

DISABILITY TAX CREDIT - Advice for Physicians

Dear Colleagues,

As you are aware the criteria for the disability tax credit qualification has changed recently in order to provide a more accurate and fair assessment of the individual with hearing loss. Eligibility criteria guidelines require that the individual have a proven prolonged mental or physical impairment, the effects of which are severe. This initial criteria is unchanged, however the specific guidelines in the hearing section are more inclusive and have been expanded to consider the "individual who takes an inordinate amount of time to hear", meaning "that hearing so as to understand takes significantly longer than for an average person who does not have the impairment."

Individuals with both hearing aids or cochlear implants almost always have prolonged physical impairments, which severely affect their abilities to perform basic activities of daily living in this domain, i.e. communicating in person, coping with background classroom/environmental noise, using telephones, appreciating public address systems and in general coping with signal to noise ratio in the world. Many rely extensively on lip reading to augment the perceived signals through their assistive devices. The example cited on the tax form mentions "your patient must rely completely on lip reading or sign language, despite using a hearing aid, in order to understand a spoken conversation". This does not infer that the entire conversation is appreciated only via lip reading or clearly the assistive devices would not be necessary then; it implies that with the use of devices and extensive lip reading the individual appreciates spoken familiar language. Frequently there is a very significant component of lip reading necessary to perceive spoken language.

Audiograms in themselves are often deceiving when used solely to decide eligibility. Speech and language experts agree that even though the perceived sounds may be near or in the 'speech banana' (i.e. normal range for speech) these are isolated signals and do not imply that when combined together to form words or language that they will be appreciated. This is much better addressed by the speech reception threshold and the percent scoring on speech recognition.

Given these new guidelines, essentially all individuals with hearing aids or cochlear implantation require careful consideration and may qualify for the tax credit.

For more specific details please refer to the Canada Customs and Revenue Website at www.cra.gc.ca/benefits or contact the office at 1-800-959-8281.

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