

FSA ELIGIBLE EXPENSES AND ELECTION WORKSHEET

Use the tables below and the list of eligible and non-reimbursable expenses on the back of this page to determine your annual and pay period election(s) for the Flexible Spending Account. **Please note: The list of eligible and non-reimbursable items is only a sampling. Consult TASC at (800) 464-3539 for information about expenses not on this list or for additional details.**

Remember you may only claim expenses from the Health Care Reimbursement Plan that are your responsibility after insurance, and from the Dependent Care Assistance Plan that enable you and your spouse (if married) to work.

<u>ESTIMATED HEALTH CARE REIMBURSEMENT PLAN EXPENSES</u>		<u>ESTIMATED DEPENDENT CARE ASSISTANCE PLAN EXPENSES</u>	
Enter the amount you estimate you will pay out-of-pocket for you and your eligible dependents next year for:		Enter the amount you expect to pay for care of a child or eligible dependent unable to care for him/herself to enable you and your spouse to work. Adjust for vacations and summer care.	
Health Care (not reimbursed by Insurance)	<u>Annual Amount</u>	Dependent Care (expenses incurred while you or your spouse are on vacation and Kindergarten expenses are not reimbursable.)	<u>Amount</u>
• Deductibles/co-pays	_____	• Child Care	_____
• Over-the-counter drugs/items*	_____	• Other Dependent Care	+ _____
• Routine exams and physicals	_____	Total	_____
• Physical therapy/chiropractic	_____	• Less vacation/summer adjustment	- _____
• Insulin, syringes, chem strips	_____	Dependent Care Total	_____
• Prescription drugs	_____		
• Prescribed acupuncture	_____		
• Psychiatric /psychological care (excluding marriage counseling)	_____		
• Dialysis	_____		
• Out-of-pocket dental/orthodontic expenses	_____		
• Home health care	_____		
• Hearing and deaf services (hearing aids, batteries, special equipment)	_____		
• Out-of-pocket vision expenses (exams, glasses, contact lenses)	_____		
• Transportation (mileage at \$.12/mile)	_____		
• Diagnostic services	_____		
• Drug/alcohol rehabilitation	_____		
• Wheelchairs, crutches, orthotics	_____		
• Other (see attached list)	_____		
Health Care Total	_____		
		<u>CALCULATING YOUR ELECTIONS</u>	
		<u>Health Care Election</u>	
		A) Health Care Total	_____
		B) Health Care Total divided by applicable pay periods* = Pay Period Election	_____
		C) Pay Period Election multiplied by applicable pay periods* = Annual Election	_____
		<u>Dependent Care Election</u>	
		A) Dependent Care Total	_____
		B) Dependent Care Total divided by applicable pay periods* = Pay Period Election	_____
		C) Pay Period Election multiplied by applicable pay periods* = Annual Election	_____
		* Employees paid biweekly use 24 pay periods	

- **Over-the-counter items must be purchased for medical care reasons for an employee, spouse or eligible tax dependent and cannot be to merely benefit general health or for cosmetic purposes. Toiletries and cosmetic items such as moisturizers, acne treatments, sunscreens and vitamins are not reimbursable. Please refer to the Over-the-Counter Reimbursement Guide.**

The McClatchy Company List of Eligible Expenses

ELIGIBLE HEALTH CARE EXPENSES

Medicines and Drugs

- over-the-counter drugs/items*
- vitamins prescribed by a physician
- prescription drugs or insulin
- birth control drugs
- prescribed medical supplies

Medical Equipment

- wheelchair or autoette
- crutches (purchase or rental)
- special mattress prescribed to alleviate arthritis
- oxygen equipment and oxygen to relieve breathing problems that result from a medical condition
- artificial limbs
- support hose (with a doctor's prescription)
- wigs (where necessary to mental health of individual who loses hair because of disease)
- excess costs of orthopedic shoes over cost of ordinary shoes

Health Fees/Care/Services

- physician fees
- obstetrical expenses
- hospital services
- nursing services for care of a specific medical ailment
- cost of room and board where nurse's services qualify
- surgical or diagnostic services
- services of chiropractors and osteopaths
- anesthesiologist fees
- dermatologist fees (non-cosmetic)
- gynecologist fees
- Christian Science practitioner fees
- physicals (routine, preventative, school)
- vaccinations
- legal sterilization
- hearing care/exams
- hearing aids and batteries
- hearing aid repair
- dental and orthodontic care
- artificial teeth/dentures
- fluoride treatment
- braces/orthodontic devices
- vision care
- optometrist or ophthalmologist fees
- Laser correction surgery
- eyeglasses
- contact lenses and solutions

Therapy/Treatment

- x-ray treatments
- treatment for alcoholism or drug dependency
- acupuncture (prescribed by a doctor)
- physical therapy (as a medical treatment)
- speech therapy

Assistance for the Disabled

- cost of guide for the vision impaired
- cost of note taker for the hearing impaired
- excess cost of Braille books/magazines
- seeing eye dog/hearing-trained animal (cost of buying, training and maintaining)
- household visual alert system
- excess cost of specifically equipping automobile (e.g., device for lifting)
- tape recorders, typewriters, computer equipment for vision impaired
- tuition for special schools
- home improvements for disabled (e.g., ramps)

Psychiatric/Psychological Care

- services of psychotherapist, psychiatrist and psychologist (marriage counseling not covered)
- legal fees directly related to mental commitment of mentally ill person

Miscellaneous

- expenses for donating an organ
- cost of computer storage of medical records
- cost of special diet if medically necessary in excess of cost of normal diet
- lodging/airfare associated with necessary health care
- social security tax paid on nurse's wages where nurse's services qualify

ELIGIBLE DEPENDENT CARE EXPENSES

- day care for children up to age 6
- before/after-school care for children up to age 13
- care for a dependent unable to care for him/herself
- elderly care (if the dependent lives in your home)

NON-REIMBURSABLE ITEMS

- cosmetic surgeries or treatments
- teeth whitening treatments
- weight loss/smoking cessation programs for general well-being (unless prescribed by a physician to alleviate a medical condition)
- employment-related expenses
- health insurance premiums
- contact lens replacement insurance
- health/fitness center programs for general health
- diaper service for infants
- maternity clothing
- expenses for dependent food, clothing or education (unless part of total service provided)
- Kindergarten expenses
- Dependent care expenses paid to one's child (under age 19 or claimed as a dependent for tax purposes)

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