

Canada Revenue Agency

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Details of medical expenses

Acoustic coupler – prescription required.

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 required.

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 required.

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

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

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
- 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 attend a school, institution, or other place that trains him or her 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.

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

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

Attendant care expenses

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

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.

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

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 required.

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

Bone marrow transplant – reasonable amounts paid to locate 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.

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 enable a person to walk are also eligible.

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

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

Breast prosthesis because of a mastectomy – prescription required.

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

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

Certificates – the amount paid to a medical practitioner for completing and providing additional 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 required.

Computer peripherals designed exclusively for a person who is blind to use a computer – prescription required.

Cosmetic surgery before March 5, 2010 – generally, expenses for cosmetic procedures are eligible **only** if 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 both 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.

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

Devices or software designed to help a person who is blind or has a severe learning disability to read print – prescription required.

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 principal place of residence of a person who has a severe and prolonged mobility impairment, to facilitate 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 purchased under this program. For more information, visit [Health Canada](#).

Elastic support hose designed exclusively to relieve swelling caused by chronic lymphedema – prescription required.

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

Electronic bone healing device – prescription required.

Electronic speech synthesizers that helps a person who is unable to speak to communicate using a portable keyboard – prescription required.

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

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

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

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

Gluten-free products

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 required.

Hospital bed including attachments – prescription required.

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 enable a person with diabetes to measure blood sugar levels – prescription required.

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

Insulin or substitutes – prescription required.

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.

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
- necessary and unavoidable costs to transport supplies

Laboratory procedures or services including necessary interpretations – prescription required.

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

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 exclusively for use by a person with an impairment to allow him or her to access different areas of a building, enter or leave a vehicle, or place a wheelchair on or in a vehicle – prescription required.

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

Medical marijuana or marijuana seeds – 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*.

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

Medical services provided 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 that the services are provided in. 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 income tax and benefit 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 \$2,728).

Needles and syringes – prescription required.

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 – the amount paid for services by a nurse who is authorized to practice.

Nursing home – see Attendant care and care in a facility.

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

Organ transplant – reasonable amounts paid to locate 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.

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 required.

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

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 required.

Oxygen concentrator – amounts paid to purchase, operate and maintain an oxygen concentrator including electricity.

Pacemakers – prescription required.

Page-turner devices to help a person 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 required.

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 and the payment is made to someone who is in the business of providing such services to unrelated persons.

The **therapy** has to be prescribed and supervised as per one of the following:

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

The **plan** has to be one of the following:

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

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

Premiums paid to private health services plans including medical, dental, and hospitalization plans. For more information, see [Interpretation Bulletin IT-339, Meaning of private health services plan](#) and [New position on private health services plans – Questions and answers](#).

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 acquired 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 required.

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

- Alberta Health Care Insurance Plan
- Manitoba Health Plan
- Medical Services Plan of British Columbia
- New Brunswick Medicare Division of Provincial Department of Health
- Newfoundland Medical Care Plan
- Northwest Territories Health Insurance Services Agency of Territorial Government
- Nova Scotia Medical Services Insurance
- Nunavut Health Care Plan
- Ontario Health Insurance Plan

- Prince Edward Island Health Services Payment Plan
- Quebec Health Insurance Board (including payments made to the Health Services Fund)
- Saskatchewan Medical Care Insurance Plan
- Yukon Territorial Insurance Commission

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.

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 loss of hearing or speech.

Renovation or construction expenses – the amounts paid for changes to give a person access to (or greater mobility or functioning within) their dwelling, when that person has a severe and prolonged mobility impairment or lacks normal physical development.

Costs for renovating or altering an existing dwelling or the incremental costs in building the person's principal 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 dwelling
- 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 dwelling
- lowering kitchen or bathroom cabinets so the person can use them

While these incurred costs to renovate or alter a dwelling 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 incurred meet all of the conditions.

Respite care expenses – see Attendant care or care in a facility.

School for persons with an impairment in physical or mental functions – a medical practitioner must certify in writing that the equipment, facilities or personnel specially provided by that school are required because of the person's physical or mental impairment.

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

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 required.

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

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.

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

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

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 required.

Therapy – the cost of therapy received by a person who is eligible for the disability tax credit, provided 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 as per one of the following:

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

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.

Travel expenses (less than 40 km) – travel expenses cannot be claimed as a medical expense if you traveled less than 40 kilometers (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 is required to travel at least 40 kilometers (one way), but less than 80 km, from their home to get medical services.

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
- it is reasonable, under the circumstances, for you to travel to that place for those medical services

If a medical practitioner certifies in writing that you were incapable of travelling alone to obtain medical services, you can also claim the transportation and travel expenses of an attendant who accompanied you.

If you have travel expenses related to medical treatment and you also qualify for northern residents deductions ([line 255](#)), you may be able to choose how to claim your expenses. For more information, see [Form T2222, Northern Residents Déductions](#).

If 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 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 2015 and previous years](#).

Example – Travel at least 40 kilometers but less than 80 kilometers

Paul lives in St-Hyacinthe and had to travel over 40 kilometres one way (but less than 80 kilometres) to Montréal to obtain medical services because equivalent treatment was 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 for calculating the amount to claim on his income tax and benefit return.

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

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
- it is reasonable, under the circumstances, for you to travel to that place for those medical services

If a medical practitioner certifies in writing that you were incapable of travelling alone to obtain medical services, you can also claim the transportation and travel expenses of an attendant who accompanied you.

If you have travel expenses related to medical treatment and you also qualify for northern residents deductions ([line 255](#)), you may be able to choose how to claim your expenses. For more information, see [Form T2222, Northern Residents Déductions](#).

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 2015 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.

Example 1 – Travel at least 80 kilometers

Maria had to travel with her son Michael from Sydney to Halifax (over 80 kilometres one way) to obtain medical services for herself in a hospital. Maria's doctor gave her a letter stating that she was not capable of travelling without an attendant.

No substantially equivalent medical services were available near her home, she took a direct travelling route, and it was reasonable, under the circumstances, that she had to travel to Halifax for 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 treatment in Halifax.

Example 2 – Travel at least 80 kilometers

Jennifer had to travel from Prince Rupert to Vancouver (over 80 kilometres one way) to obtain 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 stating that she was not capable of travelling without an attendant. Equivalent medical services were not available near Jennifer's home, she took a direct travelling route, and it was reasonable, under the circumstances, for her to travel to Vancouver for 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.

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 kilometers 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, 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 travel to that place for those medical services

If a medical practitioner certifies in writing that you were incapable of travelling alone to obtain medical services, you can also claim the transportation and travel expenses of an attendant who accompanied you.

If you have travel expenses related to medical treatment and you also qualify for northern residents deductions ([line 255](#)), you may be able to choose how to claim your expenses. For more information, see [Form T2222, Northern Residents Déductions](#).

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 2015 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.

Example – Travel at least 80 kilometers and outside of Canada

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

No substantially equivalent medical services were available near his home, John took a direct travelling route, and it was reasonable, under the circumstances, that he had to travel to Germany for medical services.

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

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

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

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.

Vaccines – prescription required.

Van – 20% of the amount paid for a van that has been previously adapted, or is adapted within six months of the date of purchase (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 \$6,686).

Vehicle modification to permit a person confined to a wheelchair to gain independent access to and drive the vehicle – prescription required.

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

Visual or vibratory signalling device for a person with a hearing impairment – prescription required.

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

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 required.

Walking aids – the amount paid for devices designed exclusively to help a person who has a mobility impairment – prescription required.

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 required.

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 required.

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