electoral district represented; neither is subject to income tax and is payable monthly. Members of the House of Commons may receive up to \$9,116 annually for the payment of staff in their constituency, and up to \$4,800 annually for rental of premises in their constituency. Since the present member of the Senate occupying the position of leader of the government in the Senate is a member of the Cabinet and receives a salary as a minister under the Salaries Act, he does not receive a special allowance as leader of the government. The member of the Senate occupying the position of opposition leader in the Senate is paid an annual allowance of \$9,000. The deputy leaders of the government and of the opposition in the Senate receive additional annual allowances of \$4,000 and \$3,200 respectively. The remuneration of the prime minister is \$33,300 a year and of a Cabinet minister and the leader of the opposition in the House of Commons \$20,000 a year in addition to the sessional and expense allowances each receives as a member of Parliament. The chief government whip, the chief opposition whip, the opposition house leader and the leader of a party having a recognized membership of 12 or more in the House of Commons, other than the prime minister and the leader of the opposition, each receives an annual allowance of \$5,300 in addition to the sessional allowance and expense allowance. In addition to sessional and expense allowances, the speaker of the Senate receives a salary of \$13,300 per annum, the speaker of the House of Commons, \$20,000 per annum and the deputy speaker of the House of Commons, \$8,000 per annum. The speakers of the Senate and of the House of Commons are also each entitled to \$3,000 and the deputy speaker of the House of Commons to \$1,500, in lieu of residence; these allowances are not taxable. The deputy chairman of committees receives an annual allowance of \$5,300. Parliamentary secretaries to ministers of the Crown receive an annual allowance of \$5,300, in addition to their sessional and expense allowances. Motor vehicle allowances of \$2,000 are paid to ministers of the Crown and to the leader of the opposition in the House of Commons, and motor vehicle allowances of \$1,000 are paid to the speakers of the Senate and of the House of Commons; these allowances are not taxable. The sessional and expense allowances of a senator are subject to a total deduction of \$120 per day (\$60 from each allowance) for every day beyond 21 on which the senator does not attend a sitting of the Senate, unless he is unable to attend because of illness or public or official business.

A member of Parliament contributes 7.5% of his sessional indemnity toward his retirement allowance, which is based on the average of the sessional indemnity received over the best consecutive six years of his pensionable service accumulated as follows: 3.5% of this six-year average for each of the first 10 years of pensionable service; 3% of this average for each of the next 10 years; 2% of this average for each of the next five years; and 2% of this average for each of the years of pensionable service earned by his contributions from salary for extra duties performed, for example, as a minister; subject to an overall maximum of 75% of that best six-year average. The member holding the office of prime minister contributes from the salary payable to him under the Salaries Act an amount equal to 6% of that salary to the consolidated revenue fund. Survivors' benefits are as follows: 60% of the member's pension entitlement to the widow or widower; if there is a surviving parent, 10% of the member's pension entitlement for each child up to three; and if there is no surviving parent, 20% of the member's pension entitlement for each child up to four. A member who was a member on March 31, 1970 had a year in which to elect to come under the plan described here or to remain under a previous plan, described in the Canada Year Book 1969 p 75.

An act to make provision for the retirement of members of the Senate (SC 1965, c.4) entitles a senator appointed after June 2, 1965 to become a contributor under the provisions of the Members of Parliament Retiring Allowances Act. Senators appointed prior to that date and who have not reached age 75, who wish to come under the provisions of this act, are also entitled to become contributors. Under the provisions of the Retirement Act, as amended, a senator contributes 6% of \$24,000. A senator appointed before June 2, 1965 who within one year of reaching age 75 resigns, or who resigns because of some permanent infirmity disabling him from performing his duties, may be granted an annuity equal to \$16,000. The widow of a senator granted such an annuity may receive an annuity equal to three-fifths of it.