



List of Eligible Expenditures

EMPLOYEE BENEFITS LTD.

NOTE: If you have any questions regarding eligibility of medical expenditures for tax purposes, please call HMR Employee Benefits Ltd., or go to the Government of Canada website and look for Technical Bulletin IT-519-R2

PREMIUMS FOR HEALTH CARE PLANS

Premiums paid to any non-government medical or hospital care plan. E.g. Blue Cross, Sun Life, etc.

PROFESSIONAL SERVICES

Any services performed by a qualified medical practitioner including, but not limited to:

- Acupuncture
- Chiropracist
- Chiropractic
- Dental
- Dermatology
- Gynecology
- Massage Therapy
- Naturopathic Doctor
- Neurology
- Obstetrics
- Oculist
- Ophthalmology
- Optician
- Optometric
- Orthodontic
- Orthopedic
- Osteopathy
- Pediatrics
- Physician
- Physiotherapy
- Plastic Surgery
- Podiatry
- Practical Nurse
- Psychiatry
- Psychology
- Registered Nurse
- Speech Therapy
- Surgeon
- Vision Care
- Hearing Specialist

Note: A qualified medical practitioner is a person who is authorized and/or licensed to practice in accordance to the laws of the province and certified according to the practitioners governing body.

ALL DENTAL SERVICES

- Dental X-rays
- Denture Repair & Replacement
- Examinations
- Extractions
- Fillings
- Crowns
- Gum Treatment
- Oral Surgery
- Root Canals
- Straightening Teeth (e.g. Braces)

LABORATORY EXAMINATIONS AND TESTS

- Blood Tests
- Cardiographs
- Metabolism Tests
- Spinal Fluid Tests
- Stool Examination
- Urine Analysis
- X-ray Examination
- Magnetic Resonance Imaging (MRI)
- Computer Axial Tomography Scan (CAT Scan)

HOSPITAL SERVICES

- Anesthesiologist
- Hospital Bills
- Oxygen Masks, Tent
- Operating room fees
- Vaccines
- X-ray Technician
- Private/Semi-private room fee

MEDICINES

- Any non-prescription medicines (over-the-counter), prescribed by a Dentist, Medical or Naturopathic Doctor and recorded by a licensed Pharmacist
- All Prescription Drugs
- Insulin or Substitutes
- Oxygen
- Diabetic Supplies (with prescription)
- Liver Extract – inject-able for pernicious anemia
- Vitamin B12 – for pernicious anemia

PRESCRIBED MEDICAL TREATMENTS

- Blood Transfusion
- Bone Marrow Transplant
- Organ Transplant
- Insulin Treatments
- Diathermy
- Hydrotherapy
- Injections
- Nursing (by Registered Nurse)
- Pre-Natal, Post-Natal Treatments
- Psychotherapy
- Art Therapy

MATERIALS AND APPARATUS WHICH ARE PRESCRIBED BY A RECOGNIZED MEDICAL PRACTITIONER

- An external breast prosthesis
- Any device designed to assist walking where the individual has a mobility impairment
- Devices designed to assist a person to use bathtubs, showers or toilets
- Devices designed to enable individuals with a mobility impairment to operate a vehicle
- Devices used by individuals suffering from chronic respiratory ailment or a severe chronic immune system deregulation
- Electronic or Computerized environmental control systems for individuals with severe and prolonged mobility restrictions
- Electronic speech synthesizers for mute individuals
- Equipment that enables deaf or mute persons to make and receive telephone calls including visual ringing indicators, acoustic coupler, and teletypewriter
- Extremity pumps or elastic support hose to reduce lymph edema swelling
- Heart monitors or pace-makers
- Hospital bed, if required in-home
- Inductive coupling osteogenesis stimulator
- Infusion pumps for Diabetes, including peripherals
- Monitors attached to babies identified as being susceptible to Sudden Infant Death Syndrome (SIDS)
- 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 lifts and transportation equipment designed to allow access to 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 caption decoders
- Wigs if required as a result of disease, accident or medical treatment

OTHER MATERIALS AND APPARATUS WHICH DON'T REQUIRE A PRESCRIPTION

- Any apparatus or material, paid to a doctor, dentist, 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 or limb
- Artificial kidney machine, including installation and operating costs
- Blood sugar measuring device for diabetics
- Limb or Spinal brace
- Catheters, catheter trays, tubing, adult diapers and disposable briefs required by incontinent persons
- Colostomy pads
- Crutches
- Hernia truss
- Iron ling
- Laryngeal speaking aid
- Rocking bed for polio patient
- Wheelchair

OTHER EXPENDITURES

- Ambulance charges
- Home Maker Service & Home Care (attendant must be a non-relative – only applicable when other household members are physically incapable of home care)
- Prescription birth control pills and devices
- Reasonable costs for adapting residence to accommodate a disabled person (e.g. wheelchair ramp, lifts, bath facilities, etc)
- Specially trained animals to assist blind, deaf or severely impaired persons, including the cost of its care and maintenance
- Rehabilitative therapy, lip reading and sign language training
- Transportation costs to and from medical treatments that are not available within 40 km of home
- Transportation, meals and accommodation. Reasonable expenses for meals, accommodation and travel costs for patient and one accompanying attendant may be deductible if: **1)** equivalent medical services are not available locally; **2)** the route traveled is reasonably direct; **3)** medical treatment is reasonable and distance traveled is at least 80 km

THE FOLLOWING EXPENDITURES WOULD NOT BE COVERED UNDER THIS PLAN

- Air conditioners, humidifiers, dehumidifiers or air cleaners
- Antiseptic diaper service
- Health and fitness programs or Athletic Therapy
- Illegal operations, treatment or drugs
- Maternity clothes
- Medical expenses for which you have been reimbursed or are entitled to be reimbursed from other plans
- Non-prescription birth control devices
- Payments to a municipality where the municipality employed a Doctor to provide medical services to the residents of the municipality
- Scales for weighing food
- Toothpaste, Toothbrush, Dental Floss
- Wigs – except where an individual has suffered abnormal hair loss owing to disease, medical treatment or accident
- **IMPORTANT** – Provincial Health Care premiums *ARE NOT* eligible