



Guideline for Self-Employed Dietitians in Saskatchewan

Registered Dietitians collaborate with individuals, community groups, populations, inter-professional health care teams and others, to provide evidence informed food and nutrition services. As trusted professionals, Registered Dietitians fill many roles, depending on where they work. Dietitians provide services in a variety of practice settings including, but not limited to: community, public health, healthcare, industry, government, media, education, management, research and private practice.

The number of dietitians working in a self-employed capacity is growing. Self-employed dietitians may work as consultants in health care, medical or industrial settings, or may work in private practice. The purpose of this document is to provide members of the Saskatchewan College of Dietitians working in a self-employed capacity with information to support competent, safe and ethical dietetic practices. SCD's Code of Ethics, professional standards, bylaws, policies and guidelines apply to all members in all practice settings. For those dietitians that are self-employed, some have particular importance. The information contained in this guideline is current as of the date of publication and general in nature. Please refer to an accountant, lawyer or the source legislation/government agency to ensure you have the most up to date information and that you are interpreting it correctly for your situation.

Legislation/Regulatory Requirements and Accountabilities

All SCD members are required to uphold the SCD Code of Ethics (accessed [here](#)) and practice in accordance with the SCD bylaws and SCD Standards of Practice (accessed [here](#)). The requirements are the same for all Dietitians in Saskatchewan, regardless if they are self-employed or an employee.

The SCD Jurisprudence Workbook (accessed [here](#)) provides information about the laws and regulations in our province related to the practice of dietetics. SCD has developed further guidelines (accessed [here](#)) to provide additional information on topics of consent, record keeping, virtual dietetic practice and social media. These guidelines are available on the Members Only side of the SCD website or by request from the SCD Registrar. Dietitians working in a self-employed capacity must also ensure that their business practices are consistent with local, provincial, and federal laws as applicable.

Skills and Expertise

Do I need specific skills to work in a self-employed capacity?

Dietitians working in a self-employed capacity may be faced with a broad scope of issues requiring knowledge, skills and experience beyond entry to practice expectations. Solid nutrition experience, strong business aptitude, effective organizational and record keeping skills, and exceptional communication skills are required.

How much experience do I need to start my own private practice?

The knowledge and skills required to work in private practice are often beyond those that can be attained through completion of an undergraduate degree in nutrition and practicum. Although SCD does not have specific requirements at this time, it is advised that members have extensive experience before practicing independently. Other dietetic regulatory bodies throughout Canada recommend 3-5 years of experience.

Are there supports available to me?

Working in a self-employed capacity can be isolating. In the absence of direct supervision, it is important for you to establish a solid support network. Through Dietitians of Canada, there is a Consulting Dietitians Network. For an annual fee, the network members can have access to resources, mentorship and an online forum for asking questions to other consulting Dietitians. You may also be able to tap into local networks in your community for entrepreneurs or small business owners (i.e. Square One Saskatchewan, Futurpreneur, Women Entrepreneurs of Saskatchewan Inc.).

What do I do if I am contacted by a client whose needs are outside of my personal competence?

As outlined by the SCD Code of Ethics section 2.0 – The Dietitian as a Health Care Professional, “the dietitian assumes responsibility and accountability for personal competence in practice. She or he has an obligation to acquire new skills and knowledge in the areas of practice on a continuing basis to ensure safe, competent and ethical dietetic practice”. As you are starting your business, it may be tempting to accept every client that seeks your services. However, if you do not have the personal competence in the practice area, you are obligated to be honest with the client and refer him or her to a Dietitian who is qualified in the practice area. Even after many years of working in a self-employed capacity, it is important that you recognize you may not have established the personal competence to serve every potential client who seeks your services.

Business Practices

How do I start a business?

When starting a business, there are a number of considerations. It is your responsibility to be informed about acceptable business practices, including legal and financial requirements. Speak to other professionals and obtain legal/financial advice on how to start a business as well as how to incorporate legal, book keeping, and accounting best practices. Investigate local resources for entrepreneurs and small businesses.

How do I register my private practice in Saskatchewan?

To conduct business in Saskatchewan, the Dietitian must decide which business structure is the most appropriate for their situation: sole proprietorship, partnership or corporation. More information on each type of business structure and its reporting requirements can be found at the provincial corporate registry for the province of Saskatchewan- Information Services Corporation (www.isc.ca). Businesses registered with Information Services Corporation can search and register names, file incorporation documents and obtain business numbers for use with the Canada Revenue Agency for purposes of GST, payroll, etc. As appropriate, you must then also obtain a Business License with your town or city, if required. Consult with an accountant to determine the most appropriate structure for your business. This may change as your business becomes more established.

Are there best practices for self-employed Dietitians?

Although not developed or endorsed by SCD, the Consulting Dietitians Network with Dietitians of Canada has created a resource “Dietitians in Private Practice: A guide for the Consultant” that is very comprehensive. It is available for purchase through Dietitians of Canada at:

<https://www.dietitians.ca/Store.aspx>.

Members are reminded that the Dietitians Act is provincial in nature and that differences do exist province to province. So any information they receive from Dietitians in other jurisdictions that are governed under their own province's regulations should always be confirmed by reviewing the standards and guidelines specific to Saskatchewan Dietitians (accessed [here](#) or on Members Only side of SCD website).

.If I am working by myself, for myself, do I need to have specific policies and procedures in place?

Yes. Policies are important in any business as they help you to standardize routine practices and provide consistent written guidelines specific to your business and practice. Policies can protect you and the clients you serve. When developing policies and procedures, they should be compliant with SCD standards and guidelines (accessed [here](#) or on Members Only side of SCD website) as well as provincial and federal legislation, as applicable.

Information Management

Managing information and maintaining accurate documentation in accordance with federal and provincial legislation is the responsibility of the self-employed dietitian. In addition to federal and provincial legislation, SCD has guidelines on documentation as well as consent (accessed [here](#)) that should be referenced to ensure that information management and documentation requirements are met. The onus is on the self-employed dietitian to become familiar with the issues surrounding ownership and access to client records and the requirements arising through provincial and federal information management and privacy legislation as a trustee of client information.

Fees and Financial Management

How do I establish fees?

Your fees must be fair, reasonable and appropriate for the services provided. Before establishing fees, you should be aware of standard rates for dietetic services. Fee guidelines are available from the Consulting Dietitians Network with Dietitians of Canada. Unreasonable, inappropriate, or mismanagement of fees may be considered professional misconduct. In addition to establishing fair and reasonable fees, your fees should be clearly communicated (including accepted methods of payment) prior to provision of any service.

If I'm not making a lot of money in my business, do I still need to claim it for tax purposes?

Absolutely. No matter how much or how little income you make in a self-employed capacity, you are required to claim it. In some instances you may also claim a loss if your income is low and you have expenses. It is important to talk to an accountant as they will help you choose the business structure that makes sense for your situation.

For more information on claiming self-employed income including information regarding GST, refer to the Canadian Revenue Agency's Checklist for Small Businesses available at: <http://www.cra-arc.gc.ca/tx/bsnss/sm/chcklst-eng.html>

What are the requirements for maintaining financial records?

It is recommended you consult a small business accountant for advice so that financial records are kept in accordance with federal and provincial requirements. No matter how big or small your business, you are required to maintain comprehensive financial records including, but not limited to, accurate invoicing (client name, date/type/duration of service), income collected (fees charged, payment method, third party payers), expenses accrued, and expense receipts.

There are many online book keeping programs available such as Sage, QuickBooks or Freshbooks, to help you with financial record-keeping.

Do I have to charge my clients GST or PST?

The information provided in these guidelines is general and you should contact your accountant for advice specific to your situation. As you know best what types of services you are providing and your overall income, it is your responsibility to search out the relevant information to determine if you need to be collecting/remitting GST and/or PST.

For information about federal GST and exemptions for one on one dietetic counselling and group sessions for public sector bodies or health care facilities, visit these websites: GST https://www.canada.ca/en/revenue-agency/services/tax/businesses/topics/gst-hst-businesses/charge-gst/charge-gst-hst.html#wh_chrg_gsthst and *Government of Canada- Excise Tax GST exemption on health services under Part II 7.1-* <http://laws-lois.justice.gc.ca/eng/acts/E-15/page-172.html#h-160>

For more information on provincial PST and exemptions for health care services in Saskatchewan, visit the Government of Saskatchewan websites: PST <http://finance.gov.sk.ca/taxes/pst/> and PST Information Bulletins: on Service Enterprises including health services: <http://finance.gov.sk.ca/revenue/pst/bulletins/PST-46ServiceEnterprises.pdf>

Insurance

Although the Saskatchewan College of Dietitians currently does not have a requirement for its members, it is highly recommended that self-employed Dietitians carry professional liability insurance. You can purchase professional liability insurance through a variety of companies listed in Appendix A. In choosing which insurance to purchase, you will want to consider the amount of coverage provided (ie. \$2, 3 or 5 million) and what is included/excluded in coverage (ie. negligence, criminal proceedings, disciplinary proceedings). When contacting a broker for professional liability insurance, you may also consider other types of insurance (personal injury/disability insurance, business/building insurance) as appropriate for your situation.

Conflict of Interest

As a healthcare professional, you are in a position of trust and must not use your position for personal or financial gain. This is true if you are self-employed or an employee. A conflict of interest occurs when, in the mind of a reasonable person, a dietitian has a personal interest that could improperly influence their professional judgment. This may undermine the integrity of the dietitian and of the profession resulting in loss of public trust. A conflict of interest may arise in a transaction that involves you, a member of your family, or a corporation owned or controlled by you or a member of your family.

As outlined by the SCD Code of Ethics 7.0 – The Dietitian as a Business Person, “The dietitian should avoid real or perceived conflict of interest in which her or his professional judgment could be compromised. When circumstances make it impossible to avoid a conflict of interest it shall be disclosed to the client.” It is your responsibility to manage the conflict or perceived conflict of interest. Failure to do so may be seen as professional misconduct. Where disclosure and discussions about conflict of interest have occurred, it is essential that you document them.

SCD does not currently prohibit RDs from selling products, because they feel this conflict can be managed. In some other provinces, there is an outright prohibition of dietitians selling products to clients because it is viewed that no matter how well intentioned, the client may feel the pressure to purchase products from the Dietitian. In accordance with the SCD Code of Ethics section 7.0 – The Dietitian as Business Person, SCD permits the sale of products by Dietitians if the product is recommended as part of the nutrition care plan and where its use is supported by best practice guidelines and scientific evidence. The DORM systematic approach, as outlined in the SCD Jurisprudence Manual can be used as a guide to help manage potential conflicts of interest by disclosure, providing the client with options and reassurance.

Acknowledgements: *The Saskatchewan College of Dietitians would like to acknowledge The Nova Scotia College of Dietitians and Nutritionists, the College of Dietitians of Ontario, the College of Dietitians of British Columbia and the College of Dietitians of Alberta in support with the preparation of this document.*

References

Canada Revenue Agency. (2014). Checklist for Small Businesses. Retrieved from <http://www.cra-arc.gc.ca/tx/bsnss/sm/chcklst-eng.html>

Cohen, D. (2009). Conflict of Interest & RD Practice. *College of Dietitians of Ontario Resume*, Winter Ed, 4-8.

College of Dietitians of British Columbia. (2023). Marketing Guidelines. Retrieved from https://collegeofdietitiansofbc.org/wp-content/uploads/2023/03/4_4_5_230320_MarketingStandards_FINAL.pdf

College of Dietitians of Ontario. (2015). What to Consider When Registered Dietitians Start Up A Private Practice. *College of Dietitians of Ontario*.

College of Dietitians of Ontario. (2009). Practice Question of the Month: Charging GST & HST. Retrieved from <http://www.collegeofdietitians.org/Resources/Professional-Practice/Private-Practice/GST/Charging-GST-HST.aspx>

Consulting Dietitians Network, Dietitians of Canada. (2017). Dietitians in Private Practice: A Guide for the Consultant.

Government of Saskatchewan. (2015). Establishing a Business in Saskatchewan. Retrieved from <http://economy.gov.sk.ca/Establishing-a-Business>

Government of Saskatchewan. (2015). Health Information Protection Act. (1999). Retrieved from <http://www.qp.gov.sk.ca/documents/english/Statutes/Statutes/H0-021.pdf>

Information Services Corporation. (2015). How to Form a Business in Saskatchewan. Retrieved from <https://www.isc.ca/CorporateRegistry/Pages/default.aspx>

Nova Scotia College of Dietitians and Nutritionists. (2023). Guidelines for Self-Employed Dietitians and Nutritionists. Retrieved from [https://nscdn.ca/images/For_Publish - Guidelines for Self-Employed Dietitians.pdf](https://nscdn.ca/images/For_Publish_-_Guidelines_for_Self-Employed_Dietitians.pdf)

Saskatchewan College of Dietitians. (2005). Code of Ethics for Registered Dietitians. *Saskatchewan College of Dietitians*.

Saskatchewan College of Dietitians. (2024). Jurisprudence Workbook. *Saskatchewan College of Dietitians*.

Appendix 1- Professional Liability Insurance Providers

The cost of professional liability insurance will vary with the activities you are undertaking and the amount of coverage you think you need. As such, we are not able to give you the cost of professional liability insurance. You will need to contact each provider and they will give you a quote.

Dietitians of Canada- If you are a member of Dietitians of Canada, you can purchase professional liability insurance through them: www.dietitians.ca

Westland Insurance- <https://mygroup.ca/insurance/commercial-insurance/registered-dietitians-liability/>

HUB/Trisura-https://secure.trisura.com/diet/contactus.aspx?fbclid=IwAR2KbN5p4Odhv_pVGp_p0jIX7vJZVjzyTXRplExm0Ib44PhtAE5TWdEZm2c

Zen Insurance- <https://www.zensurance.com/dietitian-insurance>

ProLink- <https://prolink.insure/associations/healthcare-program/#professional-insurance>

AON- <https://linxunderwriting.ca/linxunderwriting/en/home>