

## 68.2 Family Unit Taxation

Whereas, The Royal Commission on Taxation, in its monumental effort to achieve a more equitable and rational tax structure in Canada, chose the family unit as one of the bases of its personal income tax recommendations; and,

Whereas, The family unit has undergone such rapid and fundamental changes during the last few decades that its role as

an economic unit in modern society has been drastically altered; and,

Whereas, It appears that further studies should be conducted into the effect of taxation on the employment of married women,

particularly with regard to their incentive to enter or remain in the labour force:

1. To determine whether or not current taxation policies are militating against a rational allocation of Canada's

womanpower resources;

2. To determine whether or not Canada may be violating the ILO Convention No. 111 on Discrimination in

Employment through applying taxation disincentives on married women; and

3. To determine whether or not the family unit tax system as proposed would further accentuate any disincentives to the employment of married women; therefore:

RESOLVED, That the National Council of Women of Canada inform the Federal Minister of Finance that it is strongly of the

opinion that the position of the married woman in the tax system should be carefully re-examined before a family

unit for taxation purposes becomes an integral part of Canada's taxation structure.