



2023 Fourth Annual Report of the Disability Advisory Committee

The Disability Advisory Committee (DAC) advises the Canada Revenue Agency (CRA) on how to improve the way it administers and interprets tax measures for Canadians with disabilities. Our fourth annual report provides a progress update on past recommendations and proposes 26 new recommendations.

Fourth Annual Report Recommendations by Categories

Definition And Approach To Disability

Reframe the definition of disability to a biopsychosocial model, emphasizing the importance of considering biological, psychological, and social factors when understanding an individual’s medical condition.

Data

Collect demographic data to identify populations facing difficulty in applying to the disability tax credit (DTC) to be able to set targets to increase DTC uptake for these communities, notably racialized, Indigenous and Quebec residents.

Modify the DTC client experience survey in partnership with persons with disabilities to increase its uptake and accessibility; create a client experience survey for health professionals and integrate the feedback from users of the online DTC application.

All changes to the DTC as well as CRA’s communications should be designed with persons with disabilities.

Awareness

Design strategies to raise awareness about the DTC and its gateway role to other disability programs.

Identify and address barriers to DTC applications faced by persons with disabilities, caregivers and health providers; and increase its uptake by lower income individuals by making the DTC a refundable credit. Raising awareness about the DTC will allow more Canadians with disabilities to access the DTC and its gateway benefits.

Eligibility

Provide a framework for health professionals to apply the “all or substantially all of the time” criteria to episodic conditions and clarify the mental functions impairment section of the DTC application by removing questions about caregiving requirements to increase the number of people who are eligible to apply to the DTC.

Procedures for Applying

Expand the list of health professionals that can certify the effects of the impairment and provide training to help them fill the application, and provide them with guidelines to charge a reasonable fee for completing the DTC application. Increase the number of CRA Navigators to answer complex questions about the DTC application process.

DTC Related Appeals

To gain insight on improving the DTC application process, provide public data on the number of, and reasons for, reviews of objections to, and appeals of, DTC rulings by the CRA.

After Receiving the DTC

Coordinate a multi-ministry committee to review the Registered Disability Savings Plan legislation, and provide an official DTC certificate document to DTC recipients.

Read the full report at canada.ca/disability-advisory-committee.