taxable income and the proceeds of a 2 p.c. sales tax. The latter tax is not new but is simply an earmarking of one-fifth of the existing sales tax of 10 p.c. Temporary loans may be made to the Old Age Security Fund, subject to repayment as directed.

It is estimated that the pension payments will cost from \$322,000,000 to \$330,000,000 in the first year of operation—the year ending Mar. 31, 1953. Collections from the three taxes for the same period are estimated at: personal tax, \$52,000,000; corporate tax, \$48,000,000; and sales tax, \$135,000,000; a total of \$235,000,000.

The total number of persons in Canada who were 70 years of age or over in 1952 is estimated at 682,000. Some of these will not be eligible because of insufficient years of residence and certain eligible persons may not apply.

The program is administered by the National Director of Old Age Security of the Department of National Health and Welfare through the ten regional offices established in connection with the payment of family allowances. The two programs are administered largely by the same personnel.

Persons in receipt of pension at the end of 1951 under the Old Age Pensions Act of 1927 were transferred to the rolls of the universal pension as of January 1952, without further action on their part. Other persons make application to the regional director located at their provincial capital. The regional director for the Yukon and Northwest Territories is located at Ottawa. In certain provinces supplements are payable to recipients of old age security.

2.—Old Age Security Statistics, by Provinces, January, February and March 1952

| Province and Month                                    | Pensioners                 | Pensions<br>Paid<br>(Gross)         | Province or Territory<br>and Month                | Pensioners                    | Pensions<br>Paid<br>(Gross)            |
|---|----------------------------|-------------------------------------|---|-------------------------------|--|
|   | No.                        | \$                                  |   | No.                           | \$                                     |
| Newfoundland—<br>January<br>February<br>March         | 14,056<br>14,097<br>14,177 | 562,240<br>565,920<br>569,160       | Manitoba—<br>January<br>February<br>March         | 36,144<br>37,351<br>37,826    | 1,445,760<br>1,502,040<br>1,525,840    |
| Prince Edward Island—<br>January<br>February<br>March | 6,162<br>6,279<br>6,338    | 246,480<br>253,880<br>255,440       | Saskatchewan—<br>January<br>February<br>March     | 35,622<br>36,316<br>37,153    | 1,424,880<br>1,470,480<br>1,510,400    |
| Nova Scotia—<br>January<br>February<br>March          | 33,547<br>34,169<br>34,832 | 1,341,880<br>1,373,600<br>1,420,240 | Alberta—<br>January<br>February<br>March          | 35,194<br>35,895<br>36,637    | 1,407,760<br>1,444,240<br>1,485,080    |
| New Brunswick—<br>January<br>February.<br>March       | 24,044<br>24,382<br>24,540 | 961,760<br>985,280<br>988,840       | British Columbia—<br>January<br>February<br>March | 69,325<br>70,825<br>72,225    | 2,773,000<br>2,853,960<br>2,922,360    |
| Quebec—<br>January<br>February<br>March               | 138.146                    | 5,410,600<br>5,598,640<br>5,638,000 | N.W.T. and Yukon—<br>January<br>February<br>March | 401                           | 15,080<br>16,600<br>16,760             |
| Ontario—<br>January<br>February<br>March              | 233,774                    | 9,114,560<br>9,523,480<br>9,700,680 | Canada—<br>January<br>February<br>March           | 617,600<br>631,635<br>643,013 | 24,704,000<br>25,588,120<br>26,032,800 |