

a difference between the position of the married man and the position of the single man, particularly in the lower income brackets. In the case of the married man with no children there is a tax credit of \$150. I do not think anyone will argue that the tax deduction should be sufficient entirely to support a wife or children, because in that case it would mean they were being supported at the expense of the bachelor and the other taxpayers of the country. I am not saying that my hon. friend suggested that, but the hon. member for Parry Sound (Mr. Slaght), in giving his figures the other night of 36 cents a day, did intimate that that was the amount one would have left to support a wife.

I want to deal with the effects of these tax schedules upon married men in the lower income brackets. The leader of the opposition referred to men in the \$1,200 to \$1,700 bracket as forming the backbone of this country and said he felt that married men in this category were being terribly penalized by this budget. There seems to be widespread misapprehension among members of this house, and certainly among the people of the country, as to the effect of these new tax schedules upon married men in the lower income brackets. I have made some calculations covering incomes from \$1,500 to \$2,500. While I have not the exact figures, I think it is fair to say that 75 to 80 per cent of the married men in this country would come within that salary range or lower. In making my calculations I have taken married men with one, two, three, four, five and six children. I realize that in my own province of Quebec families are much larger than that, but I thought that that would be a fair basis to work upon. I found the results of these calculations rather striking. In making them I excluded the compulsory savings portion of the tax, because the taxpayer gets that back. If he is paying insurance premiums or making principal payments on a house, he can claim those as a reduction. Hon. members will agree that if we are to check inflation there must be a substantial reduction in the spending by the people in these lower income groups. On the other hand, on grounds of equity, everything should not be taken away by taxation;

they should be able to look forward to spending that or using it when the emergency is over.

It will take just a few examples to illustrate my point. A man with one child and receiving \$1,500 per year pays less in cash under the new rates than he paid under the rates last year. This year he pays \$54.60, while last year he paid \$55. It is true the difference is slight, it is much greater in other cases, but the fact is that he does pay less. A married man with two children and receiving \$1,700 pays less this year than he paid last year. A man with an income of \$1,900 and having three children pays less than he did last year. A man with an income of \$2,100 and having four children pays less than he paid last year. A man with an income of \$2,300 and having five children pays less than he did last year, and a man with an income of \$2,500 and having six children is in the same position. Married men in the salary range between \$1,500 and \$2,500 are actually paying less than they did under last year's schedules, depending upon the number of children they have. There is another point to consider. Last year a provincial tax was payable in some of the provinces; these have been eliminated under the agreements between the dominion and the provinces.

With the permission of the committee I should like to place this table upon *Hansard*. It is quite short, and it sets out in dollars and cents just what men in these income brackets will have to pay depending upon the number of children they have up to six. The impression seems to have been created that the low income man, the family man with children, is being discriminated against in this budget. I am satisfied that that is not so, that the reverse is true. It is a tough budget, but this is a tough war. If the budget is to be accepted by the people as a whole, and I hope it will be, it is necessary that they should be satisfied that it is fair and equitable. The minister and his advisers are to be congratulated upon doing what they have done to see that the married man with a relatively low income is given real consideration. The table is as follows: