

Private Members' Business

In addition, the cost of raising children at home is rising. Who would dare to say that those parents who stay at home are not working? And yet, the monetary value of this work is not recognized.

In this sense, the bill provides a modest financial benefit for families in which one parent stays at home to care for the children. We know that there are very often no more vacancies in day care centres.

The present income tax regime is unfair to single income families. The child care expenses deduction applies only to two-income families, whatever the total. Families may claim a maximum of \$5,000 per child, for children less than seven years old, and a \$3,000 deduction for children 7 to 14 years old. No deduction is allowed for one-income families because the legislation assumes they have no child care expenses to pay. These are the families who need financial support, particularly single parent families which, in most cases, are mother and children units. Children in those families are the first ones to be struck by poverty.

In our modern world, we can see that, for a great many families, it is vital for the mother to work outside the home. This participation in the workforce is sometimes threatened by the lack of child care services.

Under certain circumstances, women are forced to stay home and that can cause serious problems. These women suffer from isolation and lack of social recognition. Therefore, the government should take the necessary steps to ensure their social and economic equality. Years spent at home caring for children result in a considerable loss of income and great difficulties when reintegrating the labour force.

According to what I have just heard the hon. member for Calgary Centre say, it seems the Reform members support this bill for very old-fashioned reasons. Even though I tend to agree with this bill, I cannot share the philosophy and the line of thought of the hon. member sponsoring it. His objective seems to be to promote a more traditional and conservative view of the family. He would like to see women stay home in greater numbers. I think this would be a move backwards that would profit neither the women themselves, nor society which would no longer benefit from their valuable contribution in important areas.

On the other hand, we must examine this bill in the current context of the government social policy which is very regressive. There is a blatant lack of an overall and fair child care program. And if we consider that a great number of women choose to stay at home to raise their children, the bill proposed by the hon. member for Calgary Centre makes sense, of course, if that is the free choice of these women. Then, the government must respect this choice, recognize the economic value of the work of these women at home and give them this modest financial benefit.

• (1425)

This bill is far from being the ideal solution, but it gives the opportunity to revive the debate on child care.

Our society wants children, but parents who have them and raise them are penalized.

I support this bill only inasmuch as the mother or the couple choose that kind of child care of their own free will. If they do so, they should not be unduly put at a disadvantage by the federal tax system.

Surveys show that the general public supports some kind of government financial assistance to families where one parent stays home to take care of children.

The government and our society should find a comprehensive solution to that problem. I certainly hope the Minister of Human Resources Development will examine this whole issue of assistance to families and particularly children, because it is urgent. The federal government should work hand in hand with the provinces to provide more child care services.

I should add that comparative studies in the United States, Canada, and Europe suggest that it is inadequate and unfair to hand out money to families to pay for child care instead of using tax dollars to fund a child care system, which is probably the way of the future.

In conclusion, I would like to say that, eventually, we should also examine the issue of assistance to families who take care of the elderly, the chronically ill, or the handicapped.

[English]

Ms. Margaret Bridgman (Surrey North, Ref.): Mr. Speaker, I am very pleased to have been asked by my colleague from Port Moody—Coquitlam to present some aspects of our position in the debate on Bill C-247, an act to amend the Income Tax Act relating to child care expenses.

As stated earlier, the purpose of the bill is to amend the Income Tax Act to allow for the deduction of a fixed amount of \$5,000 or \$3,000 according to the age of the child, regardless of the income of the parents and the amount of child care expenses actually incurred.

The bill allows the deductions to be claimed by one parent, either parent where the child is living with both parents or each parent when the parents are living apart and the child spends some time with both parents. In the case when parents are living apart, the deduction would be split between the two parents according to the amount of time each parent spends with the child. The real purpose of the bill is to allow parents the freedom to choose the method of child care for their children.

Today's economic realities mean that the role of government has to be entirely rethought. Thirty years of more and more government social spending has only produced less and less security for Canadians. We in the House must face the challenge