

# Income splitting proposal in the 2011 federal election <sup>[1]</sup>

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## AVAILABILITY

See links below.

In the 2011 federal election the Conservative Party has proposed an income splitting initiative. Currently, Canada's income tax system requires each individual to report and pay tax on all of the income he/she earns. The proposed income splitting measure would tax partners as a unit instead of as individuals. Couples would be allowed to transfer income to a lower earning partner therefore lowering the higher earner's tax bracket to reduce family taxation.

This proposal has generated considerable debate. CRRU has gathered reports and analysis on this issue.

## Income splitting proposal

Harper announces the family tax cut

The Conservative Party of Canada, 28 Mar 11

## Media coverage

Tories' income splitting another nail in tax coffin <sup>[2]</sup>

Jeffrey Simpson, Globe and Mail, 1 Apr 11

Election and families

The Current, CBC Radio, 30 Mar 11

Income splitting: analysts split on its wisdom, depending who benefits <sup>[3]</sup>

Jonathan Chevreau, The Financial Post, 29 Mar 11

There are better ways to cut taxes than income splitting <sup>[4]</sup>

Mike Moffatt, The Globe and Mail, 29 Mar 11

Tax break for stay-at-home parents doesn't help most families

Craig McInnes, Vancouver Sun, 29 Mar 11

Good things are worth waiting for: Tory income splitting plan is a winner

National Post, 29 Mar 11

'Tax break' conceals low benefit <sup>[5]</sup>

Jay Bryan, Montreal Gazette, 28 Mar 11

Who will benefit from the Tories' proposed family tax cut? <sup>[6]</sup>

Tonda MacCharles, Toronto Star, 28 Mar 11

Probing the pledge: the Tories' flawed tax break for families <sup>[7]</sup>

Barrie McKenna, The Globe and Mail, 28 Mar 11

UVic prof Elisabeth Gugl criticizes Stephen Harper's income-splitting plan <sup>[8]</sup>

Stephen Thomson, Georgia Straight, 28 Mar 11

Income splitting is flawed and costly <sup>[9]</sup>

New Zealand Taxation, 23 Mar 11

Income splitting: A bad idea returns <sup>[10]</sup>

Erin Weir, The Progressive Economics Forum, Mar 11

## Research and analysis

Income splitting and joint taxation of couples: What's fair <sup>[11]</sup>

Kesselman, Jonathan, 2008

Institute for Research and Public Policy (IRPP)

Press release: Full income splitting for taxation of couples a bad idea, says IRPP study [12]

Fact and fantasy: Eight myths about early childhood education and care [13]

Chapter five: The "discrimination against stay-at-home-mothers" argument

Cleveland, G. & Krashinsky, M.

Childcare Resource and Research Unit, 2003

Mothers as earners, mothers as carers: responsibility for children, social policy and the tax system [14]

Freiler, C., Stairs, F., Kitchen, B., Cerny, J., 2001

Canadian's Women Health Network

The benefit/penalty unit in income tax policy: diversity and reform [15]

Lahey, Kathleen, 2000

Government of Canada

Tax fairness of one-earner and two-earner families: An examination of the issues [16]

Krashinsky, M. & Cleveland, G.

Canadian Policy Research Networks, 1999

For the benefit of our children: Improving tax fairness [17]

Nineteenth report of the Standing Committee on Finance. Sub-committee on tax equity for Canadian families with dependent children

Canada. House of Common, June 1999

**Region:** Canada [18]

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#### Links

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<https://www.theglobeandmail.com/report-on-business/economy/economy-lab/there-are-better-ways-to-cut-taxes-than-income-splitting/article617929/> [5]

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<http://www.newzealandtaxation.com/2011/03/income-splitting-is-flawed-and-costly/> [10] <http://www.progressive-economics.ca/2011/03/28/income-splitting-bad-idea/> [11] <https://irpp.org/research-studies/income-splitting-and-joint-taxation-of-couples/> [12] <http://irpp.org/wp-content/uploads/assets/Uploads/022008e.pdf> [13] <https://test-childcarecanada-d7.pantheonsite.io/documents/research-policy-practice/04/02/fact-and-fantasy-eight-myths-about-early-childhood> [14] <http://www.cwhn.ca/en/node/21403> [15] [http://publications.gc.ca/collections/collection\\_2008/lcc-cdc/JL2-46-2000E.pdf](http://publications.gc.ca/collections/collection_2008/lcc-cdc/JL2-46-2000E.pdf) [16] <http://cprn3.library.carleton.ca/doc.cfm?doc=435&i=en> [17] <http://www.ourcommons.ca/DocumentViewer/en/36-1/FINA/report-19> [18] <https://childcarecanada.org/taxonomy/term/7864>