

Mad Men family policy

The Harper record on taxation and child care

Kate Bezanson¹

Introduction

I BEGIN THIS chapter with the problem that Canada has no coherent family policy and that nine years of Conservative government approaches to federalism and social policy have made building family policy harder. I then explore the contested political topic of families, particularly what families stand for in political discourse and in policy proposals. Turning to the policy level, I consider the kinds of policies related to families that animate recent public debates. I begin to deconstruct why certain policies, particularly those related to tax credits and rebates, have such resonance and therefore must be taken seriously. I conclude that families require meaningful support that fosters real choices between equivalent high quality options, from affordable child care to family-oriented labour market policies.

Federalism and a patchwork approach to families

Canada has a patchwork approach to family policy. This patchwork reflects at least four variables:

- a general preference for policies in which the work of caring for people is done privately in households or paid for in the market;

- a philosophical orientation that values “liberty and property at the expense of solidaristic and child-centred values,”² as evidenced by a significant tolerance for high rates of child poverty;
- a constitutional inheritance that largely locates the delivery of social support and goods in the hands of provinces/territories; and
- a political and policy process that dichotomizes families, particularly mothers, as either labour market actors *or* caregivers.

Our decentralized political structure is most often cited as the explanation for our “patchwork” approach. Under the federal Conservatives, policy choices related to families reflect a more rigid understanding of federalism.³ “Open federalism,” a term employed by Prime Minister Stephen Harper, involves a strong adherence to the constitutional division of powers between federal and provincial/territorial governments.⁴ This vision views social reproduction as provincial and local, and understands the federal role as related to commerce, the military and corrections.⁵ This is illustrated in the preference to build common identity by celebrating symbols such as the military and the monarchy, and not using social programs to foster pan-Canadian identity.

Open federalism has consequences: first, it has reduced fiscal room for existing and new social policy initiatives; second, it locates the costs of caregiving in families or in markets; and finally, it has made variations in services and support among provinces and territories more acceptable. While ensuring a minimal role for the federal state in the “messy, fleshy stuff”⁶ of social and labour market policy and regulation, open federalism also promotes policies aimed at one specific nuclear family form.⁷ This cementing of boundaries weakens the development of a coherent approach to family policies. Given a federal shift away from expert and research-led policy formulation, this weakening likely means that how well a policy proposal is *sold* can determine federal support for families. The Family is a powerful political invocation that often stands in for other policy goals. How families are talked about matters because what we say affects what we get.

What we say is what we get

In the lead-up to the 2015 federal election, families were front and centre. A key Conservative campaign slogan was “stand up for families,”⁸ Liberals “put them first”⁹ and the New Democratic Party (NDP) “gives them a break.”¹⁰ References to middle class families were particularly prominent, although working families also regularly emerge.^{11,12} Back on the Liberal and NDP policy menus were proposals

to reinvigorate a national system of early learning and care, while increased cash payments to families with children, a selection of family related tax breaks, and family income tax splitting were served on the Conservative side. What happens in the field of child care hinges in many ways on this discursive, fraught, often bitter fight about what families are and what they represent.

Ideas matter in the construction of social policy.¹³ Ideas about families, often nostalgic, are prime terrain in the fight about the politics of redistribution in Canada. Framing political strategy around families is not unique to any one government. The Conservative government's framing, however, naturalizes an imagined, usually nuclear and typically heterosexual family as *the* site for collective identity. This version of family values accepts the idea that the welfare state has been instrumental in fostering family breakdown, leading to a host of social ills.

The Conservative policy perspective is out of step with contemporary social risks.¹⁴ Recent federal policy resonates with the discourse about families, particularly with the imagined family. Evocative and compelling, this family discourse acknowledges the difficulties and hardships faced by this small unit, and offers recognition and reward. It appears to resonate with a powerful cultural family form ideal, even if that family form bears little resemblance to actual lived experience. It also rewards the family unit as the source of identity, and decreases the potential for social solidarity. Families increasingly experience what Brigid Schulte has called "the overwhelm."¹⁵ This refers to rising cultural expectations of parents (particularly of mothers), alongside workplaces that retain an adult worker ideal, and social support and transfers that are insufficient.

The need for careful, inclusive, solidaristic and comprehensive family policy remains pressing. The practicality of the tax credit is easily understood at the individual level. Federal-provincial policies and programs are often more challenging to explain in comparable terms that engender trust.

Canada does not have a comprehensive approach to family policy. Instead, it has what Stoney and Doern call the "tax boutique" approach.¹⁶ The tax boutique attends to a broad age group of children: in music, sports and, indeed, up to age 17 in the recently expanded Universal Child Care Benefit (UCCB). Income splitting, called the Family Tax Cut, extends to a broader age distribution, making it appealing to households whose children are no longer in need of early childhood education and care. Conservative cash-for-care policies erode support for publicly funded child care and parental leaves.

The deployment of family ideals sharpens an already sharp-edged political landscape.¹⁷ It contributes to an existing judgmental motherhood culture, adding populist tropes such as "choice" and "fairness" to promote policies whose consequences often limit options and equity. The Conservative government's family

rhetoric is in part neoliberal and in part socially conservative. It does not matter to Prime Minister Harper's neoliberal market-orientation if the work of caring for people is done privately in homes or paid for in the market. The federal government looks to the market for solutions, through efforts like the Child Care Space Initiative and the recently announced Employers for Caregivers plan.¹⁸

The socially conservative orientation of the Harper government is, however, concerned with the effects on the family of having two adult workers. As a result, it supports some state spending that often aligns with breadwinner/caregiver divisions of labour. When these neoliberal and socially conservative approaches to families are combined, they often encourage competing negative outcomes. These include greater incidence of female poverty, low levels of child care, and increased pressures on work-life balance. Such outcomes stem from policies that aspire to a one-earner family form in an economy that largely requires two-earner households.^{19, 20} Ideas about families inform approaches to federalism and redistributive politics: they have material consequences. Similarly, a commitment to certain kinds of market-based policies fosters certain kinds of orientations to family.

Cash-for-care and tax policies

The kinds of family-related policy tools enacted and proposed by the current federal government skew rewards to higher-income households and even to certain provinces with a density of higher-income families. Although middle class families are not the primary beneficiaries, they do receive some benefit and are often cast as the intended target of policy. Policies like the UCCB, income splitting and other tax credits do more than just provide cash in hand. They are not mere bribes. These policies do acknowledge that it is hard, costly and a sacrifice to raise kids. They tacitly recognize the work that is involved in caring for dependent others. These policy options recognize women's unpaid work. All of this may be especially powerful in a climate where some families – the middle class included – experience "the overwhelm" acutely.

Women's labour market attachment is very sensitive to changes in family policies, and women's and children's risk of poverty and decreased lifetime earnings can result from neoliberal and socially conservative policies. But these outcomes may have an abstract or intangible quality, especially when compared to cash conferred on a family unit. The UCCB and income splitting, when combined, appear to play on cultural parenting ideals and insecurities. They continue to ensure that the work of caring for people is located in the home while guaranteeing low wages for predominantly female workers in the paid care sector.²¹

The UCCB, originally called the “Choice in Child Care Allowance,”²² was introduced in 2006 by the minority Conservative government and served as a replacement for the negotiated frameworks with provinces establishing a national system of early childhood education and care. “The central purpose of the UCCB,” according to Prince and Teeghoosian, was initially to “provide a symbolic endorsement of the decision by some parents—mostly mothers—to provide full-time care for their children at home.”²³ Initially, \$100 a month was given to families with children under the age of six. This taxable benefit was enhanced in 2015. Families with children under five now receive \$160, while families with children aged 6–17 now receive \$60 per month. According to the Parliamentary Budget Officer, the extension to families in the latter category means that 51% of UCCB benefits will go to families with children who are likely to be “babysitters, not babysat.”²⁴ A “social policy dinosaur,”²⁵ this policy gives all families, regardless of income, a monthly cheque. Certain types of families get greater after-tax benefit than others: in general, “one-earner couples end up with larger benefits than two-earner couples with same total income.”²⁶ The UCCB is also subject to provincial tax, so the amount each family receives varies across the country. The expansion is funded in part by the removal of another tax credit, the Child Tax Credit, worth about \$300 annually.²⁷ This means the total tax credit to eligible families is reduced by that amount.

The UCCB costs a great deal (an estimated \$4.4 billion in 2015).²⁸ It has little to do with child care, aside from its name. It is deceptively complex, despite its presentation as a simple cash-for-care benefit: families may receive a cheque for \$100, but they don’t know until they file their taxes how much of that remains in their pockets. The money might be better spent enhancing the existing non-stigmatizing Canada Child Tax Benefit—a benefit that is indexed to income, significantly and disproportionately benefits those with lower incomes, and phases out at quite high levels of income.²⁹ But a universal payment such as the UCCB is popular and hard to dismantle once in place. Moreover, policies like the UCCB, reminiscent of the postwar “baby bonus,” have some limited potential to foster solidarity around a policy that is received by tax-filing parents. Notably, only one of the other two federal parties has suggested eliminating it, in addition to proposing a national system of early childhood education and care.

Such cash-for-care policies do not pay enough for caregivers to exit the labour market. They are wildly insufficient to pay for child care, and because they are presented as “choice” in child care—giving parents cash to do with as they want—they discourage the creation of formal child care spaces and services.³⁰

The UCCB expansion was announced at the same time as the much anticipated and debated “Family Tax Cut.” Taken together, these amount to a policy package

aimed at restoring a *Mad Men*-era male breadwinner family form, at least for high-income earners. Income splitting, called the “Family Tax Cut,” came into effect for the 2014 tax-filing year. McInturff and Macdonald summarize the policy as such:

It allows married and common law couples with children under the age of 18 to transfer up to \$50,000 in earned income from one spouse to the other, for a maximum tax benefit of \$2,000 per year. In households where one spouse earns significantly more than the other, and is therefore taxed at a higher rate, income splitting allows that higher-earning spouse to transfer income to the lower-earning spouse. The result is that the higher-earning spouse will pay taxes at a lower rate. There is no benefit to couples that earn similar amounts. Single parents do not benefit by definition. It is also important to note that the income transfer is purely nominal – no actual transfer of income is required. There is no direct benefit to the lower-earning spouse.³¹

Increased dependence on a male wage increases women’s insecurity in the short term and over the life course. Moreover, it creates a context in which return to the labour market is potentially a financial liability to families because of tax breaks for single-earner households. Tax savings go mainly to higher-income men, and the lower-income earner is “liable for the tax but has no entitlement to the underlying income or resources,”³² assuming that resources are equally shared within households. Policies such as income splitting reprivatize the work of social reproduction by failing to invest in early learning and care while making an exit from the labour market, or reliance on the market or informal provision of care, among the few options available to families. Moreover, single mothers, one of the poorest groups in Canadian society, receive no support.

Tax policy can be a vehicle for recognizing unpaid labour, but it can also shore up a nostalgic and class-biased vision of familial life. The work of Lisa Philipps on tax policy makes a strong case against income splitting and similar policies, but argues convincingly about the need to encourage redistribution *within* the household, which gives unpaid caregivers more control over household economic resources. Philipps argues for repealing spousal and other dependent credits delivered to the primary earner and potentially replacing them with a refundable credit paid directly to caregivers. This credit would reach single caregivers and those living in lower-income households. Extreme caution should be exercised in relation to policies that might increase the “motherhood gap” in which Canadian women incur “larger wage penalties unrelated to their skills, education and experience,” and related to the length of time spent away from paid work. However, more nuance is needed as the “overwhelm” can’t be fully addressed by focusing sights too narrowly on child care provision and labour market attachment.

Paying attention to the resonance of cash-for-care and tax policies does *not* mean supporting them as they currently exist. But in striving for universal, culturally appropriate,³³ high quality, affordable early learning and care, there is a larger conversation about supporting families in all their myriad forms.

There is middle ground. It will matter materially to families that the political and policy conversation avoids creating a rigid dichotomy between child care and cash-for-care options. It will also mean confronting the reality that universal earner policy models overvalue labour market access at the expense of supporting unpaid work. Building coherent, inclusive, equality-informed policies related to diverse families, which also attend to disparities in social citizenship among provinces and territories while still respecting provincial autonomy, is a difficult but important task.

Conclusion

The current political conversation about child care largely revolves around competing visions of familial life. This conversation is about more than ideas: the kinds of policies introduced federally over the last nine years have immediate material implications (high-income families and single-earner families benefit more) and long-term material implications (women's exit from the labour market, lack of child care, and continued low wages in the care sector).

As Kofman notes, it is cheapest to have the work of caring for and maintaining people done within families.³⁴ Provinces and sometimes municipalities often limit public services and other support and thereby have care work done (usually by women) in families. Constitutionally, matters of social reproduction (health, labour law, education, etc.) are provincial responsibilities. Federally, tax policy choices around families and child care tilt toward a male breadwinner model with no federal leadership around child care provision. There is considerable provincial/territorial variation.³⁵ Taken together with a persistent framing of the family unit as the site for collective identity, the conflicts over child care in particular are depoliticized and expressed as an individual problem at a household level. Tax policy provides a context that appears to value motherhood and unpaid work without meaningfully supporting diverse care needs.

If we place too narrow a focus on the conservative elements of recent federal family-related policies, we might fail to acknowledge that families in all of their forms require considerable support and investment, including cash and services. As well, families would benefit from a more general redistribution of support, including labour market flexibility, and improvements in wages and work conditions

for those in paid care work. We do not want to risk provoking and losing a fight between a narrowly cast vision of child care versus parental care.

The unfolding federal political conversation is poorly served by presenting social investment approaches alone. It is too rigid to focus on child care as a labour market support or activation mainly to mothers.³⁶

Canadian and provincial/territorial welfare states increasingly require unencumbered workers with limited state supports for social reproduction, leaving markets, the voluntary sector and families to provide for human needs. These families do not readily benefit from the family support proposals that frame current federal initiatives and inform processes of tax transfers. Canada is facing a care crisis, not just for children, but for all people needing care. The social and economic costs of that crisis are diffused, but they are real and accumulating.

As we reinvigorate a national conversation about child care, we should be mindful of the need to build comprehensive policies related to families as they actually are, not as some ideal of what one might wish them to be. This requires policies that recognize and value unpaid work while robustly supporting a comprehensive national system of early learning and care as well as other family-related policies such as parental leave. These policies must assist in the balancing of competing responsibilities for income generation and the provision of care, and they must do so in ways that foster strong and healthy communities. Such policies may begin to draw closer the existing polarized terrain in order to meaningfully support all households with children.

Bibliography

- Banting, Keith, and John Myles. "Canadian Social Futures: Concluding Reflections." In *Inequality and the Fading of Redistributive Politics*, edited by Keith Banting and John Myles, 413–428. Vancouver: University of British Columbia Press, 2013.
- Battle, Ken. "Child Benefits and the 2015 Federal Budget." *Caledon Institute of Social Policy*. April 2015. <http://www.caledoninst.org/Publications/PDF/1064ENG.pdf>.
- Battle, Ken. "The Choice in Child Care Allowance: What You See Is Not What You Get." *Caledon Institute of Social Policy*. January 2006. <http://www.caledoninst.org/Publications/PDF/564ENG.pdf>.
- Battle, Ken, Sherri Torjman, and Michael Mendelson. "The 2015 Deficit-of-Ideas Budget." *Caledon Institute of Social Policy*. April 2015. <http://www.caledoninst.org/Publications/PDF/1063ENG.pdf>.
- Bezanson, Kate. "Return of the Nightwatchman State? Federalism, Social Reproduction and Social Policy in a Conservative Canada." In *Precarious Worlds: Contested Geographies of Social Reproduction*, edited by Kendra Strauss and Katie Meehan, 25–44. Atlanta: University of Georgia Press, 2015.
- "Budget 2015 Must Give Middle Class Families a Break." *ndp.ca*. Last modified January 18, 2015. <http://www.ndp.ca/news/budget-2015-must-give-middle-class-families-break>.

- Cameron, Barbara. "Political Will, Child Care, and Canadian Federalism." *Our Schools/Our Selves* 18, no. 3 (2009): 129–144.
- Conservative Party of Canada. "Stand Up for Canada: Conservative Party of Canada Federal Election Platform 2006." *Conservative Party of Canada*. 2006. http://www.cbc.ca/canadavotes2006/leadersparties/pdf/conservative_platform20060113.pdf.
- Doern, G. Bruce, and Christoper Stoney. "The Harper Goverment -- Good to Go?" In *How Ottawa Spends 2014–2015*, edited by G. Bruce Doern and Christoper Stoney, 3–24. Montreal and Kingston: McGill-Queen's University Press, 2014.
- Doucet, Andrea., and Lindsey McKay. "An Argument for a 'Democratic Care Revolution' in Canada: An Ethics of Care Approach to Parental Leave as a Childcare Policy." In *Caring for Children: Social Movements and Public Policy in Canada*, edited by Rachel Langford, Susan Prentice, and Patrizia Albanese. Vancouver: University of British Columbia Press, under review.
- Ellingsaeter, Anne. "Cash for Childcare: Experiences from Finland, Norway and Sweden." *Friedrich-Ebert-Stiftung*. April 2012. <http://library.fes.de/pdf-files/id/09079.pdf>.
- Employer Panel for Caregivers. "When Work and Caregiving Collide: How Employers Can Support Their Employees Who Are Caregivers." *Government of Canada*. Last modified February 10, 2015. <http://www.esdc.gc.ca/eng/seniors/reports/cec.shtml>.
- Ferragina, Emanuele, and Martin Seeleib-Kaiser. "Welfare Regime Debate: Past, Present, Futures?" *Policy and Politics* 39, no. 4 (2011): 583–611.
- Findlay, Tammy. "Nurturing 'Social Movement Intersectionality': Child Care Policy Advocacy in Canada." In *Caring for Children: Social Policy and Social Movements in Canada*, edited by Rachel Langford, Susan Prentice, and Patrizia Albanese,. Vancouver: University of British Columbia Press, under review.
- "Fiscal Federalism and Social Struggle: Social Policy Activism in Canada." Paper presented at the 2013 Annual Meeting of the Canadian Political Science Association, University of Victoria, British Columbia, June 4, 2013.
- Girard, Philip. "Why Canada Has No Family Policy: Lessons from France and Italy." *Osgoode Hall Law Journal* 32, no. 3 (1994): 579–611.
- Greenwood, Margo, and Perry Shawana. "Aboriginal Perspectives on Child Care." In *Our Children's Future: Child Care Policy in Canada*, edited by Gordon Cleveland and Michael Krashinsky, 234–247. Toronto: University of Toronto Press, 2001.
- Jenson, Jane. "Historical Transformations of Canada's Social Architecture: Institutions, Instruments and Ideas." In *Inequality and the Fading of Redistributive Politics*, edited by Keith Banting and John Myles, 43–64. Vancouver: University of British Columbia Press, 2013.
- Katz, Cindy. "Vagabond Capitalism and the Necessity of Social Reproduction." *Antipode* 33 (2001): 709–728.
- Kent, Tom. "The Federal Spending Power is Now Chiefly for People, Not Provinces." *Queen's Law Journal* 34, no. 1 (2008): 413–426.
- Kofman, Eleonore. "Gendered Migrations, Social Reproduction and the Household in Europe." *Dialectical Anthropology* 38 (2014): 79–94.
- Korpi, Walter, Tommy Ferrarini, and Stefan England. "Women's Opportunities Under Different Family Policy Constellations: Gender, Class and Inequality Tradeoffs in Western Countries Reexamined." *Social Politics* 20, no. 1 (2013): 1–40.
- Lahey, Kathleen."The Capture of Women in Law and Fiscal Policy." In *Challenging Gender Inequality in Tax Policy Making: Comparative Perspectives*, edited by Kim Brooks, Asa Gunnarson, Lisa Philipp, and Maria Wersig, 11–36. Oxford, UK: Onati Press, 2011.

- Lessard, Hester. "Substantive Universality: Reconceptualizing Feminist Approaches to Social Provision and Child Care." In *The Legal Tender of Gender: Law, Welfare, and the Regulation of Women's Poverty*, edited by Shelley Gavigan and Dorothy Chunn, 217–248. Oxford, UK: Hart Publishing Ltd., 2010.
- Mahon, Rianne. "Childcare, New Social Risks and the New Politics of Redistribution in Ontario." In *Inequality and the Fading of Redistributive Politics*, edited by Keith Banting and John Myles, 359–380. Vancouver: University of British Columbia Press, 2013.
- Malanik, Carleigh. "How Much Does the Federal Government Spend on Child Care and Who Benefits?" *Office of the Parliamentary Budget Officer*. March 31, 2015. http://www.cbo.gc.ca/2015-03/child-care_en.pdf.
- Mandel, Hadas. "Configurations of Gender Inequality: The Consequences of Ideology and Public Policy." *The British Journal of Sociology* 60, no. 4 (2009): 693–720.
- McInturff, Kate, and David Macdonald. "Time to Grow Up: Family Policies for the Way We Live Now." *Canadian Centre for Policy Alternatives*. January 2015. https://www.policyalternatives.ca/sites/default/files/uploads/publications/National%20Office/2015/01/Time_to_Grow_Up.pdf.
- "Middle Class Families Better Off with Harper." *conservative.ca*. Last modified February 25, 2014. <http://www.conservative.ca/middle-class-families-better-off-with-harper/>.
- New Democratic Party of Canada. "Giving Your Family a Break: Practical First Steps." *New Democratic Party of Canada*. 2011. <http://xfer.ndp.ca/2011/2011-Platform/NDP-2011-Platform-En.pdf>.
- Philipps, Lisa. "Income Splitting and Gender Equality: The Case for Incentivizing Intra-Household Wealth Transfers." In *Challenging Gender Inequality in Tax Policy Making: Comparative Perspectives*, edited by Kim Brooks, Asa Gunnarson, Lisa Philipps, and Maria Wersig, 235–254. Oxford, UK: Onati Press, 2011.
- Prince, Michael J., and Katherine Teghstsoonian. "The Harper Government's Universal Child Care Plan: Paradoxical or Purposeful Social Policy?" In *How Ottawa Spends 2007–2008*, edited by G. Bruce Doern, 180–199. Montreal and Kingston: McGill-Queen's University Press, 2007.
- Sands, Andrea, Althia Raj, and Mike De Souza. "Liberals Put Family First in Platform." *Edmonton Journal*, April 4, 2011. <http://www.pressreader.com/canada/edmonton-journal/20110404/282316791572202/TextView>.
- Schulz, Brigid. *Overwhelmed: How to Work, Love and Play when No One has the Time*. New York: Sarah Crichton Books, 2014.
- Young, Claire F. L. "Women, Tax and Social Programs: The Gendered Impact of Funding Social Programs Through the Tax System." *Government of Canada*. October 2000. <http://publications.gc.ca/collections/Collection/SW21-52-2000E.pdf>.

Endnotes

- 1** A longer version of this paper is under review with UBC Press as a chapter in Langford, R., S. Prentice and P. Albanese, *Caring for Children: Social Policy and Social Movements*. The author thanks the editors and UBC Press for permission to excerpt it here.
- 2** Philip Girard, "Why Canada Has No Family Policy: Lessons from France and Italy," *Osgoode Hall Law Journal* 32, no. 3 (1994): 609.
- 3** Tammy Findlay, "Nurturing 'Social Movement Intersectionality': Child Care Policy Advocacy in Canada," in *Caring for Children: Social Policy and Social Movements in Canada*, ed. Rachel Langford, Susan Prentice, and Patrizia Albanese (Vancouver: University of British Columbia Press, under review).

- 4** Barbara Cameron, “Political Will, Child Care, and Canadian Federalism,” *Our Schools/Our Selves* 18, no. 3 (2009): 129–144.
- 5** Tom Kent, “The Federal Spending Power is Now Chiefly for People, Not Provinces,” *Queen’s Law Journal* 34, no. 1 (2008): 413–426.
- 6** Cindy Katz, “Vagabond Capitalism and the Necessity of Social Reproduction,” *Antipode* 33 (2001): 710.
- 7** Kate Bezanson, “Return of the Nightwatchman State? Federalism, Social Reproduction and Social Policy in a Conservative Canada,” in *Precarious Worlds: Contested Geographies of Social Reproduction*, ed. Kendra Strauss and Katie Meehan (Atlanta: University of Georgia Press, 2015), 25–44.
- 8** Conservative Party of Canada, “Stand Up for Canada: Conservative Party of Canada Federal Election Platform 2006,” *Conservative Party of Canada*, 2006, http://www.cbc.ca/canadavotes2006/leadersparties/pdf/conservative_platform20060113.pdf.
- 9** Andrea Sands, Althia Raj, and Mike De Souza, “Liberals Put Family First in Platform,” *Edmonton Journal*, April 4, 2011, <http://www.pressreader.com/canada/edmonton-journal/20110404/282316791572202/TextView>.
- 10** New Democratic Party of Canada, “Giving Your Family a Break: Practical First Steps,” *New Democratic Party of Canada*, 2011, <http://xfer.ndp.ca/2011/2011-Platform/NDP-2011-Platform-En.pdf>.
- 11** “Budget 2015 Must Give Middle Class Families a Break,” *ndp.ca*, last modified January 18, 2015, <http://www.ndp.ca/news/budget-2015-must-give-middle-class-families-break>.
- 12** “Middle Class Families Better Off with Harper,” *conservative.ca*, last modified February 25, 2014, <http://www.conservative.ca/middle-class-families-better-off-with-harper/>.
- 13** Jane Jenson, “Historical Transformations of Canada’s Social Architecture: Institutions, Instruments and Ideas,” in *Inequality and the Fading of Redistributive Politics*, ed. Keith Banting and John Myles (Vancouver: University of British Columbia Press, 2013), 43–64.
- 14** Rianne Mahon, “Childcare, New Social Risks and the New Politics of Redistribution in Ontario,” in *Inequality and the Fading of Redistributive Politics*, ed. Keith Banting and John Myles (Vancouver: University of British Columbia Press, 2013), 359–380.
- 15** Brigid Schulte, *Overwhelmed: How to Work, Love and Play when No One has the Time* (New York: Sarah Crichton Books, 2014).
- 16** G. Bruce Doern and Christopher Stoney, “The Harper Government -- Good to Go?” in *How Ottawa Spends 2014–2015*, ed. G. Bruce Doern and Christopher Stoney (Montreal and Kingston: McGill-Queen’s University Press, 2014), 3–24.
- 17** Keith Banting and John Myles, “Canadian Social Futures: Concluding Reflections,” in *Inequality and the Fading of Redistributive Politics*, ed. Keith Banting and John Myles (Vancouver: University of British Columbia Press, 2013), 413–428.
- 18** Employer Panel for Caregivers, “When Work and Caregiving Collide: How Employers Can Support Their Employees Who Are Caregivers,” *Government of Canada*, last modified February 10, 2015, <http://www.esdc.gc.ca/eng/seniors/reports/cec.shtml>.
- 19** Bezanson, “Return of the Nightwatchman State?” 25–44
- 20** Hadas Mandel, “Configurations of Gender Inequality: The Consequences of Ideology and Public Policy,” *The British Journal of Sociology* 60, no. 4 (2009): 693–720.
- 21** Other policy changes in 2015 include increasing the child care deduction amount by \$1000 for children under 17 (Malanik 2015) and repealing the Canada Tax Credit (in part to fund the expanded UCCB).
- 22** Ken Battle, ““The Choice in Child Care Allowance: What You See Is Not What You Get,” *Caledon Institute of Social Policy*, January 2006, <http://www.caledoninst.org/Publications/PDF/564ENG.pdf>.

- 23** Michael J. Prince and Katherine Teghtsoonian, “The Harper Government’s Universal Child Care Plan: Paradoxical or Purposeful Social Policy?” in *How Ottawa Spends 2007–2008*, ed. G. Bruce Doern (Montreal and Kingston: McGill-Queen’s University Press, 2007), 187.
- 24** Ken Battle, Sherri Torjman, and Michael Mendelson, “The 2015 Deficit-of-Ideas Budget,” *Caledon Institute of Social Policy*, April 2015: 8, <http://www.caledoninst.org/Publications/PDF/1063ENG.pdf>.
- 25** Ken Battle, “Child Benefits and the 2015 Federal Budget,” *Caledon Institute of Social Policy*, April 2015: 7, <http://www.caledoninst.org/Publications/PDF/1064ENG.pdf>.
- 26** Battle, “Child Benefits and the 2015 Federal Budget,” 8.
- 27** *Ibid.*, 9.
- 28** *Ibid.*, 14.
- 29** There are important gendered critiques of the CCTB (see especially Wiegers 2000; Young 2007).
- 30** Anne Ellingsaeter, “Cash for Childcare: Experiences from Finland, Norway and Sweden,” *Friedrich-Ebert-Stiftung*, April 2012, <http://library.fes.de/pdf-files/id/09079.pdf>.
- 31** Kate McInturff and David Macdonald, “Time to Grow Up: Family Policies for the Way We Live Now,” *Canadian Centre for Policy Alternatives*, January 2015: 21, https://www.policyalternatives.ca/sites/default/files/uploads/publications/National%20Office/2015/01/Time_to_Grow_Up.pdf.
- 32** Lisa Philipps, “Income Splitting and Gender Equality: The Case for Incentivizing Intra-Household Wealth Transfers,” in *Challenging Gender Inequality in Tax Policy Making: Comparative Perspectives*, ed. Kim Brooks et al. (Oxford, UK: Onati Press, 2011), 235–254.
- 33** Greenwood and Shawana (2000) argue that a national system of early childhood education and care is problematic and must be culturally appropriate owing to the colonization and assimilation of Indigenous childhood through “the reserve, the residential school, the child protection system, young offender facilities, and jail” (McGillavray 2997 cited in Lessard 2010).
- 34** Eleonore Kofman, “Gendered Migrations, Social Reproduction and the Household in Europe,” *Dialectical Anthropology* 38 (2014): 81.
- 35** Provinces are more poorly positioned to take on increased social spending costs on their own as many have fared very poorly since the 2008 recession, facing substantial budget deficits. The federal government projects a surplus in 2015, yet views most matters of social reproduction as provincial and municipal.
- 37** See Findlay, “Nurturing ‘Social Movement Intersectionality,’” under review.