



HRA EXPENSE ELIGIBILITY

IRS Publication 502 also provides a [list of eligible and ineligible medical expenses](#). See the table below for a summary of eligible expenses.

Abortion	Hearing-impaired telephone
Acupuncture	Inpatient hospital services
Ambulance	Laboratory fees
Annual physical exam	Long-term care
Artificial limb	Medications (prescribed only)
Bandages	Operations (medically necessary)
Body scan (for diagnostic testing)	Optometrist
Breast pumps and supplies	Osteopath
Breast reconstruction (postmastectomy)	Oxygen
Chiropractor	Pregnancy test kits
Christian Science practitioner	Psychiatric care
Contact lenses (and solution)	Psychoanalysis
Crutches	Psychologist
Dental treatment (not teeth whitening)	Smoking cessation programs
Diagnostic devices (such as diabetes test kits)	Sterilization
Eye exam	Substance abuse treatment
Eyeglasses	Therapy
Eye surgery (vision correction)	Transplants
Hearing aids	Vasectomy
	Wheelchair
	X-rays