

of work in the paid workforce that most resembles whatever comes closest to the mothering and supportive role. Therefore, we create pink collar ghettos in the workforce as well.

I honestly think that is only going to change when we do start addressing and valuing economically the work of women in raising children and creating a home.

• (1805)

I said it lasts throughout a lifetime. One of the things I find extremely attractive about this bill is that it gives women the opportunity to provide for their own financial security in retirement. It gives them the opportunity to contribute to their own pension plan. One of the major causes of poverty among women and particularly of elderly women is that they have never had or have had limited opportunities to contribute to pension plans.

For a number of reasons the motivation behind this bill is a positive one. We also have to address in our economic accounting how we value the work of women. There is a move afoot to have the census include valuing as employment the work that women do as volunteers or at home. I support that and I hope we will do that.

There will be all kinds of economic arguments as to why we cannot do what this bill proposes. We have to start fundamentally questioning how we can perpetuate a tax system that requires depriving some women of economic recognition for the important work they do. I do not suspect we will resolve that today or in the next few months but I hope this bill has made a lot of members of the House start to think about it. I see the hon. Parliamentary Secretary to the Minister of Finance sitting close by. I hope he is listening because he is in a position to start having a positive influence in that direction.

**Mrs. Sharon Hayes (Port Moody—Coquitlam):** Mr. Speaker, I am pleased to rise in the House today to speak on Bill C-256 presented by the hon. member for Mississauga South.

This bill would allow one spouse to split their earned income with a spouse who is working in the home and caring for a dependent child who is not yet enrolled in full time school.

This bill responds to the growing demands of Canadians that recognition be given to those who care for their children at home.

I am pleased to speak to this bill as an MP who has chosen to be recognized as a homemaker in my previous occupation. I have not felt isolated or deprived in that role. I am pleased to speak to this bill during national family week and in this, the International Year of the Family.

The initiatives presented in this bill would meet three important criteria. It provides parents with the option of keeping one

### *Private Members' Business*

parent at home during the early formative years of a child's life with a tax benefit recognizing the contribution as being significant. Income splitting is an important first step forward in recognizing the financial needs of families with young children. It would allow the spouse at home to be eligible for certain pension benefits such as RRSPs.

The most important objective of this bill is that it would reintroduce choice in the realm of child care so parents can have the freedom to make decisions that are in their best interest and in the best interest of their child.

Currently the system favours those who use day care by the tax incentives provided to the spouse earning the lower income. Consequently those who have one spouse stay at home do not have the equivalent tax deductions for providing the service themselves. Coincidentally, with the high taxes they pay single income families with one spouse at home are technically subsidizing those who have two incomes and use day care along with the tax deductions.

The Reform Party considers the family to be the fundamental social and economic building block of Canadian society. We also believe that parents are the number one choice when it comes to providing the best possible care for their children. This view is also supported by the majority of Canadians.

An Angus Reid poll published in *Maclean's* magazine in June of this year stated that according to all respondents 68 per cent agree that the best type of family in which to raise children has two heterosexual parents with one at work and one at home.

Unfortunately, the majority of Canadians cannot realize this desired ideal because of the limited choice in the area of taxation given to those who stay at home.

• (1810)

As a matter of fact, there is an unfair bias within the current federal tax system against two parent single income families in Canada. Currently, the lower income earner in a dual income family can claim under the child care expense deduction a maximum tax deduction of \$5,000 for a child under seven years of age, while \$3,000 per child is permitted as a deductible expense for children aged seven to fourteen.

Reform supports many Canadian parents' belief that by allowing a child care taxable benefit to working parents the federal government in essence is advocating dual income families in Canada and in so doing creating an unfair financial situation for stay at home parents.

This government has further aggravated this situation by advocating a commitment to increase the number of day care spaces every time the economy grows by 3 per cent or more. This is a commitment it will have to honour despite the fact that it will only further increase the inequities toward those who