

Income Tax Act

reason for the distinction between a clergyman who is in charge of a church and one who is in the administrative activities of the church, he may also agree with me there would be no sound distinction to be drawn between a professor in a theological college and a professor in any other college—

Mr. Fleming: Would the minister permit a question? Is there not a difference in the salary scales?

Mr. Harris: I am afraid I cannot take into account the difference in salaries.

Mr. Michener: Is there not a very distinct difference in the ordination of one?

Mr. Harris: I was just going on to state that I think now clergymen ought to be exempt from income tax to the extent of a certain benefit for lodging and the like—

Mr. Michener: That is the basis of this section.

Mr. Harris: No, this relates to a number of the clergy, not to the whole clergy. My hon. friend is arguing that because a man is a clergyman and engaged in teaching in a college he ought to have a certain exemption. May I point out to the committee that if there had been any virtue in the exemption that was granted originally, there may be something to be said for the fact we have departed from that in admitting to the exemption certain members of the clergy who are not actively engaged in pastoral work. But we have not done this without consulting the persons who are interested in this. There is a committee known as the inter-church legal committee who have been consulted not only in the past but at the present time on the amendment, and that committee has recommended the amendment that I have moved to the bill.

So, while I accept the responsibility for excluding those members of the clergy who are in the teaching profession in theological colleges, I may also add that the inter-church legal committee has wired me to say that they would prefer to have the amendment in the words that I moved.

Mr. Fleming: The minister asks about the difference between clergymen engaged in teaching in the theological colleges and persons engaged in teaching in the non-theological colleges. I think he has overlooked the fact that all of the clergy on the staffs of the theological colleges are expected to go out and take preaching duties, relieving duties,

for the benefit of the parish clergy; that is expected of them. They are out doing that kind of work all the time. I am sure there is no professor on the staff of a college who is not taking teaching duties on Sunday and relieving the burden of the clergy in all the manifold situations that arise in the ordinary course of parish duties. That was one of the considerations that was pointed out in the letter from Provost Seeley.

It does seem a very hard line to draw between the man who is lecturing to theological students for five days a week and then is going out and preaching on Sundays, and say he shall not have the benefit of this clause, whereas the man who is engaged in parish duties during the week and preaching on Sunday is entitled to the benefit of it.

I would urge the minister to give further consideration to this before we come back to it again. It is not a concession that is going to be costly. The minister's argument seems to be that there is going to be some discrimination created by the kind of amendment I have suggested.

Mr. Harris: All I was saying was that I would have great difficulty in refusing a similar exemption to all professors at colleges.

Mr. Fleming: Well, Mr. Chairman, the Income Tax Act has recognized the position of the clergy in this clause. Hon. members will recall that this was introduced a few years ago and there was much discussion about it. The introduction of this provision followed discussions over several sessions on this subject. The policy has been adopted by the house of giving a special form of consideration to the clergy because of the nature of their work.

Now, that principle having been recognized in the act, and now the matter coming to us on a question raised by the income tax appeal board, and the minister having seen fit to introduce a bill reasserting the position of the parish clergy and making sure that same provision is to be extended now to clergy engaged in administrative duties on behalf of their religious order or denomination, then surely it is not the creation of a new principle that the consideration should be extended as well to the clergy engaged on the theological college staffs.

As for the difficulty the minister foresees of denying similar consideration to professors engaged on the teaching staffs of other colleges, all I have to say is that this consideration is created for the benefit of ordained clergy and for them alone.