

# Northwestern University

## Healthcare Flexible Spending Account (FSA) Eligible Expenses

The following is a list of expenses which are eligible for reimbursement through a FSA Health Care Account. Documentation of the date the expense was incurred such as a receipt must accompany the reimbursement request. Typically, eligible health care expenses are expenses incurred for medical care. Medical care expenses include amounts paid for the diagnoses, care, mitigation, treatment, or prevention of disease or illness and for treatments affecting any part or function of the body. Eligible expenses may have been incurred for you, your spouse, children, and any other person who is a qualified dependent under the Internal Revenue Code. You can only be reimbursed for expenses incurred in 2006. The date you pay for the item or service is not relevant. Cancelled checks will not be accepted in lieu of an itemized bill or receipt. Statements showing only a previous balance are not acceptable documentation.

Expenses associated with certain over-the-counter non-prescription drugs are eligible for reimbursement from an individual's FSA Health Care Account. Among the eligible medications are allergy medicines, pain relievers, antacids, cold remedies and flu remedies. All forms of these medications (e.g., tablet, liquid, capsule, drops) are eligible and include generic and store or name brand. Also included are drugs which were made available over-the-counter and no longer require a prescription such as Claritin and Prilosec. Expenses must be for treatment of an existing disease or illness or to prevent a disease or illness that is likely to occur if the medication is not taken. They do not include toiletries and cosmetics, vitamins and dietary supplements or herbal remedies.

Acupuncture	Optometrist fees
Air conditioners*	Orthopedic shoes/inserts
Alcohol treatment	Other health care expenses not reimbursed by insurance
Allergy medications (Claritin, Loratadine)	Pain relievers (Tylenol, aspirin, Advil, etc.)**
Artificial limbs/teeth	Physician examination
Automobile equipment to assist a person who is physically disabled	Prescription drugs
Birth control pills	Psychiatrist/psychologist fees
Braille reading materials	Psychoanalysis (unless required of students in psychoanalytic training institutions)
Car modification for use by a person with a disability	Periodontal fees
Child birth preparation classes	Radial Keratotomy, RPK, or LASIK eye surgery
Chiropractic care	Radiation treatments
Co-insurance amounts you pay including co-payments	Remedial reading*
Cold medicines, cough syrups (Nyquil, Triaminic, Pedia-Care)**	Rental of medical expenses
Contact lenses and related expenses	Routine physical exams
Co-payments for prescription drugs including birth control pills and insulin	Smoking cessation programs or related drugs (excluding Over-the-counter treatments)
Cost of guide dog for the visually or hearing impaired	Special devices, such as a tape recorder and typewriter, for Persons who are visually impaired
Cost of a note-taker for a hearing impaired child in school	Speech therapy
Deductibles and co-payments for health and dental care	Surgery
Dental care, including orthodontia and implant expenses	Therapy for mental/nervous disorders
Diabetic supplies	Topical antibiotics (Bacitracin)**
Diagnostic tests	Topical steroids (Hydrocortisone cream)**
Doctor's fees	Transplants of organs
Doctor office visit fees	Travel allowance/lodging for out-of-town medical care
Drug addiction treatment	Vaccinations
Eye aids	Water fluoridation devices*
Eye exam	Weight reduction programs for physician diagnosed obesity
Eye glasses (prescription)	Well baby and well child care
Feminine creams and ointments	Whirlpool baths*
Hearing aid exams, hearing aids and supplies	Wigs for hair loss due to any disease*
Heartburn medications (antacids)**	X-rays
Hospital services	
Infertility treatment	<b>Ineligible Expenses</b>
Insulin, syringes, test strips, and bits	Cosmetic surgery and products
In vitro fertilization treatment	Expenses claimed on a tax return
Lab fees	Herbal remedies
Laser eye surgery	Insurance premiums
Menopause relief aids	Teeth whitening
Medically necessary mattresses and boards*	Vitamins
Mental health or substance abuse expenses	
Nasal spray**	

\* Expenses must be accompanied by a doctor's certification specifying the medical condition and treatment needed, and how the treatment will alleviate the condition \*\* Eligible over-the-counter medications