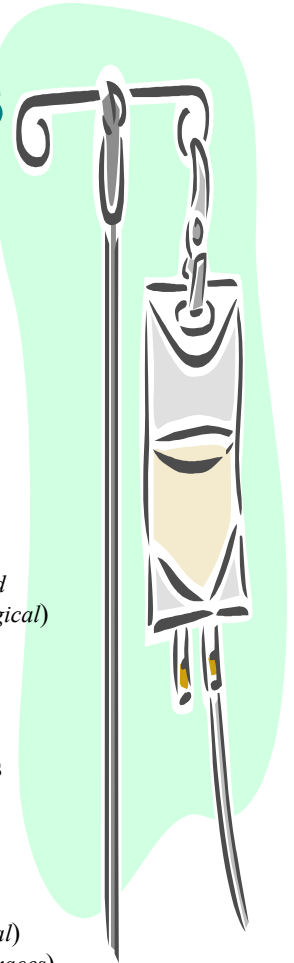


List of Eligible Expenditures

Pacific Employee Benefits



Note: CRA form number **IT-519R2 (consolidated)** a 19 page document entitled: “*Medical Expense and Disability Tax Credits and Attendant Care Expense Deductions*” gives more detail on qualifying expenses. It is available on request.

Professional Services

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

Acupuncturist	Gynecologist	Orthodontist	Psychiatrist
All Optical Services	Massage Therapy	Orthopedist	Psychoanalyst
Chiropractist	Naturopath	Osteopath	Psychologist (<i>if licensed</i>)
Chiropractor	Neurologist	Physician	Registered Nurse
Christian Science Practitioner	Obstetrician	Pediatrician	Speech Therapist (<i>if treated for Pathological or Audiological</i>)
Denturist	Oculist	Physiotherapist	Surgeon
Dentist	Ophthalmologist	Plastic Surgeon	Therapist
Dermatologist	Optician	Podiatrist	
	Optometrist	Practical Nurse (<i>for medical services</i>)	

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

All Basic and Major Dental Services

Dental X-rays	Examinations	Filling Teeth	Oral Surgery (<i>eg. Root canal</i>)
Denture Repair & Replacement	Extracting teeth	Gum Treatment	Straightening Teeth (<i>eg. Braces</i>)

Laboratory Examinations and Tests

Blood Tests	Metabolism Tests	Stool Examination	X-ray Examination
Cardiographs	Spinal Fluid Tests	Urine Analysis	

Hospital Services

Anesthetist	Oxygen Masks, Tents	Vaccines	X-ray Technician
Hospital Bills	Use of Operating Room		

Medicines

Any non-prescription medicines (<i>over the counter</i>), prescribed by a qualified medical practitioner and recorded by a licensed pharmacist.	All Prescription Drugs	Oxygen
	Insulin or Substitutes	Tapes or Tablets- for sugar content tests by diabetics, if prescribed.
	Liver Extract- injectable for pernicious anemia	Vitamin B12 – for pernicious anemia

Prescribed Medical Treatments

Blood Transfusion	Healing Services	Pre-Natal, Post-Natal Treatments	Ultra-violet Ray Treatments
Bone Marrow or Organ Transplant	Hydrotherapy	Psychotherapy	Whirlpool Baths
Insulin Treatments	Injections	Radium Therapy	X-ray Treatments
Diathermy	Nursing (<i>by Registered Nurse</i>)	Speech Pathology or Audiology	
Electric Shock Treatments			

Material and Apparatus Which are Prescribed by a Recognized Medical Practitioner

An external breast prosthesis
Any device designed to assist walking where the individual has a mobility impairment
Contact Lenses
Devices designed to assist a person to use bathtubs, showers or toilets.
Devices designed to enable individuals with a mobility impairment to operate a vehicle.
Devices used by individuals suffering from a chronic respiratory ailment or a severe chronic immune system dysregulation.
Electronic or computerized environmental control systems for individuals with severe and prolonged mobility restrictions.
Electronic speech synthesizers for mute individuals
Equipment that enable deaf or mute persons to make and receive telephone calls including visual ringing indicators, acoustic coupler, teletypewriter, which makes telephone communication possible with other persons.
Extremity pumps or elastic support hose to reduce lymph edema swelling.
Eye Glasses

Heart monitors or pace makers
Hospital bed, if required in home.
Inductive coupling osteogenesis stimulator.
Infusion pumps for diabetes including peripherals.
Monitors attached to babies identified as being prone to Sudden Infant Death Syndrome.
Optical scanner or similar devices for a blind individual to enable them to read print.
Orthopedic shoes or boots.
Oxygen Tent
Power-operated guided chair installation for stairways.
Power-operated lifts and transportation equipment designed to allow access to buildings, vehicles or to allow wheelchair access to vehicle.
Synthetic speech systems, Braille printers and large print-on-screen devices that enable blind persons to utilize computers.
Syringes
Television closed caption decoders.
Wigs if required as a result of disease, accident or medical treatment.

Other Materials and Apparatus Which Don't Require a Prescription

Any apparatus or material, paid to a doctor, dentist, 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.
Artificial Eye
Artificial kidney machine, including installation, operating costs.
Artificial Limb
Blood sugar level measuring devices for diabetics
Brace for a limb

Catheters, catheter trays, tubing, diapers, disposable briefs required by incontinent persons.
Colostomy pads
Crutches
Hernia Truss
Ileostomy Pads
Iron Lung
Laryngeal speaking aid.
Rocking bed for polio victim
Spinal braces
Wheelchair

Other Expenditures

Ambulance Charges
Home Maker Service and Home Care (*attendant must be a non-relative*)
Prescription birth control pills
Reasonable costs for adapting a residence to accommodate a disabled person (*eg. Wheelchair ramp, lifts, bath facilities*)
Rehabilitative therapy, lip reading and sign language training
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 office to obtain services not otherwise available
Transportation, meals and accommodation, reasonable expenses for a patient and an accompanying attendant may be deductible if:
1. equivalent medical service is not available locally
2. the route traveled is reasonably direct
3. medical treatment is reasonable and distance traveled is at least 80 kilometers

The following Expenditures would NOT be covered under this plan

Acupuncture treatments if they are not performed by a licensed physician
Air conditioners, humidifiers, dehumidifiers or air cleaners
Antiseptic diaper service
Health programs offered by resort hotels, health clubs
Illegal operations, treatment or drugs
Maternity clothes
Medical expenses for which you are reimbursed or are entitled to be reimbursed from other plans
Non-prescription birth control devices
Payments to a municipality where the municipality employed a Doctor to provide medical services to its residents

Scales for weighing food
Special foods or beverage except if they are to be taken to alleviate or treat illness and not solely for nutritional purposes. Such claims must be accompanied by a letter from a medical doctor
Toothpaste
Wigs-unless made to order for individuals who have suffered abnormal hair loss owing to disease, medical treatment or accident

Important – Provincial Health Care premiums **ARE NOT** eligible expenditures.