

Eligible Expense Quick Reference

This list is intended to be used as a quick reference of potentially eligible medical expenses, and does not guarantee that an expense is eligible. It is not intended to be an all-encompassing list and may be updated from time to time. Eligible expenses for Health Savings Accounts (HSAs) are governed by Section 213(d) of the Internal Revenue Code. In addition to the list below, there are over 150 additional items or expense types that are considered potentially eligible and may require a prescription or a letter of medical necessity.

Once your account is open, you will have access to a detailed eligible expense look up table. Simply log in at [BenefitResource.com](https://www.benefitresource.com) and select **Eligible Health Care Expense Table** under the Health Savings Plan tab.

REMEMBER TO SAVE ALL RECEIPTS

You are responsible for verifying funds were used for eligible expenses if ever audited by the IRS.

A - G

- Acupuncture
- Alcoholism treatment
- Allergy treatments
- Ambulance
- Arthritis gloves
- Artificial limbs
- Artificial teeth
- Asthma devices and medicines (if prescribed)
- Body scans
- Braille books and magazines
- Breast pumps
- Breast reconstruction surgery following mastectomy
- Cancer screenings
- Carpal tunnel wrist supports
- Chiropractors
- Circumcision
- Coinsurance amounts
- Copayments
- Counseling, when used to treat diagnosed medical condition
- CPAP (continuous positive airway pressure) devices
- Crutches
- Dental sealants
- Dental services and procedures
- Dentures and denture adhesives
- Diabetic supplies
- Diagnostic items/services
- Drug addiction treatment
- Drug overdose, treatment of
- Durable medical equipment
- Eye examinations, eyeglasses, equipment, and materials
- Flu shots
- Fluoridation services
- Gauze pads
- Guide dog

H - Q

- Hearing aids/hearing aid batteries
- Hospital services
- Immunizations
- Insulin
- Laboratory fees
- Lactation consultant
- Laser eye surgery, LASIK
- Liquid adhesive for small cuts
- Lodging at a hospital or similar institution

- Mastectomy-related special bras
- Medical alert bracelet or necklace
- Medical information plan charges
- Medical monitoring and testing devices (e.g. blood-pressure monitoring devices, blood-sugar test kits/strips)
- Medical practitioner's fee for online or telephone consultation
- Medical records charges
- Midwife
- Norplant insertion or removal
- Obstetrical expenses
- Occlusal guards to prevent teeth grinding
- Operations/surgeries
- Optometrist
- Organ donors
- Orthodontia
- Orthopedic shoe inserts
- Osteopath fees
- Ovulation monitor
- Oxygen
- Physical exams
- Physical therapy
- Pregnancy test kits
- Preventive care screenings
- Prosthesis
- Psychiatric care
- Radial keratotomy

R - Z

- Radial keratotomy
- Reading glasses
- Rehydration solution
- Rubbing alcohol
- Screening tests
- Sleep-deprivation treatment
- Speech therapy
- Stop-smoking programs
- Telephone equipment or television for hearing-impaired persons
- Thermometers
- Transplants
- Transportation expenses for person to receive medical care, may include car mileage or alternative transportation costs
- Vaccines
- Vision correction procedures
- Walkers
- Wheelchair
- X-ray fees

OTC MEDICAL SUPPLIES

- Adult incontinence products
- Birth control products (e.g. prophylactics)
- Contact lens solution
- Denture adhesives
- First aid supplies (e.g. bandages)
- Foot insoles
- Hearing aid batteries
- Heat wraps
- Heating pads, hot water bottles
- Insulin and diabetic supplies
- Medicine dropper/spoon
- Motion sickness devices
- Pre-natal vitamins
- Supports/braces (e.g. ankle, knee, wrist, therapeutic glove)

OTC DRUGS AND MEDICINES

- Acne medications
- Allergy and sinus medications
- Anti-fungal medications
- Anti-itch medications
- Cold sore medications
- Cough, cold, and flu remedies
- Decongestants
- Diaper rash ointments
- Ear wax removal drops
- First aid creams
- Gastrointestinal aids (e.g. antacids, anti-diarrhea medicines, non-fiber laxatives, nausea medications)
- Lactose intolerance pills
- Motion sickness pills
- Nasal sprays for congestion
- Pain relievers (e.g. aspirin)
- Sleeping aids
- Smoking cessation medications (e.g. nicotine gum or patches)
- Suppositories
- Toothache relievers
- Wart remover medications
- Yeast infection creams