

## Eligible Expenses for HCSA

Green Shield Canada has compiled the list below of eligible and ineligible expenses for Healthcare Spending Accounts (HCSA). Please note that this list may not be complete. For additional information or details, please visit the Canada Revenue Agency website at [www.cra-arc.gc.ca](http://www.cra-arc.gc.ca). This list does not include any medical item or procedure that Green Shield Canada already recognizes as a benefit under a traditional benefit plan. Those already recognized can be claimed through HCSA except for childcare, scholarship, tuition and any surgery or treatment that is strictly cosmetic and not medically necessary.

Benefit Description	Prescription Required
Acoustic coupler	X
Air conditioner – 50% of the amount paid up to \$1,000 for a patient with severe chronic respiratory ailment or severe chronic immune system dysregulation	X
Air filter, cleaner or purifier - for person with severe chronic respiratory ailment or severe chronic immune system dysregulation	X
Alcohol and Drug treatment centre expenses - includes facility / lodging / program costs, etc.	X
Ambulance Expenses - includes private ambulance services such as sports medic / patient transfer	X
Artificial Insemination	X
Attendant care by a Nurse, RNA, PSW, Homemaker in any attendant care facility, including own home	X
Audible signal	X
Audiologist	
B12 vitamin shot for pernicious anaemia (must be dispensed by pharmacy)	X
Bathroom aids	X
Bernstein Clinic – all services if invoice signed / rendered by physician	
Blind persons - devices and care (including computers)	X
Blood transfusion	X
Bone growth or osteogenesis stimulator	X
Bone marrow transplant expenses (arrangements, legal fees, insurance, etc.)	
Botox Injections only when the services are necessary for medical or reconstructive purposes.	X
Cancer treatment provided by a medical practitioner including treatment received outside of Canada for drugs not approved in Canada	
Child Care- if child has a specific disability & facility is geared to treat that disability	X
Circumcision	
Cleaning cloths for prescription glasses / glass case	X
Clip On for prescription glasses – must be dispensed by an optician or optometrist	
Cochlear implants	
Contact lenses, prescription (including contact lens solution)	
Copays - all (including ODB and government)	
Cosmetic surgery and treatments (e.g. tummy tuck, hair removal, liposuction, etc.) only when the services are necessary for medical or reconstructive purposes.	X
Deaf persons - devices and care (including close caption television)	X
Dental – services performed in a dental office (including denturist) that are not purely for cosmetic reasons	
Dental hygienist services	

Diagnostic Lab/Radiological Procedures / Scans - "deluxe" and "elective" tests (no prescription necessary if done in hospital). Can be performed or received outside province or country of residence.	X
Diathermy	X
Dog - seeing eye dog / hearing ear dog	
Drugs, medicaments or substances necessary to administer oxygen or for insulin, oxygen, liver extract injectible for pernicious anaemia	X
Drugs dispensed by a physician in his or her office only if administered as part of a 'medical treatment'	
Drugs purchased outside of province of residence - medication must be approved in Canada to be eligible.	X
Electric Toothbrush (prescription required if not purchased directly from dentist)	X
Electric shock treatments	X
EndoVenous Laser Treatment	X
Environment Control System (for someone with mobility impairment)	X
Eye exam and diagnostic tests (including contact lens exam)	
Eyeglasses, prescription (including goggles used for swimming)	
Eye patch	X
Fee guides - All amounts over and above allowed amount	
Furnace - for a person with severe chronic respiratory ailment or immune system disorder	X
Gluten-free products for person with celiac disease	X
Hair transplant surgery paid to hospital or medical practitioner	
Hearing aids (including repairs and batteries)	
Heart monitor (including repairs and batteries)	X
Home modifications for those with physical impairment (driveways, ramps, bath tubs, car lifts, stairway lifts, elevator)	X
Hospitals - public or private, all room types	
Insulin	X
In vitro fertilization program (excluding sperm back donation fees)	
Iron lung (including repairs)	
Kidney machine and related costs (e.g. repairs, supplies, telephone, transportation)	
Laboratory Services	X
Laser eye surgery	
Marijuana – amount paid to Health Canada or a designated producer for a person authorized under the Marijuana Medical Access Regulations to possess or use the drug for medical purposes	
Medicals items – all when prescribed by a physician and not for sport purposes only (for additional information see IT-519 bulletin at cra.gc.ca)	X
Medic alert / life alert	X
Moving expenses to move someone who has a severe and prolonged mobility impairment to housing that is more accessible (cannot have already claim this expense on tax return)	
Nurse, RNA, Practical Nurse, PSW	X
Nursing home (including group home)	
Optometrist services	
Organ transplant expenses (arrangements, legal fees, insurance, etc.)	

Orthodontics (e.g. braces)	
Orthopaedic shoes / boots / sandals	X
OTC drugs (e.g. shampoos, powders) when prescribed by a physician and filled by pharmacy	X
Oxygen concentrator (including electricity bill to operate it)	
Pacemaker	X
Phototherapy equipment for use in the treatment of psoriasis or other skin disorders	
Physician fees for notes, prescriptions and completion of medical forms	
Physicians services (excluding cosmetic procedures)	
Plano Sunglasses when medically necessary	X
Premiums for private health plans if paid for by employee/plan member	
Premiums paid to provincial prescription drug plans (e.g. Pharmacare)	
Professional therapists (e.g. massage therapist, chiropractor, physiotherapist) when regulated by the province in which they are practicing.	
Prosthetics – all	X
Rehabilitation Therapy (e.g. lip reading, signing)	
Remedies (e.g. naturopathic, homeopathic), Supplements, Vitamins and Natural Health Products when prescribed by a physician and filled on prescription by pharmacy	X
Repairs to Eligible HCSA benefits	X
Respite care	
Rocking bed for a person diagnosed with poliomyelitis	
SAD light	X
School for persons with impairments in physical or mental functions	X
Scooter (only if no wheelchair)	
SIDS alarm	X
Smoking Cessation – if part of a patient's medical treatment (e.g. required because of a serious health deterioration problem and that is both prescribed and monitored by a medical practitioner) and provided by an eligible practitioner (e.g. pharmacist, psychologist)	X
Speech impairment, persons with – communication devices (e.g. bliss symbol board)	X
Textbooks, talking for person with perceptual disability (must be enrolled in an educational facility)	X
Tinting prescription glasses	X
Travel over 40km – eligible for transportation costs (e.g. mileage for personal vehicle, gas, parking). Treatment required must not be available with 40km – cannot choose to travel in place of local treatment.	X
Travel over 80km – eligible for transportation costs (same as above), meals and accommodation (including for one accompanying person with physician approval)	
Tutoring – for person with learning disability or impairment in mental functions	X
Usual and Customary Pricing cutbacks – all amounts over and above allowed amount	
Vaccines	X
Vasectomy / vasectomy reversal	
Vehicle modifications for those with physical impairment	X
Vehicle purchase, 20% of cost – provided vehicle is modified with 6 months of purchase to transport a person who uses a wheelchair	
Water filter, cleaner or purifier for use by an individual who is suffering from severe chronic respiratory ailment or severe chronic immune system dysregulation to cope with / overcome ailment or dysregulation	X

Wigs	X
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<b>Not Eligible for HCSA</b>	
Adoption Fees	
Air Conditioner (unless medical condition above is met)	
Cosmetic Procedures (includes surgical and non-surgical procedures purely aimed at enhancing one's appearance such as liposuction, hair replacement procedures, botulinum toxin injections)	
Daycare and babysitting services	
Doula	
Exercise equipment (e.g. treadmill)	
Furniture – Home or Office equipment (even if ergonomic) including beds, chairs, mattresses, etc. unless they have a specific medical function (e.g. decubitus, hospital type, geriatric). Orthopedic, Craftmatic, Lazy-Boy, etc. are not eligible.	
Gym Membership/Health Club	
Hospital fees such as TV, telephone, meal, parking	
Hot tub (even when prescribed)	
Life, LTD, STD Plan Premiums	
Medical Items that are not prescribed by a physician	
Non-prescription sunglasses	
Physician fees for missed appointments	
Premiums – for provincial or government medical or hospitalization plans (e.g. OHIP health fee)	
Prenatal Classes	
Professional Therapists – any therapist that is not regulated by the province in which they are practicing and for whom Green Shield Canada does not pay for.	
Remedies (e.g. naturopathic, homeopathic), Supplements, Vitamins and Natural Health Products unless prescribed by a physician and filled on prescription by pharmacy	
Scholarship and Tuition	
Shipping, Handling, Courier, Mailing charges	
Sports use only equipment (must be required for every day - not just sports)	
Tanning fees	
Taxes (GST, PST, HST, etc.) when indicated on the invoice	
Teeth whitening/bleaching (in home or in dental office)	
Travel insurance - if it includes non-medical coverage such as baggage loss, trip cancellation, etc.	
Umbilical cord- blood cord (storage or process)	
Warranties	
Weight Loss Programs	