

Canada Revenue Agency Publications

HSA Guidelines

Following are bulletins and other publications by the CRA pertaining to Health Spending Accounts.

S2-F1-C1 - Health and Welfare Trusts

www.cra-arc.gc.ca/tx/tchncl/ncmtx/fls/s2/f1/s2-f1-c1-eng.html

IT339R2 - Meaning of Private Health Services Plan

<http://www.cra-arc.gc.ca/E/pub/tp/it339r2/README.html>

IT529 Flexible Employee Benefit Programs

<http://www.cra-arc.gc.ca/E/pub/tp/it529/README.html>

Wikipedia provides an excellent explanation of Health Spending Accounts and explains CRA Guidelines in an easy to understand way.

http://en.wikipedia.org/wiki/Health_and_welfare_trust

http://en.wikipedia.org/wiki/Private_health_services_plan

The following CRA publications identify what are allowable and disallowable medical expenses. It is these criteria that are utilized when adjudicating HSA claims.

Which medical expenses are eligible?

<http://www.cra-arc.gc.ca/medical/>

This document provides a very detailed alphabetical list of medical expense items that can be claimed at line 330 or used in the calculation for a claim at [line 331](#) on a personal tax return. All these medical expenses are also eligible for a Health Spending Account. Please note that there are numerous medical expenses that qualify for a Health Spending Account not identified in this document.

If you have not yet established a Health Spending Account, visit www.PreAxia.com to learn more or to set up your account.

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