

*Government Orders*

It is sufficient to say that more consideration must be given to the children. As well, judges seem to be unaware of the barriers to a woman becoming self-sufficient if she is older, say in her forties. Not only may she be lacking in skills, experience and opportunity but as the custodial parent she is not free to travel, to work long hours, study at night or socialize with colleagues and may not be able to hold employment, a job that she wants to hold.

That is in addition to the fact that sometimes in marriage the wife sacrifices her career for the husband's career. She does not follow through with her own career because she is working with the children, helping them and moulding these citizens of tomorrow.

The husband can carry on and he does. The divorce takes place. The husband carries on with his career but the wife has jettisoned her career. She does not have a career. She tries to pick it up but she also must care for the children. She also must find a job. As a result of the fact that she has given up these important years of work and does not have the experience but does have an increased age she becomes less and less marketable as a prospective employee.

Add to that the inequities of the tax system. In our tax system a man gets to deduct his child support payments directly from the amount of tax he must pay. If a maintenance order is awarded by the court, if the court says to the estranged husband who is living apart from his former wife and children that he must pay so many dollars a month for the support of his children the husband is not taxed on that amount but it is considered as revenue to the mother. Not only are the courts awarding less than what is necessary for the support of the children but what the mother receives for supporting herself and primarily the children is taxable. She gets even less than what is awarded in dollar terms.

The federal government actually subsidizes the lifestyle of the divorced man to a large extent. There are many divorced men who are faithful in making these payments. They are good fathers who go out of their way to keep in contact with their children. These men really deserve an amount of credit that is not being given to them.

That father has affection for the children. It is difficult when the mother gets custody of the children and the father does not get to keep contact but must pay. He is obviously a man who is putting the consideration of the children first. That is really vital, and he knows that.

Quite often he is paying more than he feels he should be paying, and in many cases he is right. He is paying, he is being taken advantage of. There are lots of ways in which that can be done. It is not one-sided. It is a complicated situation. It is not cut and dried.

In 1988 men deducted \$1.3 billion from their income tax for child support payments and saved themselves \$475 million in taxes. The government then collected about \$275 million in taxes from the recipients of the support payments. That leaves what we could call a divorce subsidy of approximately \$200 million. That \$275 million, although lower than what the husbands would have paid, was really grinding down the single mothers with children who had to pay that amount of taxes.

• (1410 )

Advocates of the system say that it encourages judges to award larger support payments if the husbands do not have to pay taxes. It is also said that many husbands are married a second time and have second families and that there is only so much they can contribute. That is an argument, but there is absolutely no proof whatsoever that husbands separated or divorced from their families are encouraged to pay maintenance or alimony by the mere fact that they do not have to pay taxes on that amount.

Why should husbands and fathers feel that they do not have an obligation? Why should anyone have to be encouraged to support their children, whether they are children living in the family home or children and mothers living outside the family home?

An Ontario government report presented in November 1992 said that child support payments should not be deductible or included in the calculation of taxable income. There should be no tax ramifications at all for maintenance payments or alimony payments. It should be treated as income by the husband and passed along to the former wife and children without any tax ramifications or tax payable by the former wife at all.