

*Government Orders*

That is a recent recommendation by the Government of Ontario. It acknowledges in this study that to do so may cause some courts to re-examine the maintenance orders by arguing that if the husband has to pay taxes then that is more of an outlay by him, and therefore they will have to reduce the orders.

In order to stop the onslaught of realignments of maintenance payments or re-examination of maintenance payments the report states that the taxes payable by the former husband should be phased in each year. For example, each year over a five or ten-year period the husband should pay a higher percentage of taxes until the final result would be that there would be no tax ramifications. It would be treated as income to the estranged husband and no taxes will be paid by the former wife and mother who is looking after the children. The parliamentary secretary mentioned that.

The present situation is costing taxpayers \$235 million a year. The 1990 taxation statistics reveal that not only are divorced fathers and husbands being given a tax break but an additional \$66 million is not being claimed by the estranged wives and mothers who have the custody of the children. The mothers are in such a difficult financial situation that they try to dodge the tax payments. Through what they consider to be absolute necessity they try to avoid payment of the taxes they should be paying by not declaring their support payments. It is a fact that the government is losing \$66 million in that way.

The present tax deduction that men receive when they pay support is arrived at by rewarding the payer for meeting his obligations. That is not something of which there is any proof. There is no substantiation for that case.

The amount of support to be paid should be more in keeping with what is necessary. Whether it is a reality that the courts must face, or whether it is a tax change, there must be change to reflect the need for single mothers with children estranged from former husbands to have more support.

It is also in the interest of the community to ensure that this happens because the children of today are the citizens of tomorrow. They must be considered. They have to be considered because if we do not consider them then we are asking for a great deal of trouble in the future. We cannot forget about the children of this country without paying the price.

In addition to the problems that women face, quite often what they receive is what the lawyer wants. There may not be maintenance payments over a period of time. There may be a lump sum payment. That may be what the lawyer will advocate and not only advocate but absolutely demand. The lawyer may actually take his or her client to court to get what the lawyer feels is in his or her interest in terms of legal fees.

There could be \$10,000 awarded to the mother for herself and the children without any maintenance payments over a period of time. That whole \$10,000, and perhaps even more, could be taken by the lawyer. That leaves the mother and the children without anything as a result of the divorce settlement.

I once again congratulate the province of Ontario for trying to do something, at least in the initial stages, to correct men's ability to stall. The longer husbands work at trying to stall their maintenance payments the better they become because they know a little about the law. They get to know a little more about the system. They know that perhaps the system will not enforce the orders.

Perhaps they are big movers and shakers in the community and have some clout and that helps them to stall their maintenance payments. That helps them to renege on the support for their children and their former wife. They get to know it a little more as time goes along and of course their lawyers are a big help to them in that regard. That is not to criticize lawyers. Lawyers are there to help their clients and there are good clients and bad clients—

**An hon. member:** Good lawyers and bad lawyers.

**Mr. MacLellan:** There are good lawyers and bad lawyers. That is one of the problems.

The other problem is that maintenance orders are not being enforced. They can be held up for years. What does a family do in the meantime? The father can also use the Divorce Act to have payments reassessed and there are various ways of delaying the actual maintenance payments themselves.

Maybe there should be mandatory interest charges and penalties on overdue payments. Possibly that is one way of demonstrating that society is not going to tolerate the neglect of children in the various communities. Maybe, and I say more than maybe, there should be more negotiations in the federal-provincial area to deal with this situation. The actual collection and enforcement of