

LIST OF ELIGIBLE EXPENDITURES GUIDELINE

Note: If you have any questions regarding eligibility of medical expenditures for tax purposes, please call Innovative Benefits Inc., or go to the Government of Canada website <http://www.cra-arc.gc.ca/medical/>

Premiums for Health Care Plans

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

Professional Services

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

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

(A qualified medical practitioner is a person who is authorized to practice in accordance to the laws of the province and certified according to the practitioners governing body.)

All Dental Services

Dental X-Rays	Examinations	Crowns	Root Canals
Denture Repair	Extractions	Gum Treatment	Straightening Teeth
Denture Replacement	Fillings	Oral Surgery	(eg. Braces)

Laboratory Examination and Tests

Blood Tests	Spinal Fluid Tests	Urine Analysis	MRI
Cardiographs	Stool Examination	X-Ray Examination	CAT Scan
Metabolism Tests			

Hospital Services

Anesthesiologist	Oxygen Masks, Tent	Vaccines	Private/Semi-Private
Hospital Bills	Operating Room Fees	X-Ray Tech Room Fees	

Medications

Any over-the-counter medications prescribed by a Dentist, Medical or Naturopathic Doctor and recorded by a licensed pharmacist	Prescription Drugs Insulin or Substitutes Oxygen	Liver Extract Vitamin B-12 Diabetic Supplies
--	--	--

Prescribed Medical Treatments

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

Materials that 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 a chronic respiratory ailment
- Electronic or computerized environmental control systems
- Electronic Speech synthesizers for mute individuals
- Equipment that enables deaf or mute persons to make and receive telephone calls
- Extremity pumps or elastic support hoses to reduce lymph edema swelling
- Heart monitors or pacemakers
- 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
- Optical scanners or similar devices to enable a blind individual to read print
- Orthopedic shoes or boots
- Oxygen tent
- Power operated guided chair installation for stairways
- Power operated lifts and transportation equipment
- Synthetic speech systems, Braille printers and large print-on-screen devices
- Syringes
- Television closed caption decoders
- Wigs if required as a result of disease, accident or medical treatment

Materials which don't require a prescription:

Any apparatus or material paid to a doctor, dentist, nurse or hospital	Hernia truss
Any device to aid the hearing of a deaf person	Iron Lung
Artificial eye or limb	Laryngeal speaking aid
Artificial Kidney Machine	Wheelchair
Blood sugar measuring device for diabetic	Crutches
Limb or spinal brace	Colostomy pads
Catheters, catheter trays, tubing, adult diapers & disposable briefs required by incontinent persons	

Other Expenditures:

Ambulance Charges	Homemaker service & home care
Prescription birth control	Reasonable costs for adapting a residence to accommodate a disabled person
Specially trained animals for assistance	Transportation, meals & accommodation for patients who need to travel for treatments
Rehabilitative therapy, lip reading & sign language training	Transportation costs to and from medical treatments that are not available within 40 km of home

The Following Expenditures would NOT be covered under this plan:

- Air conditioners, humidifiers or dehumidifiers
- Maternity clothes
- Cosmetic Surgery
- Medical Expenses for which you have been reimbursed
- Health and fitness programs or are entitled to be reimbursed from other plans
- Illegal operations, treatments or drugs
- Non-prescription birth control devices
- Teeth whitening
- Toothbrush, toothpaste, dental floss, etc.
- Over-the counter medications, vitamins and supplements, even if prescribed by a medical practitioner
- Payments to a municipality where it employed a doctor to provide medical services to the residents of the municipality.

IMPORTANT

Provincial Health Care and AB Health & Wellness, "non group" premiums ARE NOT eligible.