

## INTRODUCTION

Most young Canadian children use non-parental care arrangements every week. The Canadian National Child Care Survey of 1988 found that 74% of all children in Canada who are between 18 months old and 6 years of age are in regular non-parental care arrangements.<sup>1</sup> This statistic should give all of us considerable pause B the large majority of young children in Canada already use non-parental care. Given this reality, the endless discussion about whether non-parental care is optimal is beside the point. The key issues for policy makers to ask and answer are Awhat kind of care could and should our children receive?@ and, especially, Awhat can and should governments in Canada do to encourage the use of good quality child care?@

The world of young children has changed dramatically in the past 30 years. First of all, most mothers of young children now work in the paid labour force. In 1967, 17% of mothers with preschool children were in the labour force.<sup>2</sup> Today, over two-thirds of these mothers are in the labour force. This phenomenal growth trend does not appear to be slowing down.

Second, young women are more career-oriented and education-oriented today than their mothers were. A quick look at the proportion of undergraduates and graduates in virtually any university program will confirm this. So, mothers today are more likely to have a career and to be accustomed to working in full-time employment than mothers were a generation ago.

Third, fertility rates have fallen dramatically in the last 40 years. From an average of 4.0

children per mother in the early 1960's, fertility has fallen to less than replacement level (about 1.6 to 1.7 children per female). Many children do not have siblings. For many of their early years, most Canadian children are Aonly@ children.

Fourth, the use of care by non-relatives and, in particular, licensed or regulated forms of child care and early education has grown dramatically. In 1967, only 2% of preschool children having an employed mother used day care or nursery school (about 7,000 children).<sup>3</sup> By 1994-95, nearly 22% of preschool children with a mother engaged in employment or studying used either a child care centre, nursery school or a regulated family day care home (about 270,000 children).<sup>4</sup> Over the same period, the number of children using other forms of care by a non-relative approximately tripled. Over 500,000 preschool children now use kindergarten for several hours a day at age four or age five.<sup>5</sup>

Fifth, most mothers stay at home with their children for a little while after they are born, but Astay-at-home motherhood@ is more likely a transitory status than it is a permanent life choice. Most first-time mothers are in the labour force at the time of their first birth and the majority are eligible for maternity benefits and parental benefits paid through Employment Insurance. It is typical for parents to use nearly all the benefit weeks to which they are entitled. A large number of mothers are therefore at home with most of the first six months of life<sup>6</sup>. Some union or non-union contracts provide extended benefits for up to a year or longer. The large majority of mothers taking maternity leave return to the labour force; in Statistics Canada=s 1988 National Child Care Survey, 98% of mothers currently on maternity leave indicated an intention to return,

sooner or later, to their previous employer.

Sixth, mothers who decide to stay at home with their children nearly always decide to use senior kindergarten and junior kindergarten services where they are available, and those with higher family incomes are increasingly likely to use nursery schools and other forms of non-parental care as well. As a result, many families with a mother at home use some form of early childhood care and education.

In sum, non-parental child care is a reality for most young children most of the time; this is often, but not always, associated with parental employment, and all the evidence suggests these trends will continue.

Despite the radical changes in children=s lives over the last 30 years, and despite the very considerable use of non-parental child care, most governments in Canada have done surprisingly little to affect the quality, affordability and availability of early childhood care services that families use.

### **Child Care Policies in Canada**

Over time, a pastiche of child care policies and programs in Canada has developed, introduced by different levels of government, and designed to achieve diverse objectives. There is no overarching vision of how child care ought to be provided and what the goals of the system ought to be. There are five types of public programs currently oriented towards providing early

childhood education services in Canada.

### Kindergarten

Kindergarten is not typically considered to be a program delivering child care services. In reality, however, it is the only program (with the partial exception of child care in Quebec) providing early childhood education and care that is universally available, regardless of income, labour force status or other criteria. Virtually all Canadian children who are between four years eight months of age and five years eight months of age at the beginning of September will attend kindergarten in the public school system. In Ontario, most children who are a year younger than this will attend junior kindergarten. Kindergarten is nearly always offered on a part-time basis (whether in the morning, the afternoon, or on alternate days). Several years ago, New Brunswick moved from having no public kindergarten, to offering it on a full-day basis. In 1997, as part of wholesale child care reform, Quebec began to provide full-day kindergarten for five-year-olds within the school system.

### Maternity Benefits

Maternity benefits are provided to eligible mothers through the Employment Insurance scheme. In effect, maternity is considered to be a legitimate cause of absence from work, like unemployment or sickness, and therefore eligible for payment of insurance benefits. One of the reasons for providing maternity benefits through the Employment Insurance program (E.I.) is that payment of unemployment benefits is constitutionally a federal responsibility; other maternity issues, such as eligibility for maternity leave, fall under provincial jurisdiction. However, because E.I. rules were designed to apply to those seeking unemployment benefits, they also affect maternity benefit claimants. For instance, there is a two-week waiting period for maternity benefit (out of 17 weeks of leave, only the last 15 are paid). Intended to discourage those who are unemployed for very short periods of time from making claims for unemployment insurance, this rule is completely inappropriate when applied to new mothers. Similarly, new eligibility rules for unemployment insurance restrict eligibility for maternity benefits in unfortunate ways.

It might be argued that maternity benefit policy and child care policy are quite distinct and different things. However, most new mothers do not medically require a full 15 or 17 weeks to recover from childbirth. Some of the time is designed to allow mother and child to bond, the mother to continue breastfeeding, and the mother to adjust the household arrangements to the arrival of the new family member. The child care function of this leave is even more obvious with the adjunct to maternity leave known as parental leave (or child care leave). Parental leave is, since 1991, available to either parent (with, however, an additional two-week waiting period if taken by the father) for 10 weeks following maternity leave, also paid by E.I.

## Child Care Expense Deduction

The Income Tax Act has, since 1972, allowed families with child care expenses related to work to deduct these expenses from taxable income before income tax rates are applied. Logically, the income used to pay these expenses is not properly considered to be part of discretionary income which should be subject to tax. Expenses are claimable only if they are required to earn income, so they can only be claimed by either a single parent who works or the lower-earning parent in a two-parent family if both spouses are in the paid labour force. A limit of \$7,000 per child under 7 and \$5,000 per child between 7 and 16 is intended to ensure that only the necessary level of child care expenditures can be claimed. This does not cover the costs of licensed child care for infants and toddlers in some parts of Canada.

Many observers argue that the Child Care Expense Deduction reduces the cost of child care, but this is a misleading observation. The Child Care Expense Deduction is properly seen as part of the process of defining taxable income<sup>7</sup>. We allow families to deduct child care expenses from income for the same reason that we allow a self-employed person to deduct the cost of renting office space - both are necessary expenses of earning income. Put another way, it is only earned income net of child care expenses that would be available for discretionary spending by the family, hence it is only earned income net of child care expenses that should be taxed.

## Child Care Subsidies

Families with sufficiently low incomes are eligible in all provinces and territories for child care subsidies which may reduce the price of licensed child care to zero or to a relatively small amount. Eligibility for child care subsidy is determined partly by family income, but partly by social criteria as well. For instance, most subsidies are only available to families in which the parent(s) are employed or in training for employment. Subsidies are generally also available when children have specific developmental handicaps or when family functioning is impaired in specific ways. As may be obvious from the description, the origins of child care subsidy rules, and the primary functions of child care subsidy policies, are strongly related to welfare and social assistance objectives. In most provinces and territories, the income criteria ensure that only single parent families will get full subsidy; child care subsidies are intended to permit eligible parents to be employed, or train for employment, in order not to establish long-term dependence on public assistance. The punitive, small-minded features of many social assistance programs are reproduced in child care subsidy rules in many jurisdictions; these are purported to ensure that adequate incentives to work exist for low-income parents. Approximately 163,000 children received subsidies for the use of regulated child care services in 1998.<sup>8</sup> Subsidies provide approximately 30% of revenues in an average child care centre.<sup>9</sup>

## Operating Grants

Some provinces and territories provide regular operating grants to licensed or regulated child care facilities (centres and family homes). The purpose of these grants may be to stabilize funding to these services and/or to enhance the wages and benefits of low-paid staff in this primarily parent-funded service. This operational funding for child care has been highly variable across provinces/territories and across time within individual provinces/territories. In 1998, operating and other grants from government provided approximately 18% of revenues of an average child care centre.<sup>10</sup>

It may seem, to the casual reader, as if the sum of kindergarten programs, maternity/parental benefits, tax benefits, child care subsidies and operating grants is a considerable amount of assistance to child care. However, in the case of child care funding in Canada, the whole is less than the sum of its parts. In other words, available assistance covers (some or many) new born children until they are about six months of age, some children in poor families whose parents meet strict eligibility criteria, some reduction of taxes on income which is not truly disposable income in the first place, and nearly all children for 2 1/2 hours per day once they reach age five.

This contrasts sharply with prevailing policies towards early childhood care and education in many other countries in the world. In France, Spain, Denmark, Sweden, Finland and many other European countries (and, now, in Quebec), universal early education for 3-5 year-olds or 2-5 year-olds is the norm and low-cost publicly-subsidized arrangements for large numbers of



children younger than that is typically available. Unfortunately, the countries with predominantly Anglo-Saxon heritages (United States, Great Britain, Australia, New Zealand, and Canada) share the very weak development of public support for early childhood care and education. Although there are considerable differences among the Anglo-Saxon countries, their similarities in child care policy outweigh their differences.

### **Current Use of Child Care by Canadian Families**

There is little uniformity in the child care arrangements made by different parents while children are young. In 1994-95, at the time of Cycle 1 of the National Longitudinal Survey on Children and Youth by Statistics Canada, there were 2.4 million children who were 0-5 years of age inclusive. About 1.4 million of them had a mother who was employed or a student. Not including kindergarten, just over 900,000 of these children used non-parental care. Over 250,000 children were in regulated care, whether centres or family homes. The rest were in unregulated care - about 200,000 cared for by relatives, and 430,000 in non-relative informal care. The patterns of use of child care arrangements vary strongly with the child's age, by the cost to parents of the care arrangement, by family income, by other family characteristics. However, in every age and income grouping, there are a lot of children cared for by their parents (e.g., by parents working off-setting shifts), a lot cared for by relatives, a lot cared for in unregulated arrangements, and a lot cared for in regulated arrangements.

Even among working parents, only about 2/3rds use paid child care arrangements. One reason is that child care can be expensive. The typical cost of a regulated child care space for a three-year

old across Canada is between \$4,000 and \$6,000 per year (even more in Ontario).<sup>11</sup> Many families do everything they can to reduce child care costs, which may mean reduced work hours, off-shifting, or recruiting relatives. Even so, parents with preschool children who purchased care at the time of the Canadian National Child Care Survey in 1988 were found to be spending about 8% of the family's pre-tax income, or nearly 18% of the mother's pre-tax income on child care costs. There is no reliable information on the quality and characteristics of care that most preschool children currently receive. Just as the amounts parents pay for care vary widely, it is likely that the quality of care received is highly uneven. It may well be true that the majority of preschool children in Canada receive early care which is best described as custodial, rather than developmental.

Child development is a very young science and there is still considerable debate about research results. Very few issues B the importance of parental care in early years; whether there are critical periods of development which will determine later ability to learn; whether the quality of non-parental care matters and how good quality care is defined; whether children learn mainly from their parents, or from any caring adults, or from peers B are definitively settled. Yet all of us, as parents, must take key decisions affecting our children=s futures. Parents have a strong tendency, in the absence of consensus child development evidence, to make child-rearing decisions based on instinct, experience and socialization, and to rationalize and self-justify the decisions they have made.

One of the main cleavages in social values around child-rearing is related to mothers= participation in the labour force.<sup>12</sup> Some believe that mother=s place is in the home while children are young. Others believe that family life will, as a whole, be improved by full- or part-time participation of both parents (or a lone parent) in the labour force even when children are quite young. Many parents are unsure about their values and suffer from considerable guilt no matter what decision they make about the care of children when they are young.

Differences in current child care arrangements, differences in preferred child care arrangements, and differences in values about child-rearing make it difficult to design child care policies for young children that will be politically rewarding for incumbent governments. Even though there are differences in values, however, we do not believe this should be an excuse not to act. Most European countries, and Quebec, enjoy the same divergences in values amongst their populations, but have been able to fashion popular child care policies. We need to design child care and family policies that will be widely acclaimed for providing good care for children in their early years and will allow considerable latitude for parental choice about child care and employment issues. In most countries, highly subsidized child care services accessible to most families are a part of the menu of choices. So are maternity and parental leaves. The rationale for policy is typically centred on the interests of children in receiving good quality early education and care services, irrespective of parental decisions about employment.

### **Why Hold a Symposium on Child Care Policy?**

The idea for this Symposium began in the heads of the two authors B Mike Krashinsky and Gord Cleveland B about a week after the release of their study of the costs and benefits of a child care program for all 2-5

year old Canadian children (Cleveland and Krashinsky, 1998). The positive public reaction to the study made apparent the considerable public appreciation of the potential benefits of publicly-supported early education and care for children and highlighted the role of government policy inaction in providing funding and legislative support for services. Basic decisions on child care policy are overdue; successive Conservative and Liberal federal governments have shied away from providing a Canada-wide financial and legislative framework for progress. Quebec has initiated universal early care and education for \$5 per child per day, but no other provinces have child care near the top of their agenda for action.

However, as is always the case, there are reasons for an absence of political will to act. One reason is a cleavage in social values over the type of care we provide to young children. A second is the relatively high cost of initiating a major new tier of the educational structure or a new social program (two alternative ways of viewing child care reform).

However, one major reason for inaction is the lack of expert and informed consensus on the appropriate design of government programs to support developmental early childhood services.

There is disagreement amongst child care experts, policy analysts and

key policy makers about what the next steps are to take in expanding child care services. There is disagreement about whether federal or provincial governments should play the key role in initiating legislation and in financing. There is disagreement about the role of the education system versus private, non-profit child care providers, about whether care should be provided primarily through an extension downwards of the public school system or through a growing upwards of the network of private non-profit centres and family homes. There is disagreement about exactly what kind and quality of services we should be providing for children, both in two-parent and single-parent and/or disadvantaged families. There is disagreement about what kind of family policy we need as a complement to the child care services we plan to provide.

There are disagreements about the appropriate training and compensation levels of workers who will provide child care services and about the role of worker organizations. Because of these disagreements, it is difficult for policy analysts and experts to play an effective, active role in recommending next steps forward in child care to policy makers.

It appeared to the authors that an interdisciplinary, well-prepared, symposium of academics and child care policy experts would allow barriers to policy reform to be identified and alternative solutions

debated. Seven key issues were defined (these are outlined below) and two major presentations were commissioned on each issue. In most cases, papers were written in advance, refereed by a committee of academics and policy experts, and then revised for the Symposium. Several of the presentations were prepared speeches - Bob Rae's speech on federal-provincial issues in the first session, and two lunch-time speeches. These were not refereed in advance. There were two, and sometimes three, discussants in each session; in most cases they had received and reviewed authors' papers some weeks in advance of the Symposium. After the Symposium, discussants submitted written versions of their comments, and paper presenters were given an opportunity for rebuttal or reflection on these comments. The two editors of this volume summarized the floor discussion from their notes; in most cases the floor discussion was frank, open and pointed.

It is important that the reader understand that, despite the disagreements and debates reflected in this volume, the participants in this symposium - and particularly the authors of the main papers - hold similar general views about the desirability of a comprehensive public child care strategy for Canada. They believe that children benefit from high-quality child care and are hurt by low-quality and haphazard child care arrangements. They agree that there is a public interest in good care for children. They support a significant increase in the amount of public money flowing into child care.

Despite disagreements on how subsidization of services should be structured, and how services should best be organized and provided, there is consensus that all Canadian children ought to be able to access good child care. Thus, they share the views of the editors that it is important for Canada to find its way around the obstacles that, so far, have impeded movement toward a Canada-wide program of early childhood care and education. In other words, the debates in this volume center on how to achieve universally accessible child care, not on whether universally accessible child care services are desirable. This focus represents a conscious choice made in organizing the symposium, not to include debates with token opponents of child care to provide a false sense of impartiality to the proceedings. Readers desiring these contrary opinions can, of course, find them elsewhere.

This book, then, represents the current thinking on child care policy (and on how to advance that policy) of some of Canada's foremost academic experts and policy advocates. As such, it can make an important contribution to understanding how Canada, with its particular institutions, history, politics and values, should design a national child care strategy.

### **The Seven Symposium Topics**

This introduction concludes with the description of the seven key topics discussed at the symposium. This list and description is substantially unchanged from its original form in 1998 when the symposium idea was born. Not all of the questions were answered.



Some were ignored. Some new ones arose. As anticipated, the symposium grew beyond the vision that spawned it. But this basic outline survived and formed the framework for what follows.

### **1. Child Care And The Social Union: What Should Federal And Provincial Governments Do To Provide Us With Canada-Wide Child Care Services? -**

Apparently, a major expansion of child care services would be the formal constitutional responsibility of the provinces. Quebec has already taken major strides, both within and outside the education system, to provide universal child care services at reduced fees to parents. However, other provinces show few signs of pursuing this initiative, and even Quebec may not have the fiscal capacity to achieve its child care objectives.

There has, in the past, been a tradition of federal initiatives and federal-provincial co-operation in this area. Under the Canada Assistance Plan, for instance, the Federal government matched provincial expenditures on child care directed at low income recipients and children at risk. In recent years, the Federal government has withdrawn from matching funding, while Provincial governments have been suspicious of Federal cost-sharing initiatives. Given the substantial fiscal capacity of the federal government, relative to the provinces, it seems likely that the Federal government must play some role in any major expansion of child care services across Canada.

Given that a substantial expansion of good child care services across Canada is

necessary, what should be the respective responsibilities of the Federal and of the Provincial/Territorial governments for this expansion of services and funding programs?

Do those levels of government have the necessary constitutional authority, the financial ability, and the public support to carry out these responsibilities? What should change to allow governments to carry out their responsibilities?

What are the first steps for governments to take, in 1999 and after, to build a system of good child care services in Canada? How should the funding be designed and what are the funding priorities? Will there be national standards governing the quality of care provided? Will these arrangements be politically acceptable (and fiscally acceptable) in Quebec and other provinces? What lessons about implementation can we learn from other countries that have implemented such programs over time?

## **2. The Experience In Other Jurisdictions: What The Rest Of Canada Can Learn From Quebec And What Canada Can Learn From Other Countries:**

Other countries have used a variety of different systems for delivering care to young children, and have addressed all the questions posed in the previous 6 areas in a variety of ways. What evidence is there on how outcomes for children and families vary according to the choices that are made? And how did countries get from here to there—that is, how did they develop their child care systems, and what lessons can Canada draw on as it designs a more comprehensive child care system? Equally relevant, for Canadians outside Quebec, the Government of Quebec has embarked, since 1997, on a

radical restructuring of its policies on child care and early education. Many preschool children now attend regulated services at a cost to parents of only \$5.00 per day, and the system is gradually expanding to include all preschool children who wish to use it.

How did Quebecers, and the Quebec government become convinced of the desirability and feasibility of these reforms? What can other provinces learn about child care program design from these innovations in Quebec?

### **3. What Is Good Quality Child Care And How Do We Get It?:**

We all want good quality child care, but what does that mean? Does that mean structured or unstructured care for preschool children; will the care be educational, or oriented towards children's developmental stages? Is there a "best" kind of programming for young children, or does this depend upon the age of the child, the personality of the child, the family background and abilities of the child? What is the role of national (or provincial/territorial) standards? Should centres and family homes be allowed to try out different combinations of education of staff, staff-child ratios, group sizes, etc., or should these be strictly regulated? What is the role of innovation and variety in serving the needs of children and parents? What is the role of parental choice in determining the quality of care for their children? How much "quality" can we realistically afford? What trade-offs are conceivable and which ones are not?

#### **4. How Will Child Care Services Be Delivered: Education System or Community Services?:**

Canadian child care centres have largely been private, with an increasing predominance of non-profit providers; the non-profit or profit status of licensed family child care providers is unclear. Kindergarten services for five and, sometimes, four-year olds is provided through the public school system. How will any substantial expansion of child care services in Canada be provided - through the public sector, by non-profit organizations, or in some other way? How will public funding and public management of the new child care system ensure efficient, cost-effective, publicly accountable, responsive provision of child care services? Are there important issues of incentives and management that we must be sure to get right? Will child care centres compete with each other to serve parents and children in the best way? If private non-profit centres are part of the system, how will religious-based or other interest-based centres and family homes fit in? What requirements will be placed on for-profit centres, if these continue to exist? If the system relies primarily on public provision, how will the transition be made? Will the existing public school system be expanded, or will new institutions be designed? Will the current division between public and separate schools be carried over into the child care sector? Will "charter" day care centres be encouraged? What kinds of experimentation on provision will be permitted?

## **5. What Family Policies Are Needed To Complement Universal Child Care?:**

Child care policy is only one part of a much larger group of social policies designed to help families thrive as they try to cope with the financial and time demands of children.

There seems to be considerable agreement that organized, good quality child care for children 2-5 years of age is beneficial. There is less agreement about other aspects of the support governments should provide to families. For instance, should infant care be primarily out-of-home, or should extended parental leaves and other supports be primary?

The issue to be discussed in this session is 'family policy'. Different countries have adopted very different approaches to family policy. Sweden's family policy is strongly oriented to maintaining labour force attachment; France is oriented to supporting either labour force attachment or a decision to have substantial time off when children are young. Italy, Spain, Denmark, the Netherlands all have different types of family policies, of which their child care policies are only a part. What should the general objectives and elements of Canada's family policy be? And how should eligibility for child care services, maternity/parental leave and benefits, financial assistance to single and two parent families, etc. be arranged to support these objectives?

In particular, how will family policy support families in making the most appropriate care arrangements for infants? And how will family policy support families in decisions

about whether mothers will be regularly employed in the paid labour force when children are young, or at home providing intensive care for their own children? There is currently an ideological divide between those who champion mothers staying at home to care for children and those who favour continuous labour force attachment and good child care. Yet most mothers play both of these roles at different times in their lives, and future child care services will probably have to address the needs of both groups. How should child care and family policy address the needs of parents to spend time with their children, and to earn income as well?

#### **6. Single Parents, Child Poverty, and Children at Risk: What Child Care Policies Are Needed?:**

Much of the public funding to date has focused on children from poor families - largely those with single parents - and those at risk. This 'welfare' approach to child care funding is at odds with a system that extends funding to all parents. Yet the needs of disadvantaged children and of their parents may be different from those of other families. How can these needs be addressed within a comprehensive system? Will new child care policies provide appropriate incentives, encouragement, and support to ensure parents enter the job market, develop new skills and get off Social Assistance? Should Head Start-type programs be providing more enriched child care and parental supports to certain families, while regular child care services provide a normal level of services? Should there be a range of different types of programming available for different families/children? What role should child care play in the National Children's

Agenda?

Specifically, there are two general policy issues in this area. First, there is the issue of how general funding for child care is integrated with the welfare system. Welfare payments to single parents have high tax back rates that implicitly assume that these mothers will not generally want to work. Yet day care funding is based on the premise that these mothers will have a continuing connection to the work force. How then can these views be reconciled? How can the welfare system be altered so as to continue support to these families while expecting them to work? Second, comprehensive day care assumes that all children need similar types of care. Yet, we have traditionally attempted to direct larger amounts of resources to children at risk. Are these two views compatible?

**7. Child Care Workers: What Qualifications, Pay and Organizations Should They Have?:** Child care is an extremely labour-intensive service. The skills, knowledge, experience, and efforts of the caregivers are primary determinants of the quality of the care and the developmental effects on children. The wages, benefits and staff-child ratios are, at the same time, primary determinants of the public and private cost of care. What government policies and human resource policies are necessary in order to maximize the benefits from good child care while keeping costs within reason?

There is a tradeoff between the educational expectations we have of day care workers and the salaries we pay. Specifically, day care workers have been paid dramatically lower salaries than kindergarten teachers in public schools, yet both work with the same children. The result is that while teachers usually remain in their profession for a long period of time, day care workers tend to be more transitory. This goes to basic question of what kind of job we envision for workers in the child care sector.

What, approximately, should the pay, benefits and responsibilities of child care workers be? What should the occupational ladder of child care workers look like and what should be the educational and experience requirements of different levels? What is the role of unions and professional associations in determining compensation and other conditions of work? What is the role of child care workers and their organizations in defining and maintaining quality child care services, and what is the role of regulation, policy and funding initiatives? How will we address these issues, especially in a transitional period of change and expansion for child care services?

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1. Goelman, H. et al. *Where Are The Children? An Overview of Child Care Arrangements in Canada*, Statistics Canada Catalogue 89-527E, 1993, p. 35.

2. Special Parliamentary Committee on Child Care. *Sharing the*



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*Responsibility: Report of the Special Committee on Child Care*, 1987,  
Table A15, p. 151.

3. *Ibid.*, p. 151.

4. Special runs from Cycle 1, National Longitudinal Study on Children  
and Youth, Prof. Douglas E. Hyatt.

5. Beach et al., *Our Child Care Workforce: From Recognition to  
Remuneration: A Human Resource Study of Child Care in Canada*, 1998,  
Table 1, p. 3.

6. The federal government has, as this book is prepared for publication,  
recently announced plans to extend maternity/parental benefits to a full  
year.

7. The role of the Child Care Expense Deduction in creating horizontal  
tax equity between parents in one-earner and two-earner families is  
discussed in Krashinsky, M. and G. Cleveland *Tax Fairness for One-  
Earner and Two-Earner Families: An Examination of the Issues*, 1999,  
CPRN Discussion Paper No. F07, Ottawa.

8. Childcare Resource and Research Unit *Statistics Summary: Canadian  
Early Childhood Care and Education in the 1990's*, 1999, University of

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Toronto.

9. Gillian Doherty et al., *Centre Resources and Expenditures*, 2000, Preliminary Report from the You Bet I Care! project at [www.cfc-efc.ca/docs/00001311.htm](http://www.cfc-efc.ca/docs/00001311.htm), p.4.

10. Gillian Doherty et al., *Centre Resources and Expenditures*, 2000, Preliminary Report from the You Bet I Care! project at [www.cfc-efc.ca/docs/00001311.htm](http://www.cfc-efc.ca/docs/00001311.htm), p.4.

11. Gillian Doherty et al., *Centre Resources and Expenditures*, 2000, Preliminary Report from the You Bet I Care! project at [www.cfc-efc.ca/docs/00001311.htm](http://www.cfc-efc.ca/docs/00001311.htm), p.7.

12. See the excellent studies on social values related to child care published by the Canadian Policy Research Networks (O'Hara, 1998; Michalski, 1999)