ies, what is most striking is the way in which the volumes' themes are drawn through the individual chapters. Although the authors are writing from within diverse contexts and analysing distinct policy initiatives, they "talk to each other." While this reflects the tremendous scholarship of this stellar group of contributors, for me, it is the mark of a well assembled collection.

## MONEY IN THEIR OWN NAME: THE FEMINIST VOICE IN POVERTY DEBATE IN CANADA, 1970-1995

Wendy McKeen Toronto: University of Toronto Press, 2004

## REVIEWED BY A. JAN JOHNSTONE

Feminist politics of autonomy and struggle for individualized entitlement were once at the cutting edge of a broader vision for Canadian social policy, and rested on the values of collectivity, community, and social individual autonomy. Thus, one of the principal demands of the feminist movement from the 1980s was the provision of social benefits based on individual rather than family income, in order to allow women to gain "real autonomy" inside the family unit. Yet, this claim slipped from within the universe of federal political discourses, and gender issues and women's concerns became eliminated from the poverty debate around the Canadian Child Tax Benefit.

In Money In Their Own Name, Wendy McKeen looks at the relationship between gender equality and social policy in Canada from the 1970s to the 1990s. She provides an indepth historical account of the

shaping of feminist politics within the field of federal child benefits programs in Canada, and explores the critical issue of why feminists' vision of the "social individual" failed to flourish.

Canadian social policy, like in most western welfare states, had established women's access to social benefits based on their status as wives or mothers, not individual citizens in their own right. In her analysis, McKeen calls our attention to this persistent familialism that has been written and re-written into Canadian social policy, and demonstrates how this approach denies women's autonomy as independent claimsmakers on the state. She further reveals the lack of contestation by the women's movement towards this dependent status, and the subsequent erasure of women from social policy.

McKeen effectively entwines sociological theory with substantive examples from political discourse. She uncovers overlooked aspects of Canadian social policy politics and subsequently broadens our understanding of politics and political change. At the same time, by blending the concepts of discourse, agency, and policy community, she offers a new analytical tool for approaching the shaping of political interests. For example, McKeen draws our attention to the struggles both within the context of the social policy community, and over the meaning or interpretations of problems. It is the political choices of left-liberal social policy and anti-poverty organizations, and of women's organizations, which, though well-intentioned, effectively reinforced and legitimated the shift to targeting, particularly for the core area of child benefits. Indirectly, the role of social policy organizations helped shape the discursive turn in social policy discourse towards a renewed focus on the politics of poverty, and was critical in laying ideological foundations for a shift in an anti-poverty model. At the same time, McKeen provides a deeper understanding of the ways

that more radical oppositional groups, such as the socialist-feminist groups with the women's movement, labour organizations, and popular sector groups, were marginalized in the debates on social policy during this time.

I found that McKeen successfully highlights how broad macro-level social, economic, and political conditions, including the prevailing universe of neo-liberal political discourse, also conditioned the policy community environment within which feminists identified and framed their interests and their social and public policy choices. She shows how feminists became increasingly drawn into coalition politics with the dominant progressive social policy anti-poverty organizations. However, McKeen fails to fully explore the effects of changes taking place within the broader women's movement (and NAC particularly), in the late 1980s and early 1990s that affected its overall policy orientation and strategies. While her goal is to show that second-wave women's movement did advance an alternative vision for progressive social policy that recognized the social context of individual lives, I also wanted to understand the ways in which new groups of minority women—who were addressing questions of racism and recognizing the interrelations of racism, sexism, and classist assumptions—shaped the course of struggle and attempted to define the terms of debates on the restructuring of social policy. Moreover, how did these new groups' struggles and goals mesh with the goals of socialist feminism whose rise within the movement in turn focused on and valorized women's paid work outside of the home at the expense of unrecognized and devalued unpaid domestic and caring work?

Money In Their Own Name provides new insights into the political processes of welfare state restructuring in Canada. Since social policy is the outcome of political struggle and debate, the book is an important resource for those in the fields of

Canadian social welfare policy, political economy, political sociology, and feminist theory, as it focuses on the topics of the welfare state and social citizenship.

1"Social individual" is a concept that perceives all individuals as having interdependent and intertwined social needs and responsibilities.

## TAXING CHOICES: THE INTERSECTION OF CLASS, GENDER, PARENTHOOD, AND THE LAW

Rebecca Johnson Vancouver: University of British Columbia Press, 2002

## REVIEWED BY ROSEMARY MORGAN

Was the failure of the *Symes* case in the Supreme Court of Canada in 1993 inevitable in the reality of a male hegemonic legal system? Was the failure of the legal case a failure for feminists?

In 1989 Elizabeth Symes, a lawyer, a feminist, commenced a groundbreaking challenge to the maledominated interpretation and design of the law. Symes, a lawyer in private practice, was also a mother. In order to be able to succeed in her business, to profit, she necessarily had to engage child-care for her children. She claimed the child-care costs as a business expense on her income tax return. Revenue Canada denied the claim. She appealed, all the way to the Supreme Court of Canada. She claimed not only that the Income Tax Act, if properly interpreted, allowed for this kind of business expense, but that to the extent that it did not, it was denying women the right to equal benefit of the law. Women, she claimed, are the primary caregivers of children in society, and as such, either have to care for the children directly, or obtain childcare if they seek to compete in the world. business Denying businesswomen the right to claim child-care costs as business expenses, meant disabling women in business, placing them at a clear disadvantage to business men. This was contrary to the equality protections of the Charter of Rights and Freedoms she claimed. Canada's top court, a predominantly male bench, rejected her claim. The two female judges dissented.

If measured in the framework of the legal system's win/loss equation, Symes lost her case after years of effort and financial expenditure. If measured in the context of the development of feminist dialogue, of the development of a feminist challenge to the male analytical framework of the law, her case was a stone in the pond. The ripples continue a decade later. No less than a few dozen articles and reviews have been written about the decision. But Rebecca Johnson's new book Taxing Choices provides an oar to paddle through the still rippling water caused by Symes' stone.

The framework of Johnson's analysis is established immediately and resolutely in the words of Adrienne Rich's poem "Power": "...her wounds came from the same source as her power." The source of a woman's power? Arguably there is no single source. While the law has been a valuable source of power for men, it can be and has been a source of power for women as well. From the 19th and 20th century suffragette movement to the appointment of the first woman on the bench of the Supreme Court of Canada, to the resounding victory of pay equity legislation, women's power has been seen and felt. But the law has also been a source of deep wounds for women, then and now. Many have argued that the gendered split in the Supreme Court decision over Symes' appeal was merely evidence of the continuing struggle we have yet to

mount, the many wounds we have yet to heal.

The debate that has emerged from the decision and the efforts of Symes herself, found many feminists split over the key issues in the case. While many favoured the equality argument and the feminist interpretation of the law found in the dissent of Justice Claire L'Heureux Dubé, others held the view that Symes' attempt to obtain the benefit of the business expense deduction was not a struggle for equality for all women so much as a struggle for her class, the business class, the advantaged. The split opened wounds, rather than consolidating power. Was the class attack valid, or a failure to see that the inequality Symes faced, as a successful business woman, was an inequality faced by women in many classes? As evidenced by Dr. Pat Armstrong (York University), the expert witness at the trial level, it is not just middle-class, upper-middle class, or upper class women who are disadvantaged by the inability of the tax legislators to acknowledge that child-care expenses can indeed be a real and legitimate business expense. Many women, more and more women in fact, operate their own businesses, often marginal businesses, in clothing or cottage industries or otherwise. The mothers among these business women also have child-care expenses. They too cannot succeed in the business of survival without expending for child-care.

Johnson's book explores not only the conflict in feminist thought and theory that emerged from this case, but attempts to identify the power and the wounds in the intersections of the debate. Her exploration however is not just one of theory, but one of a history, or of herstory, of the childcare debate in Canada, Symes' litigation strategy, and the play that unfolded at the Supreme Court of Canada. Johnson ends with an exploration of the possibilities for development of thinking about not only the case, but the conflict and issues it engendered. Johnson suggests