

Clinical Conundrum

Addressing questions related to ethical and clinical practice issues in speech-language pathology and audiology

The question presented below was submitted by a group of ACSLPA colleagues who provide services to children who qualify for Alberta Education's Code 47 "*Severe Delay Involving Language*". The issue itself, however, has implications for both SLPs and audiologists working in a variety of clinical environments with a range of disorder types.

Question: A group of colleagues and I were discussing the disability tax credit that is available to families of children with severe communication impairments. Are we ethically obligated to provide information about the tax credit to all families that we work with? Should every child that is Code 47 automatically be a candidate for his tax credit?

With regard to sharing of information regarding the disability tax credit, members are encouraged to consider the following excerpts from ACSLPA's *Code of Ethics*:

Autonomy - *We respect and promote client's rights and abilities to make informed decisions.*

Members:

- *Ensure that clients are informed and understand the services and the options for service available to them.*

Competence - *We provide competent care to the clients we serve.*

Members:

- Utilize resources that the member and the client deem appropriate to the client's needs. This includes recommending and/or making referrals to others whose knowledge and services may contribute to the diagnosis, assessment and/or treatment of the client.

The above excerpts from the *Code of Ethics* can be interpreted to imply resources (i.e., financial options) for obtaining speech-language and hearing services, for managing the impacts of the speech-language and/or hearing disorder, and for the services themselves. The words "deem appropriate" are of importance in this excerpt. If an SLP or audiologist believes that a client fits the criteria and is therefore a candidate for the disability tax credit, it would be appropriate to make them (or their parents/caregivers) aware of this option. It would be up to the SLP or audiologist to use their professional judgment in this matter.

It is important to note that a client's eligibility for the tax credit may change over time. Hence, it is the professional's responsibility to ensure that a client's functional status is reviewed at least annually and that recommendations are modified as required. Informing clients and caregivers of a change in status can be challenging, particularly if a client has improved to the point that they no longer meet funding criteria. Needless to say, the SLP or audiologist remains accountable for the professional opinions and services that he/she provides. Clinicians must be able to provide sound rationale to support their recommendations regarding eligibility for the tax credit or any other funding and/or services available to their clients.



With regard specifically to children who qualify for Code 47 funding, it is important to note that not every child who fits the Code 47 criteria will also qualify for the disability tax credit. Code 47 criteria and disability tax credit criteria are not synonymous. If, in the SLP's professional judgment, a child does not qualify for the tax credit based on their speech-language profile, the SLP may consider whether the family can have another approved profession sign on the basis of another disability issue.

More broadly speaking, it can be difficult to sort through who will qualify for the disability tax credit and who will not. In addition, in December 2008 the federal government introduced the Registered Disability Savings Plan (RDSP), Canada Disability Savings Grant, and Canada Disability Savings Bond. The purpose of these measures is to help Canadians with disabilities and their families save for the future. The RDSP is available to Canadian residents under the age of 60 who are eligible for the disability tax credit. Given the range of financial support available, it is possible that ACSLPA members may experience an increase in the number of requests they receive regarding completion of the tax credit application forms.

We welcome your thoughts on this or any other clinical conundrum! Readers are encouraged to submit both their comments and their ethical clinical issues in question format to slp@acslpa.ca for SLP related issues and audiology@acslpa.ca for audiology related issues.
