

Personal Exemptions

ed by all kinds of ever more complex organizations. We live in a world of governments and firms whose only care seems to be their own expansion and consolidation. Mr. Speaker, nobody, be he a worker or a director of the biggest company, is isolated. Everybody is part of an organization, carries out his task, gives or receives orders or works with others. Besides the individual, there is the family which is the vital cell of our society and, as such, has its rights which deserve to be recognized in facts to allow its fulfillment.

Nowadays, all sorts of factors shake the foundation of families. The present economic system compels many married women, mothers of a family, to work out of their home to get an additional income and give the family the opportunity to enjoy modern facilities. If they do not otherwise they pile up debts right and left for all sorts of very good reasons.

Mr. Speaker, who is going to challenge a family's right to own a house, to have it well furnished, well heated, well lighted, with a little garden, some trees and a lawn in summertime? If this is good for the family of the director of a big company, why should it not be so for the family of an employee in that same company? Why do we have so many problems with day nurseries nowadays, if not because the mother has to leave her home to help the father make a living, pay the education of the children, the rent or the house? I yearn to see the day when the noble role of the mother of the family will be really understood, when her right to a reward for her work at home will be recognized. This would require the passage of legislation authorizing the government to guarantee some income to the mother, over and above the father's salary, to ensure that the basic needs of each family member are met.

If the mothers and wives now working outside the home because they have to, were assured such an income while staying at home, I am convinced they would be happy to leave their jobs, thus freeing a great number of positions for young people.

Nothing is more shocking than to force the mother to get a job outside the home while unemployed big boys and girls stay home and are sometimes reluctant to pay their share of the family expenses.

Those situations did not always exist, Mr. Speaker. There was a time when as soon as a member of the family could earn his living, he could do so. But because of progress, of all forms of mechanization, there is less and less manual labour. Companies, private corporations of all kinds, even governments replace workers by machines whenever they can for every imaginable reason such as economy and efficiency.

To a certain extent, this contributes to the yearly increase of unemployed. I know quite well, Mr. Speaker, that some people do not like to work, but it is through our laws that always tend to maintain the status quo in our economic system, especially in the distribution area, that governments foster such a situation, and the same governments then resort to all kinds of inefficient measures to reduce the number of unemployed without success.

I say that we will never succeed. I am not an economist nor do I wish to be one. However, I am not blind and it will be useless to live during a number of years if we fail

[Mr. Lambert (Bellechasse).]

to realize that we are not going anywhere with the present economic formulas. It is always back to square one.

If we want to move forward and to live in a society which will be increasingly just and peaceful, we will have to guarantee to all individuals and families incomes tailored to their needs. A good way to increase incomes of individuals and families is to let them enjoy a larger part of their daily income.

If it is fine for a company to have enough income to pay its expenses and make profits, plus a reserve, it would also be fine for an individual and a family to have enough income to pay current expenses and have some savings.

Therefore it is urgent to amend the Income Tax Act to increase the basic exemption to \$5,000 a year. Given the present inflationary conditions which have changed much since October last year when I introduced this motion, I say that the exemption should be at least \$6,000 for married couples and \$3,000 for single persons.

If he were here, perhaps the Minister of Finance (Mr. Turner) would tell me that he favours such a measure. I know well his humanism. I am sure he would tell me that. But right after, he would ask me this question: Where will I take the money to administer the country? I will suggest a little recipe which will certainly give good results if he wants to try it.

Mr. Speaker, as I indicated, the distribution of taxes is not only that of personal income tax. In other words, the income taxes from labour capital are clearly larger than corporate income represented by money capital, which is quite unfair and that is the reason for social unrest. Because there is not enough justice and equality between the reward for money capital and the reward for labour capital, social unrest will be growing, Mr. Speaker, if we do not correct that situation.

● (1610)

Corporations, Mr. Speaker, can disguise a part of their revenues in the form of hidden reserves, but it is impossible for the individuals to do so. It is a hide-and-seek game, and in both cases it is not equitable.

Let's consider the case of people who head small concerns like the owners of garages, small garages, small grocery stores, or any small business. Those people work 15 or 16 hours a day to be able to make both ends meet, and often both husband and wife must work an equal amount of time, because they are unable to hire the necessary staff at the rate prescribed by Department of Labour regulations. At the end of the year, those who had to work double time are taxed as if it was the income of one worker only, at a much higher level, which discourages them and prompts them to give up business.

Mr. Speaker, I favour respect not only for the rights of families and individuals but also for their duties. One cannot have everything on the one side, while giving nothing on the other side. We must be fair on both sides.

Those able to work should accept work as an instrument. It is a useful and necessary instrument which everyone has to use to succeed in life. All of us must accept it as such, and everyone must pay his way in our society.

Having considered the rights of the individuals and of the families, I must consider whether the same categories