

plish the desired end unless the persons who have become wayworn in service can be retired easily, humanely and with a decent regard to the claims of infirmity. All this can be accomplished, it is sincerely believed, only by bringing the whole service within the scope of a Superannuation Act; and it is upon these broad grounds, rather than upon grounds of selfish interest, that the members of the service solicit from the government the fullest consideration of this most important matter.

We have accordingly received specific instructions to ask your favorable consideration of the re-establishment of superannuation at the present session of Parliament, by the enactment of a Bill of similar purport to that recommended by the Senate Committee and attached to their report above mentioned.

As the matter of cost to the government and to the service is one of first importance in a question of this nature, we beg to submit a memorandum prepared at the instance of the Civil Service Executive by Mr. A. D. Watson of the Insurance Department, which we believe to be a fair and reasonable presentation of the whole subject of cost.

We are firmly convinced that the specific requests above made will be found on examination to be thoroughly reasonable; and that, if given effect to, they will result to the mutual advantage of the country and the civil service.

We have the honour to be,

J. G. RUTHERFORD, President.

A. E. CARON,

R. H. COATS, Vice-Presidents.

A. M. MacMILLAN, Secretary.

J. R. MUNRO, Treasurer.

O. HIGMAN, Chairman Sub-Com.

Memorandum for the President of the Civil Service Association in Committee on the Cost of Superannuation.

The undersigned has had under consideration the request of your Sub-Committee on Superannuation in regard to the cost of a scheme for the retirement of civil servants providing benefits similar to those contained in Senator Powers' proposed Bill. The valuable material submitted by your Sub-Committee relative to other superannuation schemes has been carefully studied and has been found most helpful. The voluminous statistics collected in respect to temporary service have proven far more valuable than was at first thought possible. Information from other sources in any way calculated to shed light on this somewhat difficult problem has been used. As there is no part of this subject which does not hinge on the cost, the whole question of superannuation has been reviewed from various standpoints

in order that a thoroughly comprehensive statement might be prepared for your committee. The following is accordingly submitted for consideration.

The benefits under the proposed Bill briefly stated, are as follows:—

(1) A superannuation allowance of one-fiftieth ($1/50$) of average annual salary during last three years of service, the retiring age being 65.

(2) An allowance to widows of one-half the husband's superannuation at time of death or to which he would have been entitled according to his period of service.

(3) An allowance of \$100 per year to each child under eighteen years of age on death of father.

For present purposes the foregoing is sufficiently descriptive of the benefits proposed. These benefits do not differ materially from