



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 and look for Technical Bulletin IT519R2  
<http://www.cra-arc.gc.ca/medical/>

## Premiums for Health Care Plans

Premiums paid to any non-government medical or hospital care plan. Ex: 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

(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
- Denture Repair & Replacement
- Examinations
- Extractions
- Fillings
- Crowns
- Gum Treatment
- Oral Surgery
- Root Canals
- Straightening Teeth (ex: braces)

## Laboratory Examination and Tests

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

## Hospital Services

- Anesthesiologist
- Hospital Bills
- Oxygen Masks, Tent
- Operating Room Fees
- Vaccines
- X-Ray Technician
- Private/Semi-Private 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
- Bone Marrow Transplant
- Organ Transplant
- Insulin Treatments
- Diathermy
- Hydrotherapy
- Injections
- Nursing (registered)
- Pre & Post-Natal Treatments
- Psychotherapy
- 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
- Any device to aid the hearing of a deaf person
- Artificial eye or limb
- Artificial Kidney Machine
- Blood sugar measuring device for diabetics
- Limb or spinal brace
- Catheters, catheter trays, tubing, adult diapers & disposable briefs required by incontinent persons
- Hernia truss
- Iron Lung
- Laryngeal speaking aid
- Wheelchair
- Crutches
- Colostomy pads

## Other Expenditures:

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

## The Following Expenditures would NOT be covered under this plan:

- Air conditioners, humidifiers or dehumidifiers
- Cosmetic Surgery
- Health and fitness programs
- Illegal operations, treatments or drugs
- Teeth whitening
- 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.
- Maternity clothes
- Medical Expenses for which you have been reimbursed or are entitled to be reimbursed from other plans
- Non-prescription birth control devices
- Toothbrush, toothpaste, dental floss, etc.

**IMPORTANT – Provincial Health Care and AB Health& Wellness, “non group” premiums ARE NOT eligible.**