

Comparative Family Policy: Six Provincial Stories

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with Sherry Thompson

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Foreword

One of the challenges in a decentralized federation like Canada is to understand the differences and the commonalities in public policy across jurisdictions. This is especially true of policies for families and children that have been undergoing restructuring throughout the 1990s. This research study provides a comprehensive record of where six Canadian provinces and the federal government stand on policies for children at the end of the 20th century. It also provides examples of policy diversity that can serve as examples of best practices as other jurisdictions make new and renewed commitments to serving Canada's youngest children and their families.

The study was commissioned as part of the three-year research project designed to address the multi-faceted question, *What Is the Best Policy Mix for Canada's Children?* The ultimate goal of the project is to help set the foundation for an overarching societal strategy for children and their families. CPRN hopes to stimulate new thinking about the kinds of interdependent and integrated programs and policies that could improve child outcomes in Canada.

To achieve this, greater understanding is required about policy and program interventions and the outcomes that these interventions produce for children. However, a concrete understanding of child outcomes alone is insufficient to enable conclusions to be drawn about what the "best" mix of policies for children and families might be. In order to choose among options, and provide valid justification for those choices, decisions must be firmly rooted in the values held by citizens who will be affected by those decisions. Thus the *Best Policy Mix for Children* project also builds upon earlier work by CPRN on Canadian values and refines this understanding by linking values to child outcomes. Other components of the *Best Policy Mix for Children* project include comparisons with other countries, identification of positive outcomes for children, and an analysis of the tax treatment of families. A full list of publications appears in Appendix D.

In this report, Jane Jenson, with the assistance of Sherry Thompson, has produced a comparative analysis of the policies and programs provided for children and families by six provinces and the federal government. The study examines three

policy realms in which these governments have historically and are presently addressing the needs of families or children: income security, balancing work and family, and developmental programs aimed at the early years. This analysis, and the comparative policy inventories that support it, provide a rich resource for governments and other policymakers in the development of a best mix of policies to support societal strategy for children.

I want to thank Jane Jenson, who undertook this project as an independent contractor and completed it after she took up the position of Director of the Family Network of CPRN, and Sherry Thompson, who was working with us as Research Fellow in the first half of 1999. I also want to thank our funders, especially the Canadian foundations that provided most of the financing for the project, along with a number of federal and provincial agencies. They are listed at the end of this study. In addition, I want to acknowledge the contributions of the Best Policy Mix for Children Advisory Committee members and the external reviewers whose advice and constructive criticism helped shape the research program.

Judith Maxwell
November 1999

Executive Summary

Policies towards children and families are a loosely defined category, with a multitude of possible goals. Practically everything that governments do will have a substantial effect, positive or negative, on the well-being of children and their families. This study examines three policy realms in which six provincial governments (British Columbia, Alberta, Saskatchewan, Ontario, Quebec and New Brunswick) and the federal government are currently and actively addressing the needs of *families* or *children*. These are income security, balancing work and family, and developmental programs.

Income security has always had a significant amount of “family” content. In recent years, governments have again undertaken major reforms of their income security programs. In doing so, most have changed the goals of the programs, actively encouraging labour force participation rather than defining some categories of the population as exempt from seeking paid work. As well, over the last decades the labour force participation rate of women, especially those with young children, has increased dramatically. Therefore, issues of how to balance employment and family, and who is responsible for doing so, have become central. The third policy realm has taken on new dimensions in recent years. Historically, provincial governments maintained institutional machinery for taking children “into care” when their parents were not capable of caring for them, as well for dealing with youngsters running afoul of the law. The policy challenge in recent years in several jurisdictions has become that of “preventing problems from arising, via early intervention.”

In 1945, two universal programs recognized that families with dependent children faced higher costs than families without children, or single people. They were the tax deduction for dependent children (in place since 1919) and family allowances. There were also a number of social assistance programs designed to meet the needs of poor families or those without a male breadwinner. By 1966, these programs were consolidated into the Canada Assistance Plan (CAP).

This cost-shared program had a profound effect on policies towards children in subsequent years, particularly in the area of nonparental child care. The financing provisions set down by the federal government fostered a public child care system

that was more accessible to low income families. Middle and upper income families could claim a tax deduction that recognized the costs of employment (via the Child Care Expense Deduction, provided by Ottawa). However, the lack of adequate child care spaces and limited subsidies have meant that such families have had difficulty finding spaces for their children at a price they can afford.

A number of provinces are now addressing the issue of cost. In particular, Quebec reformed its Family Policy in 1997 and made the commitment to provide a space to any child whose parents wanted one, for a flat rate of \$5 per day (less for poorer families).

Other policies for balancing family and employment include maternity and parental leaves, as well as general family leaves. Paid leaves are available through the Employment Insurance regime, for those who meet the eligibility requirements. All provinces provide unpaid leaves, although in Alberta only maternity leaves are available. The overview of the situation provided here leads to the conclusion that, under current circumstances, parents are forced to make difficult choices, with potential long-term costs for their children and themselves. Better leave provisions would help them avoid such difficulties.

Income security is also moving away from its early designs, in two ways. Universal family allowances have been eliminated, as has the tax deduction for dependent children. In their place, by 1993, the federal government had created a Child Tax Benefit and Working Income Supplement. Then, following the cuts in transfer payments that the federal government brought in with the Canada Health and Social Transfer in 1995, a new set of programs began to take pride of place as a basis for income security. The federal government as well as the provinces have instituted the National Child Benefit, intended to provide direct income transfers to parents, as well as to foster reinvestment by the provinces in services. These programs mark the separation of income security regimes for families from those for children and other Canadians.

New measures to ensure that noncustodial parents assume their responsibility for supporting their children after separation and divorce have accompanied these reforms. All provinces have developed new machinery in this area, as has the federal government.

Limiting spending on social assistance was the goal of another set of programs, in the area of employability, which have consequences for children and families. Requirements that parents engage in employment or training (workfare) as well as programs to foster such involvement mean that provinces are called on to make supplemental investments in child care. Coordination of these programs has often been neglected, however, such that sufficient services that are of high quality are not available.

Finally, the provinces as well as Ottawa have begun to pay significant new attention to monitoring and evaluating development signposts so that children “at risk” of developmental difficulties, whether for physiological or social reasons, will

be identified in time to take preventive and early remedial action. In many cases, these programs combine educationally appropriate preschool services with health monitoring.

This study documents the emergence across six provinces, as well as within the federal government, of new interest in directly providing for the needs of children. The greatest coherence, if insufficient money, marks the field of income security, where child tax benefits, transfers and income supplements are providing new sources of income to families with children.

There is also growing attention to the developmental needs of young children, reflected in the concerns of health policy networks as well as those traditionally responsible for social services. They rely on current scientific literature and are cognizant of the contribution of early childhood education provided by high quality day care, community resource centres and kindergartens, as well as by parents.

Nonetheless, the study concludes that there is insufficient attention to coordination across these two policy domains. In addition, it identifies mounting pressures as families struggle to balance family and employment. With stress and poor health becoming a rising risk among parents, the study also concludes that all Canadian governments would do well to devote even more attention to the varied needs of all children and their families.

Preface

A concern for child outcomes prompted the Canadian Policy Research Networks to undertake a three-year multi-staged project, which asked, *What Is the Best Policy Mix for Canada's Children?* Several interrelated strands of research examined policy practices, policy thinking, public values, and the outcomes achieved by children in Canada and a number of comparable countries.

This study examines the policy instruments that have been used historically in Canada to support families with children. It also describes the ways in which policies have changed in recent years, federally and in six provinces: British Columbia, Alberta, Saskatchewan, Ontario, Quebec and New Brunswick. The choice of provinces was mediated by funding constraints but they are nonetheless a good representation of the current Canadian situation. The six provinces studied span the country, include large and small population bases, have a mixture of urban and rural communities, and enjoy varying degrees of prosperity.

The initial intent of this study was to develop individual policy stories for each province that would describe how different governments have responded to similar challenges over time. This was achieved by reviewing Internet and documentary material to create a sense of each province's child and family policy history. These policy histories were explored in greater depth through interviews with key informants in each jurisdiction drawn from the policy, academic and advocacy communities. This preliminary research was conducted by Sherry Thompson (in Alberta) and Jane Jenson (in Quebec). The key informants who were interviewed for this research are listed in Appendix B and the interview framework used appears here as Appendix C.

Further research was undertaken by Jane Jenson to develop the historical and comparative analysis of these distinct policy stories that is presented in the main body of this report. This material is augmented with a series of 11 comparative policy tables, which permit interprovincial comparisons "at a glance" for the six provinces studied. The material originally collected has been revised and updated to reflect the rapidly changing policy environments in the provinces, current to October 1999. In addition, time lines for the federal government and each province

illustrate the timing and direction of particular policy shifts, again current to October 1999. These key dates in each jurisdiction's story appear in this report as Appendix A.

All of this work, and the earlier research that preceded it, has been used to inform the policy recommendations made to support young children and their parents and improve child outcomes. The CPRN reports that describe these recommendations are *A Policy Blueprint for Canada's Children* and the more detailed study *What Is the Best Policy Mix for Canada's Young Children?* For more information on all of the Best Policy Mix for Children reports, please visit the Family Network website at <http://www.cprn.org>

Comparative Family Policy: Six Provincial Stories

Policies towards children and families are a loosely defined category, with a multitude of possible goals. Practically everything that governments do will have a substantial effect – positive or negative – on the well-being of children and their parents. Yet few Canadian governments, until recently, even claimed to have anything called a “family policy” in the European sense of the word, that is, a set of coherent policies that take families and their needs as the central focus. Therefore, this study must begin by establishing some boundaries around its analysis. It examines in most detail three policy realms in which the federal and six provincial governments are currently and actively addressing the needs of families or children. These are balancing work and family, income security and developmental programs.

Why these three? Income security has always had a significant amount of “family” content. Mothers’ Allowances for example were one of the first public programs of social assistance established in the Canadian provinces, in 1917 in Saskatchewan and in 1919 in Alberta. Even before Unemployment Insurance was instituted and well before needs-based assistance programs were put into place, mothers of young children who had insufficient means of support, because they were widows or otherwise “deserving,” could receive a modicum of assistance from the government to help them raise their children.

Eventually, and as a result of varying twists and turns along each province’s policy trajectory, in the 1960s such allowances became social assistance programs providing basic support for single mothers as well as to poor two-parent families. Thus, in addition to providing a thin safety net to protect against the extremes of poverty, social assistance became a central policy instrument for addressing the consequences of the significant social changes that over the last decades have led to, among many other things, high rates of divorce and less shunning of unmarried parents.

Throughout the post-war years, children gained access to social assistance via their parents’ relation-

ship to the labour market. Parents of dependent children as well as other adults deemed unavailable for work were allocated a minimum level of income as well as access to a range of services and specialized benefits. For example, in Ontario until very recently, single mothers with children under the age of 16 were not required to seek work or participate in training. Other families in the category of the working poor could obtain access to social assistance if their income were below a designated cut-off point.

In recent years, governments have again undertaken major reforms of their income security programs. In doing so, most have changed the structure of the programs, actively encouraging labour force participation rather than defining some categories of the population as exempt from seeking paid work.¹ At the same time, governments have rethought how to deal with the thousands of children now living on welfare and in poverty. Several have explicitly set out the goal of removing children from social assistance, by which they mean creating new programs that both increase the income of families with children and deliver benefits for children outside of social assistance programs. If the responses have been similar, not all governments have pursued the same path, however. The differences as well as similarities will be compared here.

A second major social change that has occurred over the last decades is the rapidly rising labour force participation of mothers of young children. This is a dramatic shift. In 1965, 31 percent of women were in the paid labour force. In 1996, the statistic stood at 65 percent. For women with children aged three to five, the number rose from 40 to 70 percent (Bach and Phillips, 1997, 237). Moreover, attitudinal data reveal that there is a strong commitment on the part of Canadians to this participation, in the name of their own well-being. Three-quarters of the whole Canadian population and two-thirds of women agree with the notion that having a job is important for one’s personal happiness. Moreover, any differences in the responses of women and men virtually disappear in the youngest age groups (Ghalem, 1997, 16).

Such a dramatic change in labour market behaviour raises an obvious challenge: who will care for preschool children? Is there any public responsibility for these children or is the burden of finding quality day care solely a parental one? While the challenge is clear, the answer is not. Governments in Canada have displayed ambivalence over this issue for decades.

A third issue is that of child development and protection. Historically, provincial governments have maintained institutional machinery for taking children “into care” when their parents were not capable of caring for them, as well as for dealing with youngsters running afoul of the law. In several jurisdictions, the policy challenge in recent years has become that of preventing problems from arising, through early intervention. Thus increasing attention goes to programs for the early years, which will ensure that all children are better prepared to start school. As we will see below, this third area of policy is currently ballooning, as the definition of prevention expands to include health and education for young children to prevent school failure and marginalization, which might lead to future social problems and their high costs.

In the past, these three realms have tended to be quite distinct, with their own philosophical principles, groupings of experts, and forms of intervention. In other words, they have been addressed by different policy communities.² Despite recognizing that such distinctiveness has not been completely eliminated, this study makes two claims.

The first is that these three realms – balancing work and family, income security and developmental programs – are increasingly bumping up against each other, although policy communities are not always adapting to this proximity. Childhood and children have come to preoccupy policymakers, especially those in the public sector. Indeed, one might even assert that concerns about young children and their citizenship are emerging as the central responsibility of government and are replacing the post-1945 focus on the citizen as worker.

The second claim of this analysis is that provinces have exhibited a capacity to innovate that belies any analysis in terms of “path dependency.” The arrival of new actors, such as new parties in government, has dramatically shifted policy thinking. Canada has a multitude of governments – federal, provincial and territorial – each of which pursues its own policy path. The goals promoted and the solutions proffered have always differed, even across Canadian provinces, because each has developed its particular regime over time (Boychuk, 1998). Therefore, considerable space for choice about future directions exists.

Policies in the Post-war Era

After 1945 and at the height of Ottawa’s unilateralism, the federal government was clearly the lead government in policies affecting children and families, both through its own actions and in the way it managed fiscal federalism. This is no longer the case since the watershed budget of 1995 and the provinces’ efforts in the lead-up to the *Social Union Framework* agreement to force Ottawa into a more consultative relationship (Boismenu and Jenson, 1998). Nonetheless, legacies from the post-war era remain.

We can see these legacies in two quite different ways. One is in the slow but steady *move away from universal programs towards targeted child benefits*. The other legacy is in the *lingering effects of the Canada Assistance Plan (CAP)*, which defined publicly supported child care as a service targeted to low income families and left middle class parents to find and finance high quality developmental day care when they needed it.

Both of these legacies reflect the fact that Canadian governments, until recently, had come to limit their own responsibility for children to helping low income parents. In recent years, however, thinking has shifted somewhat, as we will see below, and Canadian governments are beginning – sometimes hesitantly, sometimes enthusiastically, sometimes not at all – to see their role as one of

sharing with parents in the responsibility for the well-being of *all* children.

The Family Allowance Act 1944: Canada's First Universal Social Program

Labour markets can never take the number of a wage earner's dependents into account. A wage is a wage, no matter how many mouths it has to feed. Therefore, as early as 1919, fiscal policy recognized the need partially to compensate wage-earners for the extra costs they inevitably faced when they had dependents. Tax exemptions were available for dependents, including non-earning spouses (Guest, 1985, 130).

However, in the midst of World War II, social policy analysts became aware that this tax exemption was insufficient to meet the real needs of families with dependent children. A benefit was also needed. During the war, studies of income and nutritional needs had uncovered the fact that even in the midst of the booming wartime economy with full employment, only 44 percent of families of wage earners (except in agriculture) had sufficient income to guarantee a nutritionally satisfactory diet. Moreover, Canada's infant mortality rate was the highest among the Commonwealth's White Dominions and the United Kingdom.

Therefore, in the midst of the war, Leonard Marsh produced his vision of a world at peace. It included a proposal to pay family allowances to cover the basic needs of all Canadian children. Scaled to the number of children, this would be a second policy instrument designed to compensate parents for the extra costs incurred by child rearing. Marsh's proposal was to pay a single benefit to families with children. It would have consolidated all the supplements available for children in other programs (workmen's compensation, mothers' allowances, public assistance, and so on) and put them into a universal benefit whose level was calculated according to the real costs of raising a child.

This policy coherence was not to be, primarily for constitutional reasons since most of the social

programs were within provincial jurisdiction and for political reasons, since the Conservatives did not agree (Guest, 1985, 133). The family allowance regime that was created was much more restricted: \$200 million on a national income of \$12 billion. At \$5.95 per month for a family with two children, the allowance was about 5 percent of an average monthly family income (Dominion Bureau of Statistics, 1950 and 1951). Nonetheless, despite being only 2 percent of government spending, the \$200 million exceeded all welfare expenditures by all units of government in Canada, including public health and unemployment aid, in any typical year from 1936 to 1939 (Guest, 1985, 130).

This first universal benefit program, important as it was at the time, lacked the vision and overarching principle of the Marsh Report, that is, to cover the extra costs associated with raising the next generation. The focus on families with dependent children has re-emerged in recent years, in the form of a variety of child benefits, to be discussed in detail below. With rare exceptions, however, they have not included the universal coverage that the post-war policymakers considered essential to creating a sense of national identity and cohesion.

CAP: Publicly Funded Day Care for Low Income Families

The rest of social assistance was not redesigned at the end of the war. It remained a piecemeal set of programs to combat specific risks such as unemployment, old age, sickness, and unemployability. Moreover, the universal principle of family allowances was quickly downplayed as Canada moved towards a residual and needs-based, low-end welfare state. Wage increases tied to productivity and post-war development had put more money into the pockets of many workers and a rising percentage were able to provide adequately for their families. Attention to social spending centred on the non-employed.

In the first post-war decades, Canada's social policy regimes, as those of most other countries, conceptualized a clear border between being in the

labour force and being out of it. In the latter situation, there were several possible sources of income for adults. First, one could be dependent upon another earner, as was the case for stay-at-home wives. Second, one could receive either unemployment insurance as a bridge until the next job or a retirement pension to recognize past contributions. Third, one could receive social assistance. Because Canada's welfare state(s) were always on the low end of generosity, the third solution was usually the least desirable in terms of income.

Entry to social assistance depended upon whether or not one was deemed capable of earning a salary. Social assistance benefits were adjusted upward when dependent children were present, but access to benefits depended exclusively on the situation of the adults.

These practices began to alter in several significant ways in the late 1960s and early 1970s in response to a new policy environment and changing family behaviour. The establishment of the Canada Assistance Plan (CAP) in 1966 dramatically altered the policy environment of all provinces. Although a federal government program, it marked a crucial decision point in the policy stories of the other 10 governments. Ottawa offered to pay half the costs of social programs, which were designed to conform to its policy preferences and financing regulations.

CAP targetted low income Canadians. It institutionalized a major shift in thinking about income security by eliminating the categorical approach, according to which claimants had to fit into a particular category (blind, disabled, widowed, aged, and so on). No matter the reason for being poor, one was eligible for CAP's co-financed programs on the basis of need. Moreover, CAP began to blur the distinction between work and non-work by allowing the working poor to be recipients of social assistance. Canada's low-end welfare state was being consolidated (Myles, 1991, 363).

This was a sharp break with the public assistance tradition which invariably restricted its help to persons without any means of support. The Canada

Assistance Plan was designed to extend financial and other assistance to include individuals and families who were likely to fall into dependency unless granted aid. This was generally taken to mean that, where income from work was clearly insufficient to meet basic needs, public assistance could be used to supplement the income of the working poor (Guest, 1985, 116).

In addition to the income security dimension in this redesign of social assistance, CAP provided an important service dimension. Its rules permitted the funding of certain services that could be defined as facilitating labour force participation. Day care was defined as one such service. As part of the fight against the "risk of dependency," it offered cost-shared dollars to provinces that provided individual subsidies or operating grants for day care centres, as long as they were nonprofits (Moscovitch, 1988, 287). The number of centres receiving CAP funding rapidly increased in the 1970s, setting down the basic institutional infrastructure of nonparental, regulated child care for low income Canadian families.

Overall, one result of the CAP era was to send a message that publicly supported child care services were part of the income security regime. Access to subsidies was income tested, as required by CAP guidelines, while operating grants to centres depended on identifying a contribution to reducing risk.

All six of the provinces studied here responded to the messages inscribed in CAP's funding requirements. In Alberta, for example, where some municipalities had already been providing Preventive Social Services programs, the new CAP funds allowed them to extend their child care services as a way of "preventing welfare dependency." Municipalities were not required to provide services but, in some communities, the nonprofits eligible for funding rapidly expanded the number of spaces in high quality, nonprofit services (Bella, 1978). In Ontario, too, where since 1946 the *Day Nurseries Act* had been regulating day care programs, the new funds encouraged expansion of day care as a "welfare service for those in social or financial need" (Lero and Kyle, 1991).

A positive side of this philosophy of funding was that it legitimated the political actions of community groups that sought to develop day care services in poor neighbourhoods and to use child care centres as focal points for community development. Extra funds were even made available for such initiatives through the federal government's Local Initiatives Program, which operated between 1970 and 1973 (Childcare Resource and Research Unit, 1997, i; Lévesque, 1992).

At the same time, relatively high cut-off points for defining need in some provinces meant that subsidies could reach upward towards the middle class. Further, all children in a centre benefitted from the centre's operating grant. The provincial time lines at the end of this study clearly show that there was a flurry of initiatives as provinces set up regulatory mechanisms and extended services in the period after CAP was established in 1966 (see Appendix A).

These two important policies in the early years after 1945 reflected quite different philosophies about supporting families and children. The Family Allowance initiative was both universal and explicitly directed towards families with children. CAP was targeted to low income families and individuals. It also had indirect effects on the way services needed by families would be financed and provided, as well as on the way they were represented in policy communities as well as among the general public. We will explore the lingering effects of CAP, discuss measures to help balance employment with family life, and then examine the invention of targeted child benefits to replace the Family Allowance regime.

The Legacies of CAP in the Era of the CHST

The origin in CAP of public funding for day care centres was still visible in the way nonparental child care was provided in Canada in 1995 when CAP was replaced by the Canada Health and Social Transfer (CHST). As we will see below, by far the

most common form of nonparental child care was *informal* care. This means it was provided by unlicensed babysitters, other family members, nannies, neighbours and so on. Unregulated child care is still the most common form of remunerated child care in Canada across all age groups. According to data from the *National Longitudinal Survey of Children and Youth*, in the mid-1990s, approximately 34 percent of children under the age of 12 who were not cared for by their parents were in an unregulated family child care arrangement (Beach, Bertrand, and Cleveland, 1998, 22).

Centre based care and family day care were the two most usual forms of licensed care, for which provincial governments established regulations (hence it is called *regulated* child care). These regulations established the maximum number of children allowed, the training requirements for providers and educators, the safety of the facilities, and so on (details are available in Childcare Resource and Research Unit, 1997). Providers were sometimes profit-making, or what we term *commercial*, while others were *nonprofit* businesses run by government agencies, the voluntary sector, parent groups, and so on.

Patterns of Child Care

Over the years, each province had made slightly different choices among all these components of regulated care. Some put the emphasis on non-profits, while others sought a mix of nonprofit and commercial care. In some provinces, more centre based care developed because of policy choices or patterns of parental demand, while in others, family day care became the norm. Nonetheless, in all cases, the legacy of CAP's targeting of low income families remained visible, both in the infrastructure of care and in the behaviour of families.

While all provinces provided subsidies for child care, they also all targeted these to low income families. This means that most middle income parents had to pay the full costs of child care (although, as we will see below, a tax deduction has been available to help defray some of these costs). For example,

the parent or parents of an infant or toddler in British Columbia need to find, on average, \$659 every month to cover the cost of paying for care, and then wait for their tax refund (Ministry of Social Development and Economic Security, 1999, 6), which will only partially cover their costs. An average family with two preschoolers would have to pay almost one-quarter of its income up front for child care prior to receiving any tax refund (Beach, Bertrand, and Cleveland, 1998, 28).

Low income and middle income families have distinctly different options for child care, except in Quebec, and there only since 1997. All provinces still provide subsidies to low income parents, paid directly to the child care provider (see Table 1). In most cases, provinces limit the kinds of providers that can receive the subsidy, requiring that they be licensed or regulated. In British Columbia, however, unlicensed family child care providers may also access the subsidy. In some cases, such as New Brunswick, subsidies for low income parents are virtually the only form of public funding of day care services. In several provinces, however, individual subsidies are combined with substantial operating or other grants to providers (see Table 2).

The result is a deep income cleavage. In the mid-1990s, 35 percent of families on social assistance had children in centre based and regulated care, while only 19 percent of other families with a mother who was employed or studying did. Fully 31 percent of children in families with an income under \$30,000 versus 17 percent of children in families with higher incomes were in a child care centre. In other words, middle class parents have difficulty gaining access to the form of care widely considered to be the best quality – regulated care in a child care centre with a preschool educational program.³

Other legacies are found in the structure of the system. CAP-based funding for child care set down two requirements. Money could go only to non-profit operators and subsidies could go only to licensed caregivers. In 1995, when CAP was abruptly and unilaterally terminated by Ottawa and replaced with the CHST, these pan-Canadian regulations

disappeared. In effect, the federal government was withdrawing from the child care field, leaving it to the provinces. Thereafter, divergence in child care increased among the provinces.

Nonetheless, the system has not been completely remade. The infrastructure of care developed during the CAP years and its legacy lives on, both in the way services are provided and, particularly, in the way the issues are debated. We examine two of these ongoing legacies: debates about the mix of nonprofit and commercial provision and the question of regulated versus informal nonparental care.

The issue of support for commercial providers had already surfaced in several provinces before 1995 and the current situation is a mixed one. Under the CAP funding regime, nonprofit or municipal centres expanded rapidly, while commercial operators remained the “poor cousins.” Because for-profit providers were ineligible for CAP operating funds, the provinces had strong incentives to invest their 50-cent dollars in nonprofits.⁴ The legacy of this emphasis on nonprofit provision is a hotly debated contemporary controversy over the advantages and disadvantages of nonprofit versus commercial provision.

At one end of the spectrum are Saskatchewan and Quebec. Saskatchewan has a long tradition of favouring nonprofit provision rather than centralized “public” provision, in the name of community. This consensus, which has been labelled a “populist” one, exists across the political divide of NDP and Conservative parties, and produced a day care system that was publicly funded but privately delivered (O’Sullivan and Sorenson, 1988, 79-82). In 1995, fully 98 percent of regulated child care was provided by a nonprofit operator. The province was far and away the least supportive of commercial operations (Childcare Resource and Research Unit, 1997, 85). Through its Action Plan for Children, Saskatchewan is investing substantial amounts in both Child Care Grants (especially for children at risk) and Child Care Wage Enhancement, but these are only available to centres and providers registered as nonprofits (see Table 2).

Table 1

Subsidy for Low Income Parents' Child Care Costs Paid Directly to Service Provider

Program description	British Columbia	Alberta	Saskatchewan	Ontario	Quebec	New Brunswick
<ul style="list-style-type: none"> • Program name 	<i>Child Care Subsidy</i>	<i>Child Care Subsidy</i>	<i>Child Day Care Subsidy</i>	<i>Child Care Fee Subsidy</i>	<i>Subsidy for Child Care¹</i>	<i>Day Care Assistance Program</i>
<ul style="list-style-type: none"> • Department responsible for policy 	Ministry for Children and Families	Ministry of Family and Social Services	Saskatchewan Social Services	Ministry of Community and Social Services	Ministère de la Famille et de l'Enfance	Department of Human Resources Development-NB
<ul style="list-style-type: none"> • Administrative responsibility 	Child Care Team	Regional Child and Family Services Authority	Income Security Programs Division	Municipal and regional governments, approved corporations, Native Bands		
<ul style="list-style-type: none"> • Eligibility 	Low income parents and parents at work, attending school or in training, actively seeking work or in medical treatment.	Low income parents who need at least 50 hours of child care per month. Parents must be employed, looking for work, in school or training, with a child under seven and not yet in Grade 1.	Low income parents who need at least 36 hours of child care per month. Parents must be employed, looking for work, in school or training, with a child under 13.	Low income parents and Ontario Works participants.	When child care at \$5 a day is not available. Low and middle income parents who are employed, enrolled in training or education, seeking work, or referred by a social agency.	Low income parents who are working, attending school, undergoing medical treatment or disabled.
<ul style="list-style-type: none"> • Benefits 	Subsidy may be directed to arrangement of choice (licensed or not, preschool, out of school, in home, out of home).	Subsidy may be directed to licensed day care centres or approved family day care homes.	Subsidy may be directed to licensed child day care centres and licensed family child care homes.	Subsidy may be directed to nonprofit or for-profit service providers.	Subsidy may be directed to licensed providers, both nonprofit (centres and family day care) and for-profit. Some licensed providers may not be eligible for subsidies.	Subsidy may be directed to regulated nonprofit or for-profit child care centres or community day care homes (family day care).

Table 1 (Cont'd)

Program description	British Columbia	Alberta	Saskatchewan	Ontario	Quebec	New Brunswick
<ul style="list-style-type: none"> • Tests 	Income tested	Needs tested	Income tested	Needs tested	Income tested	Needs tested
<ul style="list-style-type: none"> • Amount of subsidy 	A maximum subsidy is set. Parents pay the difference.	A maximum subsidy is set.	Up to 90 percent of actual fee. Parents pay the difference.	Up to 100 percent of actual fee but municipalities may set other limits.	Up to 100 percent of actual fee.	<i>Exact amount of subsidy unavailable.</i> Parents pay the difference.

1 Programme d'exonération et d'aide financière pour la garde des enfants. Quebec's subsidy program is being phased out. In September 1999, parents with children under two were no longer eligible if they had a space in a Centre for Early Childhood Education or family day care at \$5 per day or in a private, for-profit centre that had signed an "entente" with the ministry. Source: Adapted from the Childhood Resource and Research Unit (1999) and relevant provincial websites.

Table 2**Subsidies Available to Child Care Providers**

Key: ✓ = Program exists in that province.
 X = Program does not exist in that province.

Program description	British Columbia	Alberta	Saskatchewan	Ontario	Quebec	New Brunswick
• Individual subsidies	✓	✓	✓	✓	✓ ¹	✓
• Operating subsidies	✓ ²	X	✓	X ²	✓	X ²
• Wage enhancement subsidies	✓	X	✓	✓	✓	X

1 Quebec's subsidies are being phased out (see Table 1).

2 Operating subsidies in British Columbia are only available to nonprofit providers. In New Brunswick and Ontario, some operating funds are available for spaces for children with special needs.

Source: Adapted from the Childhood Resource and Research Unit (1999) and relevant provincial websites.

In 1997, Quebec made a dramatic change to its child care system, in part in response to concerns about commercial child care. This policy shift represents the only one of all the financial benefits linked to child raising examined for this project that has become *more general* rather than *more targeted*. It is available to all citizens rather than just to poor citizens.

After the 1994 election, the Office des services de garde à l'enfance ceased issuing new licenses for day care centres because the Minister of Education was concerned about the rapid increase in commercial operators. Then, as part of an effort to resolve this and several other issues, the government issued its 1997 White Paper, *Les enfants au coeur de nos choix*. The White Paper and subsequent legislation promised *universal access* to a space in regulated care for a flat fee of \$5 per day. Places are available in the day care centres (*garderies*) of a newly created institution, the Early Childhood Centre (Centre de la petite enfance), or in regulated family day care.⁵

This reform means that as of September 1999 when the program was applied to them, the parents of a two-year-old in day care for five days a week paid \$100 per month (in contrast to the \$659 per

month paid, on average, by the same parent in British Columbia, as noted above).⁶ This marked a significant reduction in out-of-pocket costs for middle income parents, while poor parents pay even less.⁷

The initial White Paper would have effectively cut commercial providers out of the new system in Quebec. After a mobilization by commercial operators, and mounting fear that the system could not absorb the loss of spaces that their withdrawal of services might imply, a compromise was reached. Commercial operators are encouraged to convert their governance structure to a nonprofit corporation and to join the network of Early Childhood Centres. Those that choose not to do so, but were in existence before the reform process began, are also eligible for subsidies to close the gap between the \$5 per day that parents pay and the actual cost as calculated by the province. They are not eligible for operating and infrastructure grants, however. In many ways this compromise is similar to the situation that prevailed in Ontario between 1987 and 1995.

At the other end of the spectrum is Alberta, which has supported commercial operators on an equal footing since 1980, when the Conservative

government, under pressure from commercial operators, made direct operating grants available to commercial as well as to nonprofit and municipal operators.⁸ The result was that, over the decade of the 1980s, the level of commercial spaces in Alberta rose to be second only to Newfoundland and Labrador, which has very little child care at all (Childcare Resource and Research Unit, 1997, 85).

In Ontario, the Conservative government rejected the notion that priority in public funding should go to nonprofits. The 1996 Report *Improving Ontario's Childcare System* (the Ecker Report) recommended allowing for-profit operators to access a wider range of provincial grants. Government policy has since moved in the direction of what it describes as equal treatment for the private and nonprofit sectors.

Advocates line up on different sides of this issue. The choice of nonprofits is obvious to those who push for greater community and parental involvement, as well as for democracy, since nonprofits are governed by parental boards. In addition, the fear is that commercial operators, as any entrepreneur, will be more concerned with the bottom line than with quality care and child development. As their profit margins are squeezed, they will have every incentive to skimp on programs. On the other side are commercial providers who see unfair advantages going to their competitors and who argue that lack of provincial funding makes it difficult for them to provide quality services.

In these debates, philosophical principles about the role of markets versus the public sector tend to take precedence over questions of child care quality. In addition, political pressure exerts an influence. In Quebec in 1997, as in Alberta in 1980, intense pressure from the commercial lobby forced the provincial government to compromise. However, ideology is probably the deciding factor (Andrew, 1998).

From the perspective of the current Ontario government, commercial operators, as representatives

of “the market” are, by definition, good. Similarly, for Ontario’s NDP government, and for Parti Québécois governments since 1976, commercial operators are highly suspect for the very same reason. Child care advocates were profoundly critical of the Mulroney Conservative government’s *Child Care Act* (Bill C-144), which would have allowed federal funds to subsidize for-profit care and which failed to provide “national standards.” The bill died on the order paper when the 1988 election was called (Bach and Phillips, 1997, 238).

It is difficult to read consequences in either level of provision or quality directly off the form of care provided, however. In 1995, Quebec, with four of every five spaces in *nonprofit* care, and British Columbia, with three of every five spaces in *nonprofit* care, had the same level of coverage as did Alberta with more than three of every five spaces in a *commercial* centre (Childcare Resource and Research Unit, 1997, 84-85). At the same time, Quebec’s allowable staff-to-children ratio for three-year-olds was the highest in the country (at 1 to 8), while Alberta’s 1 to 6 ratio was right in the middle of Canada’s 12 jurisdictions (Childcare Resource and Research Unit, 1997, 94).

The same confusion does not exist about the choice between formal and informal care, the second issue related to the legacy of CAP funding. Child development experts as well as advocates for child care have marshalled an impressive body of evidence to demonstrate the importance of intellectual stimulation and socialization for preschool children. The pay-offs come in the form of school readiness and therefore success in the early grades. In turn, lowered rates of school failure provide longer-term benefits in the form of lowered rates of delinquency in adolescence.

Quality has been equated in the eyes of many with regulation and licensing. There is, of course, no guarantee that regulation will in and of itself translate into quality preschool programs. It does improve the odds, however. The arguments for emphasizing regulated care can be summarized this way:

The concern about unregulated care is that quality can be highly variable. . . . Without the aid of government regulation and licensing, parents may not be able to monitor adequately the specific conditions or quality of the service they are purchasing (Bach and Phillips, 1997, 238).

A recent discussion paper from the government of British Columbia also takes on this issue by stating:

We are not meeting the real needs of many children in our community. There is a strong relationship between the quality of child care environments and child developmental outcomes. Overall 79 per cent of children in child care in B.C. are in unlicensed, unregulated care arrangements. This kind of care can be of high quality. However, poor quality care environments are much more likely to be found in the unlicensed, unregulated child care sector (Ministry of Social Development and Economic Security, 1999, 5).

Because rising demand is not being adequately met by centre based care or regulated family day care, most children are in unregulated care.⁹ Moreover, some governments are encouraging this kind of care to flourish. For example, British Columbia allows its child care subsidies to be used in the unregulated sector. Similarly, in its reinvestment plans filed as part of the National Child Benefit process, New Brunswick reserved 400 child care subsidies for unlicensed child care, to be used by parents whose jobs or school schedules make it impossible to access the services of a centre. In a recent interview about the availability of services for Ontario Works participants, Social Service Minister John Baird said, “There could be more use of informal care, such as having friends or relatives take care of children while the Ontario Works recipient is not at home” (Mackie, 1999).

As the last quotation makes clear, the efforts by provinces to get parents receiving social assistance into the paid labour force often include a child care subsidy, also frequently directed to informal and unregulated caregivers. No reliable figures are available about these programs, but experts term them not an insignificant portion of the total spend-

ing on child care although they do not appear in what is usually designated the “child care budget.”

One study found that Saskatchewan was spending the equivalent of 10 percent of its subsidy budget on these types of supports, while New Brunswick reported spending the equivalent of 85 percent of its subsidy budget this way. The federal government also includes funds for such dependent allowances in its Employment Insurance sponsored training programs. Parents are “encouraged to use a form of child care that they can sustain after they leave the program, thereby discouraging the use of more costly care” (Beach, Bertrand, and Cleveland, 1998, 30).

One argument made for using unregulated care, which is used in New Brunswick, is inflexibility in the operating hours of day care centres, which are not designed to meet the needs of parents working nights, part-time or on weekends. In response to this problem, rather than subsidizing informal care, Quebec decided to extend the hours of its Early Childhood Centres which may be open 24 hours a day, 7 days a week.

The basic argument, however, is one of cost. Informal care, much of it in the black market, is simply cheaper than formal care provided by trained early childhood educators in specially equipped centres or well supplied family day care settings.

There is a certain irony in governments now opting for lower quality care, especially for the children of those parents the same provincial governments are striving so hard to get to overcome supposedly poor work habits and other blockages to labour force participation via workfare programs. Failure to invest in early childhood development, and simply to opt for a “place to stick the kids,” seems counterproductive in the eyes of those who are looking farther forward to the future of the next generation. The goals of policy communities that are promoting the transition from welfare to employment and the goals of those promoting early childhood initiatives for child development (to be discussed below), are sometimes seriously at odds.

Other Programs for Balancing Work and Family Responsibilities

By the early 1970s, it was becoming clear that the traditional gender division of labour was changing rapidly. At the same time, however, the CAP-based funding provisions, instead of framing publicly funded child care as a program for all children, targetted it to the “needy.” This representation of the situation left higher income parents on their own, both in meeting their child care needs and in making difficult decisions about how to reconcile their need for employment with their responsibility for bringing up their children.

Handling Child Care Costs

Pressure was mounting in the 1970s for public support for all parents. At its founding meeting in 1965, the Fédération des femmes du Québec included public child care (“création de garderies d’État”) on its list of six principal demands (Collectif Clio, 1992, 464). Similarly, the report of the Royal Commission on the Status of Women, released in 1970, stated that “the time is past when society can refuse to provide community child care services in the hope of dissuading mothers from leaving their children and going to work” (quoted in Pence, 1993, 65).

Therefore, the federal government started a second track alongside CAP to help defray some of the costs of employment incurred by parents, whether in lone-parent or two-parent families. In 1972, the federal government introduced the Child Care Expense Deduction (Clark, 1998, 2). It permitted parents who incur child care expenses in order to work or study to deduct some of the costs from their federal income tax. The deduction has to be taken by the parent with the lower income, which, in the vast majority of cases, was the mother. Such a deduction for an employment expense is similar to deductions made for business and office expenses that are incurred by professionals or the self-employed (Krashinsky and Cleveland, 1999).

The Child Care Expense Deduction (CCED) is now the major universal program available to parents to help defray the costs of child rearing. About 800,000 families claimed the deduction in 1996, when the estimated cost was about \$335 million in forgone revenue to Ottawa and another \$194 million to the provinces (Clark, 1998, 8). The maximum received deduction is \$7,000 for a child under 7 and \$4,000 for children aged 7 to 16.

Being a tax deduction, the value to parents varies by tax bracket. “As a result, the deduction provides greater federal and provincial tax savings for higher income families than it does for lower income families because the higher income earners generally have higher marginal tax rates, so a deduction against their taxable income leads to greater tax benefits” (Clark, 1998, 9).¹⁰

In addition, two provinces provide their own child care expense deduction. In 1997, Ontario created the Ontario Child Care Tax Credit, which provides a maximum \$400 deduction and is administered by Revenue Canada. The allowable expenses are the same as those for the CCED. Quebec has had a refundable tax credit for child care for a number of years. One of the trade-offs involved in developing its \$5 per day child care program, and one way of financing it, was the elimination over time of this tax deduction for child care expenses. Early Childhood Centres, family day care providers and after school child care programs that charge \$5 per day no longer issue tax receipts, thereby making parents’ fees ineligible for either a provincial or federal deduction. Only parents without access to a \$5 per day space may claim Quebec’s tax credit.

Despite such tax deductions or credits for expenses incurred in order to work or study, paying for child care remains a very expensive proposition for middle and upper income parents outside Quebec. Without access to a subsidy, reserved in all provinces for low income families, “an average-income family with two preschool children would have had to spend approximately \$10,000, or about 23 percent of its gross annual income, on regulated care” (Beach, Bertrand, and Cleveland, 1998, 28).

Among the provinces analyzed for this project, Quebec decided first to confront the concerns of such families directly and as part of a major coordinated reform. Although sufficient spaces are not yet available to meet the rapidly rising demand, the symbolic importance of the shift to \$5 per day child care has captured the imagination of the public. From being a financial burden for many families, requiring careful calculations about how many days, if any, to purchase, child care has become no more expensive than lunch in a student cafeteria.

At the same time, the Quebec government sought to reduce the financial burden of the reform on its own coffers. It reallocated resources within the family policy sector by cancelling the generous birth bonuses that had been in place for several years to prompt a higher birth rate. It also shifted revenue from the tax credit for child care expenses to subsidize the new spaces. In addition, it calculated that it would gain in general tax revenues, as black market babysitters lost their cost advantage and therefore shifted to becoming regulated family day care providers and taxpayers.

Other provinces have also been active in the area of child care costs, especially since 1995. For example, in Fall 1999, British Columbia's Ministry of Social Development and Ministry of Women's Equality launched a major joint consultation based on the discussion paper *Building a Better Future for British Columbia's Kids*. The document stresses the need to address the child care cost factor for middle income families as well as for those with low incomes. In accordance with the philosophy of "first things first," it proposes improvements to the current system. In addition to increasing the subsidy rate for low income parents, these would involve raising income thresholds and reducing the "clawback" rates (Ministry of Social Development and Economic Security, 1999, 17-18).

Programs for Balancing Working Time and Family Time

In 1971, the federal government also chose to provide a *paid maternity leave* through the Unem-

ployment Insurance regime. This leave was later extended to cover 15 weeks of maternity leave and 10 weeks of *paid parental leave*, the latter being available to fathers as well as mothers. Parental leave can be shared between parents or taken by only one of them. Adoptive parents may take paid parental leave for 10 weeks.¹¹ In its October 1999 Throne Speech, the federal government promised to extend paid parental leave to a full year.

Maternity and parental benefits are calculated on the basis of income earned the previous year, with a cap at 55 percent of insured earnings or \$413 a week, whichever is lower. There is also a "clawback" for those with an annual income above \$48,750 (O'Hara, 1998, 9). Since maternity leave is modelled on the experience of unemployment, the first two weeks have never been covered. Quebec, however, developed its own maternity benefit, PRALMA (*programme complémentaire d'allocation de maternité*) for those two weeks to help cushion the financial shock to parents as the new arrival joins the family (see Table 3).

The provinces have been active in the area of maternity and parental leave as well although, with the exception of Quebec's two-week allowance, they provide only unpaid leave. In the 1970s, the provinces adjusted their labour standards legislation to guarantee most new mothers, even those not eligible to paid leave under Unemployment Insurance rules, the right to an *unpaid maternity leave* (see Table 3). In addition, all provinces except Alberta instituted *unpaid parental leave*, which covers fathers and adopting parents as well as biological mothers (see Table 4). Such leaves are obviously useful because they usually incorporate some right to return to the same or an equivalent job. Nonetheless, being unpaid, they leave it to the family to absorb the costs of lost income.

The replacement of the Unemployment Insurance system by Employment Insurance has had significant consequences for maternity and parental leaves. Eligibility depends on having worked 700 hours in the previous 52 weeks. This is more than double the number of hours required by the pre-1996

Table 3

Unpaid Maternity Leave

Program description	British Columbia	Alberta	Saskatchewan	Ontario	Quebec	New Brunswick
<ul style="list-style-type: none"> • Program name 	<i>Pregnancy Leave</i>	<i>Maternity Leave</i>	<i>Maternity Leave</i>	<i>Pregnancy Leave</i>	<i>Maternity Leave'</i>	<i>Maternity Leave</i>
<ul style="list-style-type: none"> • Department responsible for policy 	Labour	Labour	Labour	Labour	Labour	Labour
<ul style="list-style-type: none"> • Administrative responsibility 	<i>Employment Standards Act</i>	Employment Standards Code	<i>Labour Standards Act</i>	<i>Employment Standards Act</i>	<i>Labour Standards Act (la Loi sur les normes du travail)</i>	<i>Employment Standards Act</i>
<ul style="list-style-type: none"> • Eligibility 	Pregnant women. No minimum previous employment.	Pregnant women. Must be continuously employed with same employer for at least 12 months.	Pregnant women. Must be in the employment of her employer for a total of 20 weeks of the 52 weeks preceding the day on which the requested leave is to commence.	Pregnant women. Must be on the job at least 13 weeks before due date.	Pregnant women.	Pregnant women.
<ul style="list-style-type: none"> • Benefits 	18 weeks	18 weeks	18 weeks	17 weeks	18 weeks	17 weeks
<ul style="list-style-type: none"> • Start time 	May start no earlier than 11 weeks before expected due date.	At least 6 weeks must be taken after delivery.	Commencing at any time during the period 12 weeks immediately preceding the due date.	Can begin any time up to 17 weeks before due date.	Can begin any time up to 16 weeks before due date.	May begin up to 11 weeks before due date.

Table 3 (cont'd)

Program description	British Columbia	Alberta	Saskatchewan	Ontario	Quebec	New Brunswick
<ul style="list-style-type: none"> • Duration 	<p>May end no earlier than 6 weeks after delivery (unless employee requests it). An additional 6 weeks may be taken after delivery, on doctor's certification.</p>	<p>An additional 3 weeks may be taken after delivery, on doctor's certification.</p>	<p>An additional 6 weeks may be taken on doctor's certification.</p>	<p>If not eligible for parental leave, 6 weeks may be taken after delivery, even if this extends the pregnancy leave beyond 17 weeks.</p>		

1 Quebec has a maternity allowance called PRALMA (*programme complémentaire d'allocation de maternité*). It is a flat rate one-time payment of \$360, paid to new mothers whose family income is under \$55,000 and who are eligible to receive a maternity benefit through Employment Insurance. It is intended to top-up that benefit, covering the two weeks not covered by Employment Insurance.

Table 4

Unpaid Parental Leave

Program description	British Columbia	Alberta	Saskatchewan	Ontario	Quebec	New Brunswick
• Program name	<i>Parental Leave</i>	<i>No Program¹</i>	<i>Parental Leave</i>	<i>Parental Leave</i>	<i>Parental Leave (congé parental)</i>	<i>Parental Leave</i>
• Department responsible for policy	Labour		Labour	Labour	Labour	Labour
• Administrative responsibility	<i>Employment Standards Act</i>		<i>Labour Standards Act</i>	<i>Employment Standards Act</i>	<i>Labour Standards Act (la Loi sur les normes du travail)</i>	<i>Employment Standards Act</i>
• Eligibility	New parents (mothers, fathers, birth and adopting).		Birth parents, primary caregiver, adoptive parent.	New parents (mothers, fathers, birth and adopting).	New parents (mothers, fathers, birth and adopting).	New parents (mothers, fathers, birth and adopting).
• Benefits	12 weeks		12 weeks for parental leave; 18 weeks for adoption	18 weeks	52 weeks	12 weeks
	Birth mothers must take it immediately after pregnancy leave, unless employer and employee agree otherwise.		Birth mothers and adopting parents have to submit their application at least 4 weeks before the end of their maternity or adoptive leaves.	Birth mothers must take it immediately after pregnancy leave.	The 52 weeks must be continuous, but may be taken anytime within 70 weeks of the arrival of the child.	Birth mothers must take it immediately after pregnancy leave.

Table 4 (cont'd)

Program description	British Columbia	Alberta	Saskatchewan	Ontario	Quebec	New Brunswick
<ul style="list-style-type: none"> • Benefits (cont'd) 	Fathers and adopting parents must take it within 52 weeks of the child's arrival.			Fathers and adopting parents must take it within 35 weeks of the child's arrival.		Fathers and adopting parents must take it within 52 weeks of the child's arrival.
	Employer must be covered by the <i>Employment Standards Act</i> .			Employer must be covered by the <i>Employment Standards Act</i> .	Employer must be covered by the <i>Employment Standards Act</i> .	Employer must be covered by the <i>Employment Standards Act</i> .
				Seniority accumulates. Return to same job (usually).	Seniority accumulates. For leaves of less than 12 weeks, same job guaranteed; for more than 12 weeks, similar job.	Seniority accumulates. Return to same or equivalent job.

1 While parental leave is not available in Alberta, adoptive parents with at least 12 months of seniority are entitled to 8 weeks of leave. If both parents work for the same employer, only one parent may take the leave.

Unemployment Insurance system. Thus, while Employment Insurance now covers part-time workers (many of whom are women), the number of hours that must be worked to qualify has increased dramatically.

As a result, some new mothers find they are not eligible for paid maternity leave, particularly if they have chosen to space their children closely together and have taken somewhat more than the paid and unpaid leaves to which they are entitled for the previous child. For example, if a woman stayed out of the labour force for a year to care for a young child, she would then be treated like a young worker who had never contributed to Employment Insurance and would have to work 910 hours before making a claim. Further, self-employed workers are not covered because they do not pay Employment Insurance premiums, even though self-employment is a fast-growing category in the labour force. Finally, parents who are studying are not eligible for paid leave unless they have accumulated Employment Insurance eligibility.

All of these changes affected who had access to maternity and parental benefits. Less than half of all families with a newborn (49 percent) were eligible for a paid maternity or parental leave in 1998, whether by the mother's or father's contributions to Employment Insurance. The rest had no income support to compensate for earnings lost if a leave were taken (Corak, 1999).

Such gaps in coverage prompted the Quebec government to propose establishing a Parental Insurance regime as part of its 1997 family policy reforms. The elements of the proposed change are such that:

- Parental insurance would be open to any parent who earned at least \$2,000 the previous tax year, whether employed or self-employed. This is an extension of coverage to persons not covered by Employment Insurance and eligibility is based on flat-rate earnings rather than number of hours worked.
- Fathers would have an exclusive right to five weeks leave.
- The paid leave would be for 30 weeks (18 maternity, 5 paternal and 7 potentially shared).
- Parents of an adopted child would have 12 weeks leave, rather than the 10 weeks available through Employment Insurance.
- The benefit level would be a nontaxable 75 percent of net earnings, rather than the current 55 percent of insured earnings (65 percent in the case of low income families).
- Parental insurance would eliminate the current two-week gap in payment of the Employment Insurance benefit, now covered by Quebec's maternity allowance, PRALMA (Lepage and Moisan, 1998, 129-30).

The shift to an "income" rather than "working time" basis would thereby cover virtually all salaried workers, the self-employed and many students. It would also establish an exclusive period of five weeks leave for fathers, something that a few European countries have instituted. However, establishment of Parental Insurance is dependent on the federal government agreeing to remit a portion of Employment Insurance payments collected in Quebec. Negotiations continue over the matter of how much should be remitted, with about \$200 million separating the two parties. In the meantime, the government of Quebec is mobilizing employers and unions to make their own contributions to the new regime, so that it can go forward in the year 2000 (Cloutier, 1999).

Saskatchewan, too, is actively addressing the issue of leaves. It recently undertook an initiative on Balancing Work and Family. This Task Force assessed the situation in a province that has a higher than average female labour force participation rate and concluded that stress about balancing work and family is the number one issue. Lack of comprehension by employers as well as an absence of workplace programs and public services were identified as a most serious problem in public consultations and by expert analysis. The Task Force recommends that employers create "family-friendly workplaces" and contends they need to pay much more attention

to the caring needs of their employees by permitting them to have flexible hours and some leave for family responsibilities (Saskatchewan Labour, 1998). But even leave for family responsibility has been slow in coming. As Box 1 shows, only British Columbia, Saskatchewan and Quebec provide a right to any leave for family responsibilities, even unpaid.

Box 1

Family-related Leave Relevant to Young Children

British Columbia: An employee is entitled to up to five days of unpaid leave per employment year to meet responsibilities related to the care, health or education of any member of the employee's immediate family. "Immediate family" includes the spouse, child, parent, guardian, sibling, grandchild or grandparent of an employee or anyone who lives with the employee as a member of the family.

Saskatchewan: An employee is entitled to five days of unpaid leave annually for pressing necessity and family responsibilities, which are broadly defined. Fathers are entitled to one day of paternity leave.

Quebec: An employee is entitled to up to five days of unpaid leave per employment year to meet responsibilities related to the care, health or education of a minor child. An employee is entitled to five days of leave at the moment of the birth or adoption of a child. After two months of employment, the first two days of leave are paid. However, if the employee is adopting the child of his or her spouse, only two days of unpaid leave are available.

The other provinces are giving the issue of leaves, especially paid leaves, much less attention. For example, in its 1999 discussion paper, British Columbia focusses on child care services and lumps improved maternity and parental benefits in a long list of "what needs to be done" (Ministry of Social Development and Economic Security, 1999, 12-16). In Ontario, *The Early Years Study* came out strongly on these issues (McCain and Mustard, 1999, chapter 7). It called on the provincial government to negotiate with Ottawa to extend parental leave and eliminate the two-week waiting period in Employment Insurance. However, when the report was released, the government said nothing about this in all its news releases and interviews following the launch of the report. For its part, as noted

above, Ottawa promised in October 1999 to extend paid parental leave within the Employment Insurance regime to one year, but there is, as yet, very little movement in the area of other kinds of leave for family reasons.

Under current circumstances, parents are forced to make difficult choices, with potential long-term costs for their children and themselves. Recent data released by Statistics Canada reveal that 60 percent of the new mothers who were back at work within a month of giving birth had received no benefits from the Employment Insurance system. Further, fully 80 percent of self-employed workers (that is, those not covered by the Employment Insurance regime) were back at work within a month. The study concludes that "potential loss of income" accounts for the early return of the self-employed and others ineligible for benefits. The availability of benefits also explains the average length of a leave, which is six months – the same amount of time for which paid leave exists (Marshall, 1999).

All of this means that it is difficult for mothers to maintain the labour force participation upon which real autonomy and equality must be built. Many are *forced out of the labour force* to care for young children because they cannot afford to pay for child care or they do not have sufficient guarantees of return to employment. Conversely, others are virtually *forced back into employment* because they cannot sustain the income loss associated with taking even a limited unpaid parental leave.

Attitudinal data also reveal just how difficult these choices are and, therefore, how ambivalent many Canadians appear to be. Most believe that women not only have a right to work but should do so. At the same time, many also believe that young children suffer when their parents are not there to care for them (Michalski, 1999). As Table 5 shows, many Canadians fear that preschool children will suffer when both parents are employed. Nevertheless, in all six provinces as well as across Canada, women are less fearful than men of the consequences of dual-earning families for children (Statistics Canada, 1999a; Ghalem, 1997).

Table 5**Preschool Children and Parental Employment Survey Data**

Location	Percent <i>disagreeing</i> that “Preschool children suffer if both parents are employed”	
	Total responses	Women’s responses
Canada	34	38
New Brunswick	35	40
Quebec	33	35
Ontario	35	39
Saskatchewan	33	38
Alberta	31	35
British Columbia	34	39

Source: Statistics Canada (1999a).

Rethinking Income Security

As we noted at the beginning of this study, Leonard Marsh’s proposals for a post-1945 social policy included a family allowance, which would be sufficiently large to compensate parents for all the extra costs they face because they are raising children. He considered such a benefit necessary because salaries paid to workers as individuals can never take into account the fact that parents have higher expenses than do those who are without dependents.

In the 1950s, this difference was less visible, since a booming economy raised the wages of many workers. However, in recent years, the problem of the relationship between earned income and the cost of families has again become acute. Campaign 2000, in its *1998 National Report Card*, observed that, in the 1990s, while the unemployment rate *fell*, the rate of child poverty *rose* because it was often part-time jobs that were being created. Even full-time but low paying minimum wage jobs do not suffice. For example, in 1976, a Canadian parent with one child had to work 41 hours a week at minimum wage in order to push the family above the poverty level. However, by 1994, that same

parent would have had to work 73 hours a week to achieve the same result (Hanvey et al., 1994). Put bluntly, it is clear that a full-time job no longer means an escape from poverty. Therefore, we return to the insights of the famous studies of World War II, which:

recognized that there is a fundamental problem in the relation between employment compensation and the income requirements to raise a family. Even with full employment and a good minimum wage, it is not realistic to expect low income earners to earn enough to support a family, let alone a large family. Yet the basic social safety net program (i.e., what we call “welfare”) has to pay benefits sufficient to sustain a family. This means that low income earners might be better off to go onto the safety net program, and hence could be deprived of their basic human right to raise a family in dignity, with full participation in community life, through their own effort (Battle, 1998, 6).

This issue of the “welfare wall” will be addressed shortly.

In 1947, the political decision was *not* to implement Marsh’s recommendation but the Family Allowance program as it was instituted nevertheless

did provide some recognition that the financial burden of parents with dependent children is higher than that of adults with no dependents. So, too, did the universal tax exemption for families with children, in place since 1919. Thus, in the post-war years, social as well as fiscal policy recognized the expenses of caring for children and undertook to provide a modicum of income security to all families. This is no longer the case.

Income Security and Taxation

As we noted above, Canadian policymakers understood early that the tax regime could be used to generate some degree of “horizontal equity” between families with dependent children and those without. Taxes are particularly important for the income situation of middle and upper income families. This is because, with the exception of health care and education, there is not a strong Canadian tradition of providing universal programs. Middle and upper income families often are paying, via their taxes, for public services and programs for which they are not eligible. Therefore, the amount of disposable income they have after taxes is their source of income security.

Until 1978, the federal government provided a universal tax exemption for adults with dependent children. Its decision to eliminate this mechanism for the purpose of inserting horizontal equity into the tax system meant that, in effect, the tax regime was treating the decision to have and raise children as it would any other consumption decision, paid for out of after-tax dollars (Krashinsky and Cleveland, 1999).

The provinces have not all followed precisely the same road, however. They provide a range of programs that address the tax situation of families with children (see Table 6). For example, five of the six provide a tax reduction for families. These tax reductions tend to be targeted to low and in some cases middle income taxpayers. In addition, Ontario and Quebec provide sales tax credits, credits for home ownership, and so on. The federal

government, for its part (and acting for the province in the case of New Brunswick), provides a tax credit for the Goods and Service Tax (GST) to low income Canadians. The level of the benefit is adjusted according to the number of dependent children.

Issues of horizontal equity in the tax system have been raised recently in at least two of our provinces, and two quite different proposals have been made by the expert commissions charged with studying the matter. The government of Alberta promised in its 1999 Budget to move towards a “flat tax” system, following the advice of the Tax Reform Commission it established. By January 2002, all taxpayers in Alberta will pay at a single rate of 11 percent on their taxable income. A measure of vertical equity will be maintained by raising both the basic personal exemption and the spousal exemption in a significant fashion (from the current \$6,456 and \$5,380, respectively, to \$11,620 each). However, the reform will not provide any additional tax relief for families *because they have children*, since there are still only personal and spousal exemptions. In addition, because one of the driving goals of the reform was simplifying the tax regime, it will remove the one particular tax advantage low income families have now, that is, the Selective Tax Reduction (see Table 6).

The effects of this reform will be felt differently by different kinds of families and some will benefit more from the change than others. The proposals of the Tax Reform Commission, adopted almost in their entirety by the government, will result in significant *tax savings* for one kind of family (although the *total taxes paid* by different kinds of families may vary significantly).¹² At all income levels, a one-earner family with two children will have substantially higher *tax savings* than similar two-earner families or single people and seniors.

Indeed, in the examples elaborated by the Tax Reform Commission, the biggest tax saving would go to a one-earner family with two children and an income over \$100,000 (with a saving of \$2,555).¹³ In contrast, a two-earner family with two children at the same income level would only see its taxes

Table 6

Tax Benefits for Families with Dependent Children

Program description	British Columbia	Alberta	Saskatchewan	Ontario	Quebec	New Brunswick
<ul style="list-style-type: none"> • Program name 	<i>Surtax Reduction</i>	<i>Selective Tax Reduction</i>	<i>Saskatchewan Child Tax Reduction</i>	<i>Ontario Tax Credits</i>	<i>Quebec Child Tax Credit (Crédit d'impôts pour enfants)</i>	<i>Sales Tax Reduction (HST)¹</i>
<ul style="list-style-type: none"> • Department responsible for policy 	Finance and Corporate Relations	Treasury	Saskatchewan Finance	Finance	Finance	Revenue Canada
<ul style="list-style-type: none"> • Administrative responsibility 	Revenue Canada	Revenue Canada	Revenue Canada	Revenue Canada	Finance	Revenue Canada
<ul style="list-style-type: none"> • Description 	Reduces the surtax payable for those with dependent children.	Reduces provincial taxes for families with low taxable income.	Reduces provincial taxes payable for low and middle income families with children.	Reduces taxes for lower income taxpayers, eligible people with children 18 or under, or disabled children of any age.	Universal tax credit for families with children. Maximum is paid to two-parent families with incomes of \$21,825 (\$15,332 for single parent). Not income tested, non-refundable.	Provides a sales tax credit to families with children. Tax reduction for low and middle income working families with dependent children.

Table 6 (cont'd)

Program description	British Columbia	Alberta	Saskatchewan	Ontario	Quebec	New Brunswick
<ul style="list-style-type: none"> • Benefits 	Maximum benefit is \$50 per child.		Reduction of \$250 per child per year to a maximum of \$1,000 per year for families with incomes below \$40,000.	<p>Sales Tax Credit provides \$50 for each dependent child.</p> <p>Basic amount is \$161 per dependent child plus an additional \$331 for each eligible dependent.</p>	<p>The amount varies by the particular credit.</p> <p>Maximum of \$598 for the first child and \$480 to \$552 for subsequent children. Single parents receive an extra \$260.</p>	

1 The Atlantic provinces participate in the Harmonized Sales Tax (HST) program, which merges the provincial sales tax and the federal government's Goods and Services Tax (GST). Thus families receive a sales tax reduction in each Atlantic province, delivered via the HST.

reduced by \$475. For middle income groups (that is, those earning \$55,000), the difference between family types is even greater. The single income family would save \$1,138 while the two income family would save only \$171 compared to the current provincial tax regime. Indeed, under the Commission's proposals, single people and seniors would all gain more than two-earner families with two children.

Therefore, in addition to simplifying the tax regime and reducing taxes in general, the Alberta flat tax as it is designed will put most of the savings in the hands of higher income Albertans, whether single people or single-earner families. In doing so, it also substantially reduces the tax gap between single-earner and two-earner families. For example, whereas the current gap for a family with two children and an income of \$100,000 is \$2,217, it would be only \$238 under the flat tax. This "harmonization" is presented as an issue of fairness, treating the two kinds of families similarly. On the other hand, it does not consider the higher costs that two-income families with children face *in order to work*, as discussed above with respect to the Child Care Expense Deduction.

The recent *Avis* published by Quebec's Conseil de la famille et de l'enfance (1999) takes another tack. It calls on the Quebec government to live up to its rhetoric of putting children and families at the heart of its thinking. The Conseil argues strongly for maintaining vertical equity in the general tax regime by retaining the current system of progressive tax rates. At the same time, it insists on the need to simplify the current system, just as the Alberta Commission did. As Table 6 shows, Quebec has a variety of different programs directed towards families with dependent children. According to the Conseil, simplification would be achieved by merging the various tax credits and advantages into a single tax credit. The third dimension of its thinking then comes to the fore. It calls for the government to set this credit sufficiently high to ensure it will cover the real costs of raising the child. This proposal reflects the group's concern with horizontal equity.

Moreover, in an interesting move, the Conseil proposes paying the credit *in the name of the child*. Rather than depending on the parent's income tax status, each child in Quebec would receive a credit paid to the person responsible for his or her care. The credit would move with the child as he or she was cared for by one parent or the other.

These two reform proposals (which in the case of Alberta is being implemented) reflect different ways to use the tax system to provide a measure of income security to children and their parents, especially middle and upper income families. In one model, the primary goal is to reduce taxes, especially those paid by higher income groups, while "evening out" the tax burden and thereby supporting a particular type of family. In the other model, the situation of the parents is made increasingly irrelevant. The main goal is to find a way to make the tax regime transparent and doubly redistributive. Therefore, the proposal is for a tax credit that would go to anyone with a dependent child and which would, indeed, "belong" to the child.

As deficits are wrestled under control, changes in tax regimes will come increasingly into public discussions and the array of choices is wide. As these two examples show, they go beyond simple decisions about whether to cut taxes or not. Just as important are the choices about who will benefit from any cuts or from any new spending. Not all choices will have the same consequences for the income security of children, particularly those living in the middle income families that have been most battered by years of public sector belt tightening and service reductions.

Income Tested Benefits for Families with Children

A major policy for meeting the income security needs of poor families is social assistance. First through Mothers' Allowances, then through CAP, social assistance programs have recognized that families with children are often among the poor. They need significant income transfers, as well as

services, in order to lower all the risks associated with poverty. Thus, by the late 1960s, a range of policy instruments sought to address the needs of poor families. Indeed, the Family Allowance program, developed to lighten the load of all families, was also turned into an income security measure for lower income families.

As early as 1972, a federal government proposal sought to replace universal Family Allowances with a Family Income Security Plan, which would have directed higher benefits to the lowest income families. Under the plan, 30 percent of families would have lost the benefit altogether, 60 percent would have received increased benefits, but only 20 percent would have been eligible for full benefits. Mobilization of opposition to this reform, in the name of universality, stopped it temporarily (Guest, 1985, 175-76).

In a subsequent reform, however, Family Allowances were tripled in value, but also taxed and indexed to the cost of living. Thus the writing was on the wall. Over the next 15 years, Family Allowances were allowed to wither by being only partially indexed to inflation. Then in 1989, they were “clawed back” so upper income families gained nothing from them. Finally, in 1993, Family Allowances were eliminated altogether.

At the same time, the federal government developed two other instruments that had consequences for the income security of families. The first was the Refundable Child Tax Credit, which was introduced in 1978 and targeted at low and middle income families. The second transformed the tax exemption for families with children into a nonrefundable tax credit. These refundable and nonrefundable tax credits, along with the Family Allowance, were rolled together in 1993 to form the single, income tested Child Tax Benefit, which included a Working Income Supplement (for more details see Guest, 1985, 175-76 and Clark, 1998, 2-3).

From 1972 until 1993, the direction of these changes was clear and consistent, although not

necessarily transparent. First, child benefits were being directed towards low income families, whether they were on social assistance or earning wages. As the family’s income rose to a certain cut-off point, the full benefit was gradually reduced until it disappeared completely. Second, the Child Tax Benefit, as with the tax credits that preceded it, linked delivery to the tax system, basing it on the previous year’s income tax return (including the necessity of filing one). This characteristic both minimized transparency and shifted policy influence towards ministries of finance.

These mechanisms meant that low income households would pay few taxes on their income and would receive income supplements from the government, delivered in the form of a tax credit. Such reforms marked a steady move towards targeting and the use of “negative income tax” or “guaranteed income” policy instruments for a wide range of social policies, including those for seniors (Myles and Pierson, 1997). After 1975, targeted benefits rose from one-fifth to more than half of the benefits provided by governments in Canada (Banting, 1997).

The most recent moves in this direction, including efforts to lower the “welfare wall,” have come within the context of the negotiations leading to the *Social Union Framework* accord. The National Child Benefit (NCB), launched in July 1998, aims to create a more stable base of income for low income families who face frequent job changes or who move on and off social assistance. It aims to treat all poor children the same way, whether or not their parents are employed or receiving Employment Insurance, social assistance or maintenance payments from a noncustodial parent.

The NCB initiative is fuelled by sizable federal funds, delivered via the Canada Child Tax Benefit and the accompanying National Child Benefit Supplement. It is part of a federal-provincial-territorial agreement that includes provincial and territorial investments and reinvestments in services and benefits that are directed to low income families and that promote healthy child development.

The basic Canada Child Tax Benefit (CCTB) is paid to families with children under the age of 18. It is an income tested benefit, with reductions beginning at a net family income of \$25,921. The federal government's other major contribution to the NCB is the National Child Benefit Supplement. The full supplement goes to families with incomes under \$20,921 but disappears at \$27,750 (this limit will rise to \$29,590 in July 2000).

The maximum possible benefit is paid for a child under seven to a family whose income is not higher than \$20,091 and when no Child Care Expense Deduction is taken. Thus, for a family with two children under seven and a net income of \$20,921, the combination of the two benefits is almost \$320 per month or \$3,835 per year. For families with one child under seven, the maximum is \$168 per month, or \$2,018 per year. The basic benefit for a child under 18 is \$85 per month, or \$1,020 per year.¹⁴

The support received by low income families does not cover the actual costs of raising children (Battle and Mendelson, 1997, 7). Researchers' estimates of the annual cost of raising one child (in 1995 dollars), exclusive of child care, range from \$4,000 (Battle and Mendelson, 1997) to \$5,700 (Canadian Council on Social Development, 1995). When child care is included, the cost rises to \$8,600 (Canadian Council on Social Development, 1995). The maximum CCTB plus the Supplement is less than either of these figures. Moreover, the basic CCTB is reduced when family net income exceeds \$25,921, with a 2.5 percent reduction for a one-child family and a 5 percent reduction for a family with two or more children (Revenue Canada, 1998). Yet, this family income is one which Statistics Canada categorizes as "poor" since it falls below its defined low income cut-off.¹⁵

Nor has the shift to the NCB transformed the income situation of families on social assistance, due to the way that Ottawa and the provinces implemented the shift. As the federal government transferred a benefit to a family on social assistance, the province was permitted to reduce its own payment to that family by the same amount. All provinces

except New Brunswick and Newfoundland engaged in such reductions. The idea behind this shift in funding was that provinces could use the dollars thereby "saved" to reinvest in other programs for children.

There is great diversity in the ways in which the provinces have chosen to contribute to the NCB, each reflecting provincial priorities and values. While some provinces pay benefits parallel to the Canada Child Tax Benefit (see Table 7), all of them now supplement the income of those families who have low, but earned, income (see Table 8).

Saskatchewan, for example, renamed its income security strategy Building Independence: Investing in Families. Under this umbrella, the province provides its own Child Benefit to all families with an income below \$15,921. This goes to approximately 40,000 low income families with children. In addition, as part of its strategy to make "work the right choice again for families" and eliminate barriers associated with "traditional social assistance," the province provides Family Health Benefits and the Saskatchewan Employment Supplement to parents with low earned income or child maintenance payments. The latter is available to parents who have an income from earnings or child maintenance as low as \$1,500 a year. It is explicitly designed to remove the barriers of the "welfare wall" by providing families with children with health and other benefits.

Quebec's Parental Wage Assistance Program (APPORT in French) is somewhat similar, requiring that parents earn only \$100 a month before they become eligible to receive the supplement. Quebec provides Family Allowances to low income parents at rates that are comparable to those available in Saskatchewan, at least for two-parent families (see Table 7).¹⁶ In addition, it has a nonrefundable Child Tax Credit, the only universal child credit in Canada (see Table 6).

In contrast, Alberta has chosen to provide only a Family Employment Tax Credit, reaching about 130,000 families. This benefit rewards strong

Table 7

Provincial Child and Family Benefits: Income Source Neutral

Program description	British Columbia	Alberta	Saskatchewan	Ontario	Quebec	New Brunswick
• Program name	<i>BC Family Bonus</i>	<i>No program</i>	<i>Saskatchewan Child Benefit</i>	<i>No program</i>	<i>Family Allowance</i>	<i>NB Child Tax Benefit</i>
• Department responsible for policy	Finance and Corporate Relations		Social Services		Régie des Rentes du Québec	NB Finance
• Administrative responsibility	Revenue Canada		Revenue Canada		Régie des Rentes du Québec	Revenue Canada
• Eligibility	All low income families with children under 18, with net income below \$18,000 for maximum benefit.		All low income families with children under 18, with net income below \$15,921 for maximum benefit.		All low income families with children under 18, with net income below \$15,000 for a single parent and \$21,000 for two-parent families.	All low income families with dependent children under 18, with net income below \$20,000.
• Benefits	Tax-free, maximum \$105 a month for each child under 18.		Tax-free, maximum monthly benefit for families with: One child – \$75 Two children – \$167 Three – \$265 Four – \$363.		Tax-free maximum monthly benefit for <i>single-parent family</i> with: One child – \$190 Two children – \$271 Three – \$352 Four – \$433 Each additional \$81. <i>Two-parent family</i> : One child – \$81 Two children – \$163 Three – \$244 Four – \$325 Each additional \$81.	Tax-free, maximum \$20.83 per month per child.

Table 8

Provincial Working Income Supplements to Families with Earned Income

Program description	British Columbia	Alberta	Saskatchewan	Ontario	Quebec	New Brunswick
<ul style="list-style-type: none"> • Program name 	<i>Earned Income Benefit</i>	<i>Family Employment Tax Credit</i>	<i>Saskatchewan Employment Supplement</i>	<i>Child Care Supplement for Working Families</i>	<i>Parental Wage Assistance Program (APPORT: Aide aux parents pour leurs revenus de travail)</i>	<i>Working Income Supplement</i>
<ul style="list-style-type: none"> • Department responsible for policy 	Finance and Corporate Relations	Treasury	Social Services	Community and Social Services	Ministry of Social Solidarity	Finance
<ul style="list-style-type: none"> • Administrative responsibility 	Revenue Canada	Revenue Canada	Social Services	Finance	Revenu	Revenue Canada
<ul style="list-style-type: none"> • Eligibility 	Families with children under 18 and earned income of more than \$3,750. Maximum to families whose net income does not exceed \$20,921.	Families with children under 18 and at least \$6,500 in earned income but less than \$50,000. Maximum to families with income under \$25,000.	Families with children and income between \$125 and \$2,250 per month employment income (\$1,500 and \$27,000 per year), or child support, or net income from farming or self-employment per month.	Families with children under 18 and earned income above \$5,000 or attending education or training program. Maximum to families with income under \$20,000.	Families with children under 18, earning at least \$100/month (\$1,200 annually) but no more than \$22,000 (\$15,000 for single parents), and assets under \$45,000 for renters and under \$90,000 for homeowners.	Families with children under 18 and earned income greater than \$3,750 but under \$25,921. Maximum to families with income under \$20,921.
<ul style="list-style-type: none"> • Benefits 	Tax-free monthly payments. Maximum benefit is \$50.41 per month for a family with one child, \$84.16 for two children, \$111.66 for three children, and another \$27.50 per month for each additional child.	Tax-free semi-annual payment. Maximum annual credit is \$500 per child or \$1,000 for families with 2 or more children.	Tax-free supplement up to \$175 per month for one child, \$210 per month for two children. Sliding scale, maximum at \$12,000 annual income.	Maximum annual benefit of \$1,020 (\$85 per month) for each child under seven.	Benefits can be up to \$3,784 per year, depending on family size and circumstances. Access to child care for \$3 per day for children under two (1999).	Maximum \$250 per family.

labour force participation, requiring an earned income of at least \$6,500 per year and disappearing only at \$50,000 a year. However, it is only one-quarter as generous as the Saskatchewan Employment Supplement.

British Columbia and New Brunswick provide working income supplements as well. Like Alberta, they are at the lower end of generosity but they are less stringent about the amount that must be earned. In addition, these two provinces augment the CCTB with their own benefits available to any family with children under 18, delivered in one cheque from Ottawa.

Ontario, like Alberta, has not added its own child benefit to that paid by the federal government. It does, however, have a working income supplement, which is somewhat unusually named. Its Child Care Supplement for Working Families goes to families with at least \$5,000 in earned income or to families with a parent in school or a training program. It does not necessarily cover child care costs because there is no requirement that child care costs be incurred. Rather, it is a classic supplement for the working poor.

Most of the programs described in Tables 7 and 8 are new, having been created, except in Quebec, as part of the move towards the *Social Union Framework* agreement and its testing ground, the National Child Benefit. After 1995, and the dramatic shift in federal-provincial financial arrangements, the provinces all had to rethink their social assistance programs if they were not already doing so. The subsequent discussions among all governments gave rise to the agreements on the NCB as well as Ottawa's commitment to redesign its tax benefits for families with children.

With the CCTB and its Supplement in place by 1998, the provinces then had to choose how to spend their own money. Many, as we will see below, strengthened programs that encouraged and enabled their citizens to increase their reliance on labour force participation. As part of that encouragement, they redesigned their social spending to put money

into the pockets of parents of dependent children. The child benefits described in Tables 7 and 8 are the result.

The creation of the Canada Child Tax Benefit, as well as the provinces' reinvestment plans in the context of the National Child Benefit, signal a major change in the way that governments are thinking about family, employment and social assistance. The key shifts in policy thinking, which are gradually working their way through the system, are twofold:

- Low income families are treated in a similar fashion, whether their income stems from employment, social assistance or child maintenance. The presence of children in the household unlocks a range of tax credits and direct payments that are the same for all low income families. Individuals and families without children under the age of 18 do not have access to these benefits and this spending.
- Children are being removed from the "formal" social assistance system. In lieu of social assistance, children are entitled to a series of new, very positively named, non-stigmatized child benefits paid in their name. Thus social assistance programs are becoming a regime of last resort, intended only for adults with no children and no job, and sometimes for those who are disabled.

Despite the fact that all the governments studied are "singing from the children's songbook," children's problems have not yet been solved. The challenge for all Canadian governments is to pay benefits that are sufficiently generous to ensure that thousands of children are not consigned to poverty. This has yet to be done.

Ensuring the Financial Responsibility of Noncustodial Parents

Another strategy for improving the income security of children involves efforts to foster the financial responsibility of both parents. All provinces have instituted machinery to enforce the financial

Table 9

Child Maintenance Enforcement

Program description	British Columbia	Alberta	Saskatchewan	Ontario	Quebec	New Brunswick
<ul style="list-style-type: none"> • Program name 	<i>Family Maintenance Enforcement Program</i>	<i>Maintenance Enforcement Program</i>	<i>Maintenance Enforcement Program</i>	<i>Family Responsibility and Support Arrears Enforcement</i>	<i>Régime de perception des pensions alimentaires</i>	<i>Family Support Orders Service</i>
<ul style="list-style-type: none"> • Department responsible for policy 	Attorney General	Justice	Justice	Attorney General	Revenu and, in a limited number of cases, Justice	Justice, in partnership with Human Resources Development-NB
<ul style="list-style-type: none"> • Eligibility 	Any parent with an existing maintenance order or registered agreement.	Any parent with court ordered maintenance.	Any parent with a court order, maintenance or written agreement.	Parent with child support court order, domestic contracts and paternity agreements filed with the family responsibility office.	All separated parents.	Any parent with a family support order or agreement.
<ul style="list-style-type: none"> • Benefits 	Provides enforcement for and monitoring of agreements/orders. Family Maintenance Incentive encourages noncustodial parents on welfare to provide family maintenance payments on time.	Provides enforcement. Family and Social Services helps clients on social assistance obtain orders.	Provides enforcement to ensure compliance.	Provides enforcement to ensure compliance.	Provides enforcement and can also advance payment.	Provides enforcement to ensure compliance and also assists parents on social assistance to obtain a child support order.

contributions noncustodial parents make towards the income of the family members that are caring for the child (see Table 9). Punishment for payment default has become increasingly more severe, with several provinces confiscating drivers' licenses. While most provinces put a provincial institution between the custodial and noncustodial parent, only Quebec explicitly recognizes the danger for women being forced to seek maintenance from previously violent spouses and, thus, also reinforces the program's protective dimension.

With the development of this variously named new machinery – perhaps Ontario announces the goal most clearly by calling its agent the Family Responsibility and Support Arrears Enforcement Office – a third source of family income is added to the basket, which already included employment earnings or social assistance. The degree to which these new maintenance enforcement policies have provided lone-parent families with more income is, as yet, unknown.

The federal government has also been active in this area. In 1997, new legislation established *Federal Child Support Guidelines* and enforcement mechanisms to ensure that maintenance orders and agreements are respected. In particular, the *Support Guidelines* identify a set of rules and provide tables for calculating the amount of money that a non-custodial parent should be contributing to the support of his or her child.

A number of provinces have adopted these federal guidelines as their own (British Columbia, Saskatchewan, Ontario and New Brunswick) while Alberta distributes them to divorcing or separating parents. In 1997, Quebec adopted its own guidelines for use by divorcing or separating parents. The goal in all of this is to provide fair support settlements, whether they are arrived at by court order or by agreement.

Increasing Parental Labour Force Attachment

The final strategy for dealing with income security that will be considered here is one that involves

a more active promotion of employment. After several decades during which many provinces recognized being a sole support parent as a legitimate reason not to seek employment and, therefore, to obtain social assistance, thinking has been changing (Boychuk, 1998). All provinces have decided that almost all recipients of social assistance, except in some cases those who are disabled, should be in the paid labour force. These philosophical changes have had particularly important consequences for lone mothers who must secure reliable and appropriate child care and find time to balance the stress of being an employed lone parent.

The program NB-Works, a six-year joint federal-provincial initiative that recently ended, provided job training and other intensive case-by-case supports to move New Brunswickers, and especially single mothers, into the labour force. Alberta developed an elaborate machinery to “deflect” potential clients and transform its Supports for Independence program from one of financial assistance to one returning employable clients to the workforce. Quebec removed young people from eligibility for social assistance and tightened regulations requiring job seeking.

Beginning in the late 1970s, a number of provinces shifted their definitions of when social assistance recipients were eligible for employment (see Table 10). For example, Alberta decided that lone mothers were available for employment once the youngest child reached two years of age. Ontario, however, maintained its exemption for lone mothers with children under 16 well into the 1990s. However, after 1995, participation in workfare became compulsory for lone mothers with children over the age of six.

The provinces also began to institute programs to propel welfare recipients into the labour force (see Table 11). For example, BC Benefits has two separate programs. Youth Works is for 19- to 24-year-olds on social assistance while Welfare to Work provides training and other supports for older social assistance recipients. Participation is mandatory, as it is for social assistance recipients in Saskatchewan's

Table 10

Social Assistance

Program description	British Columbia	Alberta	Saskatchewan	Ontario	Quebec	New Brunswick
<ul style="list-style-type: none"> • Program name 	<i>BC Benefits</i>	<i>Supports for Independence</i>	<i>Saskatchewan Assistance Plan</i>	<i>Ontario Works: Financial Assistance</i>	<i>Income Security Plan (Sécurité du revenu)</i>	<i>Extended Benefits, Transitional Assistance (TAPS), Interim Assistance (IA), and Income Supplement</i>
<ul style="list-style-type: none"> • Department responsible for policy 	Human Resources	Family and Social Services	Social Services	Community and Social Services	Minister of Social Solidarity	Human Resources Development
<ul style="list-style-type: none"> • Administrative responsibility 	Province	Province	Province	Local government	Province	Province
<ul style="list-style-type: none"> • Eligibility 	Needs tested	Needs tested	Needs tested	Needs tested	Needs tested	Needs tested
<ul style="list-style-type: none"> • Single parents are considered eligible for work when youngest child is what age? 	Single parent is considered employable when youngest child is seven years old or older.	Single parent is considered employable when youngest child is six months or older.	Single parent is considered employable when youngest child is two years old or older.	Child six years or older, single parent required to participate in Ontario Works employment assistance.	Phased reductions over five years. In 2000, it will reach two-year-olds.	Case by case decision. No formal criterion for age of child at which single parent is considered employable.

Table 11

Programs That Promote the Earning Capabilities of Parents

Program description	British Columbia	Alberta	Saskatchewan	Ontario	Quebec	New Brunswick
<ul style="list-style-type: none"> • Program name 	<p><i>BC Benefits: Youth Works (19-24)</i> and <i>BC Benefits: Welfare to Work (24-65)</i></p>	<p><i>Employment Initiatives</i></p>	<p><i>Saskatchewan Training Strategy: Bridges to Employment</i></p>	<p><i>Ontario Works: Employment Assistance</i></p>	<p><i>APTE: Actions Positives pour le Travail et l'Emploi</i></p>	<p><i>Training and Employment Options</i></p>
<ul style="list-style-type: none"> • Department responsible for policy 	<p>Ministry of Advanced Education, Training, and Technology and Ministry of Human Resources</p>	<p>Family and Social Services</p>	<p>Ministry of Post-Secondary Education and Skills Training</p>	<p>Community and Social Services</p>	<p>Minister of Social Solidarity</p>	<p>Human Resources Development-NB</p>
<ul style="list-style-type: none"> • Administrative responsibility 	<p>Training is provided by colleges, employers, private training centres, contractors. Employment related activities involve private, public, and nonprofit employers.</p>	<p>Canada/Alberta Career Development Centres do assessments of eligibility. Community agencies, colleges, etc. provide training.</p>	<p>Implemented with a variety of partners, including regional colleges, New Careers Corporation, employers, nongovernmental organizations, and Aboriginal communities.</p>	<p>Municipalities and First Nations communities with the province paying 80 percent of program costs and 50 percent of administration costs.</p>	<p>Minister of Social Solidarity, private sector and nonprofit sector.</p>	<p>Human Resources Development-NB</p>
<ul style="list-style-type: none"> • Eligibility 	<p>Participation is compulsory for social assistance recipients unless a temporary exemption is obtained. Single parents with a dependent child under seven may be temporarily excused.</p>	<p>Supports for Independence (social assistance) clients, Employment Insurance recipients, and Employment Insurance reach-back clients are eligible for funding during training from the respective programs.</p>	<p>New Careers Corporation programs are available only to social assistance recipients. All other programs are open to all eligible Saskatchewan residents. All programs are voluntary except the Youth Futures pilot.</p>	<p>Every employable recipient of Ontario Works financial benefits is identified as a participant, with the goal of taking "the shortest route to paid employment." Participation is not compulsory for single parents with a dependent child under six.</p>	<p>Required for recipients 18 to 24, voluntary for other employable people. Level of support for couples with children varies, depending on availability for and willingness to take paid employment (or employment measures).</p>	<p>Social assistance recipients, Employment Insurance claimants, and Employment Insurance reach-back clients are eligible for the programs.</p>

Table 11 (cont'd)

Program description	British Columbia	Alberta	Saskatchewan	Ontario	Quebec	New Brunswick
<ul style="list-style-type: none"> Detailed program description 	<p>Youth Works provides youth 19 to 24 with a living allowance and programs and services to enable them to move into employment. Employability Skills include training, post-secondary education, work experiences.</p> <p>Welfare to Work offers employment-related programs, to adults 25 years old or older on income assistance.</p> <p>The programs are phased, beginning with Self-Directed Job Search (maximum seven months), Assisted Job search (maximum two months), and Employability Skills (no time frame).</p>	<p>Funding for basic foundation skills (academic upgrading, literacy, English as a second language) is through the Students' Finance Board, supported by grants.</p> <p>Postsecondary education such as college or university is through loans, grants, or part-time loans or bursaries.</p> <p>The Employment Alternatives Program, Job Placement Program, Training on the Job, Integrated Training, Employment Skills Program, Alberta Community Employment Program, and Alberta Job Corps all provide life skills, employment supports, and work experience.</p>	<p>Assessment, career counselling, upgrading, job readiness, etc.</p> <p>Work Placement offers wage subsidies and employment related supports to employers to hire eligible employees and provide on-the-job training leading to employment.</p> <p>Community Works provides wage subsidies and supports to community-based organizations and municipalities to hire eligible employees for projects that benefit the community and provide on-the-job training and work experience.</p> <p>Training allowances offered for people on basic education or related courses. Elements of post-secondary education are included.</p>	<p>Clients must participate in active job search, approved education or self-employment, accept offers of employment, community placements, or substance abuse recovery. Employment subsidies exist.</p>	<p>Employment integration assistance (wage subsidies, work experience in community, job experience).</p> <p>Self-employment support and employment preparation (advice to job-seekers, vocational guidance, placements services and training).</p> <p>Volunteer work is recognized as a social insertion measure for people unable to work.</p>	<p>Educational upgrading, referral to short-term employment, subsidized employment, and greater recipient responsibility for training past high school.</p> <p>Career exploration program offers work experience and monthly training allowance.</p>

Table 11 (cont'd)

Program description	British Columbia	Alberta	Saskatchewan	Ontario	Quebec	New Brunswick
<ul style="list-style-type: none"> Dimension of program that targets parents 	<p>Compensation for work-related costs, child care subsidy or expenses, supplementary health care. Earnings exemptions and child support payment exemptions.</p>	<p>Maintenance grants up to \$6,000 are available to single parents and disadvantaged individuals. Participants may be eligible for a child care subsidy.</p>	<p>Includes child care and health benefits.</p>	<p>Child care subsidies, employment costs.</p>	<p>Educational upgrading, support for single parents to enroll in postsecondary education (<i>Retour aux études postsecondaires pour les chefs de famille monoparentale</i>).</p>	<p>Includes child care expense subsidies.</p>
<ul style="list-style-type: none"> Appeal 	<p>None established.</p>	<p>Appeals process available to all Supports for Independence clients and applicants.</p>	<p>Varies with individual programs and by delivery agent.</p>	<p>Internal review before applying to Social Benefits Tribunal.</p>	<p>Appeal process and leaflet.</p>	<p>Participants must direct their concerns to people at a higher level within the organizational hierarchy.</p>

Source: Adapted from Gorlick and Brethour (1998) and relevant provincial websites.

Training Strategy: Bridges to Employment program and in the Ontario Works program, unless recipients are lone parents with young children.

These programs can be distinguished according to how much “compulsion to work” they entail (see Table 11). Young people are particularly likely to be singled out for compulsory participation, as they are in Quebec, British Columbia, and in the experimental Saskatchewan program, the Youth Futures pilot project. Despite the variation in design, however, there is consensus around two ideas. First, priority should go to fostering employability as an integral component of social assistance. Second, in order to trace the shortest possible route to employment, “any job is a good job.”

While such programs reflect the desire to reduce both “welfare rolls” and dependency, their actual success at doing so depends on providing a range of services to support job seeking and employment. Because many of the clients of such programs are young lone mothers, chief among these services is adequate child care. In this sense, “employability” is also a matter for family policy although the support is not always there.

As Table 11 documents, all of these transition-to-employment programs provide some sort of assistance with the costs of child care. This usually goes beyond the child care subsidy for which all low income working families are eligible. However, eligibility and availability are not the same thing.

A recent evaluation of Ontario Works found that the lack of coordination between those budgeting for child care subsidies and spaces and those implementing the province’s welfare-to-work program was producing a series of unintended consequences and perverse effects. A chronic shortage of child care spaces sometimes meant, for example, that as parents on Ontario Works received child care subsidies (and because municipalities were required to provide places for them), already employed low income parents were forced lower down the waiting list and even out of the labour market because they had no space. Another unintended consequence was

that parents ending their Ontario Works training period might find themselves without a child care space and, therefore, unable to take a job. They would return to social assistance and again qualify for Ontario Works, thus repeating the cycle.¹⁷

Overall, we see that new ideas about how to manage the work-welfare boundary have taken hold in policy communities in Canada in the last several decades. These have led to the development of two basic instruments for managing the work-welfare interface. One instrument involves forcing social assistance recipients into the paid labour force, at risk of losing their benefits. This is the punitive strategy, sometimes termed “workfare.”

The other instrument involves moving children away from social assistance by providing supplements to their families’ income. Parents’ benefits thus depend on the presence of children in the household. As with the vision of the wartime Marsh Report, the idea is to take children off social assistance and to provide benefits that compensate for the costs of raising a family. This instrument includes the wide variety of programs associated with the National Child Benefit and other provincial initiatives. With provincial programs, the boundary between employment and non-employment is even more blurred, as is the boundary between the working poor and those receiving social assistance.

In most cases, governments are developing both instruments simultaneously. In doing so, there has been a shift in the policy networks within governments that are responsible for overseeing the changes. Departments of Finance have become more important because the second instrument usually involves delivery via tax deductions and credits. In addition, welfare departments and employment services are being integrated into one department (Gorlick and Brethour, 1998, 3-5) while new agencies are being established with responsibility for children.

Several Ounces of Prevention

Child welfare is the third policy domain examined in this study. Since the 19th century, the provinces

have developed institutions responsible for caring for children whose parents were incapable of providing a safe and nurturing environment. These services were often contracted out. For example, the Ontario government's relationship with Children's Aid Societies dates from 1893.

In recent years, protection services have come under scrutiny because of several high profile examples of children dying while under surveillance by child protection services. New Brunswick, Ontario and British Columbia have all recently conducted major reviews of their services and found that reduced funding associated with cutbacks and deficit fighting have contributed to the problem. Similarly, in Saskatchewan, the Action Plan for Children grew out of one such tragedy and is now an initiative involving seven government departments and one secretariat, and which includes major new commitments of funds.

In addition to traditional concerns about child protection, there is also a movement afoot in several provinces to develop a wide range of new services for children at risk of developmental failures. These prevention or early intervention focussed actions are sometimes termed "early childhood initiatives." They are designed to identify and meet the developmental needs of children through special programs. There is an emerging consensus that risk factors include not only the personal characteristics of parents (their age, training, physical and mental health) but also the family's economic situation and environmental or community conditions. Thus poverty has been defined as a risk factor, as has living in a disadvantaged community.

The federal government has developed a number of such programs around health and community development. In response to the 1990 World Summit for Children, the federal government established Brighter Futures: Canada's Action Plan for Children and set up a Children's Bureau within Health Canada. The task was to ensure the effectiveness of federal policies and programs that affect children and to coordinate these activities across federal departments.

Canada ratified the *United Nations Convention on the Rights of the Child* in 1991 and introduced a Child Development Initiative in 1992 to respond to the needs of children at risk, with a \$500 million investment over a five-year period. The initiative included funding community groups that were addressing the developmental needs of children in high-risk communities and Aboriginal communities.

The Community Action Program for Children (CAP-C) was established by Health Canada in 1992. It pioneered innovative prevention and early intervention programs for high risk children under the age of six in selected communities across Canada. Managed intergovernmentally, one of its key goals is to innovate in the area of coordinated programming. The provinces have also been innovators. Programs are too numerous to detail here, but three examples of strategies can be sketched. For other initiatives see the provincial time lines presented in Appendix A.

- Saskatchewan provides an example of a *wide-net program* addressing a variety of discrete problems. It launched its Action Plan for Children in 1993, which "acknowledges the importance of strong support for children in their early years and promotes the development of prevention and early intervention services."¹⁸

Over \$53 million in funds are committed across a wide array of programs, including \$18 million for the Saskatchewan Child Benefit and Unemployment Supplement described above. These funds include grants to child care centres for services, programming and wage enhancement. The 1998-99 Plan also includes more than \$4.5 million to the Department of Education (the largest single ticket item among direct program expenditures) to provide programs for "vulnerable children," including pre-kindergarten services and early intervention for three- and four-year-olds. In addition, money goes into health spending through Family Health benefits, nutrition programs, early skills development, and so on.

- New Brunswick provides a second example. It chose a more *narrow program, targeting by age*

based on a clear developmental vision. Its Early Childhood Initiatives program is a province-wide, integrated service delivery system for prevention focussed childhood services, targeting “priority” preschool children and their families. Priority children are defined as those from the prenatal stage to five years of age whose development is at risk due to physical, intellectual or environmental factors (including socio-economic factors).

The primary goal of the Early Childhood Initiatives is to improve school readiness through health and educational initiatives. In addition to using the public health system to identify newborns at risk, all three-and-a-half-year-olds are assessed. Goals include lowering infant mortality, raising birth weights, increasing breast feeding rates, and identifying physical problems related to hearing, sight and learning disabilities as early as possible.

- Quebec provides the third example. In addition to a range of specialized programs, for example for teen parents, it has put most of its investment into the *educational component of Early Childhood Centres and kindergarten*. The new family policy extended kindergarten to a full day for five-year-olds, and instituted junior kindergarten for children living in disadvantaged urban neighbourhoods.

After defining child care as a universal service, the province developed curricula for all age levels from infants to four-year-olds. The emphasis is a universal rather than a targeted strategy for meeting the developmental needs of children.

Other provinces have similar strategies, each picking and choosing among programs that emphasize health or socialization skills and variously emphasizing targeted or universally accessible delivery. None of these programs are inexpensive, although they are all presented as measures that will save money in the future. Most provincial programs are too new to evaluate and many are experimental. Nonetheless, they reflect an appreciation of the need for spending for prevention and early intervention.

Summing Up

We have observed that a variety of policy instruments have been developed over time to meet diverse family policy goals. The current situation, federally and in the six provinces reviewed, is summarized in Box 2.

Going Forward

This study has documented the emergence across six provinces, as well as within the federal government, of new interest in directly providing for the needs of children. The greatest coherence, if not insufficient money, is in the field of income security, where child tax benefits, family allowances and income supplements are providing new sources of income to families with children.

The emerging new institutional actors on this scene are ministries of finance, which have taken over responsibility for program design. Identifiable most obviously at the federal level, where Finance was the originator of the “cap on CAP,” its actions eventually led to the creation of the Canada Child Tax Benefit. These initiatives have helped remake the face of social assistance and have changed the way we think about income security and families in the broadest sense.

Such shifts in departmental responsibility indicate that there is a more general change going on, which will have consequences for democratic politics. Therefore, this is a shift to be monitored. Advocates for children and families have long nurtured their ties to the ministries and agencies providing social services, and vice versa. If these policy networks are cut out of the loop or invited in only late in the game, as several key informants suggested is happening, the representational process may suffer. Therefore, one message about the new way of delivering benefits to children and family is that change may also require adjustments among policy communities.

There is also growing attention to the developmental needs of young children, reflected in the

Box 2

Current Status of Policy Instruments, Federally and in Six Provinces¹

Programs Recognizing the Costs of Raising Children

- Quebec provides a universal tax credit for dependent children.
- One of the goals of the income tested Canada Child Tax Benefit is to “help with the cost of raising children.”

Child Benefits

- The National Child Benefit (NCB) provides the framework for child benefits. It is composed of: (1) the basic Canada Child Tax Benefit, (2) a low income supplement, and (3) provincial reinvestment commitments.
- Provinces are permitted to deduct the amount of the supplement from the payments made to social assistance recipients so their incomes remain stable. New Brunswick has chosen not to do so.
- The federal government provides the basic Canada Child Tax Benefit (CCTB) of \$1,020 per child under 18, plus \$213 per child under 7 if the Child Care Expense Deduction is not claimed (see below). It also pays the National Child Benefit Supplement to low income families at \$785 for one child and \$1,370 for two children. Both the basic benefit and the low income supplement (and therefore the maximum benefit) are available to families whose incomes are under \$20,921. The basic benefit begins to be reduced at \$25,921 and the low income supplement disappears at \$27,750.² Alberta has its own payment schedule for the CCTB.
- Revenue Canada administers several provincial child benefit programs. In the six provinces studied, they are the BC Family Bonus and BC Earned Income Supplement, the Alberta Family Employment Tax Credit, the Saskatchewan Child Benefit, and the NB Child Tax Benefit. Quebec administers its own Family Allowance.
- Benefits in the form of working income supplements are available in British Columbia, Alberta, Saskatchewan, Ontario, Quebec and New Brunswick.
- Extended health benefits are provided within parental work programs in British Columbia, Alberta and Saskatchewan.

Tax Deductions to Cover Some of the Costs of Employment

- The federal government provides a Child Care Expense Deduction (CCED) to employed parents. Costs for receipted child care can be deducted up to a maximum of \$7,000 for a child under 7 and up to \$4,000 for children aged 7 to 16. In two-parent families, the deduction must be claimed by the parent with the lower income. The CCED can be used for both formal regulated child care or unregulated care for which receipts are issued.
- The Ontario Child Care Tax Credit provides a maximum \$400 deduction per child. It has the same rules about receipts as the CCED.
- Quebec’s child care expense deduction is being phased out for many parents as the province moves towards the flat rate payment of \$5 per day for child care, for which receipts are not provided.

Regulated Child Care Services³

- All provinces provide subsidies, paid to the provider, for low income parents needing child care. Most require the subsidies to be used for regulated child care, either centre-based or in family day care.

Educational Requirements for Child Care Providers:

- No province requires family day care providers to have advanced training in early childhood education. Their care work is supervised, however, and they are required to have first aid training.
- British Columbia, Alberta, Saskatchewan, Ontario and Quebec all require at least some of the staff in centres to have training in early childhood education.

Curriculum:

- In Quebec, Early Childhood Centres and family day care providers must follow a common provincial curriculum.

Kindergarten:

- Publicly funded kindergarten is available for five-year-olds. New Brunswick and Quebec provide full-day programs.
- Saskatchewan provides half-day pre-school programs for three- and four-year-olds in some high risk communities and Quebec does the same for four-year-olds.
- Following release of *The Early Years Study* in 1999, Ontario made new commitments for junior kindergarten and kindergarten.

Box 2 (cont'd)

Maternity and Parental Leaves (Paid and Unpaid) and Family Leaves

- Paid maternity and parental leaves are available for parents covered by Employment Insurance if they meet the eligibility requirements. Birth mothers are entitled to 15 weeks of paid leave, and either parent may take an additional 10 weeks. Benefits are 55 percent of insurable earnings. Recipients earning more than \$48,750 must pay back a portion of the Employment Insurance benefit. Low income supplements are available for those whose income is below \$20,921, raising the replacement level of lost income. The maximum supplement is \$431 per week. The first two weeks of leave are not covered by these benefits.
- Quebec pays a flat rate “maternity allowance” to mothers earning less than \$55,000. It is intended to partially cover the two weeks not included in the Employment Insurance benefit.
- Employed parents, meeting certain minimal conditions, have a right to unpaid maternity leaves (which varies between 17 and 18 weeks) and to unpaid parental leaves (of about 12 weeks) in most of the provinces studied. Alberta has no unpaid parental leave, while Quebec’s unpaid parental leave is 52 weeks.
- Some birth leave for fathers is available: one day unpaid paternity leave in Saskatchewan and five days unpaid leave in Quebec at the moment of birth or adoption,⁴ with the first two days paid if the new parent has been employed for two months.
- Unpaid leaves of five days per year can be taken for family reasons in British Columbia, Saskatchewan and Quebec.

Flexible Work Hours and Schedules

- Employment Insurance now covers part-time workers. Therefore, they may also be eligible for maternity and parental benefits if they have worked enough hours to qualify for them.

Programs for Child Well-being and Healthy Development

- Specialized health, education and developmental services are available across Canada. Access to programs depends on needs (e.g., disabilities) and can vary by location within and between jurisdictions.
- Various federal and provincial programs support Aboriginal children and families, including the federal government’s First Nations-Inuit Child Care Initiative and the Aboriginal Head Start Program. Provincial programs differ widely in terms of program content.
- Numerous prevention and early intervention programs, generally directed to “at risk” families, are funded federally and provincially. Federal programs include the Child Development Initiative (previously known as the Brighter Futures project), Child Care Visions, the Canada Prenatal Nutrition Program, and the Community Action Program for Children (CAP-C). Individual provincial initiatives are too numerous to list but include New Brunswick’s Early Childhood Initiatives, Ontario’s Better Beginnings, Better Futures, and a range of programs under larger program banners such as Alberta’s Child and Family Services Authorities, Saskatchewan’s Action Plan for Children, and Quebec’s CLSCs (community resource centres).
- Universal health care insurance is available across Canada.
- Universal public education is available across Canada.
- Recreation and related programs are available across Canada but the extent depends on location, and user fees often apply.

Community Resource Centres

- Health and other assessments and community development programs are available through CLSCs in Quebec. In addition, Early Childhood Centres are community anchors supporting family day care providers and offering some general services for all parents.
- In New Brunswick, 13 federally funded Family Resources Centres target services to low income families.
- Between 1980 and 1996, about 180 Family Resource Centres were created in Ontario, which are used mainly by non-employed parents and informal caregivers. Quality varies by municipality, based on community investment and resources.
- Proposals for Early Childhood Development and Parenting Centres, with developmental preschool child care as a central component, were made in 1999 in Ontario’s *Reversing the Real Brain Drain: The Early Years Study Final Report*.
- Mixed-use community-based family resource centres are being implemented by several of Alberta’s 18 regional Child and Family Services Authorities to provide integrated information, assessment and referral services for children and families.

1 Provincial programs are indicated only for the six provinces studied during the Best Policy Mix for Children project: British Columbia, Alberta, Saskatchewan, Ontario, Quebec, and New Brunswick.

2 In July 2000, the National Child Benefit Supplement will be paid to families with incomes up to \$29,590.

3 Child care data are taken from the Childcare Resource and Research Unit (1999), supplemented with additional data on kindergarten from Johnson and Mathien (1998, 9-10).

4 In Quebec, if an employee is adopting the child(ren) of his/her spouse, only 2 days of unpaid leave are available.

concerns of health policy networks as well as those traditionally responsible for social services. They rely on current scientific literature reported in advisory documents such as Camil Bouchard's *Un Québec fou de ses enfants* (1991) and the 1999 *Early Years Study* prepared for Premier Harris of Ontario by Margaret McCain and Fraser Mustard.

These policy communities are cognizant of the contributions of early childhood education provided in high quality child care centres, resource centres and kindergartens, as well as by parents. Yet, they seem not to be consulted by those who advocate using workfare and other employment promoting subsidies for purchasing informal child care. While there may be more bang for the buck in the short run, the developmental community has much to say about the longer term costs.

There are also two relatively silent figures that have emerged from this project, two groups whose real needs are being addressed less than they should be. The first are middle income parents in dual-earner families who are being squeezed by the system. Performing according to what is often used as a measure of good citizenship – that is, assuming responsibility for their families and contributing to the economy through employment – the price they pay in terms of money spent and stress experienced is not always being discussed in the policy communities. The issue of balancing work and family was a domain of stunning silence

in five of the six provincial studies. The federal government, moreover, by getting out of the child care business, has contributed its own silent voice. There is an issue here that is not solved by extending tax deductions to stay-at-home parents, as some would have it.

Finally, the second silent figure is the school-age child. No province, with the partial exception of Saskatchewan, is paying attention to these children. Specialized and innovative developmental programs stop at age eight at the oldest (in Ontario) and, more often, at age five. Schools are being pressed to concentrate on “the basics” and cut out the “frills” of special needs and education. Teachers are being squeezed by public service cutbacks and slashed budgets. After school and holiday child care services are thin on the ground and not well designed for older children.

Yet these are the children of the nearest future. They are the brothers and sisters of the healthy, well-adjusted, much stimulated youngsters supposedly benefiting from programs for the “early years.” They are being left to their own resources, just as the younger ones risk being left when they turn five. If their problems have not all been “solved” by then, there is very little provided for them until they graduate into adolescence, confronting school failure, delinquency and teen pregnancy. Clearly, as policy communities continue to move forward, these silent voices will need to be heard.

Appendices

A

Key Dates: The Government of Canada and Six Provinces

Key Dates in the Federal Government's Story

- 1919 – Tax exemption for families with children implemented.
- 1942 – *Dominion-Provincial War-Time Agreement* initiated the first federal intervention in child care; 50 percent cost-sharing instituted to allow provinces to provide child care for children whose mothers were working in war-related industries. Only Ontario and Quebec participated. After the war, the federal government withdrew.
- 1945 – The *Family Allowances Act* provided allowances for parents on behalf of children up to 15 years old.
- 1966 – Canada Assistance Plan (CAP) initiated with 50-50 cost-sharing of assistance and welfare services, including child care, to persons in need.
- 1970 – Federal job-creation project, the Local Initiatives Projects (LIP), provided a significant impetus to the expansion of nonprofit child care centres in many provinces. LIP ended in 1973.
- 1971 – Maternity and sickness benefits added to Unemployment Insurance, requiring 20 weeks of insurable earnings to qualify. Maternity benefits available for up to 15 weeks but terminated six weeks after the birth.
- 1971 – Child Care Expense Deduction included in the *Income Tax Act*.
- 1973 – Family Allowances nearly tripled and indexed to Consumer Price Index to protect against inflation.
- 1984 – The *Unemployment Insurance Act* allowed payment of 15 weeks of benefits to adoptive parents.
- 1988 – Maternity benefits extended to fathers if mother deceased or disabled.
- 1988 – As part of National Strategy on Child Care, federal government announced the Child Care Initiative Program. The \$100 million, seven-year program funded research, training programs, and innovative child care pilot projects. The program ended in 1995.
- 1989 – Members of the House of Commons voted unanimously to eliminate child poverty by the year 1999.
- 1990 – Under the “Cap on CAP,” federal contributions to the three non-equalization-receiving provinces under the Canada Assistance Plan limited to an annual growth of 5 percent per year. Limit subsequently extended until 1995.

- 1990 – Health Canada initiated a number of programs in response to the 1990 World Summit for Children.
- 1991 – The federal government introduced parental benefits under Unemployment Insurance, available to either the mother or father and to both biological and adoptive parents.
- 1991 – Canada ratified *United Nations Convention on the Rights of the Child*.
- 1993 – Child Tax Benefit and Working Income Supplement announced.
- 1995 – Community Action Program for Children (CAP-C) established to provide financial support to community coalitions to deliver health and community services to at-risk children aged six and under. Federal-provincial-territorial joint management committees established to set regional priorities and approve projects.
- 1995 – Aboriginal Head Start program established as an early intervention strategy to provide culturally appropriate education, health and social services to Aboriginal children aged six and under and their families living in urban areas and large northern communities.
- 1996 – Canada Health and Social Transfer (CHST) replaced CAP with a block fund that included federal funding for health, postsecondary education and social services. Pan-Canadian conditions attached to spending eliminated. Federal government identified child care as a provincial responsibility.
- 1997 – Federal government announced National Children’s Agenda (NCA), a “comprehensive strategy to improve the well-being of Canada’s children.” Responsibility given to the Federal-Provincial-Territorial Council on Social Policy Renewal, established in 1996. Four initiatives associated with the NCA: (1) the National Child Benefit, (2) Centres for Excellence for Children’s Well-being, funded to undertake research, build networks and provide policy advice related to

children’s well-being, (3) development of Learning Readiness Indicators, and (4) extension of Aboriginal Head Start to on-reserve First Nations children.

- 1998 – National Child Benefit launched, with the federal government putting funds into the Canada Child Tax Benefit and Supplementary Benefits. Provinces and territories developed “reinvestment plans.”
- 1999 – National Children’s Agenda report *Developing a Shared Vision* released by the Federal-Provincial-Territorial Council on Social Policy Renewal. Discussion paper focussed on four goals to ensure children are healthy physically and emotionally, safe and secure, successful in learning, and socially engaged and responsible.
- 1999 – In the October Speech from the Throne, federal government promised to increase the Canada Child Tax Benefit and to extend paid parental leave to one year to those eligible under Employment Insurance.

Key Dates in British Columbia’s Story

- 1910 – City Creche established in Vancouver as a child care service and employment agency.
- 1943 – *Welfare Institutions Licensing Act* amended to govern creches, nursery play schools, and kindergartens.
- 1945 – Comprehensive *Social Assistance Act* implemented.
- 1981 – B.C. Day Care Action Coalition established.
- 1991 – Task Force on Child Care released *Showing We Care: A Child Care Strategy for the 90’s*.
- 1992 – Child Care Branch, Ministry of Women’s Equality established. Director of Community Care Facilities established.

- 1993 – Special Needs Day Care Review Board released *Supported Child Care*. BC 21 planned to create 7,500 new child care spaces in public buildings.
- 1995 – Implementation of Strategic Initiatives, a \$32 million, four-year provincial-federal initiative designed to test new approaches to various aspects of child care policy and programs. Included funding for transition to supported child care, different approaches to service delivery, one stop access, and a series of community demonstration projects. The initiative ended in March 1999.
- 1995 – Wage supplement made available to for-profit child care programs.
- 1996 – *BC Benefits (Child Care) Act* introduced child care fee subsidies for parents seeking jobs or retraining.
- 1996 – *Report of the Gove Inquiry into Child Protection* recommended massive changes in child welfare practice and consolidation of all child and youth programs into a single ministry.
- 1996 – BC Family Bonus created to take children off social assistance.
- 1996 – BC Healthy Kids provided dental and optical services for children in low income working families.
- 1996 – Ministry for Children and Families created to include all child and family programs within one ministry. Child care moved from Ministry of Women’s Equality. Ministry of Social Services became Ministry of Human Resources. Child care subsidy program administered by Ministry of Human Resources on behalf of Ministry for Children and Families. Responsibility for licensing and monitoring programs and individuals remained with Ministry of Health.
- 1996 – Creation of Children’s Commission.
- 1997 – Dispute Resolution Office created to expand alternative dispute resolution options for family disputes and to expand “parenting after separation” program to 50 sites.
- 1997 – Early Intervention Program created.
- 1998 – BC Earned Income Benefits created to provide benefits to low income working families with children.
- 1999 – Release of *Building a Better Future for British Columbia’s Kids* by Ministry of Social Development and Economic Security and Ministry of Women’s Equality.

Key Dates in Alberta’s Story

- 1966 – Preventive Social Services Program introduced, funded 80 percent by the province and 20 percent by municipalities and local governments. *Preventive Social Services Act* delegated decision-making authority for child care to municipalities. Public and nonprofit day care centres received subsidies for eligible low income families.
- 1971 – *Health and Social Development Act* introduced.
- 1975 – Department of Social Services and Community Health created. Responsible for social services, community health, rehabilitative services, and mental health.
- 1978 – *Social Care Facilities Licensing Act* included first legislated child care regulations. Funding changed from child care program grants to fee subsidies for low income families.
- 1980 – Day Care Operating Allowance introduced to encourage growth of day care.
- 1981 – *Family and Community Support Services Act* introduced to strengthen the family and community, promote volunteerism, and involve citizens in service provision.

- 1981 – Decentralization to regional service delivery began for child welfare, income support, day care, and community health.
- 1984 – Alberta Family and Social Services created Office for the Prevention of Family Violence.
- 1985 – New *Child Welfare Act* introduced, emphasizing principle of “least intrusiveness” and reflecting government’s belief in autonomy of the family unit.
- 1986 – Alberta’s privatization model announced.
- 1988 – Statement of social policy *Caring and Responsibility* emphasized targetting programs to those most in need, promoting self-reliance, and incorporating public involvement in the development, design, delivery and evaluation of social policy.
- 1989 – Children’s Advocate introduced with proclamation of the *Child Welfare Amendment Act of 1988*.
- 1990 – Premier’s Council in Support of Alberta Families established.
- 1990 – Social assistance program became Supports for Independence, stressing active assistance and self-sufficiency over passive assistance.
- 1990 – *Meeting the Need* White Paper released on day care policy. Proposed reduction in operating grants and reallocation of funds to expand day care subsidies for low income families.
- 1991 – Family Policy Framework announced and Family Policy Grid released to guide development of policies and programs that affect families.
- 1993 – Commissioner of Services for Children appointed to hold province-wide consultations and design an integrated, community-based system of support for children and families. Title later changed to Commissioner of Services for Children and Families.
- 1993 – Social assistance rates cut. Active measures implemented to support client self-sufficiency.
- 1994 – Family Day established.
- 1994 – *Focus on Children: A Plan for Effective, Integrated Community Services for Children and Their Families* released. Established four pillars of reform: community-based services, early intervention, improved services for Aboriginal children and families, and integrated services. Province announced that services for families and children would be delivered through regional Child and Family Services Authorities.
- 1994 – *Deficit Elimination Act* passed, legislating a balanced budget within four years.
- 1995 – \$50 million in funding provided to help communities develop early intervention initiatives over a three-year period. Program ended in 1998.
- 1996 – Minister without Portfolio Responsible for Children appointed. *Child and Family Services Authorities Act* received royal assent.
- 1997 – Family Employment Tax Credit introduced as a working income supplement for low income families.
- 1998 – Child and Family Secretariat created to support Child and Family Services Authorities. Secretariat released *Alberta Children’s Initiative: Agenda for Joint Action*. Joint business plan released involving six ministries in coordinating services for children and accepting joint accountability for outcomes. Initiatives developed for the reduction of Fetal Alcohol Syndrome for student and child health benefits, and for children involved in prostitution.
- 1999 – Child and Family Services Authorities assumed responsibility for the delivery of Alberta Family and Social Services’ programs for children.
- 1999 – Department of Children’s Services created to provide programs and services for child

protection, adoption, day care, family court and mediation, family violence prevention, handicapped children, and early intervention.

Key Dates in Saskatchewan's Story

- 1917 – Mothers' Allowances implemented.
- 1960s – Several child care centres established in major cities.
- 1970 – First child care regulations established by an Order in Council under the *Child Welfare Act*.
- 1973 – NDP government promised to provide 13,500 day care spaces by 1979 (only 3,500 were created).
- 1974 – Family Income Plan created.
- 1983 – *A Productive Welfare System for the Eighties: A Review of the Saskatchewan Assistance Plan* released.
- 1990 – *Child Care Act and Regulations* proclaimed, requiring licensing of all child care centres.
- 1992 – Report *Breaking New Ground in Child Care* identified three guiding principles: (1) parents should be free to choose their preferred child care, (2) affordability should not be a barrier to choice, and (3) child care should be community-based and provide responsive programming.
- 1993 – Grants introduced to encourage employment-related child care.
- 1993 – First *Children's Action Plan* drafted and circulated for public input.
- 1994 – Saskatchewan Council of Children created as a part of the Action Plan for Children.
- 1995 – Children's Advocate appointed, responsible to the Legislative Assembly instead of to a Minister.
- 1996 – Ministry for Children and Families created.
- 1997 – *Our Children, Our Future – Saskatchewan Action Plan for Children Four Years Later* was released.
- 1997 – Provincial Training Allowance was implemented.
- 1998 – The Saskatchewan Child Benefit and the Saskatchewan Employment Supplement implemented an additional Family Health Benefit as part of the Saskatchewan Action Plan for Children.
- 1998 – The Task Force on Balancing Work and Family reports its findings.

Key Dates in Ontario's Story

- 1946 – *Day Nurseries Act* created to license and regulate day care. Services primarily directed to families “in need.”
- 1972 – Ministry of Community and Social Services created.
- 1974 – First major policy statement on child care termed it a “welfare service for those in social or financial need.”
- 1980 – Ministry of Community and Social Services instituted a series of Day Care Initiatives, later renamed Child Care Initiatives. Included supports for the informal (unregulated) child care sector.
- 1987 – *New Directions for Child Care* recommended treating child care as a comprehensive service for all Ontario families.
- 1992 – *Child Care Reform in Ontario: Setting the Stage* identified quality, affordability, accessibility, and sound management as four guiding principles.
- 1996 – *Improving Ontario's Child Care System* recommended “more choice, more flexibility and

more equity when it comes to paying for, using or delivering child care.”

- 1996 – Introduction of Ontario Works program, requiring recipients of social assistance (except some disabled and elderly recipients) to “work for welfare.” For the first time, lone parents with children under 16 required to seek employment.
- 1996 – *Family Responsibility and Support Arrears Enforcement Act* created the Family Responsibility Office and toughens enforcement powers with respect to maintenance payments.
- 1996 – Ministry of Health and Ministry of Community and Social Services created Healthy Babies, Healthy Children as a joint initiative, eventually to be directed by the Office of Integrated Services for Children.
- 1997 – Introduction of the Ontario Child Care Tax Credit.
- 1997 – Office of Integrated Services for Children created, focussing on prevention, intervention, and integration of policy and programs for children aged eight and under across four Ministries: Health, Community and Social Services, Education and Training, and Citizenship, Culture and Recreation.
- 1998 – *Social Assistance Reform Act* and *Services Improvement Act* came into effect. Involved a step-by-step transfer of provincial program responsibilities to municipalities, including delivery of social assistance through *Ontario Works Act* and *Ontario Disability Support Program Act*.
- 1998 – Proclamation of *Ontario Works Act*, a mandatory work-for-welfare program.
- 1998 – Child Care Supplement for Working Families created for low and middle income families with children under seven, including families with one stay-at-home parent.
- 1998 – Workplace Child Care Tax Deduction created to cover 30 percent of the capital costs of

companies that build or expand on-site child care or contribute to other facilities.

- 1999 – Learning, Earning and Parenting (LEAP) launched as a mandatory program under Ontario Works requiring teen parents on social assistance to stay in school and take parenting courses.

Key Dates in Quebec’s Story

- 1961 – Creation of Ministry of the Family and Welfare (ministère de la Famille et du Bien-être).
- 1966 – Commission on Health and Social Welfare (Castonguay-Nepveu Commission) established.
- 1971 – Creation of the *Health and Social Services Act*, setting up universal health care and creating a local health and social services agency, the CLSC (Centre local des services communautaires).
- 1967 – First family allowances established.
- 1978 – Maternity Allowance created to cover first two weeks of maternity leave left unpaid by federal government’s Unemployment Insurance system.
- 1984-85 – Green paper developed: *Pour les familles québécoises*.
- 1987 – Statement of family policy adopted: *La politique familiale : Énoncé des orientations et de la dynamique*.
- 1988 – Creation of the Conseil de la famille (Council for Families) and the Secrétariat à la famille (Family Secretariat).
- 1990 – Unpaid parental leave extended to 34 weeks after the birth or adoption of a child.
- 1997 – White Paper on Family Policy released: *Les enfants au coeur de nos choix*.
- 1997 – Ministère de la Famille et de l’Enfance (Ministry of the Family and Childhood) created

by merging the Secrétariat à la famille and the Office des services de garde à l'enfance (Child Care Bureau).

- 1997 – Early Childhood Centres (Centres de la petite enfance) established by new legislation. Responsible for housing day care centres, supervising family day care providers, and providing other services with an educational and developmental emphasis.
- 1997 – New “integrated” family allowance created, merging three previously separate benefits. Children removed from social assistance (*sécurité de revenu*).
- 1997 – Unpaid parental leave extended to 52 weeks after the birth or adoption of a child.
- 1999 – Negotiations with Ottawa over proposed Parental Insurance and the Employment Insurance regime.

Key Dates in New Brunswick's Story

- 1967 – Program of Equal Opportunities established.
- 1974 – Enactment of *Day Care Act*, including licensing provisions and a fee subsidy program.
- 1986 – Department of Health and Community Services created.
- 1987 – Introduction of policy to integrate disabled children in schools.
- 1989 – Minister of State for Childhood Services appointed. Office of Childhood Services set up within Department of Health and Community Services (the first in Canada).
- 1990 – Operating grants made available to providers of child care services.
- 1991 – Universal public kindergarten program established.
- 1991 – *Creating New Options: The Future of Income Support and Employment Related Services* released, launching the reform of social assistance programs.
- 1992 – All support orders or agreements made in New Brunswick automatically filed with Family Court Services. Process managed by the Family Support Orders Service.
- 1992 – NB-Works launched as a six-year demonstration project, designed by Human Resources Development–New Brunswick, the Department of Advanced Education and Labour, and Human Resources Development Canada. The first criterion for acceptance into the program was to have dependent children.
- 1993 – Early Childhood Initiatives program implemented.
- 1994 – A Minister of State for the Family named. Family Policy Secretariat created.
- 1994 – New Directions: Child Care Reform placed emphasis on expanding access to subsidies for low income families. Grants to child care service providers ended.
- 1995 – Department of Human Resources Development–NB created, “dedicated to client self-sufficiency.” *Family Income Security Act* proclaimed.
- 1995 – New Brunswick Family Weekend, an annual event for celebrating family life, proclaimed by the premier.
- 1997 – New Brunswick Child Tax Benefit and Working Income Supplement announced in budget.
- 1997 – Minister of State for Family and Community Services hosted the Atlantic Symposium on Community Action for Children and Youth.
- 1999 – Discussion document *Building Tomorrow Together* released on process of social policy renewal.

B

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C

Key Informant Interview Framework

PROJECT: What Is the Best Policy Mix for Canada's Children?

STUDY: Comparative Family Policy: Six Provincial Stories

Framework for Discussion

Policies that touch on families with young children (aged 11 and under) are often administratively situated in different ministries and departments. To ensure that we do not miss any important policy areas, we have divided our research into the following policy categories:

1. Economic Supplements (transfer system, tax deductions, tax credits, tax rates for families)
2. Promoting the Earning Capabilities of Parents
3. Balancing Work and Family (day care, parental leave)
4. Child Care and Early Education
5. Parenting Supports
6. Child Development
7. Child Maintenance, and
8. Community Spaces and Supports.

What follows are a number of questions intended to stimulate thinking about each of these policy categories. We conclude by providing a series of discussion questions that relate to the coherence of policies for children and families in your province.

1. – 6. The Development and Delivery of Support for Families with Children

The same questions apply to six of our eight policy categories. In each case, we are interested in how your province provides policies and the goals such policies are designed to meet. Our questions are presented in a matrix on the following two pages to enable similarities and differences to be easily considered and compared. Questions related to our final two policy categories appear below.

7. Child Maintenance

Does your province enforce orders for child support? Does your province collect support payments? Does your province cover unpaid support, with or without collecting payment for it? Does your province intervene in the process of divorce and, if so, how?

8. Community Spaces and Supports

Who are the main providers of community spaces and supports for families with young children (ministries, departments, government agencies, nonprofit groups, community groups, etc.)?

Question Matrix for Policy Categories 1, 2 and 3

The Development and Delivery of Support for Families with Children

	1	2	3
Questions Related to Each Policy Category Shown to the Right	Economic Supplements	Promoting the Earning Capabilities of Parents	Balancing Work and Family
Who are the key players involved in the debate and, ultimately, in the policy making process in this policy area (women's groups, experts, advocates, employers, labour unions, religious groups, etc.)? <ul style="list-style-type: none"> • What perspectives do they bring to the table? • How are these different perspectives brokered? 			
Which department or ministry takes the lead in <i>developing</i> this type of policy in your province?			
Which department or ministry in your province takes the lead in <i>delivering</i> programs or services for this policy area? <ul style="list-style-type: none"> • Are programs or services coordinated across ministries, departments, agencies, etc. and, if so, how? • Are these policies, programs or services evaluated and, if so, in what ways and how often? • Are appeal processes available for citizens? 			
Has your province made any changes in the way services for children and families are delivered in this policy area? <ul style="list-style-type: none"> • If so, how have services been restructured? • What was the objective for restructuring? • Have the results of service delivery changes been assessed and, if so, how (monitoring, evaluation, public progress reports, etc.)? 			
Does your province regularly incorporate citizen involvement into the policy making process in this policy area? <ul style="list-style-type: none"> • If so, how are citizens involved during policy definition and development? • How are citizens involved in the assessment of policy? • How are citizens involved in the definition, delivery and evaluation of programs or services? 			
Can any lessons be drawn for the rest of Canada from your province's experience in this policy area? <ul style="list-style-type: none"> • Are there aspects of the policy discourse and decision making process that cannot be adapted for elsewhere in Canada and, if so, why? 			
Is your province's policy flexibility constrained by other jurisdictions?			

(continued)

Question Matrix for Policy Categories 4, 5 and 6

The Development and Delivery of Support for Families with Children

	4	5	6
Questions Related to Each Policy Category Shown to the Right	Child Care and Early Education	Parenting Supports	Child Development
Who are the key players involved in the debate and, ultimately, in the policy making process in this policy area (women’s groups, experts, advocates, employers, labour unions, religious groups, etc.)? <ul style="list-style-type: none"> • What perspectives do they bring to the table? • How are these different perspectives brokered? 			
Which department or ministry takes the lead in <i>developing</i> this type of policy in your province?			
Which department or ministry in your province takes the lead in <i>delivering</i> programs or services for this policy area? <ul style="list-style-type: none"> • Are programs or services coordinated across ministries, departments, agencies, etc. and, if so, how? • Are these policies, programs or services evaluated and, if so, in what ways and how often? • Are appeal processes available for citizens? 			
Has your province made any changes in the way services for children and families are delivered in this policy area? <ul style="list-style-type: none"> • If so, how have services been restructured? • What was the objective for restructuring? • Have the results of service delivery changes been assessed and, if so, how (monitoring, evaluation, public progress reports, etc.)? 			
Does your province regularly incorporate citizen involvement into the policy making process in this policy area? <ul style="list-style-type: none"> • If so, how are citizens involved during policy definition and development? • How are citizens involved in the assessment of policy? • How are citizens involved in the definition, delivery and evaluation of programs or services? 			
Can any lessons be drawn for the rest of Canada from your province’s experience in this policy area? <ul style="list-style-type: none"> • Are there aspects of the policy discourse and decision making process that cannot be adapted for elsewhere in Canada and, if so, why? 			
Is your province’s policy flexibility constrained by other jurisdictions?			

The Coherence of Policies for Children and Families

Is there an explicit or implicit overall strategy for child and family policy in your province or have policies been developed in an ad hoc or reactive way?

- Do strategies or policies tend to focus on families, on children, or on some other objective (women's equality in the labour force, population policy, etc.)?
- Are strategies or policies clearly reflected in official government publications and, if so, how are they presented or characterized?

Have child and family policies been put into place with a view to how they intersect or complement other programs? In other words, do such policies provide a coordinated and comprehensive web of policy support for families?

- Do such policies emphasize income support, services, or a mixture of both?
- Who is responsible for the *delivery* of child and family programs (federal, provincial or municipal levels of government, nongovernmental organizations, community associations, etc.)?

Does research or program evaluation have a role in your province in the debate and *development* of policies for families with children?

Are strategies or policies for children and families linked to measurable outcomes?

- If so, how are “good outcomes” defined and identified?
- In turn, how are defined outcomes measured and reported?
- Are governments and/or some other players held accountable in any way for the achievement of outcomes defined for child and family strategies or policies?

How are provincial values brought to bear in decision making about child and family policies?

- Which values are seen to be the most important and why?
- How are issues about children and families framed by politicians, experts, advocates, and the media in your province?

D

Research Projects Best Policy Mix for Children

The following 10 research reports embody the findings of the CPRN Family Network research project, *What Is the Best Policy Mix for Canada's Children?* Several of these reports are available on-line at: <http://www.cprn.org>

- Jenson, Jane, and Sharon M. Stroick. 1999. *A Policy Blueprint for Canada's Children*. REFLEXION Number 3. Ottawa: Canadian Policy Research Networks Inc.
- Jenson, Jane, with Sherry Thompson. 1999. *Comparative Family Policy: Six Provincial Stories*. CPRN Study No. F|08. Ottawa: Canadian Policy Research Networks Inc.
- Krashinsky, Michael, and Gordon Cleveland. 1999. "Tax Fairness for One-Earner and Two-Earner Families: An Examination of the Issues." Discussion Paper. Ottawa: Canadian Policy Research Networks Inc.
- Michalski, Joseph H. 1999. "Values and Preferences for the 'Best Policy Mix' for Canadian Children." Discussion Paper No. F|05. Ottawa: Canadian Policy Research Networks Inc.
- O'Hara, Kathy. 1998. *Comparative Family Policy: Eight Countries' Stories*. CPRN Study No. F|04. Ottawa: Canadian Policy Research Networks Inc.
- Phipps, Shelley. 1999. *An International Comparison of Policies and Outcomes for Young Children*. CPRN Study No. F|05. Ottawa: Canadian Policy Research Networks Inc.
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- Stroick, Sharon M., and Jane Jenson. 1999. *What Is the Best Policy Mix for Canada's Young Children?* CPRN Study No. F|09. Ottawa: Canadian Policy Research Networks Inc.
- Thompson, Sherry, with Judith Maxwell, and Sharon M. Stroick. 1999. "Moving Forward on Child and Family Policy: Governance and Accountability Issues." Discussion Paper. Ottawa: Canadian Policy Research Networks Inc.
- Tipper, Jennifer, and Denise Avard. 1999. "Building Better Outcomes for Canada's Children." Discussion Paper No. F|06. Ottawa: Canadian Policy Research Networks Inc.

Notes

- 1 The one exception to this move towards employability is for the disabled.
- 2 Such policy communities are sometimes called *policy networks* (Bradford, 1998). We prefer to call them *communities* with the idea that they are loose groupings, in which people are not necessarily in direct contact, although they share general policy proclivities and values.
- 3 “National studies have shown that many parents using unregulated arrangements would prefer regulated settings, while the reverse is not generally true” (Beach, Bertrand, and Cleveland, 1998, 18).
- 4 Provinces usually allowed individual CAP subsidies, attached to low income parents, to go to commercial centres. For the current situation, see Table 2.
- 5 The Early Childhood Centres have responsibility for a variety of services, including the oversight of family day care providers in their respective neighbourhoods.
- 6 Quebec’s \$5 per day child care program was incrementally instituted. It began with four-year-olds in September 1997 and was applied each year thereafter to the next youngest group. All age groups of preschoolers will be covered by 2001. A fixed price was also set for after school care.
- 7 Those involved in the Parental Wage Assistance program (APPORT) can receive a tax credit for their child care expenses, while parents on social assistance are entitled to two and a half days per week of child care at no cost.
- 8 In 1999, the Alberta government eliminated operating subsidies altogether (see Table 2).
- 9 While the condition of the homes or the quality of the care is not regulated, the number of children who can be taken in by unregulated family day care providers is limited by all provinces. The maximum ranges from four in Manitoba to eight in Saskatchewan.
- 10 This high income advantage partially explains the “kerfuffle” in spring 1999 about the Child Care Expense Deduction. Suddenly, families with a stay-at-home mother and a high income spouse received great media visibility. When the Reform Party raised the issue in the budget debate, such families were claiming the same right to having their taxes reduced. A number of articles in *The Globe and Mail* in early March 1999 drew attention to this with, for example, quotes from a lawyer’s wife and a stockbroker’s wife on the unfairness of the CCED. Not all of them were non-employed, although none of them claimed the CCED. As Krashinsky and Cleveland (1999) show, it is only at family incomes greater than \$120,000 that the tax situation of families receiving the CCED can be measured as more advantageous than to families without it.
- 11 If a newborn is ill and requires special care, both natural and adoptive parents may take an additional five weeks of paid parental leave.
- 12 All the data cited here are from Alberta (1999, 4).
- 13 The next largest savings reported by the Tax Commission would go to a single senior with an income over \$100,000 whose “savings” would be \$2,031.

- 14 Note that supplements apply to each child under the age of seven: (1) \$213 annually, less a 25 percent reduction of the amount claimed for child care expenses on the tax return, and (2) \$75 annually for the third and each additional child. The Alberta government has its own schedule of benefits: \$935 per year for children under the age of 7, \$1,004 for children aged 7 to 11, \$1,133 per year for children aged 12 to 15, and \$1,205 for children aged 16 to 17 (Revenue Canada, 1998).
- 15 As defined by Statistics Canada, “poor” families are those with an annual family income that ranges from \$23,303 to \$31,071 and, therefore, falls between 75 and 100 percent of Statistics Canada’s low income cut-off (Statistics Canada, 1999*b*).
- 16 Quebec’s Family Allowance, targetted to low income families, was created by combining three allowances that existed before 1997. Out of the four that had existed, two remain: the Family Allowance described here and one for disabled children.
- 17 These examples are from the press release about a consultant’s report to the Ministry of Community and Social Services. The consultant was KPMG (Mackie, 1999).
- 18 See Saskatchewan’s 1998-99 initiatives described in its budget documents at <http://www.gov.sask.ca>

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