



List of Eligible Expenditures

EMPLOYEE BENEFITS LTD.

NOTE: If you have any questions regarding eligibility of medical expenditures for tax purposes, please call HMR Employee Benefits Ltd., or go to the Government of Canada website and look for Technical Bulletin IT-519-R2

PREMIUMS FOR HEALTH CARE PLANS

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

PROFESSIONAL SERVICES

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

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

Note: A qualified medical practitioner is a person who is authorized and/or licensed to practice in accordance to the laws of the province and certified according to the practitioners governing body.

ALL DENTAL SERVICES

- Dental X-rays
- Denture Repair & Replacement
- Examinations
- Extractions
- Fillings
- Crowns
- Gum Treatment
- Oral Surgery
- Root Canals
- Straightening Teeth (e.g. Braces)

LABORATORY EXAMINATIONS AND TESTS

- Blood Tests
- Cardiographs
- Metabolism Tests
- Spinal Fluid Tests
- Stool Examination
- Urine Analysis
- X-ray Examination
- Magnetic Resonance Imaging (MRI)
- Computer Axial Tomography Scan (CAT Scan)

HOSPITAL SERVICES

- Anesthesiologist
- Hospital Bills
- Oxygen Masks, Tent
- Operating room fees
- Vaccines
- X-ray Technician
- Private/Semi-private room fee

MEDICINES

- Any non-prescription medicines (over-the-counter), prescribed by a Dentist, Medical or Naturopathic Doctor and recorded by a licensed Pharmacist
- All Prescription Drugs
- Insulin or Substitutes
- Oxygen
- Diabetic Supplies (with prescription)
- Liver Extract – inject-able for pernicious anemia
- Vitamin B12 – for pernicious anemia

PRESCRIBED MEDICAL TREATMENTS

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