

Social Security

purposes. These three matters would have to be tackled together.

We cannot move ahead with these three matters all at once. However, I understand, and I would like the responsible minister to make an authoritative statement on it, that preliminary consideration is being given to amending the Canada Pension Plan. This will require involvement with the provinces, and the amending of it cannot be foreseen in the immediate future.

Many helpful things were done for farmers in 1967. Representations were made to the minister of national revenue who now is our present Minister of Finance (Mr. Benson). The situation that the sponsor of this motion has outlined very graphically, and which the editorial from which I have quoted demonstrates very clearly, is an absurd situation in respect of the filing of T4 forms and forms having to do with income tax deductions. That situation has been corrected, but it seems to me it could be improved. As my friend suggests, I think I would prefer to see a 40 day period rather than a 25 day period. However, in 1967 there was a very great advance in this area when the minister of national revenue on June 12 said this:

• (5:30 p.m.)

Changes in income tax reporting which will reduce the paperwork required of employers were announced today by National Revenue, Taxation.

Effective immediately salary and wages paid by employers need not be reported on T4-T4A Supplementaries when the amount paid to an individual in the year totals less than \$250.00 if neither income tax deductions nor Canada Pension Plan contributions are required to be withheld.

Then, in dealing with employers in agriculture, the release reads as follows:

In addition, employers in agriculture are no longer required to make income tax deductions when total wages paid are less than \$250.00 a year, or the number of days worked by an individual in a year is less than 25. These limits already apply to C.P.P. contributions.

I mention this really to underline what I said previously. The release from which I have just quoted I believe indicates that the exemption applies, providing that neither income tax deductions nor Canada Pension Plan contributions are required to be withheld. So, if Canada Pension Plan contributions are required to be withheld beyond the 25 day period, as is the case as I understand it now, then of course it would be meaningless or of little practical value I believe to extend the exemption period for either income tax purposes or for the purposes of the Unemployment Insurance Commission.

[Mr. Honey.]

With the major advance on the part of the minister of national revenue in June 1967, members of this house and representatives of the agricultural organizations persevered in the matter with regard to the Unemployment Insurance Commission. At that point there was the ridiculous situation that the Canada Pension Plan statute and the Unemployment Insurance Commission regulations provided for a period of 25 days, but the farmer was still tied to the Unemployment Insurance Commission regulation which required him to make the deduction and which required the casual employer to have a book, be registered, and so on.

Representations, therefore, were made to the commission and to the responsible minister, at that time the minister of labour, and later to cabinet. In August of 1967 the Unemployment Insurance Commission regulations were brought into line with the Canada Pension Plan regulations and the income tax regulations. At that point we had at least made a major advance to the point where the three programs were all in step.

I have here the release dated August 24 from the Unemployment Insurance Commission, which is essentially the same as the release from the Department of National Revenue which I read. I join with the sponsor of the motion in the hope that we will be able to move the 25 day period ahead to a 40 day period in these three programs.

I should like to close these remarks by saying that I hope members of this house on both sides, who represent the agricultural industry, and others who are interested in good legislation and the reasonable application of government programs, will in fact assist the government and particularly the responsible minister—the Minister of National Health and Welfare (Mr. Munro)—in his negotiations with the provinces, so that the statute may be amended. Then we would be in a position to move the three programs ahead, in unison.

Mr. W. B. Nesbitt (Oxford): Mr. Speaker, I am very glad that I can support the resolution of my colleague from Norfolk-Haldimand (Mr. Knowles). I was very delighted to hear the remarks of the parliamentary secretary in which he indicated there is government approval in principle of the idea. I think perhaps members on all sides of the house will be pleased about this, because it is not only members on both sides of the house who represent tobacco areas who are interested in this, but also members on both sides who