



Canadian Massage Therapist Alliance
Alliance Canadienne de Massothérapeutes

February 24, 2022

The Canadian Massage Therapist Association Written Submission to the House of Commons Standing Committee on Finance

Pre-Budget Consultations 2022

RECOMMENDATION: Recognize massage therapy as a valued health care service by treating massage therapy like other comparable health services and exempt the GST/HST on registered massage therapy services.

Introduction

The Canadian Massage Therapist Association (CMTA) is pleased to provide this submission for review and consideration to the Government of Canada. The CMTA recognizes the value in briefing the House of Commons Standing Committee on Finance so it may effectively provide recommendations on the health of our country, communities, and people.

The CMTA provided a similar written submission in 2019 but circumstances related to the COVID 19 Pandemic influenced us to delay our efforts to obtain a GST/HST exemption for registered massage therapist services until the pandemic subsided.

The CMTA is a nationwide alliance comprised of provincial professional associations to provide a forum for collaboration to advance massage therapy as a health care profession in Canada. As of 2021, massage therapists are regulated in five provinces, with other provinces and territories looking to follow suit. Recently, Saskatchewan announced that they would be the sixth province to regulate. A GST/HST exemption would be a significant factor in influencing a number of remaining provinces to regulate the profession in their jurisdictions. Currently, there are more than 15,000 registered massage therapists practicing in Canada.

Massage therapists have much to offer Canadians and would like to take this opportunity to showcase the value that massage therapy brings to patients and the overall health care system, and to help government as it looks to protect the integrity of health care for all Canadians.

RMTs Are an Important Part of the Health Care Team

Canada's health care system is rapidly changing. With this change, Canadians are seeking greater options to take control of their own health and wellbeing. For this reason, the profession of massage therapy is evolving across the country and becoming a more integrated part of Canadians' health and wellness plans.

Registered massage therapists (RMTs) are becoming an increasingly important part of a patient's health care team, working closely with primary care and other allied health providers to meet the health care needs of patients. Medical doctors, physiotherapists, psychologists, and other care providers are more commonly viewing massage therapy as a complementary option to address a variety of health concerns. RMTs provide patients

with relief of pain, help ease anxiety and reduce the mental and physical effects of stress, enabling patients to return to their normal activities, work, and lives. As well, RMTs are becoming a common complement for chronic and complex health care, such as in cancer and palliative care and as an alternative to pharmacological pain management by promoting healing, pain relief and comfort.

RMTs don't work in silos, but rather, cooperatively and effectively with other health care providers and as part of a patient's broader health care team to provide quality health care and improved health outcomes.

Our profession does not believe that health care services provided by educated, qualified and regulated health care professionals should be taxed. The federal government agrees and therefore, has a policy in place to exempt GST/HST on services provided by health care professionals that are regulated in at least five provinces. Other regulated health professional services, such as chiropractors, occupational therapists and physiotherapists are already exempt from GST/HST. RMTs are the only allied profession regulated in five provinces that are not GST/HST exempt. This is a noticeable and glaring gap in the application of this policy; one that ultimately passes the financial burden to patients and creates a barrier to accessing the beneficial care and improved health and wellbeing for Canadians that massage therapy provides.

RMTs Improve Patient Health and Wellbeing

A key aspect of integrated, "patient-centered" care is helping patients manage their physical, mental, and behavioral health care needs. In traditional systems, physical, mental, and behavioral symptoms are often treated as separate issues that are treated by individual health care professionals who don't, or rarely communicate with one another.

New care models are beginning to recognize that physical health outcomes are closely tied to mental and emotional wellbeing, and so behavioral health is now more often being integrated into patients' physical care plans. Massage therapy is in the unique position of being a part of treatment plans that address both the physical, mental, and behavioral aspects of a wide variety of health conditions, as well as the myriad symptoms that accompany these conditions.

Massage therapy can be an important part of the treatment plan for a variety of health conditions, for everything from back pain to depression to postsurgical pain. Incorporating massage therapy in patient care can help manage both the causes and the symptoms of poor health to improve overall wellbeing and help mitigate the negative impacts of illness or injury.

Massage therapy has material benefits for patients' physical, mental, and emotional wellbeing and helps them maintain productive lives: it is not a luxury.

RMTs Benefits the Health Care System

As a result of changing demographics and an aging population, medical costs have been rising faster than inflation over the last several years. Visiting a massage therapist in place



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of additional hours at the hospital or doctor's office, or as a supplement to other health care treatments can help free up current health resources for those who are truly in need of those services.

In Canada, the services provided by massage therapists are not covered by provincial health care plans. Yet, by offering patients an alternative to other, often more costly, health care services, massage therapy can help lessen the utilization and strain on public health care resources, therefore lessening the financial burden on the system while also stimulating the economy.

However, implementing massage therapy as part of one's broader health care plan can be costly for patients. For those who have private insurance through work, or other coverage, this cost is substantially decreased, but requiring RMTs to charge their patients tax means that not every dollar is being spent for its intended purpose—providing health and wellbeing for patients. For those without private insurance coverage for massage therapy, the question of affordability becomes much greater. The choice of adopting alternative care options is less affordable and appealing and results in the overuse of traditional, publicly funded services.

Patients want choice when it comes to their health care needs and taxing patients for front-line care services, like massage therapy, creates a barrier to patients accessing the care they want and need. Removing GST/HST from RMT services will help to remove barriers and enable more patients to afford and therefore, access the substantial and well-documented health benefits provided through massage therapy.

Patient/consumer protection

Currently, there are other service providers who inappropriately use the "massage therapist" name who are, quite simply, not the educated and competent health care professionals that RMTs are, and that patients trust. Exempting the GST/HST on services provided by massage therapists will recognize massage therapy as a health profession and help to delineate professional massage services from those that fall short of that standard, thereby providing a layer of protection for Canadians.

Following through on the federal policy to exempt taxes on services provided by a registered massage therapist will help to draw a clear line for patients, distinguishing between the legitimate benefits to health and wellbeing only achieved with registered massage therapy and those offered by other massage services.

Economic impact

CMTA understands the fiscal pressures that governments of all levels are facing and therefore, the importance of demonstrating the financial impact of any decision for government. CMTA is currently undertaking a thorough survey of impacted members to collect the necessary data to determine how much GST/HST the federal government would no longer collect from massage therapists for their services.



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It is important to note that the total will be offset by the fact that RMTs will no longer be able to apply Input Tax Credits, which would have a net negative impact to RMTs. However, massage therapists believe it is the right thing to do and are committed to bringing greater affordability for their patients. As a result, all savings realized from implementing tax exemption on RMT services will go directly toward improving affordability and access for what matters most—patients. The CMTA has conducted a survey into the financial impact of exempting the GST/HST and it is our strong belief that the beneficial effects of increased access to massage therapy to the public will far offset the fiscal impact to government of eliminating the GST/HST.

Conclusion

More and more Canadians are experiencing the direct benefits of massage therapy services as part of their health and wellness plan. The needs and wants of patients are changing and massage therapists are helping to meet those demands. As more Canadians are seeking alternative and complementary ways to take control of their own health care needs, the profession of massage therapists, through CMTA, is committed to working with the federal government to remove existing barriers for patients, such as GST/HST applied to RMT services, and to support government in advancing its health policies for improving the health and wellbeing of Canadians across the country.

Respectfully Submitted,

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