

Mothers as earners, mothers as carers: Responsibility for children, social policy and the tax system ^[1]

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Source: Government of Canada


Format: government document

Publication Date: 1 Mar 2001

AVAILABILITY

Available in print for order (see SOURCE) and online for download.

Full report in pdf ^[2]

Attachment	Size
 mothers-earners-carers-EN.pdf ^[3]	683.41 KB

Abstract:

The report examines and recommends how taxation can be used as an instrument of social policy to further women's equality, reduce their economic vulnerability and support mothers as earners and carers. The research combines an analysis of the federal income tax system with focus group findings illustrating the real life experiences of mothers. It integrates gender equality, family policy and tax policy goals into a single framework which includes social, economic and administrative considerations, and it advances the notion that the goal of gender equality can be compatible with a focus on children. The report makes recommendations regarding tax provisions related to the care of children and includes proposals for a progressive child allowance and a family leave program, among others, which contribute to building an adequate income floor and supporting women in their dual roles.

Region: Canada ^[4]

Tags: economics ^[5]

poverty ^[6]

funding ^[7]

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federal programs ^[9]

mother's labour force participation ^[10]

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