

## **ELIGIBLE EXPENSES FOR HEALTH CARE EXPENSE ACCOUNTS**

The eligible expenses are those that would be tax- deductible and are listed in the *Income Tax Act*, its regulations and Interpretation Bulletins. Taxpayers can claim tax credits for eligible expenses for tax purpose for themselves, their spouses, or any dependants for whom they may be claiming a tax credit that year.

In addition to deductibles and coinsurance amounts, the expenses covered by the account could include the following items, as long as no other provincial health insurance or private health care plan covers them:

### **PRACTITIONERS**

Registered in the province where the expense occurred:

- acupuncturists (must be a medical practitioner)
- chiropodists ( podiatrists)
- chiropractors
- Christian Science practitioners
- massage therapists
- naturopaths
- nurses
- occupational therapists
- optometrists
- osteopaths
- physicians
- physiotherapists
- practical nurses
- psychoanalysts
- psychologists
- speech therapists (where therapy involves pathology or audiology)
- therapists

### **DENTAL EXPENSES**

- preventative, diagnostic, restorative, orthodontic and therapeutic care

### **FACILITIES**

- Remuneration paid for a full- time attendant, or for the cost of full-time care in a nursing home, of a patient who has a severe and prolonged mental or physical impairment. The condition must be certified by a medical doctor or optometrist, where applicable. An impairment is considered severe and prolonged, if it markedly restricts

daily activities and can reasonably be expected to last for a continuous period of at least 12 months.

- Remuneration paid for a full-time attendant, if the patient lives in a self-contained domestic establishment (for example, his home). A doctor must certify that the patient is likely to be dependent on others for his personal needs by reason of physical or mental infirmity that is of indefinite duration.
- Amounts paid to a nursing home for the full-time care of a patient who, due to a lack of normal mental capacity, will be dependent upon others for now and the foreseeable future.
- Payments to a special school, institution, or other place for care, training, or use of equipment, facilities or personnel, with regard to a mentally, or physically handicapped individual. An "appropriately qualified person" must certify the individual and his or her special requirements.
- Payments to a public or licensed private hospital.

## **DEVICES AND SUPPLIES**

- artificial eye
- artificial limbs
- crutches
- cloth diapers or disposable briefs for use by persons who are incontinent by reason of illness, injury or affliction
- device or equipment, including a replacement part, designed exclusively for use by an individual who is suffering from a severe chronic respiratory ailment or a severe chronic immune system disregulation, but not including an air conditioner, humidifier, dehumidifier, or air cleaner
- device or equipment designed to pace or monitor the heart of an individual who suffers from heart disease
- device designed to assist a disabled individual in walking
- device designed exclusively to enable an individual with a mobility impairment to operate a vehicle
- device or equipment, including a synthetic speech system, Braille printer and large print-on-screen device, designed exclusively to be used by a blind individual in the operation of a computer
- 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 in order to sound an alarm if the infant ceases to breathe

- device designed to enable diabetics to measure blood sugar levels
- drugs, medications, or other preparations or substances prescribed by a medical practitioner or dentist and recorded by a pharmacist
- electronic speech synthesizer that enables a mute individual to communicate by use of a portable keyboard
- electronic or computerized environmental control system designed exclusively for the use of an individual with a severe and prolonged mobility restriction
- external breast prosthesis that is required because of a mastectomy
- extremity pump or elastic support hose designed exclusively to relieve swelling caused by chronic lymphedema
- eyeglasses or other devices for the treatment or correction of a patient's vision defect, as prescribed by a medical practitioner or optometrist
- hearing aids
- hospital bed, including attachments to it that may have been included in a prescription
- ileostomy or colostomy pads
- inductive coupling osteogenesis "stimulator for treating non-union of fractures or aiding in bond fusion
- infusion pump, including disposable peripherals, used in the treatment of diabetes, or a device designed to enable a diabetic to measure his or her blood sugar level
- insulin
- iron lung
- kidney machines
- laryngeal speaking aids
- limb braces
- mechanical device or equipment designed to be used to assist an individual to enter or leave a bathtub or shower, or to get on or off a toilet
- needle or syringe
- optical scanner or similar device designed to be used by blind individuals to enable them to read print
- orthopaedic shoe or boot, or an insert for a shoe or boot, made to order for an individual in accordance with a prescription to overcome a physical disability of the individual
- oxygen tent or equipment
- power-operated lift designed exclusively for use by disabled individuals to allow them 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
- rocking bed for poliomyelitis victims
- spinal braces
- teletypewriter or similar device, including a telephone ringing indicator that enables a deaf or mute individual to receive telephone calls
- truss for a hernia
- walkers
- wheelchairs
- wig made to order for an individual who has suffered abnormal hair loss owing to disease, medical treatment, or accident

## OTHER

- The costs of acquisition, care, and maintenance (including food and veterinarian care) of a dog, if the dog is trained to guide a blind person or alert a profoundly deaf individual. In addition, travelling, board, and lodging expenses, while in full-time attendance at a training institution, are allowable;
- Costs of medical services and supplies outside the province of residence;
- Diagnostic, laboratory, and radiological procedures or services used for maintaining health, preventing disease, or assisting in diagnosis;
- Modifications to a home for a person who lacks normal physical development or is confined to a wheelchair;
- On behalf of a patient who requires a bone marrow or organ transplant:
  - reasonable expenses to locate a compatible donor and arrange for the transplant
  - reasonable travelling, board and lodging expenses of the donor and the patient in respect of the transplant;
- Premiums payable to another private health services plan (e.g. individual travel health insurance);
- Transportation by ambulance to or from a public or licensed private hospital for the patient;
- Transportation expenses paid to an individual who is in the business of providing transportation services to transport the patient and one additional person (if necessary, as certified by a medical practitioner), provided:
  - equivalent medical services are not available locally
  - the route taken is reasonably direct
  - the medical treatment sought is reasonable and the distance travelled is at least 40 kilometres;
- Reasonable expenses for private transportation if the patient has to travel a distance of over 80 kilometres and hired transportation is not readily available;
- Reasonable expenses for meals and accommodation for the patient and, if required, the accompanying individual, provided the conditions for transportation expenses are satisfied and the distance travelled is at least 80 kilometres; and
- Physician block fees.