

Eligible Health Care Spending 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 care spending account. 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.

- 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)
- Co-payments 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
- Electrolysis (in relation to a medical condition)
- Drug addiction therapy
- 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