Auditing Physician Billings

Avoiding negative consequences to health care delivery from federal taxation

The CMA urges national governments to re-examine their policies to ensure that programs that benefit physicians are consistent with tax policy objectives.

POLICY TYPE
Policy document

LAST REVIEWED
2019-03-03

DATE
2004-12-04

TOPICS
Physician practice, compensation, forms
Avoiding negative consequences to health care delivery from federal taxation policy
https://policybase.cma.ca/link/policy11957

POLICY TYPE  Response to consultation
DATE  2016-08-31
TOPICS  Health human resources
Physician practice, compensation, forms

Documents
Canadian Medical Association Submission on Bill C-462 Disability Tax Credit Promoters Restrictions Act
https://policybase.cma.ca/link/policy10812

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Documents
Canadian Medical Association Submission on Motion 315 (Income Inequality)
https://policybase.cma.ca/link/policy10715

POLICY TYPE
Parliamentary submission

DATE
2013-04-25

TOPICS
Physician practice, compensation, forms

Documents
CMA Pre-budget Submission
https://policybase.cma.ca/link/policy14259

POLICY TYPE
Parliamentary submission

DATE
2020-08-07

TOPICS
Physician practice, compensation, forms
Health information and e-health
Health care and patient safety
Health systems, system funding and performance

Documents
CMA's Submission to Finance Canada regarding proposed amendments to the Income Tax Act
https://policybase.cma.ca/link/policy10353

POLICY TYPE
Parliamentary submission

DATE
2012-02-14

TOPICS
Physician practice, compensation, forms

Documents
CMA’s Submission to the House of Commons Standing Committee on Finance: Amending Bill C–25 to expand the PRPP framework to provide value to self-employed Canadians

https://policybase.cma.ca/link/policy10355

POLICY TYPE Parliamentary submission
DATE 2012-02-24
TOPICS Physician practice, compensation, forms

Documents
COVID-19 Vaccine Global Intellectual Property Policy

Policy document

2021-10-22

Physician practice, compensation, forms

Documents

COVID-19 Vaccine Global Intellectual Property Policy

Policy position recommendation

1. The CMA recommends that the Government of Canada participate in the global dialogue, vigilantly protecting the intellectual property of the patented COVID-19 vaccines, ensuring any public health measures are both equitable and effective.

2. The CMA recommends that the Government of Canada supports a temporary, multinational, temporary waiver of all intellectual property rights related to COVID-19 vaccines.

3. The CMA recommends that the Government of Canada supports the Global COVID-19 Vaccine Action Plan (GAVI) and other vaccines against related respiratory pathogens.

4. The CMA recommends that the Government of Canada supports the development of a comprehensive, transparent, and inclusive global action plan on intellectual property.

5. The CMA recommends that the Government of Canada supports the establishment of a global mechanism for the equitable allocation of COVID-19 vaccines.

6. The CMA recommends that the Government of Canada supports the implementation of a global framework for the registration and monitoring of COVID-19 vaccines.

7. The CMA recommends that the Government of Canada supports the development of a comprehensive, transparent, and inclusive global action plan on intellectual property.

8. The CMA recommends that the Government of Canada supports the establishment of a global mechanism for the equitable allocation of COVID-19 vaccines.

9. The CMA recommends that the Government of Canada supports the implementation of a global framework for the registration and monitoring of COVID-19 vaccines.

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13. The CMA recommends that the Government of Canada supports the development of a comprehensive, transparent, and inclusive global action plan on intellectual property.

14. The CMA recommends that the Government of Canada supports the establishment of a global mechanism for the equitable allocation of COVID-19 vaccines.

15. The CMA recommends that the Government of Canada supports the implementation of a global framework for the registration and monitoring of COVID-19 vaccines.

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17. The CMA recommends that the Government of Canada supports the establishment of a global mechanism for the equitable allocation of COVID-19 vaccines.

18. The CMA recommends that the Government of Canada supports the implementation of a global framework for the registration and monitoring of COVID-19 vaccines.

19. The CMA recommends that the Government of Canada supports the development of a comprehensive, transparent, and inclusive global action plan on intellectual property.

20. The CMA recommends that the Government of Canada supports the establishment of a global mechanism for the equitable allocation of COVID-19 vaccines.
Disclosure of COVID-19 Vaccination Status by Physicians

POLICY TYPE  Policy document
DATE      2021-10-22
TOPICS  Physician practice, compensation, forms

Documents

Disclosure of COVID-19 Vaccination Status by Physicians

In the context of preparing patients to safely receive the COVID-19 vaccine, the following recommendations are offered:

1. Physicians should disclose their vaccination status to patients in a clear, direct manner.
2. Disclosure should occur during the initial patient encounter, in a private and confidential setting.
3. Physicians are encouraged to use printed or digital materials to inform patients about the vaccine.
4. Consent forms should clearly state the vaccine's nature and any potential side effects.
5. Patients should be informed of the vaccine's safety and effectiveness.
6. Physicians should address patients' concerns and questions honestly and transparently.
7. Consent forms should provide information on vaccine efficacy and safety, including potential side effects and contraindications.
8. Physicians should consider the ethical implications of withholding information about their vaccination status.
9. Consent forms should be reviewed and updated regularly to reflect current information.

The Canadian Medical Association (CMA) supports the ethical disclosure of vaccination status by physicians to patients. This policy aligns with the principles of informed consent and patient autonomy.

CMA Policybase - Canadian Medical Association
Federal measures to recognize the significant contributions of Canada’s front-line health care workers during the COVID-19 pandemic

https://policybase.cma.ca/link/policy14247

POLICY TYPE
Parliamentary submission

DATE
2020-06-02

TOPICS
Physician practice, compensation, forms

Documents
Federal tax proposal risks negative consequences for health care delivery

https://policybase.cma.ca/link/policy11960

POLICY TYPE
Parliamentary submission

DATE
2016-11-18

TOPICS
Physician practice, compensation, forms

Documents
Guiding principles for physicians recommending mobile health applications to patients

https://policybase.cma.ca/link/policy11521

POLICY TYPE
Policy document

DATE
2015-05-30

TOPICS
Health information and e-health
Physician practice, compensation, forms

Documents
Maintaining Ontario’s leadership on prohibiting the use of sick notes for short medical leaves

https://policybase.cma.ca/link/policy13934

**Policy Type**
Parliamentary submission

**Date**
2018-11-15

**Topics**
Physician practice, compensation, forms
Health systems, system funding and performance

**Documents**

CMA submission:

MAINTAINING ONTARIO’S LEADERSHIP ON PROHIBITING THE USE OF SICK NOTES FOR SHORT MEDICAL LEAVES

Submission to the Standing Committee on Finance and Economic Affairs
November 15, 2018
A medical industry perspective – supporting small business, the economic engine of Canada

https://policybase.cma.ca/link/policy13731

POLICY TYPE  Parliamentary submission
DATE  2017-10-02
TOPICS  Physician practice, compensation, forms

Documents
A new vision for Canada: family practice— the patient’s medical home 2019
https://policybase.cma.ca/link/policyl4024

POLICY TYPE  Policy endorsement
DATE  2019-03-02
TOPICS  Physician practice, compensation, forms
Health systems, system funding and performance

Documents
The physician appointment and reappointment process 2016

https://policybase.cma.ca/link/policy13564

POLICY TYPE  Policy document
DATE       2016-12-03
TOPICS  Health human resources
         Physician practice, compensation, forms

Documents

CMA POLICY
THE PHYSICIAN APPOINTMENT AND
REAPPOINTMENT PROCESS 2016

Policy Statement

The Canadian Medical Association supports the following principles for the appointment of physicians, the relationship between physician and employer, and the management of the physician appointment process:

1. Physicians should be appointed to the position they have selected or are eligible to hold, with the terms of appointment consistent with those of comparable positions in the employer's organization.

2. Appointments should be made in accordance with the employer's policies and with the approval of the appropriate governance body.

3. The appointment process should be transparent and fair, involving an understanding of the scope of practice, the terms of appointment, and the expectations of the employer.

4. The terms of appointment should include conditions that ensure the physician's independence, including the right to refuse to perform certain tasks.

5. The terms of appointment should also include the right to consult with other physicians and to seek external advice.

6. Appointments should be renewed, with the opportunity to review and renegotiate the terms, at a time that does not unduly inconvenience the physician or the employer.

7. The appointment process should be reviewed and updated as necessary, to reflect changes in medical practice and the needs of the employer.

The Canadian Medical Association supports the following principles for the management of the physician appointment process:

1. The physician should be involved in the management of the appointment process, including the development and revision of policies.

2. The appointment process should be managed in a manner that respects the physician's autonomy and the employer's legitimate interests.

3. The physician should be provided with the support and resources necessary to manage the appointment process effectively.

4. The appointment process should be independent of the physician's clinical practice, and should be managed by an appropriate governing body.

5. The appointment process should be reviewed and updated as necessary, to reflect changes in medical practice and the needs of the employer.

The Canadian Medical Association supports the following principles for the relationship between physician and employer:

1. The relationship between physician and employer should be based on mutual respect and trust.

2. The terms of appointment should be negotiated in a spirit of cooperation, with an understanding of the physician's role and the needs of the employer.

3. The terms of appointment should be renewed, with the opportunity to review and renegotiate the terms, at a time that does not unduly inconvenience the physician or the employer.

4. The terms of appointment should be reviewed and updated as necessary, to reflect changes in medical practice and the needs of the employer.

5. The physician should be provided with the support and resources necessary to manage the appointment process effectively.

6. The relationship between physician and employer should be managed in a manner that respects the physician's autonomy and the employer's legitimate interests.

7. The physician should be provided with the support and resources necessary to manage the appointment process effectively.

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7. The physician should be provided with the support and resources necessary to manage the appointment process effectively.

8. The relationship between physician and employer should be managed in a manner that respects the physician's autonomy and the employer's legitimate interests.
Protecting and supporting Canada’s health-care providers during COVID-19
https://policybase.cma.ca/link/policy14260

POLICY TYPE
Parliamentary submission

DATE
2020-03-23

TOPICS
Physician practice, compensation, forms
Health systems, system funding and performance
Health human resources

Documents

March 23, 2020

Dear Mr. Alvin Yeung

Minister of Health

Dear Mr. Alvin Yeung,

We are writing to express our deep concern and support for the Canadian health-care system in response to the COVID-19 pandemic. As the leaders of the Canadian Medical Association (CMA), we recognize the extraordinary efforts of health-care providers, patients, and the public in addressing this global crisis.

We commend the rapid implementation of public health measures to contain the spread of COVID-19. These efforts are critical to protecting the health and safety of all Canadians. However, we must also ensure that the health-care system is adequately resourced to meet the growing demands of the pandemic.

As a national organization representing physicians, we are concerned about the potential impact of the pandemic on the financial stability of health-care providers. The economic downturn resulting from the pandemic threatens the financial sustainability of our health-care system.

We urge the federal government to take immediate action to support health-care providers and the health-care system. This includes:

1. Providing financial assistance to health-care providers affected by the pandemic
2. Implementing strategies to preserve the financial stability of the health-care system
3. Ensuring access to personal protective equipment (PPE) for health-care providers

We stand ready to work with government to navigate these challenging times and ensure that the health-care system is resilient and continues to serve the needs of all Canadians.

Sincerely,

Canadian Medical Association
Response of the Canadian Medical Association to the Canada Revenue Agency Draft GST/HST Policy Statement* (GST/HST Notices – Notice 286)
https://policybase.cma.ca/link/policy11479

POLICY TYPE
Parliamentary submission

DATE
2015-02-23

TOPICS
Physician practice, compensation, forms