

November 27, 2003

Sherri Totjma and Robert Brown, Co-Chairs
c/o Charles Smyth
Technical Advisory Committee on
Tax Measures for Persons with Disabilities
140 O'Connor Street
Ottawa, ON K1A 0G5

Dear Sherri Totjma and Robert Brown:

Thank you for the opportunity to provide the members of the Technical Advisory Committee on Tax Measures for Persons with Disabilities with input regarding the Canadian Labour Congress' views on tax measures that affect persons with disabilities in Canada. We had the opportunity to present to the Department of Finance Consultation on Eligibility for the Disability Tax Credit on January 15, 2003. We are attaching that brief for your information.

In supplementing those comments, we wish to draw the committee's attention to a number of issues that make a difference to persons with disabilities, many of whom are unionized workers. Those issues are:

- lack of mobility rights guaranteed by the Charter for people with disabilities
- disincentives to not-for-profit organizations for capital expenditures to improve accessibility and employ persons with disabilities
- child disability benefit.

The Charter of Rights and Freedoms states: "Every citizen of Canada and every person who has the status of a permanent resident of Canada has the right a) to move to and take up residence in any province". Yet people with disabilities who rely on the support programs in different provinces often have no choice. They cannot move to another province and get the services they need. Support programs such as home care, attendant care, mobility aids, income assistance, alternate formats, sign language interpretation, education supports etc. are uneven across Canada. There are distinct disincentives for people with disabilities requiring certain supports from moving to different provinces. It means fewer education choices. It

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means fewer employment choices. It can mean life or death. There is a need to develop disability supports that will allow people with disabilities and their caregivers to have the same mobility as other Canadians.

The Income Tax Act has provided for a number of years, a program to assist for-profit business in renovating or altering their building to increase accessibility. There is no similar program for not-for-profit organizations. This creates disincentives to not-for-profit organizations for capital expenditures to improve accessibility and employ persons with disabilities. Many organizations, including the Canadian Labour Congress, reach out to their members with disabilities. Lack of access is a fundamental barrier. While we have improved accessibility to our offices as we can, we are aware of many groups who cannot afford to. Services at rape crisis centres, transition houses, food banks and other community run groups are often not accessible nor are they able to make themselves accessible. Funding organizations do not recognize the cost of access as part of the cost of doing business for vulnerable groups. It means people often do not get the services they need. It means employment opportunities are narrowed for disabled job seekers.

The addition of the Child Disability Benefit to Canada Child Tax Benefit system is a start to putting actual dollars into the hands of families of children who meet the definition of disability under the Disability Tax Credit. While the impact will not be seen until the Spring of 2004, it is fair to say that it will make a difference to some families. The next group who could benefit from a similar benefit is young adults between the ages of eighteen and twenty-five. Why? Many of these people will be caught in a dilemma. They are no longer children and therefore, they will not qualify for a number of provincial programs that were put in place to meet their needs. Adult services continue to be problematic depending on where you live. Applying the framework of the Child Disability Benefit to young adults will make a difference.

We hope your committee will be able to advance the agenda of people with disabilities. While tax incentives are one way of advancing some of the issues of people with disabilities, it is selective. It does little to address the broad social issues that impact on the lives of people with disabilities. Please keep this in mind during your deliberations.

Sincerely,

Marie Clarke Walker
Executive Vice-President.

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c.c. CLC Officers
CLC Disability Rights Working Group
Bob Baldwin

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