

*Income Tax Act*

because of the progressive nature of our tax system and the higher marginal tax rates as income increases. So if two individuals earn \$15,000 and file separately, then they will end up with more after-tax income to spend than if they filed jointly and were taxed as though they were earning an income of \$30,000. That is the situation we have now. It seems to me that is advantageous to the individuals. Of course, to a single parent it really has no relevance because there is only one income in that situation in any event.

I am sure the hon. member for Mission-Port Moody would not suggest that two people earning the same income as one—

in other words, two people earning \$15,000—should pay the same income tax as one person earning \$30,000. That would seem to fly directly in the face of the progressive tax system which we have instituted to promote equity. I am sure Canadians would not feel that would be a fair tax system.

[*Translation*]

**Mr. Deputy Speaker:** The hour provided for the consideration of private members' business has now expired. It being 5 p.m., this House stands adjourned until Monday next at 2 p.m. pursuant to Standing Order 2(1).

At 5 p.m. the House adjourned, without question put, pursuant to Standing Order.

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