

**Headstart programs** *see* Child care, national strategy, etc.—  
Education

**Health services** *see* Child care, national strategy, etc.;  
Medicare/Canada Health Act

**Himbeault, Gaston** (Concertation Inter-Régionale des Garderies  
du Québec)  
Canada Child Care Act (Bill C-144), 6:3, 41, 48, 51, 55-6

**Homemakers** *see* Pensions

**Hope-Irwin, Sharon** (Canadian Day Care Advocacy  
Association)  
Canada Child Care Act (Bill C-144), 4:3, 24-40

**Hurens, Joanne** (Public Service Alliance of Canada)  
Canada Child Care Act (Bill C-144), 4:4, 105-7, 109-15

**Iftody, David** (Assembly of First Nations)  
Canada Child Care Act (Bill C-144), 3:3, 26, 29-31

**Immigrants** *see* Child care, national strategy, etc.

#### Income tax

Child care expense deduction

Increase to \$4000, Feb. 10/88 budget measure, 2:7, 38-9;  
3:36, 60; 5:137-8; 6:26

Funds, diverting to increasing child care spaces, 3:42

Regressive, replacing with tax credit, 4:44, 52, 57

Child care, parental, benefits, 5:117; 6:25, 30-1

Child tax credit, 4:52-3

Funds, diverting to increasing child care spaces, 3:36

Increase of \$200 per child under six years of age, Feb.  
10/88 budget measure, 2:7, 38, 49; 3:6, 46-7, 59-60; 4:57,  
119; 5:103

Indexing, limited, 3:47; 4:57

Child tax exemption, conversion to tax credit, indexing  
limited, 3:47; 4:57

Discrimination, two income families benefitting, child care  
provisions, etc., 4:42, 44, 52-4

Spousal deduction, 4:54

*See also* Child care, national strategy, etc.

**Indexing** *see* Family allowances; Income tax

#### Indian reserves, child care

Canada Child Care Act, relationship, 3:21-32

Indian culture, values, relationship, 3:20, 23, 25, 28-9

Jurisdiction, federal-provincial-Indian governments,  
agreements, cost-sharing, etc., 3:21-32; 7:26, 29-32, 75,  
82-3

National standards, relationship, 3:24

Need for, 3:20

Non-Indian children of Indians, 3:20

Non-profit, 3:20

Provincial subsidies, 3:31

Ontario, 3:21

Single parents, 3:21

Subsidies, 3:21

\$60 million initiative, 2:7; 3:24-6, 28-9; 4:100-1, 103, 105;  
7:26, 32

#### Indians

Education, budget cuts, Quebec, 3:32

**Informal child care** *see* Child care, national strategy, etc.

#### Inuit

Child care, cultural and social factors, etc., 4:96-105; 7:30

Federal funding, 4:100-1, 103; 5:147

Inuktitut language, Labrador, 4:99, 103

**Inuktitut language** *see* Inuit

**Italy** *see* Child care, national strategy, etc.—Education

**Junior kindergarten** *see* Child care, national strategy, etc.—  
Education

**Katz, Larry** (Canadian Union of Public Employees)  
Canada Child Care Act (Bill C-144), 4:4, 118-33

**Kaye, Lynn** (National Action Committee on the Status of  
Women)  
Canada Child Care Act (Bill C-144), 5:4, 141-52, 154

**Kids First**, 4:41, 47-8

*See also* Appendices; Witnesses

**Kindergarten** *see* Child care, national strategy, etc.—Education

**Labour unions** *see* Alberta Union of Provincial Employees;  
Appendices; Child care, national strategy, etc.—Workplace  
child care centres; Letter Carriers' Union of Canada;  
Ontario Federation of Labour; Ottawa Federation of Parent  
Day Cares

**Labrador** *see* Inuit—Inuktitut language

**Language training** *see* Child care, national strategy, etc.—  
Multiculturalism—Training programs

**Latch-key children** *see* Child care, national strategy, etc.

**Law, Lorraine** (National Health and Welfare Department)  
Canada Child Care Act (Bill C-144), 7:7, 36, 64

**Léger, Huguette** (Union culturelle des Franco-Ontariennes)  
Canada Child Care Act (Bill C-144), 4:160

**Letter Carriers' Union of Canada** *see* Canada Post Corporation;  
Witnesses

**Liberal Party** *see* Child care, national strategy, etc.

**Linguistic differences** *see* Child care, national strategy, etc.;  
Native people—Child care

**Low/middle income earners** *see* Child care, national strategy,  
etc.

**Manitoba** *see* Child care, national strategy, etc.

**Manitoba Federation of Labour** *see* Witnesses

**Martin, Cathy** (Assistant to Margaret Mitchell, M.P.)  
Canada Child Care Act (Bill C-144), 7:48, 66

**Martin, Shirley** (PC—Lincoln; Parliamentary Secretary to  
Minister of Public Works)  
Canada Child Care Act (Bill C-144), 2:29-32, 34, 46-7; 3:18-9,  
66; 5:14-5, 24, 31-4; 7:35-6, 42, 48-9, 52, 62, 79

Child Care Initiatives Fund, 2:31

Child care, national strategy, etc., 2:29-32, 46-7; 3:18-9, 66;  
5:14-5, 24, 31-4; 7:35-6, 42, 79

Child care workers, 5:24

Employment, 5:31-2

Ottawa Federation of Parent Day Cares, 5:25

Procedure and Committee business

Organization meeting, 1:15, 17, 19, 21, 28, 30