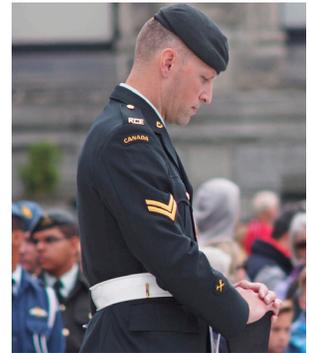


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REMOVING BARRIERS TO ACCESS AND CARE. A HEALTHIER CANADA.



2019 CCA PRE-BUDGET SUBMISSION:

August 2018



List of Recommendations

To promote Canada's economic competitiveness, the CCA recommends that the government focus on the following:

- **Recommendation 1:** That the government amend the Income Tax Act (1985), s. 118.4 (2), in order to add chiropractors to the list of practitioners eligible to assess disability and issue the Disability Tax Credit Certificate.
- **Recommendation 2:** That the government provide funding to both the Department of National Defence and Ministry of Veterans Affairs to implement Recommendations 14 and 15 in the report tabled in May, 2018 by the Standing Committee on Veterans Affairs entitled "Barriers to Transition and Measurable Outcomes of Successful Transition"





1

Amend Income Tax Act (1985), s. 118.4 (2), to add chiropractors to the list of practitioners eligible to assess disability and issue the Disability Tax Credit Certificate

The CCA is a national, voluntary association representing Canada's 9,000 licensed chiropractors. Chiropractors are regulated in all provinces and are extensively trained to assess, diagnose, and treat musculoskeletal (MSK) conditions like back, neck, and knee pain, and osteoarthritis (OA).

Removing barriers to access and care ensures that Canadians receive the care and treatment they need, when they need it. This means a healthier Canada, and stronger economic competitiveness.

MSK conditions affect **over 11 million Canadians each year, and can lead to disability**. According to The Arthritis Society, OA – a leading reason for disability – is the most common type of arthritis affecting more Canadians than all other forms combined.¹ It is a painful disease that can markedly and/or severely restrict basic daily tasks such as dressing and walking.

Many Canadians suffering from OA rely on their chiropractor to treat functional problems related to a joint and the structures associated with the joints. Chiropractors work closely with OA patients over an extended period to manage symptoms, and are often in the best position to determine when a chronic condition has reached the point of disability.

Yet chiropractors are not authorized by the federal government to determine the level of their patients' disability to make them eligible for the Disability Tax Credit (DTC), despite being authorized to perform and make a similar determination for provincial programs such as Workers' Compensation and Motor Vehicle Accident rehabilitation.

AUTHORIZED TO CERTIFY ELIGIBILITY FOR DTC		NOT AUTHORIZED
Medical Doctors*	Physiotherapists	Chiropractors*
Audiologists	Speech-Language Pathologists	
Occupational Therapists	Nurse Practitioners* (as of 2017)	
Optometrists*	Psychologists*	

**Authority to diagnose in all provinces*



Support from Canada's Leading Disability Stakeholders

The Arthritis Society – Canada's definitive voice for Canadians living with OA – and the Council of Canadians with Disabilities both support the CCA's recommendation to the government.

Below are excerpts from letters of support each association sent the Minister of Finance regarding our recommendation:

"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

"Currently, a patient of a chiropractor suffering from markedly or severely restricted function or mobility due to OA must make an appointment with another health practitioner in order to have access to the Disability Tax Credit. This, despite their chiropractor knowing their pain history and being recognized to assess disability under many provincial government programs. To that end, we encourage the Government of Canada to fix a serious oversight in the Income Tax Act by including chiropractors as qualified assessors to determine eligibility for the Disability Tax Credit..."

— Janet Yale, President and CEO, The Arthritis Society; February, 2018

The Disability Tax Credit Certificate (Form T2201) must include a detailed description about how the patient's disability affects their ability to perform Basic Activities of Daily Living (BADLs). Who better to complete this section of the form than the chiropractor who has regularly treated the OA patient and marked the progression of their disease and its effect on function?

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 to live their lives fully.



②

That the government provide funding to both the Department of National Defence and Ministry of Veterans Affairs to implement Recommendations 14 and 15 in the report tabled in May, 2018 by the Standing Committee on Veterans Affairs entitled “Barriers to Transition and Measurable Outcomes of Successful Transition”

“...the Canadian Chiropractic Association, in a brief submitted to the Committee, identified discrepancies between non-pharmacological options for pain management offered in the CAF, and what was offered by VAC after release. For example, chiropractic treatment is available to serving members for up to 10 visits a year, and they need a referral to an off-base provider. For veterans, treatment is available for up to 20 visits a year without referral. Knowing that musculoskeletal injuries account for more than 40% of medical releases, and the risks of pharmacological treatment options, the alignment of services available to serving members with services available to veterans could help to reduce the prevalence of long-term disability related to musculoskeletal injuries.”

— Report from the Standing Committee on Veterans Affairs (May, 2018)²

On behalf of Canada’s chiropractors, many of whom count active military personnel and Veterans as patients, the CCA was pleased to make a submission to the Standing Committee on Veterans Affairs (ACVA) for its recent study on *“Barriers to Transition and Measurable Outcomes of Successful Transition.”*

The CCA welcomes the report tabled by ACVA, in particular recommendations 14 and 15, which reflect recommendations made in our submission. We are pleased to provide rationale for implementing both recommendations.

MSK injury is a major occupational risk of a military career. Conditions like back and neck pain are far more common among our military and Veterans than the Canadian population as a whole.³ **Specifically, MSK injury is responsible for 42% of medical release and is therefore the leading cause of a military career ending in a medical condition.**⁴



MSK conditions resulting from military service often continue or can develop into major health issues or complicate other health conditions. In particular, the well-documented relationship between chronic pain and mental health. **However, there are significant barriers to the appropriate management of MSK conditions during and after a military career.**

To address these barriers and improve health outcomes, the CCA recommends the Government of Canada, in Budget 2019, provide funding to the Department of National Defence (DND) and the Ministry of Veterans Affairs to implement the following recommendations from the committee's report:

ACVA Recommendation 14: That Veterans Affairs Canada accelerate its process to approve services by third parties on the list of authorized suppliers when case managers or service officers determine that these services would help veterans make a successful transition.

When surveyed, CCA members reported that many Veterans, particularly those who are newly released, have difficulties determining their care needs for MSK conditions, navigating the system, and accessing their benefits. There are opportunities for VAC front-line staff to become better informed about appropriate treatments for MSK conditions and support Veterans in understanding available care options thereby increasing the likelihood of earlier referral to a chiropractor and the benefits of chiropractic treatment and care.

ACVA Recommendation 15: That the Canadian Armed Forces and Veterans Affairs Canada harmonize treatment options offered by healthcare professionals to transitioning serving members and veterans.

Canada's soldiers have limited access to chiropractic care. In fact, chiropractic care can only be accessed by referral from an on-base physician or physiotherapist after front-line care has failed to manage MSK pain. Only 10 visits per year are permitted, and a soldier's request for an extension can often take months for DND approval, delaying needed treatment. As a result, many injured soldiers do not start chiropractic care until they become Veterans, resulting in the lost benefit of receiving treatment closer to the time of the initial injury. Evidence shows that early treatment of acute MSK conditions has a higher efficacy and better outcomes for patients and avoids the onset of chronic conditions.⁵

In comparison, chiropractic care is well integrated into the US military and Veterans Administration. Evidence from the US shows that adding chiropractic care to standard medical care in the US military decreased pain and improved physical function, with no additional costs incurred.⁶

Working with the Department of National Defence and Veterans Affairs Canada, Canada's chiropractors stand ready to play an essential role in implementing these recommendations.

Conclusion

Chiropractors care about their patients, and they want to help patients live full, healthy and active lives. That's why chiropractors and the CCA share the commitment of the Government of Canada to improve access to care. CCA's recommendations intend to do that.

CCA's first recommendation to list chiropractors as an eligible practitioner under the Income Tax Act s. 118.4 (2) in order to complete the DTC form not only acknowledges and equalizes the role chiropractors play in supporting Canadians with disabilities, but also increases access for patients across Canada to be assessed for the DTC in a timely, fair and equitable manner regardless of who their primary care provider may be.

CCA's second recommendation to align the chiropractic services to serving members with those available to veterans is consistent with the ACVA Report (May, 2018). This equalization of access as noted in the Report "...could help to reduce the prevalence of long-term disability related to musculoskeletal injuries." Canada's military personnel and veterans deserve access to the same services to treat MSK injuries.

In closing, it is worth noting that CCA's recommendations are consistent with remarks to the Senate Standing Committee on Social Affairs, Science, and Technology, provided by the Honourable Diane LeBouthillier, Minister of National Revenue, where she indicated that the government's mission was to "provide eligible individuals with the benefits to which they are entitled."⁷

We urge the Government to accept and implement these two recommendations so that Canadians receive timely access to the treatment they deserve. Removing barriers to access to the care and benefits to which Canadians are entitled promotes Canada's economic competitiveness through early intervention and more effective management of MSK/OS conditions, and reduces the impact to Canada's productivity and long-term health care costs related to managing chronic conditions.



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