

## 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**

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### 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**  
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