

BCTF opposed to teacher aides teaching

The BCTF has moved quickly to prevent the misuse of teacher aides who have been performing professional tasks specifically in areas of one-to-one teaching, remedial teaching, and small group teaching. Meeting on February 3 and 4, the Executive Committee clarified the Federation's position on auxiliary school personnel and com-

municated this policy to all members, school boards, the Minister of Education, and other interest groups.

The problem has come to a head because of LIP grants — the federal government's local initiative program money now being used by some school boards in the province.

BCTF president Adam Robert-

son told members of the Representative Assembly meeting February 15, 16 and 17, that the BCTF had tried to obtain from Manpower the list of LIP projects in education particularly the job definitions, but had been unable to do so.

Jim Killeen, past president, was able to secure the list through the offices of the Canadian Teachers' Federation from Manpower in Ottawa.

There appear to be 504 LIP programs in BC accounting for millions of dollars of which 84 are related to education. The list is being analyzed at present.

There were three basic concerns over the use of teacher aides:

- unqualified people are teaching children.

- qualified teachers should be paid according to the salary schedule negotiated.

- teachers should be involved in the selection of aides with whom they are to be associated — and the Executive found the teachers in two specific situations were not being consulted.

Teacher aides could provide valuable assistance to teachers in schools in such areas as checking pupil attendance, securing and distributing supplies and books, collecting and recording money,

marking workbooks and marking exercises that may be checked by use of an answer key.

However, the aide cannot legally teach. The Public Schools Act states: 'No person shall be employed as a teacher in any public

school unless he holds a teacher's certificate of qualifications issued to him by the Department of Education, or a letter of permission . . .'

The Executive believed that no dilution of that standard should be permitted.

Unemployed teachers are being hired at below scale on LIP grants to serve as teacher aides in some districts. The BCTF position is that unemployed teachers should be hired at the going rate; that more teachers should be hired to reduce the pupil-teacher ratio; that only recognized certificated teachers should be in charge of a classroom; and that more teacher aides should be hired to relieve teachers of non-professional tasks.

The Assembly restored policy 20.E.13 deleted by the Executive Committee February 3 and 4, with an amendment. The policy now reads: 'That the BCTF maintain a flexible position with respect to the determination of non-teaching functions to be performed by auxiliary school personnel, and encourage trials or experiments involving the imaginative use of such personnel in our public schools.'

The BCTF will back any local association experiencing difficulty with the misuse of teacher aides.

Inflation may wipe out teachers' salary gains

Teachers' 1973 salary schedules will be up an average of 8.9 percent over 1972.

How does this compare with other significant indicators such as increases going to others, growth in the economy and rising prices and taxes?

Many contracts are to be opened in 1973 or are not yet available. However, data for the first quarter of 1973 covering 109,000 employees under major B.C. contracts show an average increase of 9.0 percent.

The biggest agreement expiring in 1973 is the pulp industry agreement covering over 10,000 employees. Traditionally pulp workers have tried to match the I.W.A. coast forest agreement, covering 28,000 employees, which sets the pace for most of the organized workers in B.C.

The coast forest agreement provides 9.3 percent to journeymen and 9.4 percent to base labour in 1973.

It is difficult to say at this time how well the 8.9 percent increase will match the general growth of the economy although if most projections are correct, most of the increase will be consumed by prices and taxes.

Most forecasts for 1973 are calling for increases in real productive wealth of about 6 percent with prices up just under 5 percent. (The consumer price index was 5.1 percent higher in December 1972 than a year earlier with food prices up 8.6 percent.)

Assuming that the 3 percent

surcharge on income tax is not reapplied in 1973 and that there are no other changes in tax legislation, the 8.9 percent increase to teachers would likely be utilized as follows:

Negotiated increase	8.9
Increased income tax	2.4
Higher consumer prices	4.7
Available for increasing living standards	1.8

The recently announced federal income tax reductions should leave slightly more income in the hands of earners.

On the other hand if the general price inflation reaches the current rate of increase for food prices — 8.6 per cent, then, in the absence of tax cuts, teachers would have a reduction in their real disposable income of about 2 percent.

Rebuild Vietnam hospitals

Vancouver has had a tag day for medical aid for Vietnam, and in case you missed it, donations can still be sent to: Medical Aid for Vietnam, 3751 Selkirk Street, Vancouver 9.

A letter from the organizing committee explains that as of September 1972 all 26 provincial hospitals and all district hospitals of North Vietnam had been targets of direct bombing attacks by the U.S. government. The committee, organized to help in medical aid, will send the proceeds to the international committee of the Red Cross in Geneva to aid all Vietnam.

TAX TIPS

We asked Stuart Fraser, C.A., a partner in Rudd, Gould and Elliott for some comments on the 1972 income Tax Returns. This is the first of a two part series. Next edition, we will carry the second part that deals with taxable capital gains, child care expenses and moving expenses. (see p. 4)



Three top teachers received Honorary Membership in the BCTF at the RA. Chatting before the ceremony are l. to r., Wilf Graham, retired superintendent Richmond, Earl Marriott, retired superintendent Surrey and Frank Levirs, retired Superintendent of Education.

Standard achievement tests

SACU means straight jacket

Salesmen peddling external secondary school leaving examinations are pressuring teachers individually to have their product accepted in the school.

SACU, the service for admission to colleges and universities, which says it represents departments of education and universities across the country, has prepared subject achievement tests at the Grade 12 level with the ultimate objective of expanding to the Grade 9, 10, and 11 levels. SACU has been developed to produce and sell "Canadianized" versions of the ETS test battery and similar multiple-choice tests of aptitude and achievement.

The Canadian Teachers' Federation, fearing the standardization of curriculum and the rigidity which would occur if these tests were adopted nationally, took a firm stand at its general meeting in July 1971 and has reiterated this position continually since then.

The BCTF Executive Committee in May 1972 said that the use of any kind of external secondary school leaving examinations would be incompatible with the practice of the schools accepting responsibility for determining whether or not its students had met graduation requirements.

SACU has set up committees of teachers and university personnel in each province to prepare sample test questions and work out procedures for administering the test. All BCTF members are urged not to participate with or cooperate with SACU in preparation of test materials or in the administration of such tests in the schools.

'SACU represents all of those things which we have consistently opposed,' says BCTF president Adam Robertson, 'standardization of curriculum, rigidity, restriction of individual realization, restriction on the individual

creativity of teachers and a denial that students have varying needs in terms of the curriculum.'

Norm Goble, secretary-general of the Canadian Teachers' Federation, says in most provinces the schools have just escaped from the straight-jacket of provincial

exams which froze curricula, distorted school programs and inhibited experiment and reform, besides committing the offense of judging students on a one-shot exam performance, only to have SACU come along with the same

(Continued on Page 4)

Political climate unique Adam tells Assembly

For the past 20 years teachers have learned to think negatively, constantly striking out against edicts, BCTF president Adam Robertson told the Representative Assembly.

Now, he said, teachers seem unable to switch from a negative to a positive position, one that reflects a faith in the future.

Robertson said the political climate existing in B.C. probably is more favorable for education than anywhere else in North America. 'We have never had a better opportunity to measure up as a professional body. This is our chance to make a major contribution to education in B.C.'

He said any time anything develops affecting teachers that needs a meeting with the Minister, within 24 hours the Minister had always made provision for the meeting.

'This is so different from days of yore. It has been a unique experience for representatives of the Federation to sit down with a Minister knowledgeable and familiar with what's going on out there.'

'Teachers of the province are waiting for expression of positive leadership from this Represent-

tative Assembly and from the Executive Committee in the organization' he said.



Adam Robertson

'In a few words I have indicated a deep personal concern for the future of this Federation,' Robertson said. 'I see this Federation as a house divided against itself. I see this Federation divided at nearly all levels. And as I near retirement this causes me great anguish.'

Lower tax
real measure
of status

By MIKE ZLOTNIK
I.H. Asper, a Winnipeg lawyer, tax consultant and leader of the Manitoba Liberal Party expressed some interesting views on professional status and taxation in the *Globe and Mail*, January 5.

Specifically Asper dealt with the significance of a recent federal court decision upholding the right of several doctors to incorporate their practices to reduce income tax.



The plan described by Asper works this way:

A doctor or other professional would incorporate a management company, owned by himself, or his wife and children or some sort of family combination.

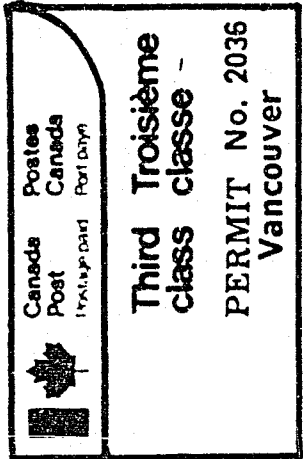
'The company would then enter into an agreement to provide the doctor with premises at a fixed rent, provide equipment for a fee, lab service or what have you, as well as provide a staff for reception, technicians, accounting and so on. For all these services a fee would be charged equal to what the doctor would pay to a stranger for these services.'

'The fee to the management company would reduce the doctor's income, at his top bracket, which might be over 60 percent, and be taxed as 25 percent in the family company.'

'As well, the company could reduce its income by hiring his wife as manager at a reasonable salary. This would qualify her to contribute to the Canada Pension Plan for sufficient years to, in effect, double the family social security at nominal cost.'

'All in all, good tax planning.' 'This decision,' Asper goes on to say, 'should motivate doctors, lawyers, architects, engineers and other professionals to examine their financial affairs to determine whether or not there is room for a personal management corporation in their future.'

Teachers do not qualify. For taxation purposes teachers are treated like other wage and salary earners. Too bad! Because Asper is telling us that the real measure of professional status is the economic advantages — such as lower rates of income tax — which favored status confers.



IF UNDELIVERED, return to 2235 Burrard St., Vancouver 9.

PTMS call to meeting

TAKE NOTICE that the Annual General Meeting of Provincial Teachers' Medical Services will be held in the Waddington Room of the Hotel Vancouver, Vancouver, B.C. on Monday, April 23rd at 10:30 o'clock in the forenoon.

TAKE NOTICE that the following items of business will be discussed and dealt with at the above meeting.

1. It is intended to propose the following Resolutions as Extraordinary Resolutions:

(a) That the Constitution and By-laws of the Provincial Teachers' Medical Services be amended by deleting from Article 3 paragraph 1 of the By-laws the following words:

"and such persons as may be appointed pursuant to paragraph (b) of clause 2 of this section,"

(b) That the Constitution and By-laws of the Provincial Teachers' Medical Services be amended by deleting Article 4, paragraph 2 of the By-laws and substituting therefore the following:

"2. Twenty (20) members in person or represented by proxy, including five (5) members of the Executive Committee present in person, shall constitute a quorum at any meeting of the members of the Association. If within half an hour from the time appointed for the meeting such a quorum is not present the members present shall be a quorum provided that they include at least five (5) persons who are members of the Executive Committee, and provided that the number of members present who are not members of the Executive Committee exceed the number present who are members of the Executive Committee."

2. General Business.

DATED at Vancouver, British Columbia, the 2nd day of February, A.D. 1973.

BY ORDER OF THE EXECUTIVE COMMITTEE, PTMS

Lambert to Chilliwack conference

Dr. Wallace E. Lambert, professor of psychology at McGill University and author of the St. Lambert Study on Bilingual Education will be presenting his findings to the Chilliwack teachers' convention March 2 and 3.

Raymond E. Fulford, convention organizer, says there is growing acceptance of total immersion French from kindergarten through Grade 2; 'Chilliwack has been fortunate in becoming acquainted with one of Dr. Lambert's most outstanding achievements — the St. Lambert Study on Bilingual Education. With Canadians across the country becoming increasingly

aware of the benefits derived from bilingual competence, Professor Lambert's appearance in Chilliwack will be of particular interest to B.C. educators.'

Education Minister Eileen Dailly said recently that federal funds which have been available for some time to help with teaching French, but which in the past went into general revenue, will henceforth be made available to school boards which apply for support grants.

People interested in the convention should contact R.E. Fulford, 45345 Wells Road, R.R. No. 4, Sardis, B.C.

Interest from PTMS assets
to BCTF Assistance Society

By MARG WATSON

Long before medicare was a reality, teachers in B.C. enjoyed medical insurance protection through their own group, the Provincial Teachers' Medical Services. When government medicare arrived, the PTMS remained in the business for a short time as a licensed carrier for the scheme.

When MSA assumed the operation, PTMS was left with about \$250,000 in assets, but a void of responsibility. An attempt was made initially to provide an extended health benefit plan to teachers, but without success.

At a special general meeting on September 25, 1970, the board of directors was asked to reconsider a plan to use PTMS funds for low-cost housing. The board found the idea to be impractical. Members at the April 1971 AGM heard of new plans to provide assistance to teachers suffering hardship through illness or poor health.

Since November 1971, the BCTF Assistance Society comprising eight members each from the BCTF and the PTMS have provided assistance of a benevolent nature to members and retired members of the BCTF.

The BCTF Assistance Society receives \$5,000 each quarter from earnings on PTMS capital investments. It is administered through the Economic Welfare Division of the BCTF.

The board of PTMS is aware that PTMS must be ready at any time to return to the medical field should the need arise. However our chief concern is to maintain our efforts toward the BCTF Assistance Society.

Membership in the PTMS at the present time are those who were

members in 1970 and who paid a \$1 sustaining fee. Any member of the BCTF (active or retired) is welcome to become a member of the PTMS. Contact: PTMS, 2235 Burrard Street, Vancouver 9.

From page 1

SACU

disadvantages plus the notorious vices of the multiple-choice examination.

It seems to be impossible, according to Goble, to get the point across to the management of SACU that the kind of standard achievement test that it is marketing is disreputable, discredited and obsolete. 'Such tests may appeal to the nostalgic, the authoritarian, the tidy-minded, but they are bad for education, and anyone who knows anything about education knows that,' says Goble.

'SACU embodies the university-oriented traditions of the old Ontario Grade 13 and the academic high schools of the Maritimes. It has a directing Board which represents, in equal numbers, the admission offices of universities and the middle-management level of the departments of education.'

Departments of education policy-makers are lukewarm in their support. So are most of the universities — not all, because some of the more traditionally-oriented welcome the possibility of using the tests to select the type of student most likely to fit well into the existing system. This would reduce the financial risks involved in admitting talented young people who may drop out after a year or two, leaving empty places that are increasingly hard to fill.'

Tax tips for teachers

By STUART FRASER, C.A.

There have been many words written on the intricacies of the 1972 Income Tax Act and one gets the feeling that very little is understood by the layman and that with luck April 30 will never roll around this year. Everyone should have received a 1972 return by now, so what we would like to do is approach it in simple terms. By process of elimination we will leave the more complex aspects such as capital gains to the last. Hopefully few will need to read through to the end as it can be very soporific subject matter.

The 1972 return is universal in that there are no longer T1 shorts and T1 generals. It would help if you have your blank return at hand when reading this article. Where there are numbers or schedules quoted, they refer to the actual numbers in the black circles in the return or the extra schedules enclosed.

You will have received T4 slips from your School Districts and the information should be transcribed as follows:

T4 Box Number (c) (d) (e) (f) (g)
T1 Reference No. (01) (19) (21) (23) (94)

All salaried income is eligible for the employment expense deduction (04). For salaries of \$5,000 or over enter \$150. Any salary under \$5,000 is subject to the 3 percent limitation e.g. \$4,000 salary entitles the taxpayer to a \$120 deduction at (04). For those taxpayers with T4 income from teaching only, the rest is relatively simple.

(24) Registered Retirement Savings Plan Premiums

You may have contributed to a Registered Retirement Savings Plan in addition to any contributions made through payroll deductions to the Teachers Pension Plan. If you require any information on a Registered Retirement Savings Plan the B.C.T.F. Co-Op will be glad to assist you as they have a plan to which you could contribute.

Such deduction to a Registered Retirement Savings Plan is allowable to the extent that the combined contribution under both plans does not exceed \$2,500 or 20 per cent of year earned income.

For example, assume:

Annual Salary	\$12,000
Deduction for Teachers Pension Plan	\$ 720
Amount which may be contributed to your Registered Retirement Savings Plan	\$ 1,680
Total being the lesser of \$2,500 or 20 percent of \$12,000	\$ 2,400

This \$1,680 must have been paid prior to March 1, 1973 to be eligible as a 1972 deduction.

(25) Annual dues paid to B.C. Teachers Federation

(27) Tuition fees, to be eligible for deduction should exceed \$25 per annum and be paid to a university, college or other educational institute in Canada. The only time that fees are deductible for institutions outside of Canada will be for full time attendance at a University outside Canada leading to a degree. Thus the fees can range from winemaking at night school to a Ph.D. and will include actual tuition fees, admission fees, use of library or laboratory facilities, examinations and a certificate, diploma or degree, whether set out separately or lumped together as course or subject fees. It would appear that the only time books come within the definition of tuition fees is when you are enrolled in a correspondence course given by any educational institution in Canada and the cost of the books which form part of the course is included in the overall fee.

Assuming the foregoing to be all one's income and deductions for computing net income, the remainder of deductions used in arriving at taxable income are principally the same as in prior years. If your taxable

income is \$12,000 or less the applicable tax may be taken from the Table and entered in page 1 under summary of tax and credits. If your taxable income is over \$12,000, you will then have the added pleasure of using the detailed tax calculation on Schedule "1".

We have not chosen to go into the overpayment calculations provided for on page 3 relating to Canada Pension Plan and Unemployment Insurance as we feel anything we said would only complicate matters further! For those of you who have the gnawing feeling that we haven't covered all your reporting requirements we will now go into page 2 of the return in more detail. For simplicity we will take the pertinent items and refer to them by the black circled numbers.

(12) Taxable amount of dividends from taxable Canadian corporations

Should you have more than one dividend then it will be necessary to list dividends on Schedule "4". There may be some confusion as to the reporting of dividend amounts. Note that the taxable portion of dividends is more by 1/3 than the actual dividend you may have received. If you received a dividend for say \$300 from the paying company during the year then you will note from the pink T5 slip that there will be 2 amounts shown, namely, the taxable amount and the net which you actually received, in this case \$400 and \$300 respectively. Report the \$400 on your return.

By way of explanation "gross-up" is a means of calculating the dividend tax credit. You will see that when you do the detailed tax calculation (note that when receiving dividends you cannot use the tables) that 20 percent of the \$400 would be deducted in computing Federal tax.

This amount would be deducted under Other Deductions on page 2 (28) on the return. There appears to be a tax break for the taxpayer in that the carrying charges would not be deducted from the taxable amount of the dividends in computing the dividend tax credits. Other deductions against dividend income would also include one-half of any fee paid to an investment counsel.

(13) Interest, other investment income

Again if you have more than once source of interest this should be listed in Schedule "4" in the appropriate area. A word of caution and it is that even though you have lost or even not received a T5 for other investment income the onus is on the taxpayer to report all income received. Merely not receiving a T5 slip does not exonerate you from reporting income that has been paid or credited to you during the year. Carrying charges such as interest apply also to interest & other investment income.

(15) Rental income

If you have received rents during the year then refer to Schedule "7". The major change this year is that capital cost allowance can only be claimed to the extent that it eliminates net rental income. In other words, you may not claim a rental loss which stems from claiming excess depreciation.

For example:

Frame Building cost (not including land)	\$15,000
Rents received during year	\$ 3,000
Taxes, insurance, repair, etc.	2,000
Capital cost allowance	\$ 1,000
\$15,00 x 10 % equals \$1,500 but limited to	\$ 1,000
Net rental income	Nil