

\$2,520. This consists of the monthly \$75 pension and the monthly supplement of \$30, which is subject to an income test. Pensioners with income in addition to their old age security pension may receive partial benefits. Beginning January 1967 the maximum supplement is \$30 a month; in any year after 1967 it is to be 40 p.c. of the amount of the flat-rate Old Age Security pension.

The maximum supplement is reduced by \$1 a month for every full \$2 a month of income over and above the Old Age Security pension. Income for this purpose is the same as that computed in accordance with the Income Tax Act. In the case of a married couple, each is considered to have one half of their combined income. Where one spouse will not be receiving an Old Age Security pension at any time in the current year, \$450 is deducted from one half of the combined income in calculating the income of the pensioner for supplement purposes. Payments will not be made to married couples unless both spouses submit returns. However, in order to prevent undue hardship when no statement of income is obtainable, a person may be deemed to be single for purposes of determining income. Furthermore, although marital status is determined as at Dec. 31 of the preceding year, even if this status should change in the current year, a special provision allows a person to be deemed either married or single in the preceding year.

If a pensioner who is in receipt of a supplement leaves Canada, the supplement will be paid for the month of departure and for six further months. Payment will then be discontinued until his return.

The Guaranteed Income Supplement program is administered in conjunction with the Old Age Security pension program. An application for the supplement is sent to each person when he begins to receive the Old Age Security pension and subsequently at the beginning of each calendar year. Entitlement is re-assessed each year on the basis of the pensioner's income in the preceding year.

1.—Old Age Security and Guaranteed Income Supplement Statistics, Year or Period¹ Ended Mar. 31, 1967 with Totals for 1965-67

Province or Territory	Old Age Security		Guaranteed Income Supplement	
	Pensioners in March	Net Pensions Paid During Fiscal Year	Pensioners in March	Net Supplements Paid during Period ¹
	No.	\$	No.	\$
Newfoundland.....	23,733	19,706,767	18,037	1,520,404
Prince Edward Island.....	9,665	8,207,258	6,444	521,776
Nova Scotia.....	54,690	46,533,160	30,613	2,464,576
New Brunswick.....	40,565	34,358,253	21,937	1,795,836
Quebec.....	275,515	228,797,146	136,306	10,968,346
Ontario.....	451,069	377,628,224	128,639	9,761,469
Manitoba.....	71,471	60,767,093	35,633	2,731,259
Saskatchewan.....	71,892	61,478,838	33,132	2,545,612
Alberta.....	82,145	69,524,557	36,526	2,863,528
British Columbia.....	147,930	125,662,029	57,922	4,421,545
Yukon Territory.....	328	281,926	26	1,343
Northwest Territories.....	558	462,979	25	1,784
Canada.....	1967	1,229,561	505,240	39,597,478
	1966	1,105,776
	1965	993,582

¹ Three months; Guaranteed Income Supplement program commenced Jan. 1, 1967.

Subsection 3.—Family Allowances

The Family Allowances Act of 1944 is designed to assist in providing equal opportunity for all Canadian children. The allowances do not involve a means test and are paid from the federal Consolidated Revenue Fund. They do not constitute taxable income