

Executive Summary

Disability Tax Credit Focus Groups with Medical Practitioners 2020

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Disability Tax Credit Focus Groups with Medical Practitioners

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Prepared for Canada Revenue Agency

Supplier Name: Leger

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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.

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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).

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.

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.

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.

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

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 medical practitioners 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.

Signed:



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