

the Canada Income Tax Act. Pensioners with only the old-age security pension receive a guaranteed annual income of \$1,620 for single persons, and of \$3,060 for a married couple both of whom are pensioners. Pensioners with income in addition to their old-age pension receive partial benefits. The rule used to determine the amount of the partial benefit is that the maximum monthly supplement is reduced by \$1 for every full \$2 of monthly income a pensioner has in addition to his old-age security pension and any supplement he may have received. Payments will be made outside Canada in the same way as under the old-age security program, but cover only temporary absence from the country. The program is administered by the Department of National Health and Welfare. The Department of National Revenue checks income information received on returns made under this program against information received under the Income Tax Act.

Unemployment Insurance

The Unemployment Insurance Act provides for a program of unemployment insurance administered by the Unemployment Insurance Commission through its head office, five regional offices, and local offices across the country. Unemployment insurance is compulsory for all employees, irrespective of length of residence, except salaried personnel earning more than \$7,800 a year, people working in certain occupations, such as teaching and domestic service, and those employed in charitable institutions and non-profit hospitals. Employment in agriculture and horticulture became insurable April 1, 1967.

Insured workers and employers each make contributions according to wages, ranging from 20 cents to \$1.40 a week, and the Federal Government contributes a fifth of the combined employer and employee contributions. Rates of benefit are related to contributions and range from \$14 to \$46 a week for a person without dependents, and from \$19 to \$58 a week for a person with one or more dependents.

To qualify for regular benefit, a person must have at least 30 contribution weeks in insurable employment during the 104 weeks immediately preceding his claim, eight of which must fall in the immediately-preceding 52 weeks or since his last benefit period began, whichever is the shorter period. The period of regular benefit payments varies from 12 to 52 weeks. Claimants must be unemployed, and capable of and available for work.

An unemployed person who is unable to fulfil the requirements for regular benefit may qualify for seasonal benefit, which may be paid in the period from the week in which December 1 occurs to the week in which May 15 occurs, if he has at least 15 contribution weeks since the previous March or if he had a claim that terminated subsequent to the week in which the preceding May 15 occurred.

Workmen's Compensation

In each province a workmen's compensation act protects workers who are affected by work-connected disabilities or diseases. While there is some