

PHSP

List of allowable medical expenses

Acoustic coupler
Air conditioner
Air filter, cleaner, or purifier
Altered auditory feedback devices
Ambulance
Animals (specially trained animal)
Artificial eye
Artificial limbs
Attendant care expenses
Audible signal device
Baby's cry signal device (M.D. must certify in writing that the infant is prone to sudden infant death syndrome)
Bathroom aids
Bliss symbol boards
Blood transfusion
Bone conduction receiver
Bone marrow transplant
Braces for a limb
Braille note-takers
Braille printers
Breast prosthesis
Cancer treatment (in or outside Canada)
Catheters
Certificates
Chair
Cochlear implant
Colostomy and ileostomy pads
Computer peripherals
Contact lenses
Cosmetic surgery -under proposed changes in the Federal Budget of March 2010, expenses for purely cosmetic procedures, including any related services and other expenses such as travel, incurred after March 4, 2010 (to be claimed on your 2010 tax return), would be ineligible for the Medical Expenses Tax Credit (METC). Both surgical and non-surgical procedures purely aimed at enhancing one's appearance would be ineligible. Examples of expenses that would be ineligible include the following:

- liposuction;
- hair replacement procedures;
- botulinum infections; and
- teeth whitening.

An expense, including those identified above, will continue to qualify for the METC if it is necessary for medical or reconstructive purposes, such as surgery to address a deformity related to a congenital abnormality, a personal injury resulting from an accident or trauma, or a disfiguring disease.

Crutches
Deaf-blind intervening services
Dentist
Dentures
Detoxification clinic
Devices or software
Diapers or disposable briefs
Diathermy
Doctor - see [IT519, Medical Expense and Disability Tax Credits and Attendant Care Expense Deduction](#), for details.
Driveway access
Drugs
Drugs and medical devices bought under Health Canada's Special Access Program
Elastic support hose
Electric shock
Electrolysis
Electronic bone healing device

GROUP BENEFITS

List of allowable medical expenses

Ambulance
Artificial eye
Artificial limbs
Attendant care expenses
Bathroom aids
Blood transfusion
Bone conduction receiver
Bone marrow transplant
Braces for a limb
Breast prosthesis
Cancer treatment (in or outside Canada)
Catheters
Cochlear implant
Colostomy and ileostomy pads
Contact lenses
Cosmetic surgery
Crutches
Deaf-blind intervening services
Dentist
Dentures
Detoxification clinic
Devices or software
Diapers or disposable briefs
Diathermy
Doctor
Drugs
Drugs and medical devices bought under Health Canada's Special Access Program
Elastic support hose
Elevators or lifts
Extremity pump
Eyeglasses
Group home
Hair transplant surgery
Hearing aids
Heart monitor
Home care services
Homeopathic services
Hospitals
Hospital bed
Hydrotherapy
Infusion pump
Insulin
***In vitro* fertility program, not including donations to a sperm bank.**
Iron lung
Kidney machine
Laboratory services
Laryngeal speaking aids
Laser eye surgery
Liver extract injections
Medical
Medical practitioner - *
Nurse
Nursing home
Optical scanners
Organ transplant
Orthodontic work
Orthopedic shoes, boots, and inserts
Oxygen concentrator
Pacemakers
Phototherapy equipment
Pre-natal and post-natal treatment
Pressure pulse therapy devices
Private health care services

PHSP

List of allowable medical expenses

Electronic speech synthesizers
Electrotherapy devices
Elevators or lifts
Environment control system (computerized or electronic)
Extremity pump
Eyeglasses
Furnace - 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.
Gluten-free products - the incremental cost associated with the purchase of gluten-free products, as compared to the cost of comparable non-gluten-free products. A medical practitioner must certify in writing that the person requires gluten-free food due to celiac disease.
Group home - see [Attendant care or care in an establishment](#).
Hair transplant surgery
Hearing aids
Heart monitor
Home care services
Homeopathic services
Hospitals
Hospital bed
Hydrotherapy
Infusion pump
Insulin
In vitro fertility program, not including donations to a sperm bank.
Iron lung
Kidney machine
Laboratory services
Large print-on-screen device
Laryngeal speaking aids
Laser eye surgery
Liver extract injections
Marihuana or marihuana seeds - the 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.
Medical devices - see [IT519, Medical Expense and Disability Tax Credits and Attendant Care Expense Deduction](#), for details.
Medical practitioner - *
Moving expenses - reasonable moving expenses (that have not been claimed as moving expenses on anyone's tax return) to move a person who has a severe and prolonged mobility impairment, or who lacks normal physical development, to housing that is more accessible to the person or in which the person is more mobile or functional, to a limit of \$2,000 (for residents of Ontario, the provincial limit is \$2,456).
Needles and syringes
Note-taking services used by a person with an impairment in physical or mental functions and paid to someone in the business of providing such services. A medical practitioner must certify in writing that these services are necessary.
Nurse
Nursing home
Optical scanners
Organ transplant
Orthodontic work
Orthopedic shoes, boots, and inserts
Osteogenesis stimulator (inductive coupling)
Oxygen concentrator
Pacemakers
Page-turning devices to help a person turn the pages of a book or other bound document when they have a severe and prolonged impairment that markedly restricts their ability to use their arms or hands - prescription required.
Phototherapy equipment
Premiums paid to private health services plans

GROUP BENEFITS

List of allowable medical expenses

Rehabilitative therapy
Respite care expenses.
Scooter
Spinal brace
Standing devices
Tests
Therapy
Training
Truss for hernia
Vaccines
Vitamin B12 injections – Dr. Bernstein NOT included
Walking aids, wheelchairs and wheelchair carriers
Wigs
***Medical practitioner**
Acupuncturist
Audiologist
Chiropodist
Chiropractor
Combined lab and X-Ray Technologist
Dental Assistant
Dental Hygienist
Dental Nurse
Dental Technician or Technologist
Dental Therapist
Dentist
Denturist
Dental Mechanic
Dent urologist
Dietician
Emergency Medical Technician
Hearing Aid Practitioner
Licensed Practical Nurse
Massage Therapist
Medical Laboratory Technologist
Medical Radiation Technologist
Midwife
Naturopath
Occupational Therapist
Ophthalmic Medical Assistant
Optician
Optometrist
Osteopath
Pharmacist
Psychotherapist
Physician
Physiotherapist
Physical Therapist
Podiatrist
Psychological Associate
Psychologist
Registered Nurse
Registered Nursing Assistant
Registered Nutritionist
Registered Psychiatric Nurse
Respiratory Therapist
Social Worker
Speech Language Pathologist
Surgeon
Traditional Chinese Medicine Practitioner

PHSP

List of allowable medical expenses

Premiums paid to provincial or territorial prescription drug plans such as the Quebec Prescription Drug Insurance Plan, the Nova Scotia Seniors' Pharmacare Program, or the British Columbia Fair Pharmacare Program. Premiums paid under provincial or territorial government medical or hospitalization plans are not eligible.

Pre-natal and post-natal treatment

Pressure pulse therapy devices

Private health care services

Reading services

Real-time captioning

Rehabilitative therapy

Renovating or construction expenses - the amounts paid to make changes to give a person who has a severe and prolonged mobility impairment or who lacks normal physical development, access to (or greater mobility or functioning within) the dwelling.

The costs may be incurred in building the principal residence of the person, or in renovating or altering an existing dwelling. These costs can be claimed minus any related rebates such as for goods and services tax/harmonized sales tax (GST/HST).

Renovation or construction expenses have to meet the following conditions:

- they would not typically be expected to increase the value of the dwelling; and
- they would not normally be incurred by people without severe and prolonged mobility impairments.

Make sure you get a breakdown of the costs. Costs could include:

- buying and installing outdoor or indoor ramps where stairways impede the person's mobility;
- enlarging halls and doorways to give the person access to the various rooms of his or her dwelling; and
- lowering kitchen or bathroom cabinets to give the person access to them.

These renovation expenses may also be eligible for the home renovation tax credit. Under proposed changes, you can claim an amount for eligible expenses incurred for work performed or goods acquired after January 27, 2009, and before February 1, 2010, under an agreement entered into after January 27, 2009, related to an eligible dwelling. The amount can only be claimed for the 2009 tax year and applies to eligible expenses of more than \$1,000, but not more than \$10,000. For more information, see [line 368](#) in the *General Income Tax and Benefit return*.

Respite care expenses.

Rocking bed for a person diagnosed with poliomyelitis.

School for persons with an impairment in physical or mental functions

Scooter

Sign-language interpretation services

Spinal brace

Standing devices

Talking textbooks in connection with enrollment in an educational institution in Canada or a designated educational institution for a person who has a perceptual disability - prescription required.

Teletypewriters

Television closed caption decoders

Tests

Therapy

Training

Travel Expenses

Truss for hernia

Tutoring services used by, and which are supplementary to the primary education of, a person with a learning disability or an impairment in mental functions, and paid to someone in the business of providing such services who is not related to the person being tutored. A medical practitioner must certify in writing that these services are necessary.

Vaccines

Vehicle - 20% of the amount paid for a van that has been previously adapted, or is adapted within six months of the date of purchase (minus the cost of adapting the van), to transport a person who needs to use a

wheelchair, to a limit of \$5,000 (for residents of Ontario, the provincial limit is \$6,141).

Vehicle modification
Visual or vibratory signalling device
Vitamin B12 injections
Voice recognition software
Volume control feature (additional)
Walking aids
Water filter, cleaner, or purifier
Wheelchairs and wheelchair carriers
Whirlpool bath treatments
Wigs

***Medical practitioner**

Acupuncturist
Audiologist
Chiropodist
Chiropractor
Combined lab and X-Ray Technologist
Dental Assistant
Dental Hygienist
Dental Nurse
Dental Technician or Technologist
Dental Therapist
Dentist
Denturist
Dental Mechanic
Dent urologist
Dietician
Emergency Medical Technician
Hearing Aid Practitioner
Licensed Practical Nurse
Massage Therapist
Medical Laboratory Technologist
Medical Radiation Technologist
Midwife
Naturopath
Occupational Therapist
Ophthalmic Medical Assistant
Optician
Optometrist
Osteopath
Pharmacist
Psychotherapist
Physician
Physiotherapist
Physical Therapist
Podiatrist
Psychological Associate
Psychologist
Registered Nurse
Registered Nursing Assistant
Registered Nutritionist
Registered Psychiatric Nurse
Respiratory Therapist
Social Worker
Speech Language Pathologist
Surgeon
Traditional Chinese Medicine Practitioner