

MENTAL HEALTH AWARENESS FOR TAX PROFESSIONALS

By:

George Usman Kato

Department of Nursing, Faculty of Health Sciences, College of Medicine, Bingham University,
Km 26, Abuja-Keffi Express-way, P.M.B. 005,
Karu, Nasarawa State.

george.kato@binghamuni.edu.ng

+234 803 450 4548

Abstract

Globally, more than 70% of people with mental health disorders receive no treatment from mental health professionals. Little is known about their overall mental health awareness or their literacy level. Tax professionals are among groups that could avoid mental health support and treatment or delay before presenting for care. Factors responsible for this attitude or behaviour include lack of knowledge to identify features of mental disorders, ignorance about how to get access to treatment, prejudice against who have mental disorders, and expectation of discrimination against them if finally diagnosed with a mental disorder. This paper reviews the global mental health situation, concept of mental health awareness, mental health awareness in Nigeria, the economic implications of mental health issues, and proffers suggestions for improving mental health awareness, especially, among tax professionals.

Introduction

Many people experience mental health disorders and little is known about their overall mental health awareness. In Nigeria, the attention given to mental health disorders is fleeting, the level of mental health awareness of the public is poor, and the misconceptions regarding mental health continues unabated. Poor mental health awareness, including causes and characteristics among Nigerians has been a major obstacle to improving mental health in Nigeria. This paper will review the (1) global mental health situation; (2) concept of mental health awareness; (3) mental health and awareness in Nigeria; (4) economic implications of mental health issues; and (5) ways of improving health awareness.

The Global Mental Health Awareness Situation

The world celebrated the Mental Health Awareness Week from May 10 – 16, 2021. This year's theme is *Nature*. Nature has been known to have a positive impact on physical and mental health (Kovacevic, 2021). It has the unique ability to bring consolation in times of stress, and also to increase our creativity (Rowland, 2021).

Meanwhile, nearly 1 billion people live with a mental health disorder, and in low-income countries and more than 75% of the people with the disorders do not receive treatment. Every year, close to 3 million people die due to substance abuse, and every 40 seconds, a person dies by suicide, and about 50% of mental health disorders start at the age of 14 (Kovecovic, 2021). During the year 2020, common mental health disorders such as depression, anxiety, and substance abuse-related disorders disabled more people than complications arising from AIDS, heart disease, accidents, and wars combined (API & EpiAFRIC, 2020). It is worrisome that mental health issues are not given much more attention that they currently receive.

Concept of Mental Health Awareness

The concept of mental health awareness has drawn extensive attention to the public's low level of mental health awareness; also among professional groups including tax professionals. Mental health awareness and literacy carry the same meaning in this paper because they are two sides of the same coin. It refers to the ability to recognize and understand characteristics of mental disorders, which include risks, causes, and when and how to obtain resources and services. Mental health awareness allows the individual to accurately evaluate and communicate, which is the foundation for increased awareness about mental and emotional health and towards promoting, maintaining, and improving well-being (Vasquez, 2016).

Low mental health awareness can influence a decreased perception of need, and subsequent utilization rates of mental health services (Gagnon, Gelinias, & Friesen, 2015). Delay and failure in seeking proper treatment for mental health problems can have adverse effects and increase the likelihood of having more severe mental health outcomes later in life, while successful management will lead to a reduction in disabling symptoms (Eisenberg, Hunt, & Speer, 2012; Jorm, 2000). People generally avoid treatment for mental health issues (1) for lack of knowledge to identify to identify features of mental disorders, (2) ignorance about how to access treatment, (3) prejudice against people who have mental disorders, and (4) expectations of discrimination against people diagnosed with mental disorders (Henderson, *et al.*, 2013).

Mental health awareness is a key component in many factors. These factors are: (a) the ability to recognize specific disorders or different types of psychological distress; (b) knowledge and beliefs about risk factors and causes; (c) knowledge and beliefs about self-help interventions; (d) knowledge and beliefs about professional help available; (e) attitudes which facilitate recognition and appropriate help-seeking; and (f) knowledge of how to seek mental health information (Jorm, *et al.*, 1997).

Alter Ty (2019) advocates a process-oriented approach to mental health awareness. This author developed a tool – Mental Health Awareness and Advocacy assessment tool (MHAA-AT) – with three progressive domains that emphasize the process of mental health awareness. These are (1) the ability to identify signs and symptoms of mental health issues (Identifying Domain); (2) the ability to identify and access evidence-based mental health resources (Locating Domain); and (3) the ability to effectively and appropriately respond to mental health issues (Responding

Domain). Alter Ty (2019) has therefore grouped the six content areas of mental health awareness outlined into three main processes: (a) *identifying* mental health issues; (b) *locating* evidence-based resources; and (c) *responding* to mental health Issues.

Mental Health and Awareness in Nigeria

Many people think about mental health disorders or illness when mental health is mentioned. Mental health does not mean absence of illness either. It is an important and essential component of health generally. The World Health Organization (WHO) defines mental health as a state of well-being in which an individual realizes his or her own abilities, can cope with normal stresses of life, can work productively and is able to contribute to his or her community (WHO, API & EpiAFRIC, 2020).

In Nigeria, there is still considerable neglect of mental health, and individuals who visibly suffer from mental health disorders are largely stigmatized. Poor knowledge of mental health and mental health disorders, their causes and characteristics among Nigerians have also been identified to be major hurdles to improving mental health in Nigeria (API & EpiAFRIC, 2020).

With about a population of 200 million people, it is estimated that 20%-30% of Nigerians suffer from mental health disorders. The 2006 WHO-AIMS report has corroborated this statistic that about 20 million Nigerians suffer from mental health disorders. According to Ugochukwu and colleagues (2020), 1 in 8 Nigerians are suffering from mental health disorders. These figures for Nigeria suggest economic hardship, negative environmental problems, and the rising cost of decent living in the country.

Less than 15% of Nigerians with mental health problems actually access mental health services (Gureje et al., 2006). Despite the introduction of community mental health services, which have been shown to improve access to care and positive clinical outcomes (Patel et al., 2007; Araya, et al., 2007; Ran, et al., 2003), and recent efforts to promote accessible services in Nigeria, a very small proportion of the people receive appropriate care due to low level of mental health awareness.

In a research conducted by Gureje and colleagues (2005) to ascertain community knowledge of and attitude to mental disorders in Nigeria, they found that knowledge about mental disorders is very poor in the Nigerian community because there is the general perception by many Nigerians that the misuse of drugs and other psychoactive substances are the major causes of mental disorders. Also, a third of respondents surveyed believed that it could be due to possessions by evil spirits, and one in ten in that community thought mental disorders might be a divine punishment.

According to API and EpiAFRIC (2020), the implication of these findings is that people with mental disorders might in some way be deserving of their problem, and have important ramifications for the seeking of medical care by individuals affected. If Nigerians hold a

supernatural view of the origin of mental disorders, it may imply that orthodox medical care would be futile and that help would be more likely to be obtained from spiritualists and traditional healers. Previous studies have suggested that care for mental disorders is sought from these sources (Gureje *et al.*, 1996) and that a view about supernatural as cause of mental disorders is shared by many Nigerians. Due to negative attitudes and beliefs that stem from misconceptions about mental health disorders, someone would unintentionally or in a subtle manner, avoid the victim because he or she assume that person to be unstable, violent or dangerous (API & EpiAfric, 2020).

It is most disturbing that Nigeria's mental health legislation, which was enacted in 1916 as Lunacy Ordinance, amended and renamed The Lunacy Act of 1958, has not been amended since the colonial period or alternatively, a new and more humane legislation introduced. In some effort to improve on the existing outdated and archaic Lunacy Act of 1958, a Mental Health Bill was introduced at the Senate in 2003 which has not been passed, let alone signed by the president into law almost two decades after. Nigeria currently faces a global human rights emergency in mental health, and underpinned by poor societal attitudes (or is it poor mental health awareness?) towards mental health disorders (Ugochukwu *et al.*, 2020).

Economic Implications of Mental Health Issues

Aside being a health sector issue, the impact of mental health penetrates through every sector of a country's economy. This means that it is strongly attached to the socio-economic agenda as well. Tax is a fundamental issue for health, and it presupposes that the tax professional has an important role regarding our health. A tax professional is the individual who has attained specified knowledge, standards, skills and experience required, and licensed to practice. The most obvious link between tax and health is in financing health systems. Strong health systems would require predictable and sustainable financing. According to the World Health Organization (WHO) (2010), expanding health coverage to the entire population requires substantial funding from general tax revenues. It is estimated that low income countries including Nigeria, need to spend a minimum of \$86 per person, per year to fund universal primary health care services (WHO, 2010). However, for every \$1 spent to scale-up treatment for common mental disorders, there is a return of \$4 in improved health and productivity (WHO, 2017).

Currently, anxiety, depression, and substance use disorders are the most common mental health disorders among adults employed (Hedden, 2015). Aside direct costs associated with mental health disorders, there are many indirect costs. These include increased rates of short-term disability, safety incidents, absenteeism, and presenteeism (working while sick), under performance and unrealized output, stress imposed on team members, overtime, and over-staffing to cover sick day absences, and hiring costs related to recruitment and retention (Goetzel, Carls, Wang., *et al.*, 2009; Kowlessar, Goetzel, Carls, Tabrizi, & Guindon, 2011).

Improving Mental health Awareness

The traditional approach to mental health issues emphasizes individual treatments such as therapy. It is however suggested that an expanded community-wide intervention approach be employed in line with the World Health Organization (WHO) on prevention strategies to prevent mental health disorders from reaching a crisis point (WHO, 2004). Such interventions are often offered in educational conferences like the CITN conference.

Tax professionals spend a good proportion their time at work. It should be noted that a negative working environment, such as psychological harassment (mobbing) and bullying at the workplace, serve as risk factors to physical and mental health issues. They also increase the use of harmful substances or alcohol, work absenteeism, presenteeism, and lost productivity (Noveen, 2017). On the other hand, workplaces that promote tax professionals' mental health and help those with mental health issues are more likely to have a happy workplace and benefit from increased productivity and the associated economic gains (WHO, 2017).

For example, an intervention programme can target tax professionals with mental health issues by helping to educate members identify at-risk colleagues, and then encourage such individuals to help prevent mental health issues through referrals to treatment. These mental health awareness programmes are commonly defined as addressing knowledge and beliefs about mental disorders which aid in their recognition, management, or prevention (Jorm, 2000; Jorm *et al.*, 1997). Methods that can be used are face-to-face or online forum to educate participants about the signs and symptoms of mental health disorders including depression, anxiety, and suicide (Francis, *et al.*, 2002). Others may include reduced stigma of mental health disorders, increased empathy towards those struggling, and a better understanding of how to access resources (Wei, *et al.*, 2013).

Conclusion

The low level of mental health awareness among the people worldwide, including Nigerians is worrisome. Studies conducted in Nigeria indicate poor knowledge of causes and characteristics of mental health disorders. It must be borne in mind, when tax professionals suffer from mental health disorders, other dimensions of health are similarly affected. This would increase health care spending and reduce individual's ability to gain or regain meaningful employment or perform at their optimal levels while at work. It is commendable that the organizers of this important CITN conference would include the subject of creating mental health awareness for discussion among its members and the public.

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