



**Presentation to the  
Federal Standing Committee on Finance  
2012 Pre-Budget Consultations**



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## **Presentation to the Standing Committee on Finance**

Since 1951, March of Dimes has worked to identify, eliminate and prevent barriers to the full participation of Canadians with disabilities in all aspects of our society and economy. Sixty years later, we are one of Canada's largest service providers to Canadians with disabilities, their families, caregivers, employers and communities.

Over the years March of Dimes has advised the Standing Committee on Finance in matters that include tax relief for Canadians with disabilities, investment recommendations in employment programs, and poverty reduction measures.

In last year's written submission to the Standing Committee on Finance (during the pre-budget consultations for the 2011 budget), March of Dimes Canada recommended measures that focused on support for caregivers and facilitating ways to allow Canadians with disabilities to remain in their homes and communities.

We want to acknowledge the government's commitment in the five following areas, each presented in the 2011 federal budget:

1. The government will support various programs and initiatives related to palliative and end-of-life care. The budget will provide one-time funding of \$3 million to help support the development of new community-integrated palliative care models.

2. Introducing a new Family Caregiver Tax Credit, a 15% non-refundable credit on an amount of \$2,000 that will provide tax relief to caregiver of all types
3. Removing the limit on the amount of eligible expenses that caregivers can claim under Medical Expense Tax Credit for dependent relatives.
4. Supporting accessible housing for individuals eligible for the Disability Tax Credit through enhancements to the Home Buyers` Plan and the introduction of the First-Time Home Buyers Tax Credit
5. Continuing the Enabling Accessibility Fund and providing \$90 million over six years to support community-based projects that contribute to the capital costs of construction and renovations related to physical accessibility for persons with disabilities.

The five measures introduced in the 2011 federal budget are important first steps, and the federal government is to be commended for moving forward in this area. To build a Canada that fully includes Canadians with disabilities, however, much more needs to be done.

Our aging population with increasingly complex needs is placing significant pressure on our health care system, our long-term care system, and our family caregivers.

The issues associated with informal caregivers are a significant concern of our organization. We offer more than a half-dozen distinct services and we daily see tremendous contribution of caregivers who do more than complement the professional who delivers services.

Our society depends on informal caregivers for the elderly and people with disabilities – be they your children, your parents or other family members. It is organizations like March of Dimes that complement

the family, and when there is no family, we do our best to supplement with an array of services and inter-agency cooperation.

And we do this within a patchwork context that has very little, if any, overarching and guiding policy framework. In short, the position of caregiving in society and the healthcare system is increasingly important, which makes it abundantly clear that annual tinkering to the Income Tax Act is no longer sufficient to move forward and address the challenges of the health of our families and communities.

A recent study on stroke shows that hospitalization, medication, physician services, diagnostic imaging – and homecare and rehabilitation – all contribute to costs in the health care system. Even once the patient is no longer receiving front-line care, the costs continue through those associated with caregiving, transportation, home modifications and lost income.

In some areas we might need to spend more; most importantly, we need to spend smarter. And our spending must be guided by the ideal of building a culture of care, developing sufficient capacity, identifying and delivering support for caregivers, facilitating integrated services, and demonstrating leadership.

We feel there are two immediate steps that can be taken that will begin making a lasting impact on the lives of Canadians with disabilities, their families and caregivers.

1. Immediately create a 6-month Working Group to Develop a Framework for a National Care Strategy for Canada that considers the needs of home and vehicle modifications, attendant care, caregiver recognition and appropriate tax support.
2. Immediately increase the existing Compassionate Care Benefit from six weeks to eight weeks.

In addition to immediate, very do-able action on the caregiver front, the Standing Committee on Finance could also consider improved coordination of existing initiatives that encourage accessible housing and those of the Enabling Accessibility Fund by adding further tax measures for private businesses.

In addition to the Enabling Accessibility Fund and the recently introduced budget measure that supports accessible housing for individuals eligible for the Disability Tax Credit (through enhancements to the Home Buyer's Plan), how can the Government of Canada facilitate enhanced accessibility among Canada's small businesses?

Most of us are well aware that small businesses are critical pillars in our communities. They offer service provision, employment, entertainment, social experiences, shopping. But many are situated in structures that were designed long before many people gave due consideration to the valuable contribution of Canadians with

disabilities. Steps that prohibit entry, washrooms that are inaccessible, doors that are too narrow.

There is funding available for accessibility improvements to existing structures – for those businesses and organizations that qualify through the Enabling Accessibility fund. This is a welcome step. An enhanced step – and a very simple one, at that – would see the introduction of some form of tax recognition for small business owners to proceed with installing ramps or electronic door openers or washroom retrofits. There are many business owners who want to proceed with such modifications, and the Government of Canada can appropriately facilitate such private sector activity without any direct expense on the federal treasury.

The cost of achieving greater accessibility is more do-able, the economy gets that added stimulus through the retrofits or renovations, and Canadians with disabilities can participate and contribute in even greater numbers to our local economies and, most importantly, live in a more inclusive society.

The introduction of such tax incentives for improving accessibility in Canada should not replace or take precedence over the critical role that government has in the direct funding of programs and services to Canadians with disabilities, but should be implemented alongside existing measures.

An accessibility tax measure would reduce a business' payable taxes, recognize the expenses incurred, stimulate economic activity and help enhance accessibility for the millions of Canadians who could be participating more fully in Canada's economy.

Consider introducing such a measure in the Income Tax Act that would apply to the removal of architectural or transportation barriers, and adaptations to a building or an information system.

### **Concluding Remarks**

In this year's Submission to the Standing Committee on Finance March of Dimes seeks to advance measures that have minimal financial impact on the Government of Canada coupled with significant reward in enhancing accessibility and inclusion for Canadians with disabilities.

The Government of Canada, and governments throughout the country, are really only at the initial stages of recognizing and understanding the need for greater accessibility and implementing a comprehensive plan that identifies, eliminates and prevents barriers to the full participation of Canadians with disabilities. As we imply in this paper, there are roles for the private sector, formal and informal caregivers, government, non-profit organizations – in short, accessibility involves everyone because it is everyone's business.

If only one item advances from this year's pre-budget dialogue, we hope it will result in at least a working group that can help carve out

what is needed in a national strategy on caregiving, and that the Members of the Standing Committee will see fit to recommend the establishment of such an initiative. Canada needs clarity on the caregiving front – particularly as regards Canadians with disabilities and seniors – and such a working group can help prioritize for the Government what short-term steps and long-term goals will constitute such a strategy.



## March of Dimes Canada: Overview

March of Dimes is one of Canada's largest service providers and a tireless advocate for people with disabilities, serving as a resource for all Canadians requiring disability supports.

With a wide range of programs and services offered, many of our consumers utilize more than one of our services to help them gain greater independence. Solutions for independence include employment services, attendance services, financial support for assistive devices, home and vehicle modification funding, peer support for stroke and post-polio survivors, and much more.

Additional copies of this document may be at:

[www.marchofdimes.ca/advocacy](http://www.marchofdimes.ca/advocacy)

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