

In effect September 21, 2026

# Guide to Ethical Practice



# Guide to Ethical Practice

## Purpose

The purpose of the Guide to Ethical Practice is to provide practice guidance and resources to guide the conduct of occupational therapists registered to practice in Ontario regardless of role, responsibilities, job title, practice area or practice setting, client population, years in practice or level of experience.

The Code of Ethics and the Guide to Ethical Practice are not intended to tell registrants exactly how to act in every situation but rather to be used to guide registrants on how to conduct themselves and how to navigate the wide range of ethical scenarios and dilemmas that can arise in practice.



## BACKGROUND

Occupational therapists registered to practice in Ontario are governed by the *Regulated Health Professions Act, 1991*. The Board of the College of Occupational Therapists of Ontario is required to establish and maintain a Code of Ethics under the provisions of the *Health Professions Procedural Code* in Ontario.

The Code of Ethics outlines the ethical responsibilities and expectations for registrant conduct. It is one of the ways that the College fulfills its mandate to promote and protect the public interest.

Registrants are required to uphold the Code of Ethics and failure to do so may constitute unprofessional conduct.



The Code of Ethics emphasizes expectations for how registrants demonstrate their commitment to culturally safer practice consistent with the College's commitment to Equity, Diversity and Inclusion, and Territorial Acknowledgement.

The following table illustrates where the Code of Ethics is situated within the overall structure of legislated and other governing authorities for the practice of occupational therapy:

| Document                                                                         | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|----------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <i>Regulated Health Professions Act, 1991</i>                                    | The act that governs the practice of health professions currently regulated in Ontario. It sets out legal requirements relating to registration, continuing competence, and complaints and discipline. Section 94 (1)(k) provides for the scope of practice to be included in our bylaw.                                                                                                                                                                                                                                                              |
| <i>Occupational Therapy Act, 1991</i>                                            | The regulation that governs the profession of occupational therapy. It outlines more detailed provisions regarding register categories, requirements for registration application and renewal, and protected title.                                                                                                                                                                                                                                                                                                                                   |
| Bylaw, College of Occupational Therapists of Ontario                             | Schedule "A" Code of Ethics<br>The Bylaw contains the Code of Ethics ("the Code"). The Code provides registrants with information about the College of Occupational Therapists of Ontario's (the College's) expectations for ethical practice                                                                                                                                                                                                                                                                                                         |
| <i>Anti-Racism Act, 2017</i>                                                     | An Act creating a provincial anti-racism strategy that aims to eliminate systemic racism and advance racial equity.                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <i>Human Rights Code, 1990</i>                                                   | The Code prohibits actions that discriminate against people based on a protected ground in a protected social area. Protected grounds are Age, Ancestry, colour, race, Citizenship, Ethnic origin, Place of origin, Creed, Disability, Family status, Marital status (including single status), Gender identity, & gender expression, Sex (including pregnancy and breastfeeding), Sexual orientation. Protected social areas are Housing; Contracts; Employment, Goods, Services, and facilities; Membership in Unions or professional associations. |
| Code of Ethics (CoE)                                                             | The set of values and principles that guide the conduct of occupational therapists registered to practice                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Competencies for Occupational Therapists in Canada – ACOTRO, ACOTUP, CAOT (2021) | A nationally adopted document that outlines the broad range of skills and abilities required of all occupational therapists at all stages of their career. Occupational therapists registered to practice in Canada are expected to use the competencies document to inform their practice and competence needs.                                                                                                                                                                                                                                      |



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|---------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Standards of Practice (SoP)                                                                                               | The set of regulatory requirements that define the minimum expectations for the practice of occupational therapy that result in the provision of ethical, accountable, and effective services.                                                                                                                                                                                                                                                        |
| Occupational Therapy Statement of Commitment to Indigenous Peoples in Canada – ACOTPA, ACOTRO, ACOTUP, CAOT, COTF, (2023) | The statement prepared to summarize the recommended actions each of the participating organizations has committed to undertake to address the articles in the United Nations Declaration on the Rights of Indigenous Peoples (UNDRIP, 2007); the Calls to Action from the Truth and Reconciliation Commission of Canada Report (TRC, 2015) and the Calls to Justice from the report on Missing and Murdered Indigenous Women and Girls (MMIWG, 2019). |

## Ethical Practice Considerations

The following approaches support ethical practice:

### Reflective Practice Approach

Reflection is a process which helps you gain insight into your professional practice by thinking analytically about any element of it. The insights developed, and lessons learned, can be applied to maintain good practice and can also lead to developments and improvements for both the professional and the public. ([What is reflection? | The HCPC](#))

Different people learn in different ways and while one person may learn by reflecting on a positive outcome, another may find it most useful to focus on a situation they found challenging. It is important that reflection is done in the way that suits you best to provide the greatest benefit.

Unexpected ethical issues can arise at any time. Therefore, it is imperative that all occupational therapists be aware of the core values and uphold them by applying the principles in their everyday work.

Occupational therapists can take a reflective practice approach to what these ethical expectations mean day-to-day, and to their commitment to good practice. Reflective practice is essential to ensuring occupational therapists preserve and promote the respect and trust required to achieve the common goal of enabling individuals to engage in meaningful ways in their lives.

When an ethical issue is difficult to resolve, an occupational therapist should take a reflective practice approach and consult with colleagues, leaders, and relevant resources, such as the College Practice Supports.



## Risk Management Approaches

Risk management allows occupational therapists to prioritize and address the most significant risks to client occupations, health, and wellness focusing services and enhancing overall risk to a client. Taking a risk-based approach to practicing occupational therapy is part of providing safe, effective, and ethical occupational services.

## Trauma-Informed Approaches<sup>1</sup>

Trauma-informed approaches are policies and practices that recognize the connections between violence, trauma, negative health outcomes, and behaviours. These approaches increase safety, control and resilience for people who are seeking services in relation to experiences of violence and/or have a history of experiencing violence.

Trauma-informed approaches require fundamental changes in how systems are designed, organizations function and practitioners engage with people based on the following **key policy and practice principles**:

1. Understand trauma and violence, and their impacts on peoples' lives and behaviours
2. Create emotionally and physically safe environments
3. Foster opportunities for choice, collaboration, and connection
4. Provide a strengths-based and capacity-building approach to support client coping and resilience

Occupational therapists that do not understand the complex and lasting impacts of trauma may unintentionally re-traumatize. The goal of trauma informed approaches is to *minimize harm to the people you serve*—whether you know their experiences. Taking a trauma informed approach to practicing occupational therapy is part of providing safe, effective, and ethical occupational services.

Embedding trauma-informed approaches into all aspects of policy and practice can create universal trauma precautions, which provide positive outcomes for all people. They also provide a common platform that helps to integrate services within and across systems and offer a basis for consistent and ethical ways of responding to people with such experiences.

## Ethical Use of Social Media, Virtual Service Provision and Generative AI Usage

The use of social media, virtual care platforms, and generative Artificial Intelligence (AI) can enhance occupational therapy service if used responsibly and ethically.

The Ethical Practice Checklist (See Appendix 1) includes ethical considerations when using social media, virtual service platforms, and AI.

For additional information about AI refer to Practice Guidance: [What Should Occupational Therapists Consider if Using Artificial Intelligence \(AI\) in Practice?](#)

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<sup>1</sup> [Trauma and violence-informed approaches to policy and practice - Canada.ca](#)



## HOW TO USE THE CODE OF ETHICS

The Code of Ethics is a resource for registrants and others with whom they interact. For example:

**Registrants:** refer to the **Code of Ethics** and the **Guide to Ethical Practice** to guide ethical conduct and decision making. When resolving ethical issues, registrants consider applicable legislated and governing authority, the Competencies, the Standards of Practice, and other college guidance documents together with what they know about their own practice context (e.g., organization policies and resources, geographic location, client population, etc.) and their clients' context.

**Registrants** are responsible for their decision making and actions and must, when requested by the college, be able to articulate their rationale for ethical decisions made.

**The College**, the Code of Ethics, helps inform the College's decisions about a registrant's conduct.

The College also considers the laws, regulations, the Competencies, standards, and guidelines to define the expectations of occupational therapists. In a situation in which these resources do not explicitly address a concern or complaint, the College would turn to the principles and core values of practice in the Code of Ethics for guidance on how to respond.

**Clients and the public** may refer to the Code of Ethics to gain understanding of how their occupational therapist should be conducting themselves.

**Employers or supervisors** of occupational therapists can use the Code of Ethics and Guide to Ethical Practice to support or assist the evaluation of employee conduct.

**Educators and students** use the Code of Ethics and Guide to Ethical Practice to inform curriculum content and student placement or entry-to-practice expectations.

**Other health professionals/service providers** may use the Code of Ethics and Guide to Ethical Practice to provide insight into how they can expect an occupational therapy colleague to conduct themselves.

## Making Ethical Decisions

Occupational therapists can be faced with both simple and complex decisions daily in their practice setting. The implications of these can have significant impacts on clients, occupational therapists, colleagues, organizations, and the healthcare system at large.

Gathering and contemplating all the relevant factors involved in decision-making can be overwhelming. Information may be contradictory and incomplete, those involved in the decision-making can express intense feelings, and the consequences and risks can be very high. To help ensure that relevant aspects have been considered, the College's Ethical Decision Making



Framework offers key considerations for occupational therapists when faced with practice decisions.

**The College Decision Making Framework, 2021:** Practical experience has been blended with current research to develop this framework. Because this process is not linear, the Prism Model of Ethical Decision-Making by VanderKaay and colleagues (2020) has been incorporated in steps three and four in the Framework. This descriptive model recognizes the dynamic nature of the decision-making process and reflects occupational therapy in the Canadian context.

The College's decision-making framework refers to, and is designed to work in tandem with, the Ethical Practice Checklist (Appendix 1), the Standards for Practice and other College resources. See the link: [Decision-Making Framework | College of Occupational Therapists of Ontario](#).

**How to Use the Ethical Practice Checklist (Appendix 1)** The [Ethical Practice Checklist, 2026](#), incorporates the Professional Practice Indicators in the Competencies for Occupational Therapists in Canada, 2021 and provides a list of quantifiable characteristics of practice that point to the existence of both Ethical and Competent practice. This resource can be used in combination with the [Decision-Making Framework, 2021](#), to guide ethical conduct and decision making in day-to-day practice.

## Acknowledgments

The Code of Ethics were coproduced as a template for use across Canada, in consultation and collaboration with registrants, college advisory committees and the Association of Canadian Occupational Therapy Regulatory Organizations (ACOTRO) Code of Ethics working group and board.

COTO respectfully acknowledges the content taken and adapted from the Alberta College of Occupational Therapists (ACOT) and building on the Codes of other regulatory organizations in Canada and worldwide.

Questions regarding the College's Code of Ethics and occupational therapy practice can be directed to [practice@coto.org](mailto:practice@coto.org)



## GLOSSARY OF TERMS<sup>2</sup>

### **Accountability**

Accepting full responsibility for our actions and decisions, ensuring they align with professional standards and ethical conduct.

### **Client**

Occupational therapists work with people of any age, along with their families, caregivers, and substitute decision makers. Therapists may also work with collectives such as families, groups, communities, and the public at large.

### **Collaboration**

Working cooperatively with colleagues, clients, and interested parties, recognizing that diverse perspectives lead to better outcomes.

### **Context**

Context strongly influences occupational possibilities and healthcare service. This document looks at three layers of context:

1. 'Micro' context: The client's immediate environment – their own state of health and function, family and friends, the physical environment they move through.
2. 'Meso' context: The policies and processes embedded in the health, education, justice, and social service systems that affect the client.
3. 'Macro' context: The larger socioeconomic and political context around the client – social and cultural values and beliefs, laws, and public policies.

### **Ethical spaces**

When an occupational therapist works with someone who has a different worldview, they seek to create an 'ethical' or neutral space for dialogue. This is a space to "step out of our allegiances, to detach from the cages of our mental worlds and assume a position where human-to-human dialogue can occur" (Ermine, 2007).

### **Equity**

Equity is different from equality. Equality means everyone has the same resources and opportunities. Equity allocates resources and opportunities based on each person's circumstances, so that they can achieve equal outcomes. We need to take an equity approach because so many barriers to equality still exist in our society.

### **Humility**

Cultural and intellectual humility is an approach to working with people that seeks to find common ground and mutual respect. The occupational therapist knows that they cannot fully appreciate another person's culture, and they must not assume that their own culture is superior. They listen deeply to what the client says about their life and experience. They stay open to the possibility that they might need to question their own professional knowledge and beliefs.

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<sup>2</sup> *Competencies for Occupational Therapists in Canada, 2021*



## Indicator of Ethical Practice

An indicator of ethical practice is a quantifiable characteristic of practice that is subject to measurement and can be used to describe one or more aspects of ethical practice.

### Integrity

Upholding honesty, fairness, and consistency in all professional actions, adhering to both the spirit and letter of the law.

### Learning, Knowing Better and Doing Better

In a rapidly changing world, where technology, globalization, climate change, growing polarization of societies, and demographic and social dynamics are reshaping every aspect of our lives, education is undergoing a transformational journey. Education is no longer confined to traditional school-based education for children but has expanded to encompass lifelong and life-wide learning.

People can no longer navigate their life course using only the skills and knowledge acquired at school, college, or university. They need to learn throughout life. Lifelong learning is an effective and transformational means of tackling current global challenges. (UNESCO, 2025)

Maya Angelou, a renowned American poet, memoirist, and civil rights activist, once said, “Do the best you can until you know better. Then when you know better, do better” (2014). *Knowing better and doing better* is committing to continuous learning and improvement to ensure that our work is informed by the latest knowledge and practices, striving for excellence and competence.

### Minimizing Harm

Acting thoughtfully to minimize harm, considering the impact of our decisions on individuals, communities, and society at large.

### Occupational Rights

The World Federation of Occupational Therapists (2019) recognizes occupational rights for all people to:

- Take part in occupations that support survival, health, and well-being
- Choose occupations without pressure or coercion, while acknowledging that with choice comes responsibility for others and for the planet
- Freely engage in needed and chosen occupations without risk to safety, human dignity, or equity.

### Privilege

In the context of equity, privilege’ refers to unquestioned and unearned advantages that people enjoy when they are members of more dominant groups in a society.

### Respect

Treating everyone with dignity, and fairness, recognizing and honoring cultural differences and individual experiences.



College of Occupational Therapists of Ontario

Regulator of occupational therapists in Ontario

### **Respecting Autonomy**

Honouring the right of individuals to make informed decisions by providing them with the information, support, and resources needed to act in line with their values.

### **Social Position and Power**

The words 'social position and power' are used in the competencies to refer to the concept of 'positionality.' Differences in social position and power shape personal identity and *privilege* in society. Competent occupational therapists know how to analyze their positionality in order to act in an unjust world. This means being aware of one's own degree of privilege based on factors such as race, class, educational attainment, and income.

### **Transparency**

Foster trust by communicating openly and honestly, ensuring clarity in all professional interactions.

## **SUPPLEMENTAL RESOURCES**

[TRC CommitmentStatement EN June2024.pdf](#)

Report from the Occupational Therapy Truth and Reconciliation Task Force. (ACOTPA, ACOTRO, ACOTUP, CAOT, COTF - Sep 2023)

Promoting Occupational Participation: Collaborative Relationship-focused Occupational Therapy (2022)



## REFERENCES

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[Trauma and violence-informed approaches to policy and practice - Canada.ca](#)
- [Lifelong learning for all | UNESCO](#)
- [What is reflection? | The HCPC](#), the Health & Care Professionals Council, UK, 2026



## APPENDIX 1 to Guide to Ethical Practice: Ethical Practice Checklist

**Occupational Therapy Practice is ethical** when it includes reflection, respect, meaning for the client, collaboration, and engagement with the occupational therapy profession.

### A. Reflective Practice

Practice is reflective when the occupational therapist:

- ☐ Engages in reflective practice and continuous learning throughout their career to acquire, maintain, and enhance competence in practice.
- ☐ Provides services only in areas of competence and seek support and additional education, training, mentorship, or supervision when a gap in competence is identified.
- ☐ Considers degree of privilege and/or experiences of oppression and how they influence the therapist-client relationship.
- ☐ Exercises independent judgment.

### B. Respectful and Meaningful Practice

Practice is respectful and meaningful when the occupational therapist:

- ☐ Acknowledges and respects the rights for all people to take part in occupations that support survival, health, and well-being without risk to safety, human dignity, or equity.
- ☐ Serves the client's best interest, by working in a transparent, honest manner and while striving to do no harm.
- ☐ Provides occupational therapy services that upholds the dignity of each client.
- ☐ Provides services to all clients in a respectful, unbiased manner. This includes not discriminating or refusing to provide services based on grounds protected under the *Human Rights Code of Ontario*.
- ☐ Seeks to create an 'ethical' or neutral space for dialogue.
- ☐ Provides services that incorporate equity-focused approaches.



- ☐ Respects and supports a client's autonomy to choose whether to proceed with occupational therapy services, including in situations when a client does not have capacity to provide informed consent.
- ☐ Respects a client's autonomy to determine their own tolerance for risk in service provision.
- ☐ Incorporates risk management approaches in service provision as appropriate for the client's priorities, needs and circumstances, and the practice situation.
- ☐ Recognizes the power imbalance inherent in the therapist-client relationship and determines and communicates boundaries appropriate for the practice situation
- ☐ Manages conflicts of interest that cannot be avoided.
- ☐ Implements measures that protect personal information, ensuring these protections when utilizing artificial intelligence (AI), social media, and virtual care tools.

### **C. Collaborative Practice**

Practice is collaborative when the occupational therapist:

- ☐ Includes practising collaboratively with colleagues and other key partners to promote coordination and alignment of client services.
- ☐ Creates and sustains practice environments that are free from discrimination or oppression.
- ☐ Provides mentorship and guidance as needed to colleagues, students, and/or persons they are responsible for supervising.
- ☐ Seeks and receives and then uses professional judgment when acting on feedback given by colleagues or others regarding the provision of occupational therapy services and/or the registrant's conduct.

### **D. Professional Practice**

Practice is professional when the occupational therapist:

- ☐ Maintains a level of professional conduct that promotes the respect and integrity of the profession and sustains public confidence.



- ☐ Recognizes systems of inequity in their practice context and act within their professional sphere of influence to
  - a. address and prevent racism and other forms of discrimination or oppression,
  - b. minimize the ecological costs of care.
- ☐ Acts transparently and with integrity in all professional and business activities (e.g., fees and billing; contracts or terms of agreement with clients or contracting organizations; advertising of professional services; use of social media or other online platforms; response to any real or perceived conflicts of interest; etc.)
- ☐ Works effectively within the systems where occupational therapy services are provided (i.e., education, health, social, justice) and the policies, procedures or processes of any funding programs accessed in the provision of services.
- ☐ Shows leadership through one or more of the following:
  - contributing to the education of students, assistants, or other system partners.
  - mentoring or educating occupational therapists.
  - engaging with professional networks or communities of practice; OR
  - otherwise contributing to the occupational therapy body of knowledge.
- ☐ Engages in quality improvement activities that support the provision of quality occupational therapy services.