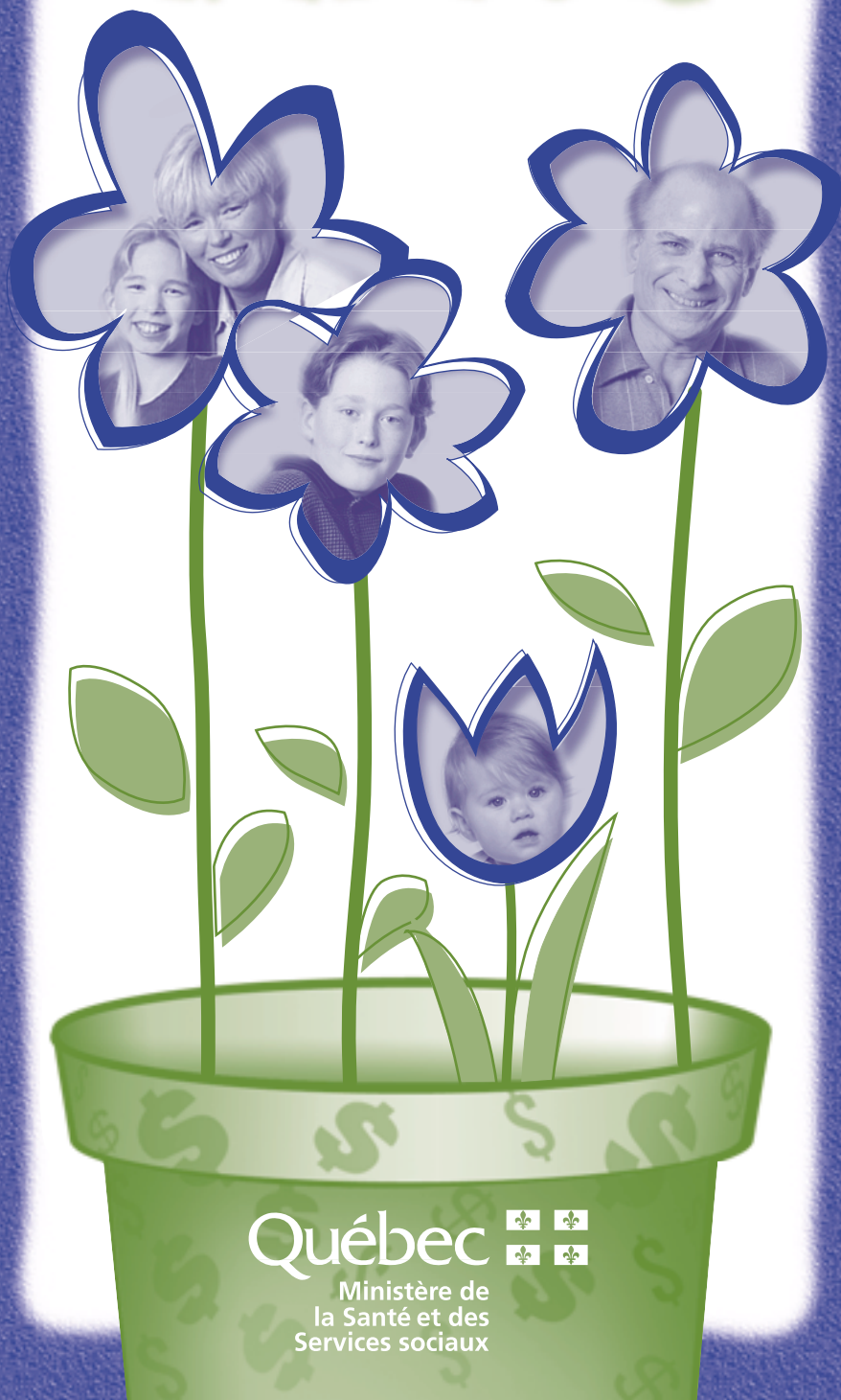
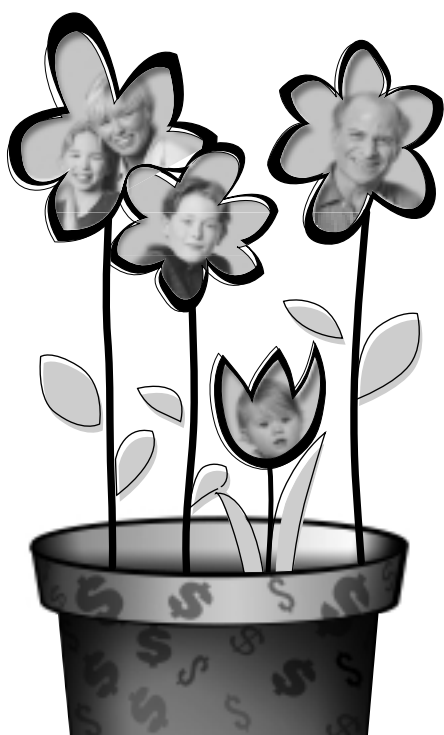


FINANCIAL ASSISTANCE MEASURES
FOR FAMILIES WITH A
disabled child



Québec 
Ministère de
la Santé et des
Services sociaux

FINANCIAL ASSISTANCE MEASURES FOR FAMILIES WITH A *disabled child*



PERSONS CONSULTED

Mr. Daniel Bérubé, ministère de la Santé et des Services sociaux
Mr. Ahcène Bouriahne, ministère de la Santé et des Services sociaux
Ms. Johanne Huot, ministère des Transports du Québec
Ms. Françoise Vekeman, ministère de la Solidarité sociale
Mr. Réjean Careau, Société de l'assurance automobile du Québec
Ms. Carmen Couture, Société de l'assurance automobile du Québec
Ms. Madeleine Rodrigue, Société de l'assurance automobile du Québec
Ms. Pauline Trottier, Revenu Canada
Mr. André Picard, Revenu Canada
Mr. Michel Journeault, Régie des rentes du Québec
Mr. Jacques Boulanger, Régie de l'assurance maladie du Québec
Ms. Carmen Hatin, ministère de la Famille et de l'Enfance
Ms. Danielle Filion, ministère de l'Éducation
Mr. René Dionne, Société d'habitation du Québec
Ms. Chantal Mourand, ministère du Revenu du Québec
Ms. Denise Trépanier, ministère du Revenu du Québec
Ms. Michèle Blouin-Audette, ministère du Revenu du Québec

RESEARCH TEAM

Head of research project:

Diane Bégin
Ministère de la Santé et des Services sociaux

Collaborators:

Sylvie Rheault
Ministère de la Santé et des Services sociaux
Anne Gauthier
Ministère de la Santé et des Services sociaux
Marie-Blanche Rémillard
Ministère de la Santé et des Services sociaux
Suzanne Doré
Office des personnes handicapées du Québec

Researcher and editor:

Julie Chartrand-Beauregard
Ministère de la Santé et des Services sociaux

Publication produced by

Direction des communications du ministère de la Santé et des Services sociaux

To obtain copies of this document, send your order by fax to: **(418) 644-4574**

or by e-mail to: communications@msss.gouv.qc.ca

or by mail to: **Ministère de la Santé et des Services sociaux**

**Direction des communications
1075, chemin Sainte-Foy, 16^e étage
Québec (Québec) G1S 2M1**

This document may be consulted in the **documentation** section of the ministère de la Santé et des Services sociaux Web site at www.msss.gouv.qc.ca

Legal deposit

Bibliothèque nationale du Québec, 2001

National Library of Canada, 2001

ISBN 2-550-37892-X

© Government of Québec

Reproduction of this document in whole or in part is authorized, as long as the source is mentioned.

Une version française de ce document existe sous le titre: *Mesures d'aide financière aux familles ayant un enfant handicapé*

Dépôt légal

Bibliothèque nationale du Québec, 2000

Bibliothèque nationale du Canada, 2000

ISBN 2-550-36000-1



Contents

FOREWORD	5
GENERAL MEASURES OF TAX ASSISTANCE FOR FAMILIES	7
Provincial Government	8
Non-Refundable Tax Credit for Dependent Children	8
Non-Refundable Tax Credit for a Single-Parent Family	8
Tax Reduction for Families	9
Refundable Tax Credit for Child-Care Expenses	10
Amount for Medical Expenses and Refundable Tax Credit for Medical Expenses	10
Québec Sales Tax Credit	12
Federal Government	14
Canada Child Tax Benefit (CCTB)	14
Child Care Expenses Deduction	15
Medical Expense Tax Credit	15
Refundable Tax Credit for Goods and Services Tax (GST)	17
Other Federal Credits	18
Programs for Low-Income Families	19
Family Allowance	19
Last Resort Assistance	20
Work and Employment Incentives (WEI) Program	21
Parental Wage Assistance (PWA) Program	22
Financial Support Program	22
Shelter Allowance Program	23
Low-Rental Housing (LRH) Program	25
Rent Supplement Program	26
PROGRAMS FOR ALL FAMILIES IN QUÉBEC	27
Childcare Centres and Childcare at \$5	28
School Day Care Services	29
SPECIFIC PROGRAMS FOR PERSONS WITH DISABILITIES AND THEIR FAMILIES	31
Allowance for Handicapped Children	32
Direct Allowance – Provided by the Ministère de la Santé et des Services sociaux	33
Respite services	33
Relief services	34
Caretaking services	34
Parental Role Assistance	34
Transportation of Persons with Disabilities	34
Technical Aid and Medical Technology Programs – Provided by the Régie de l'assurance maladie du Québec	35
Devices that Compensate for Physical Disabilities Program	35

Hearing Devices Program.....	37
Visual Devices Program.....	39
Ostomy Appliances Program.....	40
Ocular Prostheses Program.....	40
External Breastforms Program.....	41
Technical Aids Program – Provided by the Ministère de la Santé et des Services sociaux.....	41
Elimination Functions Program.....	42
Acquisition of Respiratory Therapy Equipment and Supplies Program.....	42
Technical Aids for Communication Program.....	42
Orthopaedic Shoe Program.....	43
Support for Home and Daily Living Program.....	43
Disabled Parking Permit Program – Provided by the Société de l'assurance automobile du Québec.....	43
Paratransit Provided by the Ministère des Transports du Québec.....	45
Residential Adaptation Assistance Program (RAAP) – Provided by the Société d'habitation du Québec.....	46
Program of Assistance toward Vehicle Adaptation.....	47
Program of Facilitated Access to Recreation for People with a Disability – Provided by the Ministère de la Santé et des Services sociaux.....	48
SPECIFIC PROGRAMS ACCORDING TO THE CAUSE OF IMPAIRMENT	49
Compensation for Victims of an Automobile Accident – Provided by the Société d'assurance automobile du Québec.....	50
Crime Victims Compensation.....	51
APPENDICES	53
Appendix A: Sections of the Taxation Act of Québec.....	54
Appendix B: Health Aids for Elimination Functions.....	58
Appendix C: Respiratory Therapy Equipment and Supplies for Persons with Disabilities.....	61
Appendix D: Technical Aids for Communication.....	62
Appendix E: Aids for Home and Daily Living.....	63
Bibliography	64
LIST OF TABLES	
Table 1 Maximum Family Income According to Amount of Medical Expenses.....	12
Table 2 QST Credit according to Family Income, 1996.....	13
Table 3 Income Thresholds for the Credit According to Number of Children.....	17
Table 4 Eligibility Requirements for the Shelter Allowance Program.....	23
Table 5 Family Support Services (MSSS/Regional boards/CLSCs).....	35

FOREWORD

This publication groups together the main programs and measures of financial assistance for families, in particular those with children with disabilities. Its purpose is to provide information on the various programs that exist.

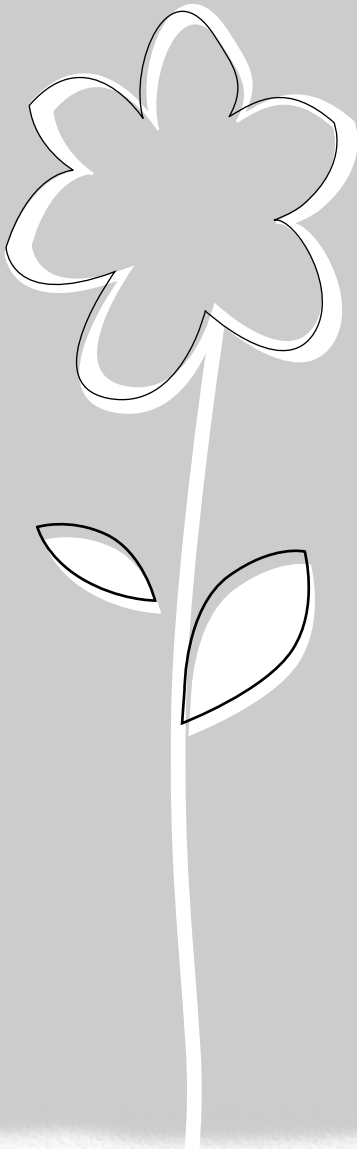
This list was drawn up as part of a study that was carried out by the Ministère de la Santé et des Services sociaux on the expenses incurred by families with children with disabilities. The study confirms that these families bear great costs related to the needs of children who have disabilities. The study also reveals that numerous measures and programs have been implemented in order to provide financial assistance to families.

It appeared relevant to present this information to the general public. We hope that this publication will be of great use to parents, parents' associations, those who work with children with disabilities and the various support groups.

The program summaries do not have force of law. To obtain further information or find out about eligibility criteria or application procedures for these programs, please note the telephone numbers and Internet addresses of the agencies and departments, which appear at the end of each entry.

We hope that this publication will be updated yearly by an agency whose role is to provide information to the families of children with disabilities, such as the Office des personnes handicapées du Québec.

General Measures
of Tax
Assistance
for Families



Provincial Government

Non-Refundable Tax Credit for Dependent Children

Under the Québec taxation system, parents receive a non-refundable tax credit for dependent children. This measure aims to ease the financial burden that a child represents and compensates for the tax paid by taxpayers on the portion of their income that is used to meet the children's basic needs. To claim this credit, the taxpayer must live with and support the child. A dependent child may be your or your spouse's brother, sister, sister-in-law, son, daughter, grandson, granddaughter, nephew or niece. To be eligible for this credit, the taxpayer must live with the person under 18 years of age and must not support another adult or be dependent on this adult.

The amounts for recognized basic needs are \$2,600 for the first child and \$2,400 for the second and each additional child. The tax credit granted represents 23% of these amounts, or \$598 and \$552 respectively. This is a non-refundable tax credit, which means that the taxpayer must pay enough income tax in order to obtain it.

The non-refundable tax credit for dependent children is administered by the Ministère du Revenu du Québec pursuant to the *Taxation Act*.

Ministère du Revenu du Québec

Throughout Québec and elsewhere in Canada: 1 800 267-6299

Service for hearing-impaired persons:

Montréal: (514) 873-4455

Elsewhere: 1 800 361-3795

Internet: <http://www.revenu.gouv.qc.ca>

Non-Refundable Tax Credit for a Single-Parent Family

The non-refundable tax credit for a single-parent family is an additional credit granted to an individual who has a dependent child. It compensates for the tax paid on the portion of income destined to meet the surplus of basic needs of a child of a single-parent family as compared to those of a child living in a two-parent family. To be eligible for this credit, the taxpayer must live with the dependant who must be under 19 years of age. Moreover, the taxpayer must not support another adult nor be dependent on another adult.

The amount granted is \$1,300 or half of the amount for the first dependent child. At a rate of 23%, the non-refundable credit comes to \$299. This is a non-refundable tax credit, which means that the taxpayer must pay enough income tax in order to obtain it. This credit is added to the other credits claimed by the individual.

The program of non-refundable tax credit for a single-parent family has existed since 1988 and is administered by the Ministère du Revenu du Québec pursuant to the *Taxation Act*.

Ministère du Revenu du Québec

Throughout Québec and elsewhere in Canada: 1 800 267-6299

Service for hearing-impaired persons:

Montréal: (514) 873-4455

Elsewhere: 1 800 361-3795

Internet: <http://www.revenu.gouv.qc.ca>

Tax Reduction for Families

The tax reduction for families in Québec is granted to average- and low-income families with dependent children. This measure aims to raise the nil tax threshold¹ of families with children so as to better integrate the provincial taxation system into the transfer measures.

To obtain this reduction, the taxpayer must have at least one dependent child and be a resident in Québec at the end of the taxation year. The reduction varies according to the number of children and family situation: single or two-parent family. The measure ends when the family income reaches the thresholds presented in Table 1. The maximum tax reduction is \$1,500 for a two-parent family, \$970 for a single-parent family sharing accommodation with another adult, and \$1,195 for a family that does not share accommodation. If the family income is more than \$26,000 per year, the amount of reduction granted will be reduced.

The program of tax reduction for families has existed since 1988 and is administered by the Ministère du Revenu du Québec pursuant to the *Taxation Act*.

Ministère du Revenu du Québec

Throughout Québec and elsewhere in Canada: 1 800 267-6299

Service for hearing-impaired persons:

Montréal: (514) 873-4455

Elsewhere: 1 800 361-3795

Internet: <http://www.revenu.gouv.qc.ca>

1. Income for which there is no tax payable. Individuals with income that is below this threshold do not pay taxes.

Refundable Tax Credit for Child-Care Expenses

The refundable tax credit for child-care expenses aims to compensate for a portion of the child-care costs that parents must assume in order to earn an income. The eligible expenses must be incurred for the care of a dependent child in Canada and must be paid to an individual, a day-care centre or a camp.

The compensation granted by the credit corresponds to 75% of the eligible child-care expenses, in the case of a low-income family, and is gradually reduced to, depending on the net family income, 26.4% for families with average and high income. The eligible expenses vary according to family income, the children's ages as well as their health status. The maximum amount granted for a child under 7 years of age or for a child with a severe and prolonged impairment is \$7,000. For a child aged 7 to 16, the maximum amount is \$4,000.

Parents who pay \$5 per day for child-care services are not entitled to this tax credit.

The program of refundable tax credit for child-care expenses has existed since 1994 and is administered by the Ministère du Revenu du Québec pursuant to the *Taxation Act*.

Ministère du Revenu du Québec

Throughout Québec and elsewhere in Canada: 1 800 267-6299

Service for hearing-impaired persons:

Montréal: (514) 873-4455

Elsewhere: 1 800 361-3795

Internet: <http://www.revenu.gouv.qc.ca>

Amount for Medical Expenses and Refundable Tax Credit for Medical Expenses

The deduction for medical expenses is granted only for the amounts that exceed 3% of the family income, that is, the income of both spouses. Moreover, the medical expenses must have been paid for one of the two spouses or a dependant provided that the dependant's income does not exceed \$5,900. The expenses claimed must have been paid during a period of 12 consecutive months and any refund received for these expenses must be subtracted from the amount. The eligible medical expenses include remuneration paid to an attendant as well as expenses in a day referral centre.

The following are the most common² medical expenses giving entitlement to a tax credit:

- payments made to a dentist, nurse, practitioner, public hospital or licensed private hospital, for medical, dental or paramedical services;

2. Section 752.0.11.1 of Chapter I.0.3 of the Taxation Act, which specifies the eligible medical expenses is presented in Appendix A.

- payments for drugs prescribed by a physician or a dentist and obtained from a licensed pharmacist (including the deductible and the co-insurance amount payable on the purchase of drugs insured under the Québec prescription drug insurance plan);
- the premium paid under the Québec prescription drug insurance plan;
- payments to an insurer or a group insurance plan to cover medical or hospital expenses, where the payments were made, as a premium, contribution or other amount, for the benefit of an individual, his or her spouse, or any other person who lives with the individual and is related to the individual by blood, marriage or adoption;
- payments for eyeglasses, contact lenses or other devices for the treatment or correction of a defect of vision, where such items are prescribed by an ophthalmologist or an optometrist;
- reasonable expenses incurred to move to a more accessible dwelling (maximum \$2,000), and reasonable expenses relating to renovations or alterations to the dwelling of an individual, his or her spouse or a dependant, where the person concerned lacks normal physical development or has a severe and prolonged mobility impairment, and the renovations or alterations are made to enable the person to gain access to the dwelling, be mobile or functional within the dwelling or carry out everyday activities in the dwelling;
- payments made in order to obtain certain devices or equipment prescribed by a practitioner, where the conditions respecting acquisition or use are met;
- expenses respecting the transportation of a person by ambulance to or from a public hospital or licensed private hospital.

This tax credit also includes remuneration paid to an attendant for the individual, his or her spouse or a dependant, if the following conditions are met:

- the remuneration was paid to a person who, at the time, was neither the spouse nor under 18 years of age;
- the person who received the care had a severe and prolonged mental or physical impairment;
- the total remuneration paid for the services of such attendants did not exceed \$10,000;
- no amount is entered for the taxation year as child-care expenses, as expenses paid for the services of an attendant, or as medical expenses respecting fees paid for full-time care in a nursing home or amounts paid for care and training received in a school, an institution or another place;
- a receipt was issued by the recipient of the remuneration and if the recipient was an individual, his or her social insurance number must be indicated on the receipt.

These amounts may give entitlement to a refundable tax credit for medical expenses provided that the individual had work-related income of at least \$2,500 for the taxation year. In Table 2, the amounts eligible as medical expenses are presented in relation to the corresponding maximum family income. If the individual's family income is higher than the maximum family income, that is, \$27,500, the individual is not entitled to the refundable tax credit for medical expenses.

Table 1**Maximum Family Income According to Amount of Medical Expenses**

MEDICAL EXPENSES (\$)		MAXIMUM FAMILY INCOME (\$)
FROM	TO	
1	755	18,500
756	985	19,500
986	1,215	20,500
1,216	1,445	21,500
1,446	1,675	22,500
1,676	1,905	23,500
1,906	2,135	24,500
2,136	2,365	25,500
2,366	2,595	26,500
2,595	2,825 +	27,500

Source: 1998 Provincial Income Tax Guide

The program of tax credit for medical expenses and care is administered by the Ministère du Revenu pursuant to the *Taxation Act*.

Ministère du Revenu du Québec

Throughout Québec and elsewhere in Canada: 1 800 267-6299

Service for hearing-impaired persons:

Montréal: (514) 873-4455

Elsewhere: 1 800 361-3795

Internet: <http://www.revenu.gouv.qc.ca>

Québec Sales Tax Credit

Low-income households are entitled to a compensation for the Québec Sales Tax (QST). The credit is refundable, which means that the taxpayer can receive an amount even if he or she does not have to pay any tax. This amount varies according to the household's financial situation.

In the calculation of the credit, you will be allocated the sum of \$154, as will your spouse. If, throughout the year, you did not have a spouse and you lived alone or only with one or more dependent children, the sum of \$103 will be added to that amount. However, the amount of this credit will be reduced by 3% of the amount of your family income that exceeds \$26,000. Only one of the two spouses may claim the QST credit.

Table 2**QST Credit According to Family Income, 1996**

FAMILY SITUATION	FAMILY INCOME
Individual who had a spouse on December 31, 1999	\$36,266
Individual who, throughout the year, did not have a spouse and lived alone or only with one or more dependent children	\$34,566
Individual who did not have a spouse on December 31, 1999, and who lived at some time in the year with a person who was not a dependent child	\$31,133

Source: *Personal Tax and Transfer Systems*

The refundable QST credit program is administered by the Ministère du Revenu du Québec pursuant to the *Taxation Act*.

Ministère du Revenu du Québec

Throughout Québec and elsewhere in Canada: 1 800 267-6299

Service for hearing-impaired persons:

Montréal: (514) 873-4455

Elsewhere: 1 800 361-3795

Internet: <http://www.revenu.gouv.qc.ca>

Federal Government

Canada Child Tax Benefit (CCTB)

The Canada Child Tax Benefit (CCTB) is a tax-free monthly payment made to eligible families to help them with the cost of raising children under age 18. This measure aims to help low-income families by providing additional assistance to the parents of these families and to increase the frequency of payments.

The benefit is paid to the person who is mainly responsible for the care and upbringing of the child. This person is usually the mother. However, it can be the father, a grandparent, or a guardian. To be entitled to the benefit, the person must live with the child covered by the measure and be a resident of Canada as defined in the *Income Tax Act*. To receive the CCTB, both parents must file a return even if one of the parents has no income to report.

The birth of a child, the arrival of an adopted child or taking charge of a child are events that allow you to apply for the CCTB. To do so, complete the form, *Canada Child Tax Benefit Application*, and send it to the Canada Customs and Revenue Agency. The persons concerned should apply for the benefit even if they believe that they will not be entitled to receive it. The benefit can be paid retroactively for up to 11 months preceding the application.

The CCTB is based on the information provided in the previous year's tax return. The benefit amount is calculated on the basis of the number of children you have and their ages, your province or territory of residence, your or your spouse's deduction for child care expenses of the previous year and your family net income of the previous year.

In Québec, the basic benefit is \$1,020 per child. There will be a reduction to the benefit if your family net income is more than \$25,921. For one-child families, the reduction is 2.5% of the portion of the net income that is higher than \$25,921, and the reduction is 5% for families with two or more children. A supplement is also granted to low-income families.

The Canada Child Tax Benefit has existed since 1993 and is administered by Canada Customs and Revenue Agency.

Canada Customs and Revenue Agency

Information: 1 800 387-1194

Internet: <http://www.rc.gc.ca>

Child Care Expenses Deduction

The Child Care Expenses Deduction aims to compensate for a portion of the child-care costs that parents must assume in order to earn an income. This deduction contributes to reducing personal income tax and is not refundable.

The eligible expenses relate to the care of a dependent child who, at some time in the year, was either under 16 or had a mental or physical infirmity. The expenses must have been incurred in Canada and paid to an individual who is not related to the family, a day-care centre or a camp. The deduction is granted provided that the care allows parents to earn an income.

Unlike the procedure of the Government of Québec, the deduction must be applied by the spouse with the lower net income and cannot be more than this person's income.

The maximum amount is \$7,000 for a child under 7 years of age and \$4,000 for a child aged 7 to 16 years. The maximum deduction is \$5,000 for a child who has a physical or mental impairment.

The Child Care Expenses Deduction program is administered by Canada Customs and Revenue Agency pursuant to the *Income Tax Act*.

Canada Customs and Revenue Agency

Information: 1 800 387-1194

Internet: <http://www.rc.gc.ca>

Medical Expense Tax Credit

The Medical Expense Tax Credit applies to individuals who have sustained significant medical expenses for themselves or certain of their dependants. A dependant can be a child, grandchild, parent, grandparent, brother, sister, or any person who is dependent on the individual or the individual's spouse.

To be deductible, the expenses must have been paid within a 12-month period ending in the year when the deduction is applied for. They must be proven by receipts, must not have been used in calculating a previous year's medical expenses, and must not have been reimbursed or be reimbursable. These expenses may include medical expenses paid outside Canada.

The following are examples of allowable medical expenses:

- payments to a doctor, dentist, nurse, or public or licensed private hospital;
- payments for eyeglasses or contact lenses prescribed by a physician or optometrist;
- payments for artificial limbs, wheelchairs, crutches, hearing aids, dentures, pacemakers, and certain prescription medical devices;
- expenses incurred for the purchase, rental, maintenance and repairs of equipment, aids and other devices: wheelchair, hearing aids, artificial limbs, etc.;
- costs of acquiring and the care and maintenance of guide and hearing-ear dogs; and
- premiums paid under the Québec Medical Insurance Plan, and most premiums paid to private health services plans.

The expenses must exceed the lower of the following amounts: either \$1,614 or 3% of net income. The amount is then multiplied by 17%, the lowest personal tax rate percentage (for 1998).

Example: John's income for 1998 is \$21,070 for 1998. His medical expenses for care provided to his disabled child amounts to \$1,475. The expenses must exceed the lower of the following two amounts: \$1,614 or 3% of John's income, or \$632.10. John must then subtract \$632.10 from \$1,475. The difference of \$842.90 is the amount used to determine the medical expense credit. John will calculate 17% of \$842.90 which gives \$143.29 as medical expense credit.

The amounts paid for care by an attendant or care in an establishment can be included in the medical expense deduction if they have been incurred for a dependant of the taxpayer. However, if a claim is made for these expenses, nobody else can claim a disability amount for that person.

If the person has a letter from a doctor or other medical practitioner certifying the person's dependence on others for care due to long-term mental or physical infirmity, the remuneration paid for full-time care at home by an attendant who was not the person's spouse and was 18 years of age or older is deductible.

If the person has a letter from a doctor or other medical practitioner certifying the person's dependence on others for care due to lack of normal mental capacity, the amounts paid for full-time care in a nursing home are deductible.

If the person has a letter from a doctor or other appropriately qualified individual certifying the person's need, due to a physical or mental handicap, for the equipment, facilities, or personnel available in a nursing home, school, institution, or other establishment operated for persons with that handicap, expenses paid for full- or part-time care (including training) are deductible.

The Medical Expense Tax Credit program is administered by Canada Customs and Revenue Agency pursuant to the *Income Tax Act*.

Canada Customs and Revenue Agency

Information: 1 800 387-1194

Internet: <http://www.rc.gc.ca>

Refundable Tax Credit for Goods and Services Tax (GST)

The refundable GST credit aims to reduce the tax burden on goods and services for low-income households and offset the increased cost of goods and services due to the GST. The refundable credit means that the taxpayer can receive a GST refund even if he or she does not have to pay any tax. The credit is granted according to the household's financial situation.

To obtain this credit, the individual must be 19 years of age or older, be married or be the parent of a child. This child must be under 19 years of age, be unmarried, not be a parent of a child and live with a parent. Only one of the spouses can apply for the credit. The credit is calculated on the basis of both spouses' income and according to the number of children. No matter which of the spouse applies, the credit will be the same.

In 1998, the credit granted to an adult was \$199 and \$105 per child, in the case of families whose income did not exceed \$25,921. According to calculations applied in 1998, if the income exceeds that amount, the credit will be reduced to 5% of the income that exceeds that threshold. Moreover, a \$199 supplement is granted to single-parent families. An additional amount is also granted to a person living alone.

The following is a table of income limits according to the number of children.

Table 3

Income Thresholds for the Credit According to Number of Children

NUMBER OF CHILDREN	MAXIMUM FAMILY INCOME
0	\$33,880
1	\$35,980
2	\$38,080
3	\$40,180
4	\$42,280
5 or more	no maximum

Source: 1998 Federal Income Tax Guide

The GST tax credit refund program is administered by Canada Customs and Revenue Agency pursuant to the *Income Tax Act*.

Canada Customs and Revenue Agency

Information: 1 800 387-1194

Internet: <http://www.rc.gc.ca>

Other Federal Credits

Other credits for families with a disabled child also exist, for example, the Disability Amount Transferred from a Dependant. This credit makes it possible to deduct the unused part of the disability amount from the amount provided for a dependent child. The disability amount is granted to persons who have a severe and prolonged mental or physical impairment, which causes them to be markedly restricted in any of the basic activities of daily living. An authorized health care professional must complete Form T-2201 to certify the impairment.

When the disabled child turns 18, there are other types of credits such as the Amount for Infirm Dependants Age 18 or Older and the Caregiver Amount, if the person who applies for the credit lives with the disabled person.

Moreover, the Home Buyers' Plan (HBP) allows families to buy a home that is better adapted to the needs of the disabled child.

Other credits are also granted to a person living alone with his or her child, that is, the Equivalent-to-Spouse Amount and the supplement of personal amounts.

Canada Customs and Revenue Agency

Information: 1 800 387-1194

Internet: <http://www.rc.gc.ca>

Programs for Low-Income Families

Family Allowance

The family allowance is intended to cover the basic needs of children under age 18 in low-income families, taking into account the Canada Child Tax Benefit paid by the federal government.

The amount of the family allowance is not the same for all families. It is calculated on the basis of family income for the previous year, the number of children under 18 years of age, the family situation (single-parent or two-parent).

The family allowance is paid mainly to the mother when the child lives with her and she is responsible for his or her care and education. In cases of equal shared custody, the Régie pays the family allowance to the person who receives the Canada Child Tax Benefit from the federal government.

The family allowance is not paid to the foster family with whom a child has been placed under the *Act respecting health services and social services* or the *Youth Protection Act*. It can, however, be paid to the parents of the child in foster care if they pay the required parental contribution.

To apply for Québec's family allowance, either for a birth or an adoption, just fill out the federal government's *Application for Child Tax Benefit*. Because family income is used to calculate the amount of the family allowance, a single parent or both parents in a two-parent family must have filed a Québec income tax return even if both spouses have no income to report.

The amount of the family allowance may change from one year to the next, depending on changes in your family, and on the information in your income tax return from the previous year. The information on net income is provided to the Régie des rentes du Québec by the Québec Ministère du Revenu.

Payment of the family allowance usually begins 2 to 3 months after the federal government has received the *Application for Child Tax Benefit*. The first payment includes all amounts due. Retroactive payments can only be made for up to 11 months preceding the application.

The *Application for Child Tax Benefit* can be filed as soon as the child is born or arrives in the family. Even if you are not entitled to the benefit, the Canada Customs and Revenue Agency will automatically send all the necessary information for registering your child to the Régie des rentes du Québec.

Canada Customs and Revenue Agency must be notified as soon as possible of any change in the family situation (marriage, de facto union, separation, divorce, death of a spouse, etc.). The latter will send the Régie all the necessary information. The family situation is important because it establishes the entitlement to the family allowance and the amount to be paid. It is also the Canada Customs and Revenue Agency that notifies the Régie des rentes du Québec of any change in address.

The Québec family allowance stops being paid in the month following that in which the child turns 18, even if he or she is a student; or when the child leaves home, gets married or enters into a de facto union; or when the parent and the child leave Québec permanently; or when the child dies.

The Québec Family Allowance program is administered by the Régie des rentes du Québec.

Régie des rentes du Québec

Québec region: (418) 643-3381

Montréal region: (514) 864-3873

Elsewhere in the province: 1 800 667-9625

Service for hearing-impaired persons:

(TDD, teletype machines): 1 800 603-3540

Internet: <http://www.rrq.gouv.qc.ca>

Canada Customs and Revenue Agency

Montréal region: (514) 864-6299

Elsewhere in Québec: 1 800 267-6299

Last Resort Assistance

Income security is a last resort financial assistance that is granted to persons whose resources are insufficient to provide for their needs and the needs of their families. The purpose of the program is also to promote entry into the labour market, re-entry into the labour market of persons who are fit for work, and to provide an incentive for parents with dependent children to remain on the labour market.

The financial assistance is mainly composed of a monthly basic benefit allowing a person to provide for his basic needs and the needs of his family. Before resorting to this assistance, a citizen or family must have used up all their resources and other types of assistance. The income security program should not be a replacement for parental responsibilities and filial obligations.

Income security recipients can benefit from programs that respond to their particular financial needs and obtain support for their socio-professional re-entry. These programs are called Work and Employment Incentives (WEI) Program, Parental Wage Assistance (PWA) Program and Financial Support Program.

Work and Employment Incentives (WEI) Program

The main purposes of the Work and Employment Incentives (WEI) Program are to provide financial assistance to persons without any resources and to promote their entry into the labour market. The program is intended for all persons who are eligible for income security benefits and who are able to work.

The program includes four scales.

A scale based on participation applies to a recipient who participates in an employment-assistance measure. The scale varies from \$602 per month for one adult to \$941 per month for two adults.

A scale based on unavailability applies to a recipient whose life situation prevents him from participating in an employment-assistance measure. This scale varies from \$582 per month for one adult to \$921 per month for two adults.

A scale based on non-participation applies where the participation scale or unavailability scale cannot be applied. It varies from \$481 per month for one adult to \$745 per month for two adults.

The QST adjustment must be added to these scales. It can be \$13 or \$21 for a single person, depending on whether or not he shares a dwelling, and \$26 for a couple.

For each of the scales, the amount of benefits may vary according to personal or family situation (e.g., sharing a dwelling or adjustment of credits for dependent children). Moreover, for each of the scales, it is possible to exclude income that corresponds to the monthly amount that a person can earn without his benefits being reduced.

The WEI program takes the parental contribution into account. A young adult is deemed dependent on his parents. Thus, his parents are supposed to help him according to their means until the latter becomes independent. The parental contribution can be a financial assistance and can also be a material assistance (e.g., food and housing). The parental contribution helps determine the amount on the monthly cheque.

Parental Wage Assistance (PWA) Program

The Parental Wage Assistance (PWA) program provides financial assistance, under pre-established conditions, to families with at least one dependent child and whose employment income is insufficient to provide for their needs. The PWA program helps promote entry into the labour market and provides low-income workers with an incentive to remain on the labour market.

To be eligible for the PWA, the family must:

- have at least one dependent child;
- have earned \$100 or more in work income during one or several months;
- have total assets that do not exceed \$45,000 for a tenant family or \$90,000 for an owner-occupant family;
- reside in Québec.

The following factors are taken into consideration when calculating the benefit:

- the number of children in the family;
- the type of family (single-parent or two-parent);
- the number of months worked;
- property owned by the family (e.g., house, movables, liquid assets);
- sharing a dwelling;
- other sources of income (e.g., employment insurance benefits, support payments).

A family can receive PWS benefit even if it is receiving benefits from another income security program.

Financial Support Program

The main purpose of the Financial Support Program is to grant financial assistance to persons who, for health reasons, are unable to work and whose resources are insufficient to provide for their needs and the needs of their families.

The Act provides that, to be eligible for the Financial Support Program, a person must prove, by producing a medical report, that his physical or mental condition is significantly defective or impaired and is likely to remain so permanently or indefinitely and, for that reason and in view of his socio-professional profile, he presents severe limitations in his capacity for employment preventing him from providing for his needs and those of his family. The program also applies to the whole family in which one of the spouses is in such circumstances.

The medical assessment is a precondition for examination of a file and eligibility of a person or family for the Financial Support Program. The medical report must describe the diseases and limitations of the person and indicate the likely period of the defective physical or mental condition or of the impairment. This period must be at least 12 months.

Although the medical aspect is a necessary condition for a person to be deemed unable to work, other factors must be taken into consideration when assessing a file. Thus, a person may have a defective or impaired physical or mental condition which does not a priori make him unable to work, but can make it so if socio-professional factors (e.g., prolonged absence from the labour market) are added to this state of health.

The scale of the Financial Support Program varies from \$705 per month for an adult to \$1,053 per month for two adults. The QST adjustment is added to these amounts. The benefit amount varies according to personal or family situation (e.g., adjustment of tax credits for a dependent child).

Shelter Allowance Program

The Shelter Allowance Program replaces the Logirente Program, which was intended for persons aged 57 or over, and the *Prestation spéciale d'allocation-logement* program of the Ministère de l'Emploi et de la Solidarité, which applied to certain families receiving income security.

The program is intended for persons aged 55 or over, and low-income families or families who are income-security recipients with at least one dependent child. The program is aimed at homeowners, tenants, rooming house occupants or anyone sharing a dwelling with one or more persons. The number of people in the household, income and the cost of housing are taken into account in calculating the allowance.

Table 4

Eligibility Requirements for the Shelter Allowance Program

NUMBER OF PERSONS IN HOUSEHOLD	TYPE OF HOUSEHOLD	MINIMUM ANNUAL RENT	MAXIMUM ANNUAL RENT	MAXIMUM HOUSEHOLD INCOME TO BE ELIGIBLE
1	Individual	\$3,696	\$5,136	\$16,480
2	Couple without children, Single-parent family with one child	\$4,776	\$6,216	\$19,320
3	Couple with one child, Single-parent family with two children	\$5,208	\$6,648	\$20,360
4	Couple with two children, Single-parent family with three children	\$5,520	\$6,960	\$21,160
5	Couple with three children, Single-parent family with four children	\$5,832	\$7,272	\$22,000

Source: Gazette officielle du Québec

Under the Shelter Allowance Program, persons who devote more than 30% of their income to rent are entitled to receive a subsidy. In 1999, this assistance corresponded to 66 1/3% of the difference between the maximum and minimum allowable rent, or 30% of household income.

Persons living in low rental housing (HLM), a hospital or a residential and long-term care centre as well as those already receiving a rent supplement or another government housing subsidy are not eligible for this program.

The Shelter Allowance Program is jointly administered by the Société d'habitation du Québec and the Ministère du Revenu du Québec.

Ministère du Revenu du Québec

Québec City: (418) 652-7020

Montréal: (514) 864-7020

Abitibi-Témiscamingue: (819) 764-6761

Bas-Saint-Laurent: (418) 727-3572

Côte-Nord: (418) 968-0203

Eastern Townships: (819) 563-3034

Laval: (514) 864-7020

Mauricie and Centre-du-Québec: (819) 379-5360

Montérégie: (514) 864-7020

Outaouais: 770-1768

Saguenay-Lac-Saint-Jean: (418) 548-4322

Throughout Québec and Canada: 1 800 267 6299

Service for the hearing impaired

Montréal: (514) 873-4455

Elsewhere: 1 800 361-3795

Internet: <http://www.revenu.gouv.qc.ca>

Société d'habitation du Québec

Québec City: (418) 643-7676

Elsewhere in Québec: 1 800 463-4315

Internet: www.shq.gouv.qc.ca

Low-Rental Housing (LRH) Program

The Low-Rental Housing Program is intended for low-income households selected according to income and the condition of the dwelling they occupy.

Available housing is allocated taking into account household type (seniors, family) and composition (single person, couple with or without children).

The criteria governing the tenant selection and housing allocation procedure can be found in the *Regulation respecting the allocation of dwellings in low-rental housing*.

The basic rental amount for a housing unit is set in accordance with the *Regulation respecting the conditions for the leasing of dwellings in low-rental housing*. It is equal to 25% of a household's total income for the calendar year preceding the signing of a lease. Although this amount includes the cost of heating, it does not include the cost of electricity, parking and air conditioning. Also, in some cases, depending on the type of clientele occupying a low-rental housing building, additional charges may be added to defray costs related to special services such as nursing, cafeteria services, etc.

Public low-rental housing is owned by the SHQ or a municipal housing office. The SHQ delegates the administration of low-rental housing to 652 municipal housing offices and, in some cases, to non-profit organizations. The SHQ participates in the financing of public low-rental housing through operating deficit subsidies.

Private low-rental housing is owned by housing cooperatives or non-profit organizations, which administer this housing on behalf of the SHQ. The SHQ participates in the financing of this type of housing through a contribution to their operating deficits.

Housing for aboriginal people living off-reserve belongs to the Corporation Habitat Métis du Nord. The SHQ helps finance the operating deficit of the housing owned by the Corporation.

Société d'habitation du Québec

Québec City: (418) 643-7676

Elsewhere in Québec: 1 800 463-4315

Internet: <http://www.shq.gouv.qc.ca>

Rent Supplement Program

This program is aimed at low-income households selected according to their income and the condition of the dwelling they occupy.

This program is also available to people with physical or mental disabilities and those living in difficult situations.

Usually, housing is allocated taking into account household type (seniors, family) and composition (single person, couple with or without children) as well as the list of households registered with a municipal housing office. In some special cases, however, the allocation procedure may vary. Except in these special cases, the housing allocation criteria used are the criteria specified under the *Regulation respecting the allocation of dwellings in low-rental housing*.

The basic rental amount for a housing unit is set in accordance with the *Regulation respecting the conditions for the leasing of dwellings in low-rental housing*. It is equal to 25% of a household's total income for the calendar year preceding the signing of a lease. Although this amount includes the cost of heating, certain charges are added to cover the cost of electricity, parking and air conditioning. Also, in some cases, depending on the type of clientele occupying a low-rental housing building, additional charges may be added to defray costs related to special services such as nursing, cafeteria services, etc.

The SHQ covers the difference between the rental amount payable by the tenant and the actual rent set in the lease.

The Rent Supplement Program is operated through agreements signed with private owners, housing cooperatives and non-profit organizations, all of which have committed to making housing units in the buildings they own available to the SHQ clienteles concerned.

The Rent Supplement Program is administered by the Société d'habitation du Québec.

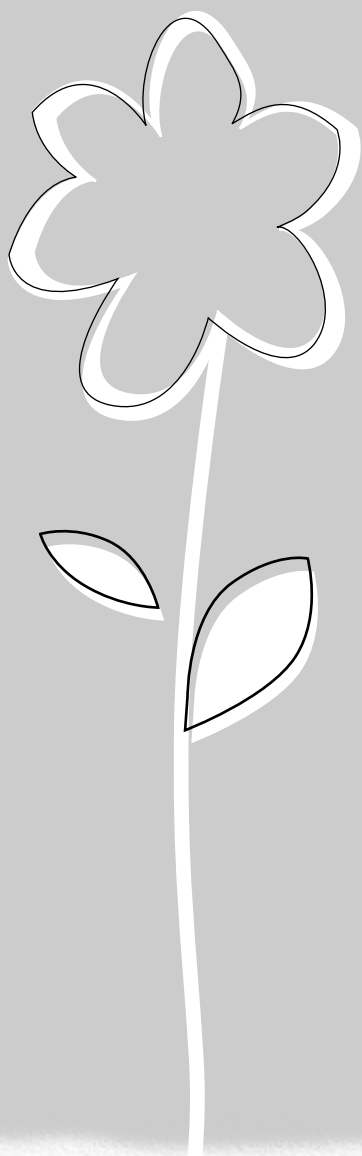
Société d'habitation du Québec

Québec City: (418) 643-7676

Elsewhere in Québec: 1 800 463-4315

Internet: <http://www.shq.gouv.qc.ca>

Programs
for all Families
in Québec



Childcare Centres and Childcare at \$5

The establishment of childcare centres in 1997 aimed to better meet the needs of families who were struggling with today's realities (single-parent families, most mothers working outside the home) and highly diversified working hours.

Childcare centres offer two types of services, that is, care in childcare facilities (day care centres) that can receive from 7 to 80 children for a maximum period of 48 consecutive hours, or care in the home environment, at a ratio of 6 children to 1 adult or 9 children to 2 adults. Childcare centres provide full- or part-time care, day, evening, night or week-end care. By August 31, 2002, childcare centres should be in a position to provide both types of childcare services.

Childcare centres offer places at \$5.00 per day to children who were 3 or 4 years old on September 30, 1998. These services were extended to children who were 2 years old on September 30, 1999, and covered all children under 2 years old in September 2000.

The \$5 per day contribution entitles parents to the following services for each child: a maximum of 10 consecutive hours of educational childcare, for up to 261 days per year, a meal and two snacks, and access to the educational material required.

Parents who do not have access to these services can claim a refundable tax credit for childcare expenses.

A grant for the integration of a disabled child into a childcare centre is awarded to childcare services providers. The disabled child is defined as a child living with an impairment and a significant and persistent disability and who has difficulty integrating into a day care centre.

The Ministère de l'Enfance et de la Famille (MFE) grants a daily amount to facilities (day care centres) which receive disabled children, at a ratio of 1 disabled child to 5 non-disabled children, up to a maximum of 9 disabled children. For home childcare services, the MFE pays an amount for each disabled child per day of occupancy, except when this involves children of the same family placed in the same home childcare service.

A maximum amount of \$342 per child is granted to the childcare centre for case analysis. A yearly maximum amount of \$5,131.26 is granted to cover part of the additional costs related to receiving disabled children, that is, staff training, replacement of staff who are in training, decline in the number of children, and increase in staff. This is equal to a maximum grant of \$19.66 per day and \$9.83 per half-day. Moreover, a maximum amount of \$1,629 per disabled child is granted to pay for the costs of adaptation of regular equipment or of acquisition of special equipment needed for the child's physical limitations for the length of his or her integration into the childcare centre.

Childcare centres come under the authority of the MFE.

Ministère de la Famille et de l'Enfance

Montréal region: (514) 873-2323

Elsewhere in Québec: 1 800 363-0310

School Daycare Services

Childcare services provided at school ensure care to children at the preschool and elementary levels of a school board, outside the periods where educational services are provided to them. The objectives pursued by childcare services provided at school are to look after the children's well-being and pursue, within the scope of the school's educational project, the global development of children through activities, taking into account their interests and needs. They also provide support to children's families, particularly by offering to those who wish, an adequate place and the necessary support to allow them to do their homework after class.

If the child is in school day care for no less than two hours and thirty minutes per day for at least three days a week, the rate shall not exceed \$5 per day. If the child is in school daycare for less than two hours and thirty minutes per day for less than three days a week, the cost of the services is calculated according to the usual rate.

On school days, the \$5 contribution covers a maximum of five hours of daycare. The contribution covers a maximum of 10 hours of daycare on pedagogical days provided for in the school calendar which has a maximum of 200 days per year. The \$5 contribution does not cover the cost of meals. If the child attends daycare for over five hours on the same day, the cost of the additional time may be calculated according to actual costs.

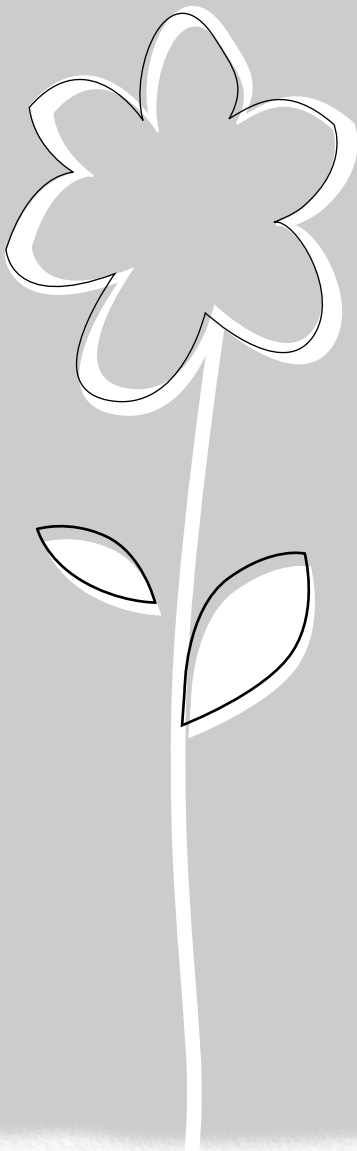
These services may also be offered on holidays and during spring break provided that there is a sufficient number of children. However, the usual rate for childcare services will apply.

Only additional amounts are eligible for the refundable tax credit for child care expenses. The \$5 per day rate is not deductible under the provincial tax system.

With regard to disabled children, the school receives a \$1,000 annual grant for each child who attends the school daycare full-time and \$500 for each child who attends school daycare part-time. The amounts exclude the cost of a lunch-time supervisor; these costs are assumed by the school.

School daycare services are managed by individual schoolboards. The Ministère de l'Éducation receives, analyzes and processes each application for this allowance.

Specific Programs
for Persons
with Disabilities
and Their Families



Allowance for Handicapped Children

The allowance for handicapped children is administered by the Régie des rentes du Québec and is for children who have an impairment or developmental disorder that seriously limits their daily activities for a period of at least one year.

To be entitled to the allowance for handicapped children, you must have a dependent child under the age of 18, live in Québec and be: a Canadian citizen, a permanent resident, a visitor or permit holder who has been living in Canada for at least 18 months,³ or a refugee.⁴ Moreover, the child must be deemed to be handicapped. The Régie will determine whether or not the child is entitled to the allowance on the basis of the information provided by the health professional.

In many cases, the seriousness of the impairment or developmental disorder is assessed on the basis of the criteria defined in the *Regulation respecting the allowance for handicapped children*.

In other cases, it is assessed on the basis of the following criteria:

- Disabilities that remain even when available measures to make the child's life easier are used;
- Obstacles encountered by the child in his or her environment;
- Constraints for the child's family as a result of his or her impairment or developmental disorder and where the burden of treatment, childcare and education is greatly increased.

To apply for the allowance for handicapped children, you must fill out an Application for an Allowance for Handicapped Children and return it to the Régie des rentes du Québec along with a report by a health professional.

The allowance for handicapped children is \$119.22 a month, regardless of the child's impairment or developmental disorder, or the family income. The allowance can be paid retroactively for the months preceding the application, provided the child met the eligibility requirements during that period. The maximum retroactive period is 11 months.

The allowance will be paid to your child until he or she turns 18 or until your child's condition improves and he or she is no longer deemed to be handicapped. In some cases, the Régie may request a reassessment of the child's state of health.

Régie des rentes du Québec

Québec region: (418) 643-0763

Elsewhere in the province: 1 800 667-9625

Service for hearing-impaired persons: 1 800 603-3540

Internet: <http://www.rrq.gouv.qc.ca>

3. To be eligible for the allowance for handicapped children, the person or his or her spouse must hold a permit from Immigration Canada and be living in Canada for at least 18 months.

4. Families claiming refugee status who have dependent children under the age of 18 are not entitled to the allowance for handicapped children as long as their status is not recognized by Canada Immigration and Refugee Board. However, they are eligible for income security which grants a compensatory aid for dependent children.

Direct Allowance

– Ministère de la Santé et des Services sociaux

The direct allowance is a financial measure offered to persons with disabilities⁵ and their families to help them obtain the services they need. The local community service centres (CLSCs) have this instrument at their disposal to enable them to provide the services that a person's condition requires. The beneficiaries do not assume any of the costs involved because these services come under public extended care and professional services.

The aim of the direct allowance is to help maintain and improve the quality of life, in the home environment, of people who have significant and persistent disabilities. It also allows families to gain access to the services they need in order to assume their responsibilities toward a disabled person, while evolving in conditions that are similar to those of other families in Québec.

The direct allowance enables beneficiaries to choose the services required, select the service providers,⁶ and decide on the most suitable time for these services to be provided.

There are several types of service. These are home-care services, including personal care, household help and family support services, and transportation and lodging services, now called transportation of persons with disabilities. Personal Care services include personal hygiene, dressing and help with feeding. Household help includes housekeeping and making meals. Family support services include respite/relief and caretaking services.

The CLSC plays a key role when it comes to assessing a family's needs. As for the cost of services, each CLSC determines the amount that a family will receive.

The following are the main support measures offered to families:

Respite Services

These are a set of services designed to allow family members to take some time out to relax and renew their energy, to offset the extra stress and fatigue that accompany caring for the particular needs of a child or adult with one or more disabilities. A replacement person may take over the care of the person with disabilities in his or her home environment or the person with disabilities may benefit from another resource, such as temporary placement.

The specific aim of respite services is to prevent the family members of a person with disabilities from reaching the point of exhaustion.

5. This measure is also aimed at elderly persons and those requiring home care services.

6. The service provider cannot be a family member.

Relief Services

The aim of crisis relief services is to resolve the difficulty that parents or other family members face in meeting the particular needs of a person with one or more disabilities, on short notice, in extraordinary circumstances, usually involving situations that are serious, unpredictable and temporary.

The aim of crisis relief services is to help offset the additional difficulties that families experience in getting organized when such situations arise.

Caretaking services

The aim of caretaking services is to meet the need of families to go about their day-to-day lives in the most normal way possible. This assistance is provided not because parents are exhausted and need to be temporarily relieved, but simply because they need to be able to organize their day-to-day lives in conditions that are similar to those of other families in Québec.

The aim of caretaking services is to help offset the costs and the extra burden of responsibility involved in taking care of a person with disabilities.

Parental Role Assistance

Parental role assistance services are tied to the particular requirements that parents or guardians have to meet in order to ensure the well-being and proper development of the child or adult they are responsible for.

The financial assistance that is available for respite, relief and caretaking services can be found in Table 5, on the following page.

Transportation of Persons with Disabilities

This service is offered to those persons who cannot receive the care required by their condition within their own region. The CLSC assumes the cost of transportation to the nearest and most appropriate institution or other establishment within the health and social services network offering the services and treatments required.

Travelling expenses that may be reimbursed include those related to travel by car (including parking), by taxi, or by other means of transportation, as well as lodging and meals, for both the person with disabilities and the person accompanying him or her.

It is up to each CLSC to establish the terms of reimbursement for travelling expenses.

Table 5

Family Support Services (MSSS/Regional Boards/CLSCs)

LEVEL OF INTERVENTION	AGE	HOURLY RATE	DAILY MAXIMUM	YEARLY MAXIMUM		MAXIMUM YEARLY SUBSIDY PER FAMILY
				RESPIRE	CARETAKING	
Simple Support Intervention	0-11 yrs	\$2.75	\$33	\$500	\$1,720	\$2,220
	12 yrs and up	\$4.75	\$57			
Complex Intervention	0-11 yrs	\$3.75	\$45	\$1000	\$3,380	\$4,380
	12 yrs and up	\$5.75	\$69			

Source: Ministère de la Santé et des Services sociaux, Direction générale de la planification et de l'évaluation, 1998

For more information, contact the CLSC in your region.

Technical Aids and Medical Technology Programs – Provided by the Régie de l'assurance maladie du Québec

The following technical aid programs are intended for persons with physical disabilities: Devices that Compensate for Physical Disabilities Program, Hearing Devices Program, Visual Devices Program, Ostomy Appliances Program, Ocular Prostheses Program and External Breastforms Program. All of these programs are administered by the Régie de l'assurance maladie du Québec, but the Ostomy Appliances Program, Ocular Prostheses Program and the External Breastforms Program are programs of the Ministère de la Santé et des Services sociaux which are administered by the Régie de l'assurance maladie.

Devices that Compensate for Physical Disabilities Program

The Devices that Compensate for Physical Disabilities Program is intended for persons insured under the Québec Health Insurance Plan who are physically disabled and who need to wear or use a device to compensate for their disability. To be entitled to insured services, these persons must fulfil certain requirements.

The devices insured include orthoses, prostheses, ambulation aids, standing aids, locomotor assists and posture assists, as well as their components, supplements and accessories.

An **ORTHOSIS** is designed to correct a deficient function, to compensate for a disability, or to increase the physiological performance of the trunk, organ or limb that has lost its primary function, that has never fully developed or that is affected by a birth defect. Examples: tibial orthosis, dorsal lumbar orthosis.

A **PROSTHESIS** is designed to fully or partially replace an amputated limb or a limb that is completely or partly missing, and to restore its primary function or original appearance. Examples: artificial leg, artificial arm.

An **AMBULATION AID** is a support that facilitates or permits walking. Ambulation aids include crutches, canes, walking frames and walkers.

A **STANDING AID** (a parapodium or an orthopodium) supports the trunk and lower limbs, thus enabling a person to assume an upright position.

A **LOCOMOTOR ASSIST** is used for moving about. Locomotor assists include manual and powered wheelchairs, positioning buggies, orthomobiles and children's strollers.

A **POSTURE ASSIST** is a device that supports one or more parts of the body (head, upper or lower limbs, spine) while a person is seated in a wheelchair or in a positioning buggy.

Insured services include the purchase, adjustment, repair, and in certain cases, the replacement of insured devices. Under specific conditions, they also include the adaptation of a device. Depending on the type of device, all these services must be rendered at either an institution or a laboratory accredited by the Régie de l'assurance maladie du Québec.

The person's disability and need to wear or use a device must be attested to by a physician. In addition, insured devices and services must be supplied by institutions or laboratories accredited by the Régie.

For certain devices, such as orthoses and ambulation aids, special conditions apply. An orthosis is insured if a physician recommends that it be worn every day for a minimum period of:

- six months, for a lower-limb orthosis;
- three months, for a trunk orthosis;
- one month, for an upper-limb orthosis.

However, a person under 19 years of age whose orthosis is designed to correct a deformity does not have to wear the orthosis for the entire minimum period, but a physician must have recommended that it be worn on a daily basis.

Orthoses worn only for the practice of a sport are not insured.

To obtain these insured services, you must obtain a written medical prescription. It may be written by an orthopedist, a physiatrist, a neurologist, a neurosurgeon or a rheumatologist, or, in certain cases, by general practitioners or pediatricians.

If the eligibility requirements for the program to obtain a manual or motorized wheelchair are met, you must:

- obtain a medical prescription written by an orthopedist, a physiatrist, a neurologist, a neurosurgeon or a rheumatologist. The prescription may also be written by general practitioners attached to certain rehabilitation centres.
- go to an institution accredited by the Régie where a multidisciplinary team will determine the technical specifications of the wheelchair.

To have an orthosis, prosthesis or wheelchair adjusted or repaired, a medical prescription is not needed if the physical condition of the beneficiary has not changed.

The following articles are not covered by the program:

- orthopaedic shoes;
- plantar orthoses (podiatric);
- cloth corset;
- nose and ear prostheses;
- devices designed specially for the practice of a sport;
- elastic stockings;
- wigs and hairpieces (hair replacement units);
- bath supports and access ramps for the home;
- scooters (three-wheel power chairs).

The Devices that Compensate for Physical Disabilities Program has existed since 1975.

Hearing Devices Program

The Hearing Devices Program is intended for persons insured under the Québec Health Insurance Plan who have a hearing impairment and who meet the eligibility requirements. It is designed to provide hearing devices (hearing aids and assistive listening devices). More precisely, subject to certain conditions, the program covers the purchase, replacement and repair of hearing devices.

A hearing aid is a device used to improve hearing. The types of hearing aids offered belong to the following categories: in-the-ear, behind-the-ear, body, eyeglass, and programmable hearing aids.

The following persons may receive a hearing aid:

- persons under 12 years of age who have a hearing impairment that may compromise their speech and language development;
- persons 12 to 18 years of age who have an average hearing loss of at least 25 decibels in one ear;
- persons 19 years of age and over who have an average hearing loss of at least 25 decibels in one ear and who are pursuing studies leading to a diploma, certificate or attestation recognized by the Minister of Education;
- persons of any age who have an average hearing loss of at least 35 decibels in their better ear;
- persons of any age who, in addition to a hearing loss, have other functional limitations that hamper their integration into society, the school environment or the workplace.

An assistive listening device is a device that compensates for a hearing impairment. Examples of assistive listening devices are decoders, teletypewriters, adapted alarm clocks, and ring detectors.

Persons with severe hearing impairments or major auditory discrimination problems may, under certain conditions, be eligible for an assistive listening device if such a device is essential for their integration into the school environment or the workplace, or is necessary for them to live independently at home.

Under the program's eligibility requirements, persons of any age are generally covered for the cost of purchasing and replacing a hearing aid. They are also covered for the cost of purchasing and replacing an assistive listening device if they are eligible to receive this type of device.

The replacement of a hearing device must be justified by one of the following situations:

- the person's degree of hearing loss or physical condition has changed sufficiently to render the device ineffective;
- the person's ability to operate the controls has diminished to the point where it is impossible for the person to use the device;
- the device has worn out prematurely because of excess perspiration acidity, excess toxic vapours or excess dust pollution;
- the device is damaged accidentally;
- during the first six years of use, the cost of a single repair exceeds 70% of the original purchase cost;
- the sum of the repair costs incurred from the seventh year exceeds 60% of the original purchase cost;
- from the seventh year onwards, the device no longer operates in normal conditions.

The cost of replacing a hearing device that has been lost, stolen, destroyed or used negligently must be paid by the user. This cost may be covered by private supplemental insurance.

Only persons under 19 years of age, and persons 19 years of age and over pursuing studies are covered for the cost of repairing a hearing device.

The price paid by the Régie for the purchase or replacement of a hearing device includes batteries. The cost of replacement batteries, however, must be paid by the user.

The cost of servicing the hearing device, which includes cleaning, checking, testing, etc., must also be paid by the user.

If you believe that you have a hearing problem, first consult an ear, nose and throat specialist or an audiologist, who will carry out a specific evaluation of the problem to determine whether a hearing device is needed or whether another solution would be more appropriate. As these professionals are familiar with the Hearing Devices Program, they are also able to provide you with information and guidance.

The Hearing Devices Program has existed since 1979. The administration of the assistive listening devices program, which used to come under the Office des personnes handicapées (OPHQ), was delegated to the Régie de l'assurance maladie in 1993.

Visual Devices Program

The Visual Devices Program is intended for persons insured under the Québec Health Insurance Plan who are blind or who have low vision according to the program criteria. These persons are unable to read, write or move about in unfamiliar surroundings.

According to the program criteria, those whose visual acuity in each eye is less than 6/21, or whose visual field in each eye is less than 60° in the 180° to 90° meridians after correction by appropriate ophthalmic lenses, that is eyeglasses or contact lenses, but not special optical systems or additions of more than 4 dioptres.

Visual devices made available on loan include:

- reading aids: tape recorders, closed-circuit television systems, optical systems, calculators, etc.;
- writing aids: conventional typewriters, brailers, etc.;
- mobility aids: white canes, electronic obstacle detectors, etc.;
- computer aids: braille displays, voice synthesizers, print magnification systems, print recognition units, etc.

To benefit from this program as a student or worker, a person must be pursuing studies leading to a diploma, certificate or attestation recognized by the Ministère de l'Éducation or be gainfully employed.

In order to learn to use the visual devices loaned to them, all persons benefiting from the program must first take training at one of the eleven accredited centres.

The cost of purchasing, replacing and repairing the visual devices is reimbursed by the Régie to the accredited centres that loan and service them.

Finally, the program provides \$210 for the acquisition of a seeing-eye dog, and \$761 per year thereafter for the cost of looking after the dog.

To benefit from the program, persons concerned must apply to one of eleven accredited centres that have signed an agreement with the Régie and that specialize in the rehabilitation of the visually impaired.

The Visual Aid Program has existed since 1977.

Ostomy Appliances Program

The Ostomy Appliances Program is intended for persons insured under the Québec Health Insurance Plan who have undergone a permanent colostomy, ileostomy or urostomy.

An ostomy is a surgical procedure in which an artificial opening is constructed through the abdominal wall to allow for the discharge of urine or stools.

From the date of their operation, eligible persons are entitled to receive an initial amount of \$600 for each ostomy, to cover the greater part of the cost of the ostomy appliances they need.

Every year thereafter, on the anniversary date of their operation, eligible persons receive a further amount of \$600 per ostomy to cover the cost of replacing their ostomy appliances. The Régie does not require that invoices be submitted for the initial amount or for the subsequent yearly amounts.

Employment assistance (income security) recipients are entitled to an additional amount to cover costs in excess of the above \$600 amounts, but every year they must send the Régie the originals of all invoices related to each ostomy they have undergone.

A signed medical certificate specifying the date and the type of the operation and confirming its permanent nature must be provided when eligible persons are first registered in the program.

The Ostomy Appliances Program has existed since 1981.

Ocular Prostheses Program

The Ocular Prostheses Program is intended for persons insured under the Québec Health Insurance Plan who meet the eligibility requirements described below and require an ocular prosthesis (artificial eye). Persons eligible for the program are those who have had an eye removed by enucleation or evisceration, who have an atrophied eye without useful vision, who have congenital anophthalmia or microphthalmia or who require an eyeball for a maxillofacial prosthesis after exenteration.

Once every five years, insured persons are entitled to a reimbursement for the cost of purchasing or replacing an ocular prosthesis. The maximum reimbursement is \$585 for a custom prosthesis made by a certified ocularist, and \$225 for a manufactured prosthesis. In addition, insured persons receive an allowance of \$25 per calendar year for the repair and maintenance of their prosthesis. The first \$25 allowance is not paid until 12 months after the prosthesis was purchased.

Since December 1, 1998, the program has also covered the purchase and fitting of conformers. The maximum allocation is \$187 for each custom-made conformer and \$112 for each prefabricated conformer. For income security recipients, the Régie pays the entire cost of purchasing or replacing the prosthesis, as well as the full cost of repairs and maintenance.

A medical prescription is required only for the first application to the Régie for a reimbursement or in the case of replacement of the prosthesis within five years because of a change in the person's orbital cavity.

The Ocular Prosthesis Program has existed since 1981.

External Breastforms Program

The External Breastforms Program is intended for all women in Québec insured under the Régie de l'assurance du Québec who have undergone a total or radical mastectomy as a result of a trauma or illness. The program is also intended for women 14 years of age and over who have a total absence of breast formation, medically diagnosed as aplasia.

As of the date of the mastectomy, or of the medical report in the case of aplasia, beneficiaries are entitled, for each breast, to an amount of \$200 to cover all or part of the costs related to the purchase of an external breastform. Every two years thereafter, on the date corresponding to that of the mastectomy or medical report of aplasia, beneficiaries will receive, without having to apply, a fixed amount of \$200 to cover the cost of replacing the breastform.

Beneficiaries of the program who are also income security recipients are entitled to a supplement.

Régie de l'assurance maladie du Québec

Québec City: (418) 646-4636

Montréal: (514) 864-3411

Elsewhere in Québec: 1 800 561-9749

TDD

Québec City: (418) 682-3939

Elsewhere in Québec: 1 800 361-3939

Internet: <http://www.ramq.gouv.qc.ca>

Technical Aids Programs—Provided by the Ministère de la Santé et des Services sociaux

Persons who have a long-term illness or impairment as certified by a physician are eligible for the different technical aids programs provided by the MSSS. Persons whose illness or impairment is temporary are excluded from these programs. Moreover, persons who are benefiting from assistance provided through another program of the provincial government (MES, SAAQ, CSST, RAMQ, MEQ), the federal government or any other agency or resource are not eligible for these programs. These programs cover the purchase and replacement of equipment and supplies related to the person's disease or impairment.

A ventilotherapy program also exists and is administered by two mandatory institutions, Hôpital Laval in Québec City and McGill University Health Centre in Montréal.

These programs have existed since October 1, 1998.

Elimination Functions Program

The program covering body functions related to elimination is intended for persons with a motor, organic or mental impairment who have difficulty eliminating waste produced by the body. A person can obtain assistance from the age of 3.

To be eligible for the program, the disabled person must submit a medical assessment report certifying the motor, organic or mental impairment that results in significant and persistent disabilities. Every year, the beneficiary must provide a disability certificate related to the functions of elimination and submit an application for renewal. In the case of a child, the required certificates must be provided by the parents, the guardian or the person responsible for the child.

A list of eligible aids is provided in Appendix B.

The elimination functions program is administered by the regional boards of health and social services.

Acquisition of Respiratory Therapy Equipment and Supplies Program

Persons affected by a chronic obstructive pulmonary disease or a chronic restrictive pulmonary disease are eligible for the program related to the acquisition of respiratory therapy equipment and supplies.

A list of eligible equipment and supplies is presented in Appendix C.

The program pertaining to the acquisition of respiratory therapy equipment and supplies is administered by the regional boards of health and social services.

Technical Aids for Communication Program

Persons who are eligible for the program related to technical aids for communication are those for whom the use of such an aid is absolutely essential to compensate for a significant and persistent disability in speaking, reading or writing. This disability is associated with or caused by a motor impairment, mental impairment, a loss of effective speech capability or a combination of the preceding problems.

A list of aids offered is presented in Appendix D.

The technical aids program for adults and children is administered by the mandatory institution, hôpital Marie-Enfant.

Orthopaedic Shoe Program

Persons are eligible for the Orthopaedic Shoe Program if, at the ankle-foot level, they have congenital or growth anomalies, traumatic or pathological after-effects, or deformities due to an organic or neurological disease. These impairments result in a permanent, partial or total inability to walk which can be compensated by wearing an orthopaedic shoe everyday.

The orthopaedic shoe is made to order for an individual and is applied on the entire foot for correction and compensation purposes. It may involve making boots from a plaster cast or adapting shoes made to order.

Adults are entitled to two pairs of shoes that can be renewed every two years and children under 18 years of age are also entitled to two pairs of shoes that can be renewed, according to the child's growth needs.

The orthopaedic shoe program is administered by the rehabilitation institutions which have a technical aid service or by a motor disability rehabilitation centre.

Support for Home and Daily Living Program

The program pertaining to support for home and daily living is intended for persons with a motor disability. It aims to help these persons perform daily activities independently while allowing them to live at home.

The aids for independent home and daily living meet the persons' essential needs and make it easier for them to fulfil their social roles. A list of these aids is presented in Appendix E.

The Support for Home and Daily Living Program is administered by the regional boards of health and social services.

Disabled Parking Permit Program—Provided by the Société de l'assurance automobile du Québec

The disabled parking permit program is open to a "handicapped person" within the meaning of the *Act to secure the handicapped in the exercise of their rights*, that is, a person who is limited in the performance of normal activities and who is suffering, significantly and permanently, from a physical or mental deficiency or who regularly uses a prosthesis or an orthopaedic device or any other means of palliating his or her handicap. The use of the parking permit is intended to promote the social integration and independence of persons with disabilities. More precisely, it is intended to ensure access to public areas and services so that they can go about their usual social and professional activities as normally as possible or without endangering their health and safety.

The permit is removable and must be hung from the rearview mirror.⁷ The permit holder must always carry the parking permit certificate. Only the permit holder, whether a passenger or driver, can use the permit. The permit belongs to the person, not to the vehicle. It cannot be lent or given away to another person.

The parking permit is valid for a period of at least five years and at most six years. It costs \$15, including the parking permit certificate.

To obtain a permit, the person concerned must submit a *Disabled Parking Permit Application* form and a professional assessment. The cost of the assessment is not reimbursable by the Société de l'assurance automobile du Québec. Eligibility is determined by the existence of an impairment, its persistent nature, the significance of the disability, the handicap situations with respect to covering short distances that the person has been experiencing, the risks to health and safety, and the usefulness of the parking privilege in lessening or rectifying these handicap situations and in order to eliminate the above-mentioned risks.

A resident of Québec is automatically eligible if he or she is the holder of a driver's licence bearing the "P" condition, which authorizes the operation of a vehicle equipped with hand controls, or if he or she uses a wheelchair or an adapted cart in order to move about. The person must furnish proof that purchase of the wheelchair was subsidized by the Régie de l'assurance-maladie du Québec.

Forms can be obtained from the regional offices of the Office des personnes handicapées du Québec (OPHQ) or from service centres of the Société de l'assurance automobile du Québec (SAAQ).

The Disabled Parking Permit Program has existed since July 1998 and is administered by the Société de l'assurance automobile du Québec.

Société de l'assurance automobile du Québec

Québec City: (418) 643-7620

Montréal: (514) 873-7620

Elsewhere in Québec: 1 800 361-7620

TDD

Montréal: (514) 954-7763

Elsewhere in Québec: 1 800 565-7763

Internet: <http://www.saaq.gouv.qc.ca>

7. Prior to July 1998, there were two types of permits: a removable permit for passengers and drivers and a non-removable permit for drivers only.

Paratransit Services Provided by the Ministère des Transports du Québec

Paratransit is a group transportation system that meets the particular needs of people with disabilities. It is designed to give them a degree of mobility and independence comparable to that enjoyed by the general public, with the purpose of promoting their social, educational and professional integration.

Eligibility for paratransit services is based on two conditions: firstly, to be eligible the person must have a significant and persistent impairment and be restricted in carrying out normal activities; and, secondly, the person must be so restricted in his or her movements that the use of specialized transportation services is justified. Six disabilities are used for ruling on eligibility for paratransit. Neither the person's age nor type of impairment are used as criteria to determine eligibility.

There are two levels of eligibility for paratransit. The first level is general, provisional or seasonal eligibility applicable to all trips, while the second is a partial eligibility applicable to specific trips only.

General eligibility is granted when public transit could not be used for any trip, even if the person became familiar with it and learned to use it.

General eligibility is also granted to a person who meets the disability criteria and who cannot learn to use or cannot acquire familiarity with public transit because training resources do not exist or because public transit service in the area is non-existent, too complicated or not suited to the trips that must be made.

Finally, general eligibility is also granted to a person with a disability who has failed to learn any of the routes he might need to take on the public transit system.

Provisional eligibility for a maximum of six months may be granted exceptionally to an applicant who must undergo, in support of his application, an evaluation of his disability by a professional in the network and, if applicable, of his potential for learning to use public transportation.

Provisional eligibility for a maximum of 18 months is granted when the applicant has the potential to learn to use public transit and it is possible to do so in his or her area.

Seasonal eligibility gives the user the right to use paratransit services only during the winter because the constraints he or she experiences at other times of the year do not justify the use of specialized transportation services.

Partial eligibility, the use of paratransit for certain trips, is granted to applicants who have become familiar with certain trips on the public transit network. The use of paratransit will be limited to the trips that they have not learned to take.

The services of an accompanying person may be necessary because of the needs or difficulties experienced by the disabled person. There are several different types of accompanying service: accompanying person authorized for all trips (compulsory, temporary while acquiring familiarity); accompanying person authorized for some trips (optional and for help at destination); unauthorized accompanying person; and accompanying person in cases of parental responsibility.

Once a disabled person is eligible for a paratransit service, he or she, as a visitor, can use paratransit services other than the one for which he or she is eligible.

Paratransit is funded by the ministère des Transports du Québec and administered by the municipalities as well as non-profit organizations.

Ministère des Transports

Direction de la mobilité en transport

Service du transport terrestre des personnes (418) 644-6939

Residential Adaptation Assistance Program (RAAP) – Provided by the Société d'habitation du Québec

The Residential Adaptation Assistance Program is intended to help people with disabilities cover the cost of work needed to adapt their homes and make them accessible. To be eligible, a person with a disability must have limitations that affect his or her daily activities and not be eligible for financial assistance for residential adaptations under the insurance plans of the Société de l'assurance automobile du Québec (SAAQ) or the Commission de la santé et de la sécurité du travail (CSST). In addition, the person must provide an occupational therapist's report showing that his or her impairments make changes to the dwelling necessary.

The work must be carried out in the building used as the principal residence of a person with a disability, whether a single-family dwelling, rental unit, rooming house or mobile home. Work is eligible if it allows the person to enter, leave his or her dwelling or to independently access rooms and amenities essential to daily activities.

Financial assistance is provided in the form of a grant that may be as much as \$16,000 for an owner household, \$8,000 for a tenant household and \$4,000 for a boarder household. The application for financial assistance must be submitted by the owner of the building or house because the adaptations are to be made to the owner's building. The application is processed according to the number of applications on the waiting list and available funds.

The program has been administered since October 1, 1991 by the Société d'habitation du Québec in collaboration with the municipalities and the regional county municipalities (RCMs). For additional information, please contact the municipality, RCM or the Société d'habitation du Québec.

Société d'habitation du Québec

Québec City: (418) 643-7676

Elsewhere in Québec: 1 800 463-4315

Program of Assistance Toward Vehicle Adaptation

The goal of the Program of Assistance Toward Vehicle Adaptation is to enable disabled people to enjoy the independent use of a passenger vehicle, whether as a driver or passenger.

To be eligible, a person must suffer from a motor impairment and not already benefit from a similar government program.

The vehicle must be a passenger vehicle, van or minivan if the physical limitations prevent the person from using a vehicle. Only one vehicle may be adapted, whether you are the owner or long-term lessee or it belongs to a spouse, a relative or a natural or foster family member. The expected service life of the vehicle must be at least five years.

The program covers the purchase and installation of equipment required as well as the addition of equipment to meet changed needs. Repairs which are necessary once the warranty has expired are also insured. The program may be renewed every five years.

To apply to the program, you must submit the *Application for Assistance toward Vehicle Adaptation* form along with a physician's attestation.

The Program of Assistance toward Vehicle Adaptation has been administered by the Société de l'assurance automobile du Québec since July 1997.

Société de l'assurance automobile du Québec Program of Assistance toward Vehicle Adaptation

Québec City: (418) 528-3341

Elsewhere in Québec: 1 800 525-7719

Program of Facilitated Access to Recreation for People with a Disability—Provided by the Ministère de la Santé et des Services sociaux

The Program of Facilitated Access to Recreation offers financial assistance to people with disabilities who need an attendant to take part in recreational activities.⁸ The objective of the program is to make it possible for people with a disability to become more involved in recreational activities.

To be eligible, a person must have a disability within the meaning of the *Act to secure the handicapped in the exercise of their rights*. The person must require individualized attendant services above and beyond those offered under the first component of this program, which is intended for recreational organizations. Without this attendant service the person concerned is unable to take part in regular recreational activities because he or she has major functional limitations, recreational services are not available because he or she lives too far away or recreational services are not adapted to his or her needs or facilities are not accessible.

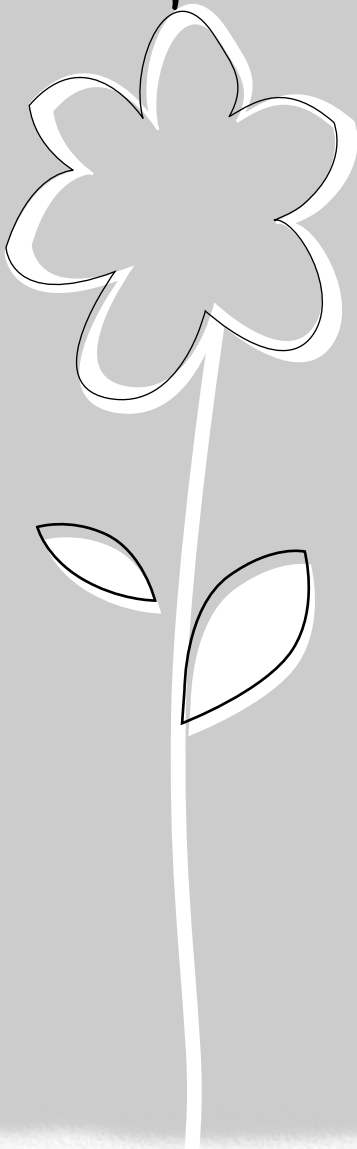
To obtain financial assistance provided for by this program, the person with a disability or his or her guardian must fill out the *Individualized Attendant Services* form and send it to the Association régionale pour le loisir des personnes handicapées in his or her region. This financial assistance is used to pay the person who acts as an attendant or to compensate the cost of such services. The person with a disability must pay the registration and other fees charged for recreational activities.

Financial assistance will be granted according to certain criteria, including the specific attendant services required by the person, the severity of his or her impairment and the factors specific to the region where the person resides.

The Program of Facilitated Access to Recreation for People with a Disability is administered by the ministère de la Santé et des Services sociaux, in collaboration with the Associations régionales pour le loisir des personnes handicapées. The first component of the Program of Facilitated Access to Recreation for People with a Disability provides financial assistance to a municipality, non-profit organization or summer camp to provide additional attendant services.

8. In 1999-2000, only persons who had made an application the previous year under the 2nd component are eligible for financial assistance. No new application was accepted for 1999-2000 for the second component. On the other hand, persons placed on a waiting list in 1998-1999 may apply for financial assistance.

Special Programs
According to
the Cause
of Impairment



Compensation for Victims of an Automobile Accident—Provided by the Société d'assurance automobile du Québec

The Société de l'assurance automobile du Québec compensates persons injured in an automobile accident and the surviving family of victims who die as a result of injury sustained in an accident. This compensation is not taxable.

The various payments that may be made to accident victims are principally intended to compensate for loss of earnings due to the accident, for after-effects of injury and for accident-related expenses.

The main forms of compensation are:

- an income replacement indemnity;
- indemnity of care expenses in the form of an allowance paid to an accident victim whose main occupation was taking care of children under the age of 16 or disabled persons without remuneration;
- lump-sum indemnity for students;
- reimbursement of certain accident-related expenses (medical care expenses, personal care, labour costs, etc.);
- lump-sum indemnity for after-effects;
- rehabilitation;
- lump-sum death benefit paid to accident victim's surviving spouse, with additional indemnity for spouse who is an invalid;
- lump-sum death benefit paid to a dependant of accident victim with additional indemnity for a dependant who is an invalid.

Some indemnities are paid in the form of a pension paid at regular intervals while others are paid as a single amount; these are lump-sum indemnities or refunds of expenditures incurred.

Société de l'assurance automobile du Québec

Québec City: (418) 643-7620

Montréal: (514) 873-7620

Elsewhere in Québec: 1 800 361-7620

TDD

Montréal: (514) 954-7763

Elsewhere in Québec: 1 800 565-7763

Internet: <http://www.saaq.gouv.qc.ca>

Crime Victims Compensation

In Québec, crime victims are entitled to certain benefits specified under the *Crime Victims Compensation Act*. This Act is intended for all persons who have suffered an injury, mental or nervous shock resulting from offences against persons (e.g., assault, robbery, sexual assault).

The social measures of assistance are as follows:

- Compensation for temporary total disability;
- Medical aid program;
- Compensation for permanent total disability;
- Compensation for permanent partial disability;
- Rehabilitation programs;
- Personal home care;
- Availability allowance;
- Child care expenses.

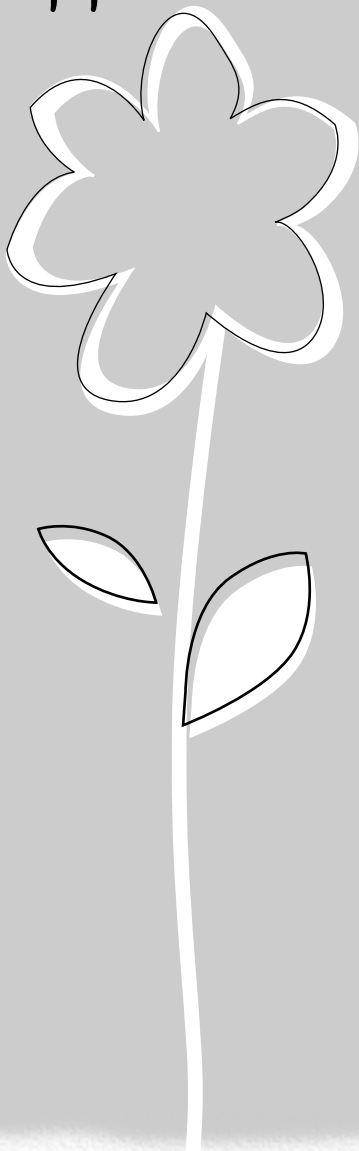
The *Crime Victims Compensation Act* is administered by the Commission de la santé et de la sécurité du travail.

Commission de la santé et de la sécurité du travail Direction de l'indemnisation des victimes d'actes criminels

Montréal region: (514) 873-6019

Elsewhere in the province: 1 800 561-IVAC

Appendices



Sections of the Taxation Act of Québec

Section 752.0.11.1 of Chapter I.0.3 of the Taxation Act

752.0.11.1. Medical expenses

The medical expenses to which subparagraph b of the second paragraph of section 752.0.11 refers are amounts paid

- (a) to a dentist, nurse or practitioner or a public or licensed private hospital in respect of medical, paramedical or dental services provided to a person;
- (b) to a person authorized under the laws of a province to practice the profession of a dental prosthetist, for the making, repairing and fitting of dental prostheses, for a person;
- (c) for drugs, medicaments or other preparations or substances, other than those listed in paragraph d, for use in the diagnosis, treatment or prevention of a disease, disorder, abnormal physical state or the symptoms thereof, or in restoring, correcting or modifying an organic function, if used by a person as prescribed by a practitioner or dentist and as recorded by a pharmacist;
- (d) for an oxygen tent or other equipment necessary to administer oxygen or for insulin, oxygen, liver extract injectible for pernicious anaemia or vitamin B12 or pernicious anaemia, if used by a person as prescribed by a practitioner;
- (e) for laboratory analyses, radiological examinations or other diagnostic procedures together with interpretations thereof, if such analyses, examinations and other procedures are effected for maintaining health, preventing disease or assisting in the diagnosis or treatment of an injury, illness or disability, for a person as prescribed by a practitioner or dentist;
- (f) for eye glasses or other devices for the treatment or correction of a defect of vision of a person as prescribed by a practitioner or optometrist;
- (g) for transportation of a person by ambulance to or from a public or licensed private hospital;
- (h) to a person engaged in the business of providing transportation services, for the transportation of a particular person or a particular person and one person who accompanies the particular person, if, in the latter case, the particular person has been certified by a practitioner to be incapable of travelling without assistance from the locality where the particular person dwells to the place where medical or paramedical services are normally provided, if that place is not less than 40 kilometres from that locality, if equivalent or substantially equivalent services were not available in that locality, if the particular person travelled to that place to obtain such services for himself or herself and if, having regard to the circumstances, it was reasonable to travel to that place to obtain those services and the route travelled was the most reasonably direct route; (1997, c. 85, s. 132(1).)

- (i) for reasonable travel expenses, other than expenses described in paragraph h, incurred in respect of a particular person or a particular person and one person who accompanies the particular person, if, in the latter case, the particular person has been certified by a practitioner to be incapable of travelling without assistance, to obtain medical or paramedical services in a place that is not less than 80 kilometres from the locality where the particular person dwells, if equivalent or substantially equivalent services were not available in that locality, if the particular person travelled to that place to obtain such services for himself or herself and if, having regard to the circumstances, it was reasonable to travel to that place to obtain those services and the route travelled was the most reasonably direct route; (1997, c. 85, s. 132(1).)
- (j) for or in respect of an artificial limb, iron lung, rocking bed for poliomyelitis victims, wheelchair, crutches, spinal brace, brace for a limb, ileostomy or colostomy pad, truss for hernia, artificial eye, laryngeal speaking aid, aid to hearing or artificial kidney machine; (1993, c. 16, s. 281(1).)
- (j.1) for or in respect of diapers, disposable briefs, catheters, catheter trays, tubing or other products required by a person by reason of incontinence caused by illness, injury or affliction; (1993, c. 16, s. 281(2).)
- (k) for the care, or the care and training, at a school, institution or other place, of a particular person, if the particular person has been certified by a qualified person to be a person who, by reason of a physical or mental handicap, requires the equipment, facilities or personnel specially provided by that school, institution or other place for the care, or the care and training, of persons suffering from such a handicap;
- (l) for the full-time care in a nursing home of a person, if the person has been certified by a practitioner to be a person who, by reason of lack of normal mental capacity, is and in the foreseeable future will continue to be dependent on others for the person's personal needs and care; (1997, c. 85, s. 132(2).)
- (m) as remuneration for one full-time attendant on, or for the full-time care in a nursing home of, a person in respect of whom an amount would, but for paragraph d of section 752.0.14, be deductible under section 752.0.14 or 752.0.15 in computing an individual's tax payable under this Part for the taxation year in which the expense was incurred if, at the time the remuneration is paid, the attendant is neither the individual referred to in section 752.0.11 or that individual's spouse, nor under 18 years of age;
- (m.1) as remuneration for attendant care provided in Canada to a person in respect of which an amount may be deducted under section 752.0.14 or 752.0.15 in computing an individual's tax payable under this Part for the taxation year in which the expense was incurred, to the extent that the total of amounts so paid does not exceed \$10,000, or \$20,000 if the individual referred to in section 752.0.11 dies in the year, where;
 - i. no amount is included in computing an amount deducted in respect of the person under Chapter IX.0.1 of Title VI of Book III or paragraph k, l, m or n for the taxation year in which the remuneration was paid, or taken into consideration in computing an amount deemed to have been paid to the Minister for that year in respect of the person under Division II.13 of Chapter III.1 of Title III of Book IX;
 - ii. at the time the remuneration is paid, the attendant is neither the individual referred to in section 752.0.11 or that individual's spouse, nor under 18 years of age; and

- iii. each receipt filed with the Minister to prove payment of the remuneration was issued by the payee and contains, where the payee is an individual, that individual's Social Insurance Number.
- (n) as remuneration for one full-time attendant on a person in a self-contained domestic establishment in which the person receiving the care lives, if that person is, and has been certified by a practitioner to be, a person who, by reason of mental or physical infirmity, is and is likely to be for a long-continued period of indefinite duration dependent on others for the person's personal needs and care, if, at the time the remuneration is paid, the attendant is neither the person's spouse nor under 18 years of age, and if the receipt filed with the Minister to prove payment of the remuneration was issued by the payee and contains, where the payee is an individual, that individual's Social Insurance Number; (1993, c. 16, s. 281(5); 1997, c. 85, s. 132(6).)
- (o) on behalf of a person who is totally blind or profoundly deaf or has a severe and prolonged impairment that markedly restricts the use of the person's arms or legs,
 - (o.1) for reasonable expenses relating to rehabilitative therapy, including training in lip reading and sign language, incurred to adjust for the person's hearing or speech loss, (1994, c. 22, s. 262, applicable from the 1992 taxation year.)
 - i. for an animal specially trained to assist the person in coping with the impairment and provided by a person or organization one of whose main purposes is such training of animals,
 - ii. for the care and maintenance of such an animal, including food and veterinary care, (1997, c. 85, s. 132(7).)
 - iii. for reasonable travel expenses of the person incurred for the purpose of attending a school, institution or other facility that trains, in the handling of such animals, individuals who are so impaired, and (1997, c. 85, s. 132(7).)
 - iv. for reasonable board and expenses of the person incurred for the purpose of attending courses at a place described in subparagraph iii; (1993, c. 16, s. 281(5).)
 - (o.2) on behalf of a person who has a speech or hearing impairment, for sign language interpretation services, to the extent that the payment is made to a person engaged in the business of providing such services;
 - (o.3) for reasonable moving expenses, described in section 350, of a person who lacks normal physical development or has a severe and prolonged mobility impairment, other than expenses deducted under section 348 for any taxation year, incurred for the purpose of the person's move to a new dwelling that is more accessible by the person or in which the person is more mobile or functional, if the total of the expenses claimed under this paragraph does not exceed \$2,000;
 - (o.4) for reasonable expenses relating to alterations to the driveway of the principal place of residence of a person who has a severe and prolonged mobility impairment, to facilitate the person's access to a bus;
 - (o.5) for a van that, at the time of its acquisition or within six months after that time, has been adapted for the transportation of a person who requires the use of a wheelchair, to the extent of the lesser of \$5,000 and 20% of the amount by which the amount paid for the acquisition of the van exceeds the portion of that amount that is included because of paragraph s in computing an amount deductible by the person under section 752.0.11 for any taxation year;



- (p) as a premium or other consideration to a private health services plan in respect of the individual referred to in section 752.0.11, the individual's spouse or any other person living with the individual and with whom the individual is connected by blood relationship, marriage or adoption, or in respect of several of those persons; (1995, c. 63, s. 59; 1997, c. 85, s. 132(8).)
- (q) on behalf of a person who requires a bone marrow or organ transplant,
 - i. for reasonable expenses, other than expenses described in subparagraph ii but including legal fees and insurance premiums, incurred to locate a compatible donor and to arrange for the transplant;
 - ii. for reasonable travel, board and lodging expenses, other than expenses described in paragraphs h and i, of the person and one other person who accompanies the person, and of the donor and one other person who accompanies the donor, incurred in respect of the transplant; (1997, c. 85, s. 132(9).)
- (r) for reasonable expenses relating to renovations or alterations to a dwelling of a person who lacks normal physical development or has a severe and prolonged mobility impairment, to enable the person to gain access to, or to be mobile or functional within, the dwelling; (1993, c. 16, s. 281(6).)
- (s) for any device or equipment not otherwise described in this section, if it is used by a person as prescribed by a practitioner, is prescribed by regulation and meets such conditions as may be prescribed as to its use or the reason for its acquisition, but only to the extent that the amounts so paid do not exceed the amount, if any, prescribed in respect of the device or equipment.

Section 752.0.17. interprets impairment as follows:

- (a) an impairment is prolonged where it has lasted, or may reasonably be expected to last, for a continuous period of at least 12 months;
- (b) an individual's ability to perform a basic activity of daily living is markedly restricted only when the individual is blind or is unable (or requires an inordinate amount of time) to perform a basic activity of daily living, all or substantially all of the time, even with therapy and the use of appropriate devices and medication;
- (c) a basic activity of daily living of an individual means
 - i. perceiving, thinking and remembering;
 - ii. feeding and dressing oneself;
 - iii. speaking so as to be understood, in a quiet setting, by another person familiar with the individual;
 - iv. hearing so as to understand, in a quiet setting, another person familiar with the individual;
 - v. eliminating (bowel or bladder functions), or
 - vi. walking; and
- (d) for greater certainty, no other activity, including working, housekeeping or a social or recreational activity, shall be considered as a basic activity of daily living.

Health Aids for Elimination Functions

a. Incontinence Briefs (Diapers)

- Incontinence brief
- Protection pad
- Disposable or washable soaker sheet
- Mattress cover
- Underpad
- Skin cleanser
- Non medicated barrier cream

b. Urinary Drainage by Indwelling Catheter or External Catheter

- Extended-wear catheter or disposable catheter
- Catheter insertion tray
- Urinary leg bag (disposable, latex)
- Night drain bag
- Concentrated cleansing solution
- Latex tubing
- Adaptor
- Catheter clamp
 - plastic
 - metal
- Sterile wipe
- Drainage valve
- Electric valve
- Hibitane
- Elastic strap catheter holder with Velcro fastener
 - regular
 - regular self-securing
 - self-securing with hook and loop fasteners
 - adhesive strip
- Non-molded external catheter
- Catheter plug
- Foam strap
- Self-securing strap
- Expandable adhesive strip
- Adhesive
- Adhesive solvent
- Odour guard (wipes or bottle)

c. Bladder Irrigation

- Irrigation tray with bulb or piston syringe
- Irrigation syringe
- Solutions
 - irrigation solution
 - cleansing solution
 - saline solution
 - sterile water
- Sterile wipe
- Rubbing alcohol
- Latex glove

d. Urinary Drainage by Intermittent Self-Catheterization

- Catheter
- Water-soluble lubricating jelly
 - individual wipes
 - tube
 - bottle
- Hand wipes
- Disinfectant
- Sterile lubricating jelly
- Latex tubing
- Adaptor
- Hibitane
- Male urinal
- Male incontinence clamp
- Catheter insertion tray
- Self-cath forceps
- Self-cath tubing

e. Intestinal Drainage

- Latex glove
- Water-soluble lubricating jelly (in tube form)
- Petroleum jelly
- Disposable underpad
- Cellucoton
- Hospital wrap
- Suppository inserter
- Anal stimulator
- Glycerin suppositories

f. Skin Care

- Dressing gauze
- Barrier film
- Protective barrier film (wipes, bottle)
- Adhesive tape
- Non medicated barrier cream

g. Tracheostomy

- Tracheostomy dressings
- Cotton swabs
- Moist swabs
- Inner cannula
- Syringe
- Saline solution
- Hydrogen peroxide
- Oxygen adaptor
- Tracheostomy ties
- Tracheostomy brushes
- Tracheostomy tape
- Tracheostomy filter
- Trachea stoma cover
- Tracheostomy care tray

h. Appliances for Ostomates

- Ostomy pouch
- Vinyl or latex urostomy pouch
- Night drain bag
- Wafer
- Skin barrier
- Adhesive remover
- Dressings
- Adhesive paste
- Adaptor/connector
- Ostomy belt
- Irrigation kit
- Colostomy pouch

It should be noted that the categories listed above are not restrictive. This list is used as a reference to facilitate the analysis of requests and decision-making. It should evolve along with product availability for these devices.

Respiratory Therapy Equipment and Supplies for Persons with Disabilities

- Oxygen concentrator
- Back-up cylinder with regulator and base
- Portable cylinder with regulator and cart or carrying case
- Electronic oxygen conserver (Oxymatic, Pulsair, etc.)
- Stationary or portable liquid oxygen system
- Compressor for aerosoltherapy
- Flutter, percussor, percussor vibrator, postural drainage table, suction machine, humidifier
- Supplies related to the use of an oxygen concentrator or suction machine
- Oxygen cylinder recharge

Technical Aids for Communication

Technical Aids for Oral Communication

- Help with phonation:
Assistive speech devices. For example, voice amplifier, phonation valve and cannula, telephone with amplifier or amplifier telephone, amplifier with speech enhancer.
- Aid to replace phonation:
Device designed to replace the use of the larynx when it can not function normally. For example, artificial larynx.
- Help with articulation:
Device used to improve the ability to articulate. For example, palatal lift or palatal obturator.

Technical Aids for Non-Oral Communication

- Communication board
- Board designed to hold the user's symbolic language system
- Dedicated augmentative communication aid
Any device specifically designed to meet the needs of people with serious oral communication difficulties

Electronic communication aid with word processing functions and telecommunication capabilities

- Portable or desk-top microcomputer that has been adapted to act as an augmentative communication device for people with severe communication difficulties

Technical Aids for Reading and Writing

- Technical aids for reading:
Any object, equipment or device used to meet the needs of people who have difficulty with physical access to written material, such as trouble handling magazines or books.

Technical aids for writing

- Technical Aids for Communication with the Surrounding Environment
Device or accessory designed for turning electrical or electronic appliances on and off, and for selecting appropriate settings.

Telephone Aid

- Appliance, accessory or technical aid allowing for the use of telephone functions and access to telephone services.

Safety Signal Systems

Aids for Home and Daily Living

Bedroom Aids

- Bed
- Bed control
- Side rail
- Side rail pad
- Child's bed with front-end opening
- Adapted child's bed
- Mattress and mattress pad
- Underpad
- Blanket support
- Aid with bed posture
- Adjustable bed with back rest or leg rest
- Protective device
- Body positioner
- Over-bed table
- Trapeze
- Grab bar that attaches to the bed or other in-bed mobility aid

Bathroom Aids

- Bath/shower seat
- Shower seat
- Handshower with flexible hose
- Aid with posture for bath or shower seat
- Toileting aid
- Safety grab bar
- Aid with grooming and hygiene

Kitchen Aids

- Food preparation aid
- Serving table
- Wheelchair table
- Feeding aid

Aids For Various Rooms

- Transferring aid
- Dressing aid
- Reaching or holding aid
- Housekeeping aid
- Aid with safety signals
- Aid with posture and body positioning

Personal Aids

- Protective helmet
- Protective gloves

Bibliography

- BÉRUBÉ, D. *Quelques informations concernant le programme de soutien aux familles destiné aux familles de personnes handicapées*, background document, Québec, ministère de la Santé et des Services sociaux, Direction générale de la planification et de l'évaluation, 1989, 6 p.
- L'allocation directe*, background document, Québec, ministère de la Santé et des Services sociaux, Direction générale de la planification et de l'évaluation, 1997, 4 p.
- MINISTÈRE DE L'ÉDUCATION: *Programme d'accompagnement en loisir pour les personnes ayant une déficience 1999-2000*, pamphlet, Québec, ministère de l'Éducation du Québec, 1998, 8 p.
- School Childcare Services, MEQ Web site, 2001, 35 p.
- MINISTÈRE DE LA FAMILLE ET DE L'ENFANCE: *Our Children at the Heart of Our Decisions, Childcare Centres*, Québec, ministère de la Famille et de l'Enfance Web site, 1998, 3 p.
- Grant for the Integration of a Handicapped Child into a Childcare Centre, a Day Care or Care in Home Environment*, Québec, ministère de la Famille et de l'Enfance, 1997, 13 p.
- MINISTÈRE DES FINANCES DU QUÉBEC: *Personal Tax and Transfer Systems*, Québec, les Publications du Québec, 1996, 84 p.
- MINISTÈRE DU REVENU DU QUÉBEC: *Guide - Income Tax Return 1998*, Québec, Revenu Québec, 1998, 56 p.
- Taxation and Persons with Disabilities*, brochure, Québec, Revenu Québec, 2000, 15 p.
- MINISTÈRE DE LA SANTÉ ET DES SERVICES SOCIAUX: *Cadre de référence sur l'allocation directe*, Québec, ministère de la Santé et des Services sociaux, 1997, 15 p.
- Installation d'un programme sur l'acquisition d'équipements et de fournitures d'oxygénothérapie pour les personnes handicapées* (program pertaining to the acquisition of respiratory therapy equipment and supplies), management guide, Québec, ministère de la Santé et des Services sociaux, 1998, 6 p.
- Installation d'un programme sur les fonctions d'élimination* (program pertaining to elimination functions), management guide, Québec, ministère de la Santé et des Services sociaux, 1998, 16 p.
- Installation d'un programme de chaussures orthétiques* (orthopaedic shoe program), management guide, Québec, ministère de la Santé et des Services sociaux, 1998, 7 p.
- Installation d'un programme sur les aides à la vie domestique et à la vie quotidienne* (support for home and daily living program), management guide, Québec, ministère de la Santé et des Services sociaux, 1998, 38 p.
- Installation d'un programme d'aides techniques à la communication* (technical aids for communication program), management guide, Québec, ministère de la Santé et des Services sociaux, 1998, 35 p.
- Normes et pratiques de gestion*, financial management handbook, Québec, ministère de la Santé et des Services sociaux, Direction des services et des systèmes budgétaires et financiers, tome 1, 1998.
- Les services à domicile de première ligne, cadre de référence*, Québec, ministère de la Santé et des Services sociaux, 1994, 35 p.
- MINISTÈRE DE LA SOLIDARITÉ SOCIALE: *Sécurité du Revenu: programmes et mesures*, Web site, Québec, 1999, 19 p.
- MINISTÈRE DES TRANSPORTS DU QUÉBEC: *Paratransit Eligibility Policy*, Transports Québec, Direction générale du transport des personnes et des marchandises, 1998, 31 p.
- RÉGIE DE L'ASSURANCE-MALADIE DU QUÉBEC: *Visual Devices Program*, pamphlet, Québec, RAMQ, Directions des communications, 1999, 10 p.
- External Breastforms Program*, pamphlet, Québec, Régie de l'assurance maladie du Québec, Directions des communications, 1998, 8 p.
- Hearing Devices Program*, pamphlet, Québec, Régie de l'assurance maladie du Québec, Directions des communications, 1998, 12 p.
- Ostomy Appliances Program*, pamphlet, Québec, Régie de l'assurance maladie du Québec, Directions des communications, 1999, 8 p.
- Devices that Compensate for Physical Disabilities (Program)*, Québec, Régie de l'assurance maladie du Québec, Directions des communications, 1999, 12 p.
- Ocular Prostheses Program*, Québec, Régie de l'assurance maladie du Québec, Directions des communications, 1999, 6 p.
- RÉGIE DES RENTES DU QUÉBEC, *Family Allowance*, Québec, Régies des Rentes du Québec Web site, 1999, 6 p.
- The Allowance for Handicapped Children*, Québec, Régies des Rentes du Québec Web site, 1999, 2 p.
- REVENUE CANADA: *General Income Tax and Benefit Guide 1998*, Ottawa, Revenue Canada, 1998, 44 p.
- Medical Expense and Disability Tax Credit and Attendant Care Expense Deduction*, Interpretation Bulletin IT-519R2 respecting *Income Tax Act*, Ottawa, Canada Customs and Revenue Agency, 2001, 19 p.
- SIMARD, J.-P. *Mesures d'aide à la famille*, Québec, Les Publications du Québec, 1994, 43 p.
- SOCIÉTÉ DE L'ASSURANCE AUTOMOBILE DU QUÉBEC, *Disabled Parking Permit Program*, brochure, Québec, Société de l'Assurance automobile du Québec, 1998, 8 p.
- A Vehicle Adapted to Your Needs for Greater Autonomy*, pamphlet, Québec, Société de l'Assurance automobile du Québec, 1998, 4 p.
- SOCIÉTÉ D'HABITATION DU QUÉBEC ET MINISTÈRE DU REVENU DU QUÉBEC. *Shelter Allowance Program*, Québec, Société d'habitation du Québec Web site, 2001, 3 p.
- SOCIÉTÉ D'HABITATION DU QUÉBEC, *Residential Adaptation Assistance Program*, Québec, Société d'habitation du Québec Web site, 2001, 2 p.
- Rent Supplement Program*, Québec, Société d'habitation du Québec Web site, 2001, 2 p.
- Low Rental Housing (LRH) Program*, Québec, Société d'habitation du Québec Web site, 2001, 2 p.

