

Canadian Association of Speech-Language Pathologists and Audiologists
Association canadienne des orthophonistes et audiologistes

Technical Advisory Committee on Tax Measures for Persons with Disabilities
140 O'Connor Street,
Ottawa, ON KIA 0G5

Dear Committee,

Thank you for the opportunity of submitting recommendations for changes to the criteria and methods used to establish eligibility for the disability tax credit (DTC), its treatment of episodic and mental conditions and the list of disability-related items considered eligible for the medical expense credit on behalf of those with communication and hearing disabilities. The Canadian Association of Speech-Language Pathologists and Audiologists (CASLPA) is the national professional association and have requested input on these issues from our members across Canada. I am responding on behalf of the association.

The following are recommendations for consideration as changes/modifications to be made for those who apply for the Disability Tax Credit:

1. That Speech-Language Pathologists be included as a "qualified person" recognized for certifying the impairment of feeding (in addition to medical doctors and occupational therapists).

The current legislation for feeding states that the patient is considered markedly restricted in feeding if all or substantially all the time her or she is unable to feed himself or herself even with appropriate therapy, medication or devices or requires an inordinate amount of time to feed himself even with appropriate therapy, medication or devices.

The current definition of feeding implies that the patient cannot feed himself or herself, because of a physical or mental disability. There are other clients who cannot "feed" themselves because of a swallowing disability or impairment. Speech-Language Pathologists deal with the assessment and treatment of clients (adults and children) with dysphagia or swallowing disorders. These clients cannot swallow food and liquids because of abnormal physiology or impairment of the oral, pharyngeal, laryngeal and respiratory mechanisms related to swallowing. They are at risk of aspiration because of the swallowing difficulty and require modifications in diet and technique in order to ingest nourishment. Dysphagia treatment is in the scope of practice for speech-language pathologists and is quite different from accommodations that might need to be made for the ability to feed because of an impairment/disability in the limbs, which would be treated by the occupational therapist.

2. That definitions be clarified:

The DTC form for the section:

For speaking states that "Your patient is considered markedly restricted in speaking if all or substantially all the time he or she is unable to speak so as to be understood by another person familiar with the patient, in a quiet setting, even with appropriate

therapy, medication or devices; or takes an inordinate amount of time to speak so as to be understood by a person familiar with the patient, in a quiet setting, even with appropriate therapy, medication or devices."

For hearing it states: "Your patient is considered markedly restricted in hearing if all or substantially all the time he or she is unable to hear so as to understand another person familiar with the individual, in a quiet setting, even with the use of appropriate devices or takes an inordinate amount of time to hear another person familiar with the patient, in a quiet setting, even with the use of appropriate devices."

It would be helpful for the qualified person and the client for these sections on speaking and hearing, to clarify the term "**familiar with**" and "**markedly restricted**". Specifically, for "familiar with" that it be stated that the listener (qualified person) speak the same language and has known the patient in an informal relationship.

We would also like the committee to consider parameters to define "markedly restricted" in terms of a hearing disability, a very measurable activity of daily living. As in the vision section, there should be an objective measure that quantifies the eligibility criteria for the DTC. The following suggestion is a step toward measuring a "functional" ability of the patient. We would suggest the following for questions to be answered by the qualified person, the audiologist or medical doctor:

With his hearing aid(s) set at optimal user setting, can your patient identify 40% or more of a 50-word list of a speech recognition test presented at conversational level (50 db) in silence without the use of lip reading or visual cues ... Yes/No

Answer no only if your patient is unable to correctly identify more than 40% of the 50-word list.

3. That it be specified in the section on "speaking" that this category includes persons with receptive language disorders, the result of a head injury or stroke, which would also affect the clients ability to "speak" in a meaningful way.

These clients may be able to speak and be quite verbal, but the content of what they produce is not related to the topic or question. These clients are not typically seen by a psychologist, whom along with the medical doctor could be the qualified person signing for thinking, remembering and perceiving. These clients can technically "speak" and converse but not meaningfully, often cannot understand the spoken word although they are familiar with the language, have various levels of awareness of their inability to communicate and have difficulty functioning in activities of daily living because of this disability. One suggestion is to include language as part of the definition of this category of activity of basic living: ie speaking/language.

4. That reference be made to communication disorders other than speaking.

Speech-language pathologists consider that a communication disorder can involve not only speaking and listening (hearing and understanding) but reading and writing as well. In the current definition of a "speaking", disabilities in the area of reading and writing are not addressed or are not considered an activity of basic living. Reading and writing are skills that have become increasingly essential for activities of daily living and without these abilities, clients are restricted in job and educational opportunities and in

successfully living independently in the community. Often language learning disabilities especially with young children, result in reading and writing disabilities.

5. That consideration be given to acknowledging speech-language pathologists as qualified person for certifying perceiving, thinking and remembers applicants.

Although speech-language pathologists cannot diagnose a mental impairment such as Alzheimer's or autism, (and in fact in Ontario are not permitted to **diagnose** even a speech-language impairment), they are the ones who frequently treat the impaired person on a regular basis and determine whether because of improvements, especially with developmental disorders, this patient still qualifies for the DTC. Without a doubt perceiving, remembering and thinking are closely tied with language and communication. There is crossover with the speaking section for many of these applicants and in fact it is often the communication component that is the major barrier to performing activities of daily living.

We would be happy to answer any questions regarding these suggestions and look forward to feedback from the committee.

Sincerely,

Sharon Fotheringham, MSc., S-LP(C)
Manager of Professional Standards