



Eligible Medical Expenses

Eligible medical expenses are defined as those expenses paid for care as described in [Section 213\(d\)](#) of the Internal Revenue Code. In addition, the IRS allows some over-the-counter drugs to qualify as eligible medical expenses.

This is a **partial** list of eligible medical expenses. You are encouraged to view the [IRS's website](#) (Publication 502) for a complete list of eligible medical expenses.

- Acupuncture
- Alcoholism
- Ambulance
- Artificial Limb
- Artificial Teeth
- Bandages
- Breast Reconstruction Surgery
- Braille Books and Magazines
- Capital Expenses / Home Improvements
- Chiropractor
- Christian Science Practitioner
- Contact Lenses
- Crutches
- Dental Treatment
- Diagnostic Devices
- Disabled Dependent Care Expenses
- Drug Addiction
- Drugs / Medicines
- Eyeglasses
- Eye Surgery
- Fertility Enhancement
- Founder's Fee
- Guide Dog or Other Animal
- Health Institute
- Health Maintenance Organization (HMO)
- Hearing Aids
- Home Care
- Hospital Services
- Labor and Delivery
- Laboratory Fees
- Lead-Based Paint Removal
- Learning Disability / Special Education
- Lifetime Care - Advance Payments
- Long-Term Care
- Medical Services
- Medicines / Drugs
- Mentally Retarded, Special Home for
- Nursing Home
- Nursing Services
- Operations
- Optometrist
- Organ Donors
- Osteopath
- Oxygen
- Prosthesis
- Psychiatric Care
- Psychoanalysis
- Psychologist
- Stop-Smoking Programs
- Surgery
- Therapy
- Transplants
- Vision Correction Surgery
- Weight-Loss Program
- Wheelchair
- Wig
- X-ray