

Presentation before the Sub-Committee on the Status of Persons with Disabilities of the Standing Committee on Human Resources Development and the Status of Persons with Disabilities

Tuesday, November 27, 2001, 15h30 -17h30, Room 237-C, Centre Block

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Alzheimer Disease is a neurological condition which is progressive and ultimately fatal. It robs individuals of their memory and their ability to think, communicate and take care of themselves. The course of the illness develops over a long period of time, with gradual loss of mental functions, and can last over 12 years. For the majority of those years, people with the disease live at home, cared for by their families.

The disease manifests itself at first with memory impairment, loss of ability to concentrate, understand abstract concepts, and language difficulties such as finding the right words to express the right thoughts. Later on orientation to time and space are affected, and all symptoms become more pronounced. The decline is often slow and insidious.

As the disease progresses, the person gradually loses his ability to function independently, and will require more and more help to perform normal activities of daily living, such as personal hygiene, dressing, bathing, eating, and so on. However, even though the impact of the disease is prolonged and causes severe mental impairment, it does not mean that the person at any stage is without some ability to perceive, think or remember. For example, even those who are quite impaired can often remember with accuracy details of events from long ago, because long-term memory is often retained long after mental impairment is obvious and severe.

The impact of Disability Tax Credit Certificate T2201 is that we think it discriminates against people with Alzheimer Disease and related dementias. The questions requiring simple “yes” and “no” responses do not provide a fair and accurate assessment of such people’s disability. It is incorrect to assume that people with Alzheimer Disease, who even though suffering from a severe and prolonged mental impairment, cannot “think, perceive or remember” at all, or that they cannot manage personal care without constant supervision.

Indeed, some of our efforts at helping caregivers cope with this terrible disease have been aimed at developing strategies which will allow the person to manage some aspects of personal care without constant supervision. E.g. putting out his clothes in proper order on his bed, may mean a man can continue to dress himself without constant supervision till quite a late stage of dementia. This does not mean that they do not qualify from the tax benefit measured by the eligibility criteria as set out in the Tax Act.

We believe that the way form T2201 is formulated reduces the health professional's assessment to a simple "yes" and "no" answer. We do not think this provides any room for a fair assessment of those suffering from Alzheimer Disease and related dementias. Indeed we know that physicians are wary about filling in the form, thereby depriving individuals from a chance at a benefit provided legally by the Tax Act. Therefore we ask that a thorough review of T2201 be conducted, and that future T2201 reflect the guidelines and objectives of the Tax Act, so that the eligibility criteria can be administered fairly to *all* disabled persons, regardless of their disability.