

Private Members' Business

After World War II when women were no longer needed in the labour force, the lifestyle of the nuclear suburban family became idealized, especially in the industrialized society where the growing network of highways offered easy mobility. Extended families with a live-in grandma or auntie became the exception. Families have never been static throughout human history. They have stretched, expanded or contracted, depending on the culture, the economy and the times.

In recognition of certain shortcomings experienced by millions of families in Canada, Motion No. 339 solicits the opinions of members of this House to agree with the proposition that the government should amend the Income Tax Act to extend, subject to a means test, the child care expense deduction to all families, and I stress the word all.

Presently the child care expense deduction is enjoyed only by those families that can afford the thousands of dollars every year that are necessary to pay for private day care for their children. Most families do not have the disposable income to pay upfront money for private day care and as a result do not qualify for the child care expense deduction. Instead they have to find alternative means or put their names on long waiting lists in the hope they might be lucky enough to be granted a subsidized day care spot for their children.

That is unfair. Why should some parents continue to have the luxury of writing off child care expenses while the majority of Canadian families have to scramble to find some means of ensuring that their children are well looked after while the parents go off to work each day? I find it hard to understand that the child care of those who can afford private day care is subsidized by the country's taxpayers, while the low and middle income earners have to search for alternative means of child care for which they can claim no income tax deduction.

The motion put forward by the hon. member for Mississauga South would address this glaring inequity. By converting the child care expense deduction to a universal tax credit, its value would be the same for all taxpayers rather than favouring one group of wage earners. The benefit would also be subject to a means test based on family income, thereby directing it to those who are legitimately in need of assistance. The introduction of a family income means test would be consistent with the treatment of most other social benefits currently available in Canada.

The third component contained in this motion would result in the extension of the tax credit to families which have one parent providing child care in the home, thereby recognizing the importance and the huge expense of direct parental care.

I mentioned earlier that the hon. member for Mississauga South has been working tirelessly during the 35th Parliament to try to effect changes to the Income Tax Act which would result in an end to the ongoing tax discrimination against families with one parent at home caring for preschool children.

In June of last year the hon. member for Mississauga South tabled Bill C-256. This private member's bill called upon Parliament to amend the Income Tax Act to permit one spouse to either split or pay up to \$25,000 to the other spouse who was managing the family home and caring for at least one dependent child who had not yet commenced full time attendance at school.

Despite the substantial interest in the bill among members of Parliament, the media and thousands of Canadians across the country, the Standing Committee on Procedure and House Affairs chose not to designate Bill C-256 as a votable item. Unfortunately, it was talked out last October and did not pass the second reading stage. That is a real pity.

I have often wondered why the bill did not get the support it should have received from the procedure and House affairs committee. I certainly hope it was not because of the perception among some people that a spouse—and here I am speaking mainly of wives—who chooses to stay home to care for her child is somehow not reaching her potential, is not quite up to speed in the 1990s. If that is indeed the case, then I am truly saddened. It is a misguided perception that accompanies that way of thinking.

If we want to address regressive policies, then let us look at the current reality. Most Canadian parents are either unable to find decent child care for their children or simply cannot afford to pay for the expensive private day care that is only accessible to one group of parents. This is not progress; this is an inequity which must be addressed.

• (1805)

One of the benchmarks of a truly progressive public policy is whether or not it introduces an element of flexibility. I mentioned earlier there are various types of families in Canada today. In its conversion of the child care expense deduction to a tax credit that is the same value to all taxpayers, Motion No. 339 would put more disposable income in the pockets of most Canadian families. It would also give them the freedom to explore all sorts of avenues for the care of their children. This is progress.

I believe it is very instructive, and members should know this, that the Department of Finance simply does not have data or dollar figures on the financial hardships experienced by most Canadian households as they attempt to make ends meet and find suitable care for their preschool age children. However the finance department does have precise figures on the 645,000 families where both spouses are working and child care expenses are being claimed.

It is as if only a certain income counts in official stats, while the millions of Canadian parents who cannot afford private child care are simply invisible: you are on your own. This situation has to change. We the lawmakers of this great country have the opportunity to send a message to the Government of Canada that we do indeed recognize the crucial importance of managing a family home and caring for preschool children. Healthy families