



What is an eligible medical expense?

Eligible medical expenses include those incurred for the taxpayer themselves, their spouse / common-law and dependants. The Act contains a comprehensive list of qualifying medical expenses and among the more common qualifying expenses are:

- Payments to medical doctors, dentists, and nurses
- Payments for diagnostic procedures
- Payments for prescription drugs
- Premiums paid to a private health insurance plan
- Traveling expenses, meals and lodging if related to medical care
- Payments for institutional care, nursing homes, or an attendant for disabled persons
- Payments for eyeglasses, including contact lenses, and other physical devices for medical impairment

If you have more detailed questions related to qualified medical expenses you can either go to the Canada Revenue Agency website at www.cra.gc.ca and search *medical* or call our office and ask one of our personal tax preparers.

How is the medical tax credit calculated?

The federal tax credit for medical expenses is 15% of expenses in excess of the lesser of \$2,208.00 or 3% of net income. The Alberta tax credit for medical expenses is 10% of expenses in excess of the lesser of \$2,353.00 or 3% of net income. With the limit you may not be eligible for this credit it is important that you calculate your eligibility before bringing in your medical expenses.

What is an eligible medical travel expense?

If medical treatment is not available within 40 kilometers from your locality, you may be able to claim the cost of public transportation (e.g., taxi, bus, or train) to get the treatment somewhere else. However, if public transportation is not readily available, you can claim vehicle expenses to get medical treatment. You can choose to use a **detailed** method or a **simple** method for calculating your travel expenses.

If you have to travel more than 80 kilometers from your locality for medical treatment, in addition to travel costs, you may be able to claim the cost of your meals and accommodations.

You can also claim travel expenses for someone to accompany you if a medical practitioner certifies in writing that you are unable to travel without assistance.

If you have travel expenses related to medical treatment and you also qualify for the Northern resident's deduction ([line 255](#) of your tax return), you can choose how to claim your expenses.