The following list is to be used as a guideline only and may not include every item that is eligible. **It remains the claimant’s responsibility to ensure that the medical expense meets Canada Revenue Agency’s requirements.** For more information on covered costs and their requirements visit www.cra-arc.gc.ca, and search “Eligible Medical Expenses” or call us at (306) 665-3377.

### Health & Dental Insurance Amounts
- Premiums
- Deductibles
- Co-insurance amounts
- Out-of-Canada health premiums

### Professional Practitioners
- Acupuncturist
- Anesthesiologist
- Chiropodist
- Chiropactor
- Christian Science practitioner or nurse
- Dental Hygienist
- Dentist
- Dermatologist
- Dietician
- Gynecologist
- Homeopath
- Naturopath
- Neurologist
- Nurse (R.N.)
- Nutritional Counselor*
- Obstetrician
- Occupational Therapist
- Optician
- Optometrist
- Osteopath
- Pediatrician
- Physician
- Physiotherapist
- Plastic Surgeon
- Podiatrist
- Psychiatrist
- Psychoanalyst
- Psychologist
- Speech Therapist
- Surgeon
- Therapist
- X-ray Technician

### Dental Services
- Dental x-rays
- Dentures
- Extraction
- Fillings
- Gum treatment
- Oral Surgery
- Orthodontic work (excluding cosmetic)

### Medical Tests (Prescription Required)
- Blood tests
- Cardiographs
- Electrocardiograms
- Metabolism tests
- Radiological services or procedures
- Spinal fluid tests
- Stool examinations
- Sugar contents tests
- Urine analysis
- X-ray services

### Medical Treatments & Services
- Ambulance services
- Blood transfusion*
- Cancer treatment in or outside Canada, provided by a medical practitioner or a public or licensed private hospital.
- Cosmetic surgery necessary for medical or reconstructive purposes. Purely cosmetic procedures are not eligible
- Electrolysis
- Hydrotherapy*
- In vitro fertility program - not including donations to a sperm bank
- Injections
  - Vitamin B-12 for pernicious anemia*
  - Liver extract for pernicious anemia*
  - Botox – performed by a medical practitioner
- Insulin treatments*
- Laser eye surgery
- Pre-natal / Post-natal treatments
- Radiation Therapy*
- Sign-language interpretation services for a person with a speech or hearing impairment

*Prescription Required
Medical Treatments & Services (continued)

- Transplants – bone marrow & organ
  - Reasonable amounts paid to locate a compatible donor, to arrange the transplant including legal fees and insurance premiums, and reasonable travelling costs including board and lodging for the patient, the donor, and their respective attendants.
- Treatment Centre for a person addicted to drugs, alcohol, or gambling. A medical practitioner must certify in writing that the person requires the specialized equipment, facilities, or personnel provided.
- Whirlpool bath treatments* (amount paid to a medical practitioner – not a hot tub you install in your home)

Medicines

- Cost of prescriptions*
- Insulin or substitutes*
- Medical marihuana1 or marihuana seeds1*
- Oxygen*
- Tapes or tablets for sugar content tests by diabetics*
- Vaccines*

Apparatus & Materials

- Any apparatus or material where payment was made directly to a doctor, nurse, dentist or hospital
- Artificial eye
- Artificial limb
- Baby breathing monitor/alarm - A medical practitioner must certify in writing that the infant is prone to sudden infant death syndrome.
- Blood sugar level measuring devices for diabetics
- Braces for a limb including woven or elasticized stockings made to measure. Boots or shoes that have braces built into them to enable a person to walk are also eligible
- Breast prosthesis needed because of a mastectomy*
- Catheters, catheter trays, tubing, or other products required for incontinence caused by illness, injury, or affliction
- Chair - power-operated guided chair to be used in a stairway, including installation*
- Colostomy and ileostomy pads including pouches and adhesives.
- Contact lenses*
- Crutches / canes / walkers
- Devices to aid a person’s severe chronic respiratory ailment or immune system disorder including a furnace, air and water filters, cleaners, or purifiers*
- Devices to aid a person with an impairment of speech, hearing, mental, mobility and/or sight*
- Extremity pumps or elastic support hose designed exclusively to reduce swelling caused by Lymphedema*
- Heart monitoring or pacing devices*
- Hospital bed including prescribed attachments*
- Infusion pump including disposable peripherals used in the treatment of diabetes*
- Iron lung including repairs, a portable chest respirator that performs the same function and a continuous positive airway pressure machine*
- Needles and syringes*
- Orthopaedic shoes, boots, and inserts*
- Phototherapy equipment for the treatment of psoriasis or other skin disorders. You can claim the amount paid to buy, operate, and maintain this equipment.*
- Rocking bed for a person diagnosed with poliomyelitis
- Spinal brace
- Truss for hernia
- Wheelchairs and wheelchair carriers
- Wigs made for an individual who has suffered abnormal hair loss due to a disease, accident, or medical treatment

Travel Expenses

If you had to travel at least 40 km (one way) from your home to obtain medical services, you may be able to claim the public transportation expenses paid (for example, taxis, bus, or train). Where public transportation is not readily available, you may be able to claim vehicle expenses paid.

If you had to travel at least 80 km (one way) from your home to obtain medical services, you may be able to claim accommodation, meal, and parking expenses in addition to your transportation expenses.

You can claim these expenses if:

- Substantially equivalent medical services were not available near your home;
- You took a reasonably direct travelling route; and
- It is reasonable, under the circumstances, for you to have travelled to that place for those medical services.

If a medical practitioner certifies that you were incapable of travelling alone to obtain medical services, you can also claim the transportation and travel expenses of an attendant who accompanies you. You cannot claim travel expenses for which you can get reimbursed.

Footnotes

*Prescription required.

1The amount paid to Health Canada or a designated producer for a person authorized under the Marihuana Medical Access Regulations or exempt under section 56 of the Controlled Drugs and Substances Act to possess or use the drug for medical purposes.

2Furnace - the amount paid for an electric or sealed combustion furnace to replace a furnace that is neither of these, where the replacement is necessary because of a person’s severe chronic respiratory ailment or immune system disorder – prescription required.
Expenses you **CANNOT** claim

- Athletic or fitness club fees
- Birth control devices (non-prescription)
- Blood pressure monitors
- Liposuction
- Teeth whitening
- Hair replacement surgery
- Diaper services
- Health plan premiums paid by an employer and not included in your income
- Health programs
- Organic food
- Over-the-counter medications, vitamins, and supplements, even if prescribed by a medical practitioner
- Personal response systems such as Lifeline and Health Line Services
- The following provincial and territorial plans:
  - Alberta Health Care Insurance Plan
  - Manitoba Health Plan
  - Medical Services Plan of British Columbia
  - New Brunswick Medicare Division of Provincial Department of Health
  - Newfoundland Medical Care Plan
  - Northwest Territories Health Insurance Services Agency of Territorial Government
  - Nova Scotia Medical Services Insurance
  - Ontario Health Insurance Plan
  - Prince Edward Island Health Services Payment Plan
  - Quebec Health Insurance Board (including payments made to the Health Services Fund)
  - Saskatchewan Medical Care Insurance Plan
  - Yukon Territorial Insurance Commission