



Health Spending Account

LIST OF ELIGIBLE EXPENSES

Medical Professionals

A medical practitioner encompasses a broad range of individuals in the medical profession who are authorized to practice in accordance with the laws of the province and certified to the practitioners governing body, including but not limited to the following:

- Acupuncturist
- Audiologist
- Chiropractor
- Combined Lab and X-ray Technologist
- Dental Assistant or Hygienist
- Dental Technician or Technologist
- Dentist
- Denturist, Dental Mechanic, Denturologist
- Dietician
- Emergency Medical Technician
- Hearing Aid Practitioner
- Licensed or Registered Practical Nurse
- Medical Laboratory Technologist
- Medical Radiation Technologist
- Midwife
- Naturopath
- Occupational Therapist
- Optician
- Optometrist
- Pharmacist
- Physician
- Physiotherapist
- Podiatrist
- Psychological Associate
- Psychologist
- Registered Nutritionist
- Registered Psychiatric nurse
- Respiratory Therapist
- Social Worker
- Speech Language Pathologist
- Surgeon

Hospital Services

- Anesthetist
- Hospital bills
- Oxygen masks, tent
- Use of operating room
- Vaccines
- X-Ray technician

Medications

- All prescription drugs medicines (prescribed by a qualified medical practitioner and recorded by a licensed pharmacist)
- Oxygen
- Insulin or substitutes liver extract—injectable for pernicious anemia
- Vitamin B12—for pernicious anemia
- Tapes or tablets—for sugar content tests by diabetics, if prescribed



Prescribed Medical Treatments

- Blood transfusion
- Bone marrow or organ transplant
- Insulin treatments
- Diathermy
- Electric shock treatments
- Healing services
- Hydrotherapy
- Injections
- Nursing (by Registered Nurse)
- Pre-natal, post-natal treatments
- Psychotherapy
- Radium therapy
- Speech pathology or audiology
- Ultra-Violet ray treatments
- Whirlpool baths
- X-Ray treatments
- Laser eye surgery

Prescribed Medical Devices and Equipment

- An external breast prosthesis
- Any device designed to assist walking where the individual has a mobility impairment
- Contact lenses
- Devices designed to assist a person to use bathtubs, showers, or toilets
- Devices designed to enable individuals suffering from a chronic respiratory ailment or a severe chronic immune system deregulation
- Electronic or computerized environment control systems for individuals with severe prolonged mobility restrictions
- Electronic speech synthesizers for mute individuals
- Equipment that enable deaf or mute persons to make and receive telephone calls, including visual ringing
- indicators acoustic coupler, teletyping which makes telephone communication possible with other persons
- Extremity pumps or elastic support hose to reduce lymph edema swelling
- Eye glasses
- Heat monitors or pace makers
- Hospital beds, if required in home
- Inductive coupling osteogenesis stimulator
- Infusion pumps for diabetics, including peripherals
- Monitors attached to babies identified as being prone to sudden infant death syndrome
- Optical scanners or similar devices for a blind individual to enable him/her to read print
- Orthopedic shoes or boots
- Oxygen tent
- Power operated guided chair installation for stairways
- Power operated guided lifts and transportation equipment designed to access buildings, vehicles, or to allow wheelchair access to a vehicle
- Synthetic speech systems, Braille printers and large print-on-screen devices that enable blind persons to utilize computers
- Syringes
- Television closed captioning decoders
- Wigs if required as a result of disease, accident, or medical treatment



Other Materials and Apparatus that Don't Require a Prescription

- Any apparatus or material, paid to a doctor, nurse, or hospital
- Any device to aid the hearing of a deaf person including bone conduction telephone receivers, extra loud audible signals and devices to permit volume adjustment of telephone equipment above normal levels
- Artificial eye
- Artificial kidney machine, including installation and operating costs
- Artificial limb
- Blood sugar level measuring devices for diabetes
- Brace for a limb
- Catheters, catheter trays, tubing diapers, disposable briefs required by incontinent persons
- Colostomy pads
- Crutches
- Hernia truss
- Ileostomy pads
- Iron lung
- Laryngeal speaking aid
- Spinal brace
- Wheelchair

All Dental Services

- Dental x-rays
- Denture repairs & replacement
- Examinations
- Extracting teeth
- Filling teeth
- Gum treatments
- Oral surgery (eg Root canal)
- Straightening teeth (eg Braces)

Laboratory Examination & Tests

- Blood tests
- Cardiographs
- Metabolism tests
- Spinal fluid tests
- Stool examinations
- Urine analyses
- X-Ray examinations



Other Expenditures

- Ambulance charges
- Home maker service and home care (attendant must be a non-relative)
- Prescription birth control pills
- Reasonable costs for adapting a residence to accommodate a disabled person (eg. Wheelchair ramp, lifts, bath facilities)
- Rehabilitative therapy, lip reading and sign language training
- Specially trained animals to assist the blind, deaf, for severely impaired persons, including the cost of its care and maintenance
- Transportation cost to hospital, clinic, or doctor's office to obtain services not otherwise available
- Transportation, meals, accommodations (reasonable expenses for meals, accommodation, and travel costs for patient and an accompanying attendance may be deductible if; 1. Equivalent medical services are not available locally; 2. The route travelled is reasonably direct; 3. Medical treatment is reasonable and distance travelled is at least 80 kilometers)

Expenses that Do Not Qualify

- Any treatments not performed by a licensed practitioner or physician
- Air conditioners, humidifiers, dehumidifiers, or air cleaners
- Health programs offered by resort hotels, health clubs
- Over-the-counter medications, vitamins, and supplements, even if prescribed by a medical practitioner
- Illegal operations, treatments, or drugs
- Payments to a municipality where the municipality employed a doctor to provide medical services to the residents of the municipality
- Unnecessary medical procedures: Such procedures include surgical and non-surgical procedures purely aimed at enhancing one's appearance such as liposuction, hair replacement procedures, laser hair removal, botulin toxin injections and teeth whitening
- Medical expenses for which you are reimbursed or are entitled to be reimbursed from other plans
- Non-prescription birth control devices, maternity clothes, antiseptic diaper service
- Scales for weighing food
- Special food or beverage are not a deductible expense for tax purposes; however, if said food or beverages are taken to alleviate or treat an illness and not nutritional, they may be allowed. Such claims must be accompanied by a letter from a medical doctor
- Tooth paste
- Wigs, unless made-to-order for individuals who have suffered abnormal hair loss owing to disease, medical treatment, or accident
- IMPORTANT: Provincial Health Care Premiums are NOT eligible expenditures