

# Details of medical expenses - Canada.ca

*Canada Revenue Agency*

**Acoustic coupler** – prescription needed.

**Air conditioner** – \$1,000 or 50% of the amount paid for the air conditioner, whichever is **less**, for a person with a severe chronic ailment, disease, or disorder – prescription needed.

**Air filter, cleaner, or purifier** used by a person to cope with or overcome a severe chronic respiratory ailment or a severe chronic immune system disorder – prescription needed.

**Altered auditory feedback devices** for treating a speech disorder – prescription needed.

**Ambulance service** to or from a public or licensed private hospital.

**Artificial eye or limb** – can be claimed without any certification or prescription.

**Assisted breathing devices** that give air to the lungs under pressure, such as a continuous positive airway pressure (CPAP) machine or mechanical ventilator.

## [Attendant care and care in a facility](#)

**Audible signal devices** including large bells, loud ringing bells, single stroke bells, vibrating bells, horns, and visible signals – prescription needed.

**Baby breathing monitor** – designed to be attached to an infant to sound an alarm if the infant stops breathing. A medical practitioner must certify in writing that the infant is at risk of sudden infant death syndrome – prescription needed.

**Bathroom aids** to help a person get in or out of a bathtub or shower or to get on or off a toilet – prescription needed.

**Bliss symbol boards** or similar devices used by a person who has a speech impairment to help the person communicate by choosing the symbols or spelling out words – prescription needed.

**Blood coagulation monitors** – the amount paid, including disposable peripherals such as pricking devices, lancets and test strips for a person who needs anti-coagulation therapy – prescription needed.

**Bone marrow transplant** – reasonable amounts paid to find a compatible donor, to arrange the transplant including legal fees and insurance premiums, and reasonable travel, board and lodging expenses for the patient, the donor, and their respective attendants.

**Bone conduction receiver** – can be claimed without any certification or

prescription.

**Braces for a limb** including woven or elasticized stockings made to measure. Boots or shoes that have braces built into them to allow a person to walk are also eligible.

**Braille note-taker devices** used to allow a person who is blind to take notes (that can be read back to them, printed, or displayed in braille) with the help of a keyboard – prescription needed.

**Braille printers, synthetic speech systems, large print-on-screen devices**, and other devices designed to help a person who is blind to use a computer – prescription needed.

**Breast prosthesis** because of a mastectomy – prescription needed.

**Cancer treatment** in or outside Canada, given by a medical practitioner or a public or licensed private hospital.

**Catheters, catheter trays, tubing**, or other products needed for incontinence caused by illness, injury, or affliction.

**Certificates** – the amount paid to a medical practitioner for filling out and providing more information for [Form T2201, Disability Tax Credit Certificate](#), and other certificates.

**Chair** – power-operated guided chair to be used in a stairway, including installation – prescription needed.

**Cochlear implant** – can be claimed without any certification or prescription.

**Computer peripherals** designed only to help a person who is blind to use a computer – prescription needed.

**Cosmetic surgery before March 5, 2010** – generally, expenses for cosmetic procedures are eligible **only** if the expenses were incurred before March 5, 2010, and paid to a medical practitioner or a public or licensed private hospital.

**Cosmetic surgery after March 4, 2010** – an expense for cosmetic procedures incurred after March 4, 2010 will continue to qualify as a medical expense **only** 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** – can be claimed without any certification or prescription.

**Deaf-blind intervening services** used by a person who is blind and profoundly deaf when paid to someone in the business of providing these services.

**Dental services** – paid to a medical practitioner. Expenses for purely cosmetic procedures are **not** eligible.

**Dentures and dental implants** – can be claimed without any certification or prescription.

**Devices or software** designed to allow a person who is blind or has a severe learning disability to read print – prescription needed.

**Diapers or disposable briefs** for a person who is incontinent because of an illness, injury, or affliction.

**Driveway access** – reasonable amounts paid to alter the driveway of the main place of residence of a person who has a severe and prolonged mobility impairment, to ease access to a bus.

**Drugs and medical devices bought under Health Canada's Special Access Program** – the amounts paid for drugs and medical devices that have not been approved for use in Canada, if they were bought under this program. For more information, visit [Health Canada](#).

**Elastic support hose** designed only to relieve swelling caused by chronic lymphedema – prescription needed.

**Electrolysis** – only amounts paid to a medical practitioner. Expenses for purely cosmetic procedures are **not** eligible.

**Electronic bone healing device** – prescription needed.

**Electronic speech synthesizers** that allow a person who is unable to speak to communicate using a portable keyboard – prescription needed.

**Electrotherapy devices** for the treatment of a medical condition or a severe mobility impairment – prescription needed.

**Environmental control system (computerized or electronic)** including the basic computer system used by a person with a severe and prolonged mobility impairment – prescription needed.

**Extremity pump** for a person diagnosed with chronic lymphedema – prescription needed.

**Fertility-related procedures** – amounts paid to a medical practitioner or a public or licensed private hospital to conceive a child. Generally, amounts paid for a surrogate mother are not eligible. See also [In vitro fertility program](#).

**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 needed.

**Gluten-free products** – Persons with celiac disease can claim the incremental costs associated with buying gluten-free products as a medical expense. The incremental cost of buying gluten-free food products is the cost of gluten-free products minus the cost of similar products with gluten.

Generally, the food products are limited to those produced and marketed specifically for gluten-free diets, such as gluten-free bread. Other products can also be eligible if they are used by the person with celiac disease to make gluten-free products for their own use. These include, but is not limited to, rice flour and

gluten-free spices.

If several people eat the product, only the costs related to the part of the product that is eaten by the person with celiac disease may be claimed as a medical expense.

Do not send any supporting documents. Keep them in case we ask to see them later. You will need to keep all of the following documents:

- a letter from a medical practitioner that certifies that the person has celiac disease and needs a gluten-free diet
- receipts for each gluten-free food product that is claimed
- a summary of each food product that was bought during the 12-month period for which the expenses are being claimed (see the example below)

**Group home** – see [Attendant care and care in a facility](#).

**Hearing aids** or personal assistive listening devices including repairs and batteries.

**Heart monitoring devices** including repairs and batteries – prescription needed.

**Hospital bed** including attachments – prescription needed.

**Hospital services** – public or private, that are licensed as hospitals by the province, territory or jurisdiction where they are located in.

**Ileostomy and colostomy pads** including pouches and adhesives.

**Infusion pump** including disposable peripherals used in treating diabetes, or a device designed to allow a person with diabetes to measure their blood sugar levels – prescription needed.

**Injection pens** – used to give an injection, such as an insulin pen – prescription needed.

**Insulin or substitutes** – prescription needed.

**In vitro fertility program** – the amount paid to a medical practitioner or a public or licensed private hospital. Fees associated with obtaining eggs or sperm from a donor or a donor organization (including service of locating a donor) are not eligible. See also [Fertility-related procedures](#).

**Kidney machine (dialysis)** – the cost of the machine and related expenses, such as:

- repairs, maintenance, and supplies
- additions, renovations, or alterations to a home (the hospital official who installed the machine must certify in writing that they were necessary for installation)
- the part of the operating costs of the home that relate to the machine (excluding mortgage interest and capital cost allowance)
- a telephone extension in the dialysis room and all long distance calls to a

- hospital for advice or to obtain repairs
- necessary and unavoidable costs to transport supplies

**Laboratory procedures or services** including necessary interpretations – prescription needed.

**Large print-on-screen devices** designed to help a person who is blind to use a computer – prescription needed.

**Laryngeal speaking aids** – can be claimed without any certification or prescription.

**Laser eye surgery** – the amount paid to a medical practitioner or a public or licensed private hospital.

**Lift or transportation equipment** (power-operated) designed only to be used by a person with a disability to help them access different areas of a building, enter or leave a vehicle, or place a wheelchair on or in a vehicle – prescription needed.

**Liver extract injections for a person with pernicious anaemia** – prescription needed.

**Medical cannabis (marihuana)** – the amounts paid for cannabis, cannabis oil, cannabis plant seeds, or cannabis products purchased for medical purposes from a holder of a licence for sale (as defined in subsection 264(1) of the Cannabis Regulations). The patient must be a holder of a medical document (as defined in subsection 264(1) of the Cannabis Regulations). The Cannabis Regulations require that the patient be registered as a client of the holder of a licence for sale and require the patient to make their purchases from the holder they are registered with.

**Medical services by medical practitioners** – to verify if a specific profession is recognized by a province or territory for the purposes of claiming medical expenses, see [Authorized medical practitioners by province or territory for the purposes of claiming medical expenses](#).

**Medical services outside of Canada** – if you travel outside Canada to get medical services, you can claim the amounts you paid to a medical practitioner and a public or licensed private hospital. A "licensed private hospital" is a hospital licensed by the jurisdiction that it operates in.

**Moving expenses** – reasonable moving expenses (that have not been claimed as moving expenses on anyone's 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 \$2,927).

**Needles and syringes** – prescription needed.

**Note-taking services** used by a person with an impairment in physical or mental functions and paid to someone in the business of providing these services. A medical practitioner must certify in writing that these services are needed.

**Nurse** – the amount paid for services of an authorized nurse.

**Nursing home** – see [Attendant care and care in a facility](#).

**Optical scanners or similar devices** designed to allow a person who is blind to read print – prescription needed.

**Organ transplant** – reasonable amounts paid to find a compatible donor, to arrange the transplant including legal fees and insurance premiums, and reasonable travel, board and lodging expenses for the patient, the donor, and their respective attendants.

**Orthodontic work** including braces paid to a medical practitioner or a dentist. Expenses for purely cosmetic procedures are **not** eligible.

**Orthopaedic shoes, boots, and inserts** – prescription needed.

**Osteogenesis stimulator (inductive coupling)** for treating non-union of fractures or aiding in bone fusion – prescription needed.

**Over-the-counter medications** – cannot be claimed as medical expenses, even if prescribed by a medical practitioner.

**Oxygen and oxygen tent** or other equipment necessary to administer oxygen – prescription needed.

**Oxygen concentrator** – amounts paid to buy, use and maintain an oxygen concentrator including electricity.

**Pacemakers** – prescription needed.

**Page turner 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 the person's ability to use their arms or hands – prescription needed.

**Personalized therapy plan** – the salaries and wages paid for designing a personalized therapy plan are eligible medical expenses if certain conditions are met.

The plan has to be designed for a person who is eligible for the disability tax credit (DTC) and paid to someone who is in the business of providing such services to unrelated persons.

The **therapy** has to be prescribed and supervised by one of the following practitioners:

- a psychologist, a medical doctor, or a nurse practitioner (for expenses incurred after September 7, 2017) for a mental impairment
- an occupational therapist, a medical doctor, or a nurse practitioner (for expenses incurred after September 7, 2017) for a physical impairment

The **plan** has to meet one of the following conditions:

- be needed to get public funding for specialized therapy



- be prescribed by a psychologist, a medical doctor, or a nurse practitioner (for expenses incurred after September 7, 2017) for a mental impairment
- be prescribed by an occupational therapist, a medical doctor, or a nurse practitioner (for expenses incurred after September 7, 2017) for a physical impairment

For more information about the DTC, see [Disability tax credit](#).

**Phototherapy equipment** for treating psoriasis or other skin disorders. You can claim the amount paid to buy, use, and maintain this equipment.

**Premiums paid to private health services plans** including medical, dental, and hospitalization plans. They can be claimed as a medical expense, as long as 90% or more of the premiums paid under the plan are for eligible medical expenses.

**Pre-natal and post-natal treatments** paid to a medical practitioner or a public or licensed private hospital.

**Prescription drugs and medications** that can lawfully be obtained for use by the person only if prescribed by a medical practitioner. Also, the drugs or medications must be recorded by a pharmacist. You **cannot** claim over-the-counter medications, vitamins, or supplements, even if prescribed by a medical practitioner (except [Vitamin B12](#)).

**Pressure pulse therapy devices** for treating a balance disorder – prescription needed.

**Provincial and territorial plans** – you cannot claim the following provincial and territorial plans as medical expenses:

- Alberta – Health Care Insurance Plan
- British Columbia – Medical Services Plan
- Manitoba – Health Plan
- New Brunswick – Medicare
- Newfoundland and Labrador – Medical Care Plan
- Northwest Territories – Health Care Plan
- Nova Scotia – Medical Services Insurance
- Nunavut – Health Care Plan
- Ontario – Health Insurance Plan/Health Premium
- Prince Edward Island – Health Services Payment Plan
- Quebec – Health Insurance Plan/Health Services Fund contributions/Health contributions
- Saskatchewan – Medical Care Insurance Plan
- Yukon – Health Care Insurance Plan

**Reading services** used by a person who is blind or has a severe learning disability and paid to someone in the business of providing these services. A medical practitioner must certify in writing that these services are needed.

**Real-time captioning** used by a person with a speech or hearing impairment and paid to someone in the business of providing these services.

**Rehabilitative therapy** including lip reading and sign language training to adjust to a person's hearing or speech loss.

**Renovation or construction expenses** – amounts paid for changes that give a person access to (or greater mobility or functioning within) their home because they have a severe and prolonged mobility impairment or lack normal physical development.

Costs for renovating or altering an existing home or the incremental costs in building the person's main place of residence may be incurred. These amounts paid, minus any related rebates, such as the goods and services tax/harmonized sales tax (GST/HST), can be claimed.

Renovation or construction expenses have to be reasonable and meet both of the following conditions:

- They would not normally be expected to increase the value of the home.
- They would not normally be incurred by persons who have normal physical development or who do not have a severe and prolonged mobility impairment.

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

- buying and installing outdoor or indoor ramps if the person cannot use stairs
- enlarging halls and doorways to give the person access to the various rooms of their home
- lowering kitchen or bathroom cabinets so the person can use them

While these costs to renovate or alter a home to accommodate the use of a wheelchair may qualify as medical expenses under the conditions described above, these types of expenses related to other types of impairment may also qualify. In all cases, you must keep receipts and any other related documents to support your claim. Also, you must be able to show that the person's particular circumstances and the expenses meet all of the conditions.

**Respite care expenses** – see [Attendant care or care in a facility](#).

**School for persons with a mental or physical impairment** – an appropriately qualified person, such as a medical practitioner or the principal or head of the school, must certify in writing that the equipment, facilities, or staff specially provided by that school are needed because of the person's physical or mental impairment.

**Scooter** – the amount paid for a scooter that is used instead of a wheelchair.

**Service animals** – the cost of a specially trained animal to assist in coping with an impairment for a person who is in any of the following situations. The person:

- is blind
- is profoundly deaf
- has a severe and prolonged physical impairment that markedly restricts the use of their arms or legs
- is severely affected by autism or epilepsy



- has severe diabetes (for expenses incurred after 2013)
- has a severe mental impairment (for expenses incurred after 2017). The animal must be specially trained to perform specific tasks that assist the person in coping with the impairment. An animal that only provides emotional support is not considered to be specially trained for a specific task

In addition to the cost of the animal, the care and maintenance (including food and veterinarian care) are eligible expenses.

Reasonable travel expenses for the person to go to a school, institution, or other place that trains them in the handling such an animal (including reasonable board and lodging for full-time attendance at the school) are eligible expenses. The training of such animals has to be one of the main purposes of the person or organization that provides the animal.

**Sign language interpretation services** used by a person with a speech or hearing impairment and paid to someone in the business of providing these services.

**Spinal brace** – can be claimed without any certification or prescription.

**Standing devices** for standing therapy in the treatment of a severe mobility impairment – prescription needed.

**Supplements and vitamins** – cannot be claimed as medical expenses, even if prescribed by a medical practitioner (except [vitamin B12](#)).

**Talking textbooks** related to enrolment at a secondary school in Canada or a designated educational institution for a person who has a perceptual disability. A medical practitioner must certify in writing that the expense is necessary.

**Teletypewriters or similar devices** that allows a person who is deaf or unable to speak to make and receive phone calls – prescription needed.

**Television closed caption decoders for a person who is deaf** – prescription needed.

**Tests** – the cost of medical tests such as electrocardiographs, electrocardiograms, metabolism tests, radiological services or procedures, spinal fluid tests, stool examinations, sugar content tests, urine analysis, and x-ray services. Also, you can claim the cost of any related interpretation or diagnosis – prescription needed.

**Therapy** – the salary and wages paid for the therapy given to a person who is eligible for the disability tax credit (DTC). The person giving the therapy must not be your spouse or common-law partner and must be 18 years of age or older when the amounts are paid.

The **therapy** has to be prescribed and supervised by one of the following practitioners:

- a psychologist, a medical doctor, or a nurse practitioner (for expenses incurred after September 7, 2017) for a mental impairment
- an occupational therapist, a medical doctor, or a nurse practitioner (for

expenses incurred after September 7, 2017) for a physical impairment

For more information about the DTC, see [Disability tax credit](#).

**Training** – reasonable amounts paid for you or a relative to learn to care for a relative with a mental or physical impairment who lives with you or depends on you for support. The amount has to be paid to someone who is not your spouse or common-law partner and who was 18 years of age or older when the amounts were paid.

**Travel expenses (less than 40 km)** – travel expenses cannot be claimed as a medical expense if you traveled less than 40 kilometres (one way) from your home to get medical services.

**Travel expenses (at least 40 km)** – the cost of the public transportation expenses (for example, taxis, bus, or train) when a person needs to travel at least 40 kilometres (one way), but less than 80 km, from their home to get medical services.

To claim transportation and travel expenses, **all** of the following conditions must be met:

- Substantially equivalent medical services were not available near your home.
- You took a reasonably direct travelling route.
- It is reasonable, under the circumstances, for you to have travelled to that place to get those medical services.

If a medical practitioner certifies in writing that you were not able to travel alone to get medical services, you can also claim the transportation and travel expenses of an attendant.

If you have travel expenses related to medical services and you also qualify for northern residents deductions ([line 25500](#) of your return), you may be able to choose how to claim your expenses. For more information, see [Form T2222, Northern Residents Deductions](#).

You may be able to claim the public transportation expenses you paid (for example, taxis, bus, or train) as medical expenses. Where public transportation is not readily available, you may be able to claim vehicle expenses.

You can choose to use the detailed or simplified method for calculating meals and vehicle expenses. If you use the detailed method, you have to keep all receipts and records for your 12-month period. For more information and to find out about the rates used to calculate this expense, go to [Meal and vehicle rates used to calculate travel expenses for 2019 and previous years](#).

**Travel expenses (at least 80 km)** – the cost of the travel expenses, including accommodations, meals, and parking, when a person needs to travel at least 80 kilometres (one way) from their home to get medical services.

To claim transportation and travel expenses, **all** of the following conditions must be met:

- Substantially equivalent medical services were not available near your home.
- You took a reasonably direct travelling route.
- It is reasonable, under the circumstances, for you to have travelled to that place to get those medical services.

If a medical practitioner certifies in writing that you were not able to travel alone to get medical services, you can also claim the transportation and travel expenses of an attendant.

If you have travel expenses related to medical services and you also qualify for northern residents deductions ([line 25500](#) of your return), you may be able to choose how to claim your expenses. For more information, see [Form T2222, Northern Residents Deductions](#).

You may be able to claim accommodation, meal, and parking expenses in addition to your transportation expenses as medical expenses.

For calculating meal and vehicle expenses, you can choose to use the detailed or simplified method. If you use the detailed method, you have to keep all receipts and records for your 12-months period.

For more information and to find out about the rates used to calculate these travel expenses, go to [Meal and vehicle rates used to calculate travel expenses for 2019 and previous years](#).

You must keep receipts for all accommodation expenses and you must be able to show that the amount paid for accommodation is necessary because of the distance travelled and your medical condition. Claim the amount for accommodation as shown on your receipts.

**Travel expenses (outside of Canada)** – the cost of the transportation and travel expenses (for example, taxis, bus, or train etc.) and travel expenses, including accommodations, meals, and parking, when a person is required to travel 80 kilometres or more (one way) from their home to get medical services outside of Canada.

To determine if the treatment received outside of Canada is an eligible medical expense, see [Medical services provided outside of Canada](#).

To claim transportation and travel expenses, **all** of the following conditions must be met:

- Substantially equivalent medical services were not available near your home.
- You took a reasonably direct travelling route.
- It is reasonable, under the circumstances, for you to have travelled to that place to get those medical services.

If a medical practitioner certifies in writing that you were not able to travel alone to get medical services, you can also claim the transportation and travel expenses of an attendant.

If you have travel expenses to get medical services and you also qualify for northern residents deductions ([line 25500](#) of your return), you may be able to

choose how to claim your expenses. For more information, see [Form T2222, Northern Residents Deductions](#).

You may be able to claim accommodation, meal, and parking expenses in addition to your transportation expenses as medical expenses.

For calculating meal and vehicle expenses, you can choose to use the detailed or simplified method. If you use the detailed method, you have to keep all receipts and records for your 12-month period. For more information and to find out about the rates used to calculate these travel expenses, go to [Meal and vehicle rates used to calculate travel expenses for 2019 and previous years](#).

You must keep receipts for all accommodation expenses and you must be able to show that the amount paid for accommodation is necessary because of the distance travelled and your medical condition. Claim the amount for accommodation as shown on your receipts.

**Treatment centre** for a person addicted to drugs, alcohol, or gambling. A medical practitioner must certify in writing that the person needs the specialized equipment, facilities, or staff.

**Truss for hernia** – can be claimed without any certification or prescription.

**Tutoring services** that are additional to the primary education of a person with a learning disability or an impairment in mental functions, and paid to a person in the business of providing these services to individuals who are not related to the person. A medical practitioner must certify in writing that these services are needed.

**Vaccines** – prescription needed.

**Van** – 20% of the amount paid for a van that has been previously adapted, or is adapted within 6 months after the van was bought (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 \$7,317).

**Vehicle device** designed only to allow a person with mobility impairment to drive the vehicle – prescription needed.

**Vision devices** – including eyeglasses and contact lenses to correct eyesight – prescription needed.

**Visual or vibratory signalling device** used by a person with a hearing impairment – prescription needed.

**Vitamin B12** therapy for a person with pernicious anaemia (either by injection, pills or other methods) – prescription needed.

**Vitamins** – see [Supplements and vitamins](#).

**Voice recognition software** used by a person who has an impairment in physical functions. A medical practitioner must certify in writing that the software is necessary.

**Volume control feature (additional)** used by a person who has a hearing impairment – prescription needed.

**Walking aids** – the amount paid for devices designed only to help a person who has a mobility impairment – prescription needed.

**Water filter, cleaner, or purifier** – used by a person to cope with or overcome a severe chronic respiratory ailment, or a severe chronic immune system disorder – prescription needed.

**Wheelchairs and wheelchair carriers** – can be claimed without any certification or prescription.

**Whirlpool bath treatments** – the amount paid to a medical practitioner. A hot tub that you install in your home, even if prescribed by a medical practitioner, is **not** eligible.

**Wigs** – the amount paid for a person who has suffered abnormal hair loss because of a disease, accident, or medical treatment – prescription needed.