

A comparison of the International Classification of Functioning, Disability and Health (ICF) to the Canadian Disability Tax Credit (DTC)

Presenter: Nora Fayed, MSc.O.T.

PhD. Candidate, McMaster University CIHR Quality of Life Program



Co-authors

- Angela Conti-Becker, MA
 - Samantha Doralp, MSc.
 - Crystal Kean, MSc.
 - Raphael Lencucha, BSc.O.T.
 - Rhysa Leyshon, MSc.OT.
 - Jackie Mersich , MA
 - Shawn Robbins, BSc. PT
 - Philip C. Doyle, PhD
 - Canadian Journal of Occupational Therapy, 74, 2007.
-



Why is tax credit important?

- Increased time devoted to self-care, health maintenance and basic activities of daily living
 - Increased costs associated with accessibility, housing and transportation
 - Lost or reduced employment and educational opportunities
-



Defining Disability

- Some Canadian documents have been reflective of a definition of disability consistent with impairment (Holder 2004)
 - The ICF provides a common definition that can be operationalized and applied between professions while complimentary to occupational therapy perspectives
 - The amount of Canadians receiving the tax credit was inconsistent with census data (Statistics Canada, 2001)
-



Disability Tax Credit

- Occupational therapists fill out the most sections of the form second to physicians
 - In 2004 there was much criticism of the form from the *Legal Resource Centre for Persons with Disabilities ARCH*
 - The 2004 version was evaluated in our study T2201 E (03)
-



Our goals

- Use of the ICF classification to link the content of the DTC to the ICF for the purpose of creating a content map
 - We wanted to answer:
 - What is in the DTC? and discuss
 - What are the implications to persons with disabilities in Canada?
-

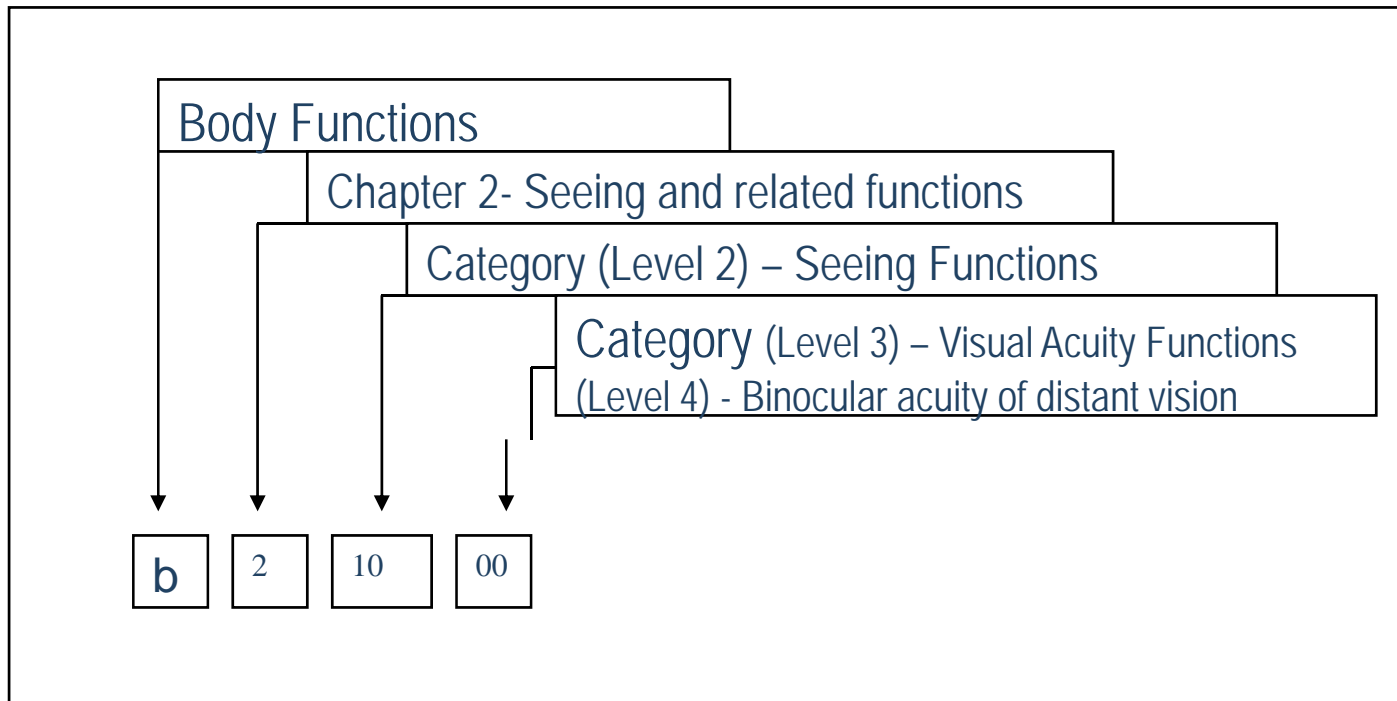


Approach

- Use of the Cieza 2005 linking rules:
 - Identifying meaningful concepts
 - Linking the concepts to the most appropriate ICF code using various criteria
 - This was performed with two independent raters
 - Information that did not belong to the ICF was coded *nc*
 - General health information was coded *nd*
-

Linking Example

“Visual acuity in both eyes is 20/200 (6/60) or less”





Results

- 104 meaningful concepts identified
 - 23 body functions codes
 - 25 activities and participation codes
 - 48 environment codes
 - 6 not defined
 - 2 not covered
 - 0 personal factors
 - 0 body structures
-



Not included in the DTC

- From body functions:
 - Voice and speech functions
 - Functions of the digestive systems and
 - Functions of the skin
-



Not included in the DTC

□ From Activities & Participation:

- Changing and maintaining body positions
 - Carrying or handling objects
 - Moving around using transportation
 - Recreation and leisure had one code
 - Community social and civic life
Interpersonal interactions & relationships
 - ***Major life areas***
-



Interpersonal interactions & relationships & Major life areas

- ***Interpersonal interactions and relationships*** are an important mediators and in some cases determinants of disability or what a person with an impairment is able to do
 - Participation in ***major life areas*** are also vital determinants of occupational health and well being
 - These chapters include vital areas in order to assess disability from an OT point of view
-



Other Implications

- Transferring ability was not assessed implications to whether personal assistance costs will be incurred
 - Although the environment was considered, the impact of the environment on the individual was not
 - walkers and canes are included in a person's mobility whereas wheelchairs are not
 - Can be completed in a short time and result in remuneration hence a useful tool
-



Conclusion

- Overall examination of the items this assumption:
 - *disability increases with and is a consequence of impairment*
 - *disability is medically defined*
 - Relationships and social supports have significant implications to disability and this was not included in this assessment of disability
-



Most recent DTC

- In 2005, the DTC was amended to include:
 - the amount of time an individual spent in life sustaining maintenance or therapies
 - A significant restriction in two or more activities of daily living
 - More categories that were omitted from the previous version such as *Voice & Speech Functions*
 - All allowable restrictions are still dependent on the severity of impairment and its impact on daily living as opposed to disabling environments or contexts
-



References

- Brintnell, S. (2002). WHO – International Classification of Functioning, Disability and Health – Development and Canadian content. *WFOT Bulletin*, 45, 33-37.
 - Cieza, A., Geyh, S., Chatterji, S., Kostanjsek, N., Üstün, B., & Stucki, G. (2005). ICF linking rules: An update based on lessons learned. *Journal of Rehabilitation Medicine*, 37, 212-218.
 - Holder, B. (2004). *Introduction to the Disability Tax Credit* (Revised working paper, fourth draft). ARCH: A Legal Resource Centre for Persons with Disabilities. Toronto.
 - http://www.hrsdc.gc.ca/en/disability_issues/reports/fdr/2006/advancinginclusion.pdf
 - Prince, M (2001). Tax Policy as Social Policy: Canadian Tax Assistance for People with Disabilities. *Canadian Public Policy*, 27(4), 487-501.
 - World Health Organization. (2001). *International classification of functioning, disability and health*. Geneva, Switzerland: World Health Organization.
-



Thank you

