

CANADA REVENUE AGENCY - MEDICAL EXPENSES

Did you know you may be eligible to claim medical expenses?

You may be able to reduce the amount of federal tax you pay by claiming a non-refundable tax credit on a wide variety of medical expenses.

You may be able to claim medical expenses for yourself, your spouse or common-law partner, your dependent children (under 18 years of age), and certain other dependents.

Conditions for claiming medical expenses

To claim medical expenses, the expenses must:

- be eligible – the Canada Revenue Agency (CRA) has a [list of common medical expenses](#) that may qualify
- have been paid by you or your spouse or common-law partner
- have been paid within a 12-month period ending in 2018 and not claimed for 2017

Before doing your taxes, make sure you are claiming eligible medical expenses. If you claim expenses that are not eligible (e.g., athletic or fitness club fees or over-the-counter medications), the CRA may adjust your return accordingly.

New this year

The [Medical expense tax credit](#) has been expanded to allow expenses related to service animals who are specially trained to perform specific tasks for a patient with a severe mental impairment that helps the patient cope with the impairment. Eligible expenses paid in 2018 include the cost of the animal, the care and maintenance of the animal (food and veterinary care), reasonable travel expenses paid for the patient to attend a school, institution, or other facility that trains in the handling of these animals, and reasonable board and lodging expenses paid for the patient's full-time attendance at a school, institution, or other facility that trains in the handling of such animals.

Claiming travel expenses

Did you travel at least 40 kilometres one-way from your home to get medical services that were not available in your area? If so, you may be able to claim the public transportation expenses paid (e.g., taxi, bus, or train). Where public transportation is not readily available, you may be able to claim vehicle expenses instead.

Did you travel at least 80 kilometres one-way from your home to get medical services that were not available in your area? If so, you may be able to claim accommodation, meal, and parking expenses in addition to your transportation expenses.

Did someone travel with you? You may be able to claim that person's transportation and travel expenses. To make that claim, a medical practitioner must certify in writing that you were not capable of travelling alone to get medical services.

Additional help

If you have low employment or self-employment income and high medical expenses, you may be able to claim the [refundable medical expense supplement](#), which may reduce the federal amount of tax you pay by up to \$1,222.

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