

HEALTH CARE SPENDING ACCOUNT

ELIGIBLE MEDICAL EXPENDITURES

Paramedical Services

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

- Acupuncturist
- All Optical Services
- Chiropodist
- Chiropractor
- Christian Science Practitioner
- Dental Mechanic
- Dentist
- Dermatologist
- Gynecologist
- Laser Eye Surgery
- Naturopath
- Neurologist
- Obstetrician
- Occultist
- Ophthalmologist
- Optician
- Optometrist
- Orthodontist
- Orthopedist
- Osteopath
- Pediatrician
- Physician
- Physiotherapist
- Plastic Surgeon
- Podiatrist
- Practical Nurse (for medical services)
- Psychiatrist
- Psychoanalyst
- Psychologist (if licensed)
- Registered Nurse
- Speech Therapist (if treated for pathological or audiological)
- Surgeon
- Therapist

Dental Services

- Dental X-Rays
- Denture Repair & Replacement
- Examinations
- Extracting Teeth
- Filling Teeth
- Gum Treatment
- Oral Surgery (i.e. root canal)
- Straightening Teeth (i.e. braces)

Laboratory Examinations and Tests

- Blood Tests
- Cardiographs
- Metabolism Tests
- Spinal Fluid Tests
- Stool Examination
- Urine Analysis
- X-ray Examination

Hospital Services

- Anesthetist
- Hospital Bills
- Oxygen Masks, Tent
- Use of Operating Room
- Vaccines
- X-Ray Technician

Medicines

- Any non-prescribed medicines (over the counter) prescribed by a qualified medical practitioner and recorded by a licensed pharmacist.
- All Prescription Drugs
- Insulin or Substitutes
- Liver Extract – injectable for pernicious anemia
- Oxygen
- Tapes or Tablets – for sugar content tests by diabetics, if prescribed
- Vitamin B12 – for pernicious anemia

Prescribed Medical Treatment

- Blood Transfusion
- Bone Marrow or Organ Transplant
- Insulin Treatments
- Diathermy
- Electric Shock Treatments
- Healing Services
- Hydrotherapy
- Injections
- Nursing (by Registered Nurse)
- Pre-Natal, Post Natal Treatments
- Psychotherapy
- Radium Therapy
- Speech Pathology or Audiology
- Ultra-violet Ray Treatments
- Whirlpool Baths
- X-Ray Treatments

Medical and Apparatus Which are Prescribed by a Recognized Medical Practitioner

- An external breast prosthesis
- Any device designated to assist walking where the individual has a mobility impairment
- Contact lenses
- 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 a chronic respiratory ailment or a severe chronic immune system dysregulation

- Electronic or computerized environmental control systems for individuals with sever and prolonged mobility restrictions
- Electronic speech synthesizers for most individuals
- Equipment that enables deaf or mute persons to made and receive telephone calls including visual ringing indicators, acoustic coupler, teletypewriter, which makes telephone communication possible with other persons
- Extremity pumps or elastic support hose to reduce lymph edema swelling
- Eye glasses
- Heath 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 prone to sudden infant death syndrome
- Optical scanners or similar devices for a blind individual to enable him 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 building, 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 captioned 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
- Artificial kidney machine, including installation, operating costs
- Artificial limb
- Blood sugar level measuring devices for diabetes
- Brace for a limb
- Catheters, catheter trays, tubing, diapers, disposable briefs required by incontinent persons
- Colostomy supplies
- Crutches
- Hernia truss
- Ileostomy supplies
- Iron Lung
- Laryngeal speaking aid
- Rocking bed for polio victim
- Spinal brace
- Wheelchair

Other Expenditures

- Ambulance charges
- Funeral expenses
- Home Care Facility or Extended Care Home charges for a dependent
- Home Maker Service and Home Care (attendant must be a non-relative)
- Prescription birth control pills
- Reasonable costs for adapting a residence to accommodate a disabled person (i.e. wheelchair ramp, lifts, bath facilities)
- Rehabilitative therapy, lip reading and sign language training

- 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
- Transportation, meals and accommodation (reasonable expenses for meals, accommodation and travel costs for a patient and an accompanying attendance 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 travel is at least 80 kilometers).

The Following Expenditures Would NOT be Covered Under this Plan

- Acupuncture treatments if they are not performed by a licensed physician
- Air conditioners, humidifiers, dehumidifiers or air cleaners
- Antiseptic diaper service
- Health programs offered by resort hotels, health clubs
- Illegal operations, treatment or drugs
- Maternity clothes
- Medical expenses for which you are 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
- Special foods or beverages are not a deductible expense for tax purposes. However, if said food or beverages are taken to alleviate or treat an illness and not nutritional, they may be allowed. Such claims must be accompanied by a letter from a medical doctor.
- Toothpaste
- Wigs – unless made to order for individuals who have suffered abnormal hair loss owing to disease, medical treatment or accident
- IMPORTANT – Provincial Health Care Premiums are not eligible expenditures