Use your health savings account to pay for or get reimbursed for a variety of medical goods and services. See the complete list of qualified and unqualified medical expenses in IRS Publication 502—Medical and Dental Expenses.

**Qualified Medical Expenses**
- Acupuncture
- Alcoholism (rehab, transportation for medically advised attendance at AA)
- Ambulance
- Annual physical examination
- Artificial limbs/teeth
- Birth control pills/prescription contraceptives
- Body scans
- Breast reconstruction surgery
- Chiropractor
- Cobra premiums
- Contact lenses
- Crutches
- Dental treatments
- Eyeglasses/eye surgery
- Hearing aids
- Home care
- Long-term care premiums
- Medicines (prescribed, not imported from other countries)
- Nursing home
- Nursing services
- Optometrist
- Oxygen
- Stop-smoking programs
- Surgery
- Telephone equipment and repair for hearing-impaired
- Therapy
- Transplants
- Weight-loss program (if prescribed by a physician for a specific disease)
- Wheelchairs
- Wigs (if prescribed)

**Non-Qualified Medical Expenses**
- Babysitting, child care, and nursing services for a normal, healthy baby (may qualify under a dependent-care FSA)
- Dancing lessons
- Diaper service
- Elective cosmetic surgery
- Electrolysis or hair removal
- Funeral expenses
- Future medical care
- Hair transplants
- Health club dues
- Insurance premiums other than those explicitly included
- Medicines and drugs from other countries
- Nonprescription drugs, medicines, and supplements (unless prescribed)
- Nutritional supplements, unless recommended by a medical practitioner as treatment for a specific medical condition diagnosed by a physician
- Teeth whitening

The penalty for using HSA funds for non-qualified medical expenses is 20%. Keep all itemized receipts and copies of prescriptions for over-the-counter medications in case of an IRS audit.

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Qualified medical expenses for a limited-purpose FSA are restricted to qualified out-of-pocket costs for dental and vision care. Other expenses normally eligible under a standard FSA aren’t eligible under a limited-purpose FSA.

HealthEquity does not provide medical or tax advice. Content should not in any case replace professional medical or tax advice. Please consult your tax advisor.

If you have questions regarding a medical condition, please consult a qualified health care professional.

Most states follow the federal income tax treatments, so be sure to check with your tax advisor/preparer.

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