

**Medical Expense -Purely Cosmetic Procedures** (After March 4,2010)

*In the most recent federal budget, there is an item that related to Health Trusts and Private Health Services Plans (PHSPs): No more cosmetic items or procedures can be claimed . This includes: injectables like Botox and Restylane, cosmetic dermatology and dentistry, or plastic surgery such as rhinoplasty or breast augmentations. Exceptions to this rule include items that are medically necessary. A note from the prescribing physician explaining any questionable items should be attached when submitting a claim.*

**The Medical Expense Tax Credit**

*The medical expense tax credit provides tax recognition for above-average medical and disability-related expenses incurred by individuals. For 2010, the Medical Expense Tax Credit reduces the federal tax of a claimant by 15 per cent of eligible unreimbursed medical expenses in excess of the lesser of \$2,024 and three per cent of net income.*