

Acoustic Coupler
Active Wear - meaning any item of clothing used in a particular sport of movement.
Activity Trackers - Apple Watch, Fitbit and Health Watches
Acupuncture
Adjustable sit-stand desks
Adult Learning Courses
Adult Life Jacket (Maximum of One)
Adult Paddle Board (Maximum of One)
Adult Scuba/Snorkel Gear (Maximum of One Set)
Adult Water Skis (Maximum of One Set)
Air Conditioner
Air filter, cleaner, or purification
Air purifying machines
All artificial ice floor mats/tiles
All equipment tune-ups - ski/board wax, binding install, bike tune up, badminton restring, hockey taping, skate sharpening, etc.
allergy tests
Altered auditory feedback devices
Animals
Annual Memberships, such as golf
Art Books
Art classes
Art Therapy
Assault prevention (self-defence) courses
Assistance Animal
Assisted breathing devices
Assistive Devices, Supplies & Equipment
Athletic Clothing & Footwear
Athletic footwear - specialty shoes, runners, ski/snowboard boots, snowshoes, etc.
Athletic or Fitness Club Fees
Athletic Therapist
Audible signal devices
Auto Insurance
Ayurvedic medicine
Baby bottles
Baby breathing monitor
Baby diapers
Ballroom Dancing Shoes
Baseball membership and equipment
Basketballs
Bathroom aids
Bicycle club membership, parts, accessories , helmets, child seat
Birth Control Devices - Non-Prescription
Blood Pressure Monitors
Boxing Membership
Braces for a limb
Braille note-taker devices

Braille Printer
Braille printers, synthetic speech systems, large print-on-screen devices
Breast prosthesis
Breast Pump
Camera
Camping Supplies and Equipment
Campsite Seasonal Rentals
Canoes and kayaks
Car rentals
Caregiver support programs and services
Catheters, catheter trays, tubing
Certified personal trainers
Child Car Seat
Child care (e.g., daycare, nanny, emergency child care)
Children's Day Camp (summer camps)
Chinese medicine
Cholesterol and hypertension screening
Classes and team registration fees
Club Sports Registration-ie. Volleyball, Basketball, tennis, swimming
Club, Resort, Park Annual Membership
Community center memberships or drop-ins
Community Team Registration Fees
Competitive Swimming Membership
Computer peripherals
Concerts & Sporting Events
Conference fees and travel costs associated with it
Cook Books
Cooking Classes
Cost of aquatic centre pass
Cost of bicycle
Cost of elliptical machine
Cost of golf clubs
Cost of golf lessons
Cost of helmet
Cost of hockey stick
Cost of protective padding
Cost of roller blades
Cost of rowing machine
Cost of specialized shoes (Running, court, hiking, sports and exercise)
Cost of squash or badminton racquets
Cost of stationary bike
Cost of tennis racquet
Cost of treadmill
Cost of weights and bench
Cost of yoga
Cost of yoga mat
Courses & Textbooks
court fees, green fees, ski passes, lift tickets and race registrations
COVID Test - PCR - for Travel
COVID Test - PCR and Rapid Tests

Crutches
Cryotherapy
Curling broom
Curling club membership
Curling Shoes
Dance classes
Dance Slippers
Day Spa Services - baths, saunas and aesthetic treatments
Deaf-blind intervening services
Defensive driving classes
Dehumidifiers
Dentures and dental implant
Desk - adjustable sit-stand desks
Desktop Ergonomic items (include: key boards, mouse, phone rests, head sets, foot rests, task lights, document holders, mouse and keyboard platforms and keyboard trays)
Devices or software
Diaper lotions, creams, etc.
Diaper or disposable briefs
Diaper Service
Diet and Nutrition Apps
Dietary supplements for weight loss in health supplements
Dietician & over-the-counter supplements
Dog Walker
Doggy Day Care
Domestic Services - House Cleaning, Snow Removal, Landscaping & Moving Services
E-Readers
Ebikes (excluding bike accessories)
Education fees
Elastic support hose
Elder Care - expenses related to taking care of aging parents. Includes medical expenses, paramedicals, parking for Dr.'s appointments, attendant fees
Elder care expenses (including respite services, meal service, cleaning/housekeeping service)
Electrolysis
Electronic or Computerized Environmental Control System
Electronic Toothbrushes if recommend by a dentist or periodontist
Electronic Tracking Devices (i.e. FitBit, Fuelband)
Electrotherapy devices
Energy Assessment for Home
Environment control system (computerized or electronic)
Environmentally friendly products
Equestrian Equipment (Harness, Bridle, Halter, Saddle, Riding Boots, Bits)
Ergonomic assessment
Ergonomic support items - including chairs, lumbar support items, keyboard trays
Estate planning
Exam Fees
Exercise Ball
Exercise Bands
Exercise equipment
Exercise Mats
Exercise videos and electronic/online/virtual programs

Extra-Curricular Activities (Rafting, go carting, trampoline park, COP etc.)
Extremity Pump or Elastic Support Hose
Family Health & Wellness
Family Planning and Baby Classes
Feeding Tubes
Fees to rent ice time for hockey
Fertility Related Procedures
Fiction Books
Financial planning consultations by a certified financial planner
Firearms Cabinet
First-aid and CPR training
Fishing equipment
Fishing Licenses
Fishing Rods/Reels
Fitness apps & devices
Fitness Centre, Pool, Annual membership
Fitness classes
Fitness club membership and classes such as: yoga; zumba; spin; kickboxing; running/walking groups
Fitness equipment (e.g., treadmills, stationary bicycles, universal gym, weights)
Fitness fees: incl fitness memberships, fitness equipment for home, cert. personal trainer & all healthy physical activity instruction fees and team sport fees
Football Tickets
Footwear items: curling shoes, golf shoes, indoor court shoes, running shoes, baseball cleats, ice skates, soccer cleats, biking shoes or hiking shoes/boots
Foreign language training - must be at a university, community college, or foreign language centre
Furnace
Gaming Equipment & Accessories
Gardening equipment
Gluten-free products
Golf lessons, tennis lessons, swimming lessons, skating lessons
Golf Clubs, Shoes/Sandals, green fees
Green living - transit pass
Grocery Delivery & Costs
Group Instruction Classes/Lessons (Yoga, Swimming, Skating, Karate Golf, Dance, etc.)
Handheld Tissue Massage
Health & Life Coach
Health assessments (must be conducted by a certified health practitioner)
Health education programs, such as programs that help you quit smoking, reduce weight(excluding cost of food and videotapes) or manage stress
Health Supplements
Health supplements, vitamins, nutrition products
Health/Wellness App Subscriptions
Healthy cooking classes
Healthy eating/dietician
Hearing aids
Heart rate monitors, Fitbits, pedometers and other sports watches
Herbalist
High Efficiency Furnace

High Efficiency Hot Water System
Hiking backpack and equipment
Hiking Boots, Clothes, equipment , packs, poles, gear
Hiking retreat, Hypnosis, Art therapy
Hobby, special interest or artistic related activities, equipment, supplies and classes
Hockey club membership
Hockey Equipment
Hockey Equipment (skates, Protective gear)
Holistic Healing services
Home Services & Products
Home Therapy Devices
Home/Renters Insurance
Homecare assistance services and products (lifts, supportive aids)
Homeopath
Horse back riding equipment, tack, clothing, footwear
Hot Tubs
Hot Water System
Hotel accommodations
House Cleaning Service & Products
Humidifiers
Hunting and Fishing Supplies
Hunting Licenses
Ice Fishing Structures - commercially produced
Ice skates
Identity Insurance
Ileostomy and colostomy pads
In vitro fertility program
Incontinence Products
Ineligible health and dental expenses not covered by core benefit plan
Infant Care Products & Services
Inflatable Boat
Inflatable Mattress
Infusion pump
Injection pen
Iridologist
Jogging/Cycling Stroller
Kayaks and Paddles, Life Jackets
Kidney machine
Laboratory procedures or services
Language Training
Lanterns
Large print-on-screen devices
Laryngeal speaking aids
Laser eye surgery
Laser Hair Removal
Lift or transportation equipment
Light therapy
Marathon/triathlon entry fees
Martial Arts classes/lessons
Maternity services (e.g., prenatal classes, midwife services)

Maternity Services, Mid-Wife services, Breast Pumps
Mattress and foam mattress toppers
Medic-Alert Bracelet
Medical services provided outside of Canada
Medical Test
Meditation & Mindfulness
Monthly public transportation fares
Motocross Protective Equipment
Moving expenses
Museum and Center Passes (Zoo, science center, heritage park etc.)
Music Accessories
Music Classes, equipment, therapy , instruments
Needles and syringes
Non-Fiction Books
Non-motorized bicycle (excluding bike accessories)
Note-taking services
Nursing home
Nutrigenomix
Nutrition programs
Nutrition Supplements
Nutritional counseling
Office ergonomic equipment and supplies
Optical scanners or similar devices
Organ transplant
Organic Food
Orthodontic work
Orthopaedic shoes, boots, and inserts
Osteogenesis stimulator (inductive coupling)
Osteopathic Practitioner
Other alternative wellness services: Reiki, ayurvedic medicine, touch therapy, rolling and light therapy
Other Sport Event Tickets
Outdoor Apparel (Winter Jackets, Mittens, etc.)
Outdoor equipment such as Bear mace & bear mace holders
Over-the-counter medications
Oxygen and oxygen tent
Pacemakers
Paddle board
Page-turner devices
Park passes
Parking Pass for Hospital, Medical Appointments
Personal computer and accessories
Personal Development
Personal Hygiene Products
Personal Response Systems (such as Lifeline and Healthline services)
personal trainers, fitness consultants, lifestyle consultants and exercise physiologists
Pest Control
Pet Care (Vet Bills)
Pet Care Services - Kenneling
Pet Day Care & Walking

Pet Food
Pet Grooming
Pet Insurance
Pet Products & Services
Pet Toys
Plane and/or train tickets
Pool passes
Pre-natal and post-natal treatments
Pre-natal classes
Pressure pulse therapy devices
Professional or personal development course tuition fees from an accredited institution
Professional/Career/Life Coaching
Psychoanalyst
Psychotherapy
Race registrations
Recreational Program, classes and Team Registration Fee
Recreational, individual event pass, registration or fee
Reflexology
Registered Nutritionist Services
Registration fees for dance classes
Registration fees for fitness-related programs (e.g., yoga, tai chi, kung fu, karate, tae-kwon-do, aerobic classes, aqua fitness)
registration fees for fitness-related programs or lessons such as aerobic classes , yoga, dance lessons and figure skating
Reiki
Remedies, herbal medications and supplements prescribed by a homeopath or naturopath
Renovation or construction expenses
Rental equipment of sports
Resistance Bands
Respiratory Therapy
Respite Care
Retail Delivery & Cost
Rolfing
Roller blades, skis, golf clubs, skates, tennis racquets, squash racquets, bicycles, canoes, kayaks (not clothes or shoes)
Rowing Machine
Rowing memberships
Running shoes and court shoes
SAD Lamps (seasonal affective disorder)
Safety equipment
School for persons with an impairment in physical or mental functions
School Sports Fees
Scooter
Season ski passes
Season Snowshoe Passes
Sensory Deprivation
Services by a certified doula
Services of a registered, qualified professional (e.g., lawyer or chartered accountant)

services of the following alternative health practitioners: reflexologist, iridologist, herbalist, homeopath, athletic therapist, Chinese medical practitioner, shiatsu therapist, osteopathic practitioner and acupressure
Sexual Health
Shiatsu therapy
Shipping costs for online purchases only, to a maximum of \$20 per online order per person (not per item.)
Sign language interpretation services
Sit-stand desks and standing desk mats
Skateboard
Skates
Skating Lessons and Registration Fees
Sketch Books
Ski boots
Ski Lessons
Ski Poles
Ski Season Pass (includes ski passes and ski lift passes)
Ski-doo equipment (helmet, suit, gloves)
Skipping Ropes
Skis / snowboards / boots
Sleep Assessment
Sleep Counselling
Sleep Therapy
Sleeping Bags
Smoking cessation programs
Snowboarding / skiing membership or annual pass
Snowboarding: Snowboards and boots
Snowboards
Snowmobile Equipment
Snowshoes
Soccer annual membership
Soccer Cleats
Software & travel costs associated with course attendance
Solar Panels
Specialized Running Shoes
Specialized Sports Equipment
Sport and Fitness Related Activities, Equipment Purchase and Repairs
Stair Climber
Steel Toed Boots
Stress management
Sunglasses
Swimming membership
Swimwear - Suits and Caps
Talking textbooks
Tax return preparation
Taxi & Uber/Lyft
Team sport registration fees
Teletypewriters or similar devices
Television closed caption decoders
Tennis Racquets

Tents
Theatre Tickets
Thermarest
Touch therapy
Traditonal Servcies
Trail Fees
Trail running shoes, Frisbee, Bicycle helmet, Skis
Training, classes, tutoring, language, first aid, CPR
Trampoline
Transit Passes and/or Tickets
Travel Insurance
Truss for hernia
Tuition fees
Tutoring
Universal Gyms
Vacation and Travel Expenses
Vaccines
Van
Vaporizers
Vehicle devices
Veterinary Bills
Veterinary Services
Vitamins and Supplements including herbal products
Vitamins or food supplements
Voice recognition software
Volleyballs
Walking aids
Water filer, cleaner, or purifier
Water Purification Systems
Waterproof backpack or bag
Webinars
Weight Loss Clinic Service or Membership Charges, excludes Food
Weight management programs: Jenny Craig, Weight Watchers, etc.
Weights and Weight Lifting Equipment
Wellness Program Fees (stress management, lifestyle or weight management, life coaching, nutrition counseling, health or nutritional education)
Wet Suit
Wheelchairs and wheelchair carriers
Whirlpool Bath Treatments
Wigs
Winter Boots
Winter Coveralls
Whirlpool bath treatments
Yacht club membership
Yoga balls and bolsters
Yoga classes