



MINOT STATE UNIVERSITY

Medical/Dental Expense Account Worksheet

The Medical/Dental Expense Account allows an employee to set aside pre-tax dollars to pay for medical and dental expenses that are not paid by insurance. You can include expenses for you, your spouse, and your dependents.

The following is a partial list of eligible medical/dental expenses, which can be deductible for federal income tax purposes. These include expenses related to the diagnosis, care, treatment, or prevention of disease. For more examples, see IRS Publication 502, which is available from your local IRS office. Be conservative in your estimates because any unused balance in your medical/dental expense account is forfeited.

EXAMPLES OF REIMBURSABLE HEALTH CARE EXPENSES

- Abortion—if legal
- Acupuncture—to treat a specific medical condition
- Air conditioner—if prescribed by a physician to treat a specific medical condition and must be detachable from property
- Air and/or water purifier—if prescribed by a physician to treat a specific medical condition
- Alcoholism or drug dependency treatment and treatment centers
- Ambulance
- Artificial limbs and teeth
- Automobile modifications for physically handicapped person
- Battery-powered toothbrush—if prescribed by a physician to treat specific dental ailment
- Birth control devices, including condoms - if prescribed by a physician
- Birth control pills
- Braille books and magazines—only amount paid ABOVE the cost of regular printed materials
- Breast pumps—if prescribed by a physician for a specific medical condition, not if personal preference
- Childbirth preparation classes for mother, **excludes** cost for “coach”
- Chinese Herbal Doctor, practitioner fees only, **excludes** cost of herbs
- Chiropractors, **excludes** cost of supplements
- Christian Science practitioners for specific medical care
- Contact lenses and contact lens solutions
- Contraceptives (over-the-counter)—provided it is not a drug or biological
- Counseling—to treat a specific medical condition, **excludes** marriage counseling
- Crutches—if prescribed by a physician for a specific medical condition
- Dancing lessons—if prescribed by a physician for a specific medical condition.
- Deductible, coinsurance, and co-pay amounts
- Dental treatment, including dentures, orthodontia (braces and retainers), and occlusal guards to prevent teeth grinding
- Diagnostic services
- Diathermy
- Ear plugs—if prescribed by a physician for a specific medical condition
- Eye examination
- Eyeglasses, prescription sunglasses, reading glasses, and safety glasses
- Exercise equipment—if prescribed by a physician for a specific medical condition
- Fees for storage of sperm or embryo—to the extent necessary for immediate conception, **excludes** long-term storage fees for future conception
- Fertility treatments—if treatment impacts the participant or dependent of participant, includes shots, treatment, surgery, GIFT, etc.
- Flu shots
- Fluoridation device
- Genetic testing—if done to determine possible defects, and is prescribed by a physician
- Guide dog or other animal aide—purchase, training, and care of animal
- Hearing aids and batteries
- Holistic or natural remedies—practitioner fees only, **excludes** cost of remedies if they can be characterized as a “medicine or drug”
- Home modifications to accommodate handicapped person
- Hospital services
- Immunizations
- Insulin and syringes
- Iron Lung
- Laboratory fees
- Lip-reading lessons
- Language training for child with dyslexia or disabled child
- Laser eye surgery, radial keratotomy
- Lead-based paint removal—to prevent a child who has or has had lead poisoning from eating the paint, **excludes** cost of repainting
- Learning disability (amount paid to special school for specially trained teacher)—if prescribed by a physician for severe learning disability caused by mental or physical impairments
- Legal fees—to authorize treatment for mental illness
- Lodging for medical care—\$50 per night
- Massage therapy—if prescribed by physician for a specific medical condition, **excludes** treatment to relieve stress or depression. Prescription must include medical condition, length of time treatment will be needed, and number of sessions during stated time. Prescription is required each calendar year.
- Mastectomy-related special bras—if prescribed by physician for mental health treatment
- Medic-alert bracelet or necklace—if prescribed by a physician to treat a specific medical condition
- Medical conference admission and transportation to/from—expenses for admission and transportation to medical conference relating to chronic disease of participant or dependent, includes transportation to city where conference is held and local transportation to conference