

Medical Expenses



The information in this brochure does not constitute a legal interpretation of the *Taxation Act* or any other legislation. If you need more information, contact the office of the Ministère du Revenu in your area.

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1. General information

This brochure contains the list of expenses that **give entitlement** to the amount for medical expenses and to the refundable tax credit for medical expenses (lines 381 and 462, respectively, of the income tax return).

To be allowable, the medical expenses must be substantiated by receipts and must have been paid by you or your spouse **during a period of 12 consecutive months** ending in the year covered by your income tax return. The expenses may be paid for yourself, for your spouse or, under certain circumstances, for a person to whom you are related by blood, marriage or adoption. They may also be paid for any dependant respecting whom you are entitled to claim an amount on line 367 of your income tax return.

If you are claiming medical expenses for a person who has died, you may use a reference period of 24 consecutive months (including the date of death).

You cannot claim medical expenses that were refunded or for which a refund is payable (unless you are including the amount of the refund in your income and are not deducting it elsewhere in your income tax return).

Expenses relating to artificial insemination and in vitro fertilization give entitlement to a tax credit respecting the treatment of infertility. Consequently, you cannot claim such expenses for purposes of the amount for medical expenses, the refundable tax credit for medical expenses, or the refundable tax credit for expenses incurred to obtain medical services not available in your area.

For a definition of the term “practitioner,” as used in this brochure, refer to section 14.

2. Dental, medical and paramedical services

You may claim as medical expenses payments made to obtain dental, medical or paramedical services, if the services were provided by

- a dentist, nurse, **practitioner** (see section 14), public hospital or licensed private hospital;
- a dental prosthetist (dental mechanic) or denturologist authorized under the laws of a province to make, repair or fit dentures.

3. Drugs, medications and other substances

You may include in your medical expenses the amounts you paid to purchase drugs, medications or other preparations or substances, if they were **prescribed** by a practitioner or dentist and recorded by a pharmacist, and are used to diagnose, treat or prevent a disease, disorder or abnormal physical state (or the symptoms thereof), or to restore, correct or modify an organic function. The amount you may claim includes the deductible and the co-insurance amount payable on the purchase of drugs covered by the Québec prescription drug insurance plan.

4. Laboratory, radiological and other diagnostic procedures

Laboratory, radiological or other diagnostic procedures or services (including the appropriate interpretation) may be claimed as medical expenses, provided the procedures were **prescribed** by a practitioner or dentist for the purpose of maintaining health, preventing disease or facilitating the diagnosis or treatment of an injury, illness or disability.

You may also claim a tax credit with regard to expenses you incurred to obtain a certificate respecting an impairment or a medical certificate.

5. Payments to an insurance plan

You may include in your medical expenses the following payments to an insurance plan that covers medical and hospital expenses:

- a premium under the Québec prescription drug insurance plan, in the taxation year for which the premium is payable, provided the period of 12 consecutive months for which you are claiming the expenses includes December 31 of that year;
- a premium, contribution or other consideration under a private health services plan (including the value of the benefit resulting from the contribution paid by your employer, which is shown in box J of the RL-1 slip or box B of the RL-22 slip), if the payment is made for you, your spouse, or any other person who lives with you and is related to you by blood, marriage or adoption.

6. Products, devices and equipment

Allowable medical expenses include payments made to purchase or rent certain products, devices or equipment used to relieve or treat (or assist a person in coping with) the illnesses or conditions listed below.

Anemia

- insulin, oxygen, injectable liver extract and vitamin B₁₂ used to treat pernicious anemia*

Diabetes

- an insulin infusion pump (including disposable supplies) used to treat diabetes, or a device designed to enable a person with diabetes to measure blood sugar level (blood glucose monitor)*

Hernia

- a truss

Ileostomy or colostomy

- ileostomy or colostomy pads

Severe chronic illness

- 50% of the cost of an air conditioner that is required by a person in order to cope with a severe chronic impairment or ailment, to a maximum of \$1,000*
- a device or piece of equipment, including replacement parts (but not including an air conditioner, a humidifier, a dehumidifier, a heat or air exchanger, or a heat pump), designed exclusively for use by a person suffering from a severe chronic respiratory ailment or a severe chronic immune system dysregulation*
- an air or water filter or purifier used by a person to cope with or overcome a severe chronic respiratory ailment or a severe chronic immune system dysregulation*
- an electric or sealed combustion furnace acquired to replace another type of furnace, if the replacement is necessary solely because a person suffers from severe chronic respiratory

* The product, device or equipment must have been prescribed by a practitioner and must meet the conditions prescribed as to its use or the reason for its acquisition.

	ailment or severe chronic immune system dysregulation*
Celiac disease	<ul style="list-style-type: none"> the extra cost of acquiring gluten-free food products as compared to the cost of comparable non-gluten-free food products for a person who has been certified by a medical practitioner to be an individual who, because of celiac disease, requires a gluten-free diet
Kidney disease	<ul style="list-style-type: none"> an artificial kidney machine, including installation expenses
Mastectomy	<ul style="list-style-type: none"> an external breast prosthesis required because of a mastectomy*
Hair loss	<ul style="list-style-type: none"> a wig for a person who has suffered abnormal hair loss as a result of medical treatment, disease or an accident*
Mobility problems	<ul style="list-style-type: none"> a brace for a limb certain expenses related to the use of a prosthesis crutches orthopedic shoes or boots, or inserts for shoes or boots, made to order for a person, in accordance with a prescription, to help the person overcome a disability* a spinal brace a wheelchair a rocking bed for poliomyelitis victims an artificial limb a power-operated guided chair installation, designed to enable a person to use a stairway* a device or piece of equipment designed to assist a person in getting into or out of a bathtub or shower, or in getting on or off a toilet*

* The product, device or equipment must have been prescribed by a practitioner and must meet the conditions prescribed as to its use or the reason for its acquisition.

- a device designed for a person with a mobility impairment, to assist the person in walking*
- a device designed exclusively to enable a person with a mobility impairment to operate a vehicle*
- a power-operated lift or transportation equipment designed exclusively for use by, or for, a person with a disability, to enable the person to gain access to different areas of a building, to get into a vehicle, or to place his or her wheelchair in or on a vehicle*
- 20% of the cost of a van that, at the time of acquisition or within six months after that time, is adapted in order to transport a person in a wheelchair (maximum \$5,000)
- an electronic or computerized environmental control system designed exclusively for the use of a person with a severe and prolonged mobility restriction*

Incontinence

- disposable diapers or briefs, catheters, catheter trays, tubing or other products required by a person who is incontinent because of an illness, injury or affliction

Sudden infant death syndrome

- a device that is designed to be attached to infants diagnosed as being prone to sudden infant death syndrome and that sounds an alarm if the infant stops breathing*

Heart problems

- a device or piece of equipment designed to pace or monitor the heart of a person suffering from heart disease*

Visual impairments

- an artificial eye

* The product, device or equipment must have been prescribed by a practitioner and must meet the conditions prescribed as to its use or the reason for its acquisition.

- eyeglasses, contact lenses or other devices for the treatment or correction of a defect of vision, where such items are prescribed by an ophthalmologist or an optometrist
- an optical scanner used by a blind person to make instant transcriptions of printed text into a form similar to braille*
- a device, including a synthetic speech system, braille printer or large-print-on-screen device, designed exclusively to enable a partially blind person to operate a computer*
- talking textbooks intended for a person who has a perceptual disability and who is enrolled at an educational institution in Canada*

Perceptual disabilities

Hearing and speech impairments

- a hearing aid or a laryngeal speaking aid
- expenses for a sign language interpreter (paid to a business that provides such services) for a person with a speech or hearing impairment
- the cost of real-time captioning (paid to a business that provides such services) for a person with a speech or hearing impairment
- rehabilitative therapy (provided the expenses are reasonable) to help a person adjust for speech or hearing loss, including training in lip reading and sign language
- an electronic speech synthesizer that enables a mute person to communicate by use of a portable keyboard*
- a device to decode special television signals, that permits the script of a program to be visually displayed*
- a teletypewriter or similar device, including a

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telephone ringing indicator, that enables a person who is deaf or mute to make or receive telephone calls*

- a visual or vibratory signalling device, including a visual fire alarm indicator, for a person with a hearing impairment*
- an iron lung
- an oxygen tent or other equipment needed to administer oxygen, including oxygen face masks and tanks containing oxygen under pressure*

Respiratory problems

Other expenses

- needles and syringes for giving injections*
- a hospital bed and attachments*
- an extremity pump or elastic support hose designed exclusively to relieve swelling caused by chronic lymphedema
- an inductive coupling osteogenesis stimulator for treating non-union of fractures or aiding in bone fusion*
- expenses incurred in order to obtain a bone-marrow or organ transplant
- voice recognition software used by a person with a physical impairment*
- amounts paid, on behalf of a person with a mental or physical impairment, for note-taking services provided by a business that provides such services (if a practitioner has certified that the person requires those services)

* The product, device or equipment must have been prescribed by a practitioner and must meet the conditions prescribed as to its use or the reason for its acquisition.

7. Transportation and travel expenses

You may include in your medical expenses the following transportation and travel expenses:

- transportation expenses incurred by a person travelling by ambulance to or from a public hospital or licensed private hospital;
- transportation expenses incurred by a person in order to obtain medical services at a location at least 40 kilometres from his or her residence, where the services are not available in the person's locality (that is, amounts paid to a business that provides transportation services or, if such services are not available, expenses otherwise incurred for the purpose of transporting the person);
- travel expenses incurred by a person in order to obtain medical services at a location at least 80 kilometres from his or her residence, where the services are not available in the person's locality;
- transportation and travel expenses incurred by a person accompanying the person who is to receive care, if a practitioner has provided written certification that the person who is to receive care is incapable of travelling alone.

8. Moving expenses

You may claim **reasonable** moving expenses as medical expenses, if they are paid for a person who lacks normal physical development or has a severe and prolonged mobility impairment. As in the case of other medical expenses, the person for whom the expenses are incurred may be yourself, your spouse or a dependant. In addition,

- the move must allow the person to inhabit a more accessible or better-adapted dwelling in which he or she is more mobile or functional;
- the expenses must not be claimed on line 228 or 378 of the income tax return; and
- the amount claimed must not exceed \$2,000.

9. Construction or renovation costs

The following construction or renovation expenses may be claimed as medical expenses, if they are **reasonable** and are paid for a person who lacks normal physical development or has a severe and prolonged mobility impairment:

- expenses relating to renovations or alterations to the person's principal place of residence (or extra costs relating to the construction of the residence), to enable the person to gain access to the dwelling, be mobile or functional within the dwelling or carry out everyday activities in the dwelling;
- expenses incurred to alter the driveway of the person's principal place of residence, in order to facilitate access to a bus.

The person for whom the expenses are incurred may be yourself, your spouse or a dependant.

10. Treatment, care and training

The following expenses for treatment, care and training may be claimed as medical expenses:

- payments made for the treatment of drug or alcohol addiction, if a qualified individual certifies that the person concerned required such treatment;
- remuneration paid for tutoring services (which a practitioner has certified as necessary) for a person with a learning disability or a mental impairment. Moreover, the recipient of the remuneration must be ordinarily engaged in the business of providing tutoring services to individuals, and must not be related to the person to whom the services are provided;
- reasonable expenses paid for your training or that of a person related to you by blood, marriage or adoption, if the training relates to the mental or physical infirmity of a person who is related to you and who is a member of your household or is your dependant;

- remuneration paid for therapy provided to a person with a severe and prolonged mental or physical impairment. The therapy must be prescribed and administered under the supervision of a physician or a psychologist, in the case of a mental impairment, and under the supervision of a physician or an occupational therapist, in the case of a physical impairment. The remuneration must have been paid to a person who, at the time, was neither your spouse nor under 18 years of age;
- payments made to a school, institution or other place for a person's care or care and training. A qualified individual must provide written certification that the person for whom these expenses were paid, because of a mental or physical disability, requires the equipment, facilities or personnel provided at the school, institution or other place;
- remuneration paid for the care or supervision provided to a person (who is eligible for the disability tax credit) in a group home in Canada that is maintained and operated exclusively for the benefit of persons with a severe and prolonged mental or physical impairment. For further information on what constitutes a severe and prolonged mental or physical impairment, refer to form TP-752.0.14-V. You cannot include the amount of the remuneration in your medical expenses if it was claimed as
 - child-care expenses (line 455 of the income tax return),
 - attendant-care expenses, to cover care provided to enable a person to carry out employment duties, operate a business, carry out research or attend a designated educational institution or a secondary school,
 - fees paid for full-time residence in a nursing home, or
 - expenses related to care and training received in a school, institution or other place;
- laser epilation expenses, provided the expenses were paid to a physician, nurse or practitioner practising a recognized profession, or to a public hospital or licensed private hospital.

NOTE: A receipt must be issued by the recipient of the remuneration. If the recipient is an individual, his or her social insurance number must be indicated on the receipt.

11. Remuneration paid to an attendant

You may claim the remuneration paid to an attendant (for yourself, your spouse or a dependant) as a medical expense, if the following conditions are met:

- The remuneration was paid to a person who, at the time, was neither your spouse nor under 18 years of age.
- The person who received the care had a severe and prolonged mental or physical impairment (for further information, consult form TP-752.0.14-V).
- The total remuneration paid for the services of such attendants did not exceed \$10,000 (\$20,000 in the case of a deceased person).

However, you cannot claim the amount of the remuneration as a medical expense if it was claimed as

- child-care expenses (line 455 of the income tax return),
- attendant-care expenses, to cover care provided to enable a person to carry out employment duties, operate a business, carry out research or attend a designated educational institution or a secondary school,
- fees paid for full-time residence in a nursing home, or
- expenses related to care and training received in a school, institution or other place.

NOTE: A receipt must be issued by the recipient of the remuneration. If the recipient is an individual, his or her social insurance number must be indicated on the receipt.

Remuneration paid to a full-time attendant

You may also claim the remuneration paid to a **full-time** attendant (for yourself, your spouse or a dependant) as a medical expense, if the payment was made to a person who, at the time, was neither your spouse nor under 18 years of age. In addition, the person who received the care must have been

- a person with a severe and prolonged mental or physical impairment; or
- a person who, by reason of an infirmity, has received written certification by a practitioner that he or she is dependent on others for their personal needs and care for a prolonged period of time.

12. Nursing-home expenses

The fees paid for **full-time** residence in a nursing home (for yourself, your spouse or a dependant) may also be claimed as medical expenses. The fees must have been paid for the full-time residence of a person with a severe and prolonged mental or physical impairment or a person who is dependent on others for his or her personal needs and care due to a lack of normal mental capacity, as certified in writing by a practitioner.

13. Expenses for the purchase and care of a specially trained animal

You may include in your medical expenses the amounts paid to acquire (and certain amounts paid to care for) an animal that is trained to assist a blind person, a profoundly deaf person, or a person who has a severe and prolonged impairment that markedly restricts the use of his or her arms or legs. Certain expenses incurred for instruction in the handling of such an animal may also be claimed.

14. Health professionals recognized for purposes of the tax credit

A payment made to an **audiologist, dentist, nurse, physician, optometrist, pharmacist** or **practitioner** may be claimed as a medical expense only if the person concerned was authorized to practise his or her profession in conformity with the following legislation:

- where services are provided to an individual, the laws of the jurisdiction in which the services are provided;
- where a certificate is issued with respect to an individual, the laws of the jurisdiction in which the individual resides or of a province;
- where a prescription is issued for property to be supplied to an individual or intended for an individual's use, the laws of the jurisdiction in which the individual resides, of a province, or of the jurisdiction in which the property is supplied.

The term "practitioner" is used in this brochure to refer to the categories of persons listed below. The asterisks indicate that, in Québec, the titles in question are restricted to members of a Québec professional order or are associated with a medical specialty. (Professional orders of nurses, dentists, denturologists and pharmacists also exist.)

- acupuncturists*
- audiologists*
- chiropractors*
- Christian Science practitioners
- dietitians*
- guidance counsellors* duly certified as psychotherapists by the Ordre professionnel des conseillers et des conseillères d'orientation du Québec (for psychotherapy services)
- homeopaths
- Jungian psychoanalysts (for analytic therapy)
- midwives*
- naturopaths
- occupational therapists*
- oculists

- ophthalmologists*
- optometrists*
- osteopaths
- physicians*
- physiotherapists*
- phytotherapists
- podiatrists*
- psychologists* or psychotherapists (for therapy or rehabilitation services)
- sexologists (for therapy services)
- social workers* (for psychotherapy or rehabilitation services provided to accident victims or to persons suffering from an illness or a disability)
- speech therapists (or speech-language pathologists)*
- therapists (including therapists who are members of the Canadian Institute of Psychoanalysis), for care provided to patients

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Sept-Îles (Québec) G4R 4S7
(418) 968-0203 or 1 800 267-6299

Sherbrooke

2665, rue King Ouest, 4^e étage
Sherbrooke (Québec) J1L 2H5
(819) 563-3034 or 1 800 267-6299

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101, rue du Roi
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(450) 928-8820 or 1 866 490-2500

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225, rue des Forges, bureau 400
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