

# Sample list of Eligible Medical Expenses covered by HSA or FSA.

Your HSA and FSA covers a wide variety of medical costs. Below is a sample list of just some of the eligible expenses.

## ALTERNATIVE THERAPY

Acupuncture  
Chiropractor  
Christian Science Practitioner

## DENTAL

Braces  
Dental treatment  
Dental X-rays  
Dentures  
Fluoridation unit  
Gum treatment

## EYE AND EAR

Contact lenses  
Eyeglasses  
Guide dog  
Hearing aids and batteries  
Ophthalmologist  
Optician  
Optometrist  
Telephone or TV equipment to assist the hard-of-hearing

## EQUIPMENT

Air conditioner (when necessary for relief from difficulty in breathing)  
Autoeette (when used for relief of sickness/disability)  
Cardiograph  
Oxygen and oxygen equipment  
Therapy equipment

## FEES

Ambulance  
Diagnostic fees  
Fees paid to health institute prescribed by a doctor  
FICA and FUTA tax paid for medical care service  
Hospital bills  
Legal fees  
Operating room costs  
Special school costs for the handicapped  
Transportation expenses

## GENERAL CARE

Dermatologist  
Neurologist  
Nursing  
Orthopedist  
Osteopath  
Pediatrician  
Physician  
Podiatrist

## LIVING EXPENSES

Convalescent home (for medical treatment only)  
Lodging (away from home for outpatient care)

## MEDICINE\*

Prescription drugs and medicines

## MENTAL HEALTH

Psychiatrist  
Psychoanalyst  
Psychologist  
Psychotherapy

## PREVENTIVE

Lead paint removal  
Vaccines

## PROSTHETICS

Artificial limbs

## RECOVERY AIDS

Abdominal supports  
Arch supports  
Crutches  
Orthopedic shoes  
Splints  
Wheelchairs

## REPRODUCTION

Abortion  
Birth control pills (by prescription)  
Childbirth/Delivery  
Contraceptive devices (by prescription)  
Gynecologist  
Obstetrician  
Prenatal care  
Postnatal treatments  
Sterilization  
Vasectomy

## SUBSTANCE ABUSE

Alcoholism treatment  
Drug addiction therapy

## SURGERY

Anesthetist  
Oral surgery  
Organ transplant (including donor's expenses)  
Surgeon

## TESTS

Blood tests  
Lab tests  
Metabolism tests  
Spinal fluid test  
X-Rays

## THERAPY

Elastic hosiery (by prescription)  
Hydrotherapy  
Physiotherapist  
Radium therapy

## TREATMENT

Blood transfusions  
Ultra-violet ray treatment

An eligible expense is defined as an expense which pays for care as described in Section 213 (d) of the Internal Revenue Code. This list is not comprehensive, is meant to serve as a quick reference, and is provided to you with the understanding that LFCUG is not engaged in rendering tax advice. The information provided is not intended to be used to avoid federal tax penalties. If tax advice is required, you should seek the services of a professional.

A full listing is available on [www.irs.gov](http://www.irs.gov)