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MEDICAL EXPENSES

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**IF YOU HAVE PAID FOR
MEDICAL CARE THAT
YOU, YOUR SPOUSE OR
A DEPENDANT RECEIVED,
YOU MAY BE ENTITLED
TO A TAX CREDIT.**

This brochure lists the medical expenses that are eligible and the conditions for claiming them.

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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 us. See the back of this brochure to find out how you can reach us.



1 GENERAL INFORMATION

This brochure lists the medical expenses that you can claim in the income tax return (line 381, amount for medical expenses and line 462, refundable tax credit for medical expenses).

To be eligible, medical expenses must meet the following conditions:

- The expenses were paid **during a period of 12 consecutive months** of your choosing that ends in the year covered by your income tax return.
- They are substantiated by receipts.
- They were paid **by** you or your spouse.
- They were paid
 - **for** you or your spouse; or
 - **for** a person who was your dependant during the year in which the expenses were incurred (see the definition of “dependant” below).
- The expenses were not and will not be reimbursed to you, or their reimbursement is included in your income and is not deducted elsewhere in your income tax return.
- The expenses were not used to calculate the tax credit for home-support services for seniors (line 458 of the income tax return).
- The expenses were not used to calculate the independent living tax credit for seniors (line 462).
- The expenses were not used to calculate the amount for expenses for medical services not available in your area (line 378).
- The expenses are listed in sections 2 to 13 of this brochure and meet the conditions specified in those sections.

In addition, to give entitlement to the amount for medical expenses, the expenses must not have been used to calculate the disability supports deduction (line 250).



Dependant

A person who is supported by you and

- ordinarily lived with you; or
- did not ordinarily live with you but was your dependant because of an infirmity. In this case, the person must have been resident in Canada at some time in the year, unless the person is your or your spouse's child or grandchild.

NOTE

A dependant can be

- your or your spouse's child or grandchild;
- your or your spouse's brother, sister, nephew or niece;
- the spouse of your or your spouse's brother or sister;
- your or your spouse's father or mother or any other of your or your spouse's direct ascendants;
- your or your spouse's uncle, aunt, great-uncle or great-aunt.

Special case

If the amount for medical expenses that you are claiming includes expenses paid for a deceased person, you can consider the expenses paid during a period of 24 consecutive months that includes the date of death.



Exclusions

Certain expenses related to services or treatments are not eligible expenses for purposes of the amount for medical expenses or the refundable tax credit for medical expenses. This is true of

- expenses related to services provided for purely cosmetic purposes (such services are also taxable, as they are not considered medically necessary);
- expenses related to an in vitro fertilization treatment
 - where such expenses give entitlement to the tax credit for the treatment of infertility (line 462 of the income tax return);
 - where the treatment involves the transfer of more than one embryo, unless, in accordance with the decision of a physician:
 - a maximum of two embryos are transferred, in the case of a woman 36 years of age or under, or three embryos, in the case of a woman 37 years of age or over, where the transfer is carried out before November 11, 2015,
 - a maximum of two embryos are transferred, in the case of a woman 37 years of age or over, where the transfer is carried out after November 10, 2015;
 - where the treatment is carried out in Québec at a centre for assisted procreation that does not hold a licence issued in compliance with the *Act respecting clinical and research activities relating to assisted procreation*.

Moreover, neither your health contribution nor your contribution to the health services fund (HSF) are eligible expenses.



2 DENTAL, MEDICAL AND PARAMEDICAL SERVICES

You can include in your medical expenses payments made to obtain dental, medical or paramedical services, provided one of the following was paid for the services:

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



3 DRUGS, MEDICATIONS AND OTHER SUBSTANCES

You can include in your medical expenses the amounts you paid to purchase drugs, medications or other preparations or substances (including the deductible and the co-insurance amount paid towards the purchase of drugs covered by the Québec prescription drug insurance plan or a group insurance plan), provided the drugs, medications or other preparations or substances were **prescribed** by a practitioner (see section 14), **delivered by a pharmacist**, and 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.

This means you **cannot include** in your medical expenses the amounts you paid to purchase drugs, medications or other preparations or substances that are prescribed by a practitioner but can be purchased without a prescription.



4 LABORATORY ANALYSES, RADIOLOGICAL EXAMINATIONS AND OTHER DIAGNOSTIC PROCEDURES

You can include in your medical expenses the cost of laboratory analyses, radiological examinations or other diagnostic procedures (including interpretations) provided the following condition is met:

The diagnostic procedures were **prescribed** by a practitioner (see Part 14) for the purpose of maintaining health, preventing disease or facilitating the diagnosis or treatment of an injury, illness or disability.

5 PREMIUMS PAID UNDER AN INSURANCE PLAN

You can include in your medical expenses

- the premium paid under the Québec prescription drug insurance plan, if the period you chose includes December 31 of the year for which the premium was payable;
- the premium, contribution or other amount paid under a group insurance plan (box 235 of the RL-1 or RL-2 slip) as well as the portion of the contribution paid by your employer (box J of the RL-1 slip or box B of the RL-22 slip).



6 PRODUCTS, DEVICES AND EQUIPMENT

You can include in your medical expenses payments made to purchase or rent, as applicable, the products, devices or equipment listed below, provided they were used to treat, relieve or assist a person in coping with certain disorders, illnesses or conditions.

The letter P in the right-hand column indicates that the product, device or equipment must **have been prescribed** by a practitioner and must meet the conditions of use or acquisition.

Anemia	
oxygen, injectable liver extract and vitamin B12 used to treat pernicious anemia	P

Diabetes	
insulin, an insulin infusion pump (including disposable peripherals) used to treat diabetes, or a device designed to enable a person with diabetes to measure blood sugar levels (blood glucose monitor)	P

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 to cope with a severe chronic impairment or ailment, to a maximum of \$1,000	P
a device or piece of equipment, including replacement parts, designed exclusively for use by a person suffering from a severe chronic respiratory ailment or a severe chronic immune system dysregulation (excluding an air conditioner, humidifier, dehumidifier, heat pump or heat or air exchanger)	P
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	P
an electric or sealed combustion furnace acquired to replace another type of furnace, if the replacement is necessary solely because a person suffers from a severe chronic respiratory ailment or a severe chronic immune system dysregulation	P

Celiac disease	
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 require a gluten-free diet because of celiac disease	

Kidney disease	
an artificial kidney machine, including installation expenses	



Mastectomy	
an external breast prosthesis required because of a mastectomy	P

Hair loss	
a wig for a person who has suffered abnormal hair loss as a result of medical treatment, disease or accident	P

Mobility problems	
a brace for a limb	
certain expenses related to the use of a prosthesis	
crutches	
orthopaedic 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	P
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	P
a device or piece of equipment designed to assist a person in getting into or out of a bathtub or shower, or on or off a toilet	P
a device designed to assist a person with a mobility impairment in walking; note that such expenses are limited to those incurred for a device designed exclusively for this purpose	P
a device designed exclusively to enable a person with a mobility impairment to operate a vehicle	P



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	P
20% of the cost of a van that, at the time of acquisition or within six months after that time, is adapted 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	P
the cost of purchasing, using and maintaining an electrotherapeutic device for the treatment of a health problem or severe mobility impairment	P
the cost of purchasing, using and maintaining a standing device for the treatment of a severe mobility impairment	P

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	
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Sudden infant death syndrome

a device that is designed for infants diagnosed as being prone to sudden infant death syndrome, that is to be attached to the infant and that sounds an alarm if the infant stops breathing	P
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Heart problems	
a device or piece of equipment designed to pace or monitor the heart of a person suffering from heart disease	P

Visual impairments	
an artificial eye	
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; note that the expenses paid for eyeglass frames are limited to \$200 per person for each period	
an optical scanner used by a blind person to make instant transcriptions of printed text into a form similar to Braille	P
a device designed exclusively to enable a partially blind person to operate a computer such as a synthetic speech system, Braille printer or large-print-on-screen device	P
Braille note-takers used by individuals who are blind to allow them to take notes (that can be read back to them or printed or displayed in Braille) with the help of a keyboard	P
a device or software designed to be used by individuals who are blind or who have a severe learning disability to enable them to read print	P

Perceptual disabilities	
a talking textbook intended for a person who has a perceptual disability and who is enrolled at an educational institution in Canada	P



Hearing and speech impairments	
a hearing aid or a laryngeal speaking aid	
expenses for sign language interpretation (paid to a person in the business of providing 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	
the cost of 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	P
a device to decode television signals that permits the script of a program to be visually displayed	P
a teletypewriter or similar device, such as a telephone ringing indicator, that enables a person who is deaf or mute to make or receive telephone calls	P
a visual or vibratory signalling device, such as a visual fire alarm indicator, for a person with a hearing impairment	P
Bliss symbol boards that enable individuals with speech impairments to communicate by motioning at the symbols or by spelling out words	P
the cost of purchasing, using and maintaining an altered auditory feedback device used by a person with a speech impairment	P
voice recognition software used by a person who, according to a physician's certificate, needs the software because of an impairment in physical functions	



Respiratory problems	
an iron lung	
an oxygen tent or other equipment needed to administer oxygen, such as oxygen face masks and tanks containing oxygen under pressure	P
expenses incurred to operate an oxygen concentrator, including the cost of electricity	P

Other expenses	
needles and syringes for giving injections	P
a hospital bed and attachments	P
an extremity pump or elastic support hose designed exclusively to relieve swelling caused by chronic lymphedema	P
an inductive coupling osteogenesis stimulator for treating non-union of fractures or aiding in bone fusion	P
expenses incurred for a bone-marrow or organ transplant	
page-turners used by individuals with a severe and prolonged impairment in physical functions that markedly restricts their ability to use their arms or hands to turn the pages of a book or other bound document	P
amounts paid, on behalf of a person with an impairment in mental or physical functions, for note-taking services supplied by a business that provides such services (if a practitioner has certified that the person requires those services)	
the expenses incurred to obtain a certificate respecting an impairment or a medical certificate	
phototherapy equipment used to treat psoriasis or other skin diseases and the expenses for the operation and maintenance of such equipment	



drugs or medications obtained under Health Canada's Special Access Programme and marijuana purchased from Health Canada or from an individual holding a production licence	
the cost of purchasing, using and maintaining a pressure pulse therapy device used to treat a person with a balance disorder	P
blood coagulation monitors, including associated disposable peripherals such as pricking devices, lancets and test strips, for use by individuals who require anti-coagulation therapy	P



7 TRANSPORTATION AND TRAVEL EXPENSES

You can include in your medical expenses the following transportation and travel expenses incurred for a person (yourself, your spouse or a dependant):

- transportation expenses incurred by the person travelling by ambulance to or from a public hospital or licensed private hospital;
- transportation expenses paid by the person to a business that provides transportation services (or an amount considered reasonable for the use of the person's own vehicle where transportation services were not immediately available) to obtain medical services at a location at least 40 kilometres from the person's residence (where the services are not available in the person's locality);
- travel expenses incurred by the person 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 or travel expenses incurred by an individual accompanying the person so the latter can receive care, where a practitioner has provided written certification that the person is incapable of travelling alone.



8 MOVING EXPENSES

You can include in your medical expenses moving expenses paid for a person (yourself, your spouse or a dependant) who lacks normal physical development or has a severe and prolonged mobility impairment, provided the expenses are **reasonable** and the following conditions are met:

- The expenses were incurred to enable the person to inhabit a more accessible or better-adapted dwelling in which the person is more mobile or can more easily perform basic activities of daily living.
- The expenses are not claimed on line 228 or 378 of the income tax return.
- The amount claimed does not exceed \$2,000.



9 CONSTRUCTION OR ALTERATION EXPENSES

You can include in your medical expenses the following expenses, if they are **reasonable** and were paid for a person (yourself, your spouse or a dependant) who lacks normal physical development or has a severe and prolonged mobility impairment:

- expenses relating to renovations or alterations made 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, to be more mobile in the dwelling, or to perform basic activities of daily living;
- expenses incurred to alter the driveway of the person's principal place of residence to facilitate access to a bus.

Note that renovation or alteration expenses can be claimed as medical expenses if

- the expenses are **not** of a nature that would normally increase the value of the home; and
- a person with normal physical development or without a severe and prolonged mobility impairment would **not** have had renovations or alterations of that nature done.



10 TREATMENT, CARE AND TRAINING

You can include in your medical expenses the following expenses, if they were paid to enable a person (yourself, your spouse or a dependant) to obtain treatment, care or training:

- payments made for the treatment of drug or alcohol addiction, where a qualified individual certifies that the person required such treatment;
- expenses paid for hyperbaric oxygen therapy, where the person has a severe and prolonged neurological disorder and a qualified individual certifies that the person has a severe and prolonged impairment in mental or physical functions;
- remuneration paid for tutoring services, where a practitioner certifies the person needs the services because of a learning disability or a mental impairment, and the remuneration was paid to a person ordinarily engaged in the business of providing tutoring services to individuals who are not related to the person providing the services;
- remuneration paid for treatment, where the person has a severe and prolonged impairment in mental or physical functions, the treatment was prescribed by and given under the supervision of a physician (a psychologist, in the case of a mental impairment, or an occupational therapist, in the case of a physical impairment) and the remuneration was paid to a person who was neither your spouse nor under 18 years of age;



- remuneration paid for the design of an individualized therapy plan for a person with a severe and prolonged impairment in mental or physical functions, where the plan is required to access public funding for specialized therapy or is prescribed by a medical doctor (or by a psychologist, in the case of mental impairment, or by an occupational therapist, in the case of a physical impairment). The remuneration for the planned therapy must be eligible for the amount for medical expenses or the refundable tax credit for medical expenses (see the previous point). The remuneration in question must be paid to a person ordinarily engaged in a business that includes the design of such plans for individuals who are not related to the payee;
- payments made to a school, institution or other place for the person's care or care and training (excluding a private seniors' residence), where a qualified individual provided written certification that, because of a mental or physical disability, the person required the equipment, facilities or personnel provided at the school, institution or other place;
- cost of reading services used by a person who is blind or who has a severe learning disability, where the need for the services was certified by a medical practitioner and the cost of the services was paid to a person engaged in the business of providing such services;
- cost of deaf-blind intervening services used because the person is both blind and profoundly deaf, where the cost of the services was paid to a person engaged in the business of providing such services;



- remuneration paid for care or supervision provided to the person (if the person is entitled to an amount for a severe and prolonged impairment in mental or physical functions) in a group home in Canada that is maintained and operated exclusively for the benefit of persons with a severe and prolonged impairment in mental or physical functions. For more information on what constitutes a severe and prolonged impairment in mental or physical functions, refer to form TP-752.0.14-V, *Certificate Respecting an Impairment*. You cannot include the amount of the remuneration in your medical expenses if it is claimed as
 - childcare expenses (line 455 of the income tax return);
 - attendant-care expenses, to cover care provided to enable the 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.

The reasonable expenses paid for your training or that of a person related to you by blood, marriage or adoption can also be claimed as medical expenses, if the training is related to the mental or physical impairment of a person who is related to you and who is a member of your household or your dependant.

NOTE

The recipient of the remuneration must issue you a receipt. 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 can include in your medical expenses remuneration paid to an attendant (for yourself, your spouse or a dependant), if all 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 impairment in mental or physical functions (for more information, consult form TP-752.0.14-V, *Certificate Respecting an Impairment*).
- The total remuneration paid for the services of such an attendant did not exceed \$10,000 (\$20,000 if the person who received the care is now deceased).
- The remuneration is not claimed as
 - a tax credit for childcare expenses (line 455 of the income tax return),
 - a disability supports deduction (line 250),
 - medical expenses paid for full-time residence in a nursing home, or
 - medical expenses related to care and training received in a school, institution or other place.
- You or your spouse is not eligible for the tax credit for home-support services for seniors respecting the remuneration.

NOTE

The recipient of the remuneration must issue you a receipt. 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 can include in your medical expenses the remuneration paid to a **full-time** attendant (for yourself, your spouse or a dependant), 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
 - has a severe and prolonged impairment in mental or physical functions; or
 - is dependent on others for his or her personal needs and care for a prolonged period of time due to an infirmity, as certified in writing by a practitioner.

A person need not be cared for by a single attendant to be considered in the care of a full-time attendant. More than one attendant can care for the patient over a given period, and there is no minimum time period during which care must be provided by any particular attendant. A person is considered in the care of a full-time attendant where he or she requires constant and continual care because of an infirmity or a severe and prolonged impairment in mental or physical functions.



12 NURSING-HOME EXPENSES

You can include in your medical expenses fees paid for a person (yourself, your spouse or a dependant) for **full-time** residence in a nursing home, if the person for whom the fees were paid

- has a severe and prolonged impairment in mental or physical functions; or
- 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 can include in your medical expenses the following expenses if a person (you, your spouse or your dependant) is blind or profoundly deaf, suffers from severe autism, severe diabetes, severe epilepsy, or has a severe and prolonged impairment that markedly restricts the use of the person's arms or legs:

- the cost of obtaining a specially trained animal;
- the cost of a specially trained animal's care and maintenance;
- the reasonable travel expenses of a person who attended a school, an institution, or a similar location that trains a person in the handling of a specially trained animal.



14 PRACTITIONERS

In this brochure, the term “practitioner” means, with regard to health services, care or treatment provided **in Québec**, the following persons (an asterisk (*) indicates that the title in question is restricted to members of a Québec professional order):

- acupuncturists*
- audiologists*
- chiropractors*
- guidance counsellors* or psychoeducators* who hold a psychotherapist’s permit (for psychotherapy services)
- dental hygienists*
- dentists*
- dietitians*
- homeopaths
- marital and family therapists* (for therapy services)
- midwives*
- naturopaths
- nurses*
- occupational therapists*
- optometrists*
- osteopaths
- physicians*
- physiotherapists*
- phytotherapists
- podiatrists*
- psychoanalysts (for therapy services)
- psychologists* (for therapy or rehabilitation services)



- respiratory therapists*
- 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)
- any other person practising a profession in which health care and treatment are provided to individuals, if that profession is governed by a Québec professional order.



TO CONTACT US

Online

www.revenuquebec.ca

By telephone

Individuals and individuals in business

Monday to Friday: 8:30 a.m. to 4:30 p.m.

Québec City
418 659-6299

Montréal
514 864-6299

Elsewhere
1 800 267-6299 (toll-free)

Businesses, employers and agents for consumption taxes

Monday, Tuesday, Thursday and Friday: 8:30 a.m. to 4:30 p.m.

Wednesday: 10:00 a.m. to 4:30 p.m.

Québec City
418 659-4692

Montréal
514 873-4692

Elsewhere
1 800 567-4692 (toll-free)

Complaints – Direction du traitement des plaintes

Monday to Friday: 8:30 a.m. to 4:30 p.m.

Québec City
418 652-6159

Elsewhere
1 800 827-6159 (toll-free)

Individuals with a hearing impairment

Montréal
514 873-4455

Elsewhere
1 800 361-3795 (toll-free)

By mail

Individuals and individuals in business

Montréal, Laval, Laurentides, Lanaudière and Montérégie

Direction principale des relations
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Revenu Québec
C. P. 3000, succursale Place-Desjardins
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Québec City and other regions

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3800, rue de Marly
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Businesses, employers and agents for consumption taxes

Montréal, Laval, Laurentides, Lanaudière, Montérégie, Estrie and Outaouais

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