Medical Expenses that May Be Reimbursed

Medical care expenses include amounts paid for the diagnosis, cure, mitigation, treatment or prevention of disease, and for treatments affecting any part or function of the body. The expenses must be primarily to alleviate or prevent a physical or mental defect or illness. Reimbursable expenses include (please refer to IRS Publication 502 for more detailed information):

- Acupuncture
- Alcoholism, treatment for
- Ambulance
- Artificial limb
- Artificial teeth
- Birth control pills
- Braille books and magazines
- Capital expenses for special equipment installed if main purpose is medical care
- Chiropractor
- Christian Science practitioner
- Contact lenses needed for medical reasons
- Contact lens equipment and materials
- Crutches
- Dental treatment
- Drug addiction, treatment for
- Eyeglasses
- Eye examination
- Guide dog
- Hearing aids
- Hospital services
- Insulin
- Laboratory fees
- Laser eye surgery
- Lead-based paint removal
- Legal fees necessary to authorize treatment for mental illness
- Medical information plan
- Medically necessary services provided by physicians, surgeons, specialists or other medical practitioners
- Nursing home, medical expenses
- Nursing services
- Oxygen and oxygen equipment
- Over-the-counter medicines if prescribed
- Prescribed medicines and drugs
- Psychiatric care
- Psychoanalysis
- Special schools for mentally impaired, learning disabled or physically disabled person
- Special telephone and television equipment for hearing impaired person
- Stop smoking programs
- Therapy received as medical treatment
- Transplant expenses
- Transportation expenses primarily for, and essential to, medical care
- Wheelchair used for relief of sickness or disability
- X-rays for medical reasons

Medical Expenses that May Not Be Reimbursed

Expenses solely for cosmetic reasons are not expenses for medical care. Expenses that are merely beneficial to one’s general health are not expenses for medical care. Expenses that are not reimbursable include (please refer to IRS Publication 502 for more detailed information):

- Cosmetic surgery and procedures
- Dancing lessons, swimming lessons, etc. if only for improvement of general health
- Funeral expenses
- Health club dues
- Household help
- Illegal operations and treatments
- Vitamins
- Premiums for health insurance, including COBRA premiums
- Premiums for long-term care insurance
- Weight loss programs