

DIABETES IN CHILDREN AND YOUTH

DISABILITY TAX CREDIT

What is the Disability Tax Credit?

- The **Disability Tax Credit (DTC)** is a non-refundable tax credit that can offset some of the medical and treatment expenses faced by people with a disability or impairment.
- A person can qualify for the DTC if they require a “life-sustaining therapy” and dedicate at least 14 hours per week to this therapy.
- Insulin is a “life-sustaining therapy” for people with type 1 diabetes. Therefore, people with type 1 diabetes qualify for the DTC as long as they spend at least 14 hours per week on activities necessary to administer and monitor the effects of insulin.
- Canada Revenue Agency has determined which diabetes care/insulin management activities “count” towards this 14-hour requirement and which “do not count.” See page 2 of this handout for details.
- For those under 18 years, the time spent by both the child and the parent/caregiver can be used towards the 14 hours. For those 18 years and older, only the time spent by the person with diabetes counts.

Being eligible for the DTC allows you to also apply for the:

- [Child Disability Benefit \(CDB\)](https://www.canada.ca/en/revenue-agency/services/child-family-benefits/child-disability-benefit.html)
(<https://www.canada.ca/en/revenue-agency/services/child-family-benefits/child-disability-benefit.html>)
- [Registered Disability Savings Plan \(RDSP\)](https://www.canada.ca/en/revenue-agency/services/tax/individuals/topics/registered-disability-savings-plan-rdsp.html)
(<https://www.canada.ca/en/revenue-agency/services/tax/individuals/topics/registered-disability-savings-plan-rdsp.html>)

Steps for applying for the DTC:

1. Access the tax form [T2201 Disability Tax Credit Certificate](https://www.canada.ca/content/dam/cra-arc/formspubs/pbg/t2201/t2201-fill-17e.pdf)
(<https://www.canada.ca/content/dam/cra-arc/formspubs/pbg/t2201/t2201-fill-17e.pdf>)
 - a. The parent/guardian completes Part A of the form
 - b. The child'/youth's doctor completes and signs (“certifies”) Part B of the form
2. Send the form to Canada Revenue Agency for review

- Your child’s doctor may also need to provide Revenue Canada with a document stating how much time is spent on activities related to diabetes care/insulin management.
- **Please complete the attached table (Page 3) as documentation of time spent.**

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Which activities count towards the 14-hours per week requirement for eligibility (according to Canada Revenue Agency)?

- Checking blood glucose
 - Checking overnight
 - Extra checking before, during, and after physical activity
 - Extra blood glucose checks if ketones are present
 - Extra checking during times of illness
- Preparing and administering insulin (or preparing the insulin pump and doing site changes)
 - Calculating extra insulin for high glucose or ketones
 - Calculating reduced insulin for illness or physical activity
- Calibrating necessary equipment
- Testing for ketones and managing ketones when present
- Keeping a logbook of blood glucose levels (for pump users, this would include downloading the pump)
- Other supervisory activities that can reasonably be considered necessary to adjust the dosage of insulin
 - Reviewing glucose trends from a logbook and downloads to figure out changes to base doses of insulin or pump settings

Which activities do not count towards the 14-hours per week requirement for eligibility (according to Canada Revenue Agency)?

- Counting carbohydrates and meal preparation
- Attending medical appointments or picking up prescriptions
- Time spent waiting for the insulin pump to deliver the insulin

DIABETES IN CHILDREN AND YOUTH
Time Spent on *Eligible Diabetes Care/Insulin Management Activities**
If your child receives insulin therapy, please fill out the following:

Patient's name: _____ Date of birth: _____

ACTIVITY	Time spent per day	Multiplied by	Days per week	Total Time Per Week (listed in hours and/or minutes)
Testing blood glucose: <ul style="list-style-type: none"> • Routine monitoring • Extra testing (for activity, etc.) 		X		
Maintaining log book		X		
Preparing, dosing/adjusting, and administering insulin		X		
Overnight monitoring of blood glucose		X		
Treatment of hypoglycemia/hyperglycemia		X		
Maintaining necessary equipment: <ul style="list-style-type: none"> • Blood glucose meter • Insulin pump • Ketone meter 		X		
Supervision by parent of child who cannot independently manage the above, as well as: <ul style="list-style-type: none"> • Visual monitoring of hypoglycemia 		X		
Other* (please specify):		X		
Other* (please specify):		X		
			Total Time:	

** Please note that the following do not qualify according to the Disability Tax Credit form: carbohydrate counting/meal preparation, exercise, attending medical appointments, picking up prescriptions, time spent waiting for an insulin pump to deliver insulin*

Signature of parent/guardian: _____

Signature of physician: _____