

*Income Tax Act*

**Mr. Knowles:** Mr. Chairman, if the hour were not so late I might have had quite a bit to say about Clause 121 because this is the clause of the bill on which the Minister of National Health and Welfare spoke at length when we were on second reading of the bill some time ago. My colleague from Broadview-Greenwood touched on the matter when we were dealing with Clause 40 of the bill, so I shall just flag the matter for further discussion when the Minister of National Health and Welfare brings in the legislation which she has indicated.

● (1750)

As I understand it, the purpose of Clause 121, which is to amend the Canada Pension Plan, is to provide that when one spouse pays a salary to another, let us say in the case of a husband paying a salary to his wife which is recognized under the Income Tax Act, that salary can count for Canada Pension Plan purposes. As my colleague, the hon. member for Broadview-Greenwood, said yesterday, we do not object to this.

We welcome extensions or improvements in coverage under the Canada Pension Plan or under related legislation, but we insist that the government must not take the position that this is enough in terms of covering spouses who work in the home. Even if the government provides for this kind of payment to be allowed, and even if the government permits spouses who work in the home to make voluntary contributions to the Canada Pension Plan, that covers only a very small minority of the women in this country who at the present time are not covered by the Canada Pension Plan. As I have said, we can debate this matter more fully when we get to that other legislation.

I have to say to the present minister that when he says in this case and in other cases that this is just a step and the government cannot go all the distance at once, I hope that will not be the end of it. I heard him make a speech the other night to that effect which reminded me very much of Paul Martin, who used to put it in a different way. He used to say, "We cannot do everything overnight". The trouble with these things that cannot be done overnight is the fact that sometimes it takes ten, 20, 30 or 40 years. I have seen some legislation take that long to come.

In this very connection I point out that the introduction of the spouse's allowance was supposed to be just a step to help some of those between the ages of 60 and 65. We are still waiting for the other steps. That is my fear with this proposal regarding the Canada Pension Plan before us in this clause, that it is a step which may be taken but that we may have to wait a long time for the fulfilment of the idea that all women who work in the home should have recognition for the purposes of pension coverage.

As I say, Mr. Chairman, time is running short so I shall not extend this now, but I shall have more to say about it later.

However, while I am on my feet there is a word of tribute I should like to pay to a particular person, and I want to take a moment to make that tribute. We have just dealt with the Old Age Security Act. Let me say that back in 1950 when we had a special committee on old age security, which led to the Old Age Security Act, a tremendous contribution to the work of

that committee was made by a distinguished public servant who was then the director of research in the Department of National Health and Welfare. His name was Dr. J. W. Willard.

When we got to the Canada Pension Plan in the middle 1960s that same Dr. Willard was the deputy minister of welfare in that department. Again his contribution was invaluable. Dr. Willard had been ill for some considerable time. He died a few days ago and, in fact, I believe the funeral service was held this afternoon. We do not have the occasion to note contributions made by all public servants who serve this country, but I believe a word does need to be said about Dr. Willard, and in praising the work he has done we recognize the good work done by so many of those who work for us in the public service of this country.

**Some hon. Members:** Hear, hear!

**Mr. Taylor:** Mr. Chairman, there are just two things I would like to say. I commend the government for adopting this measure from the previous budget of John Crosbie. This means a lot to women and men. There is one correction I should like to make. There are many other things I should like to say as well but time is short. The bill refers to "the employment of a person by his spouse." Sometimes the lady is the boss and the man is the spouse. I would suggest it should read "his or her spouse."

**Mr. Knowles:** The Interpretation Act covers that.

[*Translation*]

**Mr. Ouellet:** Mr. Chairman, I thought the hon. member wanted to join the hon. member for Winnipeg North Centre in the comments he just made in this House. I would like also, on behalf of the government and on my own behalf, to offer my deepest sympathies to Dr. Willard's family. I enjoyed the privilege of working under him when I was Parliamentary Secretary to the Minister of National Health and Welfare and Dr. Willard was deputy minister of that department.

I should remind hon. members of his qualities, of his great simplicity and especially of his unending devotion to public service. I am convinced that Canada had in Dr. Willard a quite remarkable, albeit humble, servant of the people working away from the public's eye. He was of the utmost efficiency and usefulness to the numerous Canadians who were fortunate enough to benefit from his advice. He always worked in the best interest of Canadians anxious as he was to see implemented in this country the welfare and social programs introduced by the various governments through the years.

[*English*]

Clause agreed to.

Clause 122 agreed to.

On Clause 123—