CRA Disability Tax Credit

This is intended for those on life-sustaining therapy for their diabetes, ie. type 1 or type 2 on insulin.

- The form requires that there is clear demonstration of diabetes-related tasks and that the cumulative time of these tasks meets or exceeds 14 hours per weeks. Expectations for tasks would include:
  - Blood glucose monitoring 4 or more times per day
  - Insulin administration 3 or more times per day
  - Making ongoing insulin adjustments
  - Adjustments made during illness

- **For families, before the physician can sign, please ensure you have completed:**
  - All of page 1
  - Written your child’s name on the top of each page where it says “patient name”
  - Page 4 and 5 sections (may use examples below and add additional information as needed to further support the application)

- The physician will sign off on page 6 and will enter the diagnosis year on page 4

- This form can be signed off – if completed in full at a clinic visit. Please note, for newly diagnosed children, it is an expectation that at least 3 months of diabetes management skills are demonstrated prior to completion of this form.

- The completed form can be mailed by the family using the information on page 6. Incomplete forms will be returned by the CRA.

**EXAMPLES TO GUIDE YOU IN COMPLETING THE FORM:**

**Page 4 (under Life Sustaining Therapy)**

*On Three Times Daily Insulin*

Child with diabetes mellitus on a three times daily injection regimen (requires at least 3 injections per day; some days may require more). Injections are to be supervised and/or monitored by the caregiver(s). Child also must check blood sugars at least 4-6 times per day. All injections given and blood sugars checked should be recorded in a logbook which is completed by and/or overseen by the caregiver(s). Child also requires careful meal preparation to meet specific carbohydrate targets. The child requires increased monitoring of
blood sugars during exercise/activity and may need to make insulin adjustments to account for this. During illness, the number of injections and blood sugars checks may be nearly a twofold increase. These activities must be done under caregiver oversight. The child and/or caregiver(s) may also have to check blood sugars overnight as needed.

Total time checking blood sugars, preparing insulin, giving insulin, recording blood sugars and insulin doses, and making insulin adjustments - in addition to other tasks around exercise, illness, etc. - may meet or exceed 14 hours per week.

**On Basal-Bolus Insulin (using Lantus or N/H four times per day)**

Child with diabetes mellitus on a multi-daily injection regimen (requires at least 4 injections per day; some days may require more). Injections are to be supervised and/or monitored by the caregiver(s). Child also must check blood sugars at least 4-6 times per day. All injections given and blood sugars checked should be recorded in a logbook which is completed by and/or overseen by the caregiver(s). Child also requires careful meal preparation to meet specific carbohydrate targets. The child requires increased monitoring of blood sugars during exercise/activity and may need to make insulin adjustments to account for this. During illness, the number of injections and blood sugars checks may be nearly a twofold increase. These activities must be done under caregiver oversight. The child and/or caregiver(s) may also have to check blood sugars overnight as needed.

Total time checking blood sugars, preparing insulin, giving insulin, recording blood sugars and insulin doses, and making insulin adjustments - in addition to other tasks around exercise, illness, etc. - may meet or exceed 14 hours per week.

**On Insulin Pump Therapy**

Child with diabetes mellitus on an insulin pump regimen. Insulin boluses are to be supervised and/or monitored by the caregiver(s). Boluses are given 4-8 times daily. Child also must check blood sugars at least 4-6 times per day, and in many cases more frequently. All boluses given and blood sugars checked should be recorded in a logbook which is completed by and/or overseen by the caregiver(s). Child also requires careful meal preparation to meet specific carbohydrate targets. The child requires increased monitoring of blood sugars during exercise/activity and may need to make insulin adjustments to account for this. During illness, the number of boluses and blood sugars checks may be nearly a twofold increase. These activities must be done under caregiver oversight. The child and/or caregiver(s) may also have to check blood sugars overnight as needed. Insulin pumps require careful monitoring and upkeep to ensure proper functioning.

Total time checking blood sugars, preparing insulin, giving insulin, recording blood sugars and insulin doses, and making insulin adjustments - in addition to other tasks around exercise, illness, etc. - may meet or exceed 14 hours per week.

**Page 5 (under Effects of Impairment)**

Childhood diabetes results in more substantial amounts of time for the child to complete activities of daily living, particularly feeding which requires attention to intake, blood glucose checking, carbohydrate counting, insulin dose adjustments, and insulin administration at each meal and snack. Routine exercise and outings require attention to blood sugars, food availability, and insulin management.
Other Tax Related Implications:

Canada Revenue Agency (CRA) has several programs and policies that may be applicable to people with diabetes, or to parents of those with diabetes. As health care providers, we are not tax experts, and we encourage you to go to the CRA website and/or to contact a financial tax expert for particular information and how it may apply to your family.

While we do not necessarily think of diabetes as a “disability,” the federal government recognizes that diabetes can add a financial strain to families. Activities necessary to administer insulin meet the 14 hour per week requirement for applying for the Disability Tax Credit, as an example. This information sheet is meant as a guide to help you get started and to give you some direction about where to access the information. The main CRA website is a comprehensive guide to programs and it can be found here: http://www.cra-arc.gc.ca/menu-eng.html

The link below connects you to the information for the Disability Tax Credit, medical expenses, the Registered Disability Savings Plan, and other programs. We would encourage you to explore these programs to determine which of them may apply to your family. As well, the Children’s Fitness Amount may be of interest to you. http://www.cra-arc.gc.ca/disability/

If you do not have a family physician, if you do not have easy access to a computer, or have some other difficulty with accessing these programs, please contact the pediatric diabetes team social worker, Tracy Pytlowany, MSW, at 306-655-2462 or tracy.pytlowany@saskatoonhealthregion.ca