

Health Care Spending Account

Allowable Medical Expenses

The following is a list of allowable medical expenses as defined by the Canada Customs and Revenue Agency. These represent products and services that are covered through Health Care Spending Accounts.

Professional Services

- Acupuncturist (if paid to a qualified medical practitioner)
- Chiropodist
- Chiropractor
- Christian Science practitioner
- Dental Hygienist
- Dental mechanic (for the making or repairing of a complete upper or lower denture)
- Dentist
- Dietician
- Massage Therapist
- Naturopath
- Occupational Therapist
- Oculist
- Optician
- Optometrist
- Osteopath
- Physician (including specialists)
- Physiotherapist
- Podiatrist
- Practical nurse (medical services only)
- Psychoanalyst
- Psychologist
- Registered nurse
- Speech therapist (pathological or audiological impediments only)
- Surgeon

Medicines

- Any medicine or drug purchased by you, your Spouse or a dependent, as prescribed by a medical practitioner or dentist and as recorded by a licensed pharmacist, including the dispensing fee
- Insulin or substitutes
 - Tapes or tablets for sugar content tests by diabetics, if the procedure has been required by a physician
- Liver extract – injectible for pernicious anaemia
- Oxygen
- Vitamin B-12 for pernicious anaemia

Health Care Spending Account

Allowable Medical Expenses

Apparatus and Materials

(includes repairs and replacement batteries)

Note that all items prescribed by regulation, as indicated by an asterisk (*) below, must be prescribed by a medical practitioner

- Artificial eye
- Artificial kidney machine, including reasonable installation, home alteration and operating costs
- Artificial limb
- Blood sugar level measuring devices for diabetics
- Brace for a limb
- Catheters, catheter trays, tubing, diapers and disposable briefs or other products required by persons who are incontinent by virtue of illness, injury, or affliction
- Colostomy pads
- Contact lenses – prescribed
- Crutches
- Eye glasses – prescribed
- Heart monitoring or pacing devices*
- Hospital bed if required in home*
- Ileostomy pads
- Infusion pumps, including disposable peripherals, used in the treatment of diabetes*
- Iron lung, including portable chest respirator
- Laryngeal speaking aid
- Laser eye surgery
- Needles and syringes*
- Orthopaedic shoes and boots, including inserts*
- Oxygen tent and equipment*
- Rocking bed for polio victim
- Spinal brace
- Truss for hernia
- Wheelchair
- Wigs made for individuals who have suffered abnormal hair loss owing to disease, accident or medical treatment*
- A hospital bed including any prescribed attachments*
- Amounts paid in providing additional equipment and accessories to others in order to make telephone communication possible with those other persons*
- An external breast prosthesis that is required because of a mastectomy*
- Any apparatus or material where payment was made directly to a doctor, dentist, nurse or hospital
- Any device designed to assist a person to enter or leave a bathtub or shower, or to get on or off a toilet*
- Any device designed to assist an individual in the operation of a vehicle where the individual has a mobility impairment*
- Any device designed to assist an individual in walking where the individual has a mobility impairment*
- Any device, including replacement parts, designed exclusively for use by an individual who is suffering from a chronic respiratory ailment or a severe chronic immune system disregulation*
- Any device to aid the hearing of a deaf person, including bone-conduction telephone receivers, an extra-loud audible signal and devices to permit volume adjustment of telephone equipment above normal levels
- Any equipment and accessory that enables a deaf or mute person to make and receive telephone calls, including visual ringing indicators, acoustic couplers and teletypewriters
- Any power-operated guided chair installation to be used solely in a stairway*
- Electronic or computerized environmental control systems designed exclusively for the use of an individual with severe and prolonged mobility*
- Electronic speech synthesizers that enable mute individuals to communicate using a portable keyboard*
- Extremity pumps or elastic support hose designed exclusively to reduce swelling caused by lymphedema*
- Inductive coupling osteogenesis stimulator for treating non-union of fractures or aiding in bone fusion*
- Monitors which can be attached to babies identified as being prone to sudden infant death syndrome and which sound an alarm when the baby stops breathing*
- Optical scanners or similar devices designed to be used by a blind individual to enable him to read print*
- Power-operated lifts or transportation equipment designed exclusively for use by or for a disabled individual to allow the individual access to different areas of a building or to assist the individual in gaining access to a vehicle or to place his or her wheelchair in or on a vehicle*
- Reasonable expenses relating to renovations or alterations to a dwelling to allow a patient who lacks normal physical development or has a severe and prolonged mobility impairment (one that may be expected to last 12 months or more), to gain access to, or to be mobile or functional within, the dwelling
- Synthetic speech systems, Braille printers and large print on-screen devices that enable blind persons to utilize computers*
- Television closed caption decoders for the deaf*

Health Care Spending Account

Allowable Medical Expenses

Miscellaneous

- Ambulance charges (to or from hospital), transportation costs (to or from hospital, clinic or doctor's office) to obtain services not otherwise available nearer home
- Laboratory Examinations and Tests
- Medical treatments – if prescribed
- Premium paid to a non-governmental medical or hospital care plan
- Reasonable expenses relating to rehabilitative therapy, including training in lip reading and sign language, as incurred to adjust for the patient's loss of hearing or speech
- The cost of an animal specially trained to assist a person who is blind, deaf, or severely impaired in the use of arms or legs. In addition to the cost of the animal, its care and maintenance (including food and veterinary care) are eligible expenses, as are travel expenses to a training facility to learn how to handle the animal, and, if full-time, attendance

Ineligible as Medical Expenses

- Air conditioners, humidifiers, dehumidifiers or air cleaners
- Antiseptic diaper services
- Athletic club expenses to keep physically fit
- Cost of special food or beverages – unless they have nutritional value to you and are taken only to treat or alleviate an illness
- Funeral, cremation or burials, cemetery plot, monument, mausoleum
- Health programs offered by resort hotels, health clubs and gyms
- Illegal operations, treatments or drugs illegally procured
- Maternity clothes
- Medical expenses for which you are reimbursed or are entitled to be reimbursed
- Payments to a municipality where the municipality employed a doctor to provide medical services to the residents of the municipality
- Scales for weighing food
- Toothpaste
- Wigs – unless made to order for individuals who have suffered abnormal hair loss owing to disease, medical treatment or accident

For more detailed information, please refer to Canada Customs and Revenue Agency's Interpretation Bulletin IT-519R2.