

S.O. 21

sible for the designated zones to meet with Mr. Forte and his team and look at what else could be done in addition to the action which has already been taken by the Federal Government and the company, as well as other people.

It is very important, Mr. Speaker, that this meeting be held because the situation is extremely bad on the North Shore. We are having problems in meeting certain departmental officials, which could eliminate the present delays.

I believe, Mr. Speaker, that everything that has been done by the Federal Government was done equitably and extraordinary well. Mr. Forte and his team have worked very well, but much remains to be done. The chairman of another group, Mrs. Paradis, would like all the people who have been laid off to be integrated under the same formula and all those involved to be treated fairly. The cases relating to Schefferville, Labrador City, Wabush and Sept-Îles should be re-examined and the people involved should receive at least the same federal assistance as before.

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[English]

FINANCE

TAX DEDUCTION CEILING FOR DAYCARE COSTS

Mr. Lee Clark (Brandon-Souris): Mr. Speaker, it has long been accepted that businesses can write off certain expenses, and generally there is no deduction ceiling on these eligible expenses. That is not the case with daycare costs. Even though the basic minimum daycare deduction has been increased for the 1983 tax year, a ceiling nevertheless remains. Among its many other omissions, yesterday's Budget did not deal with this matter.

There are two fundamental reasons for objecting to the ceiling. First, single parents, who more often than not are single women, are discouraged from entering the work force by prohibitive daycare costs. Even though most provincial Governments provide subsidies for daycare costs, these subsidies are generally small or non-existent for women in the middle-income bracket and, since annual full-time daycare costs far exceed the maximum allowable deduction, many single parents must pay non-deductible daycare costs out of their own pockets. The second argument against the ceiling is based on the more general principle of ensuring equal opportunities for women.

Obviously the burden of paying for children's daycare puts the single working mother at a distinct economic disadvantage. Child care is a necessary expense for single parents entering the work force, so denying them the right to deduct any portion of this legitimate employment expense is highly unfair. Clearly the ceiling on the allowable deduction for daycare expenses should be removed.

[Translation]

HEALTH

REQUEST FOR ASSISTANCE FOR CANCER PATIENTS

Mr. Henri Tousignant (Parliamentary Secretary to Minister of Regional Industrial Expansion): Mr. Speaker, based on the principle that health care should be made available to all Canadians everywhere in Canada, I wonder about a situation which exists unfortunately much too often and which apparently is not covered by this principle. I am referring to those people who are suffering from cancer and who must travel very long distances to obtain adequate treatments and who, as in the case of children, must be accompanied.

Mr. Speaker, you surely know that such treatments run into thousands of dollars. I have raised this issue with my colleague the Hon. Minister of National Health and Welfare (Mrs. Bégin) who apparently agrees with the principle. I have written to the Quebec health minister and urged him to try and remedy this situation. I suggest that these patients and their close relatives have enough to deal with the severe traumas resulting from their illness without having to depend on the generosity and contributions of charitable individuals or organizations to cover their traveling expenses. I urge, therefore, the Quebec government to pay these costs entirely.

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[English]

FINANCE

REGISTERED EMPLOYEE PROFIT PARTICIPATION PLAN

Mr. Jim Manly (Cowichan-Malahat-The Islands): Mr. Speaker, yesterday's Budget, like that of 1983, stacks the deck against low and middle-income Canadians but gives a very sweet deal to those in upper income brackets. We find a particularly blatant example in the profit-sharing proposals.

Participating employees would be able to claim a 6 per cent tax credit on their share of profits. However, the maximum amount of shared profit which can be used as the basis for the tax credit is 25 per cent of yearly income up to a maximum income of \$60,000. This means that a person with a \$60,000 income could base his or her tax credit on a maximum of \$15,000 shared profit. On the other hand, an employee with a \$20,000 income would have to claim his or her tax credit on a maximum of \$5,000 shared profit. It follows that the \$60,000 employee can claim a maximum tax credit of \$900, but the \$20,000 employee has a maximum tax credit of \$300.

Obviously the theme of the Budget is: the rich get rich, and the poor get taxes. The unfairness of this proposal should be so obvious that the Minister should have been ashamed to suggest it. If the profit-sharing proposal cannot be made fair to all employees, it should be dropped.