

EXPENSE	ESTIMATED COST
<b>MEDICAL*</b>	
Acupuncture	\$
Chiropractor	\$
Podiatrist	\$
Deductible	\$
Co-pays	\$
Doctor fees	\$
Office visit	\$
Prescriptions	\$
Hospital bills	\$
Laboratory fees	\$
Medic alert bracelet	\$
Dermatologist	\$
Immunizations	\$
Obstetrical expenses	\$
Routine physicals	\$
X-rays	\$
Well baby checkups	\$
<b>HEARING*</b>	
Hearing exam	\$
Hearing aids	\$
Special batteries	\$
<b>VISION*</b>	
Glasses	\$
Eye exam	\$
Contact lenses	\$
Contact lens solution	\$
Prescription sunglasses	\$
LASIK surgery	\$
Visine and eye drops	\$
Reading glasses	
<b>DENTAL*</b>	
Orthodontic	\$
Dentures/bridge/crowns	\$
Fluoride treatments & seals	\$
Cleanings and fillings	\$
Root canals	\$
Extractions	\$
<b>COLUMN #1 TOTAL</b>	\$

EXPENSE	ESTIMATED COST
<b>DIABETIC SUPPLIES*</b>	
Insulin	\$
Glucometer	\$
Syringes/Needles	\$
Test Strips	\$
<b>BIRTH CONTROL DEVICES*</b>	
Condoms	\$
Prescriptions	\$
Sterilization	\$
<b>THERAPY*</b>	
Physical therapy	\$
Learning disability	\$
Psychologist fees for medical care	\$
Psychiatric care	\$
<b>PHYSICAL IMPAIRMENTS*</b>	
Wheelchair	\$
Crutches	\$
Walker	\$
Custom made orthopedic shoes and inserts	\$
<b>SPECIAL NEEDS*</b>	
Stop smoking programs	\$
Transportation to and from doctor/hospital (call for current mileage rates and guidelines)	\$
<b>OVER-THE-COUNTER ITEMS*</b>	
Band-aids	\$
Carpal tunnel wrist supports	\$
Cold/hot packs for injuries	\$
Home pregnancy tests	\$
Incontinence supplies	\$
Liquid adhesive for small cuts	\$
Nasal strips	\$
<b>COLUMN #2 TOTAL</b>	\$

<b>EXPENSES THAT REQUIRE A LETTER OF MEDICAL NECESSITY</b>	
The IRS allows reimbursement of the following with a copy of the physician's statement of medical necessity that includes the specific product/service and a diagnosis. Treatment cannot be for general health or well being. A copy needs to be submitted with every reimbursement request and a new letter needs to be reinstated every 12 months.	
EXPENSE	ESTIMATED COST
Health club fees/gym memberships	\$
Nutritional supplements/vitamins	\$
Massage therapy	\$
Acne medication	\$
Sunscreen/Suntan lotion	
Weight loss programs (i.e. Weight Watchers and Jenny Craig) - Program fees are eligible but food portions are not.	\$
<b>OVER-THE-COUNTER MEDICINE+</b>	
Acid controllers	
Antibiotic products	
Anti-diarrheas/gas	
Anti-itch/insect bite	
Antiparasitic treatments	
Baby rash creams	
Cold sore remedies	
Cough, cold & flu	
Digestive aids	
Feminine anti-fungal/anti-itch	
Hemorrhoidal preps	
Laxatives	
Pain relief	
Sleep aids & sedatives	
Stomach remedies	
<b>COLUMN #3 TOTAL</b>	\$

<b>ESTIMATED EXPENSES</b>	
<b>COLUMN 1</b>	\$
<b>COLUMN 2</b>	\$
<b>COLUMN 3</b>	\$
<b>TOTAL ESTIMATED EXPENSES</b>	\$

<b>EXAMPLES OF INELIGIBLE EXPENSES</b>
The IRS does not allow reimbursement for the following:
Cosmetic surgery
Insurance premiums
Marriage/debit counseling
Eyeglass sun clips
Eyeglass or contact warranty
Prepayment of services
Special (dietary) foods
Personal care items
Sanitary products
Diapers
Deodorant
Chapstick
Face cream or moisturizers
Teeth bleaching/whitening
Tooth brushes/toothpaste
Floss/flossing devices

+ Please note: Effective January 1, 2011, a prescription or letter of medical necessity will be required for OTC medicines to be reimbursed through an FSA, HRA or HSA. OTC items such as insulin, contact lens solution, bandages and durable medical equipment will continue to be covered without a prescription.

\* **Please note:** This list is a broad overview of eligible expenses; not all services provided by a provider or practitioner are eligible under the IRS regulations. Please call BASIC regarding your specific item or treatment to confirm eligibility.