



Canada Revenue Agency Agence du revenu
du Canada

Information about medical expenses you can claim

Medical Expenses

2016



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Is this guide for you?

This guide is for persons with medical expenses and their supporting family members. The guide gives information on eligible medical expenses you can claim on your income tax and benefit return.

This guide uses plain language to explain the most common tax situations. The guide is for information only and does not replace the law.

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La version française de ce guide est intitulée *Frais médicaux*.

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General information

The medical expense tax credit is non-refundable tax credit that you can use to reduce the tax that you paid or may have to pay. If you paid for healthcare expenses, you may be able to claim them as eligible medical expenses on your income tax and benefit return. These expenses include a wide range of products, procedures and services, such as:

- medical supplies;
- dental care; and
- travel expenses.

Generally, you can claim all amounts paid, even if they were not paid in Canada.

You can only claim the part of an expense for which you have not been or will not be reimbursed.

How do you claim medical expenses?

You can claim medical expenses on line 330 or 331 of your Schedule 1.

Line 330 – You can claim the total eligible medical expenses you or your spouse or common-law partner paid for the following persons:

- yourself;
- your spouse or common-law partner; or
- your or your spouse's or common-law partner's children born in 1999 or later.

Line 331 – You can claim the part of eligible medical expenses you or your spouse or common-law partner paid for the following persons who depended on you for support:

- your or your spouse's or common-law partner's children born in 1998 or earlier, or grandchildren; or
- your or your spouse's or common-law partner's parents, grandparents, brothers, sisters, uncles, aunts, nephews, or nieces who were residents of Canada at any time in the year.

You have to calculate, for **each** dependant, the medical expenses that you are claiming on line 331.

For more information, see lines 330 and 331 in the *General Income Tax and Benefit Guide*.

What amount can you claim?

Line 330 – You can claim the total of the eligible expenses minus whichever is **less**:

- \$2,237; or
- 3% of **your** net income (line 236 of your return).

Line 331 – You can claim the total of the eligible expenses minus whichever is **less**:

- \$2,237; or
- 3% of **your dependant's** net income (line 236 of the return).

For which period can you claim these expenses?

You can claim eligible medical expenses paid in any **12-month period** ending in 2016 and not claimed by you or anyone else in 2015. For a person who died in 2016, a claim can be made for expenses paid in any **24-month period** that includes the date of death if the expenses were not claimed for any other year.

Credits or deductions related to medical expenses

Refundable medical expense supplement

The refundable medical expense supplement is a refundable tax credit available to working individuals with low incomes and high medical expenses. You may be able to claim this credit if the following conditions apply:

- You made a claim for medical expenses on line 332 of Schedule 1 or for the disability supports deduction on line 215 of your return.
- You were resident in Canada throughout 2016.
- You were 18 years of age or older at the end of 2016.

You must also meet the criteria related to income.

For more information, see line 452 in the *General Income Tax and Benefit Guide*.

Disability support deduction

The person with the impairment in physical or mental functions may be able to claim **some** medical expenses as a disability supports deduction. He or she can claim these expenses on line 215 or line 330, or split the claim between these two lines, as long as the total of the amounts claimed is not more than the expenses paid.

For the eligibility criteria, the list of the eligible expenses, or more information, see Guide RC4064, *Disability-Related Information*.

Who is a medical practitioner?

A medical practitioner is a health care professional authorized by law to practice as a medical practitioner. In this guide, we identify the medical expenses that have to be certified by a medical practitioner to be eligible. To view the list of professionals who are considered to be medical practitioners, go to cra.gc.ca/medicalpractitioners.

What are the most common medical expenses that you can claim?

The cost of any of the following items can be claimed on line 330 **or** used in the calculation for a claim on line 331. We specify any certification needed. This list is **not** complete.

For more information, see Income Tax Folio S1-F1-C1, *Medical Expenses Tax Credit*.

Attendant care and care in a facility

Attendant care is care given by an attendant who does personal tasks which a person cannot do for himself or herself. Attendant care can be received in certain types of facilities.

You can claim amounts paid to an attendant only if the attendant was not your spouse or common-law partner and was 18 years of age or older when the amounts were paid.

If an individual issues a receipt for attendant care services, the receipt must include his or her social insurance number.

Who can claim these expenses?

You can claim as medical expenses the amounts you or your spouse or common-law partner paid for attendant care or care in a facility. The expenses must have been paid for the care of:

- yourself;
- your spouse or common-law partner; or
- a dependant.

A **dependant** is someone who depended on you for support and is:

- your or your spouse's or common-law partner's child or grandchild; or
- your or your spouse's or common-law partner's parent, grandparent, brother, sister, uncle, aunt, nephew, or niece who lived in Canada at any time in the year.

What can you claim as medical expenses?

Full-time care or specialized care

Generally, you can claim the **entire** amount you paid for the following facilities:

- nursing homes (full-time care); and
- schools, institutions, or other places (providing care or care and training).

We consider the care to be full-time care when a person needs constant care and attendance.

Other places could include an outpatient clinic, such as a detoxification clinic.

What is a nursing home? – A nursing home is generally considered to be a facility that gives full-time care. Any facility could be considered a nursing home if it has the same features and characteristics as a nursing home.

All regular fees are eligible as medical expenses, including those for the following:

- food;
- accommodation;
- nursing care;
- administration fees;
- maintenance fees; and
- social programming and activities fees.

However, extra personal expenses (such as hairdresser fees) are **not** eligible.

Salaries and wages

You can claim the fees for salaries and wages paid for part-time attendant care.

Also, you can claim the fees for **salaries and wages** paid for attendant care services or care or supervision in the following facilities:

- self-contained domestic establishments (such as your private home);
- retirement homes, homes for seniors, or other institutions;
- group homes in Canada; and
- nursing homes. Special rules apply to this type of facility. See the chart on page 11.

Expenses you can claim – You can claim as medical expenses the salaries and wages paid to all employees that do the following duties or services:

- food preparation;
- housekeeping services for a resident’s personal living space;
- laundry services for a resident’s personal items;
- health care (registered nurse, practical nurse, certified health care aide, personal support worker);
- activities (social programmer);
- salon services (hairstylist, manicurist, pedicurist) **if included in the monthly fee**;
- transportation (driver); and
- security for a secured unit.

If you are receiving attendant care services in your home, you can only claim for the period when you are at home and need care or help. For an expense to be eligible as a medical expense, you must:

- be eligible for the disability tax credit; or
- have a written certification from a medical practitioner that states the services are necessary.

Expenses you cannot claim – You cannot claim the cost of:

- rent (except the part of rent for services that help a person with daily tasks, such as laundry and housekeeping);
- food;
- cleaning supplies;
- other operating costs (such as the maintenance of common areas and outside grounds); or
- salaries and wages paid to employees such as administrators, receptionists, groundskeepers, janitors (for common areas), and maintenance staff.

Sample statement for attendant care expenses

To claim attendant care expenses paid to a facility (other than full-time care in a nursing home or specialized care) such as a retirement home, you have to send us a detailed breakdown from the facility.

The breakdown must clearly show the amounts paid for staff salaries that apply to the attendant care services listed under “Expenses you can claim” on this page.

The breakdown should also take into account any subsidies that reduce the attendant care expenses (unless the subsidy is included in income and is not deductible from income).

The following sample statements show the detailed information we need.

Statement of account for the 2016 year			
Resident's name: Stephen Harris			
	Total expenses	Non-eligible expenses	Eligible expenses
Rent	\$14,909	\$14,909	
Administration staff wages	1,242	1,242	
Nursing wages	4,259		\$4,259
Activities director wages	402		402
Housekeeping and laundry wages	1,016		1,016
Dietician and chef wages	2,851		2,851
Transportation wages	365		365
Total	\$25,044	\$16,151	\$8,893

Based on the above statement, Stephen's eligible attendant care expenses are \$8,893.

Statement of account for the 2016 year					
Resident's name: Jamie Fitzgerald					
	Total expenses	Non-eligible expenses	Eligible expenses – if no subsidies are received	Subsidies received	Eligible expenses (after subsidies)
Rent	\$14,909	\$14,909		\$5,000	
Administration staff wages	1,242	1,242			
Nursing wages	4,259		\$4,259		\$4,259
Activities director wages	402		402		402
Housekeeping and laundry wages	1,016		1,016	1,016	
Dietician and chef wages	2,851		2,851	2,000	851
Transportation wages	365		365		365
Total	\$25,044	\$16,151	\$8,893	\$8,016	\$5,877

Based on the above statement, Jamie's eligible attendant care expenses are \$5,877. The amount of eligible expenses that Jamie can claim was reduced because of the subsidies received.

Are you claiming the disability amount?

There are special rules when claiming the disability amount **and** attendant care as medical expenses. For information on claiming attendant care and the disability amount, see the chart on the next page.

Calculate your net federal tax using Schedule 1, *Federal Tax*, to find out what is more beneficial for you. You can also see the examples starting on page 12.

If someone claims the fees paid to a nursing home for full-time care as a medical expense on line 330 or 331 of Schedule 1, no one else can claim the disability amount for the same person.

To claim the disability amount, we must approve your application for the disability tax credit (DTC). For more information on the disability amount and the DTC, see Guide RC4064, *Disability-Related Information*.

Can you claim both attendant care as medical expenses and the disability amount, and what certification do you need?

The chart on the next page shows the certification you need to claim attendant care as a medical expense (on line 330 or 331) and if you can **also** claim the disability amount (line 316 or 318 of Schedule 1). **In all cases**, for you to qualify for the disability amount, we have to approve Form T2201, *Disability Tax Credit Certificate*.

Type of expense	Certification needed	Can you claim the disability amount?
Fees paid for full-time care in a nursing home	Form T2201 or a medical practitioner must certify in writing that you are, and in the foreseeable future will continue to be, dependent on others for your personal needs and care because of a lack of normal mental capacity.	You can claim the disability amount, if eligible, or these expenses, but not both.
Salaries and wages for attendant care given in Canada. This can include the part of the nursing home fees paid for full-time care that relate only to salaries and wages	Form T2201	You can claim the disability amount and up to \$10,000 for these expenses (\$20,000 if the person died in the year).
Salaries and wages for one full-time attendant outside of a self-contained domestic establishment	Form T2201	You can claim the disability amount or these expenses, but not both.
Full-time attendant at home	Form T2201 or a medical practitioner must certify in writing that you are, and will likely to be for a long continuous period of indefinite duration, dependent on others for your personal needs and care because of an impairment in physical or mental functions and need a full-time attendant.	You can claim the disability amount, if eligible, or these expenses, but not both.
Salaries and wages for care or supervision in a group home in Canada	Form T2201	You can claim the disability amount and these expenses.
Care, or training and care, at a school, institution, or other place (such as a detoxification clinic)	Form T2201 or an appropriately qualified person must certify in writing that because of a mental or physical impairment, you need the equipment, facilities, or staff specially provided by that place for persons with the same type of impairments. Note An appropriately qualified person includes a medical practitioner, the principal of the school or the head of the institution or other place.	You can claim the disability amount, if eligible, and these expenses.

What is more beneficial?

Example 1

John is a 38-year-old who lives in his own home. His only income is a disability pension of \$29,000. John's doctor has certified in writing that John is dependent on others for his personal needs because of his physical impairment. The Canada Revenue Agency (CRA) has approved Form T2201 for him. John pays his 43-year-old neighbour, Marge, \$14,000 each year to look after him full-time. John can claim the amounts he pays Marge for attendant care as a medical expense.

John has a choice to make. His first option is to claim \$10,000 of his attendant care expenses as a medical expense on line 330 and claim the disability amount of \$8,001 on line 316. Under this option, he would have no federal tax to pay.

His second option is to claim all \$14,000 of his attendant care expenses as a medical expense, but then he would not be able to claim the disability amount. His federal tax would be \$359.

For John, the first option is better. See the following examples of John's Schedule 1 for a breakdown of his claims on his return using both options.

Option 1 – John's Schedule 1

Basic personal amount (line 300)				11,474.00
Pension income amount (line 314)		+		2,000.00
Disability amount (for self) (line 316)		+		8,001.00
Total amounts of medical expenses paid	10,000.00			
Subtract \$2,237 or 3% of line 236 of your return, whichever is less.	-		870.00	
Medical expenses for self (line 330)	=		9,130.00	▶ 9,130.00
Add the amounts.		=		30,605.00
Federal non-refundable tax credit rate		×		15%
Total federal non-refundable tax credits		=		4,590.75
Since the taxable income is \$45,282 or less:				
Your taxable income from line 260 of your return			29,000.00	
Multiply by 15%.	×		15%	
Federal tax on taxable income	=		4,350.00	▶ 4,350.00
Subtract federal non-refundable tax credits.		-		4,590.75
		=		- 240.75
Basic federal tax			If negative, enter "0".	0.00

Option 2 – John’s Schedule 1

Basic personal amount (line 300)				11,474.00
Pension income amount (line 314)		+		2,000.00
Disability amount (for self) (line 316)		+		0.00
Total amounts of medical expenses paid	14,000.00			
Subtract \$2,237 or 3% of line 236 of your return, whichever is less.	- 870.00			
Medical expenses for self (line 330)	= 13,130.00	▶	+	13,130.00
Add the amounts.			=	26,604.00
Federal non-refundable tax credit rate			×	15%
Total federal non-refundable tax credits			=	3,990.60
Since the taxable income is \$45,282 or less:				
Your taxable income from line 260 of your return	29,000.00			
Multiply by 15%.	×	15%		
Federal tax on taxable income	= 4,350.00	▶		4,350.00
Subtract federal non-refundable tax credits.			-	3,990.60
			=	359.40
Basic federal tax			=	359.40
				If negative, enter "0".

Example 2

Judy is a 57-year-old who earned \$40,000 of pension income last year. She was seriously injured in a car accident a few years ago and now needs full-time attendant care. The CRA has approved Form T2201 for her. Last year, Judy paid \$32,000 to a retirement home. Of that amount, \$21,000 was her share of the salaries and wages paid to staff for attendant care.

Judy has a choice to make. Her first option is to claim \$10,000 of her attendant care expenses as medical expenses on line 330 and claim the disability amount of \$8,001 on line 316. Under this option, she would have to pay \$1,459 in federal tax.

Her second option is to claim all \$21,000 of her attendant care expenses as a medical expense, but then she would not be able to claim the disability amount. Her federal tax would be \$1,009.

For Judy, the second option is better. See the examples of Judy’s Schedule 1 for a breakdown of her claims on her return using both options.

Option 1 – Judy’s Schedule 1

Basic personal amount (line 300)				11,474.00
Pension income amount (line 314)		+		2,000.00
Disability amount (for self) (line 316)		+		8,001.00
Total amounts of medical expenses paid	10,000.00			
Subtract \$2,237 or 3% of line 236 of your return, whichever is less.	– 1,200.00			
Medical expenses for self (line 330)	= 8,800.00	▶	+	8,800.00
Add the amounts.			=	30,275.00
Federal non-refundable tax credit rate			×	15%
Total federal non-refundable tax credits			=	4,541.25
Since the taxable income is \$45,282 or less:				
Your taxable income from line 260 of your return	40,000.00			
Multiply by 15%.	× 15%			
Federal tax on taxable income	= 6,000.00	▶		6,000.00
Subtract federal non-refundable tax credits.			–	4,541.25
			=	1,458.75
Basic federal tax			=	1,458.75
				If negative, enter "0".

Option 2 – Judy’s Schedule 1

Basic personal amount (line 300)				11,474.00
Pension income amount (line 314)		+		2,000.00
Disability amount (for self) (line 316)		+		0.00
Total amounts of medical expenses paid	21,000.00			
Subtract \$2,237 or 3% of line 236 of your return, whichever is less.	-		1,200.00	
Medical expenses for self (line 330)	=		19,800.00	▶ + 19,800.00
Add the amounts.				= 33,274.00
Federal non-refundable tax credit rate				× 15%
Total federal non-refundable tax credits				= 4,991.10
Since the taxable income is \$45,282 or less:				
Your taxable income from line 260 of your return	40,000.00			
Multiply by 15%.	×		15%	
Federal tax on taxable income	=		6,000.00	▶ 6,000.00
Subtract federal non-refundable tax credits.				- 4,991.10
				= 1,008.90
Basic federal tax			If negative, enter "0".	= 1,008.90

Care, treatment, and training

This section identifies most types of care, treatment and training you can claim as medical expenses.

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

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

Cosmetic surgery – 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.

An expense will continue to qualify as a medical expense **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. For more information, see “What are the most common medical expenses that you cannot claim?” on page 29.

Group home – see “Attendant care and care in a facility” on page 6.

In vitro fertility program – the amount paid to a medical practitioner or a public or licensed private hospital, not including donations to a sperm bank.

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

Nursing home – see “Attendant care and care in a facility” on page 6.

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

Personalized therapy plan – the salaries and wages incurred after 2013 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:

- for a mental impairment, by a medical doctor or a psychologist; or
- for a physical impairment, by a medical doctor or an occupational therapist.

The **plan** has to be:

- needed to get public funding for specialized therapy;
- for a mental impairment, prescribed by a medical doctor or a psychologist; or
- for a physical impairment, prescribed by a medical doctor or an occupational therapist.

For more information about the DTC, see Guide RC4064, *Disability-Related Information*.

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

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

Respite care expenses – see “Attendant care and care in a facility” on page 6.

School for persons with an impairment in physical or mental functions – a medical practitioner 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.

Therapy – the cost of therapy received by a person who is eligible for the disability tax credit (DTC), given by someone who is not the spouse or common-law partner of the person who is claiming the expense and who is 18 years of age or older when the amounts are paid.

The **therapy** has to be prescribed and supervised:

- for a mental impairment, by a medical doctor or a psychologist; or
- for a physical impairment, by a medical doctor or an occupational therapist.

For more information about the DTC, see Guide RC4064, *Disability-Related Information*.

Training – the amount paid for you or a relative to learn to care for a relative who has an impairment in physical or mental functions and is a member of your household or dependent 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.

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.

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.

Construction and renovation

This section identifies the fees related to the changes made to a home that you can claim as medical expenses.

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.

Furnace – the amount paid for an electric or sealed combustion furnace bought 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.

Renovation or construction expenses – the amounts paid for changes to give a person access to (or greater mobility or functioning within) their home, when that person has a severe and prolonged mobility impairment or lacks 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 costs can be claimed minus any related rebates such as for goods and services tax/harmonized sales tax (GST/HST).

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

- they would not typically be expected to increase the value of the home; and
- 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:

- 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 his or her home; and
- 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.

Note

If the renovation expenses qualify for the home accessibility tax credit (HATC), you could claim both the HATC and the medical expenses tax credit for these expenses. For more information about the HATC, see Guide RC4064, *Disability-Related Information*.

Devices, equipment, and supplies

This section identifies health-related devices, equipment, and supplies you can claim as medical expenses.

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 – the amount paid for 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.

Artificial eye or limb

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

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 selecting 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 conduction receiver

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 only to help a person who is blind to use a computer – prescription needed.

Breast prosthesis because of a mastectomy – prescription needed.

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

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

Cochlear implant

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

Crutches

Dentures and dental implant

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.

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

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.

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.

Ileostomy and colostomy pads including pouches and adhesives.

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

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.

Kidney machine – the cost of the machine and the following related costs:

- 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; and
- necessary and unavoidable costs to transport supplies.

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

Laryngeal speaking aids

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

Needles and syringes – prescription needed.

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

Orthopaedic shoes, boots, and inserts – prescription needed.

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

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 used by a person to turn the pages of a book or other bound document when he or she has a severe and prolonged impairment that markedly restricts the person's ability to use his or her arms or hands – prescription needed.

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

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

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

Spinal brace

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

Talking textbooks in connection with 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 – prescription needed.

Teletypewriters or similar devices that allow 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.

Truss for hernia

Van – 20% of the amount paid for a van that has been previously adapted, or is adapted within six 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 \$6,922).

Vehicle device designed only to allow a person with a 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.

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 – the amount paid for a person to cope with or overcome a severe chronic respiratory ailment, or severe chronic immune system disorder – prescription needed.

Wheelchairs and wheelchair carriers

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

Gluten-free food products

Persons with celiac disease (gluten intolerance) can claim the incremental costs associated with buying gluten-free food products as a medical expense.

What is the incremental cost?

The incremental cost is the difference in the cost of gluten-free products compared to the cost of similar products with gluten. It is calculated by subtracting the cost of a product with gluten from the cost of a gluten-free product.

What food products are eligible?

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. This includes, 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.

What documents do you need to keep?

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

- 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; and
- a summary of each food product that was bought during the 12-month period for which the expenses are being claimed (see example on the next page).

Example

Food product:	Bread
Number of products bought (for the 12-month period):	52
Average cost of product with gluten:	\$3.49
Average cost of gluten-free product:	\$6.99
Incremental cost:	$\$6.99 - \$3.49 = \$3.50$
Amount to claim:	$\$3.50 \times 52 = \mathbf{\$182.00}$

Prescribed drugs, medications, and other substances

This section identifies prescribed drugs, medications, and other substances you can claim as medical expenses.

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's website at hc-sc.gc.ca.

Insulin or substitutes – prescription needed.

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

Medical marijuana – the amount paid to Health Canada or a designated producer for a person authorized to possess or use the drug for medical purposes under the *Marihuana Medical Access Regulations* or exempt under section 56 of the *Controlled Drugs and Substances Act*.

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, see below).

Vaccines – prescription needed.

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

Service animals

The cost of a specially trained animal to help a person who:

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

- has severe diabetes (for expenses incurred after 2013).

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 him or her in 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.

Services and fees

This section identifies the services and fees you can claim as medical expenses.

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

Certificates – the amount paid to a medical practitioner for filling out and providing more information for Form T2201 and other certificates.

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 or a dentist. Expenses for purely cosmetic procedures are **not** eligible. For more information, see “What are the most common medical expenses that you cannot claim?” on page 29.

Electrolysis – only amounts paid to a medical practitioner. Expenses for purely cosmetic procedures are **not** eligible. For more information, see “What are the most common medical expenses that you cannot claim?” on page 29.

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

Laboratory procedures or services including necessary interpretations – prescription needed.

Medical services by qualified medical practitioners – to verify if a specific profession is recognized by a province or territory for the purposes of claiming medical expenses, go to cra.gc.ca/medicalpractitioners.

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 “medical practitioner” is an individual (such as a doctor or a nurse) who is authorized to practice according to the laws of the jurisdiction where the services are given. 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 \$2,769).

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 necessary.

Nurse – see Income Tax Folio S1-F1-C1, *Medical Expense Tax Credit*, for more information.

Orthodontic work including braces paid to a medical practitioner or a dentist. Expenses for purely cosmetic procedures are **not** eligible. For more information, see “What are the most common medical expenses that you cannot claim?” on page 29.

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. For more information, go to cra-arc.gc.ca/whtsnw/tms/phsp-rpam-eng.html.

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 necessary.

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.

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.

Tutoring services that are supplementary 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 necessary.

Travel expenses

This section explains which travel expenses you can claim as medical expenses.

Expenses you can claim

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

- substantially equivalent medical services were not available near your home;
- you took a reasonably direct travelling route; and
- 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 255 of your return), you may be able to choose how to claim your expenses. For more information, see Form T2222, *Northern Residents Deductions*.

Note

For all expenses, you can only claim the part of the expense that you have not been and will not be reimbursed for. However, you can claim all of the expense if the reimbursement is included in your income (such as a benefit shown on a T4, *Statement of Remuneration Paid*, slip) and you did not deduct it anywhere else on your return.

At least 40 kilometres

If you had to travel at least 40 kilometres (one way) from your home to get medical services, 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.

At least 80 kilometres

If you had to travel at least 80 kilometres (one way) from your home to get medical services, you may be able to claim accommodation, meal, and parking expenses in addition to your transportation expenses as medical expenses. This **may** include travelling outside Canada.

Meal and vehicle expenses

You can choose to use the **detailed** or **simplified** method for calculating meal 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 these travel expenses, go to cra.gc.ca/travelcosts or call our Tax Information Phone Service at 1-800-267-6999.

Accommodations

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.

Expenses you cannot claim

If you traveled **less** than 40 kilometres from your home to get medical services, you cannot claim travel expenses as medical expenses.

You also cannot claim travel expenses if you travel only to pick up a device or medication.

Example 1

Paul lives in St-Hyacinthe and had to travel over 40 kilometres one way (but less than 80 kilometres) to Montréal to get medical services because similar services were not available within 40 kilometres of his home. He had to use his vehicle because no public transportation was readily available.

Paul can claim his vehicle expenses. He can choose the detailed or simplified method to calculate the amount to claim on his return.

Example 2

Maria had to travel with her son Michael from Sydney to Halifax (over 80 kilometres one way) to get medical services for herself. Maria's doctor gave her a letter certifying that she was not able to travel without an attendant.

Since similar medical services were not available near her home, Maria took a direct travelling route, and it was reasonable, under the circumstances, for her to travel to Halifax to get medical services.

The day after they arrived in Halifax, Maria checked into the hospital for surgery and had to stay for two weeks.

Michael stayed in a hotel nearby and during the day, helped her with meals and personal care at the hospital. Michael drove his mother back to Sydney afterwards.

Maria can claim all reasonable travel expenses for herself and her son while en route, to and from Halifax and for the two-week period of medical services in Halifax.

Example 3

Jennifer had to travel from Prince Rupert to Vancouver (over 80 kilometres one way) to get medical services. Her husband Stephen drove her there. Jennifer stayed in the hospital in Vancouver for three weeks but Stephen drove back to Prince Rupert after dropping her off at the hospital. Jennifer's doctor gave her a letter certifying that she was not able to travel without an attendant.

Since similar medical services were not available near her home, Jennifer took a direct travelling route, and it was reasonable, under the circumstances, for her to travel to Vancouver to get medical services.

Stephen came to visit Jennifer once during her three-week stay in the hospital. When Jennifer was ready to go home, Stephen drove to Vancouver to take her home.

Jennifer can claim reasonable travel expenses for herself and her husband for the trip from Prince Rupert to Vancouver and then for the drive back home. However, neither Jennifer nor Stephen can claim any expenses for the trip Stephen made to visit Jennifer in the hospital.

Example 4

John had to travel from Winnipeg to Germany (over 80 kilometres one way) to get medical services. He flew there and back, and stayed at a hotel for one week while he received the services from a medical practitioner.

Since similar medical services were not available near his home, John took a direct travelling route, and it was reasonable, under the circumstances, for him to travel to Germany to get medical services.

John can claim all reasonable travel expenses for himself while en route, to and from Germany and for the one week period of medical services in Germany.

What are the most common medical expenses that you cannot claim?

There are some expenses that are commonly claimed as medical expenses in error. The expenses you **cannot** claim include the following:

- athletic or fitness club fees;
- birth control devices (non-prescription);
- blood pressure monitors;
- cosmetic surgery – expenses for purely cosmetic procedures including any related services and other expenses such as travel, incurred **after March 4, 2010**, cannot be claimed as medical expenses. Both surgical and non-surgical procedures purely aimed at enhancing one's appearance are not eligible.

Non-eligible expenses include:

- liposuction;
- hair replacement procedures;
- filler injections (for removing wrinkles);
- teeth whitening.

An expense may qualify as a medical expense 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;

- diaper services;
- health plan premiums paid by an employer and not included in your income;
- health programs;
- organic food;
- over-the-counter medications, vitamins, and supplements, even if prescribed by a medical practitioner (except vitamin B12, see page 24);
- personal response systems such as Lifeline and Health Line Services;
- provincial and territorial plans such as the Alberta Health Care Insurance Plan and the Ontario Health Insurance Plan (for a complete list of non-eligible plans, go to cra.gc.ca/medical); and
- the part of medical expenses (including travel expenses) for which you can get reimbursed, such as reimbursements from a private insurance.

What documents do you need to keep?

If you are filing electronically or **on paper**, do not send any supporting documents. Keep them in case we ask to see them later.

Receipts must show the name of the company or individual to whom an expense was paid. Receipts for attendant care or therapy paid to an individual should also show the individual's social insurance number.

Online services

My Account

Using the CRA's My Account service is a fast, easy, and secure way to access and manage your tax and benefit information online, seven days a week.

To register for My Account, go to cra.gc.ca/myaccount. Registration is a two-step process. You will be asked to enter some personal information and create a user ID and password or use a Sign-in Partner. Be sure to have your current and previous year's personal tax returns on hand. To register, a return for one of these two years must have been assessed. After you complete step one, you will have instant access to some of your tax and benefit information. Step two includes the mailing of the CRA security code. We will mail it to the address we have on file for you. The separate mailing of the security code is a measure used to protect you from identity theft and to ensure the security of your personal information. You will have access to the full suite of services available in My Account once you enter your code.

An authorized representative can access most of these online services through Represent a Client at cra.gc.ca/representatives.

For more information

What if you need help?

If you need more information after reading this guide, go to cra.gc.ca/disability or call 1-800-959-8281.

Direct deposit

Direct deposit is a fast, convenient, reliable, and secure way to get your CRA payments directly into your account at a financial institution in Canada. To enrol for direct deposit or to update your banking information, go to cra.gc.ca/directdeposit.

Forms and publications

To get our forms and publications, go to cra.gc.ca/forms or call 1-800-959-8281.

Electronic mailing lists

We can notify you by email when new information on a subject of interest to you is available on our website. To subscribe to our electronic mailing lists, go to cra.gc.ca/lists.

Tax Information Phone Service (TIPS)

For personal and general tax information by telephone, use our automated service, TIPS, by calling **1-800-267-6999**.

Teletypewriter (TTY) users

If you have a hearing or speech impairment and use a TTY call **1-800-665-0354** during regular business hours.

Service complaints

You can expect to be treated fairly under clear and established rules, and get a high level of service each time you deal with the Canada Revenue Agency (CRA); see the *Taxpayer Bill of Rights*.

If you are not satisfied with the service you received, try to resolve the matter with the CRA employee you have been dealing with or call the telephone number provided in the CRA's correspondence. If you do not have contact information, go to cra.gc.ca/contact.

If you still disagree with the way your concerns were addressed, you can ask to discuss the matter with the employee's supervisor.

If you are still not satisfied, you can file a service complaint by filling out Form RC193, *Service-Related Complaint*. For more information, go to cra.gc.ca/complaints.

If the CRA has not resolved your service-related complaint, you can submit a complaint with the Office of the Taxpayers' Ombudsman.

Reprisal complaint

If you believe that you have experienced reprisal, fill out Form RC459, *Reprisal Complaint*.

For more information about reprisal complaints, go to cra.gc.ca/reprisalcomplaints.

Tax information videos

We have a number of tax information videos for individuals on topics such as the income tax and benefit return, the Canadian tax system, and tax measures for persons with disabilities. To watch our videos, go to cra.gc.ca/videogallery.

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