

HRA – IRS Section 213(D) Qualified Medical Expenses

- Abortion
- Acupuncture
- Alcoholism treatment
- Ambulance service
- Annual physical exam
- Artificial limb
- Artificial teeth
- Bandages
- Birth control pills
- Body scan (electronic)
- Braille books and magazines
- Breast pumps and supplies
- Breast reconstruction surgery (following mastectomy for cancer)
- Car equipment to accommodate medical needs
- Capital expenses (special equipment or home modifications to accommodate disability)
- Chiropractor
- Christian Science practitioner
- Contact lenses
- COVID-19 related expenses
- Crutches
- Dental treatments
- Diagnostic devices
- Disabled dependent care expenses
- Drug addiction treatment
- Drugs (see Medicines)
- Eye exam
- Eyeglasses
- Fertility enhancement (in vitro fertilization, etc.)
- Founder's fee (see Lifetime care -- advance payments)
- Guide dog (or other service animal)
- Health Institute (when prescribed)
- HMO premiums
- Hearing aids
- Home care
- Home improvements (see Capital expenses)
- Hospital services
- Insurance premiums that cover medical care, including employer-sponsored health insurance plan, Medicare Part A, Part B and/or Part D, and prepaid insurance premiums
- Unused sick leave used to pay premiums
- Intellectually and developmentally disabled special housing
- Laboratory fees
- Lactation expenses
- Lead-based paint removal
- Learning disability (see Special education)gal fees that authorize treatment for mental illness
- Lifetime care -- advance payments
- Lodging for treatment at a nearby hospital or medical facility
- Long-term care
- Meals at a hospital or similar institution
- Medical conferences (if it concerns a current illness or condition of the participant, participant's spouse or dependent)
- Medical information plan
- Medicines (prescription medicines and drugs)
- Nursing services
- Operations
- Optometrist
- Organ donors (see Transplants)
- Osteopath
- Oxygen
- Physical examination
- Pregnancy test kit
- Prosthesis (see Artificial limb, Breast reconstruction surgery)
- Psychiatric care
- Psychoanalysis
- Psychologist
- Special education for learning disabilities caused by mental or physical impairments, including nervous system disorders
- Sterilization
- Stop-smoking programs
- Surgery
- Telephone equipment for those hard of hearing or with a speech disability
- Television equipment for those hard of hearing or with a speech disability
- Therapy
- Transplants
- Transportation to and from medical care
- Trips (transportation and lodging for a trip to another city to receive medical services)
- Tuition (see Special education)
- Vaccines
- Vasectomy
- Vision correction surgery
- Weight-loss program
- Wheelchair
- Wig (due to hair loss from disease)
- X-ray