

# Health Spending Account

## Eligible Expenses

### GENERAL SERVICES

Any service performed by a qualified medical/dental practitioner, including but not limited to the following:

Acupuncturist	Chiropracist
Chiropractor	Christian Science Practitioner
Cosmetic Surgeon (some conditions apply *)	Dentist
Dermatologist	Gynecologist
Naturopath	Neurologist
Obstetrician	Oculist
Ophthalmologist	Optical (all services)
Optician	Optometrist
Orthodontist	Orthopedist
Osteopath	Pediatrician
Physician	Physiotherapist
Plastic Surgeon (some conditions apply *)	Podiatrist
Practical Nurse (for medical services)	Psychiatrist
Psychoanalyst	Psychologist
Registered Nurse	Speech Therapist
Surgeon	Therapist

**Note:** A qualified medical practitioner means a person who is authorized to practice in accordance to the laws of the province and certified according to the practitioner's governing body.

\* As of March 4, 2010, expenses for purely cosmetic procedures and/or surgery are no longer eligible. If the procedure / surgery is medically necessary due to injury, deformity, accident or trauma (including psychological) a letter from a medical practitioner stating the medical reason for the procedure is required.

### ALL DENTAL SERVICES

Dental X-Rays	Denture repairs and replacement
Examinations	Extracting teeth
Filling teeth	Gum treatment
Oral surgery	Braces / Orthodontics (Treatment Plan required)
Replacement filling	

### HOSPITAL SERVICES

Anesthetist	Hospital bills
Oxygen Masks/Tents	Use of operating room
Vaccines	X-Ray Technician

### PRESCRIBED MEDICAL TREATMENTS

Audiology	Blood transfusion
Bone Marrow Transplant	Diathermy Nursing
Electric shock treatments	Healing services
Hydrotherapy	Injections
Insulin treatments	Organ Transplant
Physiotherapy	Pre-natal/post-natal treatments
Radium Therapy	Registered Nurse
Speech Pathology	Ultra-violet ray treatments
Whirlpool baths	X-Ray treatments

### MATERIALS AND APPARATUS, WHICH ARE PRESCRIBED BY A RECOGNIZED MEDICAL PRACTITIONER

Contact Lenses	External Breast prosthesis
Eyeglasses / Prescription Sunglasses	Heart monitors or pace makers
Hospital beds if required in home	Inductive coupling
Infusion pumps for diabetics, including peripherals	Monitors attached to babies identified as being prone to Sudden Infant Death Syndrome

Optical scanners or similar devices to enable a blind individual to read print  
Osteogenesis stimulator  
Prescription medications  
Television closed captioning decoders

Orthopedic shoes or boots  
Oxygen tent  
Syringes  
Wigs, if required as a result of disease, accident or medical treatment

**DEVICES DESIGNED AND/OR USED FOR THE FOLLOWING:**

- Assist walking where the individual has mobility impairment
- Enable individuals with a mobility impairment to operate a vehicle
- Assist a person to use bathtubs/showers/toilets
- Extremity pumps or elastic support hose to reduce lymph edema swelling
- Enable deaf or mute persons to make and receive telephone calls including visual ringing indicators, acoustic coupler or teletypes
- Used by individuals suffering from a chronic respiratory ailment or chronic immune system deregulation
- Synthetic speech systems
- Braille printers and large print-onscreen devices that enable the blind to utilize computers
- Electronic or computerized environmental control systems for individuals with severe and prolonged mobility restrictions
- Electronic speech synthesizers for mute individuals
- Power operated guided chair installation for stairways
- Power operated guided lifts and transportation equipment allowing access to buildings, vehicles or to allow wheelchair access to a vehicle

**OTHER MATERIALS AND APPARATUS, WHICH DON'T REQUIRE A PRESCRIPTION**

Artificial eyes  
Artificial limbs  
Blood sugar level measuring devices for diabetics  
Catheters, catheter trays, tubing , diapers, disposable briefs required by incontinent persons  
Hernia truss  
Iron lung  
Spinal brace

Artificial kidney machine, including installation, operating costs  
Brace for a limb  
Colostomy pads  
Crutches  
Ileostomy pads  
Laryngeal speaking aid  
Wheelchair

- Any apparatus or material, paid to a doctor, nurse or hospital
- 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

**OTHER EXPENDITURES**

- Laser Eye Surgery
- Specially trained animals to assist blind, deaf or severely impaired persons, including the cost of its care and maintenance
- Transportation costs to hospital, clinic or doctor's office to obtain services not otherwise available
- Homemaker service
- Home care (attendant must be a non-relative)
- Reasonable costs for adapting a residence to accommodate a disabled person (ex. Wheelchair ramp, lifts, bath facilities)
- Prescription Birth Control pills
- Ambulance charges
- Rehabilitative therapy
- Lip reading
- Sign language training
- Transportation, meals and accommodations (reasonable expenses for meals, accommodation and travel costs for a patient and an accompanying attendant may be deductible if: equivalent medical services are not available locally, the route traveled is reasonably direct and medical treatment is reasonable and distance traveled is at least 80 kilometers)