

## P E R S P E C T I V E

## DIALOGUE

## In Praise of RRSPs

CPA is a member of a consortium lobbying hard to protect RRSPs. These efforts bore fruit as RRSP contribution levels were not significantly reduced.

The battle is not over. RRSPs and the broader question of pension reform are still on the government's agenda. Speak to your MP about the value of deferred income plans. The coalition brief is available from CPA.

The following is a press release issued by the coalition and reprinted for your information.

"We Canadians hold the following proposition to be self-evident: RRSPs are a good thing. The billions of dollars we contribute each year to RRSPs allow us to provide for our own retirement. Without them, we would save far less. The monies invested by RRSPs generate needed investment and economic activity. RRSPs allow the self-employed access to the same savings opportunities as those who participate in pension plans.

Indeed, it is difficult to argue against RRSPs. Those who do cloak themselves in the technical language of regressivity, tax expenditures, equivalence factors and other concepts accessible only to economists and technocrats.

The debate over RRSPs is not really a debate over retirement savings, but about the deficit. It is a debate over government fiscal policy and over government spending. More than anything else, it is a debate about budgets and how our government spends.

The way government has managed its finances has not been exemplary. We must require that our government learn to do more with less, rationalize its operations, reduce its spending and eliminate jurisdictional overlap. We must require that it do all these things before it asks us for more of our money.

We Canadians do not want RRSPs touched. We do want our government to get its house in order and take immediate steps to better manage its budget. Only after a serious effort to correct its own deficiencies should the government consider asking Canadians for more tax revenue.

The attack on RRSPs is not based on technical arguments. Accordingly, a

technical defense would be doomed to fail. The real attack against RRSPs is a political one, which only political action can counter. It is time for Canadians to take action and demand to be heard.

Sincerely,

LÉO-PAUL LANDRY, MD,  
Chair, RRSP Alliance

Canadian Bar Association,  
Canadian Dental Association, Canadian Federation of Agriculture, Canadian Federation of Independent Business, Canadian Medical Association, Canadian Nurses Association, Canadian Pharmaceutical Association, Canadian Physiotherapy Association, Canadian Psychological Association, Canadian Society of Custom Brokers, Canadian Veterinary Medical Association, Certified General Accountants Association of Canada

January 26, 1995

Dear John,

I would like to thank you for meeting with members of my staff and myself of January 23, 1995.

I appreciated the opportunity to hear your views and recommendations on Canada's health system. Our discussions were interesting and worthwhile and I would like to ensure you that the Government is committed to enforcing our national health standards.

Again, thank you for your valued contribution to the budget process.

Sincerely,

PAUL MARTIN, Minister of Finance

Cet espace est réservé aux lettres à la rédaction, à toute correspondance qui relatent des événements d'actualité pouvant intéresser les membres de la SCP, ou encore, pour répondre à un article paru dans Psynopsis.

This space is reserved for letters to the editor, correspondence related to current events that could be of interest to CPA members, or to comment on an article published in Psynopsis.

## DIALOGUE

## Virtue, Ethics, and the Social Sciences

The Social Sciences Federation of Canada Executive Committee has struck a Task Force to develop guidelines for *Ethical Decision Making for Practising Social Scientists: Putting Values into Practice* (Stark-Adamec & Pettifor, 1995). One may ask why another document is needed when we have so many already.

The social sciences are important in the development of society. Articulating ethical principles and identifying an ethical decision making process can assist social scientists in conducting their activities in a highly professional manner. Rules of conduct are often insufficient to resolve the dilemmas faced by social scientists. *Research ethics can be no longer conceived as a set of rules to be applied, but rather as a way of reasoning about constructing a relationship with participants.* (York University Task Force on Ethical Issues in Research, 1992.) In the public domain there are periodic allegations of misconduct which undermine the public confidence in the research community. Unethical behaviour is usually the result of lack of awareness of ethical principles, or a lack of integration of principles guiding scholarly activities with the principles guiding the other tasks, or a lack of awareness of the potential conflicting interests of affected parties, or even a lack of process for resolving dilemmas.

Goals and means are discussed by Mark Frankel. *Science is a community ... whose members are distinguished as individuals and*

*as a group by widely shared goals, beliefs about the value of those goals, about the appropriate means for achieving them, and the kinds of relations which in general should prevail among themselves, and in many cases between themselves and others.* (Science as a Socially Responsible Community, *Professional Ethics Report*, 1995, VII(3), 1,6).

The primary values common to the social sciences may be conceptualized as 1) Integrity in Scholarship and Teaching, 2) Integrity in Relationships, and 3) Responsibility to Society. Ethical decision making involves identifying the issues, the alternative courses of action, acting, and taking responsibility for the consequences of one's actions. Unlike the SSHRC ethical guidelines, the SSFC Task Force focuses on all the roles and tasks in which social scientists engage rather than only with research. Many vignettes illustrate the complexities of real life dilemmas and prepare one for a wide range of conflicting situations.

Ethics may be a great common denominator uniting science and practice, with both earning public support by serving the greater good of society. CPA can be proud that its *Code of Ethics* provides a powerful decision making model with strong links to ethical principles, and that this model is useful to other organizations. For example, the New Zealand Psychological Society is using the CPA model in revising its ethics code. The Medical Research Council's *Vignettes in Scientific Integrity* (1994) acknowledges the contributions of



President  
Jean L. Pettifor  
Présidente

CPA's John Service, Carole Sinclair and Janel Gauthier. The SSFC Task Force on the Development of Ethical Guidelines consists of Cannie Stark-Adamec as Chair, Jean Pettifor, Guy Giroux, Marion Jones, and Marcel Lauziere. ♦



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