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Diane Lebouthillier
Minister of National Revenue
House of Commons
Ottawa ON K1A 0A6

VIA EMAIL

October 17, 2020

Dear Minister Lebouthillier:

RE: Medical Practitioner Fees for Disability Tax Credit Application Form (T2201)

We are writing to express our concern that medical practitioner fees for completion of the T2201 form may prevent some otherwise eligible persons from applying for the Disability Tax Credit (DTC). We hope that the government will take steps to address this barrier and support people in accessing this important income support.

Disability Alliance BC (DABC), BC Aboriginal Network on Disability Society (BCANDS), and Plan Institute are partners in Access RDSP—a program designed to reduce barriers, spread awareness, and help people access the DTC and Registered Disability Savings Plan (RDSP). Together, we offer free support to hundreds of people with disabilities (primarily BC residents) apply for the DTC each year.

Through our work, we recognize a number of obstacles that prevent eligible people from accessing the DTC. A June 2018 report, *Breaking Down Barriers*, issued by the Standing Senate Committee on Social Affairs, Science and Technology estimated that fewer than 40% of the 1.8 million adults who report qualifying disabilities actually claim the credit,¹ also noting that people with low incomes, women, and Indigenous people are underrepresented within the DTC program. While there are myriad barriers to claiming the credit, such as access to medical professionals and the real and perceived complexity of the application process, our experience with our clients tells us that medical practitioner fees also play a large role.

There is currently no fixed fee for the completion of the T2201 form; amounts medical practitioners charge their patients vary widely. Our clients tell us that fees in BC can range from approximately \$50 to over \$200. While this may not be insurmountable for all applicants, paying a fee is not always possible for those with very low incomes. While we understand that fees can be later claimed as a medical expense on an individual's tax return, for many people, these fees are not adequately offset by this model.

Without standard practices in place, medical practitioner fees can strain the application process for both applicants and health providers. The prospect of paying a fee can discourage applicants from applying for the DTC. Specifically, if the DTC applicant cannot provide adequate

¹ Government of Canada, Standing Senate Committee on Social Affairs, Science and Technology (June 2018), "*Breaking Down Barriers: A critical analysis of the Disability Tax Credit and the Registered Disability Savings Plan*"

compensation, they may be discouraged from asking the medical practitioner to complete the form for fear of losing access to the practitioner for other health needs (i.e. due to the non-payment). The inability to pay fees charged by medical practitioners can have additional ramifications for a person's financial well-being and future planning since the DTC also acts as a qualifying criterion for other programs (e.g. the RDSP and the Child Disability Benefit). Attached to this letter is a non-exhaustive list of benefits that use the DTC as a qualifier, for your reference.

We believe that this barrier could be addressed by a compensation model similar to the medical forms related to Canada Pension Plan Disability (CPP-D) benefits. The federal government currently compensates a medical professional up to \$85 for completing an applicant's medical report or terminal illness medical attestation. The medical professional is responsible for submitting invoices to government for payment. Where the medical practitioner charges more than the set amount (i.e. \$85), the applicant pays the additional cost. The BC government takes a similar approach with the medical practitioner fees for completion of the provincial "Persons with Disabilities" designation application.

This approach recognizes the disproportionate financial barriers and costs that people with disabilities face. During RDSP Awareness Month (October in BC) and International Day for the Eradication of Poverty (October 17th), we highlight the DTC/RDSP as a poverty reduction strategy in response to the intersections between health and financial wellbeing. The DTC was developed as a means to defray some of the extraordinary expenses people with disabilities face. We hope that you will consider removing financial barriers associated with its access.

Thank you in advance for your consideration of the matters above. We would welcome the opportunity to discuss these with you further – please let us know if you have any questions or would like further information.

Sincerely,

Erin Pritchard
Executive Director: Programs & Policy
Disability Alliance BC

Neil Belanger
Executive Director
BC Aboriginal Network on Disability Society

Cynthia Minh
Access RDSP Program Manager & Outreach
Coordinator
Disability Alliance BC

Stephanie Debisschop
Executive Director
Plan Institute

- c. The Honourable Carla Qualtrough, Minister of Employment, Workforce
Development & Disability Inclusion
The Honourable Deb Schulte, Minister for Seniors
The Honourable Ahmed Hussen, Minister for Families, Children, and Social
Development
Disability Advisory Committee

Encl.