

E Medical Insurance Premiums

REVISION 27
(01/01/14 - 03/31/14)

Medical and hospitalization insurance premiums intended to cover medical expenses, are ALLOWABLE for NA ONLY. This includes health, dental, and vision insurance. Allow the entire amount of a group insurance premium, even when it also covers participants who are ineligible for a medical expense deduction.

WARNING

When keying Medicare premiums as an expense, see [Medicare Premiums](#) for policy and procedures.

EXCEPTION

DO NOT allow costs for accident and disability insurance benefits. These include the following:

- Benefits payable in lump sum settlements for death or dismemberment.
- Income maintenance policies such as those that cover mortgage or loan payments (including auto loans) while the policyholder or beneficiary is disabled.

For policy and procedures regarding the expense, see [NA Medical Expenses](#).

Key the expense on EXPC using the ME Expense Code.