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## **Being-towards-death and Taxes: Heidegger, Disability and the Ontological Difference**

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### **Abstract**

Phenomenological disability studies seek to bridge the gap between the personal experience and cultural production of disability. This paper illustrates the manner in which the everyday experience of disability is shaped into a coherent object within the Canadian federal income tax regime. The Canada Revenue Agency's T2201 Disability Tax Credit Certificate is an essential component in this regard, allowing successful applicants access to tax credits and other programs aimed at offsetting the costs of impairment faced by disabled Canadians. This paper employs Martin Heidegger's notion of the ontological difference—the distinction between beings as merely present objects and Being as human experience—to highlight some of the difficulties faced translating human experience into bureaucratic categories. The argument proceeds as follows. First, the paper reviews the existing phenomenological disability studies literature and reviews the relevant work of Martin Heidegger. Next, the T2201 form is introduced and discussed in light of the ontological difference. By viewing disability as a merely present being, and not a way of Being, a great deal of experience is left out—especially that of exclusion. The paper concludes by highlighting the dividends of the second section, both in terms of future tax forms, and the future of disability studies.

### **Keywords**

*phenomenology, tax forms, Martin Heidegger, ontology, ontological difference*

### **Being-towards-death and Taxes: Heidegger, Disability and the Ontological Difference**

William James (1996) stated that "the problem of being is the darkest in all philosophy" (p.46).<sup>1</sup> This problem is the starting point for phenomenology. Phenomenological approaches to disability have tried to shed light on the following question: *what is the relationship between the cultural production of disability and the experience of the disabled?* In this paper, I seek to apply the phenomenological method to the bureaucratic administration of disability through Canadian Federal income tax forms. A key and potentially problematic component of these forms, I argue, lies in the manner in which the experience of disability is made accountable and objectively presentable through administrative categories. This is an instance of what philosopher Martin Heidegger (1996) calls the 'ontological difference': the distinction between beings as objects and Being as human experience. Below, I first provide a brief review of phenomenological disability studies. Next, I demonstrate what the phenomenology of Martin Heidegger offers us, and use the Canadian T2201 *Disability Tax Credit Certificate* as an example. I conclude with some implications for disability studies and provide suggestions for future research.

Phenomenological approaches to disability vary quite widely in their subject matter. Here, I seek to review some of their key similarities. First and foremost is the notion of 'embodiment'. Some background is required. Beginning with Maurice Merleau-Ponty's *Phenomenology of Perception* (1962), phenomenologists have argued that the lived experience of the body has been generally ignored in the Western philosophical tradition. Through an examination of early twentieth century psychological work on perception, particularly that of Koffka (1935), Merleau-Ponty sought to reconcile the lived body (German: *lieb*) with the body-

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as-object (*körper*), to highlight the role of the body as the basis of human experience. For Merleau-Ponty, to be human is to be embodied. This position is a critique of the Cartesian *cogito*, the argument that the human mind is made of thinking substance (*res cogitans*), and the world is made of physical substance (*res extensia*), our bodies included. In contrast, phenomenologists have argued that the rigid distinctions between mind and world, body and mind are unable to accurately represent what it means to be a human being in the everyday 'life-world' (German: *lebenswelt*). Simply: human being is embodied and cannot be reduced to dualistic categories without great loss. With this philosophical background in place, we turn to phenomenological disability studies.

Applying Merleau-Ponty's work, Kevin Paterson and Bill Hughes (1999) seek to bridge the theoretical underpinning of corporeal sociology with the critical aims of disability studies.

They seek:

Firstly, to bring to disability studies a sense of embodiment in the lebenswelt, and, secondly, to counter, simultaneously, phenomenology's 'undersocialized' approach to disability and disability studies' 'oversocialized' approach to the experience of disability. (Paterson & Hughes, 1999, p. 604)

Here Paterson and Hughes encounter a theme common within phenomenological approaches: *employing the notion of embodiment to counter dualistic thinking about disability* (for a detailed discussion of the two arguments, see Aho & Aho, 2008). Their primary target is the so-called 'social model of disability', originating in the work of Michael Oliver (Oliver, Oliver, 1986; 1990). Dominant within early UK disability studies, the social model of disability seeks a radical distinction between impairment, as biological malfunction, and disability, as social oppression (this distinction borrowed from the Union of Physically Impaired Against Segregation, 1975) The social model approach is barrier-focused, and highlights the exclusion of impaired subjects from material life. Paterson and Hughes, however, see the social model as an

example of Cartesian dualism *par excellence*, arguing that the impairment/disability dichotomy is a barrier to the accurate portrayal of what it means to *be* a disabled body. Simply, *Paterson and Hughes maintain that the rigid divide between medical pathology and oppression cannot account for the experience of embodiment.*

Hughes (1999; 2000) argues that the dualistic ontology underpinning social model thinking is unable to account for the modern 'aesthetic of oppression', in which abject, disabled bodies have been located throughout that period of Western History. This aesthetic is more than a gaze; it informs practice as well as sensuous apprehension. "Bodies are not simply seen, they are also read, and through categories which place them in a hierarchy of bodies." (Hughes, 1999, p. 163) Hughes argues that disability is anathema to the modern 'will to order', a messy problem to be managed by the institutions of modernity. Many of these institutions find their *raison d'être* in the creation and management of strangers; the discipline of sociology is a notable institution in this regard. Following the philosophy of Georges Canguilhem (1989) and Michel Foucault (2006), Hughes seeks to problematize the 'the natural' and 'the essential' aspects of disability and emphasize its historical nature as a social problem.

Similar to Hughes above, Turner (Turner, 2001) seeks to augment the phenomenological concept of embodiment with Foucault's notion of 'governmentality' (Foucault, 2003). That is, he is interested with the 'conduct of conduct', the manner in which disabled bodies have been governed over time. Used in this sense, 'government' refers to any practice that shapes disabled subjectivities, be it enacted within medicine, social work or psychiatry. Each of these institutions participates in defining disability as an explicit object and a problem to be managed. Turner's project seeks to isolate the regimes of truth in which disabled bodies have been located *and* to provide an account of what it means to be a disabled person so subjected (for a similar

project outline, see Hacking, 2004). Though Hughes criticizes Turner's politics, each of the two authors seeks to describe the manner in which disabled bodies are culturally shaped, and circumscribes the manner in which they have been governed historically, both within biomedicine and without.

Similar to the work of Turner, Hughes and Paterson, Tanya Titchkosky (Titchkosky, 2006; 2007) employs Merleau-Ponty's somatic phenomenology in her discussion of the enactment of disability within the "everyday life of print". (Titchkosky, 2007, p. 11) For Titchkosky, text is not an apolitical mediator through which meaning is benignly transferred from an author to a receiving public. Texts are produced through *oriented social action*, and emerge from a particular sociomaterial location, the products of which deeply impact the manner in which embodied selves encounter disability, either directly or through regimes of governance. Thus, for Titchkosky: "[what] is written on and read about disability acts to gesture the type of world that grounds the possibility of disability having the meaning that it does." (Titchkosky, 2007, p. 20) The fact that texts shape the cultural meaning attached to disability, and that these meanings seeps into the everyday experience *of and with* disability, makes her work phenomenological. Hence her 2007 subtitle: "The Textured Life of Embodiment". It is not *only* phenomenological, however. Titchkosky enlists a vast army of thinkers in the social sciences and humanities in her exegesis of disability-in-text. Next I single out but one member of this cohort.

A key concept employed throughout Titchkosky's hermeneutics is that of the "god trick", borrowed from Donna Haraway's (1988) feminist social theory. The "god trick" represents the process through which textual production, which is always produced in a culturally-entrenched commonplace or *topos*, has its situated heritage erased, so as to produce the illusion that the

perspective it presents is a "view from nowhere"—an objective, unbiased and de-situated location (Haraway, 1994, p. 58). For Haraway, and thus for Titchkosky, this is impossible. All texts are socially-situated *doings*. They represent the partial perspectives of their authors, and rely on other adjacent texts, similarly influenced, for support. In terms of disability: the objective, context-free facts presented "about" disability perform this "god trick". I use "about" since for Titchkosky disability is only *made* a socially relevant entity *through* intertextual production. Not only this: facts purportedly "about" disability are not only alienated from the authors who produce these textual accounts, but disability-as-fact is also alienated from the embodied social contexts in which *it* is experienced and produced, as well. Titchkosky cites the "god trick" in her analysis of Canadian federal policy documents "about" disability:

[Here to] think about disability is to think of some individuals with some functional problem; it is not to think about how the notion 'functional' is a socially organized term with a highly contingent usage that presupposes a rather mechanical version of the body and is sometimes even used to imagine embodiment as somehow separate from the socio-politico milieu within which bodies always appear. (Titchkosky, 2007, pp. 55-56)

For Titchkosky, these texts perform two sorts of erasure: the cloaking of the social relations in which the documents are *produced*, and the elimination (or, stated more charitably, 'bracketing') of the social conditions in which disability is experienced by those so characterized. Below, I will argue that a crucial component of the T2201 tax form lies in this second form of erasure (undoubtedly, the first form of erasure is present as well). Before we move on, a caveat: I do not mean to suggest that this brief summary reflects the entirety of Titchkosky's phenomenological contributions (an example: for a critical account of disability's place in the phenomenological *lebenswelt*, see Titchkosky & Michalko, 2012). It does, however, situate her work suitably in respect to my main goal, a phenomenological exegesis of the T2201 form. We will encounter her work again below.

So far, this review of phenomenological disability studies has been restricted to work applying Merleau-Ponty's concept of embodiment. Next, I would like to move to the work of Michael Schillmeier. His work is important for two reasons. First, he takes an empirical approach to lived experience, the experience of blindness in particular, absent in the literature discussed to this point. This is in contrast to the abstract theoretical formulations we have seen up to this point. Secondly, Schillmeier's work is an excellent application of the phenomenology of Martin Heidegger. Before attending to that application, I would like to make a few remarks about the relationship between the Heideggerian and Merleau-Pontyan approaches.

What is particularly useful in the transition to the Heideggerian phenomenological approach is the movement from embodiment to Being. As both Aho (2005) and Askay (1999) indicate, while there are a great many similarities between the Heideggerian and Merleau-Pontyan approaches—as there should be, considering the former's considerable influence on the latter—there are some notable differences as well. For my present purposes, the most important of these relates what I will call *the problem of subjectivity*.<sup>2</sup> For Merleau-Ponty, it is through an analysis of perception that we find that the human body fundamentally grounds our entry into the world. From the *Phenomenology of Perception*:

We have relearned to feel our body; we have found underneath the objective and detached knowledge which we have of it in virtue of its always being with us and the fact that we are our body. In the same way we shall need to reawaken our experience of the world as it appears to us in so far as we are in the world through our body, and in so far as we perceive the world with our body. But by thus remaking contact with the body and with the world, we shall also rediscover ourselves, since, perceiving as we do with our body, the body is a natural self, *and, as it were, the subject of perception*. (Emphasis mine. Merleau-Ponty, 1962, p. 206)

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<sup>2</sup> I would like to thank an anonymous reviewer for raising this issue.

Here we see that for Merleau-Ponty, while the lived body cannot be divided from the body-as-object, the analysis of perception yields an account of embodied subjectivity. Here we find a fundamental divergence from Heidegger's analysis of *Being*.

In his *Letter on Humanism* (1993), Heidegger addresses the work of his French contemporaries<sup>3</sup>. There, he situates the existentialism of the French phenomenologists within the humanistic tradition, and that tradition within the history of metaphysics.

Humanism is opposed because it does not set the *humanitas* of man high enough. Of course, the essential worth of man does not consist in his being the substance of beings, as the "Subject" among them, so that as the tyrant of Being he may deign to release the beingness of beings into an all too loudly bruted "objectivity." (Heidegger, 1993, p. 210)

For Heidegger, while Merleau-Ponty's analysis of somatic being may indeed be correct, his conclusions about the ontological primacy of the embodied human *subject* are not (see above). Where Merleau-Ponty attempts to overcome Cartesian dualism through his notion of embodiment and body schema, Heidegger suggests that Being is ontologically more primary: it must exist first and before embodied being, or any other sort of being for that matter, can emerge.

Man is never first and foremost a man on the hither side of the world, as a "subject", whether this is taken as "I" or "We". Nor is he ever simply a mere subject which is always simultaneously related to objects, so that his essence lies in the subject-object relation. Rather, before all this, man in his essence ek-sistent into the openness of Being, into the open region that lights the "between" within which a "relation" of subject to object can "be." (Heidegger, 1993, p. 229)

For Heidegger, any attempt to encapsulate the experience of human being within the framework of 'subjectivity' will inevitably fall victim to the metaphysical nature of that framework: one that posits a pre-existing objective world and an autonomous subject that engages its contents. Thus,

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<sup>3</sup> Regrettably, Heidegger employs androcentric terminology throughout the essay. I place one warning here at the outset of my analysis, to avoid unnecessary confusion by amending the cited text too frequently.

Heidegger's problem is not with 'Cartesian dualism' *per se*, but rather *Cartesianism*, a set of philosophical claims about the contents and structure of the world, defined singly in terms of *res extensia* (this is dealt with extensively in *Being and Time*. See Heidegger, 1996, 18-21). For this reason he eschews the term 'subjectivity' (for a political, rather than philosophical, objection to 'humanism' and 'subjectivity' as founding concepts for disability studies, see Overboe, 2012). Even Merleau-Ponty would later accept this, stating: "the problems posed in the *Phenomenology of Perception* are insoluble because I start there from the "consciousness"- "object" distinction." (Merleau-Ponty in Aho, 2005, p. 19)

In the *Letter on Humanism* Heidegger traces the emergence of 'the subject' within the history of Western metaphysics. Similarly, my goal here is to map the manner in which disabled subjects are (in-part) produced in and through bureaucratic categories, similar to the work of Titchkosky above. My preference for the work of Martin Heidegger stems from his fundamental concern with Being, and its (reductive) interpretation in terms of mere beings, as seen in the example of Descartes. This is not to discount the work of Merleau-Ponty. The T2201 story certainly has to do with bodies, but, more fundamentally, it has to do with the translation of experience into objective categories. It is for this reason that I apply the work of Heidegger. To this end we turn to Michael Schillmeier, whose work will serve as an excellent introduction to Heidegger's philosophy.

Here I take two pieces by Michael Schillmeier as representative of his corpus, "Dis/Abling Practices: Rethinking Disability" (2007) and "Time-Spaces of In/dependence and Dis/ability" (2008). In both papers, Schillmeier provides an impressive synthesis of actor-network theory and Heideggerian phenomenology (for introductions to both traditions, respectively, see Heidegger, 1992; Latour, 2004). In short, Schillmeier seeks to identify the

socio-material assemblages that constitute dis/ability as an object, and highlights the manner in which this assembly as a practical achievement manifests in the experience of blindness. For Schillmeier, Dis/ability is not wholly reducible to social oppression, or pathological organ-states, as the so-called 'medical model' would suggest.

Rather, dis/abling practices are mediated cultural/natural relations and make apparent that human affairs enter into the non-human, reconfiguring the spatialities and temporalities of social relations. (Schillmeier, 2007, p. 198)

To substantiate these arguments empirically, Schillmeier pursued two years' ethnographic investigation of the everyday experience of blindness in the northern UK. Before attending to his arguments and conclusions, however, we will require a 'primer' on Heidegger's philosophy.

As mentioned above, Merleau-Ponty's somatic philosophy involves a critique of the 'cogito' on which Descartes' philosophy rests. Here, we have a thinking subject who engages the world of extended stuff—rocks, trees, stairs, etc. Our bodies are made up of extended substance of well, not causally related to our cognitive processes. Hence, there is a dualism between mind and body, and self and world. In *Being and Time* Heidegger provides a similar critique of Descartes' conception of 'world', in which the thinking subject engages things. Heidegger argues that Cartesian ontology, later reproduced in Kant's philosophy, provides a satisfactory underpinning for modern *physics* and *mathematics*, but it does *not* provide an accurate portrayal of pre-theoretical human existence in the world, or *Dasein*. Rather, we attend to particular activities without a second thought—so long as we are successful. In a famous example: we do not apply a physical theory of hammering to the routine use of a hammer. It is a simple task performed by the carpenter—she 'bodies forth' into the act of hammering, in a *tacit* manner that cannot be fully explained in *explicit* detail (the latter two terms are Michael Polanyi's, whose work shares a great deal in common with Heidegger's philosophy. See Polanyi, 1966;

Heidegger, 2001). The hammer only becomes a 'merely present object' when the act fails and the hammer breaks, or misses its target, or what have you. The fundamental point is this: *to describe the practice of daily life strictly in terms of objective presence fails to capture the manner in which humans exist in the world.* We encounter our tools or bodies as 'merely-present' objects only when we are unable to perform a task in our everyday life-stream with them. This fundamental distinction, between Being-in-the-world and beings as merely present objects, is what Heidegger names the 'ontological difference' (Heidegger, 1996, §44).

Schillmeier applies the Heideggerian hermeneutics of Being in his work on blindness, demonstrating that disability only emerges in particular sociomaterial arrangements, or 'passages' (a term he borrows from Moser and Law 1999). Here, blindness itself emerges in moments of breakdown, like the hammering instance found in *Being and Time*. In his examination of monetary practices, Schillmeier makes an important distinction between 'safe' and 'unsafe' currency. That is, particular material arrangements allow for routine commercial exchange without causing blindness to emerge, such as when distinctly shaped coins are employed to pay for bus fare. In these moments, passages are 'good' and monetary practices are 'ready to hand': they work. Exchange is smooth; blindness is absent. However, when exchange is rushed, when patrons are forced to use unsafe, blind-unfriendly paper currency, routine arrangements dissolve, 'good' passages go 'bad', and practices are disabling. Blindness is made objectively present. Thus: "we can see how money practices and technologies generate dis/abling practices in modern everyday life if we look not only at economic practices but also at the *sensory practices* that enable calculation in the first place." (Schillmeier, 2007, p. 196) This presumed sensory aptitude embedded within routine currency practices demonstrates that money is far from a neutral medium of exchange.

Schillmeier's "Time-Spaces of In/dependence and Dis/ability" applies the ontological difference to the concepts of time and space. There, Schillmeier seeks to apply Heidegger's critique of time and space as 'objectively present' things. As with our carpenter's instrument, our pre-theoretical experience of time and space does not align with clock time and measurement in centimeters or inches. Heidegger follows his critique of Descartes' conception of "world" in §22 with the following:

We say that to go over there is a good walk, a stone's throw, as long as it takes to smoke a pipe. These measures express the fact that they not only do not intend to "measure" but that the estimated remoteness belongs to a being that one approaches in a circumspect, heedful way. (Heidegger, 1996, p. 24)

Heidegger argues that human existence is fundamentally 'spatial', but not in terms of objective measurement. Things are 'near' to us in that we successfully attend to concerns at hand with them. In our taking-care-of-things we encounter a nearness that cannot be captured in explicit measurement. Looking to Schillmeier's work on currency-in-use, 'access' to the bus is not defined strictly in terms of inches from the door to the seat, but in terms of the capacity-for-use by the (sometimes) visually impaired. Similarly, physical currency can be objectively present *in* our hands, but if it is 'unsafe', it can be the farthest thing from us. This is the ontological difference.

Above we find that Heidegger asks us to revisit our basic understanding of 'space'. Time is reconsidered as well. Similarly, he argues that objectively present clock time does not reflect pre-reflexive human temporality. *Dasein* is "futural" not in that we calculate our days to come in hours and minutes, but is futural in that *we are always living ahead of ourselves in the tasks that we seek to perform* (Heidegger, 1992, p. 12). We project past performances of tasks into those we will engage in. In this sense, time is not a 'what', but rather a 'how': *how* have we poured

ourselves into worldly concern in the past? *How* will we do so again? This is Heidegger's temporality.

This is Dasein's coming back to its everydayness which it still is, such that the past as authentic 'how' also uncovers everydayness in its 'how', takes it in its bustle and busyness back into its 'how'. The past brings all 'what', all taking care of and making plans, back into the 'how'. (Heidegger, 1992, p. 13)

As Schillmeier rightly points out, it is impossible to isolate Dasein's time and space—it is decidedly time/space (German: *Zeitraum*). The temporality and spatiality of our past activities are *what we will* employ in our future modes of concern. This necessarily implicates our bodies and perhaps other equipment-at-hand—note: not 'objectively present equipment'—when we successfully pursue our daily lives. Again we return to the ontological difference.

Applying this phenomenological notion of temporality, Schillmeier seeks to show that both blindness *and* the independence or dependence of blind persons is the result of good or bad sociomaterial passages. This is empirically substantiated: Schillmeier (2008, p. 222) uses the case of 'Mary', diagnosed with age-related macular degeneration, to demonstrate how Heidegger's *zeitraum* gives light to the everyday experience of visual disability. He points us to the grocery store. When passages are good, and have been good, recalling past instances of ready-to-hand mediations of the grocery store allow Mary to manoeuvre through the aisles and pursue everyday life-tasks with relative ease. However, when displays are moved, when aisles are rearranged, Mary loses both her way-of-being *and her independence*.

[...] when her memorized space does not connect with the sensed space or vice versa, the lack of synchronicity leaves her stuck in a present past, a future present and a present future. [...] Stuck and standing alone, the supermarket's time-spaces are not part of her knowledge anymore. She becomes a stranger in her average everydayness. (Schillmeier, 2008, p. 222)

There is a radical break between the past and the current object-space in which Mary now resides. Passages become bad, independence is lost, and visual disability is made objectively present.

To summarize this section: through the application of Martin Heidegger's fundamental ontology, Michael Schillmeier is able to give an account of visual disability that is not wholly reducible to the 'medical' or 'social' models, dominant within early Disability Studies. In this formulation, disability is an emergent phenomenon: it is 'made objectively present' in particular socio-material assemblages. Schillmeier provides phenomenological disability studies with a series of tools aimed at an account of the 'lived experience' of disability, understood as a *way* of being, rather than as an unchanging, immutable object. So far, this paper has given a brief introduction to phenomenological disability studies, and shown how the work of Martin Heidegger has been applied to a particular form of disability. In the next section, I seek to apply this analysis to another empirical example: the Canada Revenue Agency's T2201 *Disability Tax Credit Certificate*.

'Disability policy' in Canada is far from unified. Both federal and provincial governments are implicated in the government of disability (for an historical examination of disability policy in Canada, see Puttee, 2002). Here I do not want to deal with 'Canadian disability policy' as a whole, as the term is largely a misnomer. Instead, I want to examine disability *tax policy*, a federal responsibility, for which the T2201 form is a point of entry<sup>4</sup>. Briefly, successful application allows access to the *Disability Tax Credit*, "a non refundable tax credit used to reduce income tax payable on [the successful applicant's] income tax and benefit

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<sup>4</sup> Here I analyze the 2011 version of the T2201 form. For a sociological analysis of the 2000 version, far less 'task-based' than the 2011 form examined here, see Titchkosky's "Governing Embodiment" (2003)

return." (Meaning it reduces an amount owed but is not 'paid out', currently valued at \$7,431. Canada Revenue Agency, 2011a) As such, the credit's value is only useful to offset *owed* taxes on earnings. Further, those who qualify are able to participate in targeted savings schemes, such as the *Registered Disability Savings Plan*, which supplement personal savings with a government contribution "intended to help parents and others save for the long term financial security of a person who has severe and prolonged impairment in physical or mental functions." (For this and other similar programs, see Canada Revenue Agency, 2011b) What I want to examine here is the manner in which the *lived experience* of disability is made objectively present in order to qualify for these and similar income supports. Here we will engage the ontological difference. To do so, we turn to the qualification criteria.

The T2201 form aims to assess the extent to which individuals are restricted by their impairments in daily living. The form contains a general information section, completed by the applicant, and another aimed at describing the effects of impairment on the applicant-as-patient, completed by a medical professional. My interest here is restricted to the second section. There, 'basic activities of daily living' are divided into seven facets: 'speaking', 'hearing', 'walking', 'elimination (bowel or bladder functions)', 'feeding', 'dressing' and 'performing the mental functions necessary for everyday life' (Canada Revenue Agency, 2011a). (Vision is included in a separate category from these activities, but assessed on identical criteria). Applicants qualify as disabled for tax purposes should they be 'markedly restricted' in one of these areas, or 'significantly restricted' in two or more aspects, such that they amount to marked restriction. 'Marked restriction' is defined (for practitioners) as follows:

all or substantially all the time, and even with therapy (other than life-sustaining therapy to support a vital function) and the use of appropriate devices and medication, either:

- your patient is unable to perform at least one of the basic activities of daily living (see above [paragraph]); or
- it takes an inordinate amount of time to perform at least one of the basic activities of daily living. (Canada Revenue Agency, 2011a)

The above is prefaced with the following qualification: "whether completing this form for a child or an adult, assess your patient relative to someone of a similar chronological age who does not have the marked or significant restriction." (Canada Revenue Agency, 2011a) Here, then, associated practitioners are required not only to isolate the daily practices performed—or unable to be performed—by their patients, but also to relate that restriction to its absence in 'normal' subjects (for a comprehensive critique of similar 'normalization discourse', see Moser, 2000).

The dual-function of practitioners becomes clear when we examine the individual criteria for marked restrictions more closely. Below, I take 'walking' as an example (though any of the other categories could be similarly examined). There, several non-exhaustive examples are provided as instances of marked restriction in that faculty:

- your patient must always rely on a wheelchair, even for short distances outside of the home.
- your patient can walk 100 meters (approximately one city block), but only by taking an inordinate amount of time.
- your patient experiences severe episodes of fatigue, ataxia, lack of coordination, and problems with balance. These episodes cause the patient to be incapacitated for several days at a time, in that he or she becomes unable to walk more than a few steps. Between episodes, your patient continues to experience the above symptoms, but to a lesser degree. Nevertheless, these symptoms cause him or her to require an inordinate amount of time to walk, all or substantially all of the time. (Canada Revenue Agency, 2011a)

In the above qualification, and especially in the second provided example, we see that the T2201 criteria seeks to translate the daily tasks of living—here: walking—into objectively present terms *that are taken to be representative of the relevant experience of impairment*. In performing this translation, the practitioner must also make reference to an ideal competent subject in order to make evident the restriction facing the applicant. The T2201 qualification criteria requires that

the experience of disability be shaped into something countable, administrative, qualify-able—in short: objectively presentable. Both normal and disabled activities are characterized in objectively present terminology, with the difference between them labeled as 'marked', 'significant', or insignificant restriction (should the qualification fail). Up to this point, I have merely outlined the T2201 certificate. Next, we turn to the crucial question: what does Heideggerian phenomenology offer us in this case?

There are several possible lines of phenomenological critique that could be applied to the T2201 case. First, following the work of Merleau-Ponty, one could argue that the form makes an arbitrary division between embodied subject and world, a division that does not align with the lived experience of intercorporeality. Secondly, one could argue that the T2201 form is merely another instance of bureaucratic barriers oppressing the impaired, in line with Hughes' 'modern aesthetic of oppression', with its embedded norms of ability and competent subjectivity. My goals here are less ambitious. Clearly, *any* attempt to render disability objectively presentable comes with a price tag. These are the 'normal, natural troubles' encountered in accounting, discussed by Harold Garfinkel (1967). How could it be otherwise? Following Law and Singleton (2005), we can say disability is a 'messy object', which does not come in ready-made objectively-present packaging, that is *made* present through its management. In terms of phenomenological critique, then, I suggest the following: not all forms of organization are optimal when it comes to the management of disability. The T2201 form takes second-order *descriptions* of impairment to be representative of the *experience* of disability. Hence we have medical descriptions such as ataxia, ideal city blocks taken to be the basic measure of walking, and so on. The T2201 form does not, however, measure routine tasks as routine *tasks*. It does not ask questions about the ability to navigate the grocery store, going to the bank, getting to the

hardware store. If the subject cannot, where in the form do they indicate passages they cannot navigate at all? The form can analyze disability as present at hand, but it does not allow the applicant to indicate tasks of life that are 'out of hand', so to speak.

To further focus on commerce: while the form *does* permit restriction to be noted in terms of the 'mental functions necessary for everyday life', it does not take calculative practices as a media-centered impairment. That is: it ignores the process in which *unsafe* currency—or other sociomaterial arrangements—can produce bad passages. It treats disability as a noun, and not as a verb: it focuses on the *outcome*, rather than the *making* of disability. This critique can be taken further. The form asks the doctor to make the experience of disability objectively present and compare it to the objectively present performance of non-disability, an example of what Titchkosky (2001) calls a "proof generating enterprise". Recall the caveat: "whether completing this form for a child or an adult, assess your patient relative to someone of a similar chronological age who does not have the marked or significant restriction" (Canada Revenue Agency, 2011a). It does *not*, however, permit the admission of many situations faced *singly* by the disabled. Dealing with the T2201 form itself can be taken as an example of this. How is it possible to compare the experience of an applicant to that of the non-applicant, in order to locate marked, significant or insignificant restriction? To recant an oft-cited trope: accessibility is more than simply architecture. While the T2201 criteria work quite well in some cases of *physical* disability—walking people can be easily compared to not walking people—it does not examine other processes of *disablement* so well. It does not ask questions about using the telephone, a computer, or discuss difficulties applicants have navigating modern bureaucratic passages. It is these and other similar *processes* that the T2201 form should examine.

It would be helpful to review the ground covered to this point. First, this paper provided a brief literature review of phenomenological disability studies. There we found much of the literature focused on so-called 'embodiment'. Next, I outlined the alternative questions put forth by Heideggerian disability studies. There we found the basic question moved from 'what is embodied experience?' to 'how does disabled experience emerge in everyday existence?' Here, we found the term 'ontological difference' introduced and defined: the difference between beings as physically extended things and Being, as the experience of human existence. We looked to the work of Michael Schillmeier for an empirical foundation of phenomenological disability studies. Following this, I outlined the *T2201 Disability Tax Credit Certificate*, and discussed the criteria to be met for applicants to be classified as disabled for Canadian income tax purposes. I argued that the criteria expressed disability in 'objectively present' terms, and did not reflect the manner in which disability becomes manifest in and through routine worldly practice. In the final section of this paper, then, I seek to outline the dividends of such an approach, in terms of: a) making similar forms more representative of the experience of the disabled; and b), suggestions for further disability studies. Below, I shall pursue these goals in turn.

When discussing the theme of ontological difference in relation to the T2201 and similar forms, I suggested that many of the troubles encountered were 'normal and natural', citing ethnomethodologist Harold Garfinkel. We must accept that all forms must abbreviate, index or alter the subject data in some form or another. No form is infallible. But some forms of abbreviation, indexing or alteration are preferable to others. With this in mind, we might speak of *ontological differentiation as an act* rather than simply ontological difference as a thing. This suggests a process, or a series of processes, in which raw sense data is interpreted and organized into objective presence, in this case, within a tax form. Ontological differentiation is an *act*,

similar to the performance of Haraway's "god trick", discussed above. Following Heideggerian terminology, I suggested that disability was treated by the T2201 as an objectively present thing before human interaction with the world was taken into consideration. Capacity to walk through an *ideal* city block was used as representative of the actual tasks that applicants would perform while walking (or not, if markedly or significantly restricted). We might ask: how many ideal city blocks exist between a physically impaired subject and the bank they cannot enter due to an insurmountable stairway? This question cannot be strictly answered, in the current T2201 criteria (similar comments on stairs, sociomaterial context and 'problem bodies' in Canadian census documents can be found in Titchkosky, 2007, p. 74). Of course, medical professionals can use their discretion in admitting that such difficulties represent significant, marked or insignificant restriction. But the T2201 criteria overlook this fact; the criteria maintains understanding of disability in strictly objectively present terms, rather than as the result of particular sociomaterial *processes* (or passages, the term is not important). To focus on particular tasks that subjects are required to perform in contemporary life *as tasks*, I think, alleviates this problem somewhat. Further, by focusing on tasks that subjects can *or cannot* perform, questions of outright exclusion or impossibility can emerge.

What does the case of the T2201 form demonstrate for future disability studies? First, and following the work of Titchkosky discussed above, the T2201 case demonstrates that the political economy of disability need not be restricted to macro-theoretical examinations of disabling social structures (Oliver, 1990). It also must pay attention to micro-level *enactments* or *performances* of disability—textual or otherwise. The T2201 form is but one example of this. As critical disability researchers, we need to find more. Secondly, my analysis should demonstrate the wide variety of phenomenological approaches available to those critical

disability researchers. Here I drew on the work of both Merleau-Ponty and Martin Heidegger, particularly emphasizing the contributions of the latter. The T2201 case was one where the everyday experience of disability is necessarily made accountable to objectively present categories. This was one instance of the ontological difference. As a phenomenological disability researcher: I suggest we find more.

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