

was the father of dependent children. As a result, Mr. Robb, who was then minister of finance, did make concessions in the income tax exemptions for children. My recollection was that an allowance of \$600 was allowed for each child but I was corrected the other day when it was intimated that the allowance had been raised to \$500. The minister said on a previous occasion that the \$108 a year exemption for children is comparable to the \$400 exemption. All I have to say to the minister is this. Notwithstanding the necessity to raise income tax, notwithstanding the necessity to get revenue so that the government can carry on the war effort, there is another feature of our national life which must be given consideration, and it is indicated by the question: Is this country to go on? Are families to be raised by people in the lower income tax brackets, or are we to put a penalty on them? To-day they are being penalized, and unduly penalized.

Mr. JACKMAN: Relatively.

Mr. HANSON (York-Sunbury): Relatively. But it does not matter—

Mr. ILSLEY: These are the only ones that are. The hon. member for Rosedale (Mr. Jackman) admitted the other night that it is only when we get up around the \$3,000 incomes that this applies.

Mr. HANSON (York-Sunbury): I am speaking only for myself. The minister ought to review the position of these people. He will get much support in the country if he does, and he will not lose a great deal of revenue.

Mr. ILSLEY: The hon. gentleman is pleading the cause of the well to do and less wealthy.

Mr. HANSON (York-Sunbury): No, I am not. I deny that absolutely. I am pleading the case of the married man with \$3,000 income and with four or five or half a dozen children. Is he a wealthy man?

Mr. ILSLEY: Ninety per cent of the people of this country are in receipt of incomes of under \$2,500 a year.

An hon. MEMBER: Shame.

Mr. ILSLEY: They earn seventy-five per cent of the national income; and everybody earning up to \$2,500 benefits by the change we made last year as against the provision which was in force up to that time of \$400 a year deduction from the income. The hon. member for Rosedale, and the hon. member for York-Sunbury, always take a certain line on these things, and when they get up to raise grievances and ask for redress of grievances I always know whose grievances it is they are calling to have redressed.

Mr. JACKMAN: I object to that statement and ask that it be withdrawn. It is a reflection on both of us, upon our integrity and our sincerity.

Mr. ILSLEY: No, it is not. It is not a reflection on the integrity or sincerity of either hon. member, but it is a statement of a point of view which the hon. gentlemen hold and express repeatedly in this house, to the knowledge of everyone in this house.

Mr. JACKMAN: I ask for a retraction of the statement of the Minister of Finance.

Mr. SLAGHT: Mr. Speaker—

Mr. HANSON (York-Sunbury): Just a moment; there is a point of order. The minister has imputed motives to both of us, and I want them taken back.

Mr. SPEAKER: I did not take it from the words of the minister that he was imputing motives to any hon. member.

Mr. ROSS (Souris): I wish to ask a question at this time, although I know it is difficult to do so.

Mr. HANSON (York-Sunbury): We are not yet in committee.

Mr. ROSS (Souris): The question has no bearing on this matter at all. I wish to ask a question of the Minister of Munitions and Supply. May I not do that?

Mr. SPEAKER: Hon. members must realize that we are not yet in committee, and if they wish to address themselves to the subject under discussion they must do so in the ordinary way, not by asking questions across the floor of the house. I do not know whether the hon. member for York-Sunbury (Mr. Hanson) has concluded his remarks.

Mr. ILSLEY: May I continue to argue the point of order? I do not think it would be contrary to the rules of order if I were to say that an hon. member was arguing the case of the labouring man in this house. I do not think it would be contrary to the rules of order if I were to allege that hon. members were arguing the case or presenting the point of view of the farmers in this house. Nor, for the same reason, do I think I am infringing the rules of order when I say that the hon. member for Rosedale and the hon. member for York-Sunbury ordinarily argue in this house the case for the well to do and the wealthy.

Mr. JACKMAN: On the point of order, I object to what the Minister of Finance has said, and to one word in particular, that is the word "ordinarily", and I ask that it be withdrawn. The word "ordinarily", when taken in conjunction with his other remarks, implies something which I think I have a right to ask to have withdrawn.