

that we had at one time. We have the graduated tax which is the successor to the old annual income tax of former years. We have had those two combined and both of them made deductible at the source. This has all grown out of the increased demands of the war. I suggest that there is nothing sacred or permanent about the income tax structure and that we are heading into administrative difficulties and complications if we try to tie this family allowance system to it. I make a plea for reconsideration of this point and for setting up the allowance scheme on its own feet, with a view to its incorporation later in an all-inclusive social security plan.

A number of hon. members have spoken about the scaling off of the amount of the allowance as the number of children in the family increases. I shall take only a moment on this, but there is one point that I think should be made. The Prime Minister and others on the other side have emphasized the thought that there are some expenses which are not recurrent for the fourth, fifth, sixth or seventh child, and so on, and that when you have six children the average cost for the maintenance of them is not as great as the average cost when you have only two. The point that the Prime Minister and others are forgetting is that when the fifth or sixth child comes into the home there is no extra income there for him. There is no income to be shared. It is already more than absorbed by the number of children who are there; and if it is the desire of the government in this measure to equalize to some extent the advantages and the opportunities of children we should see that the position of a child who is born as the fifth child in a family does not suffer as compared with the child who is born as the second child in a family. I think the whole question of scaling off these allowances as the size of the family increases should be reconsidered, if our interest is not partisan or political or sectional but simply the well-being of all the children of the Dominion of Canada. I emphasize, too, that the administrative book-keeping difficulties involved will, to a large extent if not wholly, offset the saving to the treasury and I feel that a change should be made on that point and also on the point of varying amounts according to the age of children.

I also support the plea that was made just now by the hon. member for North Battleford (Mrs. Nielsen), and yesterday by the leader of this group for the payment of these allowances to the mother. I heard the statement made by the Prime Minister that it is possible—I believe he was referring to section 10—for arrangements to be made in various sec-

tions or provinces of the country for the payment to be made to the father or to the mother, but I feel that that is not good enough. In most, if not in all, countries where family allowances are paid they are paid to the mother and I feel that should be written into the bill itself.

Another point that I hope we will take care of in this bill is our attitude toward illegitimate children. There has been some progress on this point this year in our income tax legislation. We are starting off on something new with this measure. I hope that we shall not carry over into this measure some of the ideas that we have had in bygone years by means of which we have victimized the innocent child. Our concern in this measure all the way through is for the children of Canada. The illegitimate child is illegitimate through no fault of his own and he should be provided with opportunities equal to those of others in so far as that is possible.

In the course of his address yesterday the Prime Minister recited some of the things he had done along the line of social security and concern for the well-being of the people of Canada during his term of office. I am hoping that I may have the Prime Minister's attention for a moment, because this is a point I should like him to note. In reciting his activities in behalf of working people down through the years he made reference at pages 5548-9 of *Hansard* to the first measure in which he interested himself when he came back into parliament in 1919 or 1920. That measure had to do with securing pension rights which had been denied to a group of railway workers because of their participation in a strike of 1910. I knew something of the background of that incident, but I know a lot more now than I did because his reference yesterday prompted me to go and get *Hansard* of that bygone year and look it through. I have in my hand volume 2 of *Hansard* of 1920, and I find that on about fifty or sixty different pages of this volume the Prime Minister put up a heroic fight on behalf of these men. It is good reading. In fact some day I am going to quote some of these passages again. They fit exactly the case that I have taken up in this house twice this year, and since the Prime Minister referred to it I am taking this opportunity to call it to his attention. I suggest that he look up *Hansard* for May 1 and July 24 of this year, where I pleaded the case of the Canadian Pacific employees, particularly in Winnipeg, but throughout western Canada, who have been denied their pension rights because they were out on strike in 1918 or 1919. The company has a technical argument on the