

Medical Expenses



Non-refundable Tax Credit

The Medical Expense Tax Credit is a **non-refundable tax credit**. This tax credit will reduce the amount of income tax you pay. If you have no tax payable, medical expenses will not increase your refund.



Over age 70 - Refundable Tax Credit

Over the age of 70 there is a **refundable tax credit** of up to a maximum of \$1,500. This means that you could receive a refund, even if you have no tax payable and no tax deducted at source.



Prescription Required to Claim This Expense



Disability Tax Credit Required to Claim This Expense

Who can you claim medical expenses for?

You can claim medical expenses for:

- Yourself
- Your Spouse
- Your child who is under the age of 18
- Your child who is over the age of 18, your parents, grandparents, siblings, aunts, uncles, nephews or nieces if they are your **dependant**.

To qualify as a **dependant**, the person must be:

- Dependant on you because of an impairment in physical or mental functions. This must be evidenced by a Doctor's letter, or preferably a Disability Tax Credit Certificate
- Their net income is below \$28,798 (2025 Tax Year)
- You financially support them by providing food, shelter and clothing.

How much can you claim?

You can claim the total of **eligible medical expenses** minus the lesser of the following amounts:

- \$2,834 (2025 Tax Year)
- 3% of your net income

Example: 3% of net income of \$50,000 = \$1,500

This is how much you would need in medical expenses to see a difference on your tax refund.

Expenses you cannot claim:

Athletic club or gym membership fees
Blood pressure monitors
Cosmetic surgery
Liquid meal replacement products
Organic food
Over-the-counter medications and vitamins (except vitamin B12)
Personal response systems such as *Lifeline*
Any medical expense that has been reimbursed by health insurance

Eligible Medical Expenses

For a complete list visit canada.ca, or scan the QR Code

Accommodations (only if necessary due to distance and condition)

Acupuncture (AB, BC, NL, ON, QC)

Air Conditioner, filter, cleaner, or purifier **RX**

Ambulance service

Assisted breathing devices (CPAP, ventilator) **RX**

Attendant care and care in a nursing home

Bathroom aids (grab bars, grips, rails) **RX**

Braces for a limb (stockings, walking cast, boots)

Breast prosthesis **RX**

Dietician (all provinces except NT, NU, YT)

Doctor's letters and certificates

Chair (power-operated) **RX**

Chiropractor (all provinces except NT, NU)

Crutches

Dental services, dentures and dental implants

Egg and sperm freezing and storage

Elastic support hose **RX**

Fertility-related procedures, IVF program

Furnace **RX**

Gluten-free food for Celiac's (see specific details per CRA) **RX**

Hearing aids

Heart monitoring devices **RX**

Homeopath (ON only)

Hospital bed **RX**

Hospital services

Ileostomy and colostomy pads and incontinence supplies

Infusion pump, injection pens, insulin or substitutes **RX**

Laboratory procedures or services **RX**

Laser eye surgery

Lift or transportation equipment **RX**

Medical cannabis

Medical services outside of Canada (see specific details per CRA)

Moving expenses (see specific details per CRA)

Naturopath (AB, BC, MB, NS, ON, SK)

Needles and syringes **RX**

Orthopedic shoes, boots, and inserts **RX**

Oxygen, oxygen tent and oxygen concentrator **RX**

Personalized therapy plan **RX**

Phototherapy equipment

Physiotherapy (all provinces except NT, NU, YT)

Premiums paid to private health services plans

Pre-natal and post-natal treatments (see specific details per CRA)

Prescription medications (print annual pharmacy statement) **RX**

Psychologist (All provinces except YT)

Psychotherapy (ON, QC)

Registered Massage Therapy (BC, NB, NL, ON, PE)

Social Worker (all provinces except NT, NY, YT)

School for persons with a mental or physical impairment

Scooter

Speech Language Pathologist (all provinces except NT, NY, YT)

Service animals

Tests **RX**

Therapy **RX**

Travel expenses (see reverse)

Treatment centre **RX**

Tutoring services for persons with an impairment in mental functions **RX**

Vision devices (eye glasses, contact lenses) **RX**

Vitamin B12 **RX**

Walking aids (canes, walkers) **RX**

Wheelchairs **RX**

Wigs **RX**



QR Code
Canada Revenue Agency
Medical Expense Tax Credit

Medical Travel Worksheet

40+ Kilometers

If you have to travel at least 40 kilometers, **one way** from your home to get medical services that are not available near you, you can claim the cost of your travel. Use the worksheet below to track kilometers.

80+ Kilometers

In addition to travel expenses, you can also claim meals, parking and accommodations. If a medical practitioner certifies in writing that you were not able to travel alone to get medical services, you can also claim meals for an attendant. Keep receipts for accommodations and parking. List the length of time you were away for the appointment using the worksheet below.

Date	Patient	Destination	Medical Reason for Attending	Kilometers Traveled One-Way	Time Spent (Hours)	Support Person Required
Jan 1, 2023	Jane	Princess Margaret Cancer Centre 610 University Ave. Toronto, ON M5G 2M9	Radiation Therapy Treatment	140	8 hours	✓



In the event of a Medical Travel Expense Review by the CRA, you will be expected to provide the following in addition to the information recorded above; A letter from a medical practitioner stating that the services were not available near the patients home, a letter from a medical practitioner certifying that the patient was not able to travel alone (if claiming expenses for a support person), receipts supporting accommodation and parking costs.

Print more worksheets at incometaxplusinc.ca