

Improving Access to the Disability Tax Credit Through Expanded Nurse Certification

Issue

The Disability Tax Credit (DTC) is a key federal tax measure that reduces income tax for eligible Canadians with disabilities and serves as a prerequisite to other programs, including the Registered Disability Savings Plan and the Canada Disability Benefit.

Despite its importance, administrative barriers continue to delay access, particularly regarding who can certify DTC applications.

What the Evidence Shows

The Canada Revenue Agency's Disability Advisory Committee (DAC), which advises the Minister in charge of National Revenue and the Canada Revenue Agency (CRA), has consistently identified barriers in the DTC application process and [recommended improvements](#).

Key findings include:

- The DTC application process remains complex and administratively burdensome, particularly the medical certification component (Part B).
- Access challenges are amplified in rural, remote, and underserved communities, where physician availability may be limited.
- The DAC has emphasized the need to improve awareness of the DTC eligibility criteria among healthcare providers and simplify certification requirements.
- Recommendations include streamlining the role of health professionals in completing DTC forms to reduce delays and improve access.

These findings point to the need for practical changes that reduce bottlenecks in the certification process.

Key Barrier: Limited Nurse Certification Authority

Currently, in the nursing profession, only nurse practitioners are authorized to certify DTC applications, which may limit access for eligible individuals, place additional demands on an already stretched group of providers and overlook the important role that all regulated nurses play as primary points of contact in patient care. The DTC is not a formal diagnosis; instead, it is based on functional limitations, which all nurses already assess for as part of their daily patient care.

Restricting certification authority is impractical and counterproductive, resulting in:

- Unnecessary referrals to physicians and nurse practitioners
- Duplicate or delayed appointments
- Increased administrative burden on healthcare providers
- Delayed access to financial support for patients

These inefficiencies place avoidable strain on an already strained health system and on patients.

Proposed Solution

Authorize all regulated nurses to certify DTC applications, in addition to nurse practitioners. The proposed solution is in alignment with DAC recommendations to:

- Simplify the application process
- Reduce administrative burden
- Improve access through better use of qualified health professionals

This is a low-cost administrative change that can be implemented within existing federal frameworks to address access inequities and improve timely access to supports. We encourage the federal government to work with provinces and territories to ensure that any expansion of eligible certifiers is accompanied by the necessary system supports to enable sustainable, equitable access.

We also recommend that implementation considerations, including appropriate compensation for nurses' role in certification, be addressed in collaboration with provinces and territories, in a manner that reflects the diversity of nursing practice environments.

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