropractors' fees
- Christian Science Practitioners' fees
- Coinsurance
- Contact lens solutions/cleaners
- Crutches
- Dentists' fees including fluoride treatments (cosmetic services are typically not covered)
- Dentures
- Dermatologists
- Diabetic supplies
- Eye exams
- First aid supplies
- Gynecologists' fees
- Health/Dental/Vision insurance deductibles and copays
- Hearing aids/batteries
- Infertility treatments
- Laboratory fees
- Laser eye surgery
- Mileage related specifically to an eligible medical visit
- Nutrition Counseling (specific medical condition)
- Obstetrical fees
- Orthodontia
- Orthopedic shoes
- Over-the-counter medications & items purchased to alleviate or treat an illness or injury.
For more information, refer to the blue box in this brochure.
- Physical therapists' fees
- Podiatrists
- Prescription drugs (for non-cosmetic reasons)
- Prescription eyeglasses and/or contact lenses
- Psychiatrists' fees
- Psychologists' fees

- Psychotherapists' fees
- Retin-A used to treat acne
- Routine physicals
- Seeing-eye dog (purchase, training, and care)
- Skilled nurses' fees
- Smoking cessation programs
- Special education for the handicapped
- Speech therapists' fees
- Sterilization fees
- TMJ related treatments
- Therapy treatments (specific medical condition)
- Transportation expenses (for medical reasons)
- Substance addiction treatment
- Wheelchair
- X-rays

Ineligible Health Care Expenses

- Any illegal treatment
- Baby-sitting fees to enable you to visit a doctor
- Cosmetic surgery improving the patients' appearance
- Dental bleaching or any other teeth whitening*
- Domestic help fees (for services of a non-medical nature)
- Ear piercing
- Early-pregnancy workshops
- Health club memberships
- Humidifiers (unless prescribed by a physician to treat a specific medical condition)
- Insurance premium contributions to your spouse's health or dental insurance programs
- Lens replacement insurance (warranties)
- Life insurance, long-term care, or disability income insurance
- Marriage counseling
- Massage therapy (unless prescribed by a physician to treat a specific medical condition)
- Physical therapy treatments for general well-being
- Propecia*
- Rogaine*
- Scientology Fees
- Sonicare toothbrushes & replacement brushes
- Tattooing, or tattoo removal
- Toiletry articles
- Transportation expenses to & from work, even if your condition requires an unusual means of transportation
- Travel your doctor recommended for rest or a change
- Vitamins and nutritional supplements*
- Weight loss treatments and prescriptions*

*Normally not, but in some cases may be eligible when prescribed by a physician