Canada Pension Plan

the same way they are presently doing. Admittedly there will be some additional work in my department arising out of this, and this is where the additional costs occur. However, the additional costs in my department for administering the Canada pension plan will not be material or great in comparison with the total cost of administering the taxation division, because this will simply be a procedure similar to that for employee tax deductions, and I think we must admit that the bulk o fcontributions to the Canada pension plan will come from employed persons.

Then there was the other question regarding the establishment of a district tax office in the Yukon.

Mr. Rhéaume: They have got one in the Yukon.

Mr. Benson: I am sorry; there is one in the Yukon, but we certainly will consider providing one in the Northwest Territories if the need arises. As a matter of fact, later this year I hope to indicate to the house some changes we are carrying out in the Department of National Revenue with regard to dealing with taxpayers individually, and these may have some pertinence to this matter. With respect to the hon. member's request I can say we will certainly consider the establishment of an office in the Northwest Territories. I can go further and say that if conditions are such that we need one there to administer the collection of taxes and contributions as efficiently and as cheaply as possible, we will certainly provide one.

Mr. Knowles: Mr. Chairman, I do not wish to ask the Minister of National Health and Welfare to get out of order in the same way as the hon, member for Parry Sound-Muskoka and I were out of order a few minutes ago, but I am wondering if I could put a question to her concerning something which she might do later.

As the minister knows, almost every day we who were members of the special joint committee put questions to her research division, and the members of that staff were very helpful to us. Could she arrange for the figures in the tables which I put on the record yesterday to be checked as to their mathematical accuracy? I am not asking her to approve or disapprove of the premises I outlined in my speech, but could we have an objective check of the mathematical calculations involved in the tables which I gave yesterday?

last night we asked the people in the research will be the same in returning them.

to their income tax form, and send it in in section of my department to check them, and I was advised the figures are correct.

> Mr. Aiken: I assume that the minister gives her answer subject to the limitation expressed by the hon. member for Winnipeg North Centre, namely that the figures were not necessarily based on the same premises?

> Miss LaMarsh: That they were mathematically correct.

> Mr. Aiken: Would the minister say whether she calculated the cost of the plan put forward by the hon. member for Winnipeg North Centre, and how it would be derived?

> Miss LaMarsh: Certainly we have calculated the cost.

Mr. Aiken: I did not hear the answer.

Miss LaMarsh: To repeat it, certainly we have calculated the cost.

Mr. Aiken: And may I ask the minister whether she agrees or does not agree that the plans are based on different premises?

Miss LaMarsh: I think this is self evident.

Mr. Knowles: Of course. There are three different plans, but we know which one is the best.

Mr. Lambert: I am wondering whether at any time any of the officials in either the Department of National Revenue or the Department of National Health and Welfare made an estimate of what the administration cost will be to business and employers in connection with the responsibilities imposed on employers under the terms of the bill. I have heard employers say that for every 30 employees they may require one more clerk in their offices, and naturally this is an additional cost to any employer. Not only is the 1.8 per cent contribution involved, but there is the additional overhead in the maintenance of much more complicated payroll records and changes. Further, in major organizations which maintain automatic or electronic computer payroll records, this may introduce an absolute nightmare into their systems. Has an estimate been made with regard to such costs?

Mr. Benson: Certainly if one asks an employer to make an additional deduction such as is involved here, with an exemption to be taken into account in calculating the amount of deductions, this creates additional work for him. In this plan we have tried as much as possible to integrate it with existing plans Miss LaMarsh: After the figures were given for employee tax deductions so the process

[Mr. Benson.]