

## Media Report 26 June 2020

**This weeks media reports will cover and answer great questions veterans are still asking such as Frequently asked questions regarding COVID-19 in Ottawa. Due to ongoing and evolving COVID-19 pandemic, callers may experience increased wait times when calling the Government of Canada Pension Center. Callers may also experience dropped calls, as all telecommunication networks across Canada are presently facing capacity challenges. and local Media Articles and Tax credits and deductions are available for persons with disabilities, their supporting family members, and their caregivers. **During the COVID-19 pandemic, we are using the Veterans Emergency Fund to the full extent possible to support Veterans' safety and well-being. Read more about updates to the Emergency Fund during this time in the [Frequently Asked Questions below.](#)****

Latest updated info for Stage 3 reopening in Ottawa released this morning.

Stage 3 includes dine-in for restaurants and larger gatherings. Ottawa's medical officer has indicated Stage 3 opening could be in the fall, though if numbers of new contractions do not rise, restrictions may be relaxed earlier. Link below

< <https://ottawa.ctvnews.ca/ottawa-will-enter-stage-3-of-covid-19-reopening-plan-hopefully-by-fall-dr-etches-1.4999446> >

- National Indigenous Peoples Day / la Journée nationale des peuples autochtones

Today is National Indigenous Peoples Day! On this day we celebrate the heritage, diverse cultures and outstanding achievements of Canada's First Nations, Inuit and Métis.

The Honourable Harjit S. Sajjan, Minister of National Defence, and the Honourable Lawrence MacAulay, Minister of Veterans Affairs and Associate

Minister of National Defence, issued the following statement to mark National Indigenous Peoples Day:

<https://www.canada.ca/en/department-national-defence/news/2020/06/minister-of-national-defence-and-minister-of-veterans-affairs-canada-mark-national-indigenous-peoples-day.html>

We also invite you to visit the Veterans Affairs Canada Facebook page <https://www.facebook.com/CanadaRemembers/videos/599480394107361/>

for a video message from Minister Lawrence MacAulay.

We encourage you to pass this along to anyone who may be interested.

Sincerely,

Stakeholder Engagement and Outreach Team  
Veterans Affairs Canada  
[vac.engagement.acc@canada.ca](mailto:vac.engagement.acc@canada.ca)

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Cher(e)s intervenant(e)s et membres des groupes consultatifs,

Aujourd'hui est la Journée nationale des peuples autochtones! En ce jour, nous célébrons le patrimoine, la diversité des cultures et les réalisations exceptionnelles des Premières Nations, des Inuits et des Métis du Canada.

L'honorable Harjit S. Sajjan, ministre de la Défense nationale, et l'honorable Lawrence MacAulay, ministre d'Anciens Combattants et ministre associé de la Défense nationale, ont fait la déclaration suivante pour souligner la Journée nationale des peuples autochtones :

<https://www.canada.ca/fr/ministere-defense-nationale/nouvelles/2020/06/le-ministre-de-la-defense-nationale-et-le-ministre-d-anciens-combattants-canada-soulignent-la-journee-nationale-des-peuples-autochtones.html>

Nous vous invitons également à visiter la page facebook <https://www.facebook.com/LeCanadasesouvient/videos/2564918553769018/> d'Anciens Combattants Canada pour un message du ministre Lawrence MacAulay

Nous vous encourageons à le transmettre à tous ceux qui pourraient être intéressés.

Cordialement,

L'Équipe de mobilisation et sensibilisation des intervenants  
Anciens Combattants Canada  
[vac.engagement.acc@canada.ca](mailto:vac.engagement.acc@canada.ca)

# Tax credits and deductions for persons with disabilities

## Video series: Tax measures for persons with disabilities

### Segment 1: Introduction

[Enlarge video](#)

[Alternative formats and transcript](#)

[All segments in the series](#)

Tax credits and deductions are available for persons with disabilities, their supporting family members, and their caregivers.

[What's new](#)

#### **I want information on:**

- [Disability tax credit](#)
- [Medical expenses](#)
- [Disability supports deduction](#)
- [Child disability benefit](#)
- [Registered disability savings plan](#)

#### **Find out how you can benefit**

The people who may be eligible for the disability tax credit or other government programs for persons with disabilities.

## Related links

- [What can persons with disabilities claim as a deduction or credit?](#)
- [GST/HST Information](#) – Goods and services that are exempt supplies or zero-rated for the GST/HST
- [Excise gasoline tax refund](#)
- [Free tax clinics](#)
- [Authorize or cancel a representative](#)
- [Services for persons with disabilities](#)
- [Disability benefits](#)
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Last week, the government announced some support to help people with disabilities deal with the extra expenses they're facing during the COVID-19 pandemic. Of particular note is a special one-time, tax-free payment of \$600, which will be automatically paid to individuals who qualified for the Disability Tax Credit (DTC) as of June 1, 2020.

Let's review some of the details of the special payment, take a look at how an individual qualifies for the DTC, and review a recent case that illustrates the difficulty some taxpayers have in qualifying for the credit.

### Special COVID-19 payment

While the one-time payment of \$600 will be paid automatically to those who qualify for the DTC, seniors who are eligible for the DTC and for the Old Age Security pension [who are already getting the special \\$300 one-time seniors payment](#) announced last month, will only receive an extra \$300, for a total of \$600. Low-income seniors who qualify for the DTC and the Guaranteed Income Supplement and who will be getting the special one-time seniors payment of \$500, will get an additional disability payment of \$100, also for a total of \$600.

For children under the age 18 who qualify for the DTC, the special payment will be made to the parent (or guardian) who is considered primarily responsible for the care and upbringing of the child for the purposes of the Canada Child Benefit. In cases of shared custody, each parent gets half the payment (i.e. \$300).

### Qualifying for the DTC

The key to qualifying for the special one-time disability payment is being eligible for the DTC itself, which can sometimes prove challenging. In order to qualify for the DTC, an individual must have "one or more severe and prolonged impairments in physical or mental functions," as certified on Canada Revenue Agency [Form T2201, the Disability Tax Credit Certificate](#), by an appropriate healthcare professional. The impairments must be such that the individual's ability to perform a basic activity of daily living is "markedly restricted."

- [Is your neighbour cheating on CERB? Here's what you need to know about the CRA snitch line](#)
- [Here's all the financial relief the government is offering seniors and what might be on tap](#)

•[Here's everything students need to know about the \\$1,250 per month CESB](#)

The ability to perform a basic activity of daily living is markedly restricted if “all or substantially all of the time,” the individual is either unable, or “requires an inordinate amount of time,” to perform the activity. The basic activities of daily living are: mental functions necessary for everyday life, feeding or dressing oneself, speaking, hearing, bowel or bladder functions and walking.

If no single basic activity of daily living is markedly restricted, an individual can still qualify for the DTC if their ability to perform more than one basic activity of daily living is “significantly restricted,” and the “cumulative effect of these restrictions is tantamount to being markedly restricted in one’s ability to perform a basic activity of daily living.” It’s this latter condition that landed an Ontario woman in Tax Court in late 2019, fighting for her right to claim the DTC for the 2014 through 2017 tax years.

#### The case

The taxpayer had been diagnosed with bipolar disorder and with irritable bowel syndrome (IBS). She also suffers from severe chronic pelvic pain and testified that in 2017, she was also diagnosed with psoas syndrome, a condition in which the psoas muscle (a long muscle in the back) is injured.

In Form T2201, her doctor explained that the effects of the taxpayer’s bipolar disorder was that, although she was on medication, she had concerns with memory loss, attention and concentration, making it more difficult for her to complete tasks and process information, compared to other people. The effect of her IBS diagnosis was that she always needed to be close to a washroom, otherwise her abdominal pain would worsen. Finally, the doctor explained that the taxpayer’s severe chronic pelvic pain required her to walk slowly, making it harder for her to complete tasks or get anywhere.

The taxpayer’s doctor certified on the T2201 that although she was not markedly restricted in any single basic activity of daily living, she had more than one severe and prolonged impairment.

#### Cumulative effect of being significantly restricted

The issue to be decided in the case, therefore, was whether or not the cumulative effect of being “significantly restricted” (as opposed to being “markedly restricted”) in more than one basic activity of daily living is “equivalent or tantamount to being markedly restricted in one such activity.”

Under the Income Tax Act, an individual’s ability to perform a basic activity of daily living is markedly restricted only “where all or substantially all of the time, even with therapy and the use of appropriate devices and medication, the individual is ... unable (or requires an inordinate amount of time) to perform a basic activity of daily living.”

To correctly interpret this rule, the judge stated that one must focus “primarily on time, whether the cumulative effect of more than one significantly restricted ability collectively requires an inordinate or excessive amount of time, all or substantially all of the time.” The terms “inordinate” and “excessive” imply unreasonable or disproportionately large amounts of time that are far more than usual or expected or appropriate. Administratively, the CRA considers that an impairment must restrict a person’s ability to perform a basic function at least 90 per cent of the time in order to satisfy the “all or substantially all of the time” requirement.

While acknowledging that “an inordinate amount of time is a judgment call based upon a recognizable difference in the time it takes a person to complete the activity as compared with a person without the restricted ability,” the CRA usually considers “inordinate” to mean taking at least three times as long as an unaffected person.

The taxpayer’s doctor’s explanations of the time the taxpayer needed to complete her basic daily living activities, were that “she took longer than other persons, walked slowly, and completing tasks and getting places were harder for her.” In court, the taxpayer testified that she had five bad days a month in 2014 and 2015, eight to 18 bad days monthly in 2016, and was effectively housebound only for the first six months of 2017.

Unfortunately, this was not considered to be enough time to meet the qualifications of the DTC. As the judge wrote, “(While) there is no doubt that (the taxpayer) faces several physical and mental health challenges ... I am unable to conclude on the evidence presented that collectively these caused her to require an inordinate or excessive amount of time to complete her basic activities of daily living all or substantially all of the time in the years in question.”

[Jamie.Golombek@cibc.com](mailto:Jamie.Golombek@cibc.com)

Jamie Golombek, CPA, CA, CFP, CLU, TEP is the Managing Director, Tax & Estate Planning with CIBC Private Wealth Management in Toronto.

## **Veterans Emergency Fund ---- Back by popular demand**

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During the COVID-19 pandemic, we are using the Veterans Emergency Fund to the full extent possible to support Veterans’ safety and well-being. Read more about updates to the Emergency Fund during this time in the [Frequently Asked Questions](#) below.

Support you need, when you need it. When the unexpected happens we can get you quick access to funds for urgent needs such as food, shelter or medical expenses.

### **About this program**

The Veterans Emergency Fund (VEF) provides financial support to Veterans, their families or their survivors whose well-being is at risk due to an urgent and unexpected situation.

### **What is an emergency?**

Every situation will be different and unique, which is why applications will be assessed on a case-by-case basis.

The emergency fund covers essentials, such as:

- Food
- Clothing
- Rent, mortgage
- Medical care/expenses
- Expenses required to maintain safety and shelter.

As this is only temporary financial relief, we will also work with you to identify your long-term needs. Together, we will look for solutions to improve your financial stability.

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## **Do you qualify?**

You should apply for this program if you have an urgent financial need, and are:

- a former member of the Canadian Armed Forces (CAF);
- the spouse/common-law partner of the former member;
- a survivor of a deceased CAF member or Veteran; or
- an orphan of a deceased CAF member or Veteran (or the legal guardian if the orphan is under the age of 18).

You must be a Canadian resident to receive this grant.

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## **How to apply**

## **Before you apply**

We will need as much information as possible about the financial emergency. You can provide such things as: invoices, quotes, notices, or statements to explain the situation.

If this is your first time applying to a Veterans Affairs Canada program we will need [proof of identity](#), for example a drivers licence.

You can expect a decision within one or two business days of submitting your application. If we approve your application, you will receive payment within that time as well.

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## **Apply online**

If you are registered for My VAC Account, you can submit your application for this benefit online. If you aren't registered, you can [register now](#).

Although you can apply through My VAC Account, we will contact you personally before a decision is made. The application process will not be conducted exclusively online.

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## **Mail or in person**

Download the application form. Then, drop it off at a [VAC office or CAF Transition Centre](#). You can also mail your completed application directly to the address listed on the form.

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## Get help with your application

The staff at any [VAC office](#) or [Transition Centre](#) can assist you, or call us at 1-866-522-2122.

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## Additional information

### Find out more

[Watch this video](#) for a quick overview of the Veterans Emergency Fund.

Find information about [trust and emergency funds](#) to support Veterans in need.

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## Related programs

[Assistance Fund](#): if you receive the War Veterans Allowance, you may qualify for this cash grant to help in an emergency.

[Canadian Forces Income Support](#): a tax-free monthly benefit to help low-income Veterans, survivors, and dependent children.

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## Frequently asked questions

**Has the VEF changed as a result of COVID-19?**

The intent of the fund hasn't changed, however, VAC has responded to the needs of Veterans. In exceptional circumstances, VAC can approve amounts in excess of \$2,500.00 per applicant/family during the COVID-19 pandemic. Overall, the fund provides emergency financial support to Veterans, their families and survivors whose well-being is at risk due to an urgent and unexpected situation.

**I am a Veteran who is facing financial hardship as a result of COVID-19. Is the VEF available to me?**

You may be eligible if you are a Canadian resident and a:

- Veteran of the Canadian Armed Forces (CAF);
- Current spouse/common-law partner of a Veteran;
- Survivor of a deceased Veteran or deceased CAF member; or an
- Orphan of a deceased Veteran or deceased CAF member (or the legal guardian if the orphan is under the age of 18).

We also require that you provide as much information as possible about the emergency need (i.e. quotes, notices, statements, letters, etc.) and that you provide documentation demonstrating the resources that you currently have available. We encourage applicants to apply for other sources of income (e.g. [Canada Emergency Response Benefit](#), Employment Insurance) and access opportunities (e.g. mortgage payment deferrals, car payment deferrals) that may be available to them before applying for the VEF. We understand that these benefits or additional options may take some time to take effect. However knowing that you have tried to access other COVID-related supports will help us determine your overall need and VEF eligible expenses.

**If the COVID-19 restrictions last for months, can I access the fund multiple times?**

Yes, if you qualify, you may access the fund multiple times, up to the maximum amount payable. For COVID-19 situations, you may be able to access up to three months of the requested expense in one payment if it is clear that the financial issues will not be resolved by other means and will be ongoing during this unique period.

## **Will the method of payment change because of COVID-19?**

At this time, there are no changes to the way the VEF is paid. The preferred method of payment is a payment directly to the 3rd party using a VAC credit card. Where a payment by credit card is not possible, payment by priority direct deposit is available. Payment by priority cheque may be possible but may cause a delay in the payment being received.

## **When can I expect to receive the funds?**

Once we receive your completed application and supporting documents, most decisions and payments will be made within one to two business days. Although we have a one to two business day service standard, we will work to address the emergency situation more quickly where it is possible to do so.

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## **Are there policies for this program?**

Yes. Read more about the [Veteran Emergency Fund policies](#).

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View all [Veterans Emergency Fund FAQs](#).

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# **In preparation for the return of Individual Training**

## **Canadian Forces School of Military Engineering via Facebook; Posted June 5, 2020**

In preparation for the return of Individual Training, CFSME conducted an RSOM for supporting members at Garrison Gagetown. Members will be self-isolating for 14 days with support of staff from the school as the modified summer training period approaches!

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En préparation pour le retour de l'Entrainement Individuel, l'ÉGMFC a tenu un RSOM pour des membres de support cette semaine à la Garnison Gagetown. Ces membres seront placés en isolement individuel de quatorze jours avec le support du staff de l'école en attendant le venu de la période modifiée d'entraînement d'été!

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## 2020 Support Our Troops Scholarship Program

### CMEA

The attached letter from the Chief Executive Officer of the Canadian Forces Morale and Welfare Services, announces details of the 2020 Support Our Troops Scholarship Program available to families of currently serving members of the Canadian Armed Forces (CAF) and veterans for the 20/21 academic year. This program is made possible through Support Our Troops, the official charitable cause of the CAF Community. Support Our Troops is supported by donations from individual Canadians, contributions from third-party events and external organizations and proceeds from the sale of Yellow Ribbon merchandise. This Program is intended to complement but not duplicate other scholarship programs offered to the CAF Community.

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## 'Faces to Graves' ... 7 stories down... 134 to go!

### CMEA

The Faces to Graves project in the Netherlands aims to publish a short story of every one of some 2,700 Canadian soldiers who are buried in the three Canadian War Cemeteries in The Netherlands or whose names are on the Memorial Walls. Their latest newsletter is [HERE](#). We have 141 Sappers in these three War Cemeteries and want to assist with telling these stories. In addition to locally displaying these stories for visitors, Groesbeek is well-advanced with their online "Digital Monument."

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MORE](#)

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## Canadian Armed Forces members on COVID-

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## 19 front lines to get extra pay

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**CTV News**

The federal government is going to pay a bonus to Canadian Armed Forces members at risk of exposure to COVID-19 because of their duties. National Defence says troops deployed to long-term care facilities in Ontario and Quebec and others will be paid an extra \$78 per day. The military says the Exceptional Hazard Allowance is retroactive to when they started their duties and will be in effect until Sept. 30.

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## Les soldats qui travaillent dans les CHSLD recevront une prime

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**Radio-Canada**

Le gouvernement fédéral va verser une prime aux membres des Forces armées canadiennes qui risquent d'être exposés à la COVID-19 dans le cadre de leurs fonctions. La Défense nationale affirme que les troupes déployées dans des établissements de soins de longue durée en Ontario, au Québec et ailleurs recevront 78 \$ de plus par jour.

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