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Subject: Brief on tax incentives for Charitable donations, please confirm receipt, (I can

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Fairness, Tax Neutrality, Contentious Issues and Charities

A submission to the Parliamentary Standing Committee on Finance January, 2012 By: Canadian Equal Parenting Council (CEPC)

Summary of Recommendations:

- 1. Charities which discriminate contrary to the Charter and human rights acts should lose their charitable donations status.
- 2. The government should increase tax receipt credit for charitable donations from 29% to 42% while tightening the provisions against foreign funding for ideological campaigns.
- 3. GST and HST rebates should not apply to government funded NGOs when providing commercial or competitive services such as civil law services.
- 4. Clarify the "benefit the community" provision in the charities regulations so that ideological, discriminatory, or other purposes contrary to the Charter and other human rights commitments are not recognized as charitable purposes.
- 5. Political activities: a distinction should be made between advocacy in favour of an initiative versus advocacy against services, consultations or inclusion of a target group. Charities should be allowed to do the first activity, up to 10% of funding and resources, but should lose charitable status for targeting a group for discrimination, bias or exclusion.

Who we are:

CEPC is a national non-profit federation of 40 organizations of parents, grandparents, second wives, mothers and fathers, professionals and academics, and concerned Canadians, with a total of over 10,000 members. CEPC and its organizations provide support groups for mothers and fathers going through separation and divorce, education on "best practices" for keeping both parents in the lives of children. We also document research on connections between parenting by both parents, conflict resolution and non-adversarial legal procedures and positive outcomes for children, parents and society.

Rationale: Social objectives of charities are defined as confined to education, religion, relief of poverty, and community benefit. For the purposes of charitable status, we need to define education as excluding ideological stereotyping and propaganda which targets any identifiable group for exclusion. "Community benefit" should be more clearly defined to include charities which operate on the basis of diversity, Charter rights, human rights and various UN covenants. At the same time, "community benefit" should specifically be clarified to exclude charities which promote discrimination, target groups such as men and fathers for exclusion, and which, for example promote divisive gender apartheid policies.

How do charities discriminate?

Charities can discriminate by refusing to serve people based on their sex, race, religion or other defined characteristics. Similarly, they can refuse to hire people, or can engage in campaigns which encourage

discrimination against target groups. Often, these campaigns are done in association with linked non-profits which share the same discriminatory ideology, using funds raised by the charities with tax credits or with funds from foundations or government departments which share the same discriminatory ideology. Our submission is concerned mostly with discrimination by sex and gender, but we suggest that the same standard should apply to discrimination and hate which are based on other characteristics. Society and government have an interest in tax incentives not being used to divide and exploit groups, or used to promote discrimination and hatred.

What are the incentives for discriminatory charities?

First, a charity can raise money from donors who get a tax receipt for personal income tax. For example, there are two charities in Ontario providing family law services to women-only, using tax dollars. There are no charities in Ontario, or elsewhere in Canada that we can find, which provide comparable (or any) such family law services to men.

Legal aid services discriminate against fathers in family law cases by creating barriers for men, which women do not face. One charity-linked organization in Vancouver, West Coast Legal Aid and Action Fund, received \$300,000 from the federal government to provide services which exclude men. Another charity-related sex discriminatory practice is rebating sales taxes to charities and non-profits if they are getting 60% of their funding from governments, they get their GST/HST rebated. As the only organizations we can find which are funded by federal or provincial governments in the area of family law, domestic violence or parenting support are women only, this incentive effectively provides a discriminatory tax on organizations which serve men, or which serve both men and women in joint parenting situations. The tax system should not be used to promote gender apartheid in Canada. The organizations getting this preferential tax treatment are often required to be members of ideological lobby organizations which advocate exclusion of organizations serving men from government funding. They have been overwhelmingly successful in creating state funding apartheid with charitable and tax dollars.

What is the connection with equal parenting?

Most separating parents lose their children because they run out of money for legal services in family courts, not because they are unfit. If these parents are up against legal services provided by a discriminatory charity or non-profit, they are doubly disadvantaged. The target parent will have to pay for legal services in after tax dollars and must pay sales taxes on legal services. The target parent is usually unfamiliar with family court systems. Charities and others providing legal services have greater financial resources, access to experienced legal professionals and often get sales taxes rebated. Such charities, which for example discriminate by providing services to women only, have strong connections with the organizations which have trained the judges they will appear in front of, and judges often have been involved with organizations ideologically linked to such charities before being appointed. Thus, the target parent, almost always the father, faces a hidden judicial bias, an overt discriminatory financial disadvantage and tactical disadvantage because of the links that such organizations have with allied domestic violence and other services. Often, judges and politicians and bureaucrats feel intimidated by these ideological organizations.

Such discrimination is not just against fathers, but in favour of sole custody which is often how such ideological charities measure "success". Children who lose a fit parent are profoundly disadvantaged and cost society greatly in social and financial terms. Equal parenting means both parents should have the same status, advantages, services and access to legal protections for their relationship with their children. Tax dollars should not be used, directly or indirectly to unnecessarily drive children out of the lives of their parents, as this is directly contrary to the principle of community benefit. "Equal parenting"

is not a controversial value: treatment of both parents with equality and respect and removing bias from courts and custody is supported by 80-90% of the Canadian public, CEPC surveys show.

Principles in the Charter and UN Covenants

The Canadian Charter of Rights and Freedoms guarantees equality protections by sex and gender in sections 15 and 28. Section 28 guarantees equality notwithstanding all other charter sections. This guarantee is meaningless if state funding and tax funding is used by charities to bias courts, promote discrimination through bias campaigns and discriminate in services.

The UN Convention on the Rights of the Child puts the onus on States to protect the child's relationship with (both) parents wherever possible. Canada has ratified this Convention. This "responsibility to protect" is being abandoned by States which fund and incentivize charities to use the State-enforced court system and laws to drive one parent from the lives of children. States which use their power to systematically remove children from identified groups have been recognized by the UN as engaging in genocide. Canada should remove charitable status from organizations which campaign contrary to Canada's "responsibility to protect" the child's relationship with both parents. There is no community benefit from State-enabled genocidal actions.

Will these recommendations mean closing women's shelters?

No. There is an argument for shelters where women can feel safe. Domestic violence charities should need to provide services to both abused women and to abused men to keep their tax status. Charities would not be allowed to campaign against services for men (or any other target group). They would not be allowed to stereotype target groups as violent, or target them for discrimination, and still keep their special tax status. Targeting any group for discrimination, exclusion and bias is a form of violence, and thus is not in society's interest and should not receive tax incentives.

Conclusion

Ideological and discriminatory charities promote gender divisiveness with enormous social and governmental costs. Disallowing such charities will increase tax revenues, increase social capital (sense of fairness in the actions of courts, governments and social institutions) and decrease social costs linked to divorce and fatherlessness. Research suggests that ideologically-driven forced fatherlessness is the largest driver of social costs.

The recommendations outlined in this submission are realistic and achievable. They contribute to the goals of federal government and will reduce the social costs of divorce, de-parenting and family poverty. Canadian Equal Parenting Council appreciates the opportunity to put forward these recommendations and is committed to working with the Government of Canada and all parliamentarians to ensure the swift and successful implementation of the measures proposed.

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