



Canadian Massage  
Therapist Alliance

Alliance Canadienne  
de Massothérapeutes

**Written Submission for the Pre-Budget Consultations in Advance of  
the 2021 Budget**

**By: The Canadian Massage Therapist Alliance**

**Recommendation:** Recognize massage therapy as a valued health care service by treating massage therapy like other comparable health services and exempt the GST/HST on registered massage therapy services.

## **Introduction**

The Canadian Massage Therapist Alliance (CMTA) is pleased to provide this submission for review and consideration to the Government of Canada. The CMTA recognizes the value in briefing the House of Commons Standing Committee on Finance so it may effectively provide recommendations on the health of our country, communities, and people.

The CMTA was founded as a nationwide alliance comprised of provincial professional associations to provide a forum for collaboration to advance massage therapy as a health care profession in Canada. As of March 2019, massage therapists are regulated in five provinces, with other provinces and territories looking to follow suit. Currently, the CMTA is in the process of transitioning to a formal association that will continue to support the more than 19,500 registered massage therapists practicing in Canada through national standards and best practices within the profession.

Massage therapists have much to offer Canadians and would like to take this opportunity to showcase the value that massage therapy brings to patients and the health care system, and to help government as it looks to protect the integrity of health care for all Canadians and rebuild the economy following the COVID-19 pandemic.

## **Massage Therapists are an Important Part of the Health Care Team**

Canada's health care system is rapidly changing. With this change, Canadians are seeking greater options to take control of their own health and wellbeing and see the combined use of conventional medicine and complementary therapies as better than using either alone. For this reason, the profession of massage therapy is evolving across the country and becoming a more integrated part of Canadians' health and wellness care. Over the past two years, massage therapy has been one of the most rapidly expanding therapies and the most common type of complementary therapy Canadians use over their lifetime.

Massage therapists (MTs) are becoming an increasingly important part of a patient's health care team, working closely with primary care and other allied health providers to meet the health care needs of patients. Medical doctors, physiotherapists, psychologists and other care providers are more commonly viewing massage therapy as a complementary option to address a variety of health concerns. MTs provide patients with relief of pain, help ease the physical effects of stress and anxiety and support mental health, enabling patients to return to their normal activities, work and lives.<sup>1 2</sup> As well, MTs are becoming a common complement for chronic and complex health care, such as in cancer and palliative care, and as an alternative to pharmacological pain management by promoting healing, pain relief and comfort. For seniors, including those living in long-term care homes, massage therapy can help with symptoms of dementia, reduces anxiety and depression, helps to restore range of motion and flexibility and can even enhance immune function.<sup>3</sup> In fact, more Canadians are beginning to turn first to their

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<sup>1</sup> Hou WH, Chiang PT, Hsu TY, Chiu SY, Yen YC (2010). Treatment effects of massage therapy in depressed people: a meta-analysis. *J Clin Psych* 71:894-901.

<sup>2</sup> Preyde, M. Effectiveness of massage therapy for subacute low-back pain: a randomized controlled trial (2000). *CMAJ*. 162(13):1815-20.

<sup>3</sup> Puszko, Sharon. Geriatric Massage. *Massage Therapy Canada*, January 18, 2010. Accessed July 2020. <https://www.massagetherapycanada.com/geriatric-massage-1551/>

complementary medicine provider, such as a massage therapist, when seeking treatment for medical conditions.

MTs don't work in isolation, but rather, cooperatively and effectively with other health care providers as part of a patient's broader health care team to provide quality health care and improved health outcomes. Our profession does not believe that health care services provided by educated, qualified and regulated health care professionals should be taxed. The federal government agrees and therefore, has a policy in place to exempt GST/HST on services provided by health care professionals that are regulated in at least five provinces. Other regulated health professional services, such as chiropractors, occupational therapists and physiotherapists are already exempt from GST/HST. MTs are the only allied profession regulated in five provinces that are not GST/HST exempt. This is a noticeable and glaring gap in the application of this policy; one that ultimately passes the financial burden to patients and creates a barrier to accessing the beneficial care and improved physical and mental health and wellbeing for Canadians that massage therapy provides.

### **Massage Therapists Improve Patient Health and Wellbeing**

A key aspect of integrated, "patient-centered" care is helping patients manage their physical, mental and behavioral health care needs. In traditional systems, physical, mental and behavioral symptoms are often regarded as separate issues that are treated by individual health care professionals who don't, or rarely communicate with one another.

New care models are beginning to recognize that physical health outcomes are closely tied to mental and emotional wellbeing, and so behavioral health is now more often being integrated into patients' physical care plans. Massage therapy is in the unique position of being a part of treatment plans that address the physical, mental and behavioral aspects of a wide variety of health conditions, as well as the myriad of symptoms that accompany these conditions.

Massage therapy can be an important part of the treatment plan for a variety of health conditions, for everything from back pain<sup>4</sup> to anxiety and depression<sup>5</sup> to postsurgical pain<sup>6</sup>. Incorporating massage therapy in patient care can help manage both the causes and the symptoms of poor health to improve overall wellbeing and help mitigate the negative impacts of illness or injury. Due to the stress, anxiety, uncertainty and fear caused by the COVID-19 pandemic, massage therapy services for mental health and wellbeing are needed more than ever and increasingly it is being cited as the reason patients are eager to return to treatment.

Massage therapy has material benefits for patients' and helps them maintain productive lives: it is not a luxury.

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<sup>4</sup> Kumar S, Beaton K, Hughes T (2013) The effectiveness of massage therapy for the treatment of nonspecific low back pain: a systematic review of systematic reviews. *Int J Gen Med* 6: 733-741.

<sup>5</sup> Hou WH, Chiang PT, Hsu TY, Chiu SY, Yen YC (2010). Treatment effects of massage therapy in depressed people: a meta-analysis. *J Clin Psych* 71:894-901.

<sup>6</sup> Dion L, Rodgers N, Cutshall SM, Cordes ME, Bauer B, Cassivi SD, Cha S (2011) Effect of massage on pain management for thoracic surgery patients. *Int J Ther Massage Bodywork* 4: 1-5.

## **Supporting Small Business Owners**

We know that Canada's small business owners were among the hardest hit by the COVID-19 pandemic. Many MTs own their own clinics, while most others are independent contractors who rely on seeing patients to earn their livelihood. Many businesses, including massage therapy clinics, were required to close their doors for months resulting in a need to layoff dedicated staff and significant losses of revenue. Anecdotally we have heard that most MTs are expecting revenue losses of at least 50% this year. Even as economies across the country begin to reopen, massage therapists continue to operate at significantly reduced capacity. Today, MTs are treating at about 50-60% of what is considered their normal capacity.

These were and continue to be necessary measures to stop the spread of the virus and to keep Canadians safe. However, we know that economic recovery depends on the health of our small businesses. By removing the GST/HST from massage therapy services, government can help make this valuable health care service more affordable for Canadians, which in turn, can help to encourage Canadians who already use massage therapy to return to treatment and potentially, even encourage new users to take-up treatment for the first time.

Financial viability for the profession is a real and pressing concern. With reduced appointments in addition to reduced patients able to come to treatment, MTs are struggling. By eliminating the GST/HST from massage therapy services, more Canadians will be able to access these services—providing material physical and mental health benefits for patients and helping our small massage therapy businesses to get back on their feet.

## **Affordable Access to Massage Therapy Benefits the Health Care System**

Affordability for patients is more critical now than ever. As a result of the pandemic, Canadians are facing higher rates of unemployment than most of us have seen at any other point in our lifetime. Many Canadians have had their employment drastically reduced or are unemployed entirely, meaning many have also lost the private health care benefits they once had. More so, for most Canadians, the services provided by massage therapists are not covered by provincial health care plans.

Without solutions that make complementary forms of health care more affordable, Canadians will have little choice but to turn to traditional health care—putting more strain on our system at a time when we need to ensure capacity is there for those with the most critical need. By offering patients an alternative to other, often more costly health services, massage therapy can help lessen the utilization and strain on public health care resources; therefore, lessening the financial burden on the system while also stimulating the economy and ensuring the business viability of these health care providers.

Patients want choice when it comes to their health care needs and taxing patients for front-line care services, like massage therapy, creates a barrier to patients accessing the care they want and need. Removing GST/HST from massage therapy services will help to remove these barriers and enable more patients to afford and therefore, access the substantial and well-documented health benefits provided through massage therapy.

## **Protecting Patients**

Exempting the GST/HST on services provided by MTs will recognize massage therapy as a health profession and help to delineate professional massage services from those that fall short of that standard, thereby providing a layer of protection for Canadians.

Following through on the federal policy to exempt taxes on services provided by a registered massage therapist will help to draw a clear line for patients, distinguishing between the legitimate benefits to health and wellbeing only achieved with registered massage therapy and those offered by other massage services.

## **Economic Impact**

The CMTA understands the fiscal pressures that governments of all levels are facing and therefore, the importance of demonstrating the financial impact of any decision for government. The CMTA is currently undertaking the research and data collection necessary to determine how much GST/HST the federal government would no longer collect from massage therapists for their services.

It is important to note that the total will be offset by the fact that MTs will no longer be able to apply Input Tax Credits, which would have a net negative impact to MTs. However, massage therapists believe it is the right thing to do and are committed to bringing greater affordability for their patients to access the treatment they need. As a result, all savings realized from implementing tax exemption on MT services will go directly toward improving affordability and access for what matters most—patients.

## **Conclusion**

Massage therapists are predominantly small business owners and independent contractors. Like many Canadians, their work and livelihood have been significantly hurt by the ongoing pandemic. But MTs are resilient and, above all, they want to continue to help their patients. By removing the GST/HST from massage therapy services, more Canadians will be able to access these services and our small massage therapy businesses will get the boost that they need to get back on their feet.

The needs and wants of patients are changing and massage therapists are helping to meet those demands as more Canadians are seeking alternative and complementary ways to take control of their own health care needs. The profession of massage therapists, through the CMTA, is committed to working with the federal government to remove existing barriers for patients, such as GST/HST applied to MT services, and to support government in advancing its health policies for improving the health and wellbeing of all Canadians.