

dren. At \$7,500, it is \$570 for the single man, \$555 for the married man, and \$517 for the married man with two children. At \$10,000 it is \$712 for the single man, \$682 for the married man, and \$636 for the married man with two children.

Mr. BLACKMORE: Before the minister goes on, do these figures allow for the exemptions? Is it the net result which the minister has been giving us?

Mr. ILSLEY: That is right. The hon. member means, exemptions for the children and everything?

Mr. BLACKMORE: Yes.

Mr. ILSLEY: Yes. I have taken the married man; he is taxed on a different basis from the single man, and then the married man with two children has certain deductions or exemptions for his children.

Mr. BLACKMORE: That is all included?

Mr. ILSLEY: That is all included. In regard to this table which I said I would put on *Hansard* I merely gave the figures for single men, married men, and married men with two children. The table carries it out to the married man with five children and the married man with eight children; this will give further information and bear out the general proposition which I have stated.

Let me now give the difference in figures. This is the difference in the tax payable by the single person and the tax payable by the married person, the married person with two children, with five children and with eight children. The difference last year between the tax payable by a single man and a married man with children, at \$1,500 was \$142; the difference this year is \$150.

Mr. MacNICOL: Over last year?

Mr. ILSLEY: No. Let me say it over again. I am giving now the difference last year in the tax payable by a single man with \$1,500 and a married man without children, at \$1,500—

Mr. MacNICOL: That is the difference between last year and the year before?

Mr. ILSLEY: No. I am taking the difference last year. I am talking now purely about the tax for last year as between the single and the married man. At \$1,500, the difference between the tax on the single man and on the married man without children was \$142; this year it is \$150. The difference last year, at \$1,500, between the tax on the single man and the tax on the married man with

two children was \$182; this year it is \$318. The difference last year, on the same income, between the tax on the single man and on the married man with five children, was \$217; the difference this year is \$367. The difference last year, at \$1,500, between the tax on the single man and on the married man with eight children, was \$217; this year it is \$367. I have similar figures for the \$2,000, \$2,500, \$3,000, and \$5,000 levels. The differences that I have been giving for this year are the differences in the total take, including the compulsory savings.

Mr. HANSON (York-Sunbury): Of course that complicates the situation.

Mr. ILSLEY: Not if a person just thinks about it a little. I have here also the difference in tax. If any hon. member thinks it would be better to leave out the compulsory savings entirely and take the tax I have the figures here for that. With a minor exception the same result is obtained, that the difference between the tax on the single man and the tax on the married man last year and the tax this year has been widened.

An hon. MEMBER: Will the minister put that on *Hansard* too?

Mr. ILSLEY: Yes, I will put that whole thing on *Hansard*. Here are the figures:

Difference between the taxes payable by single persons and by married persons, as specified, under previous and proposed tax rates.

Income	Married person with—			
	No children	Two children	Five children	Eight children
Previous rates				
\$1,500....	\$142	\$182	\$217	\$ 217
2,000....	165	280	340	340
2,500....	200	360	450	475
3,000....	222	407	572	622
5,000....	332	597	932	1,197

Proposed rates—Total tax, including refundable portion.

	Married person with—			
	No children	Two children	Five children	Eight children
\$1,500....	\$150	\$318	\$367	\$ 367
2,000....	170	386	601	601
2,500....	175	391	715	826
3,000....	180	396	720	1,030
5,000....	250	466	790	1,114

Proposed rates—Net tax, excluding refundable portion.

	Married person with—			
	No children	Two children	Five children	Eight children
\$1,500....	\$138	\$222	\$ 247	\$ 247
2,000....	210	334	441	441
2,500....	225	409	571	626
3,000....	240	490	652	807
5,000....	350	666	1,059	1,221

Mr. HANSON (York-Sunbury): Does the minister contend that his figures answer the point I made, that there is not sufficient