

Private Members' Business

• (1735)

Dr. Penelope Leach, renowned author on child care, masterfully stated the case when she said: "The real issue is not motherhood or career, but something closer to parenthood and paid work". Today, children are more a part of paid work than of home life. As such, they are currently of secondary importance in our society. Those priorities will have to shift.

The critical importance of quality child care is particularly dramatized by the facts related to young unmarried mothers. Each year over 20,000 unmarried women aged 12 to 19 give birth with the majority choosing to raise the children themselves. As a result, most do not finish their education and are likely to become dependent on subsidized housing and welfare. Their offspring are at a higher risk of being premature or low birth weight, more likely to experience difficulty in school, and more likely to become single parents themselves.

These facts raise serious questions. What has become of the traditional family? Are we fully aware of the potential consequences to our children's future development by having both parents work? Is it really up to governments to take the responsibility for the future development of our children? Has society decided that managing the family home and caring for preschool children is no longer important?

Who would dare say that a stay at home parent does not work? A parent working in the home has chosen a very honourable profession which contributes more to the quality of our society than most jobs. Yet it is a profession which is not specifically compensated in recognition of the value of the work done. That is the reason why I have tabled this bill. It is an attempt to provide a modest financial benefit to families who choose to have one parent work in the home and care for preschool children.

As a consequence of the bill, jobs in the external work force would be freed up for those who urgently need them. In addition, child care spaces would be freed up to partially address the critical shortage we are now experiencing.

Take the example of two working parents with two children in day care with the lower income earning spouse earning \$25,000. After income tax, child care expenses and the cost of employment, the net take home pay is less than \$100 per week.

Parents in this situation often question why they are sacrificing so much for so little. Their lives are driven by a child care schedule. They rush in the morning to get their child ready, they rush to deliver the children to day care, they rush to work to put in a full day and they cannot delay leaving work because the children must be picked up and taken home to be fed dinner. By the time they settle in the home, it is time to get the children

ready for bed. Parents may want to spend family time with children but often it is the case that the children are too tired or not in the mood to play when the parents have the time.

What do parents do when their children are sick? That much stress cannot be helping the family unit. The amount of time that parents and children spend together has dropped by 40 per cent in a single generation. As a rationalization we dreamed up the notion of quality time. However, that implies that to spend a small amount of time with a child is satisfactory if it is quality time whereas if you are around the child all of the time only some of that time is quality time. That kind of thinking is simply flawed.

Economic considerations are important, but in certain circumstances parents are struggling to decide whether the modest take home pay of the lower income earning spouse is worth all the family sacrifices they are making. Although the vast majority of parents do work, a 1991 Decima poll found that 70 per cent of women would choose to provide direct parental care if they could. This bill would provide a financial bridge to assist those parents, and I stress, who would like the option to make that choice.

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It should also be noted that our present income tax system in fact discriminates against one income families. The child care expense deduction permits two income families to claim up to \$5,000 of child care costs per child under the age of seven regardless of how much income they have. No such deduction is available to one income families due to the false assumption that they have no child care costs.

Child care costs exist not because both spouses work but rather because children exist. The child care expense deduction has an inverse relationship to need. That means that the higher the family income, the higher the savings to the two income family.

Consider also the case where two neighbours each have children. One neighbour can be paid to take care of the children of the other neighbour and vice versa. Each family then gets to claim the child care expense deduction because they care for each other's children. Ironically, however, you do not get any deduction when you care for your own children. This favoured tax treatment may produce financial savings for those who care for the children of others but it does nothing for those who care for their own children.

The child care expense deduction should be means tested and extended to all families to address the profound inequities in our Income Tax Act. This initiative would provide equitable benefits to all families based on financial need. Accordingly, I will