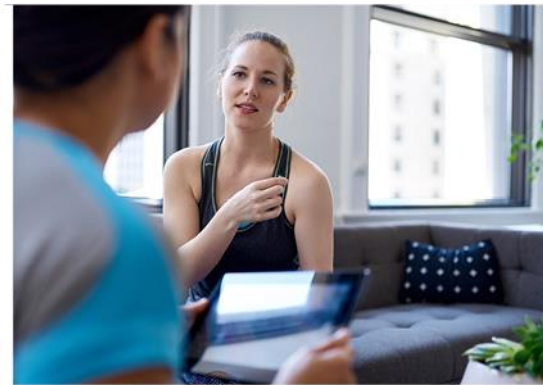


Association
chiropratique
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Canadian
Chiropractic
Association

FINANCE COMMITTEE CONSULTATION



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Summary in Support

In the *2021 Federal Budget*, the federal government proposed to update the list of mental functions to assess for the Disability Tax Credit (DTC) to reduce delays and improve access to benefits. The CCA supports the proposed amendments that expands the eligibility criteria for the DTC. This will make it easier for Canadians with a disability to qualify for the tax credit. It is important to decrease barriers to access the DTC as it is required to access a variety of tax-related programs and benefits, such as the Registered Disability Savings Plan, the Child Disability Benefit and the disability supplement to the Canada Workers Benefit.

The aim of the proposed amendments and government policy is to reduce barriers for eligible Canadians to access the DTC. However, a major barrier for some Canadians is the inability of their chiropractor to certify for the DTC. For these Canadians, their chiropractor is often in the best position to assess the duration and effects of serious and chronic musculoskeletal (MSK) conditions, but it is not currently permitted under the Income Tax Act.

Recommendation

Implement the recommendation of the House of Commons Standing Committee on Finance and amend the Income Tax Act (1985), s. 118.4 (2) by adding chiropractors to the list of practitioners eligible to assess disability for the DTC.

Introduction

The Canadian Chiropractic Association (CCA) is the national association representing more than 9,000 licensed chiropractors across Canada. The CCA advocates on issues that impact the musculoskeletal health of Canadians.



MSK Burden in Canada

Musculoskeletal (MSK) conditions such as back pain, headaches, arm or neck strain and diseases of the muscle and joints are the leading cause of disability around the globe, impacting 577 million people at any given moment. Each year, more than 11 million Canadians suffer from MSK conditions and over the next decade this number is projected to grow to an alarming 15 million.¹ This growing MSK burden is having a devastating impact on the health, quality of life, and workforce participation of Canadians, as well as on Canada's economy. MSK conditions are the second leading cause of both short and long-term disability in the workplace, and are responsible for one-third of all lost-time at work.

Training, Expertise and Experience

Chiropractors are one of Canada's largest primary contact healthcare professions and experts in the assessment, diagnosis, and treatment of musculoskeletal conditions, as well as the management of pain caused by these conditions. Doctors of Chiropractic complete a minimum of seven years post-secondary education and complete extensive training and clinical education as part of their studies. They are regulated in all Canadian provinces and because of their extensive training and education are designated to use the doctor title, like physicians, optometrists and dentists. As specialists in non-pharmacological pain management, Doctors of Chiropractic can lead and facilitate an inter-professional, evidence-based, and patient-centred approach to pain care.

Allow chiropractors to assess patients for the Disability Tax Credit Certificate

A recent Statistics Canada study found that one in three persons with a pain-related disability use chiropractic, physiotherapy, or massage therapy treatments.² In fact, at least 4.7 million Canadians rely on services offered by chiropractors every year.³ A significant portion of these patients are Canadians living with disabilities who require ongoing treatment and management of their MSK conditions. Yet, these patients continue to face an unfair obstacle in accessing the DTC they are entitled to because the chiropractors they regularly rely on are not authorized by the federal government to assess for the DTC benefit.

¹ Canadian Orthopaedic Care Strategy Group. (2010). Backgrounder Report: Building a Collective Policy, Agenda for Musculoskeletal Health and Mobility.

² Statistics Canada, "The Dynamics of Disability: Progressive, Recurrent or Fluctuating Limitations", December 3, 2019.

³ Canadian Institute for Health Information, Health Care in Canada Report, 2002.



The December 2018 budget report of the House of Commons Standing Committee on Finance acknowledged this oversight and issued a recommendation that the government amend the Income Tax Act to allow chiropractors to assess their patients for the DTC benefit.⁴

Burden on Patients

Unfortunately, for years this issue has remained unresolved and forces chiropractic patients to visit another healthcare professional who may not be aware of, or familiar with, their history — adding unnecessary delay, and sometimes costly steps for patients in need of the benefit. Patients who live with this level of disability in rural areas are at an even greater disadvantage in accessing healthcare providers who are authorized to assess their DTC applications.

Chiropractors already have the regulatory authority to diagnose disability in every province and are recognized as assessors under many similar provincial programs such as Workers' Compensation and Motor Vehicle Accident rehabilitation. Working closely with patients over an extended period of time puts chiropractors at an advantage when it comes to recognizing when a chronic musculoskeletal condition has reached the point of disability.

Solution

Amending the Income Tax Act (1985), s. 118.4 (2) by adding chiropractors to the list of practitioners eligible to assess disability for the DTC would finally address this oversight in legislation and reduce the burden on eligible patients who need this important benefit. This action will facilitate efforts to support Canadians living with disabilities, including many seniors who need additional support. There is no cost to government to implement this change, as eligibility criteria for the DTC would remain the same.

This **simple, no-cost change** has support from the broad patient advocate community, the Canadian Nurses Association, the Council of Canadians with Disabilities and the Arthritis Society, in addition to the Standing Committee on Finance.

Chiropractors want to help their patients. Closing the existing gap by adding chiropractors as a qualified assessor for the Disability Tax Credit will help the most severe of patients receive the assistance they need.

⁴ Canada. 42-nd Parliament. 1-st Session. House of Commons. Standing Committee on Finance, "Cultivating Competitiveness: Helping Canadians Succeed," Recommendation Number 23, December 2018.



Conclusion

The aim of the government and proposed amendments is to decrease barriers for eligible Canadians to access the DTC. Adding chiropractors to the list of providers who can assess for the DTC will help decrease barriers and improve accessibility to the benefits they deserve. The primary beneficiaries of this proposed change are people with qualifying disabilities who currently have conditions, symptoms or limitations related to their disability treated by their chiropractor. In some cases, these patients with disabilities have not claimed the Disability Tax Credit due to barriers in accessing primary care services. Secondary beneficiaries include caregivers, family and friends of the patient who may be alleviated of the extra burden of unnecessary redundant visits to an additional healthcare provider. There is no cost to government to implement this change, as eligibility criteria for the DTC would remain the same.

The proposed changes by the Department of Finance are a first step towards decreasing barriers, but the Department of Finance should concurrently amend the Income Tax Act to allow chiropractors to assess for the DTC. This will further decrease barriers encountered by many Canadians by increasing the number of qualified practitioners who can assess for the DTC.