ing benefits and the contribution therefor are very numerous and it is just possible that the Government would not consider any existing scheme as wholly suited to meet the needs of the Civil Service of Canada. The modern tendency in regard to contributions would seem to favour not a flat rate as, say, 5% of the salary payments, but rather a contribution in which the benefits to be enjoyed and the age of the employee are the determining factors. When contributions are determined in this way it is possible to adjust the scale so that each employee will pay the same proportion of the benefits granted, say, 50% to 60%. Any new scheme will probably embody benefits to widows and children of employees. It might also possibly be accompanied by a slight reduction in the benefit to the employee himself in comparison with the benefit now granted under our Old Funds. In New Zealand the benefit is 1-60th of the salary instead as 1-50th and in England 1-80th together with a lump sum of 1-30th of salary for each year of service. If a reduction in the benefits to the employee were made it is just possible that such reduction for practical purposes would be looked upon as approximately equivalent to the extra benefits granted, and that no very material extra contribution would be required from those who might transfer from the Old Funds. 'However, if no such reduction were made the only difference being that the benefits to widows and children were added it does not seem right that an employee should be required to "make good" the extra contribution he would have made had he been under the new scheme during his whole period of service, whether with or without interest. If he had been under the new scheme from the beginning he would have enjoyed benefits in the past in the way of an assurance to his wife and children which he can now enjoy for his fu-

ture years only. Consequently it would seem probable that "an equitable arrangement" could be more satisfactorily devised by keeping in mind the future extra benefits to be enjoyed, and for the sake of argument let us suppose that the extra contribution would be some proportion of the extra future benefits which might be considered fair. It should be borne in mind that superannuation is an institution for the benefit of the Government-that is to say, the people of Canada-even more than for the Civil Servants, and this being so it can be of no use to the Government to offer to employees benefits the cost of which is prohibitive.

In discussing any questions in regard to the details of superannuation the editors of *The Civilian* feel themselves on very unfamiliar ground and consequently do not wish to express any very positive opinions. We offer the foregoing, however, in the hope that it may assist our corrrespondent and our readers generally to look at the matter from what we consider the proper view-point.

## THE ROYAL COMMISSION ON THE CIVIL SERVICE.

As this matter is of such vital interest to every employee of the Dominion of Canada, *The Civilian* gives here entire the Order-in-Council establishing the new investigating commission:—

"The Committee of the Privy Council have had before them a memorandum, dated 20th December, 1911, from the Honourable R. L. Borden, the Prime Minister, stating that he has had under consideration the Order-in-Council, approved on the 8th day of May, 1907.

"The Minister observes that by the terms thereof the gentlemen therein mentioned were appointed Commissioners to inquire into and