



CANADIAN DENTAL ASSOCIATION
ASSOCIATION DENTAIRE CANADIENNE

**Submission to the House of Commons
Standing Committee on Finance
Pre-Budget 2017 Consultations**

Executive Summary

The Canadian Dental Association (CDA) is the national voice for dentistry, dedicated to the promotion of optimal oral health, an essential component of general health, and to the advancement and leadership of a unified profession. The CDA is a federation of the provincial dental associations across Canada, and through those organizations, represents over 18,000 dentists practicing across Canada.

As part of Budget 2017, the CDA recommends the government act on the following measures:

- Targeted funding for dental programs, especially in the context of any new or renegotiated Health Accord.
- A reduction of the Small Business Tax Rate.
- Funding for dental health research.

Oral Health Funding Through the Health Accord

Canada has one of the best oral health care delivery systems in the world with care primarily delivered through private dental clinics. However, not all Canadians can access dental offices.

Solutions to the access to oral health care issue are complex, however, and no single organization, government agency or community can be expected to solely address oral health disparities of certain groups of Canadians.

Within this context, it is important to recognize that there is a growing need to fund targeted provincial oral health programs. Across the country, an erosion of funds to these programs over the past decade has created a circumstance where they no longer adequately cover the needs of vulnerable groups, including children and seniors. Other provinces have eliminated programs for seniors, children or youth entirely.

The Federal government's commitment to renegotiate a Health Accord with the provinces, including a long-term agreement on funding, is an important step towards meeting Canada's broader health care

goals. Within the context of those discussions, the CDA believes that specific funding streams to the provinces should target oral health programs.

CDA recommendation: As part of any new Health Accord between the Federal, Provincial and Territorial governments, the Canadian Dental Association recommends targeted investment to help fund existing or lapsed oral health programs administered by provinces. This would firstly help address programs which have seen erosion in funding levels, or to help renew oral health programs which have been cancelled because of budgetary constraints.

Small Business Tax Rate

First and foremost, dentists are primary health care providers, focused on the oral health of their patients.

But dental offices are also small businesses, employers and contributors to their community.

- There are more than 14,000 dental office employers in Canada, and 63.7% of these employ five or more people.
- Direct employment in dental practices is estimated to be more than 80,000, the vast majority of whom are skilled and trained professionals.

As health care providers, dentists essentially run small hospitals, which require expensive and specialized equipment, as well as ongoing costs for sterilization and medical waste disposal. As self-employed small business owners, dentists generally do not have access to pensions or health benefits. However, as employers, they are responsible for these benefits for their employees.

CDA Recommendations:

- CDA supports the reduction of the small business tax rate, and recommends that the government proceed to reduce this rate to the previously announced 9%.
- CDA recommends that any review of the tax system, especially one that alters the Canadian-Controlled Private Corporation (CCPC) framework, should only be undertaken after a comprehensive consultation with those businesses and professionals who would be affected.

Dental Research

Finding long-term, sustainable resources to build meaningful capacity for ongoing oral health research in Canada remains a challenge.

Funding provided through the Canadian Institutes of Health Research (CIHR) as well as the Canada Foundation for Innovation (CFI) supports graduate scholarships and allows faculty members to engage students in their research. Programs such as research grants and graduate scholarships are critical to maintain and enhance.

However, less than 1% of CIHR funding has been awarded to dental research, despite the fact that 7% of overall national health expenditures were for dental care.

Additionally, private sector funding for health research in Canada lags behind that in other countries, diminishing opportunities for partnership between universities and industry.

With funding support from CIHR, the Network for Canadian Oral Health Research (NCOHR) was formed in 2012 by the Canadian Dental Association, the Association of Canadian Faculties of Dentistry and the Network for Oral Health and Bone Research.

This initiative links oral health researchers from the ten dental programs at universities across Canada; gathers researchers from varied backgrounds but with shared research interests to plan new research; and works to expand educational and training foundations to promote the next generation of Canadian oral health researchers. The network creates opportunities for oral health researchers to share ideas and resources so they can work together to continue to improve the oral health of Canadians.

CDA Recommendations:

- The Canadian Dental Association recommends targeted investment in the Canadian Institutes of Health Research and the Canadian Foundation for Innovation, with a view towards expanding opportunities to increase the oral health research capacity of Canada's ten dental schools.
- The CDA recommends continued support for the Network for Canadian Oral Health Research as an excellent and innovative means to build capacity in oral health research in Canada.

We thank the committee members of FINA for their consideration of this submission.

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