

Health Spending Account - List of eligible expenses

You can use your Health Spending Account to cover expenses that are eligible medical expenses under the Income Tax Act (Canada) and that are not paid (or not paid in full) by any other private or government plan. These include eligible expenses incurred outside your province of residence.

Eligible expenses include the items listed below. To be sure your expense meets the conditions necessary to qualify under the Income Tax Act, you should visit the Canada Revenue Agency website for more details. Go to www.cra-arc.gc.ca and enter **Medical Expense Tax Credits** in the search window. Go to the most current version of publication #IT519 (Medical Expense and Disability Tax Credits and Attendant Care Expense Deduction).

A Health Spending Account can cover the portion of expenses not covered by a health or dental benefits plan. This includes your deductible, coinsurance (portion not covered if your plan covers less than 100%), or amounts that are over your plan maximums. You can also claim expenses not covered under your spouse's plan.

Drugs

- Drugs, medications or other preparations or substances prescribed by a licensed medical practitioner or dentist and dispensed by a pharmacist
- Insulin, test tape or test tablets
- Oxygen, including the cost of buying or renting oxygen equipment.
- Needles and syringes prescribed by a medical practitioner

Vision care *(must be prescribed by a medical practitioner)*

- Eyeglasses
- Contact lenses
- Laser eye surgery

Medical practitioners *(must be licensed to practice in the province where the service is provided)*

- Acupuncturists
- Chiropractors
- Chiropractors
- Christian Science practitioners
- Dental hygienists
- Dentists
- Dieticians
- Naturopaths
- Nurses
- Occupational therapists
- Optometrists
- Osteopaths
- Pharmacists
- Physicians
- Physiotherapists
- Podiatrists
- Psychoanalysts
- Psychologists
- Speech therapists
- Theraputists

Dental services

- Preventive services (eg. dental check-ups, cleanings)
- Diagnostic services (eg. x-rays)
- Orthodontic treatment
- Restorative services (eg. fillings)

Attendant care

- Remuneration of a full-time attendant, or full-time care in a nursing home, of a patient who has a severe/prolonged mental or physical impairment. Condition must be certified by a medical practitioner.
- Remuneration of a full-time attendant if the patient lives independently (e.g. in his or her home) and is dependent on others due to physical or mental infirmity. Condition must be certified by a medical practitioner.

Hospitals and other facilities

- Payments to a public or licensed private hospital
- Payments to a nursing home for the full-time care of a patient who is dependent on others due to mental infirmity.
- Payments to a special school, institution or other place for care and training of a mentally or physically impaired person. An appropriately qualified person must certify the person requires the equipment, facilities or personnel specially provided by that facility.

Devices, supplies and equipment

- Artificial eyes
- Artificial kidney machines
- Artificial limbs
- Crutches
- Hearing aid devices
- Ileostomy or colostomy pads
- Iron lung, including a portable chest respirator
- Laryngeal speaking aids
- Limb braces
- Oxygen tent or equipment
- Products required for incontinence caused by illness, injury or affliction, such as diapers, disposable briefs, catheters, catheter trays and tubing
- Rocking bed for poliomyelitis victims
- Spinal braces
- Truss for a hernia
- Wheelchairs

These items must be prescribed in writing by a medical practitioner:

- Air conditioner required to cope with a severe chronic ailment, disease or disorder, up to \$1,000 or 50% of the cost of the air conditioner, whichever is less
- Device or equipment for use by a person suffering from a severe chronic respiratory ailment or a severe chronic immune system disregulation, such as an air or water purifier
- Device to enable a person with a mobility impairment to operate a vehicle
- Infusion pump, including disposable peripherals, used in diabetes treatment or a device designed to measure blood sugar
- Mechanical device or equipment to assist a person to enter or leave a bathtub or shower, or to get on or off a toilet
- Device to decode special television signals to permit the vocal portion of the signal to be visually displayed
- Device designed to be attached to infants diagnosed as being prone to sudden infant death syndrome, to sound an alarm if the infant stops breathing
- Elastic support hose or extremity pump to relieve swelling caused by chronic lymphedema
- Optical scanner or similar device to enable a blind person to read print
- Orthopaedic shoe or boot, or an insert for a shoe or boot, made to order
- Power-operated lifts to allow people with disabilities access to different levels of a building or assist them to gain access to a vehicle, or to place wheelchairs in or on a vehicle
- Electronic environmental control system for the use of a person with a severe and prolonged mobility restriction
- Electronic speech synthesizer that enables a mute person to communicate using a portable keyboard
- External breast prosthesis required after mastectomy
- Heart pace maker or monitor
- Hospital bed, including attachments
- Inductive coupling osteogenesis stimulator for treating non-union of fractures or aiding in bone fusion
- Synthetic speech system, Braille printer and large print-on-screen device, to allow a blind person to operate a computer
- Teletypewriter or similar device, including a telephone ringing indicator, that enables a deaf or mute person to make and receive telephone calls
- Walkers
- Wig made to order

Diagnostic procedures

- Diagnostic, laboratory and radiological procedures or services used for maintaining health, preventing disease or assisting in diagnosis or treatment, when prescribed by a medical practitioner

Rehabilitative therapy

- Reasonable expenses relating to rehabilitative therapy, including training in lip reading and sign language, incurred to adjust for the patient's hearing or speech loss

Transportation and travel expenses

- Transportation of a patient by ambulance to or from a public or licensed private hospital
- Transportation costs to transfer a patient and one additional person (if necessary) to receive medical services, if conditions for transportation expenses are satisfied and the distance travelled is at least 40km
- Reasonable expenses for meals and accommodation for the patient and, if required, the accompanying individual, if conditions for transportation expenses are satisfied and the distance travelled is at least 80km

Other

- Costs of acquisition, care and maintenance (including food and veterinary care) of an animal, specially-trained to assist a patient who is blind or profoundly deaf or has a severe and prolonged impairment that markedly restricts the use of arms or legs.
- Modifications to the principal home of the person who lacks normal physical development or who has severe and prolonged mobility impairment, to enable the person to gain access to a dwelling or to be functional within it
- Reasonable expenses to locate a bone marrow or organ transplant donor, and reasonable travelling, board and lodging expenses of the donor and the patient in respect of the transplant

This list is subject to any changes that are made to the list of items qualifying as medical expenses under the Income Tax Act (Canada). For more information on eligible expenses, go to www.cra-arc.gc.ca and enter **Medical Expense Tax Credits** in the search window. Go to the most current version of publication #IT519 (Medical Expense and Disability Tax Credits and Attendant Care Expense Deduction).