

Health Spending Account

Eligible Expenses



GENERAL SERVICES

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

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|--|--------------------------------|
| Acupuncturist | Chiroprapist |
| 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

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|---------------------|---|
| 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)