

Estimated Medical and Insurance Cost.

This list is a broad overview of eligible expenses; not all services provided by a provider or practitioner are eligible under the IRS regulations.

EXPENSES				ESTIMATED
MEDICAL & PHYSICAL IMPAIRMENTS				
<ul style="list-style-type: none"> Acupuncture Chiropractor Podiatrist Deductible Co-pays 	<ul style="list-style-type: none"> Doctor fees Office visit Prescriptions Hospital bills Laboratory fees 	<ul style="list-style-type: none"> Medic alert bracelet Dermatologist Immunizations Obstetrical expenses Routine physicals 	<ul style="list-style-type: none"> X-rays Well baby checkups Wheelchair Crutches Walker 	
TOTAL #1				
HEARING, VISION, DENTAL & DIABETIC SUPPLIES				
<ul style="list-style-type: none"> Hearing exam Hearing aids Special batteries Glasses Eye exam Contact lenses Contact lens solution 	<ul style="list-style-type: none"> Prescription sunglasses LASIK surgery Visine and eye drops Reading glasses Orthodontic Dentures/bridge/crowns Fluoride treatments & seals 	<ul style="list-style-type: none"> Cleanings and fillings Root canals Extractions. Insulin Glucometer Syringes/Needles Test Strips 		
TOTAL #2				
BIRTH CONTROL DEVICES, THERAPY, SPECIAL NEEDS & OVER-THE-COUNTER-ITEMS				
<ul style="list-style-type: none"> Condoms Prescriptions Sterilization Physical therapy Learning disability Psychologist fees for medical care Psychiatric Stop smoking programs 	<ul style="list-style-type: none"> Transportation to and from doctor/ hospital (call for mileage rates and guidelines)care Band-aids Carpal tunnel wrist supports Cold/hot packs for injuries Home pregnancy tests Liquid adhesive for small cuts Nasal strips 	<ul style="list-style-type: none"> Acid controllers Acne medication Antibiotic products Anti-diarrheas/gas Anti-itch/insect bite Cold sore remedies Cough, cold & flu Digestive aids Hemorrhoidal preps 		
TOTAL #3				
SPECIALIZED ITEMS (EXPENSES THAT REQUIRE A LETTER OF MEDICAL NECESSITY)				
<p><i>The IRS requires a copy of the physician's statement of medical necessity that includes the specific product/service and a diagnosis for reimbursement.</i></p>				
<ul style="list-style-type: none"> Health club fees/ gym memberships Nutritional supplements & vitamins Massage therapy Weight loss programs (i.e. Weight Watchers & Jenny Craig) - Program fees are eligible but food portions 				
TOTAL #4				

Example of **ineligible** Expenses:

<ul style="list-style-type: none"> Cosmetic surgery Chopstick 	<ul style="list-style-type: none"> Face cream 	TOTAL #1	
<ul style="list-style-type: none"> Eyeglass or Contact warranty Moisturizers 	<ul style="list-style-type: none"> Teeth bleaching/whitening 	TOTAL #2	
<ul style="list-style-type: none"> Prepayment of services Tooth brushes/ toothpaste 	<ul style="list-style-type: none"> Floss/Flossing Devices. 	TOTAL #3	
<ul style="list-style-type: none"> Special dietary foods 		TOTAL #4	
<ul style="list-style-type: none"> Diapers 		Annu Health Ins.	
<ul style="list-style-type: none"> Deodorant 		GRAND TOTAL	

Non-compliant plans are subject to possible **excise tax of up to \$100 per day per employee per violation.**