

or plugs loopholes that the New Democratic Party will support this.

The Bill C-51 allows the government, by letter known as an enhanced garnishee, to attach moneys that are owing to a firm that has not paid its source deduction moneys. There are some good parts of that which deserve study in committee, particularly parts that deal with the fact that the person can appeal an assessment. If there is an appeal of an assessment, the garnishee order would not take effect for 90 days, or if there is a court appeal, that would not take effect until that court appeal is heard.

The government has every obligation to the Canadian taxpayer to ensure that it collects money that it is owed. We often think that, in relation to some of the larger corporations and deferred taxes, the government should be more vigorous in its pursuit of these moneys. These are moneys that employees have given to the company in trust for the Canadian government. They are moneys that the employees have had deducted from their pay cheques and given in trust for forwarding to the government. Therefore, they are moneys in which the employees have a big investment, not only in terms of the handling of them by companies in trust but also what happens to them in terms of their use by the government.

Source deduction moneys are earmarked, in part, for the UIC fund. The changes that the government has introduced which are now in the process of being debated, mean that the government no longer has, or wishes to have, any direct financial responsibility for the unemployment insurance funds, so these funds are basically employer-employee funds. They are being held in trust by companies until such time as they are transmitted to the federal government.

Employees have a large stake in the use of these funds, and employees across Canada have been expressing their disapproval of the government's plans for the use of these funds. They have been expressing their disapproval by opposing the UIC bill, particularly to its changing the responsibility for training to come out of an insurance fund that was meant basically to protect

workers' incomes and not as a fund to subsidize industry and government in the training of workers.

Training and retraining of workers is vitally important and must be undertaken on a massive scale, if we are going to be competitive in a modern industrial society. It is inappropriate to take money that was designed for income maintenance to pay for the basic necessities of food, shelter, rent, and basic health care for families.

The opposition that we have seen across Canada to the government's use of UIC moneys indicates how seriously Canadian workers take what happens to moneys that are deducted at source. They feel very strongly that these moneys should be used as an income maintenance program. They are unhappy that the government has decided to increase the number of contribution weeks that are required in order to qualify for UIC and to decrease the length of time that a person is able to draw UIC. They feel that source deduction funds are now being used to not only supplement the training component, but to offset other government revenues in order to assist the government in debt reduction. Employees feel that debt reduction should be the responsibility of all Canadians, not just employees who are contributing to UIC and CPP, and particularly UIC.

Mr. Dorin: Has this got anything to do with the bill?

Mr. Karpoff: Certainly. Everything has to do with the bill, because these are source deduction moneys and Canadians are very concerned about what happens to their source deduction funds. They are concerned that not only are these moneys held in trust properly by employers and forwarded properly to the federal government, and if they do not they are quite pleased to have legislation like Bill C-51 in place to ensure that the federal government has the ability to attach these moneys, but they are equally concerned as to what the federal government does with this money once it gets it. It is all very nice to say that the responsibility is to transfer the money to the federal government, but if it is not being adequately or properly utilized by the federal government then I think that employees would not support this type of legislation. They are concerned about supporting the legislation on the basis that they understand and want to be reassured that these moneys are being utilized effectively by the government.