



Health Spending Account

Overview of Eligible Expenses - what can I claim for?

Eligible expenses for your Health Spending Account (HSA) fall into four categories: Prescription Drugs, Vision Care, Dental, and Health. Expenses can be from inside or outside Canada.

An exhaustive listing of eligible expenses can be found on the Canada Revenue Agency (CRA) website. Go to: www.cra-arc.gc.ca and search for “Medical Expense Tax Credits”. Use the most current version of the publication #IT519 (Medical Expense and Disability Tax Credits and Attendant Care Expense Deduction).

Below are general guidelines on what is an eligible expense.

Prescription Drugs

- All Drugs and medications prescribed by a licensed medical practitioner and dispensed by a pharmacist. These items will have a DIN number.
- Insulin treatments and Injection fees.
- Over-the-counter items are NOT eligible (E.g. vitamins and Naturopath remedies).

Vision Care

- Prescription vision wear including: eyeglasses, sunglasses, and contacts.
- Services performed by an: Ophthalmologist, Optometrist, and Optician. This includes eye exams and laser eye surgery.
- Over-the-counter items are NOT eligible (E.g. contact solution and generic reading glasses).

Dental

- All dental and orthodontic services. Must be performed by licensed practitioners and include preventative, diagnostic and restorative care.
- Teeth whitening (bleaching) services and materials (home kits) are NOT eligible as they are considered “Cosmetic” and non essential. If whitening is required as a result of a medical condition or considered “medically necessary” for psychological reasons, a doctor’s note will be required and the expense will be accepted.

Health - Practitioners, Services, and Treatments

- Any service performed by a qualified medical practitioner (as specified by the CRA), authorized to practice in their province (or country if outside of Canada).

- Services from the following practitioners:

Acupuncturist	Neurologist	Podiatrist
Chiropractor	Obstetrician	Psychiatrist
Chiropracist	Oculist	Psychoanalyst
Cosmetic Surgeon (conditions apply)	Orthopedist	Psychologist
Dermatologist	Osteopath	Registered Nurse
Gynaecologist	Paediatrician	Speech Therapist
Naturopath	Physician	Surgeon
	Physiotherapist	Therapist

- Hospital Services:

Anesthetist	Vaccines	Use of operating room
Oxygen Masks / Tents	Hospital bills	X-Ray Technician

- Prescribed Medical Treatments:

Audiology	Hydrotherapy	Therapy
Blood transfusion	Injections	Registered Nurse
Bone Marrow	Insulin treatments	Speech
Transplant	Organ Transplant	Pathology
Diathermy Nursing	Physiotherapy	Ultra-violet ray treatments
Electric shock treatments	Pre-/post-natal treatments	Whirlpool baths
Healing services	Radium	X-Ray treatments

Health - Devices, Supplies and Equipment

Artificial eyes	Diabetic pumps	Orthopaedic shoes
Artificial kidney machine	Heart Monitors	Osteogenesis Stimulator
Artificial limbs / Prosthesis	Hernia truss	Syringes
Blood glucose meter	Hospital beds for home	SIDS Baby Monitors
Brace for limb	Visually impaired aids	Spinal brace
Catheters, etc.	Hearing impaired aids	Wheelchair
Colostomy pads	Speech impaired aids	Wigs (medical reasons)
Crutches	Oxygen Tent	

Health - Other

- A range of devices designed to aid individuals with various impairments.
- Full-time attendant or full-time care in a nursing home of a patient who has a prolonged mental or physical impairment. Must be certified by a medical practitioner.
- Specially trained animals to assist blind, deaf or severely impaired persons, including the cost of its care and maintenance
- Transportation costs to hospital, clinic or doctor's office to obtain services not otherwise available
- Homemaker service (convalescing or disability reasons)
- Home care (attendant must be a non-relative)
- Reasonable costs for adapting a residence to accommodate a disabled person (ex. Wheelchair ramp, lifts, bath facilities)
- Ambulance charges
- Rehabilitative therapy
- Lip reading
- Sign language training
- Transportation, meals and accommodations (reasonable expenses for meals, accommodation and travel costs for a patient and an accompanying attendant may be deductible if: equivalent medical services are not available locally, the route traveled is reasonably direct and medical treatment is reasonable and distance traveled is at least 80 km)
- Educational and learning assistance for individuals with a diagnosed learning disability.
- Sleep Apnea (E.g. CPAP machines and supplies)