

the family. While income tax deductions are available for parents able to obtain receipts, many families use informal care which they pay for in cash, without receiving receipts, or which they exchange for other services. Consequently, parents cannot always take advantage of the deduction for child care in their income tax calculations.

High rates of separation and divorce have augmented the number of households headed by only one parent. Although children living in so-called "one-parent families" may have two parents interacting with them and contributing to their socialization, many separated and divorced mothers are left with the primary economic and emotional burden of custody. Furthermore, most mothers must enter the labour force after marriage breakdown, in order to support themselves and their children, since alimony is now seldom awarded and many non-custodial fathers stop paying the court-awarded child support payments. Moreover, enforcement procedures have proven inadequate to ensure that child support is paid.

The social and economic climate has also changed for older children. Adolescents are staying at home longer than a generation ago, because higher education is increasingly necessary in order to find permanent work. Many adolescents who would prefer to work part-time while attending school cannot live independently from their family because low-level jobs for inexperienced workers are difficult to find in these times of high unemployment. Since more "children" over 18 are living with their parents than several decades ago, the relevance of present government programs should be reviewed. Should these continue to offer child tax exemptions for parents with dependent children over 18 or should assistance be granted directly to the young people, from a different budget?

Although the state has taken over some of the former functions of the family, such as educating and protecting the young, caring for the sick and assisting the unemployed, family members still provide valuable services for each other. Housework and pre-school child care remain largely unpaid jobs performed by wives and mothers. But other relatives also provide free accommodation, interest-free loans, unpaid child care, nursing care for the sick and elderly and additional services which are invaluable and would cost millions of dollars if provided by private industry or governments.⁽²⁾

Although there were many reasons for initiating the Family Allowance Program in 1945, the principal objective was to provide financial assistance to parents with the costs of raising their children.⁽³⁾ Although the Family Allowance and later child benefits were never intended to be related to childrearing costs, it is important to recognize that these costs have increased. Even if

(2) Maureen Baker, "Families" in L. Tepperman and J. Richardson (ed.), *The Social World: An Introduction to Sociology*, McGraw-Hill Ryerson, Toronto, 1986, p. 264-265.

(3) Government of Canada, *Inventory of Income Security Programs in Canada*. Ottawa, July 1985, Ottawa, p. 49.