

HSA-Eligible Medical Expenses — The CRA List • 2026

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This is the CRA's eligibility table for lines 33099 and 33199, reproduced in alphabetical order with the agency's own flags — prescription needed, written certification needed, Form T2201 needed — and the dollar limits and conditions from the CRA's "Details of medical expenses" page, which was last modified January 20, 2026. A Health Spending Account reimburses from this table and nothing outside it.

Expense	Eligible?	Prescription / certification	Notes
Acoustic coupler	✓ Eligible	Prescription	Modem coupler that lets a person with a hearing impairment use a telephone.
Air conditioner	✓ Eligible	Prescription	For a person with a severe chronic ailment, disease or disorder. Claim the lesser of \$1,000 and 50% of the amount paid.
Air filter, cleaner or purifier	✓ Eligible	Prescription	For a person with a severe chronic respiratory ailment or immune system disorder, to cope with or overcome that ailment.
Altered auditory feedback devices	✓ Eligible	Prescription	For a person with a speech impairment.
Ambulance service	✓ Eligible	None required	To or from a public or licensed private hospital.
Artificial eye	✓ Eligible	None required	
Artificial limb	✓ Eligible	None required	
Assisted breathing devices	✓ Eligible	Prescription	Devices that give air to the lungs under pressure, including CPAP machines and mechanical ventilators.
Athletic or fitness club fees	✗ Not eligible	None required	Membership and program fees are not a medical service under ITA s. 118.2(2).
Attendant care and care in a facility	✓ Eligible	None required	Amounts paid for attendant care at home, in a group home, or in a nursing home or other facility. How much is claimable depends on the type of care and on whether the Disability Tax Credit is also being claimed.
Audible signal devices	✓ Eligible	Prescription	Large bells, loud-ringing bells, visible signals and vibrating signals, for a person with a hearing impairment.
Baby breathing monitor	✓ Eligible	Prescription, Written certification	For a child at risk of sudden infant death syndrome. A medical practitioner must certify in writing that the child is at risk.
Bathroom aids	✓ Eligible	Prescription	To help a person get in or out of a bathtub or shower, or on or off a toilet.
Birth control devices	✗ Not eligible	None required	Non-prescription devices are not eligible. Prescription contraceptives dispensed by a pharmacist are eligible as prescription drugs.
Bliss symbol boards	✓ Eligible	Prescription	Or similar devices used by a person with a speech impairment to communicate by selecting symbols or spelling out words.
Blood coagulation monitors	✓ Eligible	Prescription	For a person who needs anticoagulation therapy, including disposable peripherals.

Expense	Eligible?	Prescription / certification	Notes
Blood pressure monitors	✗ Not eligible	None required	Not eligible, even on medical advice.
Bone conduction receiver	✓ Eligible	None required	
Bone marrow transplant	✓ Eligible	None required	Reasonable amounts paid to find a compatible donor and arrange the transplant, including legal fees and insurance premiums, plus reasonable travel, board and lodging for the patient, the donor, and their attendants.
Braces for a limb	✓ Eligible	None required	Includes a woven or elasticized stocking where it is a substitute for a brace.
Braille note-taker devices	✓ Eligible	Prescription	So a person who is blind can take notes with a device that reads them back or prints them in braille.
Braille printers, synthetic speech systems and large print-on-screen devices	✓ Eligible	Prescription	Designed to let a person who is blind operate a computer.
Breast prosthesis	✓ Eligible	Prescription	Because of a mastectomy.
Cancer treatment	✓ Eligible	None required	In or outside Canada, provided by a medical practitioner or a public or licensed private hospital.
Catheters, catheter trays and tubing	✓ Eligible	None required	Or other products needed for incontinence caused by illness, injury or affliction.
Certificates	✓ Eligible	None required	The fee paid to a medical practitioner for completing and providing information on Form T2201 or another required certificate.
Chair (power-operated guided chair for a stairway)	✓ Eligible	Prescription	Including installation.
Cochlear implant	✓ Eligible	None required	
Computer peripherals	✓ Eligible	Prescription	
Cosmetic surgery	● Conditional	None required	Eligible where the procedure is necessary for medical or reconstructive purposes — surgery to address a deformity related to a congenital abnormality, a personal injury resulting from an accident or trauma, or a disfiguring disease. Procedures undertaken purely for cosmetic reasons are excluded by ITA s. 118.2(2.1).
Cosmetic surgery solely for cosmetic procedures	✗ Not eligible	None required	Liposuction, hair replacement procedures, filler injections to remove wrinkles and teeth whitening are excluded by ITA s. 118.2(2.1), whatever the amount paid.
Crutches	✓ Eligible	None required	
Deaf-blind intervening services	✓ Eligible	None required	Paid to someone in the business of providing these services.

Expense	Eligible?	Prescription / certification	Notes
Dental services	✓ Eligible	None required	Paid to a medical practitioner or a dentist. Purely cosmetic dental work is excluded by ITA s. 118.2(2.1).
Dentures and dental implants	✓ Eligible	None required	
Devices or software for reading print	✓ Eligible	Prescription	Designed to be used by a person who is blind or who has a severe learning disability.
Diaper services	✗ Not eligible	None required	The service is not eligible, although the diapers themselves are.
Diapers and disposable briefs	✓ Eligible	None required	For a person who is incontinent because of illness, injury or affliction.
Driveway alteration	✓ Eligible	None required	Reasonable amounts paid to alter the driveway of the main residence of a person with a severe and prolonged mobility impairment, to ease access to a bus.
Drugs and medical devices bought under Health Canada's Special Access Programs	✓ Eligible	None required	
Egg and sperm freezing and storage	✓ Eligible	None required	To preserve ova (eggs) or sperm for the purpose of conceiving a child in the future.
Elastic support hose	✓ Eligible	Prescription	Designed only to relieve swelling caused by chronic lymphedema.
Electrolysis	✓ Eligible	None required	Only amounts paid to a medical practitioner qualify. Purely cosmetic procedures are not eligible.
Electronic bone healing device	✓ Eligible	Prescription	
Electronic speech synthesizers	✓ Eligible	Prescription	So a person who cannot speak can communicate using a portable keyboard.
Electrotherapy devices	✓ Eligible	Prescription	For a person with a chronic ailment or a severe mobility impairment.
Environment control system	✓ Eligible	Prescription	Computerized or electronic, for a person with a severe and prolonged mobility impairment.
Extremity pump	✓ Eligible	Prescription	For a person with chronic lymphedema.
Fertility-related procedures	✓ Eligible	None required	Amounts paid to a medical practitioner or a public or licensed private hospital to conceive a child. Since 2022, certain amounts paid to a fertility clinic or donor bank in Canada for donor sperm, ova or embryos also qualify.
Furnace	✓ Eligible	Prescription	For a person with a severe chronic respiratory ailment or immune system disorder.
Gluten-free food products	✓ Eligible	Written certification	Only the incremental cost of gluten-free products over comparable non-gluten-free products, for a person with celiac disease certified in writing by a medical practitioner.

Expense	Eligible?	Prescription / certification	Notes
Health plan premiums paid by an employer and not included in your income	✗ Not eligible	None required	You cannot claim an amount you never paid and were never taxed on.
Hearing aids	✓ Eligible	None required	Including repairs and batteries.
Heart monitoring devices	✓ Eligible	Prescription	Including repairs and batteries.
Hospital bed	✓ Eligible	Prescription	Including attachments.
Hospital services	✓ Eligible	None required	Public or licensed private hospital services.
Hot tub installed in a home	✗ Not eligible	None required	Drawn from the CRA's whirlpool bath treatments entry rather than a line item of its own on the CRA's table. The tub is not eligible even when prescribed; treatments given by a medical practitioner are.
Ileostomy and colostomy pads	✓ Eligible	None required	Including pouches and adhesives.
In vitro fertility program	✓ Eligible	None required	
Infusion pump	✓ Eligible	Prescription	Including disposable peripherals, to treat diabetes; also a device that lets a person with diabetes measure their blood sugar level.
Injection pens	✓ Eligible	Prescription	To give injections, such as an insulin pen.
Insulin or substitutes	✓ Eligible	Prescription	
Kidney machine (dialyzer)	✓ Eligible	None required	Including repairs, maintenance, installation, related supplies and electricity, and additions or alterations to a home needed to install it.
Laboratory procedures and services	✓ Eligible	Prescription	Including the required interpretation. COVID-19 tests need a prescription to qualify, even where the test was required for travel.
Laryngeal speaking aids	✓ Eligible	None required	
Laser eye surgery	✓ Eligible	None required	No prescription required.
Lift or transportation equipment	✓ Eligible	Prescription	Power-operated, designed only to help a person with a disability move between levels of a building, or into or out of a vehicle or a wheelchair.
Liver extract injectable	✓ Eligible	Prescription	For a person with pernicious anaemia.
Lodging	● Conditional	None required	Drawn from the accommodation clause inside the CRA's travel expenses entries rather than a line item of its own on the CRA's table. Eligible only as part of travel for medical services unavailable locally, and only where the person travelled at least 80 km one way. See Travel expenses.
Medical cannabis	✓ Eligible	None required	Cannabis, cannabis oil, plants or seeds bought for a patient who holds a medical document, from a holder of a licence for sale under the Cannabis Regulations. The cost of growing cannabis at home is not eligible.

Expense	Eligible?	Prescription / certification	Notes
Medical services by medical practitioners	✓ Eligible	None required	Amounts paid to a medical practitioner, dentist or nurse, or to a public or licensed private hospital. Which professions count as a medical practitioner is decided province by province.
Medical services provided outside of Canada	✓ Eligible	None required	Paid to a licensed medical practitioner or a licensed hospital outside Canada.
Mobile application	✗ Not eligible	None required	An app that tracks health information and sends it to a doctor is not eligible. A device that measures blood glucose is.
Moving expenses	● Conditional	None required	Reasonable moving expenses, to a limit of \$2,000 (\$3,525 for residents of Ontario), to move to housing that is more accessible for a person with a severe and prolonged mobility impairment.
Needles and syringes	✓ Eligible	Prescription	
Note-taking services	✓ Eligible	Written certification	For a person with an impairment in physical or mental functions certified in writing by a medical practitioner, paid to someone in the business of providing these services.
Nurse	✓ Eligible	None required	Full-time or part-time nursing care in a self-contained domestic establishment or in a hospital.
Nursing home	● Conditional	None required	Drawn from the CRA's attendant care and care in a facility entry rather than a line item of its own on the CRA's table. Full-time care in a nursing home; how much is claimable depends on the care provided and on whether the Disability Tax Credit is also claimed.
Optical scanners	✓ Eligible	Prescription	Or similar devices designed to help a person who is blind read print.
Organ transplant	✓ Eligible	None required	Reasonable amounts paid to find a compatible donor and arrange the transplant, including legal fees and insurance premiums, plus reasonable travel, board and lodging for the patient, the donor, and their attendants.
Organic food	✗ Not eligible	None required	Not eligible. The narrow food exception is the incremental cost of gluten-free products for certified celiac disease.
Orthodontic work	✓ Eligible	None required	For medical reasons. Purely cosmetic orthodontics are excluded by ITA s. 118.2(2.1).
Orthopaedic shoes, boots and inserts	✓ Eligible	Prescription	Custom made, on the written order of a medical practitioner.
Osteogenesis stimulator	✓ Eligible	Prescription	Inductive coupling, for treating non-union of fractures or aiding bone fusion.
Over-the-counter medications	✗ Not eligible	None required	The CRA states these cannot be claimed even if prescribed by a medical practitioner.
Oxygen and oxygen tent	✓ Eligible	Prescription	Including other equipment needed to administer oxygen, and the electricity to run it.
Oxygen concentrator	✓ Eligible	None required	Amounts paid to buy, use and maintain an oxygen concentrator, including the electricity to run it.
Pacemakers	✓ Eligible	Prescription	

Expense	Eligible?	Prescription / certification	Notes
Page-turner devices	✓ Eligible	Prescription	To help a person turn the pages of a book when a severe and prolonged impairment markedly restricts the use of their arms or hands.
Personal response systems	✗ Not eligible	None required	Systems such as Lifeline and Health Line Services are not eligible.
Personalized therapy plan	✓ Eligible	Prescription, Form T2201	For a person eligible for the Disability Tax Credit, where the plan is needed to access public funding for specialized therapy and is designed by a qualifying professional.
Phototherapy equipment	✓ Eligible	None required	For treating psoriasis or other skin disorders, including the cost of electricity.
Pre-natal and post-natal treatments	✓ Eligible	None required	Paid to a medical practitioner or a public or licensed private hospital.
Premiums paid to private health services plans	● Conditional	None required	Medical, dental and hospitalization plan premiums you paid yourself qualify where the plan is a private health services plan and 90% or more of its premiums relate to eligible medical expenses. Employer-paid premiums that were not included in your income do not qualify.
Prescription drugs and medications	✓ Eligible	Prescription	Prescribed by a medical practitioner and recorded by a pharmacist. Products available without a prescription are not eligible even when recommended.
Pressure pulse therapy devices	✓ Eligible	Prescription	For treating a balance disorder.
Provincial and territorial health plan premiums	✗ Not eligible	None required	Premiums and contributions to a provincial or territorial health insurance plan are not eligible in any jurisdiction. The table further down names all thirteen plans.
Radon testing	✗ Not eligible	None required	Not eligible, whatever the reading.
Reading services	✓ Eligible	Written certification	For a person who is blind or has a severe learning disability certified in writing by a medical practitioner, paid to someone in the business of providing these services.
Real-time captioning	✓ Eligible	None required	For a person with a speech or hearing impairment, paid to someone in the business of providing these services.
Rehabilitative therapy	✓ Eligible	None required	Including lip reading and sign language training, to adjust to a loss of hearing or speech.
Renovation or construction expenses	● Conditional	None required	Reasonable amounts for changes that give a person with a severe and prolonged mobility impairment access to, or greater mobility or functioning within, their home. The work must not be expected to increase the home's value and must not be something people with normal physical development would typically incur.
School for persons with an impairment in physical or mental functions	✓ Eligible	Written certification	An appropriately qualified person must certify in writing that the equipment, facilities or personnel the school specially provides are needed because of the person's impairment.
Scooter	✓ Eligible	None required	Bought to replace a wheelchair.

Expense	Eligible?	Prescription / certification	Notes
Service animals	● Conditional	None required	For a person who is blind, profoundly deaf, has a severe and prolonged impairment that markedly restricts the use of arms or legs, is severely affected by autism or epilepsy, or — for expenses incurred after 2017 — has a severe mental impairment. The animal must be specially trained to perform specific tasks; animals that provide emotional support only do not qualify.
Sign-language interpretation services	✓ Eligible	None required	For a person with a speech or hearing impairment, paid to someone in the business of providing these services.
Spinal brace	✓ Eligible	None required	
Standing devices	✓ Eligible	Prescription	For standing therapy, for a person with a severe mobility impairment.
Supplements and vitamins	✗ Not eligible	None required	Not claimable even if prescribed. The one exception is vitamin B12 therapy for pernicious anaemia, which is a separate eligible entry.
Talking textbooks	✓ Eligible	Written certification	Related to enrolment at a secondary school in Canada or a designated educational institution, for a person with a perceptual disability.
Teletypewriters	✓ Eligible	Prescription	Or similar devices that let a person who is deaf or unable to speak make and receive telephone calls.
Television closed caption decoders	✓ Eligible	Prescription	For a person with a hearing impairment.
Tests	✓ Eligible	Prescription	Medical tests such as electrocardiographs, electrocardiograms, metabolism tests, radiological services or procedures, spinal fluid tests, stool examinations, sugar content tests, urine analysis and x-ray services, including any related interpretation or diagnosis.
Therapy	✓ Eligible	Prescription, Form T2201	Therapy a person eligible for the Disability Tax Credit needs, prescribed and supervised by a medical doctor or nurse practitioner, and by a psychologist for a mental impairment or an occupational therapist for a physical impairment. Amounts paid to a family member are not eligible.
Training	✓ Eligible	None required	Reasonable amounts paid to train a person who cares for a relative with an impairment and who lives with, or is dependent on, that person.
Travel expenses (40 km or more one way)	● Conditional	None required	Reasonable travel expenses to obtain medical services not available locally. Vehicle expenses qualify from 40 km one way; meals, accommodation, parking and an attendant's costs qualify from 80 km one way.
Travel expenses (less than 40 km one way)	✗ Not eligible	None required	Below the CRA's distance threshold, travel to obtain medical care is not eligible.
Treatment centre	✓ Eligible	Written certification	For a person addicted to drugs, alcohol or gambling. A medical practitioner must certify that the person needs the centre's specialized equipment, facilities or staff.
Truss for hernia	✓ Eligible	None required	

Expense	Eligible?	Prescription / certification	Notes
Tutoring services	✓ Eligible	Written certification	Supplementary to the primary education of a person with a learning disability or an impairment in mental functions, paid to someone in the business of providing these services who is not related to the student. A medical practitioner must certify in writing that the services are needed.
Vaccines	✓ Eligible	Prescription	
Van	● Conditional	None required	A van previously adapted, or bought to be adapted, to transport a person who needs a wheelchair: 20% of the amount paid, to a maximum of \$5,000 (\$8,813 for residents of Ontario).
Vehicle device	✓ Eligible	Prescription	Designed only to help a person with a mobility impairment get into or out of a vehicle.
Vision devices	✓ Eligible	Prescription	Eyeglasses, contact lenses and prescription swimming goggles to correct vision, on the written order of a medical practitioner or optometrist.
Visual or vibratory signalling device	✓ Eligible	Prescription	Used by a person with a hearing impairment.
Vitamin B12	✓ Eligible	Prescription	For a person with pernicious anaemia. The only vitamin on the CRA's eligible list.
Voice recognition software	✓ Eligible	Written certification	Used by a person with a physical impairment certified in writing by a medical practitioner.
Volume control feature	✓ Eligible	Prescription	Added to a telephone for a person with a hearing impairment.
Walking aids	✓ Eligible	Prescription	Devices designed only to help a person with a mobility impairment walk.
Water filter, cleaner or purifier	✓ Eligible	Prescription	For a person with a severe chronic respiratory ailment or immune system disorder.
Wheelchairs and wheelchair carriers	✓ Eligible	None required	
Whirlpool bath treatments	✓ Eligible	None required	The amount paid to a medical practitioner. A hot tub installed in a home is not eligible, even if prescribed.
Wigs	✓ Eligible	Prescription	Custom made for a person who has suffered abnormal hair loss because of disease, medical treatment or an accident.

What is not eligible

Expressly excluded by the CRA's table or by Income Tax Act s. 118.2(2.1). No administrator has discretion to add to this list.

- ✗ Athletic or fitness club fees
- ✗ Over-the-counter medications
- ✗ Vitamins and supplements
- ✗ Procedures undertaken purely for cosmetic reasons
- ✗ Provincial and territorial health plan premiums
- ✗ Health plan premiums paid by an employer and not included in your income
- ✗ Blood pressure monitors
- ✗ Non-prescription birth control devices
- ✗ Diaper services
- ✗ Mobile applications that track health information
- ✗ Organic food
- ✗ Personal response systems such as Lifeline and Health Line Services
- ✗ Radon testing
- ✗ Travel of less than 40 km one way
- ✗ A hot tub installed in a home
- ✗ Animals that provide emotional support only