

very different from what they are in France. The French senate not long ago introduced a measure, which I think has become law, granting aid to the parents of a family of three or four children, for the purpose of encouraging the rearing of children. Under this measure the married man who has no children at all is placed on the same footing with the father of seven or eight or a dozen children, and families of that size are very often seen in Quebec. I think it is unjust to treat them both alike, and I hope the minister will see his way clear to granting exemption in the case of unusually large families. My hon. friend has mentioned the ordinary family. Now the ordinary family is a very uncertain quantity. In the province of Quebec three or four children would be considered a very small family. I trust that the minister will find it possible to make an exception in the case of men with, say, half a dozen children to provide for.

Sir THOMAS WHITE: I do not think my hon. friend need be unduly anxious because it is not probable, although there are no doubt exceptions, that the father of a large family will have an income of \$3,000 or more. Usually the large family and the comparatively small income go together. I had the case that my hon. friend has mentioned in mind when framing this measure, and I am quite satisfied that 90 per cent, if not more, of the families he has in mind will not be affected by this taxation at all. It seemed to me impracticable to distinguish between families having regard solely to the number of children, because it is within my own personal knowledge, as I think it is within that of every member of this House, that there are many citizens who have not only their own family to take care of, but also the family of a brother or a sister, or perhaps they have to look after an aged father or mother. I have received many letters since this legislation has been introduced from unmarried men protesting against the discrimination against them on the ground that they had to take care of many dependents, and they gave particulars in their letters. In one case a man had to look after his sister and two or three children. In another, a young man had not married because he had to look after an aged mother and some invalid sisters, and a brother or two who were not doing very well. I think if we adopt the principle of a fair exemption of \$3,000, we need not be anxious about the size of the family or the number of dependents. I do not see how it would be possible for the de-

partment to make the necessary inquiries to ascertain how many dependents a man had.

Mr. VERVILLE: I think an exception should be made in the case of large families. The minister is exempting single men up to \$2,000. Personally, I think that is too high an exemption for a great many single young men in this country. I have always thought that half that amount would be plenty for a single young man. As the minister says, in some cases these men have many dependents, but it is obviously unfair to place a married man with no children on the same footing with the father of six, seven or a dozen children. I know it is not the minister's intention to penalize the parents of large families, and I think this measure affords the best possible opportunity for recognizing the importance of large families. No doubt there are some single young men who have as many depending on them as the father of a family, but I think the minister would find it a pretty big contract to find out the exact number of dependents a man had. I suppose sworn statements would be required. If I remember right, if a man makes a false statement about his income, his whole estate goes to the Crown when he dies.

Under the law of Wisconsin—there is no federal law in the United States on this subject—the parents are not allowed to send a boy to work until he is 14, or a girl until she is 16 years old. In view of the fact that the importance of children is thus recognized by the different states, I do not see why we should not make some recognition of them here. I am not speaking for myself, because I have no children, and whatever I have to pay I shall pay cheerfully. But I think it is absolutely unfair to put the man with no children on the same footing as the father of a big family, with the children to feed and clothe and send to school, and so forth. I hope the minister will see his way clear to allowing a certain exemption for each child under the age of 14. It may be said that married men with an income of \$3,000 are pretty well off and will be sending their children to college, but that is not always the case. Another man may have to send his children to work. I again appeal to the minister to do justice to the parents of large families, and I claim that now is the time for the state to recognize the importance of rearing children.

Mr. GRAHAM: I am somewhat inclined to support the suggestions of the two hon.