

that we should find time to take a look at the Income Tax Act and compare its impact with the social service programs which are available in all the provinces of Canada and in the territories. We should weigh that against the deduction system that is available in the Income Tax Act, and we should try to devise a way which will, in the first instance, provide a sufficient amount of money in the period immediately after the family has broken up, through death, separation or divorce, and beyond that, find a way to integrate the social service program with entry into the work force to avoid dramatic reductions in income at a time when people are trying to find their way.

Also, we should attempt to co-ordinate what goes on across the country so that we can enable people to feel comfortable in the post-trauma period in the knowledge that they will not be faced with unnecessary hardship, that they will be able to meet their obligations, that they will be able to turn their attention to providing for their children and themselves and to meeting their obligations. At the same time we must make sure they are encouraged to seek out new training to find jobs or to upgrade their own qualifications to fit into the marketplace or to find part-time employment relevant to the employment opportunities of the day so that they do not become trapped by a system which, in the final analysis, degrades them.

In essence, that is what my colleague refers to in the second part of his motion this afternoon. At least that is what I see as being a major problem for families. It often becomes an even greater problem particularly when the mother is the single parent. It is another kind of problem when the father is the single parent because he is expected, by conventional norms, to stay at work. No one responds in a positive way to a father who suggests he should stay home with his children and raise them, even though, when asked privately, everyone can see merit in having someone at home with children in their early years. On the other side of the coin, the father is required to find assistance in raising the children if he cannot find a nursery or a pre-school program, and he has to pay for it out of his income. Even though a tax allowance is granted at the end of the year, he has to find the money throughout the year, at considerable personal sacrifice, in order to reach the point at which he can claim it in his income tax return.

I do not think we have given nearly enough attention to those problems. What happens is that this sits badly on the conscience of people, it worries their minds, and either they do not work well at their place of work or they do not provide well for their children because of their ongoing concern about trying to meet their obligations.

In my contribution to this subject I want simply to say to you, Mr. Speaker, that we need more opportunities to address these kinds of problems. What my colleague has done today is open the door, thus allowing: for the consideration of one particular aspect of the problem of families as it relates to the income tax. I suggest that that door might be opened even further and that we should take a hard look at the difficulties of the mother who finds herself attempting to raise her children, who desperately wants to be a useful part of society and,

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who would like to work and use her skills and yet cannot enter the work force because she cannot afford it and is not encouraged either by income tax exemptions, employment opportunities or the social service system. In the final analysis, she ends up as a welfare recipient which, I might say, she never intended to be in the first place.

I hope that over the course of the next year we in the House might go, in more detail, into the integration of those systems, try to find out what happens in each province and how we can co-ordinate federal income tax provisions and federal assistance programs for employment in an attempt to rationalize them in order that every Canadian may be given the same kind of support when the same circumstances prevail and that every Canadian may be encouraged, in those circumstances, to believe that they will be back in the mainstream of society.

We would like to encourage Canadians to be self-sufficient, as most of them want to be, but they should also know that at least they have something on which to fall back in the event they are unable, temporarily or for some good reason, to meet their own expectations as well as those of others.

I certainly appreciate, Mr. Speaker, having had the opportunity to express my thoughts.

Mr. John Evans (Parliamentary Secretary to Deputy Prime Minister and Minister of Finance): Mr. Speaker, I found the remarks of the hon. member for Hamilton Mountain (Mr. Deans) to be somewhat confusing and perplexing, because I believe the hon. member was implying in his comments that there are some real points of discrimination against single parent families when the single parent is working outside the home, as compared to a person who is on welfare and by choice staying in the home to take care of children.

I know there are problems. Some of the social organizations have put before us their impression of what some of these problems are, and I think they have to be dealt with, but I suggest that the proper way to take care of these problems is not through modifications to the Income Tax Act because it seems to me that right now the Income Tax Act does not contain discriminatory provisions with regard to single parents, as was alleged by the hon. member for Hamilton Mountain.

● (1650)

I have looked at the act and have been doing some work with respect to it as of late. I cannot find the kind of discrimination which the hon. member alleges. It seems to me there is no single provision in the act which distinguishes between a single parent working outside the home and a single parent who is home on welfare. I think the point, put by the hon. member was that perhaps there should be some discrimination in favour of a person going out into the labour force, if I am reading him correctly. If that is the case, I might have some difficulty with that as well, because I would not say that the tax system should discriminate in such a way that a single person who wishes to stay at home and raise children should be discriminated against and that this should be incorporated in some way into the income tax system. If we wish to do that as