Canada Revenue Agency | Agence du revenu du Canada

Information about medical expenses you can claim

Medical Expenses

2020

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Is this guide for you?

This guide is for persons with medical expenses and their supporting family members. The guide gives information on eligible medical expenses you can claim on your tax return.

This guide uses plain language to explain the most common tax situations. The guide is for information only and does not replace the law.

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La version française de ce guide est intitulée Frais médicaux.

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General information

The medical expense tax credit is a non-refundable tax credit that you can use to reduce the tax that you paid or may have to pay. If you paid for healthcare expenses, you may be able to claim them as eligible medical expenses on your tax return. These expenses include a wide range of products, procedures, and services, such as:

- medical supplies
- dental care
- travel expenses

Generally, you can claim all amounts paid, even if they were not paid in Canada.

You can only claim the part of an eligible expense for which you have not been or will not be reimbursed.

How do you claim medical expenses?

You can claim medical expenses on line 33099 or 33199 of your tax return under Step 5 – Federal tax.

Line 33099 – You can claim the total eligible medical expenses you or your spouse or common-law partner paid for any of the following persons:

- yourself
- your spouse or common-law partner
- your or your spouse's or common-law partner's children who were under 18 years of age at the end of the tax year

Line 33199 – You can claim the part of eligible medical expenses you or your spouse or common-law partner paid for any of the following persons who depended on you for support:

- your or your spouse's or common-law partner's children who were 18 years of age or older at the end of the tax year, or grandchildren
- your or your spouse's or common-law partner's parents, grandparents, brothers, sisters, uncles, aunts, nephews, or nieces who were residents of Canada at any time in the year

You have to calculate, for **each** dependant, the medical expenses that you are claiming on line 33199.

What amount can you claim?

Line 33099 – You can claim the total of the eligible expenses minus the **lesser** of the following amounts:

- $2,397
- 3% of **your** net income (line 23600 of your tax return)

Line 33199 – You can claim the total of the eligible expenses minus the **lesser** of the following amounts:

- $2,397
- 3% of **your dependant's** net income (line 23600 of their tax return)

Note
The maximum provincial or territorial amount you can claim for medical expenses may differ depending on where you live. For more information, see the information guide for your province or territory of residence in your income tax package. If you live in Quebec, visit **www.revenuquebec.ca**.

For which period can you claim these expenses?

You can claim eligible medical expenses paid in any **12-month period** ending in 2020 and not claimed by you or anyone else in 2019. For a person who died in 2020, a claim can be made for expenses paid in any **24-month period** that includes the date of death if the expenses were not claimed for any other year.

Example
Richard and Pauline have two children, Jen and Rob. They have reviewed their medical expenses and decided that the 12-month period ending in 2020 they will use to calculate their claim is July 1, 2019 to June 30, 2020. They had the following expenses:

Richard	$1,500
Pauline	$1,000
Jen (their 16-year-old daughter)	$1,800
Rob (their 19-year-old son)	$1,000
Total medical expenses	**$5,300**

Since Jen is under 18, Richard and Pauline can combine her medical expenses with theirs, for a total of $4,300. Either Richard or Pauline can claim this amount on line 33099 of their tax return (Step 5 – Federal tax). Since Rob is over 18, his medical expenses should be claimed on line 33199.

Pauline's net income (on line 23600 of her return) is $32,000. She calculates 3% of that amount, which is $960. Because the result is less than $2,397, she subtracts $960 from $4,300. The difference is $3,340, which is the amount she could claim on her tax return.

Richard's net income is $48,000. He calculates 3% of that amount, which is $1,440. Because the result is less than $2,397, he subtracts $1,440 from $4,300. The difference is $2,860, which is the amount he could claim on his tax return.

In this case, it is better for Pauline to claim all the expenses for Richard, herself, and their daughter Jen on line 33099.

To decide who should claim the medical expenses for Rob on line 33199, Richard and Pauline will have to make the same calculation using Rob's net income.

Credits or deductions related to medical expenses

Refundable medical expense supplement

The refundable medical expense supplement is a refundable tax credit available to working individuals with low incomes and high medical expenses. You may be able to claim this credit if **all** of the following conditions apply:

- You made a claim for medical expenses on line 33200 of your tax return (Step 5 – Federal tax) or for the disability supports deduction on line 21500 of your tax return.
- You were resident in Canada throughout 2020.
- You were 18 years of age or older at the end of 2020.

You must also meet the criteria related to income.

For more information, see line 45200 in the Federal Income Tax and Benefit Guide.

Disability supports deduction

The person with the impairment in physical or mental functions may be able to claim **some** medical expenses as a disability supports deduction. They can claim these expenses on line 21500 or line 33099, or split the claim between these two lines, as long as the total of the amounts claimed is not more than the expenses paid.

For the eligibility criteria, the list of eligible expenses, or more information, see Guide RC4064, Disability-Related Information.

Do you need a certification to claim medical expenses?

In this guide, we identify the medical expenses that have to be certified by a medical practitioner. Medical practitioners include a wide range of health professionals, such as doctors, pharmacists, and nurses. To view the list of practitioners who can certify medical expenses, go to **canada.ca/taxes -medical-expenses-practitioners**.

What are the most common medical expenses that you can claim?

You can claim the following medical expenses on line 33099 **or** use them to calculate an amount on line 33199. We specify any certification needed. This list is **not** complete.

For more information, see Income Tax Folio S1-F1-C1, Medical Expense Tax Credit.

Attendant care and care in a facility

Attendant care is care given by an attendant who does personal tasks which a person cannot do for themselves. Attendant care can be received in certain types of facilities.

You can claim amounts paid to an attendant only if the attendant was not your spouse or common-law partner and was 18 years of age or older when the amounts were paid.

If an individual issues a receipt for attendant care, the receipt must include their social insurance number.

Who can claim these expenses?

You can claim as medical expenses the amounts you or your spouse or common-law partner paid for attendant care or care in a facility. The expenses must have been paid for the care of any of the following persons:

- yourself
- your spouse or common-law partner
- a dependant

A **dependant** is someone who depended on you for support and is any of the following persons:

- your or your spouse's or common-law partner's child or grandchild
- your or your spouse's or common-law partner's parent, grandparent, brother, sister, uncle, aunt, nephew, or niece who lived in Canada at any time in the year

What can you claim as medical expenses?

Full-time care or specialized care

Generally, you can claim the **entire** amount you paid for care at any of the following facilities:

- nursing homes (full-time care)
- schools, institutions, or other places (providing care or care and training)

We consider the care to be full-time care when a person needs constant care and attendance.

Other places could include an outpatient clinic, such as a detoxification clinic; however, they do **not** include a recreational facility, such as a residential summer camp, even if it caters to persons with disabilities.

> **Note**
> Generally, you cannot claim the entire amount you paid for a retirement home or a home for seniors. However, you can claim salaries and wages for care in such facilities if the care recipient qualifies for the disability tax credit (see "Salaries and wages" on the next page).

What is a nursing home? – A nursing home is generally a facility that gives full-time care, including 24-hour nursing care, to individuals who are unable to care for themselves. Any facility could be considered a nursing home if it has the same features and characteristics as a nursing home.

All regular fees paid for full-time care in a nursing home or for specialized care or training in an institution are eligible as medical expenses, including fees for all of the following:

- food
- accommodation
- nursing care
- administration fees
- maintenance fees

- social programming and activities fees

However, extra personal expenses (such as hairdresser fees) are **not** eligible.

Salaries and wages

You may be able to claim the fees for **salaries and wages** paid for attendant care or care or supervision in any of the following facilities:

- self-contained domestic establishments (such as your private home)
- retirement homes, homes for seniors, or other institutions that typically provide part-time attendant care
- group homes in Canada
- nursing homes (special rules apply to this type of facility, see the chart on page 10)

Eligibility for the disability tax credit may be a requirement to claim fees for salaries and wages as medical expenses. See the reference to Form T2201 on the chart on page 10.

Expenses you can claim – You may be able to claim as medical expenses the salaries and wages paid to all employees who do the following tasks or services:

- food preparation
- housekeeping services for a resident's personal living space
- laundry services for a resident's personal items
- health care (registered nurse, practical nurse, certified health care aide, personal support worker)
- activities (social programmer)
- salon services (hairdresser, manicurist, pedicurist) **if included in the monthly fee**
- transportation (driver)
- security for a secured unit

If you are receiving attendant care in your home, you can only claim for the period when you are at home and need care or help. For an expense to be eligible as a medical expense, you must either:

- be eligible for the disability tax credit
- have a written certification from a medical practitioner that states the services are necessary

Expenses you cannot claim – You cannot claim the cost of any of the following:

- rent (except the part of rent for services that help a person with daily tasks, such as laundry and housekeeping)
- food
- cleaning supplies

- other operating costs (such as the maintenance of common areas and outside grounds)
- salaries and wages paid to employees such as administrators, receptionists, groundskeepers, janitors (for common areas), and maintenance staff

Sample statement for attendant care expenses

To claim attendant care expenses paid to a facility, such as a retirement home, you have to send us a detailed breakdown from the facility.

The breakdown must clearly show the amounts paid for staff salaries that apply to the tasks and services listed under "Expenses you can claim" on the previous page.

The breakdown should also take into account any subsidies that reduce the attendant care expenses (unless the subsidy is included in income and is not deductible from income).

The following sample statements show the detailed information we need.

Example 1

Statement of account for the 2020 year Resident's name: Stephen Harris			
	Total expenses	**Non-eligible expenses**	**Eligible expenses**
Rent	$14,909	$14,909	
Administration staff wages	$1,242	$1,242	
Nursing wages	$4,259		$4,259
Activities director wages	$402		$402
Housekeeping and laundry wages	$1,016		$1,016
Dietician and chef wages	$2,851		$2,851
Transportation wages	$365		$365
Total	**$25,044**	**$16,151**	**$8,893**

Based on the above statement, Stephen's eligible attendant care expenses are $8,893.

Example 2

Statement of account for the 2020 year Resident's name: Jamie Fitzgerald					
	Total expenses	**Non-eligible expenses**	**Eligible expenses – if no subsidies are received**	**Subsidies received**	**Eligible expenses (after subsidies)**
Rent	$14,909	$14,909		$5,000	
Administration staff wages	$1,242	$1,242			
Nursing wages	$4,259		$4,259		$4,259
Activities director wages	$402		$402		$402
Housekeeping and laundry wages	$1,016		$1,016	$1,016	
Dietician and chef wages	$2,851		$2,851	$2,000	$851
Transportation wages	$365		$365		$365
Total	**$25,044**	**$16,151**	**$8,893**	**$8,016**	**$5,877**

Based on the above statement, Jamie's eligible attendant care expenses are $5,877. The amount of eligible expenses that Jamie can claim was reduced because of the subsidies received.

Are you claiming the disability amount?

There are special rules when claiming the disability amount **and** attendant care as medical expenses. For information on claiming attendant care and the disability amount, see the chart on the next page.

Can you claim both attendant care as medical expenses and the disability amount, and what certification do you need?

The following chart shows the certification you need to claim attendant care as a medical expense on line 33099 or 33199 of your tax return (Step 5 – Federal tax) and if you can **also** claim the disability amount on line 31600 or 31800.

In all cases, for you to claim the disability amount, we have to approve Form T2201. For more information on the disability amount, see Guide RC4064, Disability-Related Information.

Type of expense	Certification needed	Can you claim the disability amount?
Fees paid for full-time care in a **nursing home**	Form T2201 **or** a medical practitioner must certify in writing that you are, and in the foreseeable future will continue to be, dependent on others for your personal needs and care because of a lack of normal mental capacity.	You can claim the disability amount, if eligible, **or** these expenses, but not both.
Salaries and wages for attendant care given in Canada. This can include the part of the **nursing home** fees paid for full-time care that relate only to salaries and wages	Form T2201	You can claim the disability amount **and** up to $10,000 for these expenses ($20,000 if the person died in the year). For residents of Ontario, the provincial limit is up to $14,911 for these expenses ($29,823 if the person died in the year).
Salaries and wages for one full-time attendant outside of a self-contained domestic establishment	Form T2201	You can claim the disability amount **or** these expenses, but not both.
Full-time attendant **at home**	Form T2201 **or** a medical practitioner must certify in writing that you are, and will likely to be for a long continuous period of indefinite duration, dependent on others for your personal needs and care because of an impairment in physical or mental functions and need a full-time attendant.	You can claim the disability amount, if eligible, **or** these expenses, but not both.
Salaries and wages for care or supervision in a **group home** in Canada	Form T2201	You can claim the disability amount **and** these expenses.
Care, or training and care, at a **school, institution, or other place** (such as a detoxification clinic)	Form T2201 **or** an appropriately qualified person must certify in writing that because of a mental or physical impairment, you need the equipment, facilities, or staff specially provided by that place for persons with the same type of impairments. **Note** An appropriately qualified person includes a medical practitioner, the principal of the school or the head of the institution or other place.	You can claim the disability amount, if eligible, **and** these expenses.

Calculate your net federal tax by completing Step 5 of your tax return to find out what is more beneficial for you. You can also see the examples starting on the next page.

If you claim the fees paid to a nursing home for full-time care as a medical expense on line 33099 or 33199 of your tax return (Step 5 – Federal tax), no one (including yourself) can claim the disability amount for the same person.

You can claim the disability amount together with the portion of the nursing home fees that relate only to salaries and wages for attendant care (up to the limit indicated in the chart on the previous page). However, you must provide a breakdown of the amounts charged by the nursing home showing the portion of payments that relate to attendant care.

What is more beneficial?

The following examples show two ways to calculate your net federal tax using Step 5 – Federal tax of your tax return in order to determine what is more beneficial for you.

Example 1

John is a 38-year-old who lives in his own home. His only income is a disability pension of $32,000. John's doctor has certified in writing that John is dependent on others for his personal needs because of his physical impairment. The Canada Revenue Agency (CRA) has approved Form T2201 for him. John pays his 43-year-old neighbour, Marge, $14,000 each year to look after him full-time. John can claim the amounts he pays Marge for attendant care as a medical expense.

John has a choice to make. See the examples of John's tax return for a breakdown of his claims on his tax return using both options.

His first option is to claim $10,000 of his attendant care expenses as a medical expense on line 33099 and claim the disability amount of $8,576 on line 31600. Under this option, he would have no federal tax to pay.

Option 1 – John's tax return (Step 5 – Federal tax)

Basic personal amount (line 30000)			13,229.00
Pension income amount (line 31400)			+ 2,000.00
Disability amount (for self) (line 31600)			+ 8,576.00
Total amounts of medical expenses paid (line 33099)	10,000.00		
Subtract $2,397 or 3% of line 23600 of your tax return, whichever is **less**	– 960.00		
Medical expenses for self	= 9,040.00	►	+ 9,040.00
Add the amounts			= 32,845.00
Federal non-refundable tax credit rate			x 15%
Total federal non-refundable tax credits			= **4,926.75**
Since the taxable income is $48,535 or less:			
Your taxable income from line 26000 of your tax return	32,000.00		
Multiply by 15%	×15%		
Federal tax on taxable income	=4,800.00	►	+ 4,800.00
Subtract federal non-refundable tax credits			– 4,926.75
			= –**126.75**
Basic federal tax	If negative, enter "0."		= **0.00**

John's second option is to claim all $14,000 of his attendant care expenses as a medical expense, but then he would not be able to claim the disability amount. His federal tax would be $559.

Option 2 – John's tax return (Step 5 – Federal tax)

Basic personal amount (line 30000)			13,229.00
Pension income amount (line 31400)			+ 2,000.00
Disability amount (for self) (line 31600)			+
Total amounts of medical expenses paid (line 33099)	14,000.00		
Subtract $2,397 or 3% of line 23600 of your tax return, whichever is **less**	– 960.00		
Medical expenses for self	= 13,040.00	►	+ 13,040.00
Add the amounts			= 28,269.00
Federal non-refundable tax credit rate			× 15%
Total federal non-refundable tax credits			= **4,240.35**
Since the taxable income is $48,535 or less:			
Your taxable income from line 26000 of your tax return	32,000.00		
Multiply by 15%	× 15%		
Federal tax on taxable income	= 4,800.00	►	4,800.00
Subtract federal non-refundable tax credits			– 4,240.35
			= **559.65**
Basic federal tax	If negative, enter "0."		= **559.65**

For John, the first option is better.

Example 2

Judy is a 57-year-old who earned $40,000 of pension income last year. She was seriously injured in a car accident a few years ago and now needs full-time care. The CRA has approved Form T2201 for her. Last year, Judy paid $32,000 to a retirement home. Of that amount, $21,000 was her share of the salaries and wages paid to staff for full-time attendant care.

Judy has a choice to make. See the examples of Judy's tax return for a breakdown of her claims on her tax return using both options.

Her first option is to claim $10,000 of her share of the salaries and wages as medical expenses on line 33099 and claim the disability amount of $8,576 on line 31600. Under this option, she would have to pay $1,109 in federal tax.

Option 1 – Judy's tax return (Step 5 – Federal tax)

Basic personal amount (line 30000)			13,229.00
Pension income amount (line 31400)			+ 2,000.00
Disability amount (for self) (line 31600)			+ 8,576.00
Total amounts of medical expenses paid (line 33099)	10,000.00		
Subtract $2,397 or 3% of line 23600 of your tax return, whichever is **less**	– 1,200.00		
Medical expenses for self	= 8,800.00	►	+ 8,800.00
Add the amounts			= 32,605.00
Federal non-refundable tax credit rate			× 15%
Total federal non-refundable tax credits			= **4,890.75**
Since the taxable income is $48,535 or less:			
Your taxable income from line 26000 of your tax return	40,000.00		
Multiply by 15%	× 15%		
Federal tax on taxable income	= 6,000.00	►	+ 6,000.00
Subtract federal non-refundable tax credits			– 4,890.75
			= **1,109.25**
Basic federal tax	If negative, enter "0."		= **1,109.25**

Her second option is to claim all of her share of salaries and wages ($21,000) as a medical expense, but then she would not be allowed to claim the disability amount. Her federal tax would be $745.

Option 2 – Judy's tax return (Step 5 – Federal tax)

Basic personal amount (line 30000)			13,229.00
Pension income amount (line 31400)			+ 2,000.00
Disability amount (for self) (line 31600)			+
Total amounts of medical expenses paid (line 33099)	21,000.00		
Subtract $2,397 or 3% of line 23600 of your tax return, whichever is **less**	– 1,200.00		
Medical expenses for self	=19,800.00	►	+ 19,800.00
Add the amounts			= 35,029.00
Federal non-refundable tax credit rate			× 15%
Total federal non-refundable tax credits			= **5,254.35**
Since the taxable income is $48,535 or less:			
Your taxable income from line 26000 of your tax return	40,000.00		
Multiply by 15%	× 15%		
Federal tax on taxable income	= 6,000.00	►	+ 6,000.00
Subtract federal non-refundable tax credits			– 5,254.35
			= **745.65**
Basic federal tax	If negative, enter "0."		= **745.65**

For Judy, the second option is better.

Care, treatment, and training

This section identifies most types of care, treatment and training you can claim as medical expenses.

Bone marrow transplant – reasonable amounts paid to find a compatible donor, to arrange the transplant including legal fees and insurance premiums, and reasonable travel, board and lodging expenses for the patient, the donor, and their respective attendants.

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

Cosmetic surgery – generally, expenses for cosmetic procedures are eligible **only** if the expenses were incurred before March 5, 2010, and paid to a medical practitioner or a public or licensed private hospital.

An expense will continue to qualify as a medical expense **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. For more information, see "What are the most common medical expenses that you cannot claim?" on page 27.

Fertility-related procedures – amounts paid to a medical practitioner or a public or licensed private hospital to conceive a child. Generally, amounts paid for a surrogate mother are not eligible. See also "In vitro fertility program" below.

Group home – see "Attendant care and care in a facility" on page 6.

In vitro fertility program – the amount paid to a medical practitioner or a public or licensed private hospital. Fees associated with obtaining eggs or sperm from a donor or a donor organization (including the service of locating a donor) are not eligible. See also "Fertility-related procedures" above.

Laser eye surgery – the amount paid to a medical practitioner or a public or licensed private hospital.

Nursing home – see "Attendant care and care in a facility" on page 6.

Organ transplant – reasonable amounts paid to find a compatible donor, to arrange the transplant including legal fees and insurance premiums, and reasonable travel, board and lodging expenses for the patient, the donor, and their respective attendants.

Personalized therapy plan – the salaries and wages paid 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 (DTC) and paid to someone who is in the business of providing such services to unrelated persons.

The **therapy** has to be prescribed and supervised by one of the following practitioners:

- a psychologist, a medical doctor, or a nurse practitioner (for expenses incurred after September 7, 2017) for a mental impairment
- an occupational therapist, a medical doctor, or a nurse practitioner (for expenses incurred after September 7, 2017) for a physical impairment

The **plan** has to meet one of the following conditions:

- be needed to get public funding for specialized therapy
- be prescribed by a psychologist, a medical doctor, or a nurse practitioner (for expenses incurred after September 7, 2017) for a mental impairment
- be prescribed by an occupational therapist, a medical doctor, or a nurse practitioner (for expenses incurred after September 7, 2017) for a physical impairment

For more information about the DTC, see Guide RC4064, Disability-Related Information.

Pre-natal and post-natal treatments paid to a medical practitioner or a public or licensed private hospital.

Rehabilitative therapy including lip reading and sign language training to adjust to a person's hearing or speech loss.

Respite care expenses – see "Attendant care and care in a facility" on page 6.

School for persons with a mental or physical impairment – an appropriately qualified person, such as a medical practitioner or the principal or head of the school, must certify in writing that the equipment, facilities, or staff specially provided by that school are needed because of the person's physical or mental impairment.

Therapy – the salary and wages paid for the therapy given to a person who is eligible for the disability tax credit (DTC). The person giving the therapy must not be your spouse or common-law partner and must be 18 years of age or older when the amounts are paid.

The therapy has to be prescribed and supervised by one of the following practitioners:

- a psychologist, a medical doctor, or a nurse practitioner (for expenses incurred after September 7, 2017) for a mental impairment
- an occupational therapist, a medical doctor, or a nurse practitioner (for expenses incurred after September 7, 2017) for a physical impairment

For more information about the DTC, see Guide RC4064, Disability-Related Information.

Training – reasonable amounts paid for you or a relative to learn to care for a relative with a mental or physical impairment who lives with you or depends 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.

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

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.

Construction and renovation

This section identifies the fees related to the changes made to a home that you can claim as medical expenses.

Driveway access – reasonable amounts paid to alter the driveway of the main place of residence of a person who has a severe and prolonged mobility impairment, to ease access to a bus.

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

Renovation or construction expenses – amounts paid for changes that give a person access to (or greater mobility or functioning within) their home because they have a severe and prolonged mobility impairment or lack normal physical development.

Costs for renovating or altering an existing home or the incremental costs in building the person's main place of residence may be incurred. These amounts paid minus any related rebates, such as the goods and services tax/harmonized sales tax (GST/HST), can be claimed.

Renovation or construction expenses have to be reasonable and meet both of the following conditions:

- They would not normally be expected to increase the value of the home.

- 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 expenses such as:

- 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 their home
- lowering kitchen or bathroom cabinets so the person can use them

While these costs to renovate or alter a home to accommodate the use of a wheelchair may qualify as medical expenses under the conditions described previously, 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 meet all of the conditions.

Note
If the renovation expenses qualify for the home accessibility tax credit (HATC), you could claim both the HATC and the medical expenses tax credit for these expenses. For more information about the HATC, see Guide RC4064, Disability-Related Information.

Devices, equipment, and supplies

This section identifies health-related devices, equipment, and supplies you can claim as medical expenses.

Acoustic coupler – prescription needed.

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 needed.

Air filter, cleaner, or purifier used by a person to cope with or overcome a severe chronic respiratory ailment, or a severe chronic immune system disorder – prescription needed.

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

Artificial eye or limb

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

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

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 – prescription needed.

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

Bliss symbol boards or similar devices used by a person who has a speech impairment to help the person communicate by choosing the symbols or spelling out words – prescription needed.

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

Bone conduction receiver

Braces for a limb including woven or elasticized stockings made to measure. Boots or shoes that have braces built into them to allow a person to walk are also eligible.

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

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

Breast prosthesis because of a mastectomy – prescription needed.

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

Chair – power-operated guided chair to be used in a stairway, including installation – prescription needed.

Cochlear implant

Computer peripherals designed only to help a person who is blind to use a computer – prescription needed.

Crutches

Dentures and dental implants

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

Diapers or disposable briefs for a person who is incontinent because of an illness, injury or affliction.

Elastic support hose designed only to relieve swelling caused by chronic lymphedema – prescription needed.

Electronic bone healing device – prescription needed.

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

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

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

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

Hearing aids or personal assistive listening devices including repairs and batteries.

Heart monitoring devices including repairs and batteries – prescription needed.

Hospital bed including attachments – prescription needed.

Ileostomy and colostomy pads including pouches and adhesives.

Infusion pump including disposable peripherals used in treating diabetes, or a device designed to allow a person with diabetes to measure their blood sugar levels – prescription needed.

Injection pens used to give an injection, such as an insulin pen – prescription needed.

Kidney machine (dialysis) – the cost of the machine and related expenses, such as:

- 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

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

Laryngeal speaking aids

Lift or transportation equipment (power-operated) designed only to be used by a person with a disability to help them access different areas of a building, enter or leave a vehicle, or place a wheelchair on or in a vehicle – prescription needed.

Needles and syringes – prescription needed.

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

Orthopaedic shoes, boots, and inserts – prescription needed.

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

Oxygen and oxygen tent or other equipment necessary to administer oxygen – prescription needed.

Oxygen concentrator – amounts paid to buy, use, and maintain an oxygen concentrator, including electricity.

Pacemakers – prescription needed.

Page turner devices to help a person turn the pages of a book or other bound document when they have a severe and prolonged impairment that markedly restricts the person's ability to use their arms or hands – prescription needed.

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

Pressure pulse therapy devices for treating a balance disorder – prescription needed.

Real-time captioning used by a person with a speech or hearing impairment and paid to someone in the business of providing these services.

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

Spinal brace

Standing devices for standing therapy in the treatment of a severe mobility impairment – prescription needed.

Talking textbooks related to 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 allow a person who is deaf or unable to speak to make and receive phone calls – prescription needed.

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

Truss for hernia

Van – 20% of the amount paid for a van that has been previously adapted, or is adapted within 6 months after the van was bought (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 $7,456).

Vehicle device designed only to allow a person with a mobility impairment to drive the vehicle – prescription needed.

Vision devices – including eyeglasses, contact lenses, and prescription swimming goggles to correct eyesight – prescription needed.

Visual or vibratory signalling device used by a person with a hearing impairment – prescription needed.

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 needed.

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

Water filter, cleaner, or purifier used by a person to cope with or overcome a severe chronic respiratory ailment, or a severe chronic immune system disorder – prescription needed.

Wheelchairs and wheelchair carriers

Wigs – the amount paid for a person who has suffered abnormal hair loss because of a disease, accident, or medical treatment – prescription needed.

Gluten-free food products

Persons with celiac disease can claim the incremental costs associated with buying gluten-free food products as a medical expense.

What is the incremental cost?

The incremental cost of buying gluten-free food products is the cost of gluten-free products minus the cost of similar products with gluten.

What food products are eligible?

Generally, the food products are limited to those produced and marketed specifically for gluten-free diets, such as gluten-free bread.

Other products can also be eligible if they are used by the person with celiac disease to make gluten-free products for their own use. This includes, but is not limited to, rice flour and gluten-free spices.

If several people eat the product, only the costs related to the part of the product that is eaten by the person with celiac disease may be claimed as a medical expense.

What documents do you need to keep?

Do not send your supporting documents. Keep them in case we ask to see them later. You will need to keep all of the following documents:

- a letter from a medical practitioner that certifies that the person has celiac disease and needs a gluten-free diet
- receipts for each gluten-free food product that is claimed
- a summary of each food product that was bought during the 12-month period for which the expenses are being claimed (see the example below)

Example

Food product:	Bread
Number of products bought (for the 12-month period):	52
Average cost of product with gluten:	$3.49
Average cost of gluten-free product:	$6.99
Incremental cost:	$6.99 – $3.49 = $3.50
Amount to claim:	$3.50 × 52 = **$182.00**

Prescribed drugs, medications, and other substances

This section identifies prescribed drugs, medications, and other substances you can claim as medical expenses.

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 bought under this program. For more information, visit Health Canada's website at **canada.ca/health**.

Insulin or substitutes – prescription needed.

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

Medical cannabis (marihuana) – the amounts paid for cannabis, cannabis oil, cannabis plant seeds, or cannabis products purchased for medical purposes from a holder of a licence for sale (as defined in subsection 264(1) of the Cannabis Regulations). The patient must be a holder of a medical document (as defined in subsection 264(1) of the Cannabis Regulations). The Cannabis Regulations require that the patient be registered as a client of the holder of a licence for sale and require the patient to make their purchases from the holder they are registered with.

Where a patient has a registration certificate that allows them to legally produce a limited amount of cannabis for their own medical purposes, the cost of growing and producing cannabis for medical purposes (other than the cost of cannabis plant seeds and cannabis), such as pots, soil, nutrients, and lights, is not an eligible medical expense.

Prescription drugs and medications that can lawfully be obtained 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, see below).

Vaccines – prescription needed.

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

Service animals

The cost of a specially trained animal to assist in coping with an impairment for a person who is in any of the following situations. The person:

- is blind
- is profoundly deaf
- has a severe and prolonged physical impairment that markedly restricts the use of their arms or legs
- is severely affected by autism or epilepsy
- has severe diabetes (for expenses incurred after 2013)
- has a severe mental impairment (for expenses incurred after 2017). The animal must be specially trained to perform specific tasks that assist the person in coping with the impairment. An animal that only provides emotional support is not considered to be specially trained for a specific task

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 go to a school, institution, or other place that trains them in 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.

Services and fees

This section identifies the services and fees you can claim as medical expenses.

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

Certificates – the amount paid to a medical practitioner for filling out and providing more information for Form T2201 and other certificates.

Deaf-blind intervening services used by a person who is blind and profoundly deaf when paid to someone in the business of providing these services.

Dental services – paid to a medical practitioner. Expenses for purely cosmetic procedures are **not** eligible. For more information, see "What are the most common medical expenses that you cannot claim?" on page 27.

Electrolysis – only amounts paid to a medical practitioner. Expenses for purely cosmetic procedures are **not** eligible. For more information, see "What are the most common medical expenses that you cannot claim?" on page 27.

Hospital services – public or private, that are licensed as hospitals by the province, territory, or jurisdiction they are located in.

Laboratory procedures or services including necessary interpretations – prescription needed.

Medical services by medical practitioners – to verify if a specific profession is recognized by a province or territory for the purposes of claiming medical expenses, go to **canada.ca/taxes-medical-expenses-practitioners**.

Medical services 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 "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 tax 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 $2,982).

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 needed.

Nurse – the amount paid for services of an authorized nurse.

Orthodontic work including braces paid to a medical practitioner or a dentist. Expenses for purely cosmetic procedures are **not** eligible. For more information, see "What are the most common medical expenses that you cannot claim?" on page 27.

Premiums paid to private health services plans including medical, dental, and hospitalization plans. They can be claimed as a medical expense, as long as 90% or more of the premiums paid under the plan are for eligible medical expenses.

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 needed.

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.

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 needed.

Tutoring services that are additional 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 needed.

Travel expenses

This section explains which travel expenses you can claim as medical expenses.

Expenses you can claim

To claim transportation and travel expenses, **all** of 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 have travelled to that place to get those medical services.

If a medical practitioner certifies in writing that you were not able to travel alone to get medical services, you can also claim the transportation and travel expenses of an attendant.

If you have travel expenses related to medical services and you also qualify for northern residents deductions (line 25500 of your tax return), you may be able to choose how to claim your expenses. For more information, see Form T2222, Northern Residents Deductions.

Note
For all expenses, you can only claim the part of the expense that you have not been and will not be reimbursed for. However, you can claim all of the expense if the reimbursement is included in your income (such as a benefit shown on a T4, Statement of Remuneration Paid, slip) and you did not deduct it anywhere else on your tax return.

At least 40 kilometres

If you had to travel at least 40 kilometres (one way) from your home to get medical services, you may be able to claim the public transportation expenses you paid (for example, taxis, bus, or train) as medical expenses. Where public transportation is not readily available, you may be able to claim vehicle expenses.

At least 80 kilometres

If you had to travel at least 80 kilometres (one way) from your home to get medical services, you may be able to claim accommodation, meal, and parking expenses in addition to your transportation expenses as medical expenses. This **may** include travelling outside Canada.

Meal and vehicle expenses

You can choose to use the **detailed** or **simplified** method for calculating meal and 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 the rates used to calculate these travel expenses, go to **canada.ca/taxes-travel-costs** or call our Tax Information Phone Service at **1-800-267-6999**.

Accommodations

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.

Expenses you cannot claim

If you traveled **less** than 40 kilometres from your home to get medical services, you cannot claim travel expenses as medical expenses.

You also cannot claim travel expenses if you travel only to pick up a device or medication.

Example 1
Paul lives in St-Hyacinthe and had to travel over 40 kilometres one way (but less than 80 kilometres) to Montréal to get medical services because similar services were 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 to calculate the amount to claim on his tax return.

Example 2
Maria had to travel with her son Michael from Sydney to Halifax (over 80 kilometres one way) to get medical services for herself. Maria's doctor gave her a letter certifying that she was not able to travel without an attendant.

Since similar medical services were not available near her home, Maria took a direct travelling route, and it was reasonable, under the circumstances, for her to travel to Halifax to get 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 medical services in Halifax.

Example 3
Jennifer had to travel from Prince Rupert to Vancouver (over 80 kilometres one way) to get 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 certifying that she was not able to travel without an attendant.

Since similar medical services were not available near her home, Jennifer took a direct travelling route, and it was reasonable, under the circumstances, for her to travel to Vancouver to get 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.

Example 4
John had to travel from Winnipeg to Germany (over 80 kilometres one way) to get medical services. He flew there and back, and stayed at a hotel for one week while he received the services from a medical practitioner.

Since similar medical services were not available near his home, John took a direct travelling route, and it was reasonable, under the circumstances, for him to travel to Germany to get medical services.

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

What are the most common medical expenses that you cannot claim?

There are some expenses that are commonly claimed as medical expenses in error. The expenses you **cannot** claim include the following:

- athletic or fitness club fees
- birth control devices (non-prescription)
- blood pressure monitors
- cosmetic surgery – expenses for purely cosmetic procedures including any related services and other expenses such as travel, incurred after March 4, 2010, cannot be claimed as medical expenses. Both surgical and non surgical procedures purely aimed at enhancing one's appearance are not eligible. Non eligible cosmetic surgery expenses include:
  - liposuction
  - hair replacement procedures
  - filler injections (for removing wrinkles)

- teeth whitening

A cosmetic surgery expense may qualify as a medical expense 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.

- diaper services
- health plan premiums paid by an employer and not included in your income
- mobile applications that help a person manage their blood glucose level (without actually measuring it)
- organic food
- over-the-counter medications, vitamins, and supplements, even if prescribed by a medical practitioner (except vitamin B12, see page 23)
- personal response systems such as Lifeline and Health Line Services
- provincial and territorial plans such as the Alberta Health Care Insurance Plan and the Ontario Health Insurance Plan (for a list of non-eligible plans, go to **canada.ca/taxes -medical-expenses**)
- the part of medical expenses (including travel expenses) for which you can get reimbursed, such as reimbursements from a private insurance

What documents do you need to keep?

If you are filing your tax return electronically or on paper, do not send any supporting documents. Keep them in case we ask to see them later.

Receipts must show the name of the company or individual to whom an expense was paid. Receipts for attendant care or therapy paid to an individual should also show the individual's social insurance number.

Receipts should also show the purpose of the payment, the date of payment, the name of the patient, and, if applicable, the medical practitioner who prescribed the purchase or gave the service.

In addition to receipts, we may ask to see proof of payment (such as bank or credit card statements) or proof of support (such as a lease agreement or grocery receipts) if you are claiming amounts for a dependant who is 18 or older.

Digital services for individuals

The CRA's digital services are fast, easy, and secure!

My Account

My Account lets you view your personal income tax and benefit information and manage your tax affairs online. Find out how to register at **canada.ca/my-cra-account**.

MyCRA mobile web app

The MyCRA mobile web app lets you access and view key portions of your tax information. Access the app at **canada.ca/cra-mobile-apps**.

Use My Account or MyCRA to:

- view your benefit and credit information
- view your notice of assessment
- change your address, direct deposit information, information about marital status, and information about children in your care
- register to receive email notifications when you have mail to view in My Account and when important changes are made to your account
- check your TFSA contribution room and RRSP deduction limit
- check the status of your tax return
- make a payment to the CRA online with My Payment or a pre-authorized debit agreement, or create a QR code to pay in person at Canada Post

In addition, you can use My Account to:

- view and print your proof of income statement
- submit documents to the CRA
- submit an audit enquiry
- link between your CRA My Account and Employment and Social Development Canada (ESDC) My Service Canada Account

Receiving your CRA mail online

Sign up for email notifications to get most of your CRA mail, like your notice of assessment, online.

For more information, go to **canada.ca/cra-email-notifications**.

For more information

What if you need help?

If you need more information after reading this guide, go to **canada.ca/disability-credits-deductions** or call **1-800-959-8281**.

Direct deposit

Direct deposit is a fast, convenient, reliable, and secure way to get your CRA payments directly into your account at a financial institution in Canada. For more information and ways to enrol, go to **canada.ca/cra-direct-deposit**.

Forms and publications

The CRA encourages electronic filing of your return. If you require a paper version of our forms and publications, go to **canada.ca/cra-forms-publications** or call **1-800-959-8281**.

Electronic mailing lists

The CRA can notify you by email when new information on a subject of interest to you is available on the website. To subscribe to the electronic mailing lists, go to **canada.ca/cra-email-lists**.

Tax Information Phone Service (TIPS)

For personal and general tax information by telephone, use our automated service, TIPS, by calling **1-800-267-6999**.

Teletypewriter (TTY) users

If you have a hearing or speech impairment and use a TTY, call **1-800-665-0354**.

If you use an **operator-assisted relay service**, call our regular telephone numbers instead of the TTY number.

Complaints and disputes

Service complaints

You can expect to be treated fairly under clear and established rules, and get a high level of service each time you deal with the Canada Revenue Agency (CRA); see the Taxpayer Bill of Rights.

If you are not satisfied with the service you received, try to resolve the matter with the CRA employee you have been dealing with or call the telephone number provided in the CRA's correspondence. If you do not have contact information, go to **canada.ca/cra-contact**.

If you still disagree with the way your concerns were addressed, you can ask to discuss the matter with the employee's supervisor.

If you are still not satisfied, you can file a service complaint by filling out Form RC193, Service Feedback. For more information and how to file a complaint, go to **canada.ca/cra-service-feedback**.

If the CRA has still not resolved your service-related complaint, you can submit a complaint with the Office of the Taxpayers' Ombudsperson.

Formal disputes (objections and appeals)

You can file a formal dispute or objection if you think the CRA misinterpreted the facts of your tax situation or applied the tax law incorrectly.

For more information about objections or formal disputes, go to **canada.ca/cra-complaints -disputes**.

Reprisal complaints

If you have previously submitted a service-related complaint or requested a formal review of a CRA decision and feel that, as a result, you were treated unfairly by a CRA employee, you can submit a reprisal complaint by filling out Form RC459, Reprisal Complaint.

For more information about complaints and disputes, go to **canada.ca/cra-complaints-disputes**.

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