Claiming Psychological Assessments on Your Taxes

A psychological assessment may qualify as a medical expense on your income tax return under the Medical Expense Tax Credit (METC).

When it's eligible

1. The assessment is performed by a registered psychologist (recognized as a "medical practitioner" in your province).
2. The purpose is to diagnose or confirm a medical condition (such as a learning disability, ADHD, or another psychological disorder).
3. You keep a copy of the invoice showing the psychologist's credentials.

When it may not be eligible

If the testing is done only for educational placement, workplace accommodations, or general interest, and not linked to a medical diagnosis.

How to link the assessment to a medical diagnosis

1. Referral or recommendation: Ask your doctor, pediatrician, or psychiatrist to provide a referral or note saying the assessment is required to diagnose a suspected condition.
2. Wording in reports/invoices: Ensure the psychologist's invoice states the service was for diagnostic purposes (e.g., "psychoeducational assessment for diagnosis of learning disability/ADHD").
3. Supporting letter (if needed): Request a short letter from the psychologist or doctor, for example: 'This psychological assessment was medically required to diagnose a suspected learning disability / ADHD in [name].'
4. Keep records: Save the invoice, report or diagnostic summary, and any referral letters for at least six years if CRA asks.

What to do when filing

1. Enter the expense under your tax return's Medical Expense Tax Credit section.
2. Attach receipts if required.
3. Be prepared to show CRA the referral or diagnostic note if they ask for documentation.

Tip: Other supports for learning disabilities, such as tutoring certified by a medical practitioner, may also qualify as medical expenses.