

# Expenses you can use your HCSA to pay for – a sample list

**This list is just a short sample of the hundreds of eligible items and services that you can use your Healthcare Spending Account for.**

Note that the list is subject to any changes made to the Income Tax Act.

For complete information on eligible HSA expenses, please consult the [Canada Revenue Agency](#) or Canada Life.

## Assistive devices, supplies & equipment

- Assisted breathing devices
- Air conditioner, filter, cleaner, or purifier
- Bathroom aids
- Breast prosthesis
- Catheters, catheter trays, tubing or other products
- Diapers or disposable briefs
- Elastic support hose
- Guided chair (to be used in a stairway)
- Hearing aids
- Heart monitoring devices
- Hospital bed
- Ileostomy and colostomy pads
- Injection pen (such as an insulin pen)
- Orthopedic shoes, boots, and inserts
- Oxygen and oxygen tent
- Pacemakers
- Walking aids, crutches, wheelchairs, and wheelchair carriers
- Wigs

## Attendant care

- Attendant care expenses (including nursing homes, group homes, care in a facility, and respite care)

## Dental care

- Dental services, dentures, and dental implants

## Drugs

- Prescription drugs and medications
- Insulin or substitutes
- Medical marijuana
- Needles and syringes
- Over-the-counter medications
- Vaccines

## Hospitals & facilities

- Hospital services
- Treatment centre

## Medical practitioners

- Medical services provided by qualified medical practitioners
- Nurse
- Premiums paid to private health services plans
- Rehabilitative therapy
- Acupuncture, Chiropractor, Dietician, Massage Therapy, Naturopath, Occupational Therapist, Osteopath, Physiotherapist
- Psychiatrist, Psychologist, Psychotherapist, Social Worker

## Medical procedures

- Cancer treatment
- Laboratory procedures or services
- Medical services provided outside Canada
- Medical tests (i.e. electrocardiographs, electrocardiograms, x-ray services)
- Therapy

## Transportation, meals & accommodation

- Ambulance service
- Gluten-free products for persons with celiac disease (gluten intolerance)
- Lift or transportation equipment (power-operated)
- Moving expenses and driveway access
- Scooter
- Travel expenses for medical services (at least 40 km)

## Vision care

- Prescription eyeglasses/sunglasses and contact lenses
- Laser eye surgery
- Some cataract options (i.e., upgraded lenses) that are not covered under the Government plan

## Other

- Service animals