



CANADIAN DENTAL ASSOCIATION  
ASSOCIATION DENTAIRE CANADIENNE

**Submission to the House of Commons  
Standing Committee on Finance  
Pre-Budget 2018 Consultations**

**Executive Summary**

The Canadian Dental Association (CDA) is the national voice for dentistry, dedicated to the promotion of optimal oral health, an essential component of general health, and to the advancement and leadership of a unified profession. The CDA is a federation of the provincial dental associations across Canada, and through those organizations, represents over 18,000 dentists practicing across Canada.

As part of Budget 2018, the CDA recommends the government act on the following measures:

- Ensure that the legislative process surrounding potential changes to the rules governing tax planning using private corporations be kept separate and distinct from the consultations and legislative process with regards to the Budget.
- Allocate targeted investments to help fund existing or lapsed provincial and territorial oral health programs for persons with disabilities.

**Tax Planning Using Private Corporations**

In July, 2017, the Government of Canada launched consultations on potential changes to the rules governing how small businesses organize themselves, with a focus on tax planning using corporate structures.

At the time that this submission is being made to the Standing Committee on Finance, the Canadian Dental Association is still reviewing the initial discussion paper and seeking guidance in advance of providing a fulsome submission to that process. Given that the closing date for that process will be two months after the submission date for this consultation, it stands to reason that a more informed and coherent position will be provided at that time.

The potential impact of changes to the manner in which small businesses organize themselves could be significant, and felt broadly across many sectors of the economy. As such, these potential policy changes should be considered distinctly, and through a process that provides an opportunity for focused discussion.

Because of this significant and varied discussions involved in the annual Budget Consultation process, including such meaningful policy changes within the context of a budget implementation bill will not allow the Standing Committee on Finance to adequately perform its duties to review the legislation, nor will it allow stakeholders to be appropriately consulted.

#### **CDA Recommendation #1:**

The Canadian Dental Association strongly recommends that any changes in this area of tax legislation be kept separate and distinct from the Budget's legislative processes, either for Budget year 2018 or 2017.

#### **Targeted funding is required to address gaps in access to oral health care**

Canada has one of the best oral health care delivery systems in the world with care primarily delivered through private dental clinics. However, not all Canadians can access dental offices.

Solutions to the access to oral health care issue are complex, however, and no single organization, government agency or community can be expected to solely address oral health disparities of persons living with disabilities.

Within this context, it is important to recognize that there is a growing need to fund targeted provincial oral health programs. Across the country, an erosion of funds to these programs over the past decade has created a circumstance where they no longer adequately cover the needs of vulnerable groups, especially persons with physical, developmental, and psychosocial disabilities. Often provincial programs are targeted at youth with which creates a significant gap in oral health treatment when a patient ages out of the program. In addition, the provincial disability programs for adults provide such low subsidies that the ability to afford out of pocket healthcare care is extremely limited and in some cases unattainable.

Patients with physical and psychological disabilities have different requirements than an average dental patient. These patients may require additional space, certain environmental accommodations, and or specially trained staff to assist the dental team for dental appointments. Dental offices are either funding these specific requirements out of their own budget or it falls to a hospital to accommodate these patients. The waitlist for hospital dental programs especially for those requiring dental surgery are already backlogged. In British Columbia, a quarter of waitlisted pediatric surgeries are for patients requiring dental care.

Dental professionals care about treating patients from their community. Often dentists volunteer their time for local public health programs or designated specific days to treating patients that require special accommodations. However, it is becoming increasingly difficult to keep up with the demand of treating the backlog of patients who require special care and who are under provincial programs.

The current fee structure for any existing structure is not aligned with current professional fee guides for dentists and are not realistic to the cost of providing care for complex cases. In Ontario, social assistance programs cover less than 40% of the recommended fee guide for general dentist, and closer to 30% for specialists. Moreover, funding for these programs is not growing even at the rate of inflation. As a result, spending envelopes for public programs remain stagnant, and the percentage that is paid to dentists to see patients through public programs is eroding.

**CDA Recommendation #2:**

As part of any new health related spending, the federal government recommends targeted investment to help fund existing or lapsed oral health programs administered by provinces. This would firstly help address programs which have seen erosion in funding levels, or to help renew oral health programs which have been cancelled because of budgetary constraints.

We thank the committee members of FINA for their consideration of this submission.

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