



Fairness for Disabled Canadians

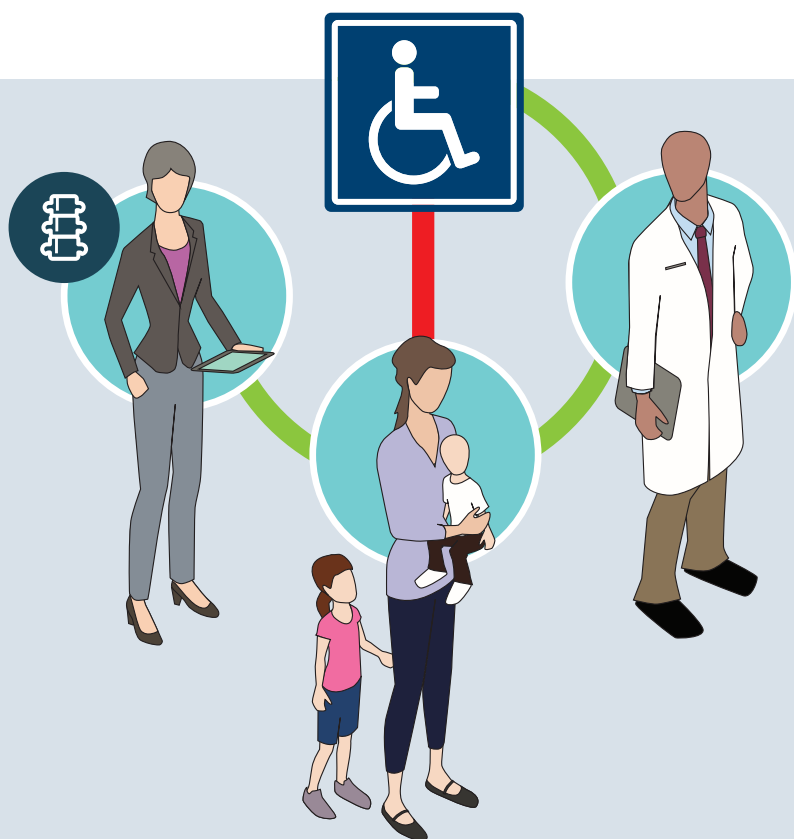
Allowing Chiropractors to Assess Disability and Issue the Disability Tax Credit Certificate

“The omission of chiropractors from the list of eligible providers appears to be an oversight, but has significant implications. We are asking the government to amend the Income Tax Act to add chiropractors to the list of practitioners eligible to assess disability and issue the Disability Tax Credit Certificate.”

– Tony Dolan, Chairperson of the Council of Canadians with Disabilities; February 2, 2016.

- Musculoskeletal (MSK) conditions like back pain and osteoarthritis affect over 11 million Canadians each year, and in extreme cases can lead to disability.
- Many of these Canadians rely on their chiropractor to assess, manage, and reduce the impact of symptoms, including making it easier to keep performing activities of daily living.
- Chiropractors are often in the best position to recognize when a chronic MSK condition has reached the point of disability because they work closely with these patients over an extended period to manage symptoms. However, they are not currently permitted under the Income Tax Act to help these patients by issuing the Disability Tax Credit (DTC) Certificate. This creates a significant barrier for these disabled Canadians to access the DTC by forcing an unnecessary visit to another profession who may not know the patient history.
- Chiropractors are currently recognized as assessors under most provincial programs, including Workers' Compensation and Motor Vehicle Accidents. Many chiropractors also serve on Appeal Tribunals to assess disability and make appropriate recommendations.
- Chiropractic is governed by provincially-legislated regulatory and licensing authorities that award the doctor title, which includes the authority to diagnose the cause of health conditions. Some other currently eligible professions do not have the training nor the authority to diagnose.
- The proposed change would help those Canadians relying on chiropractic care for treatment of a condition that has progressed to disability as established in the Income Tax Act. For example, because of severe and prolonged restriction on walking, feeding, and dressing. This change would reduce barriers to chiropractic patients needing the DTC.

Eligible to Certify Eligibility for the DTC		Not Eligible
Medical Doctors*	Physiotherapists	Chiropractors*
Audiologists	Speech-Language Pathologists	
Occupational Therapists	Nurse Practitioners (as of 2017)*	
Optometrists*	Psychologists*	
*Authority to diagnose in all provinces		



Danielle is a single mother from Winnipeg suffering from severe osteoarthritis and—much like she would visit her optometrist for vision care—she visits her chiropractor to help manage musculoskeletal pain and improve function. Even when her chiropractor knows she meets the current criteria for disability and can provide this assessment under many other programs (such as the WCB in Manitoba or WSIB in Ontario), her chiropractor must make Danielle travel to another practitioner for that assessment. Canadians who have reached the point of disability should not face this additional barrier and an unnecessary visit to another provider who may not know their condition. This is both unnecessary and costly to that patient.

The CCA applauds the government for expanding eligibility in Budget 2017 by adding Nurse Practitioners. We encourage the government to close the existing gap by adding chiropractors, who are well-educated, regulated MSK experts.

There is no cost to government to implement this change.