



House of Commons  
CANADA

## **Standing Committee on the Status of Women**

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FEWO • NUMBER 022 • 2nd SESSION • 39th PARLIAMENT

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**EVIDENCE**

**Tuesday, March 11, 2008**

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**Chair**

**Ms. Yasmin Ratansi**

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## Standing Committee on the Status of Women

Tuesday, March 11, 2008

• (0905)

[English]

**The Chair (Ms. Yasmin Ratansi (Don Valley East, Lib.)):** Order, please. We're going to begin, members.

We have with us Louise Levonian, general director and senior assistant in the deputy minister's office, tax policy branch, and Mireille Éthier, senior chief, federal-provincial taxation section.

You will have a lot of opportunity. We've had PCO and Treasury Board, and they've given us a flowchart. A lot of issues we have been discussing on the gender budget deal with tax policies as well. We would love to have you help us through the process. You may face some difficult questions, but that's what we're trying to understand. Our job is to understand how to move forward, and taxation is an area in which we would like to understand how to move forward.

I believe you each have presentations. You only? Okay. So you have 10 minutes, and then we'll have the question and answer period.

Thank you.

[Translation]

**Mrs. Louise Levonian (General Director, Senior Assistant Deputy Minister's Office, Tax Policy Branch, Department of Finance):** Thank you for inviting me to speak to the members of the standing committee on the very important issue of gender-based analysis.

[English]

Thank you for inviting me to speak to the members of the standing committee.

With me—you introduced her already—is Mireille Éthier, who is the senior chief in the intergovernmental tax policy division of the tax policy branch. Mireille has worked on gender-based analysis for the last three years.

[Translation]

My deputy, Rob Wright, appeared in front of the committee last year—on April 17, 2007. He spoke about Finance's accomplishments and commitments with respect to GBA.

I think it is useful for me to start by touching upon some elements of my deputy's presentation again because they are central to the topic of interest to the committee, gender-based analysis.

[English]

My remarks today will thus touch on three elements. First, I will discuss the role and mandate of the Department of Finance and the ensuing implications for the conduct of gender-based analysis. Second, I will highlight progress made in the Department of Finance in the context of gender-based analysis, focusing on what we did since my deputy came to speak last year. Third, I'll share with you the objectives we have set to ensure that, going forward, gender-based analysis is conducted broadly and consistently across the department.

First I'll discuss the role and mandate of the Department of Finance.

[Translation]

As my deputy said last year in his presentation to this committee, the Department of Finance is unique in that it plays two roles within the Government of Canada: it is a central agency but it also develops and implements policies.

In its role as a central agency, the Department of Finance assesses policies proposed by other departments. Therefore, in these circumstances, departments that sponsor the policies are responsible for gender-based analysis. I understand that my colleague from the Privy Council Office, Anita Biguzs, touched on this last week.

With regard to the department's role in developing policies, we need to distinguish between macro-economic and structural policies.

Macro-economic policies deal with aggregate economic variables such as fiscal surpluses and fiscal deficit targets and the level of public debt. These policies provide the economic and fiscal framework within which structural policies are developed.

Since macro-economic policies are by definition not targeted to any sector or any group of individuals in particular, gender-based analysis is not applicable.

[English]

Structural policies, on the other hand, can impact specific sectors and segments of the population. Since these policies could potentially have different measurable impacts on women and men, it is on those policies that gender-based analysis is carried out.

Examples of structural policy for which the Department of Finance is responsible include tax, tariff policy, managing federal borrowing, administering transfers to the provinces, and developing an effective system of regulation for the financial sector.

In this context, as well as when proposals go forward from the department to our minister, gender-based analysis is included. The department has included a section in its template used for budget briefing documents that means proposals must include gender-based analysis.

Being from tax policy branch myself, I'm most familiar with how gender-based analysis is conducted in relation to new tax policy proposals put forward in the budget process. Clearly some policies lend themselves to such analysis because of their nature. Personal income tax measures are a good example, when we are looking at increasing a credit or changing an income deduction.

Some other policies are more difficult to analyze from a gender perspective. That's why we were very careful to say that we would carry out gender-based analysis where possible.

Changing the depreciation rate for certain assets, such as a pipeline, for example, is much more difficult to study through a gender lens than personal income tax changes of the type I just mentioned.

It's the department's view that gender-based analysis is one of the many lenses that can be adopted to analyze the impact of proposed policies on various segments of the Canadian population. It's ultimately up to elected representatives to weigh the different factors, whether from an income, regional, or gender perspective, whenever possible or wherever relevant in the policy decision process.

What progress have we made? Last year when my deputy spoke to you, he was proud to report that the department had delivered on all commitments it had made in response to your report, "Building Blocks for Success".

• (0910)

[Translation]

First, the department had appointed a gender-based analysis champion—myself. Second, the department had conducted a pilot project to train tax policy analysts and managers in gender-based analysis. Third, the department has continued holding pre-budget consultations with various groups in both 2006 and 2007.

[English]

Over the last year, the department has furthered its work on gender-based analysis. I'm happy to report to the committee that the department has made significant progress towards fulfilling its further commitments that were spelled out in the letter from the minister responsible for the status of women, the Honourable Bev Oda, to Judy Sgro, the chair of the Standing Committee on the Status of Women at that time, in August 2006.

To help gender-based analysis, the department committed to post on its internal website some good examples of gender-based analysis—that is, best practices—and we're in the process and almost prepared to do that.

It committed to offer gender-based analysis training to branches other than tax policy. Training was offered on January 30 and 31, 2008, to some 32 officers and managers from all branches of the department. That's over and above the pilot project, which about 30 people attended. So in total, we've trained 60 people in the

Department of Finance. There are approximately 300 managers and analysts who work on these issues, so 60% is quite a significant portion who have the expertise to pass on to others to enable them to do gender-based analysis.

We committed to include gender-based analysis as part of the department's recommended curriculum in the training offered to all new employees. This has been done, and courses will be given in the fall. So from now on, any new analysts and managers coming into the department will be trained on gender-based analysis.

As well, the department committed to report, in its departmental performance report, on the progress made in meeting commitments. The department included a section on gender-based analysis in its 2006-07 DPR.

In the section, "Program Policy: Tax Policy", the following sentence was included, the purpose of which was to raise the profile of gender-based analysis in the department: "Regardless of their objective, proposed policies are reviewed for gender and environmental impacts."

In the chapter on responses to parliamentary committees, audits and evaluations, a box summarizing the various departmental commitments with respect to gender-based analysis was added and the following statement was included: "The Department is working towards fulfilling these commitments and will report on all of them in next year's DPR."

This can be seen as a sign of how serious we are when it comes to implementing gender-based analysis.

Going forward, I'd like to stress the fact that the department has adopted a systematic approach to conducting gender-based analysis—that is, all policy proposals going to the minister in the budget context now include a section on gender-based analysis, and gender-based analysis is developed and conducted when the policies themselves are being developed. So it is now an intrinsic part of the policy work.

The systemic approach allows for gender-based analysis to be included from the earliest stage of development of policy. We also believe it is an efficient way to proceed in that it is the same officer who performs gender-based analysis who develops the policy. As most policy proposals developed at the department are complex and technical in nature, this approach eliminates the risk of the person conducting the gender-based analysis not understanding the proposal and it reduces the time necessary to complete a good gender-based analysis.

I would be the first to acknowledge that the analysis we are doing in this respect is not perfect, but we have made progress in the quality of gender-based analysis included with the policy proposals that are put forward to our minister.

I've been the gender-based analysis champion for about a year now. I see my role as fostering visibility of gender-based analysis. The statements we included in the departmental performance report last year contribute to heightening the visibility and importance of gender-based analysis.

As well, I want to ensure that gender-based analysis is not only done, but it's done well.

I see my role as facilitating the performance of gender-based analysis. We've provided training and will continue to do so, and we will post examples of gender-based analysis on our internal website to help guide those conducting gender-based analysis. With the training that has taken place and that will continue to take place, and now that gender-based training is part of the training offered to new employees, I believe, going forward, the analysis can only improve.

Let me mention as well that the reaction to the gender-based analysis training was extremely good. The overwhelming majority of participants thought that after the training they were in a good position to be able to conduct good gender-based analysis in their respective area of responsibility.

• (0915)

I'd like to thank Status of Women Canada for its help in carrying out gender-based analysis training. Overall, I would say the department has come a long way over the last two years and I look forward to continued progress in that respect.

I would like to thank you for giving me the opportunity to talk to you today, and I look forward to your questions.

**The Chair:** Thank you very much.

We will start our first round of questions at seven minutes.

Go ahead, Mr. Pearson.

**Mr. Glen Pearson (London North Centre, Lib.):** Thank you, Madam Chair.

Thanks for coming in this morning. We're still trying to get our heads around the process and how it all works, and the last couple of weeks have been very helpful.

In terms of the pre-budget process, could you give us some insight into the consultation process you go through? Do you approach groups? Do they approach you? Can you give us an example of some of the women's organizations you would have consulted with before that happened?

**Mrs. Louise Levonian:** I'm glad you asked me that question. I expected that type of question on the budget process, having read the transcripts from the Privy Council Office meeting and the Treasury Board meeting.

I'm speaking to this as the gender-based analysis champion for the Department of Finance. Basically, policies are developed in departments. Proposals are looked at. Everything is going on in departments as well as in other areas, but I'll take them in chunks.

Policies are being developed in departments. Gender-based analysis is being done in the departments as these policies are being developed, and they come through the cabinet committee process. This is one aspect. The policies are developed; they come through the cabinet committee process. They go through the policy committee, the social and economic, etc. Those policies are worked on more and finally approved, and then there's approval in principle for these policies from a cabinet perspective. That's one mechanism that feeds into the department for determining how the budget process works.

The Department of Finance, of course, then looks at the economic and fiscal context—what's happening in the economy and what that

means in terms of the amount of money that is going to be available in that broader context. It sets the framework that's available for the funding that's going to fund the different proposals.

Then a broad consultation is undertaken. The House of Commons Standing Committee on Finance does consultations and writes a report, which we then review. It feeds directly into the process as to what the recommendations are. That's another perspective that feeds into the budget process.

The Minister of Finance goes across the country consulting, generally. He gets ideas and submissions for the budget process. Also, the Department of Finance has an online consultation, so anybody who wants to can feed into that process. All these ideas go into the pot. They'll have different weights, etc., but they all go into the policy ideas that make up the budget.

The department itself meets.... Basically, in my tenure at Finance we've never said no to a group that wanted to meet with us, generally speaking. If somebody wants to come and give us an idea, we'd listen to that idea, and that would also go into the pot for consideration.

• (0920)

**Mr. Glen Pearson:** I only have so much time. Could I ask you to talk about a specific example?

I met with a couple of women's groups in my riding over the weekend. In the 2008 budget, there is the idea of putting forward the \$5,000 tax-free account, for instance. It could also be built on for future years for the unused portion.

We know from this committee that women make significantly less than men. Women entrepreneurs have to put more of their personal income into what they're doing than men do. That's one of the things we learned. Also, they're much more likely to face family care responsibilities that are more difficult.

These women have done somewhat of an analysis of it, and they're wondering if a gender-based analysis was done on that particular issue. It seems to me that what it's done is spread the gap between men and women even further. I'm wondering if that's a fair statement. I would like to know if a GBA was done on that particular policy. I'm not trying to be partisan about it; I'm just trying to understand how these legislative things get passed. Are they actually going through a GBA lens?

**Mrs. Louise Levonian:** Yes, gender-based analysis was definitely conducted on the tax-free savings account. I can go into it a little bit. I have that material with me.

**Mr. Glen Pearson:** I just wondered what the results were. Some of the women's groups have done that, and their view is that it actually widens the gap. I'd be interested in your viewpoint on that.

**Mrs. Louise Levonian:** A tax-free savings account tends to benefit the bottom range of tax filers. Three-quarters of the benefits go to those in the bottom two tax brackets. The reason is that, first of all, there's a cap on the amount that can be put in. Second, when the savings come out of a tax-free savings account, they're not going to affect the Canada child tax benefit, the GST credit, or the GIS, etc., because when it comes out, it's not taxed and not included as income. Those benefits are still going to be maintained. It's a fairly strong incentive for low- and middle-income individuals to save, because those impacts aren't going to be there.

There's also—

**Mr. Glen Pearson:** They would have to have that income, though, to be able to do it, correct?

**Mrs. Louise Levonian:** You do have to have some income to do that.

**Mr. Glen Pearson:** Disproportionately more women are in more strict economic circumstances than men. It would seem to me that this would actually just continue the status quo the way it's going, that men will continue to be able to take advantage of that particular program more than women.

I'm just asking. I'm trying to understand.

**Mrs. Louise Levonian:** It's true that generally speaking men earn more income than women do, but the tax-free savings account is actually one of the things that will help women in those circumstances. First of all, the tax-free savings account, that \$5,000, isn't tied to income. So if you're at home working, you're still allowed to accumulate that \$5,000. The question of whether or not there are earnings there to feed into that is another one. But also, a spouse is allowed to contribute to the spouse's tax-free savings account. So the two individuals get it, and even though someone may not be earning, money can still be put into that account.

Also, a spouse can name the other person as the beneficiary upon death, so that amount gets added over and above what the other spouse's allowed amount is. So it doubles up, in a sense.

**Mr. Glen Pearson:** How much time do I have left?

**The Chair:** You have about half a minute.

**Mr. Glen Pearson:** I appreciate these answers. Is it possible for us to get that analysis?

**Mrs. Louise Levonian:** The gender-based analysis, certainly. Yes, we can do that.

**Mr. Glen Pearson:** Thank you, Madam Chair.

**The Chair:** Thank you.

We now go to Madam Deschamps, *sept minutes s'il vous plaît*.

[Translation]

**Ms. Johanne Deschamps (Laurentides—Labelle, BQ):** Thank you, Madam Chair.

I would like to start by welcoming you and thanking you for your presentation, Ms. Levonian. Mr. Pearson has already asked some of the questions I was intending to ask you.

Were you involved in the pre-budget consultations?

● (0925)

**Mrs. Louise Levonian:** Yes.

**Ms. Johanne Deschamps:** We were told that during the 2007 pre-budget consultations, the minister met with women's groups, including the Canadian Nurses Association, the Native Women's Association of Canada and Real Women of Canada. How do you go about defining which groups or associations will be given priority during the consultation process? Could you tell us which women's groups were consulted during the 2008 pre-budget process? I imagine you have a website.

Some briefs are sent in by various groups and associations. What was the general point made in these briefs? There is a common denominator: women. I would like to know whether that shows. Did any theme emerge from these briefs or the suggestions made by these women's groups with a view to achieving greater equity?

**Ms. Mireille Éthier (Senior Chief, Federal-Provincial Taxation Section, Department of Finance):** That is an excellent question. We could certainly provide you with the list of all the groups we heard from. We reviewed the briefs generally, and we reviewed particularly those presented by women's groups. There was not really a common theme that cropped up in all the presentations. For example, the Fédération des femmes du Québec raised a number of particular issues. For its part, the Conseil d'intervention pour l'accès des femmes au travail focused more on the labour market.

If you wish, we could provide you with a summary of the main themes. We could also give you the list of the groups we heard from, so that the committee does not have to read all of the presentations.

**Ms. Johanne Deschamps:** I would appreciate that, Madam Chair.

**The Chair:** Yes.

**Mrs. Louise Levonian:** May I answer your question?

I was not present at all the consultations, but I am sometimes there when groups come in to request changes to the income tax system, and so on. In addition, together with the minister, our department took part in some of the regional consultations. This happens occasionally, but not for all the consultations.

As for which groups we hear from and which groups we do not hear from, I have never heard of a case where we, the officials, refused to hear from a group that asked to put forward its point of view. However, I do not know how the minister's office makes its own decisions.

**Ms. Johanne Deschamps:** In your presentation, you referred to two types of policy: macro-economic policy and structural policy. I think it is easier to apply gender-based analysis to structural policy.

Is this the approach taken in the briefs presented during the consultations? Do the groups speak mainly about social measures?

● (0930)

**Ms. Mireille Éthier:** Generally speaking, I think we can say that most of the briefs that are presented to the department by women's groups talk about the specific impact of structural policies—both social and taxation policy. These are really the most identifiable points, which have an impact on individuals rather than on the general financial context. I do think this is the case.

**Ms. Johanne Deschamps:** May I ask another question, Madam Chair?

**The Chair:** You have two minutes.

**Ms. Johanne Deschamps:** You said that this would be coming on the website. We will soon be posting some good examples of gender-based analysis practices.

Could you tell us about some of these good examples that will be appearing soon on the website?

**Mrs. Louise Levonian:** This is an internal departmental website. We can see whether the cabinet's view on certain issues is posted, but we will find out whether we can give the committee access to the site.

**Ms. Johanne Deschamps:** In concrete terms, could you give us—

**Mme Mireille Éthier:** I think we could definitely find a good example for you. The reason we were talking about good examples is that one of our concerns is that we do not want gender-based analysis to be just a box to be checked and then forgotten about. We want a proper analysis to be done. In order to help the departmental analysts and managers, we thought we would provide some examples of individual income tax policies, for example, that include specific data and for which a proper analysis was done.

I'm sure we could find and show the committee an example of a gender-based analysis that was well done and that covers all aspects of the issue.

**Ms. Johanne Deschamps:** I imagine that if you are using the 2007 budget, given that a new budget has been presented in 2008, you will probably not evaluate the measures introduced in 2006 as compared to those put forward in the 2008 budget.

Is this too short a time? Can you determine whether the 2007 budget measures have produced the desired results with respect to gender-based analysis?

**Mrs. Louise Levonian:** I'm not sure I understand your question.

Do you want to know whether we can compare the 2006 measures with those for 2008? If so, what is it you want to compare?

**Ms. Johanne Deschamps:** Is it possible to measure these things at the moment? In concrete terms, have you had a budget year that was—

**Ms. Mireille Éthier:** I think that the comparative analysis...

[*English*]

**The Chair:** You can answer. Only Madame Deschamps can't ask any more.

[*Translation*]

**Ms. Mireille Éthier:** Generally, if we're talking about individual income tax, I think gender-based analysis is based on a model that contains data for 500,000 taxpayers. Of course, part of that is modelling based on the data. For future years, we will be able to validate the analysis that was done, but I think the model is sound and that it provides a good gender-based analysis. We do not really need one, two or three years before we can determine this. There is no doubt that this will produce changes in behaviour. So we may have to review what we did. Generally speaking, we can say that the

gender-based analysis is quite sound and produces results quite quickly.

[*English*]

**The Chair:** Thank you.

To follow up on what Madame Deschamps asked, you said that you have a template you use for GBA. You said that the department has included a section in the template used for briefing documents. Could you provide that to us? That could not be a cabinet confidence.

**Mrs. Louise Levonian:** Sure, we can look into it. It's not a template of GBA analysis; it's a template we use to brief on budget measures. It's basically this: issue, background, analysis, provincial impacts, legislative impacts, environmental impacts, gender-based analysis impacts, and so on. It just lays out the titles that go into the analysis, which we ensure is provided to the minister when measures are going forward for the budget.

• (0935)

**The Chair:** If we can have that template, it would be good for us so we know that Finance is doing it.

We now go to Ms. Davidson for seven minutes.

**Mrs. Patricia Davidson (Sarnia—Lambton, CPC):** Thank you, Madam Chair.

Thank you very much for being here this morning to present to this committee. As my colleagues across have said, we're really grappling with this and trying to get our heads around this. But I think we're starting to get there.

I have just a couple of things. We were given some documents—"Gender Analysis of Budget 2006 Tax Policy Changes", and also the same thing for 2007. Were those prepared by Finance? They're not titled.

**Mrs. Louise Levonian:** Yes, they were prepared by Finance.

**Mrs. Patricia Davidson:** Okay. I'm going to refer to the gender analysis of budget 2007, and I'm going to the business income tax changes. There are two categories.

Have you found that?

**Ms. Mireille Éthier:** Yes.

**Mrs. Patricia Davidson:** There are two categories. The first one is "Reducing the Tax Compliance Burden". The second one is the "Financial Incentive to Encourage Provincial Capital Tax Elimination". Under the GBA column, both say that the GBA has not been conducted. Well, one has not been completed, and one has not been conducted due to the unavailability of data.

Could you elaborate on that, please?

**Mrs. Louise Levonian:** Sure.

First is the financial incentive to encourage provinces to eliminate their capital taxes. Basically, capital taxes are a very inefficient form of taxation. The federal government has eliminated its general capital taxes, but the provinces have capital taxes still in place. Basically, the federal government provided an incentive to the provinces to encourage them to remove their capital taxes. Provincial capital taxes are deductible for federal income tax purposes. We would gain money as a result of their removing the taxes, because they wouldn't be deductible. We said that whatever money we gain from provinces eliminating that capital tax we're going to transfer to the provinces. Because it's a transfer from the federal government to the provincial government, it's very difficult to assess what the gender implications are. What the province is going to spend that money on and what the impact will be is very difficult to assess. I wouldn't even know where to begin to delve into what data you would try to pull up to try to determine the impacts.

The other one was reducing the tax compliance burden. That was basically to help businesses submit their payroll deductions less often than they would otherwise. So it's a simplification measure. Instead of remitting on a monthly basis, companies now remit to the CRA the money they've collected for the government less often. The gender implications of a company having to submit their remittances less often, again, would be very difficult to determine. It's purely a simplification for small business.

**Mrs. Patricia Davidson:** Is it fair to say, then, that it's far easier to do the GBA on personal tax changes than on business changes, whether they're cuts or whatever they are? Is that something you think will always be the case, or will there be data collected down the road that will allow this to be done on the business end of things as well?

**Mrs. Louise Levonian:** I think, generally speaking, personal income tax measures are more conducive to gender-type analysis than are corporate-type measures. In the personal income tax system, when you make a change to it, you're directly affecting individuals. So when you're directly affecting individuals, you can do a gender-based analysis on that: What's the impact for women? What's the impact for aboriginal groups, etc.? But when you're targeting a corporation, then it becomes more difficult to do the gender-based analysis because it's a corporation as opposed to the people you're actually trying to target.

So generally speaking, yes.

• (0940)

**Mrs. Patricia Davidson:** So is it the intent that business will not receive the same amount of GBA scrutiny as personal tax issues will, or is the intent to increase that down the road? What is the training teaching? What's happening there?

**Mrs. Louise Levonian:** The training tries to make people think about what the implications are that could result from any measure. So whenever any measure is going forward, the analysts are trained to think about what the implications could be.

Let's say we had a measure that was very directed at a small business in the scientific and research type of analysis or businesses that are health oriented, then in some ways you could try to determine.... Analysts are supposed to be critical and look at all the different aspects and ask if the employment in those areas is greater

in a specific area relative...or if there are more women employed in this area than there are men. And in that sense, if there's a measure that's more targeted in the corporate area, then there could be gender-based analysis, and the analysts and managers are trained to take that into consideration.

The analysts are trained to look at all measures critically from a gender perspective, from an environmental perspective. All those perspectives are supposed to be taken into account. So these two in particular are not conducive to gender-type analysis. It's a transfer to the province, and one of them is just a simplification measure. It just reduces the compliance burden. So those aren't conducive.

If you reduce the corporate tax base, reduce the corporate tax rate across the board, that approaches more of a macro policy. It's too broad. It's too difficult to analyze from a gender perspective. But as you get more specific, more targeted, analysts and managers are trained to look at that and see if there are any gender differences in the measure itself.

**Mrs. Patricia Davidson:** When you were doing the GBA on the 2008 budget, what policies, programs, or initiatives did you find favoured women more than men or favoured men more than women, and which ones would be gender neutral?

**The Chair:** Ms. Davidson, I was so carried away with your questions that I forgot you're out of time. But I will allow that question to be answered.

**Mrs. Louise Levonian:** Specifically, which ones favour women and which ones favour men?

What we can do is this. As we did with the 2006 and 2007 budgets, we've compiled the gender-based analysis for the 2008 budget. We can provide that to the committee, and it'll elaborate on which ones are more conducive to women and which ones are more conducive to men.

**The Chair:** Thank you.

We now go to Ms. Mathysen for seven minutes.

**Mrs. Irene Mathysen (London—Fanshawe, NDP):** Thank you, Madam Chair.

Thank you for being here.

I get the sense from looking at your presentation that as a champion and as a department, you've worked very hard at gender-based analysis. I see the checklist that the deputy reported on in regard to "Building Blocks for Success" and certainly, as I say, the work that you've done. But ultimately it comes down to the minister and the policy of the government, and I think that's where my frustration sets in.

I'm going to ask you some questions. I understand the division between what you do and the political master that makes the final decision.

I wanted to refer to the document on the 2007 analysis. I'm at the business tax portion, the last two paragraphs, just above sales and excise tax. It talks about the \$100 per month child tax benefit, which has been featured quite prominently in the 2007 budget. I wondered whether, in looking at that, the government considered the real cost of licensed or even casual child care for a family. Do you know what those costs are?

Secondly, what impact does that \$100 a month have on single working mothers or caregivers? We know a lot of senior women are providing child care because it's very expensive in licensed places.

I also wonder why the government decided to give a tax credit and then decided to tax back that \$100.

The last piece of it talks about the measure that would encourage businesses to create additional child care spaces in the workplace. How many have been created, and where were they created? Is there documentation available that looks at those child care spaces, and can it come to the committee?

• (0945)

**Mrs. Louise Levonian:** I'll try to address each one, but I might have missed some of the questions.

On the \$100 a month that's provided, you asked how that benefits low-income individuals, I think, or low-income single women?

**Mrs. Irene Mathysen:** Yes, and senior women who are providing child care. Also, did you consider the real cost of regulated and casual child care?

**Mrs. Louise Levonian:** From a global perspective, I know the government took other action on providing funding to the provinces to provide child care. I believe it was \$250 million, but that's not my area of expertise, so I can't speak to that.

I know that the government wanted to provide funding to individuals for child care to take into consideration the expenses of raising children. They did that through the universal child care benefit, which was a payment to everyone with children under the age of six. This amount goes to all families, and as a result, all families are better off. It is taxable. This is added to the individual's income. As you go up the income scale, the tax system is designed to be a progressive tax system, so lower-income individuals would pay proportionally less than higher-income individuals. So that's brought into income. If the individual is at the lower end of the income scale, generally speaking, with children, etc., at a very low end they're not paying any tax, so they're going to benefit from the entire \$100 a month from the universal child care benefit. As you go up the income scale, you're going to pay more and more tax on that universal benefit, but that's going up the income scale.

All families are better off as a result of the universal child care benefit. It takes into account the ability of an individual to pay tax, so as you go up, the ability is taken into account.

The universal child care benefit, although included in income, doesn't actually affect benefits like the Canada child tax benefit or the goods and services tax credit. Although it's brought into income, where there are low-income benefits provided, it's not taken into account for those benefits. Because of the progressive nature of the

tax system, it was designed to help lower-income individuals more than higher-income individuals.

With respect to the child care spaces, I understand that funding was provided to the provinces to do that. In addition, they supplemented that with a credit for businesses to create child care spaces to help with that. It was a global package, not just "We're going to provide child care space credits". Other elements were provided in that.

As to how much it costs to create a child care space, that was taken into account in designing the credit.

**Mrs. Irene Mathysen:** But I wondered if the cost to the parent, to the individual, was considered, because child care spaces, particularly regulated ones, are quite expensive. Also, I wondered how many of these spaces were created with this tax credit for business.

**Mrs. Louise Levonian:** On the credit side for business, it's too early to tell. The credit was, I believe, effective in 2007, so it's too early to tell how many spaces it's going to create.

On the cost to the parents, I'm here as the gender-based analysis champion. I happen to also work in the tax policy group, so I can answer to certain things. But as to how much it costs for individual child care, I can't speak to that, because it's more on the side of the money that was provided to the provinces, and my group didn't work on that.

**The Chair:** One last question.

**Mrs. Louise Levonian:** The other thing I'd add is that the tax system itself provides a deduction for expenses for child care. So if I incur expenses to put my child in day care, I get to deduct those costs up to a limit. So the tax system itself does account for the costs associated with child care.

• (0950)

**Mrs. Irene Mathysen:** What is the limit?

**Mrs. Louise Levonian:** I believe it's \$7,000 per child.

**Mrs. Irene Mathysen:** Does the Department of Finance plan to perform GBA on previous government expenditures, the old ones, so that we have a sense of what's sort of ingrained as impacting women?

**Mrs. Louise Levonian:** As I was saying, the department has made significant progress in its ability to conduct gender-based analysis and to inform ministers in the aspects of gender-based analysis. The current approach is that as measures come forward, this information is provided to ministers to allow them to make the choices that they make.

You're talking about the tax system, right?

**Mrs. Irene Mathysen:** Yes.

**Mrs. Louise Levonian:** Analyzing the tax system in its entirety from the perspective of gender-based analysis is a huge, significant undertaking. Currently the resources within the Department of Finance don't exist to undertake that kind of analysis. If this were to become priority for ministers, then funding would have to be allocated to that resource to be able to undertake that kind of analysis, but currently the resources aren't available within the department to be able to do that.

**The Chair:** Thank you.

We'll now go to the five-minute round.

Ms. Neville.

**Hon. Anita Neville (Winnipeg South Centre, Lib.):** Thank you very much for being here today.

I have just a couple of quick follow-ups on previous questions, and then I have a number of my own.

Ms. Davidson raised the issue of how we received this material. Is it normal for you to give material without "Department of Finance" on it, or not dated? I was a little surprised that we received it in this form, without any acknowledgement of where it's coming from, the Department of Finance.

I just raise that, I don't mean to be picky, but it struck me as odd.

**Ms. Mireille Éthier:** I am sorry if it didn't get to you in the proper format. I think we had a request to submit it, and we submitted it through our parliamentary affairs person. But I will make sure that this doesn't happen again and that it is very clear next time.

**Hon. Anita Neville:** Thank you.

I just want to follow up on the questioning that Ms. Mathysen talked about on the child care benefit and your comment that all families are far better off. I'm really having a hard time understanding that.

**Mrs. Louise Levonian:** I said "better off". I don't think I said "far better off". I hope not. They're better off because they're getting more money.

**Hon. Anita Neville:** They're getting more money. This is beyond my comprehension, but anecdotally I'm hearing stories of young women having babies so they can get another \$100 a month. In the long run, that sure isn't going to create a better-off situation for their families or their children. So I question the whole issue of "better off".

Do you factor in the allocation to the provinces for child care? I come from Manitoba. I know the huge losses that have affected child care in Manitoba. I know the really dire situation there. So when you talk about it, how do you factor it in?

The other question I want to ask you concerns this government currently using tax credits as a form of social policy. We heard from Kathleen Lahey. When she was here, she said that when you deliver social programs through a tax instrument, women for the most part are disadvantaged, particularly low-income and low-middle-income women.

Do you give that advice to the minister in terms of the tools to use for social policy? My question is not dissimilar to Ms. Mathysen's.

How do we conduct a review of the whole tax system to look at the disadvantaged women in the tax system? My final question, and you're not going to have time for everything, is this. Have you done a gender-based analysis on pension splitting and also income splitting? I'm curious to know and to see that.

**Mrs. Louise Levonian:** To help answer that question, I think it's important to understand the fundamentals of the tax system. First of all, the tax system's primary purpose is to raise revenues to fund the programs that ministers and the government feel are priorities.

• (0955)

**Hon. Anita Neville:** I understand that.

**Mrs. Louise Levonian:** It tries to do that in the simplest, fairest, and most efficient way possible, and it takes into account ability to pay. The tax system is a progressive tax system. The more income you earn, the more tax you pay, and there are deductions and credits that take into account personal circumstances within the tax system.

**Hon. Anita Neville:** But that's where we need the analysis: the tax credits and whether they are proportionately advantaging or disadvantaging women.

**Mrs. Louise Levonian:** With respect to the government's choosing tax to provide social policies, the role of the department and public servants is to do the best possible analysis we can do and put the pros and cons of using different tools before ministers to make those decisions. So based on the principles of the tax system and the pros and cons of different measures within the tax system, we put that before ministers and they choose how they want to proceed.

There are measures that are more conducive to using the tax system, and there are measures that aren't conducive to using the tax system as a tool. For example, if you're going to income-test something, if as a policy objective ministers choose that they're going to provide the Canada child tax benefit but it's only going to be to lower-income individuals, then a natural tool to use in that respect would be the tax system because you're already measuring income automatically. If you've already got the tax system in place and it measures income, you don't want to create an entire new administration or bureaucracy to provide funding to individuals for that, and so you're able to provide, for example, the child tax benefit.

So those are some of the considerations we put before ministers in determining what tools are best to use in providing these kinds of measures. So as for advice on a particular measure, I can't reveal the advice we would provide a minister, but it's our job to analyze what best tool to use. We look at spending and whether that's the best way to approach it, to use a tax. Depending on whether or not it's an environmental objective, we look at regulation. So we put all that on the table, provide the pros and cons, and give that to ministers to decide.

**Hon. Anita Neville:** So would a minister say, “This is my objective,” and then would you provide the advice that says, “You’d be better off through a direct grant or a tax credit or whatever; these are your options”? Or would the decision be made that we’re going to do a tax credit and then you do the analysis of that?

**Mrs. Louise Levonian:** We definitely look at different tools for providing an objective. Sometimes ministers will come to us and say credit, and after we go back and analyze it and look at the pros and cons of the credit, we say that actually doing a spending program might be better, and here’s why. We put that on the table, and then ministers decide which way they want to proceed.

**The Chair:** Thank you.

Just to let you know, on March 13 we are having the economists coming, and they have come before us; therefore, the questions that are being asked of you are legitimate questions. We need very fair answers so that we’re not going round in circles hearing about the tax rate and what they do.

Generally the membership is aware, because they have had so much exposure to it, so if you could take that as your starting base point and then explain over that, it would be appreciated.

Ms. Grewal is next, for five minutes.

**Mrs. Nina Grewal (Fleetwood—Port Kells, CPC):** Thank you, Madam Chair.

Could you please tell the committee the obstacles or difficulties that are involved in assessing the impact of gender budget measures?

**Mrs. Louise Levonian:** Generally speaking, the biggest hurdle is data availability. When we’re doing measures, we try to reach all different sources. I’m a tax policy person, so we actually have better access to data in that we have the tax returns, and that’s divided up by gender. We know filers are male or female. We know what their income is. We have all that available to us.

On other measures, it can be difficult just to actually get the underlying data as to how many women would benefit from a certain measure. We go to different sources in trying to analyze that. We use StatsCan data quite a bit when the measures deviate from the tax system, etc. But getting good data is one of the hardest aspects.

• (1000)

**Mrs. Nina Grewal:** Could you also please elaborate on what is involved when Finance conducts its GBA on a particular tax policy? Could you take us through that process?

**Mrs. Louise Levonian:** In terms of the specifics involved, the first thing we do.... I’ll take an example of something that’s going to be directed on the personal income tax side. It’s easier to do that.

We look at what the measure is trying to accomplish and at what the underlining data would be. For example, on the working income tax benefit, we looked at who would benefit, what income groups would benefit, whether there are any other impacts we wouldn’t have taken into consideration in what we’re trying to achieve, and whether other side effects happen as a result of it.

The gender-based analysis that we’ve undertaken tells us to go deeper and not just stop at the preliminary analysis. Could this have a greater impact on aboriginal women? Could it have a bigger impact

on immigrant women, etc.? We try not to stop at the first layer of analysis, but that’s where we get into even more difficulty with the data, because it doesn’t get split out by aboriginal women or immigrant women, etc. Still, we try to go down levels in analyzing it.

As Department of Finance officials, we apply rigour in our analysis in all respects. Whether it’s an environmental impact or a gender-based analysis impact, we question the data; we question the analysis in all respects.

**Mrs. Nina Grewal:** Could you please also tell us how many organizations the finance department typically includes in the pre-budget consultations? How many of these organizations could be identified as women’s organizations? Do you feel that this is an adequate number, and why, or why not?

**Mrs. Louise Levonian:** We can get that information for you. I have it here, but I just want to make sure I tell you the right information.

It’s going to be hard to be comprehensive. We can tell you, for example, the groups that the minister met with. We could even tell you the groups that the finance committee met with, because we monitor those hearings to make sure we know the recommendations coming out of it—the submissions, etc.

Different branches of the department as a whole meet different individuals at different times. We don’t keep exact track of how many, who, or when or where a meeting is taking place. We’ll try to give you as much information as possible as to who has been....

**The Chair:** Thank you, Ms. Grewal.

We’ll go now to Madame Demers.

[Translation]

**Ms. Nicole Demers (Laval, BQ):** Thank you, Madam Chair.

Thank you both for being here.

Ms. Levonian, I’m having a little trouble understanding your power to make recommendations and your power within the department. In your presentation, you said that a sentence was included in the income tax policy to ensure consideration was given to GBA: “Regardless of their objective, proposed policies are reviewed for gender and environmental impacts.”

In light of that, how were you able to justify elimination of the Court Challenges Program, cutbacks and changes at Status of Women Canada and the reduction of the GST, given that we know that low-income women will never be able to spend enough to benefit from this measure? Women who earn less than \$20,000 a year will save less than \$10 in GST. There is no doubt about that.

What is your role exactly? How can you ensure that the impact of policies such as the ones I have mentioned will be minimized? These policies result in significant, dramatic consequences for women. The focus should rather be on protecting women.

• (1005)

**Mrs. Louise Levonian:** Our role is to pass on to the minister all the facts so that he can make his decisions based on complete information. As the GBA champion, I want to ensure that the analysis is done and that it is done properly. This information is passed on to the minister so that he has all the information he needs before making any decisions.

**Ms. Nicole Demers:** What power do you have if the minister decides not to take your recommendations into account?

**Mrs. Louise Levonian:** We have no power. Our job is not to tell him that he must not introduce a particular policy, but rather to provide him with all the information. I do not know how to say it in French, just how it goes in English:

[*English*]

Public servants have almost a motto: fearless advice, loyal implementation.

[*Translation*]

We provide our advice, but the minister decides what to do. Our role, once again, is to provide him with the tools he needs.

**Ms. Nicole Demers:** So you really have no control over the decisions made by the minister. All that is very valid for purposes of analysis, but as far as implementing policy, we must continue to hope that something will change, because we have not seen any improvement. As a woman, I'm sure you've made some recommendations. But when we see the measures that have been introduced, we realize that your recommendations were disregarded.

**Mrs. Louise Levonian:** I do not know. Our job is really to provide fearless advice and loyal implementation. That is the role of the public servant.

**Ms. Nicole Demers:** So it is just window dressing. Don't you find that unfortunate?

**Mrs. Louise Levonian:** I would like to add something about the GST. Even though the government reduced the GST, it decided to keep the GST/HST credit for low-income people. This means that even though people spend less, the credit remains the same. As a result, there's \$1.1 billion for low-income individuals.

**Ms. Nicole Demers:** These people were already getting the GST/HST credit. This changes nothing for them.

**Mrs. Louise Levonian:** But they do pay the GST.

**Ms. Nicole Demers:** However, it does make a big difference to high-income earners, because they benefit much more from the GST reduction. If I buy a car for \$30,000, I will save more in GST than someone who buys a bus pass.

**Mrs. Louise Levonian:** Yes, but—

[*English*]

**The Chair:** *Merci.*

Ms. Mathysen, for five minutes.

**Mrs. Irene Mathysen:** Thank you, Madam Chair.

In October 2007 the Minister of Finance released an economic statement that had numerous tax cuts. We've heard in the committee that tax cuts affect women differently from men because men have higher incomes and women aren't as able to take advantage of the tax deductions. Interestingly, in that 2007 economic statement, women weren't even mentioned. The word didn't come up.

I wonder whether there was a gender-based analysis of that economic statement.

**Mrs. Louise Levonian:** Definitely a gender-based analysis was conducted. In any measures that go forward to the minister now in the Department of Finance, a gender-based analysis is conducted.

I'll make a general point on the overall reductions that this government has put forward on the tax side. Some 75% of the reductions in tax have gone to those in the bottom two tax brackets. Generally speaking, because women tend to have lower incomes, the benefit has gone proportionally more to women in the reductions that they've put forward. But again, we can provide you with the analysis that was conducted for the October statement.

**Mrs. Irene Mathysen:** Okay, thank you.

Are there any measures in the 2008 budget that specifically targeted women—

• (1010)

**The Chair:** Ms. Mathysen, could I interrupt for a second?

Could you give us some concrete examples of it— I'm not taking your time—because you're making statements and people are thinking, well, what does that mean? So whenever you say that 75% has gone to the lower two tax brackets, could you please give us some analysis?

**Mrs. Louise Levonian:** Absolutely.

**The Chair:** Thank you.

Ms. Mathysen, you may continue.

**Mrs. Irene Mathysen:** Thank you, and I appreciate that intervention, Madam Chair.

I'm at the 2008 budget now. I wonder whether there is anything there that specifically targeted women. In our analysis of the budget, women were mentioned six times and corporations were mentioned 119 times, and it seemed rather disproportionate.

**Mrs. Louise Levonian:** The whole budget, the 2008 entire budget?

**Mrs. Irene Mathysen:** Yes.

**Mrs. Louise Levonian:** I don't have the information on the entire budget. My role as the gender-based analysis champion is to ensure that analysis is conducted and provided to the minister. I ensure that training is undertaken. I ensure that examples are there, the tools are there. I don't analyze the entire budget from a gender perspective.

**Mrs. Irene Mathysen:** So you wouldn't know if women—

**The Chair:** I will interject for one second, because Madam Levonian is a gender-based champion, and if we need to speak to the Department of Finance we will do that. Fair enough?

**Mrs. Irene Mathysen:** I think that's a very good idea, Madam Chairman.

**The Chair:** Thank you, because I think we should keep our questions to them and in a different light.

**Mrs. Louise Levonian:** May I answer your question on the...?

**The Chair:** Yes.

**Mrs. Louise Levonian:** This is the economic statement that was tabled on October 30, 2007. There's a chart that shows how the tax reductions are distributed across income groups. It's on page 85.

**The Chair:** Okay, fair enough.

Continue.

**Mrs. Irene Mathysen:** Thank you.

The Canadian Centre for Policy Alternatives, in their 2008 alternative budget, included gender analysis in each chapter of the budget. We've heard from other economists, for example, Professor Ellen Russell from Carleton, about adding information to the budget in terms of the impact of tax measures on men and women. We also heard from Debbie Budlender about integrating tables and data into the budget...*[Inaudible—Editor]*...disaggregated data would be helpful. I wonder whether the department would be prepared to include that chapter-by-chapter analysis in regard to the budget statement.

**Mrs. Louise Levonian:** Chair, that's not a question, again, that I as the gender-based champion can answer. In not all respects do we have the information, as you can see from our 2006 and 2007 analysis from a gender-based perspective. In some areas we would have the information, in others we wouldn't. And that's what, from an information perspective, I can provide. We have some information, and others we don't. In some cases it would be impossible to provide the information, but in some cases we could. But it's not something that I could address.

**Mrs. Irene Mathysen:** I'm not sure about my next question, either.

Does Finance have any plans to make gender-based analysis of tax policy public information, via the Internet, as part of the electronic directory?

**Mrs. Louise Levonian:** Do you mean the analysis we do?

**Mrs. Irene Mathysen:** Yes.

**The Chair:** That's your last question, Ms. Mathysen.

Thank you.

**Mrs. Louise Levonian:** We don't currently have any plans to do that.

**The Chair:** Thank you.

*[Translation]*

You have five minutes, Ms. Boucher.

**Mrs. Sylvie Boucher (Beauport—Limoilou, CPC):** I would like to thank you for being here this morning to help us understand this better.

I would like to come back to what Ms. Demers was saying about the cutbacks at Status of Women Canada and so on. Last week, some announcements were made. Women on the ground were very pleased that we reviewed the mandate of Status of Women Canada. Grassroots people, like myself, had problems in the past and were not part of a group that had access to this funding.

A number of witnesses have told us that some departments were reluctant to apply GBA to their budgets. Which departments have difficulty in this regard? Why do they not do GBA automatically?

• (1015)

**Ms. Mireille Éthier:** Department of Finance officials had no negative reaction. They simply wondered what these budgets were and what they should do. They also asked for our help. Once the training has been given, it does take some time to understand what needs to be done and how to do it right.

I'm not sure that the Department of Finance is the best example. In the memoranda to cabinet that we get, there is a GBA. It is very difficult to determine the attitude of other departments. This may be more of an issue for other departments, the Privy Council Office or an agency more involved in coordination activities.

**Mrs. Sylvie Boucher:** Exactly.

**Ms. Mireille Éthier:** I must say that we did not encounter this reaction at all within the department. I know that does not really answer your question.

**Mrs. Sylvie Boucher:** That means that when you get memoranda from departments, they include a gender-based analysis. Is that correct?

**Ms. Mireille Éthier:** Yes.

**Mrs. Sylvie Boucher:** What would the percentage be: 90%, 10%, or what?

**Mrs. Louise Levonian:** We do not see these things much at the Tax Policy Branch. I have spoken with other groups that do the GBA. As GBA champions, they receive this information. And when they do not get it, they ask for it. We provide it to the minister for decision-making purposes. So it is important that we receive this analysis from the departments.

**Ms. Mireille Éthier:** I think that Treasury Board, as part of the memorandum to cabinet process, places a great deal of emphasis on this analysis. You heard about that last week, when Mr. Wild appeared before the committee. It takes some time before we see change.

**Mrs. Sylvie Boucher:** Does that mean that what needs changing is the attitude displayed by some departments?

**Ms. Mireille Éthier:** I must confess that I do not know the answer to that.

**Mrs. Sylvie Boucher:** The Privy Council representative last week did say that you were the lead department in this. So, when people prepare budgets, briefs, reductions or other things, they are then sent to you. Could the Department of Finance systematically integrate GBA into all activities? We hear a lot about Finance, but could we see what could be done elsewhere?

**Ms. Mireille Éthier:** I would not want to diminish the Department of Finance's role, but I do think it is mainly responsible for the budget process. That is where the department has some influence. We are not responsible for the machinery of government outside the budget process. When we receive submissions, we insist that there be a gender-based analysis. This analysis is part of our activities, but beyond that, we get into an area beyond the jurisdiction of the Department of Finance. The Department of Finance is important, but it is not all-powerful. We are really involved in the budget process. Consequently, it is difficult for us to respond to this.

**The Chair:** Thank you.

[English]

We now go to Ms. Minna for five minutes.

**Hon. Maria Minna (Beaches—East York, Lib.):** Thank you, Madam Chair.

I have a series of questions and a couple of comments. In your document today entitled "Gender Analysis of Budget 2006 Tax Policy Changes", there's a statement that says the taxes were reduced from 16% to 15.5%, which in fact is inaccurate. The taxes were down at 15% by then; they were increased in that budget to 15.5%. I in fact have in my office a Revenue Canada return form for income taxes that shows 15%, and it was increased.

Then on the personal exemption again you show an increase, although in fact that budget lowered it by \$400. That's just an accurate situation; I think it's important for us to get the correct information when we have information.

The other part is that, Ms. Levonian, you said earlier that getting data was a problem sometimes. We've had a lot of witnesses here tell us that the segregated data is in fact available, that Statistics Canada has a lot, that the question of data is not a good reason to not do a proper GBA.

Now I'm going to ask you a couple of questions. When I ask them, take into consideration whether or not we've taken into consideration all of the elements of women—immigrant, lone parent, rural, and what have you.

You say that the \$1,200 benefits all people. It may benefit a single mom by \$50 to \$60 a month, but that does not provide child care. We call it a universal child care program. It might be a minor income support, but it doesn't provide child care.

I want to know this: was there a proper GBA done from the perspective of actually providing women, especially low-income women, with child care, and of how that \$1,200 actually delivers it?

If you could do that quickly, please, I want to come back to pension splitting and I need to discuss it.

• (1020)

**Mrs. Louise Levonian:** On the question of whether a gender-based analysis was conducted for the universal child care benefit, it was conducted. The universal child care benefit is \$100 a month, provided to individuals to assist in providing support in child care. It doesn't profess to answer all the questions and doesn't profess to deal with the entire child care funding—

**Hon. Maria Minna:** I'm sorry, I hate to interrupt. Maybe this is not a fair question, but did the analysis show how a mother could actually buy and pay for child care with \$100? Then it's taxed back at the end of the year anyway, so it's less than \$100.

**Mrs. Louise Levonian:** Did the gender-based analysis...?

**Hon. Maria Minna:** Did the GBA look to see whether in fact that \$1,200 was able to provide child care?

**Mrs. Louise Levonian:** No, but that's not the purpose. The purpose of the gender-based analysis is to see what the differential impacts are on men and women. You're asking, was a good policy analysis done as to whether the \$100 would provide enough funding for child care? That's a completely different question from what the gender-based analysis—

**Hon. Maria Minna:** Okay, but even on a GBA level, the lower-income women still lose out on this; they get less money.

**The Chair:** Ms. Minna, can I test your patience for a minute?

**Hon. Maria Minna:** Yes.

**The Chair:** Who does the policy analysis?

**Mrs. Louise Levonian:** Of the universal child care benefit?

**The Chair:** Yes.

**Mrs. Louise Levonian:** Tax policy would do it on the universal child care benefit. As to funding overall, as I was saying earlier, I believe \$250 million was provided to provinces to provide child care.

It's a comprehensive analysis that's done. I believe that would be by HRSDC.

**The Chair:** I'm going to give you back your time.

I just want to know, because we need to call witnesses for the next round—because we're getting questions from everyone that perhaps are not pertinent to you—Ms. Levonian, who in the tax department could we call as a witness to give us these answers? There are certain questions you haven't been able to answer, and that's clear. For a policy issue, because we thought you were from the tax policy department as well—

**Mrs. Louise Levonian:** I am from tax policy, but this isn't a tax policy question. Providing child care is, first of all, a provincial responsibility, so the federal government, when it provided funding, provided it to the provinces to provide child care.

**The Chair:** So it transferred money?

**Mrs. Louise Levonian:** To the provinces.

**The Chair:** Was there a transfer payment specifically allocated, or was it part of the CHST transfer?

**Mrs. Louise Levonian:** Again, that's not my area of expertise. I don't know, but I read in the budget that \$250 million was provided to the provinces. I don't know how it was provided. I'm not 100% sure. This is provincial jurisdiction, and I don't know. I know the federal government has transferred money, and our social policy people at the Department of Finance might be able to help in that respect. They wouldn't be the primary people responsible for this, but they'd know a little more about it than I do.

**The Chair:** Fair enough, thank you.

Ms. Minna.

**Hon. Maria Minna:** Thank you, Madam Chair. I will go on to something else.

Was a proper gender-based analysis done on pension splitting? Can you tell us what the analysis showed with respect to women in this country, especially low-income women and women living alone?

• (1025)

**Mrs. Louise Levonian:** I've read the transcripts, and you've asked this question on pension income splitting before. If I took a step back and tried to explain why this measure was put forward, it might be helpful in understanding what the policy rationale behind it was.

This was put together in a package when measures were put forward to tax income trusts. This was called the tax fairness plan, and it was announced on October 31. There was what you could call a loophole in the tax system that allowed income trusts to not pay tax when corporations were. The government thought that was an inequitable situation and they increased the tax on income trusts to match the tax on corporations.

They knew that meant there would be an impact on investors in income trusts. A large majority were seniors who were going to be impacted by that. To try to mitigate those impacts they put forward two measures. One was increasing the age credit and also providing pension income splitting for seniors. A gender-based analysis was conducted, and we can provide that to you.

The purpose of the measure itself was not to help low-income women. The purpose of the measure was to try to mitigate some of the concerns that came out of the impact that could result when you tax income trusts.

**Hon. Maria Minna:** Was there a gender-based analysis done, apart from the low income? Even high-income women get nothing from it if they never worked. If their husbands get money they don't. Was there a gender-based analysis done on that particular measure?

**Mrs. Louise Levonian:** There was, and we can provide that to you, but the point of the measure is not to help women; it is to help households. Women are part of households. When the income is split, the household tax falls.

**Hon. Maria Minna:** I have a last comment. Household income is not equitably shared, and we all know that. This is a very

discriminatory piece of legislation. It was meant to benefit high-income males, as you said, and that's the reality.

**Mrs. Louise Levonian:** I didn't say that.

**Hon. Maria Minna:** No, I'm saying that.

Thank you.

**The Chair:** We now go to Mr. Stanton for five minutes.

**Mr. Bruce Stanton (Simcoe North, CPC):** Thank you, Madam Chair.

In your opening statement you made a comparison of those policies that were seen in the aggregate in the macro versus those that were structural. You gave us some good examples of those that required a gender-based analysis. They were the structural types of issues, and you included tax, tariffs, transfers, and the like. Could you give us some examples on the other side? These were financial measures essentially that really were outside the bounds of gender-based analysis. Could you give us some examples of what that might include?

I assume these were issues around the fiscal framework of the government. Could you explain a little further?

**Mrs. Louise Levonian:** I'm not the macro fiscal policy expert, but for example, one type of measure would be a decision to pay down debt and another would be to maintain a fiscal surplus.

**Mr. Bruce Stanton:** Would it be like fiscal targets or decisions to maintain a certain reduction of debt each year? These types of broad, big-picture targets and objectives were outside the bounds of GBA?

**Mrs. Louise Levonian:** Exactly.

**Mr. Bruce Stanton:** Okay, I think I have that.

**The Chair:** Mr. Stanton, I'd love to just stop your time for a second.

The economists who are coming on Thursday do a macro analysis, and they do break it down by GBA. So what I'm telling you is that we can't hear conflicting information. You're telling Mr. Stanton it can't be done.

Kathleen Lahey, for example, will say, "Here's the data. I can put it on this, and it will disperse it accordingly." So we need some form of comfort zone as to what you mean when you say you can't do it.

Mr. Stanton had a valid question when he was segregating the two outside, because you said it in your opening remarks, but we will hear totally differently on Thursday. So we are in for turbulent times.

Go ahead.

• (1030)

**Mr. Bruce Stanton:** Madam Chair, I'm sure it can be done, but just as a matter of policy, those types of broad pictures aren't considered currently under GBA.

You made another statement—I think an interesting statement—that in the end, questions pertaining to the budget, fiscal measures, programs that Finance has, ultimately show up in the budget and become a decision made by elected members of the House. I agree with you, by the way. In order for them to make those decisions and determinations, it's helpful to have the benefit of the information and the gender considerations that might also have been contained in that.

Is there anything that the department provides that would help MPs to consider those issues when they look at the budget?

**Mrs. Louise Levonian:** I'm sorry, I'm not sure I understood the question. Do you mean could we provide to you the gender-based analysis that goes into advice to the minister?

**Mr. Bruce Stanton:** Yes. In other words, you say it's up to members to make the decisions about these things, but in order to make qualified and informed decisions, it's good to have the benefit of the information that goes into...in other words, what those impacts might be. For example, in the documents you gave us today we have a picture of what the likely impacts are. We don't necessarily have that in front of us when we're looking at a budget motion, for example, or budget implementation legislation.

Does the department do anything to help MPs make those informed decisions?

**Mrs. Louise Levonian:** As far as the gender-based analyses that come from departments are concerned, when they go into our budget process and are provided to the minister, that really becomes advice to the minister. But the department has chosen, on the tax side, to provide that information to you. If you wanted to ask departments about their gender-based analysis and how they could provide that to you, they may be able to provide that information. From a tax policy perspective, we provide that information.

**Mr. Bruce Stanton:** Thank you very much. *Merçi.*

**The Chair:** Thank you, Mr. Stanton.

We now go to Madame Deschamps, *cinq minutes, s'il vous plaît.*  
[Translation]

**Ms. Johanne Deschamps:** Madam Chair, it seems to me that we are digging but we are not seeing any light at the end of the tunnel. In any case, since we have been sitting at this table and hearing many witnesses discuss gender-based analysis, I feel that we are now divided into two parallel worlds, namely the government's policies on the one hand and the efforts you are making with the departments to implement this analysis on the other hand.

Notwithstanding all the goodwill and all that the government may ask us regarding international commitments, there is a further level. There is the international scene, the national level and the concerns of each individual parliamentarian. Even if some say that it is all up to the MPs, I do not quite agree with what Mr. Stanton said earlier. The Prime Minister and the Minister of Finance will finally clarify and announce the philosophy, or the ideology of the government in power.

Ms. Levonian, how many of the recommendations you made to the Minister of Finance were accepted? It is hard to tell, just as it is difficult for us, as parliamentarians, when a budget is established, to know how the government will be influenced by our recommenda-

tions and take them into account. Preparing a budget is a very secret process and, oftentimes, we only recognize the priorities and orientations of the government on the day when the budget is announced. Notwithstanding all the goodwill and everything that you are asked to do, finally, we see that... In any case, I more or less believe in it; this is my own personal opinion. There are two parallel worlds that do not necessarily converge in the end.

• (1035)

**Mrs. Louise Levonian:** Thank you.

[English]

**The Chair:** Do you have a response?

[Translation]

**Mrs. Louise Levonian:** Basically, we are responsible for informing the ministers, and the decisions are then up to them.

**Ms. Johanne Deschamps:** One hand does not know what the other is doing.

[English]

**The Chair:** Madame Deschamps, that's their political life. That's the response of their bureaucracy, and we have a Westminster system.

Madam Mathysen, do you have a final question?

**Mrs. Irene Mathysen:** Yes, Madam Chair.

I've been fiddling with some numbers here. One of the realities we're facing in this country is a huge loss of manufacturing jobs. We've heard about the impact that has on families, because of course those jobs come with benefits that are very helpful to women and families.

In budget 2008, there was very little that addressed the loss of manufacturing jobs. The budget contained nothing for affordable housing, and we know that abused women and low-income women desperately need that kind of thing.

Also, from the minister we heard that the cupboard is bare, essentially that the reality in the economy and the tax policies of the last three budgets have made it impossible for the government to invest in the kind of programming that sustains women, that helps them to manage and feed their families. Has there been any analysis of that reality, the fact that the government is saying the cupboard is bare, in terms of its impact on women?

**Mrs. Louise Levonian:** Unfortunately, that's not in my role as the gender-based analysis champion. That's a very broad policy question that you're asking, and it's not my place to answer that question.

**Mrs. Irene Mathysen:** It isn't something that would be of concern within the department, this new fiscal reality that we face?

**Mrs. Louise Levonian:** The Department of Finance would be concerned globally about the fiscal reality that is faced, but I'm a tax policy person and the gender-based analysis champion for the department.

**Mrs. Irene Mathysen:** I think it was Professor Young we heard from and who suggested that in order for a national budget to be truly gender responsive, Parliament should have some oversight. I asked her if it would be a good idea to have an equality gender budgeting commissioner, patterned after the role of the Commissioner of the Environment and Sustainable Development. She thought that would perhaps be a very beneficial thing.

I wonder if, from your perspective, that kind of commissioner would be helpful.

**Mrs. Louise Levonian:** I'm sorry, I'm not going to be very much help. In my role as the gender-based analysis champion for the department, I raise the profile of gender-based analysis within the department and provide tools to ensure that people can do good gender-based analysis. But I don't feel qualified to answer that broader, overall machinery-of-government question.

**Mrs. Irene Mathysen:** So you're not sure if being able to take your concerns or what you're discovering to a commissioner would be of value?

**Mrs. Louise Levonian:** Just from a broader perspective, I really wouldn't want to comment.

I know what we do within the Department of Finance, and I truly, truly believe that the work, the progress we've made, has been significant. And at the end of the day, public servants, in their heart of hearts, just want to do good analysis and they want to provide the best possible advice. They want to make sure all the angles are covered and put that to ministers to make those decisions.

I know we're trying to do that within the Department of Finance, so that's where I can comment. On the broader—

**Mrs. Irene Mathysen:** But the buck stops with the minister. I mean, you can provide—

**Mrs. Louise Levonian:** With our system of government, yes.

**Mrs. Irene Mathysen:** Yes.

**The Chair:** Thank you.

And Madame Boucher, a very small question.

[Translation]

**Mrs. Sylvie Boucher:** Madam Chair, I would like to come back to what Ms. Deschamps said about two parallel worlds. It is good to have a dream.

Do you think that some day these two parallel worlds could come together so that gender budgeting becomes automatic and the equality between men and women is no longer put into question? Can we oblige each department to do such an analysis?

• (1040)

[English]

**The Chair:** You don't have a crystal ball.

**Mrs. Sylvie Boucher:** No, but maybe she has an answer for us.

[Translation]

**Mrs. Louise Levonian:** I know that we have made much progress. As an economist, I see that we are on the right track.

**Mrs. Sylvie Boucher:** Thus, we must continue working and hammering away.

[English]

**The Chair:** I think what we need, Madame Boucher, is all of us working in tandem. If we really want GBA to succeed, we need to work in tandem.

I have a few questions, clarifications, to ask you. Do you know who prepared this paper that was given to us? Do you know?

**Mrs. Louise Levonian:** The tax policy branch. I was one of them.

**The Chair:** Okay. Would you please ensure that the information we have for 2006 is correct? Because it isn't correct.

We can all go to the CRA website, and we know that the tax rate increased and that the impact was a negative impact. What you have given us contains good tidings and glad tidings, but the reverse is the truth. So we do not appreciate receiving incorrect information. When macroeconomists come before us and we have international people come before us, we do not want to appear to be fools, because on this they will chew us up and throw us out as well, because they'll think we do not know what we are doing.

**Hon. Maria Minna:** On a point of order, just very briefly, it's obvious that our witnesses didn't prepare the material, in fairness to them. So I wonder if we might send a note to whoever prepared this, that they might prepare expert information for us.

**The Chair:** I think we can let Mesdames Levonian and Éthier at least take it back and update this information and give us the corrected version. Right?

**Mr. Bruce Stanton:** On a point of order, Madam Chair, I think what you're talking about is the change in the lowest tax rate.

**The Chair:** Right.

**Mr. Bruce Stanton:** I think, Madam Chair, that's a matter of debate. I think you—

**The Chair:** Oh no. No, I'm sorry, Mr. Stanton. You're out of order.

**Hon. Maria Minna:** No, it's not a matter of debate.

**The Chair:** There is no debate. It's on the CRA website.

**Mr. Bruce Stanton:** No, it's a point of order.

**The Chair:** Go to the CRA website and you will find it at 15%. Look at the tax return forms. You will find it at 15%. It is empirical evidence that's available, and I will not take this. I don't want anybody to take me for a fool.

And the personal exemption was decreased, not increased. We do tax returns for the poorest, and therefore we know what we are talking about.

So on that one, please help clarify it and give us the right version.

Thank you.

**Mrs. Louise Levonian:** The documents you have are for 2006. So the tax rate for 2005 was lower, and for 2006 it was—

**The Chair:** It was 15.5%, yes.

**Mrs. Louise Levonian:** So the analysis is for 2006, and it's correct for 2006.

**The Chair:** Going from 15% to 15.5% is an increase in tax, not a decrease in tax for the lowest income tax bracket. I will not argue with you. You can go to the CRA website. I went to the CRA website three weeks ago to do some analysis.

For the poor or anybody, go to the 2005 tax return and to the 2006 tax return. There is an increase, but because it was for half a year the increase turned out to be 15.25%.

**Mrs. Louise Levonian:** This is Baxter Williams. He's the director of the personal income tax division.

**The Chair:** Mr. Williams.

**Mr. Baxter Williams (Director, Personal Income Tax Division, Tax Policy Branch, Department of Finance):** Just to clarify, the tax rate was 15% in 2005, and in 2006 it was 15.25% for the year, on average. Both of those rates were legislated as a result of the 2006 budget. Our document compares the previously legislated rate, which was 16%, to the legislated rate that came out of the 2006 budget, which was 15% and 15.25%.

So that is a tax reduction if you look at the change in the act of Parliament.

**The Chair:** Yes, but if I filed my tax return and I was at 15%, then you technically pushed me up to 15.5%, but I paid 15.25% because it was mid-year.

Accountants don't like being told that's the wrong thing. But when you're doing an analysis, we want a proper analysis. It was legislated. The change was there. CRA has it on its website. Therefore we are respectfully requesting you to clarify in your paper that in 2005 it was 15%, it was legislated in 2006 to 15.5%, but it was for half the year so it was 15.25%, hence the differences.

Just give us the figures and we will be fine with it. We are not saying anybody is a liar. We are saying we need to be given correct information. We really work and we respect you for your analysis, but we want the correct information.

•(1045)

**Mrs. Louise Levonian:** We're saying this is the gender-based analysis of budget 2006. We have not done a comparison between the 2005 tax year and the 2006 tax year. We haven't done the gender-based—

**The Chair:** Then you made a mistake by saying it went down from 16% to 15.5%. The legislation says 15%. CRA otherwise needs to be fired because it has 15% on its website. That's one point.

Mr. Williams.

**Mr. Baxter Williams:** I suspect the tax return you were looking at was for 2005.

I have two points of clarification. Because of the nature of government, CRA may adopt an administrative practice, but that doesn't have force in the law until it's ratified by Parliament. So you ultimately have to turn to the legislation in order to make your comparisons.

You can imagine a world where what CRA does ultimately isn't ratified by Parliament, and they have to retroactively adjust their tax forms.

**The Chair:** Mr. Williams, I do not want to be taken down the bureaucratic road, because you're telling me that I and everybody else, every low-income earner, who filed their 2005 return at 15% now has to give 1% of their money back to the government because it should have been 16%.

**Mr. Baxter Williams:** I'm saying it wasn't until it was legislated in the 2006 budget that the rate was officially reduced from 16% to 15% for that year, and from 16% to 15.25% for the next year. That is the comparison you have to make.

**The Chair:** Don't get confused. We will get—

**Hon. Maria Minna:** I have a point of order, Madam Chair. This is important to me; I need to understand.

Mr. Williams just said it went from 16% to 15% in 2005.

**The Chair:** In 2006, he says.

**Mr. Baxter Williams:** In 2005—

**Hon. Maria Minna:** It went from 16% to 15%.

**Mr. Baxter Williams:** Yes.

**Hon. Maria Minna:** So then how can it go from 16% to 15.5%?

**Mr. Baxter Williams:** Because we're comparing what was in legislation before the 2006 budget with what was in legislation after the 2006 budget.

**The Chair:** Then please clarify the following: that we're doing it from a legislative perspective; that it is not what you will see on the CRA website; that when you file your tax return, this is what you will have seen, but we—from a tax perspective at the tax policy branch—do it on this basis.

Then it will be clear to everybody that this is where you are coming from and where CRA is coming from. Okay?

**Hon. Maria Minna:** The bottom line is that taxes went up, not down.

**The Chair:** Ms. Levonian, I have a question that perhaps you could help me with.

With regard to the gender-based analysis of budget 2007, what is the income cut-off for the working income tax benefit, or WITB?

**Mrs. Louise Levonian:** For the income cut-off, it depends; are you a single individual or a family?

**The Chair:** Single.

**Mrs. Louise Levonian:** I think I have that here....

**The Chair:** Is it \$22,000 or \$25,000?

**Mrs. Louise Levonian:** For where it's phased out?

**The Chair:** Yes.

**Mrs. Louise Levonian:** I think it's \$12,000, but let me just check....

Yes, the working income tax benefit begins to be phased in at \$3,000. It's phased in at a rate of 20%. It plateaus, and then it phases out, for a single individual in 2007—because it's indexed, it grows every year—at \$12,833.

**The Chair:** And she doesn't pay any taxes anyway.

**Mrs. Louise Levonian:** At that level?

**The Chair:** For a single mom.

**Mrs. Louise Levonian:** For a single mom, no, I don't believe so; not at that level.

• (1050)

**The Chair:** What about for a family?

**Mrs. Louise Levonian:** For a family, again, it begins at \$3,000, is phased in at 20%, and plateaus at \$1,000. That's the maximum amount you can get. Then it's phased out by \$21,167, for the year 2007.

**The Chair:** Now, that's where we've been grappling with this issue: how can a person or a family earning this much be too poor for the working income tax benefit and too rich for the child tax credit?

So a person earning \$22,000 to \$23,000 becomes too rich for the working income tax benefit and too poor for the child tax credit. That's something we have never received an answer on. Perhaps you could, from a gender perspective, help us out there so that we understand.

**Mrs. Louise Levonian:** What's the question?

**The Chair:** If a person earns \$23,000, up to \$25,000, they don't even pay taxes. They are too rich to take advantage of the working income tax benefit but too poor for the child tax credit.

Just reflect on it and get back to us. Would you be able to do that?

**Mrs. Louise Levonian:** No, no, we can explain.

Go ahead, Baxter.

**Mr. Baxter Williams:** The child tax credit, going back to a statement that Louise made earlier, is one of a number of adjustments made to ensure that income is properly recognized in determining taxes payable. That's the nature in which it was introduced. As a result, it reduces your taxes payable.

For a family now earning \$21,000, because of the generosity of the existing basic personal amounts available to them and dependants and other credits, they're generally non-tax-paying at that level. As a result, they wouldn't need the credit, as they're not paying taxes.

**The Chair:** And they couldn't take advantage of the WITB either.

**Mr. Baxter Williams:** That's correct. At that income, it would be phased out.

**The Chair:** Okay.

I have one last question, and it's on the RESP. How many students have income such that they could deduct the RESP? I thought it was the parent who contributed to it. The contribution limit for the parent is up to \$50,000.

You said that a female student benefits from it, but I can't understand how. The female student wouldn't have the income to be able to take it as a credit.

**Mrs. Louise Levonian:** Parents put the money into a registered education savings plan, it grows, and then when the student or the child goes to school they take the money out. Generally speaking,

the student doesn't really earn a lot of income and therefore doesn't pay any tax on it.

**The Chair:** So the parent gets a tax benefit from it.

**Mrs. Louise Levonian:** Together they get a benefit, because the parent is putting in the money. It's taxed when it goes in, but when it comes out it's in the hands of the student.

There are two parts to it. First, there's the contribution part. When the contribution goes in, it's taxed, but it grows tax free. When the contribution part is taken back out it is in the hands of the parents, but they don't have to pay tax on it because they've already paid tax on it. The part that's grown is in the hands of the student, and generally speaking, students aren't earning sufficient income to pay tax. Plus there's the grant portion. So there's the return and there's the grant portion.

Does that help?

**The Chair:** Okay.

Are there any final comments or questions from anyone?

I'd like to thank you for being here. We have raised more questions, but we will see where we can get some answers as well. If you could get an updated version for us, we would really appreciate it. Thank you for being here.

Now we have committee business to attend to.

Just to let you know, the ski jumping report will be presented to the House on Wednesday.

We have before us a motion from Madame Demers. Madame Demers, would you like to read your motion for the record, please?

• (1055)

[Translation]

**Ms. Nicole Demers:** The motion reads as follows:

That all the women of the Standing Committee on the Status of Women request the support of the women of their respective caucus, to denounce Bill C-484 and the dramatic consequences which it could have on the women of Quebec and Canada.

[English]

**The Chair:** Do you want to explain?

[Translation]

**Ms. Nicole Demers:** Madam Chair, last week, when we voted on Bill C-484, I realized something, and I think that most of the women present here also realized the same thing.

For nearly six months, we have been the victims of a propaganda campaign regarding this bill. Mr. Epp has been sitting in Parliament since 1993. At that time, he was a member of the Reform Party. The members of the Reform Party have been trying to present a bill against abortion for a long time, by making people believe that this bill was meant to help and protect women. There is such legislation in 37 American states, where some women are currently reduced to performing abortions on themselves. If they are caught, they are jailed. Some women who are taking medication are also locked up because the medication can put the life of their fetus in jeopardy. There are other women who have substance abuse problems, and rather than sending them to drug treatment centres, they lock them up. We hear about such horror stories in those states.

I submit to everyone around this table that it is important to be informed on the impact of such legislation. Last week, if we voted, it was because everyone was not fully informed. We were so certain that such a bill could not be adopted. We could not believe that it would be adopted because 20 years ago, we decided that women were in charge of their own bodies. We did not want to believe that we had been caught with our pants down.

We must do our work and make sure that the bill does not pass. If it is carried, it would be a step backwards, not 20 years, but 50 or 60 years back, and there would be frightening tragedies.

[English]

**The Chair:** Thank you.

We'll go Mr. Stanton.

**Mr. Bruce Stanton:** Thank you, Madam Chair.

I say this with the greatest of respect to my colleague, and I perfectly agree with her, by the way, that I think it's important for all members to be informed about matters that are before the House. The thing I really question in this particular motion, the way it is worded, is that what it's doing is compelling or requesting that members of Parliament advocate amongst their caucus members to take a certain action on a bill.

I question, Madam Chair, that this sort of motion is really in order, first because it's not asking that the committee or the House do a certain thing, but rather that individual members of Parliament take up certain advocacy initiatives. I would say, in the reading I've done in regard to these matters, that any actions that take up a form of interference or obstruction, or even to go to the nth degree, intimidation, around provoking members to do a certain thing, is getting very close to being an affront to the House, because members' privilege is privilege to be able to make those kinds of considerations on their own. That's particularly true with private members' business.

So while I fully appreciate the member's comments on this issue, when one looks at the actual wording of the motion to denounce a bill, these are actions that really this committee, even if it were to pass this motion, has no course or power to incite; and in fact, if it did so, it would be almost in contempt of the House, because members have to be free to make those decisions of their own accord.

• (1100)

[Translation]

**Mrs. Sylvie Boucher:** Madam...

[English]

**The Chair:** Mr. Stanton, when you said this was out of order or it would have an impact on Parliament, I asked the clerk to double-check if, when we look at any motions, we are unsure that they have some parliamentary validity. According to her, it is valid.

She's free to denounce who she wants, and people are free to choose what they want to do as long as there's no hate speech in it.

**Mr. Bruce Stanton:** I understand that, and individual members are free to denounce it if they wish. But what the motion is asking is that the women members of this committee request and advocate the support of other women in their own caucus to share the same view. It's perfectly willing for them to do that. But I'll read, if I can, Madam Chair, from Marleau and Montpetit, on page 84: "Speakers have consistently upheld the right of the House to the services of its Members free from intimidation, obstruction, and interference." It says that speakers have had "no hesitation in reaffirming the principle that parliamentary privilege includes the right of a member to discharge his [or her] responsibilities as a member of the House free from threats or attempts at intimidation".

**The Chair:** Members, we will have to deal with this motion at the next committee, because our time is up and the natural resources committee is here for their meeting.

We will take it under advisement. We will present that motion and we'll discuss it.

Madame Demers.

[Translation]

**Ms. Nicole Demers:** Madam Chair, I want to be sure that we'll have enough time to debate this at the next committee meeting. Thank you.

[English]

**The Chair:** We'll do it as the first thing.

Thank you. The meeting is adjourned.







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**Publié en conformité de l'autorité du Président de la Chambre des communes**

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