



## HSA/FSA Qualified and Nonqualified Medical Expenses

Below is a partial list of medical expenses you can have reimbursed through your HSA or medical FSA, including services incurred by you or your eligible dependents for the diagnosis, treatment or prevention of disease, or for the amounts you pay for transportation to get medical care.

In general, deductions allowed for medical expenses on your federal income tax, according to the Internal Revenue Code Section 213 (d), may be reimbursed through your HSA or FSA.

It is possible that changes in the IRS rules can affect qualified and/or nonqualified expense categories.

### Qualified Expenses (partial list)

Acupuncture	Laser eye surgery
Adoption	Learning disability instructional fees (prescribed)
Alcoholism treatment	Lodging (at hospital or similar institute)
Ambulance	Neurologist
Artificial limbs	Obstetrical expenses
Artificial teeth	Occlusal guards to prevent teeth grinding
Birth control pills	Optometrist
Blood pressure monitoring device	Oral surgery
Blood sugar test kits and test strips	Organ transplant (including donor's expenses)
Chiropractor	Orthodontia
Contact lenses	Orthopedist
Contraceptive devices	Osteopath fees
Crutches	Oxygen and oxygen equipment
Dental treatment	Pediatrician
Dentures	Physiotherapist
Dermatologist	Podiatrist
Diabetic supplies	Prenatal care
Diagnostic items and services	Prescription medicines
Drug addiction treatment	Preventive care screening
Egg donor fees	Sterilization procedures
Elastic hosiery (prescription)	Stop-smoking aids
Eyeglasses, equipment and materials	Surgeon
Fertility treatment	Telephone or TV equipment to assist the hard-of-hearing
Fluoridation devices	Therapy (for medical care)
Flu shots	Transportation expenses (relative to health care)
Guide dog	Vaccines
Hearing aids and batteries	Vasectomy
Hospital services	Wheelchair
Immunization	X-rays
Insulin	
Lab fees	

### Non Qualifying Expenses (partial list)

Appearance improvements
Athletic club membership
Controlled substances in violation of federal law
Cosmetic surgery and procedures
Cosmetics, hygiene products and similar items
Diaper service
Diet Foods
Ear piercing
Electrolysis or hair removal/hair transplants
Funeral expenses
Household help
Illegal operations and treatments
Illegally procured drugs
Late fees or missed appointment fees
Maternity clothes
Premiums for life insurance, income protection, disability, loss of limbs, sight or similar benefits
Pre-payment for services that have not yet been received or incurred
Prescription drugs obtained from other countries
Safety glasses
Specially designed car for the handicapped other than an autoette or special equipment
Supplements (unless used to treat a specific medical condition)
Surrogate expenses

### Potentially Qualifying Expenses (partial list)

Acne treatment (when prescribed by a medical provider)
Air conditioner (when necessary for relief from an allergy or for relief from difficulty in breathing and prescribed by a medical provider)
Automobile modifications
Behavioral modification programs
Chelation therapy (lead poisoning)
Christian Science Practitioner
Hormone replacement therapy
Language training
Lead based paint removal
Massage therapy
Nursing services
Orthopedic shoes and inserts
Psychiatric care
Psychoanalysis
Psychologist
Special school costs for the handicapped
Specialty food or beverages
Tuition and travel expenses for a child with special needs at a particular school
Varicose veins
Weight loss programs
Wigs

For a more complete list of expenses, please log on to your secure personal page at [healthpartners.com](http://healthpartners.com) to view the EBIA eligible expense table.