9-3 HOUSEHOLD HELP B-1

- No deduction for household help (174)
- Tax relief considered as medical expenses for dependants who need special care (86)
- Tax relief for wives in full time, unpaid training programs (171)
- Household help deductible as medical expense if prescribed for mother of more than one child (174)
- Tax deduction for all household help for males and females (306,52,89,126, 149,176,302)
- For employment of homemakers during maternity leave (254)

B-1

9-4 CHILD CARE DEDUCTIONS

- Income tax deduction for baby-sitters. (26,211,301,345,288,39,58,122, day nurseries, 134,139,185,198,236,238,251,302,234,217,198,374,377
- Deduction for child care expenses of working mothers. (56,54,136,217,219,251, 345,328,331,341,345,374,377,393
- Tax deductions for fees paid for day care centers. (26,73,98,89,92,31,69,80,104 122,128,134,168,211,217,318,341,363
- Ceiling on tax exemption for day care not to exceed more 1/3 of gross income. (80
- Exemption for child care expenses when joint income is less than $10,000. (247
- Proportionally to the number of hours worked on exemption of $100.00 per month plus $20.00 (1st child) plus $10.00 (2nd child) plus $5.00 (each other child) for justified expenses incurred for homemakers be granted to working mothers. (336
- Tax relief for working mothers based on age and number of children and income of family tax unit. (111,115,345
- Tax relief for mothers who study. (234,217,198