ASSOCIATION MÉDICALE CANADIENNE | CANADIAN MEDICAL ASSOCIATION

HEAL
Organizations for Health Action

June 2, 2020

Hon. Bill Morneau, P.C., M.P.
Minister of Finance
Finance Canada
Bill.morneau@canada.ca

Hon. Patty Hajdu, P.C., M.P.
Minister of Health
Health Canada
Patty.hajdu@canada.ca

Re: Federal measures to recognize the significant contributions of Canada's front-line health care workers during the COVID-19 pandemic

Dear Ministers Morneau and Hajdu:

On behalf of the Canadian Medical Association (CMA) and HEAL's member organizations, representing 650,000 health care workers in Canada, we are writing to you with recommendations for new federal measures to support the financial hardships and risks posed to front-line health care workers (FLHCWs) during the COVID-19 pandemic.

To begin, we strongly support the measures the federal government has taken to date to mitigate the health and economic impacts of COVID-19. However, given the unique circumstances that FLHCWs face, additional measures are required to acknowledge their role, the risks being posed to themselves and their families, and the financial burden they have taken on through it all. All FLHCWs face numerous challenges trying to carry out their life-saving work during these incredibly difficult times and they deserve to be recognized for their significant contributions.

As such, we are recommending that the federal government implement the following new measures for all FLHCWs:

1) **An income tax deduction for FLHCWs put at risk during the COVID-19 pandemic, in recognition of their heroic efforts**. All FLHCWs providing in-person patient care during the pandemic would be eligible to deduct a designated amount against their income earned. This would be modelled on the deduction provided to members of the Canadian Armed Forces serving in moderate- and high-risk missions.
2) **A non-taxable grant to support the families of FLHCWs who die in the course of responding to the COVID-10 pandemic or who die as a result of an occupational illness or psychological impairment related to this work.** The grant would also apply to cases in which the death of a FLHCW's family member is attributable to the FLHCW's work in responding to the pandemic. We are recommending that access to the Memorial Grant program, or a similar measure, be granted to FLHCWs and their family member(s).
3) **A temporary emergency accommodation tax deduction for FLHCWs who incur additional accommodation costs as well as a home renovation credit in recognition of the need for FLHCWs to adhere to social distancing to prevent the spread of COVID-19 to their family members.** We are recommending all FLHCWs earning income while working in a health care facility or public health unit or in a capacity related thereto (e.g. paramedics or janitorial staff) be eligible for the deduction and credit.

4) **Provide additional child-care relief to FLHCWs by doubling the child-care deduction.** We recommend the individuals listed above be eligible for the enhanced deduction.

We recognize that it is important that any measures enacted be simple for the government to implement and administer, as well as simple for FLHCWs to understand and access. The recommendations above will ensure that relief applies to a wide range of Canada's FLHCWs who are battling COVID-19, where the primary intention is to be as inclusive as possible.

Once again, we commend the federal government for its decisive and meaningful response to the pandemic. Now is the time to ensure comprehensive supports are provided to those who have stepped up to protect the health and safety of all Canadians. We welcome the opportunity to discuss these recommendations with you.

Sincerely,

Sandy Buchman, MD, CCFP(PC), FCFP
President, Canadian Medical Association

This letter is signed by the following organizations:

Canadian Medical Association
Canadian College of Health Leaders
Canadian Podiatric Medical Association
Association of Faculties of Medicine of Canada
Canadian Counselling and Psychotherapy Association
Canadian Psychiatric Association
Canadian Association of Community Health Centres
Canadian Psychological Association
Canadian Association for Interventional Radiology
Canadian Dental Association
Canadian Association of Medical Radiation Technologists
Canadian Dental Hygienists Association
Canadian Society for Medical Laboratory Science
Canadian Society of Nutrition Management
Canadian Association of Midwives
Canadian Association of Nuclear Medicine
Canadian Massage Therapist Alliance
Canadian Society of Respiratory Therapists
Canadian Association of Occupational Therapists
Royal College of Physicians and Surgeons of Canada
College of Family Physicians of Canada
Canadian Association of Optometrists
Canadian Nurses Association
Dietitians of Canada
Canadian Association of Social Workers
Canadian Ophthalmological Society
HealthCareCAN
Canadian Cardiovascular Society
Canadian Orthopaedic Association
Paramedic Association of Canada
Pallium Canada
Canadian Chiropractic Association
Canadian Pharmacists Association
Canadian Physiotherapy Association
Speech-Language & Audiology Canada