

return, and in this Income Tax Bill as it is drawn, the farmer is getting off scot free, because it is the income that the man has earned that is taxed, and in the case of the farmer there will be no tax at all because he takes his living out of what he grows. I should like to direct this matter to the attention of the Minister of Finance. I realize that this Parliament has always been singularly sympathetic towards the farmer, but I think the time has about come when we should see to it that those who are getting great advantage from the war on the principle that I enunciated a few minutes before should contribute something towards its maintenance, that those who are able best to pay should be willing to pay.

I wish to direct attention to one or two points in this same section 4. I cannot see the logic of giving the married man an advantage over the unmarried man of only \$40, no matter how big the income on which the tax is paid. I do not know how carefully the gentlemen of the House have studied section 4, but it is based on the principle that the married man gets off, if I may use the expression, with a start of \$1,000; that is, he saves \$40 on the initial taxation. But it makes no difference whether the tax is paid on an income of \$3,000 or of \$100,000, the married man has an advantage of only \$40. That, I say, is thoroughly illogical, and is not as it should be. Surely if you have two men, each enjoying an income of \$40,000, one an unmarried man, the other a married man with all the responsibilities that are entailed by domestic life, it is unreasonable to say that the unmarried man should pay only \$40 more income tax than the married man.

I quite agree with what has been said by the hon. member for South Renfrew (Mr. Graham). I quite realize that this is our first attempt in income tax legislation, and I realize that, as the days go on, there will be many amendments to this Act. I am impressed with the fact that the income tax, once established in Canada, will continue in force for a long time, and so it has to be drawn along scientific lines in order that the burden may be made to rest on those best able to pay, that is, that it shall be a tax on the ability to pay. While it may not come this year, for, perhaps, it is too late to consider it this session, the time is not far remote when the question of dependency and family responsibility will have to be considered, because the people will insist that the burden shall be borne equitably by all.

[Mr. Nickle.]

I am startled by the proposition that a man with an income of \$10,000 is to be allowed to keep \$9,640. The other day the Minister of Finance showed what the taxes would be. I want to approach it from the point of view of the income, and to show you how much the man is allowed to keep under this Tax Bill. The amounts retained by married men with different incomes are:

Total income.	Amount not taken.
\$ 4,000	\$ 3,960
5,000	4,920
7,000	6,820
10,000	9,640
12,000	11,460
15,000	14,190
20,000	18,740
30,000	27,540
50,000	44,740
75,000	64,990
100,000	85,240
150,000	120,740
200,000	156,240

In my judgment, the tax on the large income is quite inadequate.

Sir WILFRID LAURIER: Hear, hear.

Mr. NICKLE: You may say that in a war like this you cannot equalize sacrifice. But you can do one thing. You can try to apportion the burden. I admit you cannot equalize sacrifice. The wife who lets the husband go, or the parent who lets the children go, if the husband or sons do not come back, makes a greater sacrifice than any man who remains at home can make by monetary subscription or impost. But at a time like this, to tax the man with an income of \$12,000 only \$540, when you say to another man: "You must go to the trenches because your place is not important in the country," is in my judgment not apportioning the burden in a fair degree. I may be wrong, but that is my opinion. I think the opinion of the people of the country on this Bill will be that the large incomes escape too lightly, and I would bring this to the attention of the Minister of Finance at this time, so that if possible, before this Bill passes, he may see his way to increase somewhat the amount of taxes on these men. I do not want to use the word "somewhat," but I would say to increase radically the taxes on the large incomes. It is quite possible it may make many who have given refuse to give further, but I think it would have the effect of making some give who have never given, and if those men give, then the advantage to the State will be great, because previously some have escaped, but under this Act, if it had been framed as