



Human Resources

Health Spending Accounts create the flexibility in the area of medical/dental needs which may not be addressed in the insured component of the plan. Examples of eligible expenses include:

- Acupuncturist (if a qualified medical practitioner)
- Chiropodist
- Chiropractor
- Christian Science practitioner
- Dental hygienist (if authorized to practice under provincial law)
- Dental mechanic (for the making or repairing of a complete upper or lower denture)
- Dentist
- Dermatologist
- Gynecologist
- Massage Therapist
- Neurologist
- Naturopath
- Obstetrician
- Oculist
- Optician
- Optometrist
- Orthopedist
- Osteopath
- Pediatrician
- Physician
- Physiotherapist
- Plastic surgeon (only procedures required for medical or reconstructive purposes...purely cosmetic procedures are not eligible)
- Podiatrist
- Practical nurse (medical services only)
- Psychiatrist/psychoanalyst
- Psychologist (if licensed by province)
- Registered nurse
- Surgeon
- Speech therapist (pathological or audiological impediments only)
- Therapist
- Professional tutor for a patient with learning disabilities or mental impairment, if the need is certified by a medical practitioner
- Dental Services
 - Dental x-rays
 - Extracting teeth
 - Filling teeth
 - Gum treatment
 - Oral surgery
 - Straightening teeth



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- Hospital Services
 - Anesthetist
 - Hospital bills
 - Oxygen masks, tents
 - Use of operating room
 - Vaccines
 - X-ray technicians

- Medicines
 - Cost of prescriptions insulin or substitutes – tapes of tablets for sugar content tests by diabetics, if the procedure has been required by a physician
 - Oxygen
 - Liver extract – indictable for pernicious anemia
 - Vitamin B-12 for pernicious anemia
 - Any medicine or drug purchased by you, your spouse, or a dependent, as prescribed by a medical practitioner or a dentist and as recorded by a licensed pharmacist

- Laboratory Examination & Tests
 - Blood tests
 - Cardiographs
 - Metabolism tests
 - Spinal fluid tests
 - Stool examinations
 - Urine analysis
 - X-ray examinations

- Apparatus and Materials (and repairs thereto and replacement batteries) - All items prescribed by regulation, as indicated by an asterisk (*) below, must be prescribed by a medical practitioner, whereas those items not so indicated need only be prescribed if the statute so requires (which it only occasionally does, as indicated):
 - Artificial eye
 - Artificial kidney machine, including reasonable installation, home alteration and operating costs
 - Artificial limb
 - Blood sugar level measuring devices for diabetics
 - Brace for a limb
 - Catheters, catheter trays, tubing, or other products required by persons who are incontinent by virtue of illness, injury or affliction
 - Colostomy pads
 - Contact lenses – prescribed
 - Crutches
 - Diapers, disposable briefs, catheters, catheter trays, tubing or other products required by persons who are incontinent by virtue of illness, injury, or affliction

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- Eye glasses – prescribed
- Heart monitoring or pacing devices*
- Hospital bed if required in home*
- Infusion pumps, including disposable peripherals, used in the treatment of diabetes*
- Iron lung
- Ileostomy pads
- Laryngeal speaking aid
- Needles and syringes*
- Orthopedic shoes and boots*
- Oxygen tent and equipment*
- Rocking bed for polio victim
- Spinal brace
- Truss for hernia
- Wheelchair
- Wigs made for individuals who have suffered abnormal hair loss owing to a disease, accident or medical treatment*
- Any apparatus or material – where payment was made directly to a doctor, dentist, nurse or hospital
- Any device, including replacement parts, designed exclusively for use by an individual who is suffering from a chronic respiratory ailment or a severe chronic immune system dysregulation*
- 50% of the cost of an air conditioner prescribed by a medical practitioner for an individual with a severe chronic ailment, disease or disorder, to a limit of \$1000*
- any power-operated guided chair installation to be used solely in a stairway*
- power-operated lifts or transportation equipment designed exclusively for use by or for a disabled individual to allow the individual access to different areas of a building or to assist the individual to gain access to a vehicle or to place his or her wheelchair in or on a vehicle (this includes track electrical systems to move quadriplegics about the home (e.g. from bed to bath)).*
- reasonable expenses relating to renovations or alterations to a dwelling of a patient who lacks normal physical development or has a severe and prolonged mobility impairment (one that may be expected to last 12 months or more), to enable the patient to gain access to, or to be mobile or functional within the dwelling
- reasonable expenses relating to alterations to the driveway of the principal place of residence of a patient who has a severe and prolonged mobility impairment, to facilitate the patient's access to a bus
- reasonable moving expenses (not to exceed \$2000) of a patient who lacks normal physical development or has a severe and prolonged mobility impairment if incurred for moving to a dwelling more accessible by the patient or in which the patient is more mobile and functional
- any device designed to assist a person to enter or leave a bathtub or shower, or to get on or off a toilet*
- a hospital bed including any prescribed attachments*

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- any device designed exclusively to enable an individual with a mobility impairment to operate a vehicle*
 - the less of \$5000 and 20% of the cost of a van (minus any portion of the cost for which credit is claimed under the rule above) that, at the time of acquisition or within six month thereafter, has been adapted for the transportation of the patient, who must require the use of a wheelchair
 - an external breast prosthesis that is required because of a mastectomy*
 - any device to aid the hearing of a deaf person including bone-conduction telephone receivers, extra-loud audible signals and devices to permit volume adjustment of telephone equipment above normal levels
 - television closed caption decoders for the deaf*
 - sign language interpretation services, where the payment is made to a person engaged in the business of providing such services on behalf of a patient who has a speech or hearing impairment
 - any equipment and accessory that enables a deaf or mute person to make and receive telephone calls including visual ringing indicators, acoustic couplers, teletypewriters. Amounts paid in providing additional equipment and accessories to others in order to make telephone communication possible with those other persons are also allowed as medical expenses*
 - electronic speech synthesizers that enable mute individuals to communicate using a portable keyboard*
 - optical scanners or similar devices designed to be used by a blind individual to enable him to read print*
 - synthetic speech systems, Braille printers and large print-on-screen devices that enable blind persons to utilize computers*
 - monitors which can be attached to babies identified as being prone to sudden infant death syndrome and which sound an alarm when the baby stops breathing*
 - electronic or computerized environmental control systems designed exclusively for the use of an individual with severe and prolonged mobility restrictions (apparently this is to include electronic control systems for quadriplegics)*
 - extremity pumps or elastic support hose designed exclusively to reduce swelling caused by lymph edema*
 - inductive coupling osteogenesis stimulator for treating non-union of fractures or aiding in bone fusion*
- Medical treatments – if prescribed
 - Blood transfusion
 - Diathermy
 - Electric shock treatments
 - Healing services
 - Hydrotherapy
 - Injections
 - Insulin treatments
 - Nursing (by registered nurse)
 - Pre-natal, post-natal treatments
 - Psychotherapy



Health Non-Taxable Spending Account

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- Radium therapy
- Speech pathology or audiology
- Transplants: on behalf of a patient who requires a bone marrow or organ transplant, the reasonable costs of locating a compatible donor and arranging for the transplant, including legal fees and insurance premiums; and reasonable traveling, board and lodging expenses for the donor and companion, as well as the recipient and companion, incurred in respect of the transplant
- Ultra-violet ray treatments
- Whirlpool baths
- X-ray treatments

- Miscellaneous
 - Ambulance charges – to or from hospital, transportation costs – to or from hospital, clinic or doctor’s office to obtain services not otherwise available nearer home
 - Canadian Red Cross - home maker service
 - Prescription birth control pills
 - Victorian Order of Nurses – home care
 - Premium paid to a non-governmental medical or hospital care plan
 - Reasonable expenses relating to rehabilitative therapy, including training in lip reading and sign language, as incurred to adjust for the patient’s loss of hearing or speech
 - The cost of an animal specially trained to assist a person who is blind, deaf, or severely impaired in the use of arms or legs. In addition to the cost of the animal, its care and maintenance (including food and veterinary care) are eligible expenses, as are travel expenses to a training facility to learn how to handle the animal, and, if full-time, attendance
 - Hydraulic wheelchair lifts for a vehicle that has been prescribed by a qualified medical practitioner

Exclusions:

- Toothpaste
- Birth control devices, non-prescription
- Wigs – unless made to order for individual who has suffered abnormal hair loss owing to disease, medical treatment or accident
- Maternity clothes
- Funeral, cremation or burials, cemetery plot, monument, mausoleum
- Illegal operations, treatments or drugs illegally procured
- Health programs offered by resort hotels, health clubs and gyms
- Athletic club expenses to keep physically fit
- Payments to a municipality where the municipality employed a doctor to provide medical services to the residents of the municipality
- Medical expenses for which you are reimbursed or are entitled to be reimbursed
- Scales for weighing food