

Canadian Labour Congress

Women and Employment: Submission on Canada's CEDAW Review

Submitted by the

Canadian Labour Congress, Canadian Centre for Policy Alternatives, Child Care Now and the Canadian Research Institute for the Advancement of Women

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This submission will speak to the implementation of Article 11 of CEDAW as well as Canada's response to the list of issues. We intend to provide insight into both progress and challenges regarding women's employment and economic security, particularly considering the impact of the COVID-19 pandemic.

Since 2015, the federal government has taken action to facilitate women's equal and full participation in the economy, by establishing gender equality goals, passing proactive pay equity legislation, expanding maternity and parental leave options, and increasing resources for skills training, employment supports and entrepreneurship. In the aftermath of the pandemic, the government pledged to develop a Canada-wide early learning and child care system, boosted pay for low-income care workers, and supported community organizations working to remove systemic barriers facing women in the labour market. Yet much more remains to be done to deliver on the promise of these initiatives and achieve meaningful change to fulfil women's rights under Article 11 of the Convention.

Labour Market Trends

Before the pandemic, the employment rate among working-age Canadians had been increasing after years of stagnation. The quality of available jobs was improving—with higher levels of full-time employment and an uptick in unionization among public sector workers, contributing to positive wage growth. Then the pandemic hit.

In previous recessions, women's work in the service sector offered some measure of protection against job loss in male-dominated goods industries—but not so during the pandemic. In spring 2020, millions of women lost their job or faced reduced hours as the government implemented preventive public health measures. Women's rate of employment dropped by more than 10% in two short months, eliminating 35 years of progress.

Low-wage workers accounted for the largest share of these losses. 52% of low-wage workers earning \$14/hour or less were laid off or lost most of their working hours between February and April 2020. This included 58% of low-wage women and 45% of low-wage men.

Between April 2020 and December 2021, women's employment fluctuated, dropping then rising with each wave of COVID-19. This inconsistency was particularly challenging for young women, who experienced the largest employment losses, and for older women, many of whom left the labour market altogether.

In 2022, strong year-end job growth boosted women's employment rate to 58.3%, just shy of 2019's rate of 58.5% (and the record high of 58.9% in 2008)—led by strong gains among core-aged workers (25-54 years).

Job growth, however, slowed in 2023 in the wake of an aggressive campaign of interest rate hikes designed to contain rising inflation. Population aging has also exerted downward pressure on employment rates even as Canada experiences historically elevated levels of immigration. In the face of these pressures, women's employment rate was effectively unchanged in 2023 (at 58.4%), while their rate of unemployment increased to 5.3%.

The rate of employment for young women, however, has fallen steadily since January 2023, wiping out the gains recorded in 2021 and 2022. In July 2024, it was almost five percentage points below their pre-pandemic benchmark (55.7%).

Overall, between 2019 and 2023, the employment gap between working men and women aged 15 and older narrowed slightly from 7.7 to 7.3 percentage points. The question is whether employment gains will withstand the greater economic uncertainty forecast ahead.

Unequal Recession, Unequal Recovery

Women with disabilities, racialized women, Indigenous people and other marginalized workers were overrepresented among low-wage, precarious workers in public-facing industries most impacted by health restrictions, and their economic recovery unfolded at a much slower pace than more privileged workers. Yet, several groups made important employment gains as labour markets rallied in 2021.

The employment gap between immigrant and Canadian-born women (aged 15 to 54 years) narrowed—from 9.1 percentage points in 2008, to 6.7 percentage points in 2019, and to 5.1 percentage points in 2023. In 2023, 73.4% of immigrant women in this age group were engaged in the paid labour market compared to 78.5% of Canadian-born women. That said, there remains a sizeable employment gap between immigrant women and Canadian-born women, especially among women aged 25 to 54 years, a reflection of the barriers that immigrant women continue to face in the post-pandemic economy.

Racialized women have shared in post-pandemic employment gains too, but there remains a significant employment gap. In 2023, 70.2% of racialized women aged 15 to 54 years were engaged in paid employment versus 79.5% of non-racialized women. With the notable exception of Filipino women whose rate of employment exceeds that of non-racialized women, the employment gap was greater than four percentage points for most other groups and considerably larger for Arab, West Asian, Korean and Chinese women.

Indigenous women aged 15 to 64 years experienced a steep drop in their employment rate between 2019 and 2020, rebounding in 2021, then jumping to 67.5% in 2022. In 2023, their rate of employment fell back to 63.8%, higher than in 2019, but still much lower than the employment rate among non-Indigenous women (73.4%) in this age group. First Nations and Inuit women face the largest employment barriers.

There is a longstanding and large employment gap between people with and without disabilities. Data suggests that strong employment growth and a tight labour market helped narrow the gap in 2022, but is still far from equitable access to employment. In 2022, the rate of employment among disabled women aged 15 to 64 years was 64.9%—slightly lower than among men with disabilities (65.5%), and much lower than women without disabilities (76.2%) and men without disabilities (83.9%).

Earnings Rebound in the Aftermath of the Pandemic—But Not for All

Several factors coalesced in 2021 to expand employment opportunities—including for women who face sizable barriers to decent employment. Vacancies rose sharply in many female-majority sectors and occupations hit hard by the pandemic, peaking in spring 2022.

There was also strong employment growth in several high-paying sectors of the economy, including professional, scientific, educational, and technical services, and public administration. Faced with repeated lockdowns and lay-offs in many “high-touch” industries, workers in these sectors had the choice of pivoting to something different, something better.

In 2021, strong wage growth in Quebec, British Columbia, and Ontario, helped recover pandemic-related income losses and narrow the gender income gap that widened in 2020. In 2021, women aged 15 years and older reported \$32,600 in market income (constant 2022 dollars). In 2022, market incomes rose again reaching \$33,300, surpassing the 2019 benchmark, and narrowing the gender gap to a still sizable 69.8%. This represents a difference of \$14,400.

In 2022, the post-pandemic labour market boom slowed; there was no change in women’s employment income between 2021 and 2022. Indeed, women’s after-tax incomes declined by \$1,000 (or 2.8%) to \$34,700 over this period as pandemic-related income security programs expired. The strong labour market performance in 2021 was not enough to offset the losses of these critical income supports.

For some groups, the picture was worse. According to the 2022 Canadian Income Survey, the median market income of racialized women aged 15 years and older was 94.1% of the income reported by non-racialized women and less than two-thirds (64.4%) of that of non-racialized men. The income gaps were deepest for Arab, South Asian and Latin American women.

Further, in 2022 Indigenous women brought home \$20,000 less than non-Indigenous men, and \$5,500 less than non-Indigenous women. Finally, in 2022, women with disabilities reported \$26,500 in market income, which

amounts to only 74% of the income of women without disabilities and just 51.2% of the income of men without disabilities.

Market incomes have recovered from the drop in 2020. Very low earnings, however, continue to place marginalized women at significant risk of poverty and deprivation.

A major contributor to the gap in men's and women's wages is the unequal distribution of unpaid work. Women in Canada continue to spend more time on unpaid care work than men. The difference is even greater when we include that women often perform unpaid work alongside other activities.

There was some conjecture that the pandemic might prompt a more equitable division of caring labour. However, recent data suggests that there's been little change. Mothers with children under age 12 are still more likely than fathers to turn down job offers, shift into less demanding jobs or positions, and reduce their regular work hours to accommodate child care demands.

The gendered distribution of unpaid work limits the kind of paid work women can do. Thus, we see a concentration of women in occupations with hours that accommodate their unpaid work, such as nursing, teaching and retail. Women are also overrepresented in part-time work: 23.8% of working women hold part-time jobs (compared to 12.8% of working men).

Occupational segregation also contributes to the pay gap. In 2021, 54% of women were employed in just 20 occupations, all involving the "5 Cs": caring, clerical, catering, cashiering and cleaning. This is a slightly smaller share than in 1987, when 59% of women were employed in these occupations. By contrast, just 19% of men were employed in "female" occupations in 2021 compared to a similarly low 16% in 1987.

That would not necessarily lead to a pay gap if we valued the work of women and men equally. But we do not. For example, motor vehicle and transit drivers (94% of whom are male) made a median annual full-time, full-year wage of \$59,200 according to the 2021 census. Home care providers (91% of whom are female) made a median annual wage of \$31,600.

Overall, women are underemployed and underpaid, more likely to work in minimum wage jobs and low wage sectors of the economy, characterized by higher rates of precarity, few employment benefits and low rates of union representation.

Barriers to Employment and Economic Security

Harassment and Violence

For years, workers have been drawing attention to the ongoing and widespread issue of harassment and violence at work. However, a shortage of Canadian-specific data made it difficult to know the extent and nature of the problem. To address this evidence gap, in 2020, the Canadian Labour Congress (CLC) and researchers from the University of Western Ontario and the University of Toronto launched the first National Survey on Harassment and Violence at Work. Nearly 5,000 workers took part in the survey. The initial report, "Harassment and Violence in Canadian Workplaces: It's [Not] Part of the Job," was released March 30, 2022.

The survey found that 7 in 10 workers in Canada have experienced some form of harassment and violence at work. In the past two years: 65% of respondents reported experiencing a form of non-sexual harassment and violence; 43.9% of respondents reported experiencing at least one form of sexual harassment and violence while at work; 26.5% of respondents reported experiencing at least one form of work-related online harassment.

Women and gender-diverse individuals were more likely to experience all forms of harassment and violence. This was most pronounced with sexual harassment and violence, where 73% of gender-diverse respondents and 46% of women stated they had experienced sexual harassment and violence in the last two years.

Two in three workers with a disability (76%) experienced harassment and violence, over half (55%) of the respondents with a disability experienced sexual harassment and violence. Members of the 2SLGBTQI+ community also experienced higher rates. 62% of 2SLGBTQI+ respondents reported experiencing sexual harassment and violence. Indigenous respondents experienced significantly higher rates of harassment and violence (79%) and

sexual harassment and violence (47.8%).

Another key finding was that perpetrators of harassment and violence were most likely to be third parties, including customers, patients or students (28%), followed by co-workers and other employees (25%).

The survey also heard many workers do not feel safe to report, and that reporting processes aren't working. Approximately half of workers who chose to report said that reporting either made no difference, and 1 in 4 workers said that reporting made it worse.

Changes to the Canada Labour Code in 2021 brought harassment and violence into the part of the Code that governs occupational health and safety. The federal government funded several projects to support workplaces in federally-regulated sectors in preventing and addressing violence and harassment, including projects specifically directed at the impacts of domestic violence at work. In 2023, Canada ratified International Labour Organization (ILO) Convention 190, an important commitment to working toward the elimination of violence and harassment in the world of work, including gender-based violence. However, the government has not initiated the robust social dialogue needed to implement C-190. Following its research, the CLC has called for tripartite discussions to address third party-violence as an urgent first step toward implementation.

Early Childhood Educational and Child Care

Before the pandemic, Canada's reliance on market-based approaches to child care resulted in scarcity of supply, high and ever-rising parent fees, unchecked growth of for-profit child care, and inequitable access. The latter particularly applied to Indigenous communities, children with disabilities, infants, rural communities, and parents employed in non-standard work arrangements.

The pandemic exposed the weaknesses in the existing patchwork of programs, including the financial and operational fragility of the child care sector and the uneven distribution of programs. In 2021, partly in response to the dramatic drop in women's labour force participation, the federal government invested more than \$27 billion over five years to transform early learning and child care. It also pledged to negotiate funding agreements with the provinces and territories to create a primarily not-for-profit Canada-wide early learning and child care system. These funding agreements were intended to build on the Multilateral Early Learning and Child Care Framework agreement and the three-year bilateral funding agreements that came into force in 2017.

In February 2024, the federal government passed an Act respecting early learning and child care in Canada. The Act enshrines the federal commitment to funding for the provinces and Indigenous Peoples to establish and maintain a community-based, primarily non-profit early learning and child care system. It also establishes a National Advisory Council on Early Learning and Child Care to provide the federal government advice on all matters related to early learning and child care.

Early childhood education and care rests primarily with provinces and territories. However, the bilateral five-year funding agreements set out specific goals for making licensed child care programs more affordable, more accessible, more inclusive and of higher quality.

The Canada-wide early learning and child care system is a historic step forward for several reasons:

The commitment to build a primarily public and not-for-profit child care system.

Making access to licensed child care more affordable. As of August 2024, five provinces and territories had achieved the federal government's objective of reducing parent fees to an average of \$10 a day or less, and fees in the five other provinces had been cut by at least 50%.

An investment in Indigenous early childhood education and care, which has allowed for more child care operated by and for Indigenous children, families and communities.

Encouraging and financing some improvements in the compensation and working conditions of child care workers in some provinces and territories.

However, new child care spaces are not being created quickly enough to meet demand. Of particular concern is the slow expansion of public and not-for-profit spaces that were prioritized in the agreements. This is a consequence of

all levels of government doing far too little to plan, fund and actively support the growth of the sector. Governments have failed to properly fund the capital costs of building and starting up new programs, and they are still relying on the sector itself to find ways and places to expand. In other words, the market-based approach to supply remains unchanged. This favours for-profit providers who can more easily access private capital to build, especially in communities where they are more likely to generate profit and where their acquired real estate assets will increase in value more rapidly—namely urban centres and higher socioeconomic neighbourhoods. In nine of thirteen jurisdictions there was an increase in the proportion of for-profit spaces between 2008 and 2021.

The 2022 federal budget established an Early Learning and Child Care Infrastructure fund of \$625 million over four years to help offset the costs of building more not-for-profit and public child care spaces. More recently in 2024, the federal government announced it will provide up to \$1 billion in low-cost loans (plus a limited amount of grant and capacity-building funding) starting in 2025-2026 to encourage the building of public and not-for-profit spaces. However, together these initiatives fall far short of the call in 2022 by advocates for \$10 billion dollars over three years in federal child care grants to create 200,000 more spaces in the not-for-profit and public sectors.

Another barrier to expansion in Canada is the severe shortage of qualified early childhood educators and other staff. The wages and working conditions of those who work in child care remain abysmally low and inferior to the wages and working conditions of other workers with similar qualifications and responsibilities. Some provinces and territories have introduced measures to increase compensation, and the federal government promised to do more, but the child care workforce is in crisis because of poor retention and recruitment difficulties.

Provincial and territorial governments have been slow to adapt and introduce adequate operational funding formulas designed to cover the real costs of operating high-quality programs, creating financial sustainability challenges for operators and putting downward pressure on compensation.

Canada-wide early learning and child care represents a significant victory after decades of advocacy. However, the federal government must use its spending power and the negotiation of the next set of bilateral agreements to ensure that a properly funded and publicly managed system is established. The 2025 federal budget should include new funding that is sufficient to ensure the delivery of high-quality programs and that is conditional on the provinces and territories developing their own publicly owned child care expansion models.

Care Crisis

An estimated 3 million (nearly 1 in 5) workers are employed in paid care occupations. Care work includes health care and mental health, early childhood education and child care, care for the elderly and people with disabilities, domestic work, and other vital services that support families and communities. Yet caring work is typically unseen and undervalued because of the unequal power relations that structure who gets access to care, who performs caring work, and the conditions under which this work is performed. As a result, much of this work—largely performed by women, especially racialized women—remains precarious and undervalued, while those who perform it are perennially at risk of violence and harassment.

Care workers bear indispensable responsibilities for children and family members commonly at the expense of their own mental health, wellbeing and advancement. Their paid and unpaid activities represent an enormous contribution to Canadian society and add billions to the country's economy.

The high-quality services provided by care workers are a leading reason why Canada ranks among the world's nation-states enjoying high living standards. At the same time, Canada's care economy investments and achievements fall short of what a rich industrialized economy can and should support.

Shortcomings in Canada's Care Economy:

Canada falls near the bottom among wealthy countries in its public expenditure on social services, resulting in a lack of access to many who depend on care.

Canada's social spending as a share of GDP is 2% less than the average OECD expenditure rate of 20% among all wealthy countries.

A 2021 UNICEF report ranked Canada 22 out of 41 rich countries across child care indicators including access, quality, and affordability..

An aging population means increased care needs. It is estimated that Canada's aging population will add \$93 billion to health care costs by 2028.

Care provision in Canada is a patchwork, and access to timely, quality care is often determined by wealth and status. Our care systems also have longstanding discrepancies between provinces and territories, reserve and off-reserve Indigenous populations, and rural and urban areas. The defining achievements of the post-World War II era of welfare state construction, such as universal health care and public education have been eroded and undermined by decades of underfunding, privatization and neoliberal management. Persistent government austerity measures and privatization of care weakens public care provision, and the toll is felt by care workers and recipients alike.

For-profit long-term care is one tragic example of the realities of privatized care. Research has shown that for-profit long-term care homes (LTCs) have lower staffing, fewer hours of care per resident, more complaints from residents and family, more acute care hospital admissions, and higher rates of death.

Large private corporate chains operate LTC homes to make profits for their shareholders and pay bonuses to CEOs. This drive for profit leads to residents being denied sufficient hours of quality care, and staff being unable to obtain stable and secure employment with decent wages, benefits, working conditions and pensions. There's also little public accountability, as private providers do not fall under Freedom of Information legislation. For-profit LTCs do not have to be transparent and accountable to the community or the public, unlike non-profit and public providers.

The off-loading of care to the non-profit sector is also concerning. Food banks, soup kitchens and other non-profits have become more established, and non-profit employment has grown over the past two decades. The uptick of non-profit employment is concerning as the wages of community non-profits are lower than the Canadian average—an annual wage gap of almost \$14,000 in 2019. The wage gap between women and men in the non-profit sector was \$6.69 an hour that year.

Care privatization costs more and delivers less. For-profit businesses may discriminate in accepting clients who require less care and thus, use fewer resources—the public providers cannot. In the case of health care, patients experiencing severe and adverse complications from for-profits' procedures are directed back to the faltering public health care system. Because non-profits and public care providers must then care for individuals with complex needs, they appear relatively more expensive and less effective at producing good health outcomes.

The piecemeal and uncoordinated nature of care provision in Canada is another source of chronic problems. Like LTC, home care remains a patchwork across the country. British Columbia, Saskatchewan and the three territories directly deliver public home care. The remaining provinces deliver home care through public entities and private organizations (not-for-profit organizations and large for-profit companies).

Ontario's government issues thousands of contracts to private entities to deliver home care to about 700,000 people. Inadequate wages and benefits, understaffing, and poor working conditions (including not being paid while traveling to a client's home) have caused thousands of workers to leave professions in home and community care. Many of these workers have sought out higher pay, better conditions, and greater job security in institutionalized settings like hospitals and LTC.

Canada's care economy faces multiple, intersecting challenges: an aging society; unmet care needs and a legacy of austerity, underinvestment, privatization and outsourcing; a patchwork of care, partly dependent on businesses looking to cut costs, increase profits and expand market share; unfulfilled gender and race equity demands; and a labour-market equity agenda blocked by the unequal distribution of caring work.

Care economy policies must simultaneously address the quality care deficit and unmet needs, the unequal burden of care work, the systematic undervaluing of paid care work, and women's need for decent work. Women, especially racialized women and newcomers, provide the lion's share of care, either through unpaid work, or in low-paid, precarious jobs. Canada's care economy workforce increasingly features internationally-trained newcomers to the country. Many of these workers routinely encounter workplace racism and discrimination, while struggling with underemployment, overqualification and Canada's failure to recognize internationally-acquired skills and

credentials. Effective access to high-quality care is uneven and strongly shaped by racism, discrimination, income and wealth inequality, regional inequities, and other factors.

The 2024 Federal Budget announced the creation of a Sectoral Table on the Care Economy, to consult and provide recommendations on how to better support the care economy. The table's composition and mandate has yet to be announced.

Canada needs a forward-thinking, integrated care strategy to support care workers and strengthen Canada's care economy. This strategy should be grounded in human rights and guided by the ILO's 5R Framework for Decent Care Work, which recommends policy measures that: recognize that care is essential and that access to care is a human right; reduce the unfair and unequal burden of unpaid care responsibilities borne by women and families and redistribute the responsibility for providing care more equitably by ensuring that quality, public care services are available for everyone; reward care work appropriately by improving wages and working conditions for workers in all care sectors; and ensure care workers' representation, including by promoting the right to organize and bargain collectively.

Policies and Programs, 2019-2024

The pandemic exacerbated the inequities built into Canada's market economy that exploit working class, racialized, immigrant and/or disabled labour. While the pandemic opened the door to change for some women workers, it did not disrupt the systemic gendered labour divisions between men and women.

Canada must implement labour market reforms that remove institutional barriers to decent work. In the last five years, the federal government has introduced important reforms to labour standards related to hours of work and predictive scheduling, flexible work arrangements and leaves of absence (including up to 10 days of family violence leave). Legislation has passed guaranteeing 10 paid sick days and anti-harassment and violence protections for health care workers.

The new pay equity regime and pay transparency regulations are finally in force. Employers must file pay equity plans and correct pay gaps in compliance with the legislation by September 3, 2024. However, unions report slow progress, and several extensions have been granted. The legislation's effectiveness remains undetermined.

In 2023, the Report of the Employment Equity Act Review Task Force was finally released. It recommends a new framework to make "equitable workforce participation a reality for all" through the proactive removal of barriers to employment, meaningful engagement with impacted communities, and strong regulatory oversight to uphold employment rights.

As the pandemic experience has shown, improving the quality of essential frontline work is paramount for addressing gendered disparities in the labour market. Provincial and federal levels of government must strengthen existing social protections to reflect current and future labour realities, building in right to recall provisions, for example, and expanding income support to parents and caregivers. During the pandemic, providing ready access to income replacement in the face of recurrent shutdowns via the Canada Emergency Response Benefit and its successor programs boosted women's economic security and helped with the gendered increase in unpaid care work. It is time to undertake systemic reform of available benefits and related employment standards to better support caregiving across the life course.

Federal, provincial and territorial governments must continually bring minimum wage rates into alignment with the cost of living, and expand access to labour protections for non-standard, precarious and temporary workers (including temporary agency workers, or those employed through third-party intermediaries or digital platform companies). All governments should be working to facilitate and uphold the rights of all workers to safe workplaces, to unionize, and to seek redress where their rights are not upheld. For the federal government, this means abandoning temporary foreign worker schemes outside of the regular immigration system that perpetuate systemic exploitation.

The COVID-19 crisis illustrated the shortcomings of existing policies and institutions and what's possible with strong public leadership. Governments must apply the lessons of COVID-19 in service of a more resilient and inclusive labour market and gender-just future.

Recommendations:

Invest in the sectors where women work today, ensuring that job stimulus and infrastructure spending is directed at Canada's entire labour force. Task the new Sectoral Table on the Care Economy with developing federal strategies to expand the provision of high-quality, public and not-for-profit care services. This includes strategies to improve the compensation and working conditions of those who work in the care economy and strategies to curb the growth of for-profit expansion and limit the role of private-equity firms in the sector. Provide the resources necessary for policy and program research, education, and full community engagement in the Sectoral Table's activities.

Increase resources to ensure the effective implementation of the 2018 Pay Equity Act, upholding existing human rights protections, and including support for effective training and education, compliance and enforcement, and provisions for pay transparency. Update the federal Employment Equity Act based on the vision set out in the Blackett Report, improve mechanisms to hold employers accountable for their obligations (e.g., including regular independent public reviews) and create resources to assist in examining workplace practices for unconscious bias.

Strengthen labour standards to ensure all workers—whether they are full-time or part-time, temporary, or casual—have equal terms, conditions and opportunities at work, and access to equitable wages and benefits.

Ensure that temporary foreign workers have access to the same labour and health protections as Canadian workers plus established pathways to permanent residency. Additional resourcing is required to strengthen public education programs, expand supports for workers, and actively enforce existing standards and agreements. End the use of closed work permits in favour of open work permits to reduce the power imbalance between employers and women and gender-diverse individuals with precarious status. Ratify ILO Convention 189 (Domestic Workers)

Develop a more inclusive system of parental benefits available to all parents or primary caregivers to meet the needs of diverse families with different care arrangements. A "mixed model" that blends existing employment-based entitlements (currently available through EI) with an income-tested benefit such as the Canada Child Benefit could provide guaranteed income support for all parents regardless of employment status. Increase flexibility in leaves so that parental leaves can be taken either in one or several blocks of time, on a full-time or part-time basis, and across several years and remove the 50-week cap on combined Employment Insurance (EI) regular and special benefits, which disproportionately penalizes women. Make the Parental Sharing Benefit into a non-transferable individual entitlement disconnected from a co-parent's eligibility, with a longer leave option for single parents, working towards a system where parental leave entitlements are equal for both parents. Ratify the ILO Conventions 183 (Maternity Protection) and 156 (Workers with Family Responsibilities)

Tackle the gender bias in income security programs such as EI and seniors' benefits, which undercut women's economic security and reproduce disadvantage, by ensuring equitable access and enhancing the support on offer (e.g., instituting a lower uniform entry requirement for EI benefits, bringing back the "drop out" provisions that allowed caregivers to exclude months of zero- or low-income in the calculation of their Canada Pension Plan benefits).

Focus on revenue generation and stability in federal revenues through progressive tax reforms, including the elimination of wasteful and regressive tax loopholes and expenditures, as well as those that overwhelmingly benefit wealthy Canadians and corporations, exacerbating gender inequality. Commission an independent review of the tax system to identify and propose alternatives to regressive measures that undermine women's economic security and exploit the gendered division of labour.

Significantly increase federal investment in child care capital expansion and require that provinces and territories develop strategies and infrastructure programs to expand child care in publicly owned facilities alongside ongoing efforts to increase spaces in not-for-profit and Indigenous-owned facilities. Introduce new funding mechanisms to incentivize provinces and territories to fairly compensate the child care workforce through, for example, the introduction of wage grids, pension plans and benefits, and high-quality programs to recruit and train educators. Compel provinces and territories to provide evidence that their child care operating funding model is sufficient to sustain affordable, high-quality programs. For example, implement formulas that cap fees at no more than \$10 a day (as opposed to settling for an average of \$10 a day, which is an inequitable approach whereby many families still pay too much). Funding formulas should also recognize and seek to address geographic and socioeconomic inequities in

access.

Initiate tripartite social dialogue with unions and employers to develop a gender-responsive plan to implement ILO Convention 190 (Violence and Harassment), including specific measures to address third-party violence; and work with provinces and territories to integrate the plan into the National Action Plan on Gender-Based Violence.