

Income Tax

meetings, and yet are not given the unqualified employee allowance that most people have? I ask this of the parliamentary secretary, bearing in mind that it is the same taxpayer in the country, whether he is paying through the federal treasury or the municipality. It seems too bad that this exemption cannot apply to them.

Mr. Lumley: I am not aware of the representations mentioned by the hon. member, but if I recall my days in municipal government, as do other hon. members, perhaps, one-third of my remuneration as a municipal elected official was tax-free, or deemed to be expenses.

Mr. Stevens: The minister responded to these representations. I have a copy of a letter of October 26. This is one of the obvious difficulties we have in trying to deal with the various clauses of the bill when the minister is not here. In a two-page letter the minister explained certain views that he believes are pertinent to the subject. I wanted to be updated on the matter. I would like to know whether further thought has been given by the department to making it clear that the \$250, notwithstanding the one-third which is deemed to be an expense allowance, be clearly applicable to council representatives who, after all, are being paid for by the same taxpayers as are contributing to the federal treasury. I take it from the parliamentary secretary's response that no further consideration has been given to this matter.

Mr. Lumley: Not to my knowledge, Mr. Chairman.

Mr. Peters: I am interested in the phrase which the parliamentary secretary keeps repeating, namely, "personal use". People who have to get up early to drive 45 miles to work are not applying for exemption for personal use. It is not their personal inclination to incur these expenses. They are for the purpose of getting to work, which is part of their job. They cannot get there without driving. I do not think that should be considered as personal use.

The hon. member for Winnipeg North spoke about a worker's job involving living away from home. I would like to recount a case to the parliamentary secretary of a diamond drilling company in the north, where distances are considerable. The diamond drillers go out into the bush and have to stay there for two or three weeks. They can either look after themselves in the bush, or the boss looks after them. If the boss looks after them, that is considered company business and the company can write off the cost of meals and other expenses. There is a set amount for room and board which may be deducted, which they have to pay anyway because there is no alternative. If the company did not provide that, they would have to find lodgings in a tent, sleep in a sleeping-bag and cook their own grub, all of which is not considered as a legitimate expense.

It seems to me that the parliamentary secretary speaks with tongue in cheek, as do some other members on his side of the House who have spoken this afternoon and who represent large ridings and have some of the problems that we know about. They believe that anything over \$250 would be of disadvan-

tage to them—they would not know what to do with such a saving, so they cannot support it.

● (1722)

In line with something mentioned by the hon. member for York-Simcoe, I would like to ask the parliamentary secretary whether the government has given any thought to the game it appears to be playing with the workers of this country. Farm boys will understand this. The government occasionally sets the screw on the separator and allows the workers of the country to get a little more cream than skim milk. But frankly, as I see it, this exemption is for the business community and the white-collar workers as opposed to blue-collar workers. Blue-collar workers are still getting skim milk.

Is there any consideration being given to indexing? If the kind of adjustment referred to by the hon. member for York-Simcoe is to be made, perhaps it should be made on an indexed basis. Perhaps adjustments should be made quarterly. That would certainly make things difficult for civil servants who are playing around with computers, but it would make things fair and equitable. The minister's officials do not know anything about work. They do not know anything about jobs. They do not know anything except the city of Ottawa where there is no unemployment.

They will likely be in Ottawa until they are old men and retire with very good pensions. They do not have to drive to work except by choice. Some may live in Manotick, but that is because they want to. The people I am talking about do not have a choice. They drive to work out of absolute necessity. Getting to work is part of the job. Nobody wants to do that on his own time. Most of the workers in this country will be surprised to learn that driving to work at temperatures of 40 below zero on slippery unplowed highways in cold cars is for their own personal advantage. Some of the people of my area will be very surprised. I do not expect civil servants to understand, but some of us who represent workers should understand. Is it not time we represented the people we are supposed to represent, in order that they get some equity?

If a person has to buy a car, pay for public transportation, or make large expenditures to get to work—or to stay at work because it is not economic to drive home—is that not in the interests of the nation? Some people have to do that. In my area it is absolutely necessary to make these large expenditures, because if people do not do so, they will be unemployed. Many hon. members here do not live in metropolitan areas. The hon. member across from me lives in a remote part of British Columbia. He could tell us that some of the people he has worked with and some of the people he has employed have to take boats to get to work, let alone just driving cars. If they do not, they have to sleep in the mill. Perhaps they are paid for that. But I am not talking about people who are given those allowances. If they are, that is fine. I want people to be able to write off some of these costs when they are not paid for them. Hon. members know that this provision is just a sop. The government has just tightened the cream screw a little bit, and some of the people we represent get skim milk.