

Mr. ILSLEY: To raise the rates above \$20,000 produces surprisingly little revenue, if that is what the hon. gentleman is talking about. Mind you, I am not saying that that is the sole consideration. The sole consideration should be fairness. Comparisons with 1943 and 1941 prove nothing; even with 1946 and 1945 comparisons prove nothing. The question is whether the present tax rate structure is a fair progressive tax rate structure as compared with other income tax rate structures. An examination will show that it is. It shows an even progression all the way up.

Mr. KNOWLES: It shows an even progression but it is a progression not as steep as we had before. And if levelling out that progression as the minister has done makes it necessary for him to impose the taxes on the lower brackets that he has done, I say it is not fair and equitable.

Mr. ILSLEY: Well, I see your argument.

Mr. KNOWLES: It strikes me that what has happened is this, that in the war years the minister got those in the lower income tax brackets into the way of paying these heavier taxes and there is not now a disposition to let them go.

Before I turn to another phase of the budget, Mr. Speaker, have I permission to put these tables on *Hansard*?

The ACTING SPEAKER (Mr. Golding): Has the hon. member permission to put these tables on *Hansard*?

Mr. HOMUTH: If they are correct, it is all right.

The ACTING SPEAKER (Mr. Golding): The hon. member must have unanimous consent.

Mr. ILSLEY: I shall not raise any objection. But of course there is no admission as to their correctness if we allow them to be put on. If they are incorrect, then, if there is time and opportunity they will have to be answered.

Mr. KNOWLES: I will vouch for the correctness of these tables. Actually a member would be pretty foolish to try to put incorrect tables on *Hansard*.

Mr. HOMUTH: A lot of incorrect things have been put on *Hansard*.

Mr. ILSLEY: Hear, hear.

[Mr. Knowles.]

Mr. COLDWELL: Mr. Speaker, another hon. member to my right was given unanimous consent this evening to put something on *Hansard* and I think we might extend the same courtesy to my colleague.

The ACTING SPEAKER (Mr. Golding): Has the hon. member unanimous consent?

Some hon. MEMBERS: Agreed.

Mr. KNOWLES: Thank you. The tables are as follows:

Net Increase in Amount of Income Retained by Taxpayers After Payment of 1947 Income Taxes as Compared with 1945 and 1946

Income	Single Person	Married Person with no Children	Married Person with two Children†
\$ 1,300 . . . .	\$ 51*	\$ 31	\$ 14
1,500 . . . .	28	84*	42
2,000 . . . .	57	76*	73
2,500 . . . .	73	134*	83
3,000 . . . .	99	108*	76
4,000 . . . .	174	247*	98
5,000 . . . .	246*	185	225
7,500 . . . .	437*	324	328
10,000 . . . .	584*	437	308
20,000 . . . .	1,364*	1,146	1,051
30,000 . . . .	2,053*	1,667	1,571
50,000 . . . .	3,228*	450	2,458
75,000 . . . .	4,438*	524	3,343
100,000 . . . .	5,467*	525	3,953
200,000 . . . .	6,335*	1,400	3,235

\*Indicates greatest amount of relief afforded at each level.

†Figures in this column include family allowance payments of \$144 a year in all cases.

Amounts by which Income Tax Payable is Increased at Each Level over that Payable at a Base of \$750

Income	Single Person	
	Under 1945 and 1946 Rates	Under 1947 Rates
	Tax Payable at this level used as a Base	Tax Payable at this level used as a Base
\$ 750 . . . . .		
1,000 . . . . .	\$ 52	\$ 55
1,250 . . . . .	115	118
1,500 . . . . .	183	180
2,000 . . . . .	345	313
2,500 . . . . .	501	453
3,000 . . . . .	667	593
4,000 . . . . .	1,045	896
5,000 . . . . .	1,427	1,206
7,500 . . . . .	2,470	2,058
10,000 . . . . .	3,597	3,038
20,000 . . . . .	9,239	7,900
30,000 . . . . .	15,428	13,400
50,000 . . . . .	29,294	26,091
75,000 . . . . .	47,928	43,515
100,000 . . . . .	67,458	62,016
200,000 . . . . .	140,751	143,441