



**disability
without
poverty**

**le handicap
sans
pauvreté**

We want people with disabilities to be **prosperous**,
Realize our **power**,
Pursue our **passions**,
Participate in every aspect of society.

Fix the Disability Tax Credit (DTC): Urgent Reform Needed to Support Canadians

A coalition of Canadian health care professionals and disability organizations is calling on the federal government, the Department of Finance, and the Canada Revenue Agency to implement targeted, immediate policy reforms to the Disability Tax Credit (DTC).

The DTC is a gateway to critical federal supports, including the Canada Disability Benefit (CDB). Yet its current design creates barriers for people with disabilities and imposes excessive administrative burden on clinicians during a period of acute health system strain. These outcomes are not inevitable. They result from specific policy choices, and they can be fixed.

Recommended reforms: immediate actions

In Budget 2025, the federal government committed to reviewing and reforming the process to apply for a DTC. To help fulfill this commitment, the coalition urges the federal government to advance the following four reforms, alongside a longer-term shift in approach.

- **Expand the range of health care professionals who can fully certify eligibility**

Certification is currently restricted to a narrow group of practitioners, contributing to delays, inequitable access, and unnecessary pressure on family physicians, medical and surgical specialists, and nurse practitioners (NPs). Expanding certification authority to include additional regulated professionals, such as registered nurses and social workers, and others trained in functional assessment, would improve access - particularly in rural and underserved communities - while freeing physicians and NPs to provide additional time for direct patient care.

- **Cut red tape by recognizing provincial disability program eligibility**

Provincial disability support programs already rely on rigorous eligibility assessments. Recognizing these determinations as sufficient for DTC eligibility would eliminate duplicative assessments and accelerate access to federal supports. Governments should work toward a shared and consistent definition of disability across federal, provincial, and territorial systems, without delaying immediate red tape reduction.



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- **Streamline the DTC application form**

Initial DTC applications take more than 36 minutes for physicians to complete on average. The form remains overly long, complex, and poorly designed. A streamlined, plain-language application, tested with people with disabilities should be introduced. Functional assessment questions should be consolidated to reduce duplication and confusion. Section 118.3 of the Income Tax Act requires practitioners to certify the DTC, not complete it. Applicants should be empowered to complete functional assessments themselves, with clinicians confirming accuracy rather than acting as form writers.

- **Complete and expand the streamlined 2-page DTC renewal pilot**

The [simplified DTC renewal form](#) currently being piloted in Manitoba represents meaningful progress. Once evaluated, if shown to be effective, this streamlined renewal process should be implemented nationwide without delay.

Why reform is urgent

Together, these reforms would immediately reduce barriers for applicants while easing administrative pressure across the health system. With an estimated [5.9 million Canadians](#) without a family physician or NP, and [nearly half \(46%\) of physicians reporting high burnout](#), the DTC application remains one of the most burdensome administrative tasks in clinical practice.

[The National Survey on Administrative Burden](#) of nearly 2,000 physicians, conducted by the Canadian Medical Association (CMA) and the Canadian Federation of Independent Business (CFIB), shows that the DTC is the single most burdensome form physicians are asked to complete. More than half of respondents rated it a major burden, yet it continues to function as a gatekeeper for multiple essential federal supports, including the CDB.

People with disabilities face unclear definitions, difficulty accessing eligible certifying practitioners, and repeated reassessments for permanent or lifelong conditions. Clinicians spend hours of unpaid time completing paperwork rather than providing direct patient care.



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Longer-term goal: remove mandatory clinician certification

Beyond immediate reforms, the coalition calls for a **systemic shift** toward an **honour-and-audit model**, replacing mandatory health professional certification for every application. This approach aligns with the federal government's move toward **automatic income tax filing for low-income Canadians**.

The DTC already relies heavily on self-reported functional information. Allowing individuals to self-attest, with CRA review and random audits, would significantly reduce administrative burden while preserving program integrity. The College of Family Physicians of Canada estimates this could free sufficient clinical capacity to enable up to [one million additional patient visits](#).

The coalition urges the federal government, the Department of Finance, and the Canada Revenue Agency to act swiftly and decisively. Reforming the Disability Tax Credit is essential to ensuring federal disability benefits deliver on their intended legislative purpose.

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