

Net Tax Only (Excluding Compulsory Saving)

Income	Married man with					
	One child	Two children	Three children	Four children	Five children	Six children
\$1,500.....Old	\$ 55 00	\$ 35 00	\$ 15 00	....	....	....
New	54 60	24 50	10 50	....	....	....
1,700.....Old	65 00	45 00	25 00	\$ 5 00	....	....
New	95 40	41 40	17 50	3 50	....	....
1,900.....Old	75 00	55 00	35 00	15 00	....	....
New	139 40	85 40	31 40	10 50	....	....
2,100.....Old	115 00	65 00	45 00	25 00	\$ 5 00	....
New	183 40	129 40	75 40	21 40	3 50	....
2,300.....Old	155 00	75 00	55 00	35 00	15 00	....
New	227 40	173 40	119 40	65 40	11 40	....
2,500.....Old	195 00	115 00	65 00	45 00	25 00	\$ 5 00
New	271 40	217 40	163 40	109 40	55 40	3 50

Mr. HANSON (York-Sunbury): I am surprised at the results of the hon. member's computation. First of all, I am glad to find him in agreement with me in connection with the disparity between married and single men. I shall endeavour to analyse the figures which he has placed on *Hansard*, but I wonder if he has seen an article which appeared in the current issue of the *Financial Post* entitled "Bachelors Get Budget Breaks." This article contains a long table which is divided into three categories. First there is the percentage increase in taxes, then the total increase in taxes, and then the total taxes at 1942 budget rates, excluding post-war refunds. That is working it out on the same basis as my hon. friend. I shall examine with care the figures he has given, and in the meantime I should like to have an expression of opinion from the minister on the point raised by the hon. member. If I could have the permission of the committee I should like to have this table put on *Hansard*, for its informative value. It may not be correct.

Mr. ILSLEY: I do not know, but it is all right to put it on *Hansard*.

Mr. HANSON (York-Sunbury): Then I will hand it to *Hansard*:

BACHELORS GET BUDGET BREAKS

Most significant complaint raised against the new budget is not the size of the gross tax bill, bound to be overwhelming in the face of Canada's commitments, but in the apportionment of the burden. Herewith the *Financial Post* presents one facet of this pressing problem; the disparity in the tax increases imposed on those with children as compared with single or childless taxpayers.

Two key facts come out of the accompanying table: the tax jump is, in all brackets except the \$2,000 incomes, uniformly higher as the family responsibilities increase; and the percentage increases are higher in the lower brackets. Latter fact is largely attributable to taxation in the higher brackets having already approached saturation levels, but note that the married man with four children at \$4,000 a year has had almost four times as big a percentage tax boost as the single man with \$35,000.

For comparative purposes, dollar tax rates and increases for 1942 are included.

Gross annual salary	Single man	Married man				
		Without children	With one child	With two children	With three children	With four children
Percentage increase in taxes						
\$	%	%	%	%	%	%
2,000.....	29.6	31.9	69.9	79.0	33.5	-30.0
4,000.....	33.4	42.9	47.1	48.5	48.7	82.8
7,000.....	24.8	29.8	32.0	33.9	35.8	38.0
12,000.....	20.1	23.1	24.3	25.4	26.5	27.6
20,000.....	21.1	23.4	24.2	25.0	25.9	26.8
35,000.....	22.8	24.7	25.2	25.8	26.3	26.9
Dollar increase in taxes						
\$	\$	\$	\$	\$	\$	\$
2,000.....	101	56	66	47	13	-6
4,000.....	319	289	261	218	170	211
7,000.....	540	525	511	488	462	433
12,000.....	934	937	937	928	916	902
20,000.....	1,924	1,949	1,961	1,973	1,985	1,997
35,000.....	4,145	4,208	4,240	4,272	4,304	4,336