

Submission to the Ontario Standing Committee on Finance and Economic Affairs on Bill 45, Regarding the Equity in Education Tax Credit

June 19, 2001

Introduction

The Evangelical Fellowship of Canada (EFC) appreciates the opportunity to participate in these public hearings on Bill 45.

EFC is a national, interdenominational, Protestant Christian organization which represents 32 denominations, over 100 religious organizations, over 5,000 churches and an estimated 1.2 million individuals. The EFC established a Task Force on Education in 1994 to consider public policy and other matters relating to educational philosophy, funding and structuring. The EFC also helped to found the Coalition for Religious Freedom in Education (CRFE) in 1989 and supports the Ontario Multi-faith Coalition for Equity in Education (OMCEE).

We have participated in public policy discussions on religion and education, including intervening in court cases. In 1996 and 1997, we participated in federal hearings on the constitutional amendment to dismantle Newfoundland's denominational education system. We also appeared before the Special Joint Committee of the House of Commons and Senate in 1997 concerning Quebec's proposed amendment to s.93 of the *Constitution Act, 1867*. EFC made a submission to the Private Schools Funding Task Force in Alberta in 1997 specifically addressing funding for private, religiously-based schools. Through OMCEE, we have been involved in the *Adler*¹ and *Bal*² cases concerning funding for religious schools.

We affirm the steps towards fairness for religious parents found in the Equity in Education tax credit in Bill 45. This is consistent with guiding principles that we adhere to and that are broadly accepted. Education is value-laden, and it is an issue of fairness for religious parents to have access to education funds in order to educate their children in a manner consistent with their religious beliefs. We note that we are concerned primarily on funding for religiously-based schools and have no position on funding for non-religiously-based schools.

Guiding Principles

The following principles are consistent with our religious beliefs and have been affirmed by domestic and international authorities. Our approach to the issue of education funding is based on these three principles.

Parents are responsible for the education of their children

We believe that **parents have the primary responsibility for the education of their children and therefore have a corresponding right to be able to choose the type of education they desire for their children**. This is affirmed in the *United Nations Declaration of Human Rights* and Article 18 of the *International Covenant on Civil and Political Rights*. The Supreme Court of Canada also affirmed this principle in *Jones v. The Queen*.³ A January 2000 survey of Canadians conducted by Dr. Reginald Bibby on Canadians and School Options found that 93% agree that parents should be able to choose the kind of school their children attend, be it public or non-public.⁴

All education is shaped by beliefs and values

The second principle is that education is shaped by a framework of beliefs and values, sometimes called a "worldview", by which we make sense of our lives and the world around us. Religion, the ultimate commitment that provides personal and communal direction to life, is an integral dimension of a worldview. Because education deals with questions of ultimate importance, it is inherently religious and at a foundational level, faith-based. It is the EFC's view that **it is not possible to educate children from a value-neutral perspective since what children are taught and how they learn will be shaped by particular world and life views**. As the Ontario Royal Commission on Learning, *For the Love of Learning*, states "there is no such thing as a value-free education."⁵

Governments share a responsibility for education

A third principle followed by EFC is that if a group of parents wants a certain type of education and can demonstrate that it can be done responsibly, then governments should make legal and financial provision for such schooling.

The Waldman Decision

Ontario is bound by a recent decision by the United Nations Human Rights Committee to provide funding for religious schools on a non-discriminatory basis. The Committee found that it is discriminatory for Ontario to fund one religiously-based school system, the Roman Catholic school system, and not make funding available in the same way to other religious schools.

The UN Human Rights Committee released its decision in November 1999 in response to a complaint by Mr. Arieh Waldman about unequal funding of religious education in Ontario. The communication from the UN Human Rights Committee is very clear. The Committee is empowered to determine violations of the *International Covenant on Civil and Political Rights* (ICCPR). The Committee found that the unequal funding of religious schools in Ontario violates s.26 of the ICCPR. The Committee was not persuaded that the fact that funding for Roman Catholic schools was enshrined in the constitution constituted "reasonable and objective" grounds which would justify the discrimination.

The Committee indicated that the ICCPR does not itself require funding of religiously-based schools. However, if a state provides funding for religiously-based education, it must provide it for all on a non-discriminatory basis. The Committee did not accept the argument that the funding distinction was between public schools and private schools, the Catholic separate school system being, in effect, a special branch of the public school system. Their reason was that other religiously-based schools do not have the opportunity to become part of the public system.

The government of Ontario, along with all other provinces, specifically approved the Covenant prior to Canada's ratification of the treaty, as the government of Canada recognized that some guarantees in the Covenant cover matters of provincial jurisdiction. Thus, Ontario is bound by the decision of the Committee in the *Waldman* case.

A survey asking about the Waldman ruling found that approximately 70% of Canadians, and 62% of Ontarians thought that the Ontario government should respond to

the ruling by extending funding to other religious schools.⁶

Education is Value-Laden

All education comes out of a particular value system, based in ultimate beliefs. Education involves teaching children information, which our postmodern society tells us is subjective enough, but also involves teaching children about what is good and true and worth pursuing in life. Schools teach values and influence how students make decisions. This may mean teaching children about the importance of punctuality and responsibility so they are ready to enter the work force after they leave school. This may also mean teaching children to make decisions that promote their physical health, such as discouraging them from smoking and drug abuse. These are good and necessary lessons, but they come out of a particular perspective of the world and our place in it.

Some maintain that it is possible to educate children from a religiously neutral perspective. Proponents of this view maintain that it is possible to separate religion from the rest of life with religious views being, at best, separable from the general curriculum, and at worst, having no place in the public school classroom. This approach is described by Bruce Wilkinson in *Educational Choices: Necessary But Not Sufficient*:

Educators commonly submit that no particular religion or culture is espoused in public schools, that the program is essentially secular, and religiously and culturally neutral, and that students may learn about religions and cultures, but teachers do not indoctrinate children with any particular belief.⁷

We submit that religious neutrality is a myth. Values and information must be based in belief about something, whether it is an explicitly religious belief or not. To exclude formal religion from education communicates that religion is thought to be irrelevant or merely part of one's private life. For those religious parents who desire education for their children in a context that is consistent with their faith, it is important to have teaching and learning that is informed by their faith in all areas of study. The difference between an integrally religious curriculum and a "secular" one was described in *McBurney v. The Queen* as follows:

... the public schools providing a necessarily secular education, do not impart that hour-by-hour, subject-by-subject infusion of Christian values and

interpretation of subject matter which the plaintiff and his fellows seek for their children's education ...

Studies of the Bible and of the Christian religion are not merely core subjects of schools, because, transcending the teaching of particular subjects, Christian thought, perceptions values and works permeate the entire educational formation of the young people who are enrolled in the schools.⁸

In public debate in the media over this tax credit, it is asserted that public schools inculcate religious and social tolerance, with the implication being that independent schools inculcate religious and social intolerance. We are concerned that education consistent with the faith of parents is being denigrated by implication in this way. There are many ways that religion benefits Canadian society. People who attend religious services are more likely to give their time and money to charitable organizations, including non-religious charities. Christian schools are multi-ethnic. Our theology promotes showing God's love for everyone in society. The Christian religion teaches us not just to love our family and friends but even our enemies and those who hate us.

The Issue of Fairness

We are not attacking the public system or advocating for its destruction. We believe this is a basic issue of fairness. Parents pay taxes toward their child's education and they should be able to use education funds to educate their children in a manner consistent with their religious beliefs. In a question specifically asking about support for religious schools other than Roman Catholic schools, approximately 80% of Canadians favour providing some government support for religious schools, with 17% of those supporting full funding of religious schools.⁹

Ontario is a province and Canada a country that pride themselves on tolerance and celebration of diversity, with the hallmark of freedom that comes from having choices. It is ironic that there are calls for this tolerance of religious diversity to stop short of allowing religious parents equal access to education funds.

Further, there is not one monolithic, universal public education system in Ontario. Within the public system, there are many alternative programs with special programs for certain groups of students, such as enriched academic streams, arts schools, Aboriginal programs and gay and lesbian programs. As well, there are different linguistic streams. For example, in the city of Cornwall,

there are 4 school systems operating with public funds: English public, French public, English Catholic and French Catholic. The public school system in Ontario at one time allowed for religious alternative schools within the public system, but made a policy decision to close them down in 1990.¹⁰ The province acknowledges and accommodates many differences in its education system already. Religious beliefs should not be excluded. The education tax credit in Bill 45 is one way to acknowledge and accommodate the needs of religious parents and students.

Providing some support for parents who send their children to religiously-based schools will not break the public system. The publicly funded school systems in Ontario are run on a per-pupil and per-service funding basis. The public school will not be stripped of funds to educate the students in their system by the extension of this education tax credit. In fact, as the tax credit will come to 50% of the cost of education a child in the public school system, there will actually be less government money spent to educate students in independent schools.

The Equity in Education Tax Credit

It seems that many Canadians agree with support for private schools. The *National Post* reported the results of a COMPAS poll on education funding earlier this month. This poll found that the majority of Canadians support tax relief for parents who send their children to private schools, with 47% saying parents should get some tax relief and an additional 13% saying parents should recover the whole cost of tuition fees. The survey found that 54% of Ontario respondents supported tax relief for private schools.¹¹

We do not have a specific position on how fairness in education funding should be extended to parents of faith. The extension of this Equity in Education tax credit recognizes the expense and sacrifice that parents make to have their children educated in accordance with their religious beliefs. As this credit will not cover the whole cost of educating children at independent schools, it will still require sacrifice for parents of faith to send their children to religious schools. The tax credit is a step in the right direction but does not fully comply with the Waldman decision.

We are pleased that this tax credit is refundable, which makes the funding accessible to low- and middle-income families. There has been a proposal suggesting an income cut-off line of \$60,000 per household, so that parents who

earn more than that amount cannot obtain the credit. The limitation on the availability of the tax credit to these families would completely defeat its purpose; namely, to provide a measure of economic support for those who educate their children at independent schools.

Endnotes

¹ *Adler v. Ontario*, [1996] 3 S.C.R. 609.

² *Bal v. Ontario* (1995), 21 O.R. (3d) 681 (Ont. Ct. (Gen. Div.); aff'd (1997), 34 O.R. (3d) 484 (Ont. C.A.).

³ [1986] 2 S.C.R. 284.

⁴ Dr. Reginald Bibby, *Canadians and School Options: A National Reading at the Turn of the New Century*, A Summary Report Prepared for the Ontario Alliance of Christian Schools, January 2000, p. 3.

⁵ Ontario Royal Commission on Learning, *For the Love of Learning*, Toronto, 1994, I, p. 60.

⁶ Dr. Bibby, *Canadians and School Options*, p. 8.

Conclusion

This Equity in Education tax credit is a step towards fairness in funding for religious parents. We encourage the Ontario government to proceed with the extension of this credit, as a way of fulfilling international obligations and of implementing fairer public policy on education

⁷ Bruce Wilkinson, *Educational Choices: Necessary But Not Sufficient*, (Montreal: The Institute for Research in Public Policy, 1994) at 24.

⁸ *McBurney v. The Queen* (1984), D.T.C., 6494 at pp.6495, excerpted from *Adler et al. v. Canada*, Reasons for Judgment of Anderson J., Ontario Court of Justice (Toronto Motions Court), August 4, 1992, at page 8.

⁹ Dr. Bibby, *Canadians and School Options*, p. 6.

¹⁰ R.R.O. 1990, Reg. 298 and Policy Memorandum 112.

¹¹ Julie Smyth, "60% back private school tax relief," *National Post*, June 2, 2001.