Final Report

Disability Tax Credit Focus Groups with Medical Practitioners

2020

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Canada Revenue Agency

Prepared by
Leger

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Ce rapport est aussi disponible en français.

Canada

Disability Tax Credit Focus Groups with Medical Practitioners

Final Report
Prepared for Canada Revenue Agency
Supplier Name: Leger
November 2020

This public opinion research report presents the results of a qualitative study conducted by Leger Marketing Inc. on behalf of Canada Revenue Agency. The research was conducted with health care practitioners in either English or French.

Cette publication est aussi disponible en français sous le titre : Groupes de discussion auprès de professionnels de la santé : Crédit d'impôt pour personnes handicapées.

 For more information on this report, please contact the Canada Revenue Agency at media.relations@cra-arc.gc.ca or at:

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1. Executive Summary

Leger is pleased to present the Canada Revenue Agency (CRA) with this Disability Tax Credit Focus Groups with Medical Practitioners report on findings from a series of qualitative online focus groups.

This report was prepared by Leger who was contracted by the CRA (contract number 46558-211168/001/CY awarded January 30, 2020).

1.1 Background and Objectives

The CRA is responsible for administering the Disability Tax Credit (DTC) which is a non-refundable tax credit that helps reduce the amount of tax payable by the eligible individual or, in certain cases, a supporting family member. In 2017, the Disability Advisory Committee (the Committee) was reinstated with the role of advising the Minister of National Revenue and the CRA on how the Agency can improve the way it administers and interprets tax measures for Canadians with disabilities. The CRA has supported the Committee since its inception, in which includes gathering feedback from stakeholders. In 2018, the CRA supported the Committee in surveying the medical community. This survey heavily informed recommendations in the Committee's first annual report. In 2020, the Committee wanted to obtain further feedback from medical practitioners on topics related to the eligibility criteria for certain impairments.

This project has been carried out to collect perceptions/feedback from medical practitioners regarding various aspects of the application form (T2201).

More specifically, the objectives of the study were to examine the following:

- Proposed new eligibility criteria for mental functions;
- Proposed new eligibility criteria for life sustaining therapy;
- Expanding the list of conditions for which automatic eligibility is accorded. Currently, only blindness is given automatic eligibility;
- Defining and clarifying "all and substantially all the time" as it concerns activities of daily living;
- Creating a separate application form for young children;
- Clarification letters – how to improve the application form (T2201) so that clarification letters might not be needed and, when needed, how best to ask what the assessors need to know.

1.2 Methodology

To achieve the study objectives, a research plan based on a qualitative methodology with focus groups was developed. The target audience is composed of different medical professionals:

- Medical practitioners (specifically physicians; both general practitioners and specialists);
- Nurse practitioners;
- Psychologists.

Every participant had experience completing the DTC application and could speak to the above objectives/topics.

1.3 Statement of Limitations

A qualitative research with focus groups provides insights into the opinions of specific people, rather than providing a measure in percent of the opinions held, as would be measured in a quantitative study. The results of this type of research should be viewed as directional only. No inference to the general medical practitioner population can be done with the results of this research. These results are used to deepen the understanding of a phenomenon. They should be analysed for information purposes only and not be considered definitive. Leger originally planned to have a minimum of 24 participants in six focus groups. Given the particular context of 2020 related to the COVID-19 pandemic, recruitment of health professionals proved more difficult than anticipated. Only 11 medical practitioners participated in the focus group sessions.

1.4 Qualitative Methodology

Leger conducted a series of online focus groups with medical practitioners who had experience with the DTC application in different regions of Canada. Leger recruited participants using lists of medical professionals who had experience with DTC applications provided by the Canada Revenue Agency. The screening guide is available in the Appendix.

Leger conducted a series of five online discussion sessions: two with medical practitioners in Ontario and the Atlantic region, one in Quebec and two in Western Canada. The Quebec focus group was held in French, the other groups were held in English. Conducting the discussion sessions online offered the opportunity to regroup people from all regions in Canada. A total of 11 recruits participated in five online focus groups (see the following table for details). All participants in the focus group received an honorarium of $400.

Online discussion sessions were conducted using the itracks video chat software to facilitate moderation and to ensure an optimal interface between moderator and participants. itracks' Video Chat service is a video-based online discussion session that combines the convenience of the Web with the comfort of an in-person discussion. Participants can see each other and the moderator as they speak.

Each group session lasted approximately 90 minutes. Moderation of the groups was carried out by senior Leger researchers. The discussion guide is available in the appendix. Every session was recorded for analysis purposes. All groups used streaming methodology to allow for remote viewing by Leger and CRA observers.

Locations and dates

Groups were held in the following regions on the dates specified in the following table.

Table 1. Detailed recruitment

GR	Language and Region	Participants	Target	Time	Date
1	EN (Ontario and Atlantic)	2	Psychologist Family doctor	5:30 p.m. EST	9-22-2020
2	EN (Ontario and Atlantic)	2	Nurse practitioner Family doctor	7:30 p.m. EST	9-22-2020
3	FR (Quebec)	3	Speech therapist* Ergotherapist* Psychologist	7 :00 p.m. EST	9-24-2020
4	EN (Western Canada)	1	Psychologist	7:00 p.m. EST	9-29-2020
5	EN (Western Canada)	3	Nurse practitioner Pediatrician Psychologist	9 :00 p.m. EST	9-29-2020

Total number of participants: 11

Discussions were structured around different themes: life-sustaining therapy, mental functions, ways to measure and assess “all the time or substantially all of the time”, automatic eligibility, assessing marked restriction in young children and clarification letters. The specific themes covered in each group were dependent on the profile of participants and their experience with DTC applications. See the Appendix for more details about the themes covered in each session.

*The speech therapist and the ergotherapist should not have been recruited for this study as the target population was limited to nurses, psychologists and physicians.

1.5 Overview of Qualitative Study Findings

The Committee’s recommendations examined in this study were mostly well received by the limited number of health providers who participated in this study. They were pleased that the CRA is looking at this program and trying to improve it and make life easier for medical practitioners and patients. However, the CRA should pay attention to reassuring current recipients who may be concerned that their eligibility may be jeopardized if any changes are implemented with respect to the eligibility criteria.

As the 2018 survey indicated, the application form would benefit from clarification. Many participants had a poor understanding of the CRA criteria, and the information sought by evaluators. Clarifying these aspects of the program would avoid a lot of back and forth between medical practitioners and assessors.

Participants felt that the Committee's recommendations on mental functions and life-sustaining therapy would expand the program's accessibility to more patients under the proposed form. The perceived broadening of the criteria is well received by participants, but this may result in an increased workload for medicalpractitioners as more patients may request a qualification.

The list proposed by the Committee for mental functions was viewed as a major improvement over the original list. Participants found the proposed list clearer than the current one, and that the additions would more clearly indicate that patients with certain conditions such as mood disorders, anxiety, depression-related disorders, learning disabilities and bipolar disorders could be eligible for the DTC. Psychologists are particularly pleased with the integration of regulation of behaviour and emotions into the list of mental functions. The proposed amendments of the criteria for measuring marked limitation, incorporating intermittency, unpredictability and comorbidity was viewed as a great improvement in the assessment of patients. This would simplify the work of medical practitioners.

Participants noted, however, that the assessment of mental functions, as presented, is based on a subjective judgment and not on an objective measurement. Some participants would like to be able to use objective measures to qualify their patients whenever possible. Also, some of the concepts in the list of mental functions may be difficult to operationalize. As per the participants' comments, CRA should consider supporting each of these concepts with examples of competencies related to these functions in order to clarify each of the concepts.

The definition proposed by the Committee to facilitate the understanding of life-sustaining therapy was appreciated by participants – they found it clear and simple to understand. The addition of specific examples also helps in understanding the definition of essential life sustaining care. The elimination of the time requirements of three times a week or 14 hours a week was seen as positive by many participants. However, the CRA should be cautious in wording its definition (as with the terms "serious life-threatening challenges" and "close medical supervision") otherwise some patients might consider themselves ineligible on the basis of their interpretation of these terms.

All participants felt that eliminating the references to 90% of the time or three times the amount of time required was a positive step to simplify the form. From the outset, the majority of participants said that they were not able to measure this parameter and therefore paid very little attention to it. All the more so, several psychologists stated that these scales apply very poorly to mental functions such as memory, judgment or control.

The Committee proposal to create a list of pathologies that would automatically qualify patients for the DTC was not considered appealing by a majority of participants. The list presented, based on the medical report for a Canada Pension Plan disability benefit, includes too many medical conditions that are either curable, controllable with medication, or fluctuate in intensity depending on the stage of the disease. Participants therefore felt that automatic eligibility was inappropriate for many of the conditions presented. As mentioned by them, diagnosis and impacts on activities of daily living are two different things. Most of the participants also thought that automatic eligibility should only be reserved for cases of degenerative diseases with no possibility of treatment or improvement.

Most participants expressed the view that the CRA should not complicate the qualification process by creating a specific form for young children. In their view, health professionals are able to make a judgment about the limitations experienced by their patients regardless of their age group. According to the medical practitioners, the assessment of limitations in young children is experienced as more difficult, but it does not justify the need for a separate form. Rather, participants felt that this could potentially add more complexity for medical

practitioners when making the transition of their patients from childhood to adulthood, as well as increase stress for the patient in terms of maintaining eligibility.

Consistent with the 2018 survey, participants said that receiving letters asking for clarification is frustrating. They said they feel they have to repeat information that has already been provided in the form or that they have to provide information and justifications that are not initially requested in the application form. Some participants found clarification letters more clear than the application form. Participants were not in favour of eliminating open-ended questions from the form. In their view, it is essential to have an open space to describe the patient's condition in a way that would not be possible with closed questions.

A web-based application form appealed to most participants. The majority said they would prefer to complete and submit the form online. Furthermore, if the programming allowed them to complete all the elements necessary for qualification without forgetting any information or support documents, this would be a very useful improvement for health practitioners. That being said, at least one participant mentioned she does have a computer in the room she meets patients. Participants were also concerned about the fact that some families do not have Internet access, so the form should be accessible in multiple formats.

The idea of being able to communicate directly with the assessors on the phone for clarification requests was also mentioned. Participants felt that this could greatly facilitate communication and make the requests clear and easy to understand.

1.6 How the Results Will Be Used

This project will provide the CRA and the Committee with first-hand information on medical practitioners' opinions, perceptions and attitudes regarding proposed modifications to Form T2201. Collecting primary information will support the CRA's and the Committee's efforts in the process of improving the DTC program. Findings will be made public at Library and Archives Canada.

1.7 Notes on Interpretation of Research Findings

The views and observations expressed in this document do not reflect those of the Canada Revenue Agency. This report was compiled by Leger based on the research conducted specifically for this project.

1.8 Political Neutrality Statement and Contact Information

I hereby certify as Senior Officer of Leger that the deliverables fully comply with the Government of Canada's political neutrality requirements outlined in the *Policy on Communications and Federal Identity* and the Directive on the Management of Communications—Appendix C (Appendix C: Mandatory Procedures for Public Opinion Research).

Specifically, the deliverables do not include information on electoral voting intentions, political party preferences, standing with the electorate, or ratings of the performance of a political party or its leaders.

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The contracted amount of this research was $65,393.67 (HST included).

To obtain more information on this study, please email: media.relations@cra-arc.gc.ca

2. Detailed Results

Qualitative research with focus groups provides insights into the opinions of specific people, rather than providing a measure in percent of the opinions held, as would be measured in a quantitative study. Only 11 medical practitioners participated in the focus groups sessions; therefore, the results of this research should be viewed as directional only and no inference can be made to medical practitioners in Canada. These results should be analysed for information purposes only and not be considered definitive.

2.1 General perception about the T2201 form and the assessment process

The project launched by the CRA and the Committee to improve the DTC program and the T2201 application form is welcomed by the health practitioners who participated in the discussions. This initiative is seen by the participants as an opportunity to clarify and simplify the qualification process for their patients with marked limitations. The focus groups however confirmed a certain amount of confusion regarding the content of the T2201 form, the categories included in it, the information sought by the evaluators and finally the intended targets of the program.

Some participants mentioned that they feel the proposed amendments to the mental functions and the life-sustaining therapy sections would result in more people being eligible for the DTC. They believe that the changes proposed by the Committee open up accessibility for individuals who would not be eligible for the tax credit under the current criteria. A number of participants felt that the proposed changes would result in an increased workload for medical practitioners. They felt that many patients would believe they were eligible and would ask them to fill out the T2201 form.

On the other hand, participants also mentioned having difficulty understanding how the CRA assesses the application forms. For a number of participants, it is not clear what information is sought by the evaluators, particularly in the open sections of the form. Often, it is only after requests for clarification that it becomes obvious what information the assessors are looking for. There also appears to be some inconsistency in the process. Additional information is requested sometimes when the same information is not useful in other times. Participants felt that the form should clarify the information sought by assessors to avoid the back-and-forth that makes the qualification process cumbersome.

The form also causes some confusion as to which categories are included in the form. Medical practitioners have difficulty grasping how the form is structured, particularly in the case of mental functions. Indeed, several participants mentioned that the mental functions listed on the form seemed to them to be either too broad or incomplete. For this reason, many participants felt that certain functions should be added, such as social interaction skills or danger assessment, when these are skills that stem from broader mental functions such as judgment or verbal comprehension. This confusion led some participants to improvise a bit when filling out the form. Clarification on this point would be welcomed by participants.

Finally, some participants indicated that the proposed changes, although positive overall, may create fears or anxiety among some patients regarding their continued eligibility under the new criteria. This issue should be considered by the CRA and the Committee in the implementation of changes to the DTC programs.

In the following sections we will examine participants' opinions and perceptions of the recommended changes presented by the Committee for each of the sections of the T2201 form, for the child assessment and for clarification letters.

2.2 Recommended changes for the section on mental functions

The majority of participants were open to the recommendations made by the Committee for the mental functions section of the form. In general, the proposed amendments are welcomed and seen as a major positive step forward. There is a perceived desire by the CRA and the Committee to be less restrictive, to include new categories of mental functions and to clarify the procedure for identifying a marked limitation. Several participants were pleased that the CRA and the Committee are looking at revising this part of the form. For them, this is positive in itself.

Some participants recalled having difficulty at some time or another completing this part of the form. Among other difficulties, they recall having issues matching specific criteria and check boxes with their patients' health conditions. Others felt limited by the categories on the form. According to participants, the proposed amendments would bring many significant improvements and would make it possible to offer the DTC to people who are excluded from the DTC based on the current criteria.

The general impression is that if implemented, the Committee recommendations would result in more people being eligible for the DTC. This is at least partly a function of participants believing eligibility is based on the type of impairment, whereas in fact, eligibility is based on the effects of the impairment on activities of daily living. The proposed list of mental functions, with behavioural and emotional regulation, was perceived as allowing for the inclusion of patients that may not be considered eligible under the current criteria such as people with mood disorders, anxiety, depression-related disorders, etc. According to participants, this addition would encourage more psychologists to fill out the form. Participants interpreted the amendments to mean that people with a learning disability, intermittent bipolar disorder, or memory impairment would now be eligible for the DTC, as they may not have been eligible before. Again, this points to a tendency among participants to equate the presence of impairments with eligibility, rather than focusing on the effects of the impairment(s), as CRA does in determining eligibility.

The three criteria proposed by the Committee to describe marked limitation, namely intermittency, unpredictability, and co-morbidity are welcomed by participants. It was felt that this new way of describing marked limitation is clearer and will greatly simplify the work of medical practitioners. Recognizing that some patients may have a severe deficit in one area but not in another area, or several smaller deficits that, when

added together, contribute to a person's disability, was perceived as a great improvement to the form. The addition of intermittency is also considered very important for mental disorders. The fact that an impairment can be unpredictable may therefore constitute a disabling illness, as it makes the person with the condition very unattractive to an employer. This was also seen as an improvement by participants.

It should be noted, however, that the majority of participants remain uncertain about some of the recommendations in this section. A few health care providers expressed the belief that there is less data available on concentration, memory, or judgment than there is for depression and anxiety. They expressed concern that they might have difficulty assessing these problems in patients who complain of problems related to concentration, memory, or judgment. This will be more a professional judgment than an objective measurement. In the best of worlds, some participants would like to be able to use more objective criteria, such as percentiles or standardized measures. However, many acknowledged that many practitioners do not have access to such data or measures. The use of such information should therefore not be mandatory. But they recognize that it would be more robust since it would not be based on opinion.

Many of the mental functions in the list are very broad concepts and also very abstract for many participants. Some even question the operationalization of these concepts. For most participants, it would be useful to include examples in brackets to clarify the concepts. A few participants also admitted to having difficulty differentiating certain categories, such as attention and concentration, which seem to be very close to each other.

The concept of learning was considered vague for some participants. They noted that there are multiple definitions of learning across medical specialties. Therefore, there is potential for confusion if no clear definition is provided. Also, for some participants, learning is dependent on attention and concentration. Therefore, there is overlap between some of the functions in the new list.

Some participants suggested that the form does not take into account certain psychological variables such as motivation, empathy, and interpersonal skills. Several participants indicated that interpersonal skills, which are necessary for a productive relationship, should be included in the form. A few mentioned that the interpersonal aspect of relationships is very important in today's world and in the labour market.

Another finding, which is by no means solely due to the proposed amendments, is that this way of assessing mental functions applies much more easily to adults than to children, especially very young children. It is harder to determine with confidence whether a child has a marked limitation. There is enormous variability among children within the same age group regardless of limitations. Some children develop faster than others, and not all children experience transitions to adulthood at the same speed. Children also benefit from the ongoing support of their parents or guardians in many tasks of daily life. As a result, they always manage to complete the tasks at hand. Some participants therefore indicated that the level of support required by children, or their level of independence, should be reflected in the form.

2.3 Recommended changes on the Life-Sustaining Therapy Section

Given that few physicians and no nurse practitioners were recruited, this topic applied to very few participants. Even some of those physicians who were recruited had never completed this section of the form. Comments on this section are therefore very limited.

Participants felt that the paragraph proposed by the Committee in this section was seen as an improvement over the current section of the form. They felt that the proposed definition of life-sustaining care is much clearer than it was before. The examples provided in the paragraph were perceived as helpful in making the definition easier to understand. However, it would be important to note that the definition is not limited to the examples provided.

The fact that the Committee's proposal eliminates the aspect of temporality (3 times per week or 14 hours per week) is viewed positively. The new definition opens up the range of possibilities for people who were not necessarily eligible under the current version. So there could be more applications based on this new definition and the elimination of the temporal component.

The CRA should be cautious in the way it words the definition of life-sustaining therapy. The reference to "close medical supervision" and the reference to "serious and life-threatening challenges" are seen as very strong language. These terms are open to interpretation and many patients may therefore be discouraged and choose not to apply based on this wording.

Finally, the new definition gives no indication as to how the form should be filled out by medical practitioners. The participants are therefore uncertain since they have no indication as to how they will have to complete this section of the form or what information or supporting documents they will have to produce to accompany the patient's application.

2.4 Clarifying the meaning of 'all or substantially all of the time' and 'an inordinate amount of time'

Consistent with the 2018 survey, participants agreed that interpreting "all or substantially all the time" as meaning 90% of the time is difficult, if not impossible to observe and therefore problematic.

Also consistent with the survey, participants pointed out that it may be difficult to reconcile that, while a patient may be "OK" most of the time, they may have significant difficulty in daily life because of the nature of their condition.

However, participants did not offer any objective alteratives. One participant suggested assessing the level of support needed by a child based on a four-level scale.

When it comes to the "inordinate amount of time" criterion, some professionals, namely dealing with children, tended to ignore the "three times more" component, as it may not apply to their pediatric patients. Some believed that the time taken to accomplish certain tasks will vary over short periods of observation and that a child may be problematic even if certain key tasks do not take longer than the "three times more" suggested. As with "all or substantially all the time", participants did not offer objective alternatives to interpreting "an inordinate amount of time" as meaning three times as long as it takes someone without the impairment.

2.5 Recommendations on the Automatic Eligibility Section

Given that few physicians were recruited, this topic applied to very few participants. The idea of producing a list of medical conditions automatically eligible for DTC was not supported by the majority of focus group participants. Participants generally thought doing so would result in many people who are not markedly restricted becoming eligible for DTC.

Participants indicated that many of the conditions in the list presented may have different stages. Depending on the stage of the disease, the patient may have greater or lesser impacts in his or her daily life. Medication can also ensure that a patient is fully functional despite a diagnosis. The concern with the proposed list is that there are many instances in which a complete cure is possible, especially if the condition is diagnosed early in the course of the disease.

Participants would argue that automatic qualification for DTC should be reserved primarily for patients with a degenerative disease for which there is no cure or possible return to a better state. They emphasized that an individual's functionality and the diagnosis are two independent things. They also underlined the fact that it is simpler to assess limitations and impacts on a patient for physical conditions than for mental conditions.

Finally, a few participants would have appreciated having motor vehicle accident-related disabilities included in this list.

2.6 Recommendations on the section on the assessment of marked limitation in young children

Participants acknowledged that because all young children receive day-to-day assistance, the assessment of limitation cannot be done in exactly the same way as for adults. However, few if any participants supported the idea of a separate form for assessing young children.

Participants were concerned that multiple forms would complicate rather than simplify assessment. For these participants, the assessment and clinical judgment made by the medical practitioner takes into account, de

facto, the age of the child. The functional impact of the disability in the patient is assessed according to the patient's age. Therefore, there would be no need to detail the form for each activity according to age groups.

The other aspect that worried participants about a form for young children relates to the multiple life transitions that children go through from early childhood to adulthood. They questioned how the transition would take place from a program point of view. At all costs, they want to avoid adding a layer of complexity to the process and avoid creating friction during these transitions. If the transition does not go smoothly, it can create frustration.

It was observed that the passage to adulthood is not the same across the provinces and this should be taken into account. Some pediatricians follow their patients until age 21, while others follow up to a younger age. This should be carefully considered by the CRA to avoid problems.

Also, in the case of the assessment of young children, some participants would like the impact on the lives of parents or caregivers to be reflected in the form. Issues of transportation, work, etc. are considered very important in this context. In other words, participants suggested that the quality of life of parents should somehow be taken into account. In addition to the impact on parents, health care practitioners believe that the impact of the limitation on the school environment should also be taken into account, since this is where the child spends a large part of his or her life.

2.7 Clarification letters

Participants echoed the same frustrations with letters of clarification as were documented in the 2018 survey. However, they had little in the way of suggestions on reducing the need for these, or on how CRA could make the process of clarification easier.

One or two participants found clarification letters clearer than the application form and therefore suggested that the questions used in the clarification letters be used in the form.

The majority of participants did not believe that using only closed-ended questions would help reduce the need for clarification letters. Open-ended questions were seen as the best tools for detailing and providing a holistic view of a patient's condition. It would not be possible to capture all of this information through closed-ended questions alone.

One participant also mentioned that requests for clarification could be made over the phone. Direct contact with a CRA officer would allow for immediate feedback on the completeness of the information or a better understanding of what is being sought.

A web-based application form appealed to most participants. The majority said they would prefer to complete and submit the form online. Furthermore, if the programming allowed them to complete all the elements necessary for qualification without forgetting any information or support documents, this would be a very useful

improvement for medical practitioners. That being said, at least one participant mentioned she does have a computer in the room she meets patients. Participants were also concerned about the fact that some families do not have Internet access, so the form should be accessible in multiple formats.

Appendix A–Detailed Research Methodology

A.1 Qualitative Methodology

To achieve the study objectives, a research plan based on a qualitative methodology with focus groups was developed. The target audience is composed of different medicals professionals:
Medical practitioners (specifically physicians; both general practitioners and specialists);
Nurse practitioners;
Psychologists.
Every participant had experience completing the DTC application and can speak to the objectives/topics listed in Table 2.

1.1 Detailed Methodology

Leger conducted a series of online focus groups with medical practitioners who had experience with the DTC application in different regions of Canada. Leger recruited participants using lists of medical professionals who had experience with DTC applications provided by the Canada Revenue Agency. The screening guide is available in the following section.

Leger conducted a series of five online discussion sessions: two with medical practitioners in Ontario and the Atlantic region, one in Quebec and two in Western Canada. The Quebec focus group was held in French, the other groups were held in English. Conducting the discussion sessions online offered the opportunity to regroup people from all regions in Canada. Leger originally planned to have a minimum of 24 participants in six focus groups. Given the particular context of 2020 related to the COVID-19 pandemic, recruitment of medical professionals proved more difficult than anticipated. A total of 11 recruits participated in five online focus groups (see the following table for details). All participants in the focus group received an honorarium of $400.

Online discussion sessions were conducted using the itracks video chat software to facilitate moderation and to ensure an optimal interface between moderator and participants. itracks' Video Chat service is a video-based online discussion session that combines the convenience of the Web with the comfort of an in-person discussion. Participants can see each other and the moderator as they speak.

Each group session lasted approximately 90 minutes. All groups used streaming methodology to allow for remote viewing by Leger and CRA observers. The groups were held between September 22, 2020 and September 29, 2020.

Locations and dates

Groups were held in the following regions on the dates specified in the following table.

Table 1. Detailed recruitment

GR	Language and Region	Participants	Target	Time	Date
1	EN (Ontario and Atlantic)	2	Psychologist Family doctor	5:30 p.m. EST	9-22-2020
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3	FR (Quebec)	3	Orthophonist Ergotherapist Psychologist	7 :00 p.m. EST	9-24-2020
4	EN (Western Canada)	1	Psychologist	7:00 p.m. EST	9-29-2020
5	EN (Western Canada)	3	Nurse practitioner Pediatrician Psychologist	9 :00 p.m. EST	9-29-2020

Total number of participants: 11

Moderation

All group sessions were moderated and supervised by a senior Leger researcher. The screening guide, the moderator guide and the materials are available in the following appendix. The interview guide consisted of a semi-structured guide. It allowed the moderator to follow the thread of the discussion and ensured that all of themes were covered while leaving sufficient room for the participants to express themselves and develop in detail their experiences, opinions and perceptions.

The qualitative portion of the research provides insight into the opinions of people, rather than providing a measure in percent of the opinions held, as would be measured in a quantitative study. The results of this type of research should be viewed as directional only. No inference to the general population of medical practitioners in Canada can be done with the results of this research.

Discussions were structured around different themes: life-sustaining therapy, mental functions, “all the time or substantially all of the time”, automatic eligibility, assessing marked restriction in young children and clarification letters. The specific themes covered in each groups were dependent on the profile of participants and their experience with DTC applications. The details about the themes covered in each session are shown below.

Table 2. Focus Group Topics

GR	Themes
1	Life-sustaining therapy Mental functions Assessing marked restriction in young children Clarification letters
2	Automatic eligibility

	Clarification letters Life-sustaining therapy
3	"All or substantially all of the time" Assessing marked restriction in young children Clarification letters Mental functions
4	Mental functions "All or substantially all of the time"
5	Mental functions "All or substantially all of the time" Assessing marked restriction in young children Clarification letters Automatic eligibility

Appendix B—Screening Guide

INTRODUCTION

Hello/Bonjour, I'm _____ of Leger, a marketing research company. Would you prefer that I continue in English or French? We are organizing a series of focus groups on behalf of the Disability Advisory Committee. The Disability Advisory Committee advises the Minister of National Revenue and the Canada Revenue Agency on how CRA can improve the way it administers and interprets tax measures for Canadians with disabilities.

The objective of these focus groups is to inform improvements to the Disability Tax Credit and the T2201 application form. **IF FROM CRA's LISTS**: You are being contacted today because you are listed by the Canada Revenue Agency as a health professional who is familiar with the Disability Tax Credit, its eligibility criteria for the patients and related forms and documents.

We are preparing to hold a few focus groups with medical practitioners like yourself. Participation is completely voluntary, Anonymous, The information collected are subject to the provisions of the Privacy Act, the legislation of the Government of Canada, and to the provisions of relevant provincial privacy legislation. We are interested in your opinions. The format is an "online" discussion led by a professional, with up to six participants. All opinions will remain anonymous and will be used only to improve the Disability Tax Credit. The information collected will be used in accordance with laws designed to protect your privacy. We don't have anything to sell and we don't advertise and it's not an opinion poll on current events or politics. The names of the participants will not be provided to any third party. We are organizing several of these discussions. We would be interested in possibly having you participate.

May I continue?

The focus group would take place online on the (**INSERT DATE/TIME**) and will be a maximum of **2 hours**. You will be given an honorarium of **$400** for your time.

IF NOT AVAILABLE FOR GROUPS (PROPOSED DATES AND TIMES): Since you are not available for the group sessions, would you be available for a one-on-one online interview on the Disability Tax Credit with a professional interviewer? As you can well imagine, your experience is extremely important, and we need your participation. You would be given an honorarium of $400 for this interview. Would you be interested?
IF YES: When would be the best time for you to do this interview?

I repeat that participation is entirely voluntary, and all information you provide is completely confidential. The full names of participants will not be provided to any third party.

A1. **Are you interested in participating?**

Yes	1	**CONTINUE**
No	2	**THANK AND CONCLUDE**

I would now like to ask you a few questions to see if you meet our eligibility criteria to participate.

When you conclude, say: Thank you for your time.

A2. The group discussions we are organizing are going to be held **over the Internet**. They are going to be "online focus groups". Participants will need to have **a computer**, a **high-speed Internet connection,** and a **Webcam** in order to participate in the group. Would you be able to participate under these conditions?

Yes	1	**CONTINUE**
No	2	**THANK AND CONCLUDE**

When you conclude, say: Thank you for your time

PROFILING

INTRO1.
Do you or anyone in your immediate family work or have you ever worked in ...?

Advertising company	**TERMINATE**
Marketing/Market Research company	**TERMINATE**
A pharmaceutical company	**TERMINATE**
A biotechnology Company	**TERMINATE**
A government healthcare agency	**TERMINATE**
None of the above	9 - CONTINUE

When you conclude, say: Thank you for your cooperation. We have already reached the number of participants with a profile similar to yours. Therefore, we cannot invite you to participate.

Gender
Please indicate the gender of the person. **DO NOT ASK**

Man	1
Woman	2
Other	

Gender: Try to ensure a good mix during the recruitment

Province
In which province or territory do you live?

British Columbia	1 – INVITE FOR GROUPS – 5-6
Alberta	2 – INVITE FOR GROUPS – 5-6
Saskatchewan	3 – INVITE FOR GROUPS – 5-6
Manitoba	4 – INVITE FOR GROUPS – 5-6
Ontario	5 – INVITE FOR GROUPS -1-2
Quebec	6 – INVITE FOR GROUPS -3-4
New Brunswick	7 – INVITE FOR GROUPS -1-2 (3-4 if French)
Nova Scotia	8 – INVITE FOR GROUPS -1-2
Prince Edward Island	9 – INVITE FOR GROUPS -1-2
Newfoundland	10 – INVITE FOR GROUPS -1-2

Language
What is your ***first official language***?

English	1 – INVITE FOR GROUPS - 1-2-5-6
French	2 – INVITE FOR GROUPS - 3-4

AGE.
What age category do you fall into?

18 to 24	1
25 to 34	2
35 to 44	3
45 to 54	4
55 to 64	5
65 and over	6

Age: Try to ensure a good mix of age during the recruitment

PROFESSION
What is your profession as a health practitioner?

Family doctor	1	
Psychologist	2	
Psychiatrist	3	
Nurse Practitioner	4	
Other, please specify (96) :_____	96	

ASK IF OTHER = [SPECIALIST OR PHYSICIAN] IN ABOVE AND CODED ON THE LIST AS CERTIFYING LIFE SUSTAINING THERAPY

Are you an endocrinologist?

Yes	1 – PRIORITY FOR GROUP 1
No	2

Profession: Try to ensure a good mix of professions during the recruitment especially physicians

IF CODED ON THE LIST AS CERTIFYING CHILD APPLICATIONS ASK

Do you specialize in Autism or developmental disability?

Yes	1 – PRIORITY FOR GROUPS 4 & 6
No	2

Do you regularly work with patients 10 years of age or less?

Yes	1 – QUALIFY FOR GROUPS 4 & 6
No	2

IF CODED ON THE LIST AS CERTIFYING MENTAL FUNCTIONS – INVITE TO GROUPS 3 & 5

ONLY ASKED IF QUALIFIES FOR GROUP 4 & 6

CLARIFICATION LETTER

Have you ever been sent a clarification letter about a DTC application that you have submitted?

Yes	1 – QUALIFY FOR GROUPS 4 & 6 Quota of 50% need to have received a clarification letter
No	2

DTC-T2201

How many Forms T2201, Disability Tax Credit Certificate do you complete for your patients in a typical year?
[Code as 1-10, if respondent says, none typically but I just filled out my first form, or just once in a while]

1-10	1
11-20	2
21-50	3
50+	4
None	5 - **TERMINATE**
I prefer not to answer	9 - **TERMINATE**

Ensure a good mix if possible during the recruitment

EXPERIENCE

Approximately how many years have you been practicing healthcare?

Less than 10 years	1
More than 10 years	2

Ensure a good mix if possible during the recruitment

PSPC POR1

Have you ever attended a discussion group or taken part in an interview on any topic that was arranged in advance and for which you received money for participating?

Yes	1
No	2 **GO TO Q1**

POR2

When did you last attend one of these discussion groups or interviews?

Within the last 6 months	1 **THANK AND CONCLUDE**
Over 6 months ago	2

POR 3

Thinking about the groups or interviews that you have taken part in, what were the main topics discussed?

RECORD: _____ **THANK/TERMINATE IF RELATED TO DISABILITIES AND OR TAX RELATED**

POR4

How many discussion groups or interviews have you attended in the past 5 years?

Fewer than 5	1
Five or more	2 **THANK AND CONCLUDE**

CONCLUSION

Q1.

By participating in this focus group, you will be asked to discuss with other participants and share your opinion on various topics related to the Disability Tax Credit in your first official language spoken. Please note that you do not need to be an expert in the Disability Tax Credit to participate. You may also be asked to read during the meeting.

How comfortable do you feel in such an environment?

Read the answer choices.

Very comfortable	1
Somewhat comfortable	2
Not very comfortable	3 **THANK AND CONCLUDE**
Not at all comfortable	4 **THANK AND CONCLUDE**

INVITATION

Thank you. We'd like to invite you to participate in this focus group.

We are thrilled to have you as one of our participants in this study; your profile perfectly fits the target respondent we are looking for. We would like to invite you to participate in an online focus group that will be facilitated by an experienced professional moderator and will last approximately 120 minutes. The session will take place at [XX], on____XX____ (date/time) __XX__.

For your participation, you will given an honorarium of $400.

Please note that the session will be recorded. Your interview may also be observed by people who are directly working on the project.

Just a quick reminder that the groups of discussion are going to be held over the Internet. They are going to be "online focus groups". You will need a computer, a high-speed Internet connection, and a WebCam in order to participate in the group.

INV1.

Are you interested in participating in this project?

Yes	1
No	2 **THANK AND CONCLUDE**

INV2.
Representatives from Canada Revenue Agency may observe the discussion, but will not have access to any of your private information. You will be asked to sign a consent form in order to participate in this project. Would you be willing to do this?

Yes	1
No	2 **THANK AND CONCLUDE**

PRIVACY SECTION
Now I have a few questions that relate to privacy, your personal information and the project. We will need your consent on a few issues that enable us to conduct ourproject. As I run through these questions, please feel free to ask me any questions you would like clarified.

P1) First, we will provide **the online platform** and **session moderator** with a list of respondents' names and profiles (screener responses) so that they can sign you into the group. This information will not be shared with Canada Revenue Agency or the Government of Canada. Do we have your permission to do this? I assure you it will be kept strictly confidential.

Yes	1 GO TO P2
No	2 **Read information below and P1A**

We need to provide the **online platform** and **session moderator** with the names and background of the people attending the focus group because only the individuals invited are allowed in the session and the facility and moderator must have this information for verification purposes. Please be assured that this information will be kept strictly confidential. **GO TO P1A**

P1a) Now that I've explained this, do I have your permission to provide your name and profiles **to the online platform and moderator?**

Yes	1 GO TO P2
No	2 **THANK AND CONCLUDE**

P2) A recording of the group session will be produced for analysis purposes. The recording will only be used by **the team of analysts at Leger** to assist in preparing a report on the findings.
Do you agree to be recorded for analysis purposes only?

Yes	1 GO TO INVITATION
No	2 **Read information below and P2A**

It is necessary for the analysis process for us to record the session as the moderator needs this material to complete the report.

P2a) Now that I've explained this, do I have your permission for recording?

Yes	1 GO TO INVITATION
No	2 **THANK AND CONCLUDE**

As we are only inviting a small number of people to take part, your participation is very important to us. If for some reason you are unable to participate, please call so that we can get someone to replace you. You can reach us at ____ at our office. Please ask for ____.

To ensure that the focus groups run smoothly, we remind you:

- To make sure you are connected to the Internet and logged on 15 minutes in advance of the group
- To turn off your cellular phones – to avoid disruptions during the group.
- Make sure your WebCam is ON and functional
- To bring reading glasses, if necessary, to be able to go over the material.
- To make sure you will be located in a clear room (luminous)
- That the session will be recorded for analysis purposes only.

Email address : _____

Thank you very much for your assistance!

CONTACT INFORMATION

Someone from our company will contact you to confirm the group. Could you leave me a phone number where we can reach you in the evening as well as during the day?

Name:

Phone number: **Cell phone:**

Recruited by:

Confirmed by:

Appendix C—Discussion Guide and Materials

Introduction [all focus groups]

Duration: 5 minutes

- Introduce moderator and welcome participants to the focus group.
- As we indicated during the recruiting process, we are conducting focus group discussions on behalf of the Disability Advisory Committee (DAC). The DAC advises the Minister of National Revenue and the Canada Revenue Agency (CRA)on how the Agency can improve the way it administers and interprets tax measures for Canadians with disabilities.
- In 2018, the DAC surveyed over 1000 health practitioners to inform improvements to the Disability Tax Credit (DTC). This and other consultations informed the recommendations in the DAC's 2019 report. The purpose of today's discussion is to validate and discuss the way forward on a subset of these recommendations.
- The discussion will last approximately 90-120 minutes.

Explanation

- This session will be recorded for analysis purposes only and will not be shared with third parties.
- There are also virtual observers from the DAC and the CRA, whom you cannot see, but who are watching and listening to the discussion to take notes and who are very interested in the comments you can provide.
- It is also important for you to know that your responses today will in no way affect your dealings with the Government of Canada.
- **Confidentiality** – Please note that anything you say during these groups will be held in the strictest confidence. We do not attribute comments to specific people. Our report summarizes the findings from the groups but does not mention anyone by name. The report will be available through Library and Archives Canada.
- We will arrange to have your incentive sent to you after the groups.

Describe how a discussion group functions:

- Discussion groups are designed to encourage an **open** and **honest discussion**. My role as a **moderator is to guide the discussion** and encourage everyone to participate. Another function of the moderator is to ensure that the discussion stays on topic and on time.
- Participation is voluntary.
- Your **role is to answer questions and voice your opinions**. We are looking for all opinions in a focus group, so don't hold back if you have a comment even if you feel your opinion may be different from others in the group. There may or may not be others who share your point of view. **Everyone's opinion is important** and will be respected.
- I would also like to stress that **there are no wrong answers**. We are simply looking for your opinions and attitudes. This is not a test of your knowledge. We did not expect you to do anything in preparation for this group.
- It is also important that you talk loud enough for everyone to hear and that you **talk one at a time** so I can follow the discussion.

Please note that **I am not an employee of the Government of Canada** and may not be able to answer all of your questions.

- Moderator introduces herself/himself.
- Health providers should introduce themselves, using their first names only, and their profession.

Mental Functions: Reference Material

The Disability Advisory Committee (DAC) has recommended changes to the criteria for mental functions.

Currently, the Mental functions necessary for everyday life section of the Disability Tax Credit Certificate reads as follows:

Mental functions necessary for everyday life – Medical doctor, nurse practitioner, or psychologist

Your patient is considered markedly restricted in performing the mental functions necessary for everyday life (described below) if, even with appropriate therapy, medication, and devices (for example, memory aids and adaptive aids), they meet both of the following criteria:

- They are unable or take an inordinate amount of time to perform these functions by themselves.
- This is the case all or substantially all of the time (at least 90% of the time).

Mental functions necessary for everyday life include:

- adaptive functioning (for example, abilities related to self-care, health and safety, abilities to initiate and respond to social interactions, and common, simple transactions)
- memory (for example, the ability to remember simple instructions, basic personal information such as name and address, or material of importance and interest)
- problem-solving, goal-setting, and judgment taken together (for example, the ability to solve problems, set and keep goals, and make the appropriate decisions and judgments)

Note

A restriction in problem-solving, goal-setting, or judgment that markedly restricts adaptive functioning, all or substantially all of the time (at least 90% of the time), would qualify.

Is your patient **markedly restricted** in performing the mental functions necessary for everyday life, as described above? Yes □ No □

If yes, when did your patient's restriction in performing the mental functions necessary for everyday life become a marked restriction (this is not necessarily the year of the diagnosis, as is often the case with progressive diseases)? Year

— — — —

The DAC has recommended that the CRA amend the list of mental functions as follows:

- attention;
- concentration;
- memory;
- judgment;
- perception of reality;

- problem solving;
- goal setting;
- regulation of behaviour and emotions (for example, mood disturbance or behavioural disorder);
- verbal and non-verbal comprehension; and learning.

The DAC has also recommended that the CRA employ the following description of a marked restriction in mental functions:

"The individual is considered markedly restricted in mental functions if, even with appropriate therapy, medication and devices (for example, memory and adaptive aids):

- all or substantially all the time, one of the following mental functions is impaired, meaning that there is an absence of a particular function or that the function takes an inordinate amount of time:
    - attention;
    - concentration;
    - memory;
    - judgment;
    - perception of reality;
    - problem solving;
    - goal setting;
    - regulation of behaviour and emotions (for example, mood disturbance or behavioural disorder);
    - verbal and non-verbal comprehension; or
    - learning; OR
- they have an impairment in two or more of the functions listed above none of which would be considered a marked restriction all or substantially all the time individually but which, when taken together, create a marked restriction in mental functions all or substantially all the time; OR
- they have one or more impairments in mental functions which are:
    - intermittent; AND/OR
    - unpredictable; AND
    - when present, constitute a marked restriction all or substantially all the time."

Mental Functions: Discussion Guide

Duration: 60 minutes

Past experience with the DTC.

- Briefly and in general terms, could you describe your experience with the (DTC)?
  Do a quick roundtable.

- BRIEFLY EXPLAIN that the DAC is proposing options to revise the list of mental functions in the application form (T2201) and the manner in which the CRA determines eligibility on the grounds of mental functions. The proposed options are based on the feedback the DAC has already received from 1000 health providers whom we surveyed last year.

  We want your feedback on the proposed new eligibility criteria for mental functions. Please take a moment to review the proposed list of mental functions and the proposed description of marked restriction. Note that the proposed criteria were developed in response to feedback from a survey of

1000 health providers. We would appreciate your help in ensuring we accurately responded to health providers' feedback and to fine tune the proposed criteria where necessary.

SHOW PARTICIPANTS THE CURRENT LIST AND THE PROPOSED LIST OF MENTAL FUNCTIONS.

- What is your general impression about the proposed changes to the list of mental functions?
- What stands out the most for you on the proposed changes to the list?
- Is the list clear enough? Is there anything on the proposed list that is not clear? Do you understand all the categories/ on the proposed list ? If not, which ones need clarification?
- Is there any piece of information that seems to be missing? Does this list capture the impairments that affect the mental functions necessary for everyday life? Should anything else be added to the list?
- How would you define "learning"?
- From your perspective, would these changes make it easier or more difficult for health practitioners to complete the T2201? Why? Why not?
- For the purposes of establishing eligibility for the DTC, what could be done to make assessing mental functions easier?

SHOW PARTICIPANTS THE CURRENT APPROACH AND PROPOSED CHANGES TO THE ASSESSMENT PROCESS TO DETERMINE MARKED RESTRICTION IN MENTAL FUNCTIONS.

- What is your general impression about the proposed changes to the assessment process of mental functions?
- What stands out the most for you on the proposed changes?
- Is the definition to assess mental functions clear enough? Is there anything in the proposed definition that is not clear?
- Do you understand all the information on the proposed definition or not? If not, what needs further clarification?
- Is there anything that seems to be missing?
- How do you think these changes could impact applicants? Will applicants have a clearer understanding on whether they are eligible for the DTC under impairments due to mental functions using the proposed definition?
- How do you think these changes could impact caregivers applying on behalf of family members?
- How do you think these changes could impact health practitioners?
- How do you think these changes could impact health practitioners assessing young children?
- How does the application form need to change to enable this new approach?

SHOW PARTICIPANTS THE CURRENT Cumulative effect of significant restrictions SECTION OF THE CURRENT DISABILITY TAX CREDIT CERTIFICATE.

- Shifting gears a bit, let's have a look at the Cumulative effects of significant restrictions section of the DTC certificate (page 4).
- Have you ever completed this part of the form?
- Is this part of the form clear to you? If not, what would make it clearer?

“All Or Substantially All The Time” & “An Inordinate Amount Of Time”: Reference Material

Currently, for an applicant to be eligible for the Disability Tax Credit (DTC) on the basis of being markedly restricted in speaking, hearing, walking, eliminating, feeding, dressing, or mental functions necessary for everyday life, they must be unable, or take an inordinate amount of time to perform these functions either “all, or substantially all of the time” (at least 90% of the time.)

The Disability Advisory Committee (DAC) has recommended that the Canada Revenue Agency (CRA) no longer interpret “all or substantially all” as meaning 90% of the time.

The DAC has also recommended that the CRA no longer interpret “an inordinate amount of time” as three times the amount of time it takes a person without the impairment.

“All Or Substantially All The Time” & “An Inordinate Amount Of Time”: Discussion Guide

Duration: 45 minutes

WARM-UP

- **Explain the thinking behind not specifying that substantially all means at least 90% of the time or to no longer interpret an inordinate amount of time as three times the amount of time it takes a person without the impairment.**

  - If the CRA were to no longer interpret all or substantially all the time as meaning at least 90% of the time, what definition could it use? What would be more clear to health practitioners? How could that be worded? Is a percentage relevant or necessary?
  - How else would you assess that the eligible restriction is marked?
  - Do you have ideas for more clearly assessing general inability to perform activities of daily living?
  - Do you have ideas of how to objectively assess young children’s inability to perform activities of daily living?
  - Thinking about each activity of daily living, how could the CRA clarify or help you assess whether the patient’s ability to perform that activity is severely impaired all or substantially all of the time? Does it differ based on impairment? Are some impairments more difficult than others to assess under this requirement? If so, which ones?
  - Instead of asking whether the patient is unable or takes an inordinate amount of time to speak, hear, walk, eliminate, feed themselves and dress, would it be preferable that the form simply ask whether

the patient is *generally* able to perform each of these tasks? For example, to ask, “With appropriate therapy, medication and devices, is the patient generally able to speak intelligibly?”
PROBE: Why?

- Thinking of the activities you would certify, would this result in you certifying more people as eligible for the DTC than is the case now, fewer, or about the same?
- Moving on to an inordinate amount of time, what would be an acceptable alternative to the CRA interpreting an inordinate amount of time as three times as long as someone without the impairment?
- What would be more clear to health practitioners ? How could that be worded? Is a number relevant or necessary?
- Thinking of the activities you certify; how could an inordinate amount of time be assessed quickly and reliably?
  PROBE
- In that regard, what question or question should the application form include?
- Anything else you think should be included in the form to assess the eligibility of applicants.

Life-sustaining Therapy: Reference Material

The Disability Advisory Committee (DAC) has recommended changes to the criteria for life-sustaining therapy.

Currently, the Life-sustaining therapy section of the Disability Tax Credit Certificate reads as follows:

Life-sustaining therapy – Medical doctor or nurse practitioner

Life-sustaining therapy for your patient must meet both of the following criteria:

- Your patient needs this therapy to support a vital function, even if this therapy has eased the symptoms.
- Your patient needs this therapy at least 3 times per week, for an average of at least 14 hours per week.

The 14-hour per week requirement

Include only the time your patient must dedicate to the therapy – that is, the patient has to take time away from normal, everyday activities to receive it.
If a child cannot do the activities related to the therapy because of their age, **include** the time spent by the child's primary caregivers to do and supervise these activities.

Do not include the time a portable or implanted device takes to deliver the therapy, the time spent on activities related to dietary restrictions or regimes (such as carbohydrate calculation) or exercising (even when these activities are a factor in determining the daily dosage of medication), travel time to receive therapy, medical appointments (other than appointments where the therapy is received), shopping for medication, or recuperation after therapy.

1. Does your patient need this therapy **to support a vital function**?	Yes ☐	No ☐
2. Does your patient need this therapy **at least 3 times per week**?	Yes ☐	No ☐
3. Does this therapy take an average of at least **14 hours per week**?	Yes ☐	No ☐

If yes, when did your patient's therapy begin to meet the above criteria (this is not necessarily the year of the diagnosis, as is often the case with progressive diseases)? Year __ __ __ __

It is **mandatory** that you describe how the therapy meets the criteria as stated above. If you need more space, use a separate sheet of paper, sign it and attach it to this form.

The DAC has recommended that the CRA replace the current eligibility criteria for life-sustaining therapies as set out in Form T2201 with the following:

Individuals who require life-sustaining therapies (LSTs) are eligible for the DTC because of the time required to administer these therapies. These are therapies that are lifelong and continuous, requiring close medical supervision. Without them, the individual could not survive or would face serious life-threatening challenges. Close medical supervision is defined as monitoring or visits, at least several times annually, with a health provider. These therapies include but are not necessarily limited to: intensive insulin therapy for type 1 diabetes; chest therapy for cystic fibrosis; renal dialysis for chronic and permanent renal failure; and medically prescribed formulas and foods for metabolic conditions that prevent the safe breakdown of proteins by the liver, including PKU and MSUD.

Life-sustaining Therapy: Discussion Guide

Duration: 45-60 minutes

Past experience with the DTC.

- Briefly and in general terms, could you describe your experience with the DTC?
  Do a quick roundtable

- BRIEFLY EXPLAIN that the DAC is exploring ways to revise the criteria for life-sustaining therapy

SHOW PARTICIPANTS THE CURRENT CRITERIA AND THE PROPOSED CRITERIA FOR LIFE-SUSTAINING THERAPY.

- What is your general impression about the proposed changes to the criteria for life-sustaining therapy?
- What stands out the most for you on the proposed changes to the criteria?
- Is it a positive or negative change?
  PROBE Please explain?
- Is the proposed definition of life-sustaining therapy clear enough? Is there anything on the proposed definition that is not clear? Does it capture the necessary actions or requirements for those who undergo life-sustaining therapies?
- Are there therapies that you are uncertain would qualify using this definition?
  PROBE Which ones? Why?
- Can you think of life-sustaining therapies that are not time consuming to administer?
  PROBE Which ones?
- Is there any piece of information that seems to be missing?
- How do you think these changes could impact applicants? Will applicants have a clearer understanding on whether they are eligible for the DTC under life-sustaining therapy?
- How do you think these changes could impact caregivers applying on behalf of family members?
- How do you think these changes could impact health practitioners?
- How do you think these changes could impact health practitioners assessing young children?
- What could be done to improve the definition?
- What could be done to make this section of the DTC form easier for you to understand? For the caregivers and for applicants?

Automatic Eligibility: Reference Material

The Disability Advisory Committee (DAC) recommended that the Canada Revenue Agency (CRA):

- consider whether some conditions, such as a complete paraplegia or tetraplegia, schizophrenia or a permanent cognitive disorder with a MOCA below 16, should automatically qualify for the DTC in the way that blindness does. (MOCA is a mental status examination of cognitive functions used commonly to assess impairment that results from conditions such as dementia, head injury or stroke.); and
- examine the eligibility criteria employed in other federal and provincial/ territorial programs, such as the Ontario Disability Support Program and the programs for Canada Pension Plan disability benefits and, veterans disability pensions, to identify the conditions/diagnoses that establish automatic eligibility for those programs.

Revenue Québec's Certificate Respecting an Impairment is very similar to CRA's DTC Certificate.

The medical report for Canada Pension Plan Disability benefits includes the following Annex:

Annex A – List of grave medical conditions

The following list of severe and rapidly progressive medical conditions was developed based on extensive research by Employment and Social Development Canada. These conditions with marked and severe functional limitations have a high probability of meeting the Canada Pension Plan disability benefit eligibility criteria, and may result in death. For that reason, applications form patients with any of these conditions receive expedited processing.

1. Acute Lymphoid Leukemia
2. Adrenal Cancer
3. Alzheimer's Disease: Early Onset (less than age 60)
4. Amyloidosis
5. Amyotrophic Lateral Sclerosis (ALS)
6. Anal Cancer
7. Brain Cancer
8. Chronic Kidney Disease (Stage 4 or later)
9. Chronic Liver Disease
10. Colorectal Cancer
11. Esophagus Cancer
12. Frontotemporal Dementia
13. Gallbladder Cancer and Cancer of the Bile Ducts/Malignant Neoplasm of the Gallbladder and Extrahepatic Bile Ducts
14. Huntington's Chorea Disease
15. Progressive Polyneuropathy
16. Idiopathic Pulmonary Fibrosis (IPF)/Idiopathic Fibrosing Aleveolitis/Idiopathic Interstitial Pneumonia
17. Kidney Cancer
18. Liver Cancer
19. Lung Cancer/Carcinoma of the Lung/Malignant Neoplasm of the Trachea, Bronchus and Lung
20. Malignant Melanoma
21. Malignant Tumours of Small Intestine, including Duodenum
22. Multiple Myeloma
23. Muscular Dystrophy (Adult Onset)
24. Ovarian Cancer
25. Pancreatic Cancer

26. Paranoid Schizophrenia, Chronic Undifferentiated
27. Parkinson's Disease
28. Post-inflammatory Pulmonary Fibrosis/Interstitial (Non-idiopathic) Pulmonary Fibrosis
29. Primary Cerebellar Degeneration/Unspecified Types of Cerebellar Ataxia
30. Stomach Cancer
31. Thymus Cancer
32. Vascular Dementia

Depending on the condition, Veteran's Affairs Canada offers disability benefits of varying monetary value.

The Ontario Disability Support Program involves assessing whether a patient has a substantial mental or physical impairment that is continuous or recurrent, and is expected to last one year or more **and** which directly results in a substantial restriction in their ability to work, care for themselves, or take part in community life. Doing so involves health practitioners detailing the patient's current conditions, impairments, restrictions and treatments, providing supporting information such as laboratory reports, completing an Intellectual and Emotional Scale (in cases of mental difficulty) and completing an activity of daily living index. For the purposes of the ODSP, members of prescribed classes include persons who:

- receive Canada Pension Plan / Quebec Pension Plan disability benefits;
- are already determined eligible for services, supports and funding under the Services and Supports to Promote the Social Inclusion of Persons with Developmental Disabilities Act, 2008;
- reside in a home under the Homes for Special Care Act; orreside in a facility that was a former provincial psychiatric hospital.

Automatic Eligibility: Discussion Guide

Duration: 45-60 minutes

- Currently, eligibility for the DTC is based not on diagnosis but on the effects of the impairment. Generally what do you think about certain diagnoses automatically making someone eligible for the DTC? Why do you say that?
- What do you think about automatic eligibility for complete paraplegia or tetraplegia? Do you foresee any problems with automatic eligibility for complete paraplegia or tetraplegia? Are there situations where it might be best for the CRA to require more from a health practitioner than simply a certification that the patient is paraplegic or tetraplegic?
- How about schizophrenia? Can schizophrenia be reliably diagnosed by physicians, nurse practitioner & psychologists across Canada? Is there much chance that a diagnosis of schizophrenia might vary by day or by medical practitioner? Are there situations where it would be best that the CRA require more from a health practitioner than simply a certification that the patient is schizophrenic?
- Are you familiar with the list of grave medical conditions used by the Canada Pension Plan disability benefit?
- Looking at the list, should these make someone automatically eligible for the DTC?

  PROBE Which ones should/shouldn't? Why?
- Is this list clear? Is there anything in this list that surprises you? What do you find surprising?
- Can you think of any grave medical conditions that are not on the list?

- How do you think listing these in the DTC application form would impact applicants?
- How do you think listing these in the DTC application form would impact caregivers applying on behalf of family?
- How do you think listing these in the DTC application form would impact health practitioners?
- Are there other conditions of similar gravity and homogeneity that should automatically qualify for DTC?

Assessing Marked Restriction in Young Children: Reference Material

For a patient to be eligible for the Disability Tax Credit (DTC) on the basis of being markedly restricted in speaking, hearing, walking, eliminating, feeding, dressing, or mental functions necessary for everyday life, they must be unable, or take an inordinate amount of time to perform these functions either all, or substantially all of the time (at least 90% of the time.)

Given that young children normally require assistance in performing many of the functions of everyday life, and given that children develop at different rates, there is, arguably more uncertainty in determining whether a young child is markedly restricted in speaking, walking, eliminating, feeding, dressing or mental functions than with older people.

Consequently the Disability Advisory Committee (DAC) has recommended that the CRA consider a child and an adult version of Form T2201, with eligibility criteria tailored as necessary.

The purpose of the discussion is to identify options for reducing the uncertainty in assessing marked restriction in young children for the purpose of DTC eligibility. This includes a discussion of whether a separate version of the form would be helpful to caregivers and health practitioners, how that could form could differ from the T2201, as well as a discussion of other options.

Assessing Marked Restriction in Young Children: Discussion Guide

Duration: 45-60 minutes

- Briefly and in general terms, could you describe your experience with the DTC?
- And particularly, what is your experience assessing children for the purposes of the DTC.
  Do a quick roundtable.
- BRIEFLY EXPLAIN the DAC is considering providing the advice that the CRA should create a separate FORM T2201 for children including tailored eligibility criteria.
- What is your general impression about the proposed idea to create a separate form T2201 for children under 18 years of age?
- Is this a good idea?

- **PROBE** Why? Why not?

- Would it make sense for a younger age group, given that below a certain age all children need help with activities of daily living?
- What is your experience assessing activities of daily living of children for the purposes of the DTC?
    - **PROBE** Explain, if it is problematic, what kind of problem? Is this frequent or not?
- Is the difficulty assessing activities of daily living for children more frequent for certain age groups (e.g. less than 2-3 years) or for children in general?
    - **PROBE** Please explain in more detail the reasons for these differences between age groups? Why this particular age group?
- And which categories tend to be more problematic?
    - **PROBE** Please elaborate.
- How could these problems be avoided?
- Do you have ideas for the DTC to more clearly measure general inability to perform activities of daily living in young children? Should it vary for different age groups?
- Thinking about each activity of daily living, what would you consider to be a good measure to determine whether a young child's ability to perform that activity is severely impaired all or substantially all of the time? Should it vary for different age groups?
- Thinking specifically about feeding, eliminating, walking, speaking, and dressing, would it be helpful to set an age threshold below which these are not assessed for the purposes of the DTC? For instance, if many children are not consistently able to use the toilet without assistance before the age of three, should health providers not be asked to assess eliminating in children under three? Do you think this would apply to any other activity of daily living?
- Should there be a scale based on age and developmental milestones?
- Is there anything else that should be considered on a child-specific Form T2201?
- Do you have any other recommendations that CRA should take into account for a child-specific Form T2201?

Clarification Letters: Reference Material

In a 2018 survey, health providers expressed a great deal of frustration about clarification letters. In some cases health providers indicated the CRA was asking for information provided already. In other cases health providers indicated the CRA should not be asking for information health practitioners cannot directly observe, such as how applicants are affected in their daily lives.

Common reasons for the CRA sending clarification letters include:

a. health practitioners not describing the effects of the impairment;
b. health practitioners not describing the life sustaining therapy required;
c. CRA assessors having difficulty understanding health practitioners' handwriting.

The purpose of this discussion is to explore options for improving the DTC application form to avoid the need for clarification letters and, when needed, how the CRA should ask for clarification.

Clarification Letters: Discussion Guide

Duration: 45-60 minutes

- In the last year or so do you recall receiving DTC clarification letters from the CRA?
- What was asked?
- Do you have ideas for improving the form to avoid the need for these sorts of clarification letters?
  PROBE GROUP FOR FEEDBACK AND TO DEVELOP ANY IDEAS
- SCROLL SLOWLY THROUGH APPLICATION FORM. ASK WHETHER VARIOUS SECTIONS PROMPT UNCERTAINTY OR CLARIFICAITON LETTERS AND ASK HOW THOSE COULD BE IMPROVED.
- What do you think about eliminating the open-ended description of the effects of the impairment from the form? That is, the form only requiring close-ended responses like yes or no, and not asking for a narrative. Do you think that would be an improvement? If the CRA didn't ask for a narrative description of the effects of the impairment – would that result in fewer clarification letters? Why? Why not?

- Say a clarification letter is necessary – how should CRA go about soliciting that information from the health provider to make that process as easy and straightforward as possible?
  PROBE GROUP FOR FEEDBACK AND TO DEVELOP ANY IDEAS

- Do applicants usually bring a partially complete copy of the application form with them, or do you provide it?
- What do you think about the CRA offering a web-based application form which is presently in progress that will let you skip past questions that don't apply to the situation, and includes checks to make sure all the required fields were completed before printing?
- **PROBE** Like or dislike the idea. Why? Why not?
- In what situations might you or might you not use it?

Conclusion [all focus groups]

Duration: 2 minutes

- Do you have any other remarks/suggestions or comments about the DTC form or process?
- What do you think should be prioritized to ensure the ease of use of the form but also the reliability of the assessment process?

THANK YOU VERY MUCH FOR YOUR VALUABLE PARTICIPATION!

END OF GROUP