maximum benefit was approximately \$25 quarterly. The Saskatchewan Income Plan (SIP) provided a monthly supplement to elderly pensioners under the old age security program with a maximum annual benefit of \$300 for a single pensioner and \$270 annually for the spouse of a married pensioner.

Saskatchewan provided an income supplement to low income working families with children. Families eligible in 1979 were those with incomes up to \$6,200 plus family allowances. Over this level, benefits were reduced by \$1 for every \$2 of family income. The maximum benefits were \$600 annually for each of the first three children and \$450 annually for the fourth and each subsequent child.

Alberta, under an amendment to the Senior Citizens' Benefit Act, paid a guaranteed income to senior citizens receiving the old age security benefit ranging between \$10 and \$47.20 a month. Under the Assured Income for the Severely Handicapped Act Alberta, a maximum monthly handicap benefit was \$385 in April 1980.

British Columbia, under the Guaranteed Available Income for Need Act, provided a guaranteed income to individuals aged 60 and over and to handicapped persons of 18 to 59. In 1979, the full guaranteed minimum monthly supplement under the GAIN program for persons under the old age security program was \$38.88 for single and \$49.83 for married persons where both were eligible. The guaranteed minimum income for persons aged 60-64 not under the federal old age security program was \$305 for a single recipient and \$580 for a married couple where both were eligible. The same income limits applied to handicapped persons.

Tax credits and rebates. Since 1972 the provincial governments have introduced a number of tax credit programs. Some operate through the federal income tax system. Others are provincially administered and some operate through the municipal or regional tax system. As examples, New Brunswick, Manitoba and Alberta have rental assistance programs for senior citizens and Quebec has a school tax rebate. Programs and the population covered are shown in Table 8.13.

A summary of the overall spending by provincial welfare administrations independent of federal government funding is shown in Table 8.14. As part of the total social security expenditures, the provincial initiatives fluctuated from 6.7% in 1966 down to 2.3% in 1972 and back up to 7.2% in 1978-79. Following the introduction of the Canada Assistance Plan in 1966, autonomous provincial initiatives as a share of the total social security budget declined considerably. In 1972-73 there was an increase of 52.1% in provincial spending and in 1973-74 the increase jumped to 137.3%. There was also a

Increasing attention is being paid to the elderly because of their growing number, and to the disabled to help them establish themselves in the work force.

sharp increase of 31.1% in 1977-78. The provincial tax credits and rebates for shelter were perhaps the most striking developments in many of the provinces. These expenditures exceeded \$1.0 billion in 1978-79 and have been a major component of autonomous provincial welfare expenditures since 1973-74. Expenditures on income supplementation for the elderly and the disabled were other major areas of provincial social security initiatives. In most provinces supplements for the aged are directly additional to the federal OAS benefits. Only some provinces provide similar income guarantees for disabled persons and persons in the 60-64 age group.

## 8.5.2 National welfare grants

The National Council of Welfare provides the minister of national health and welfare an independent source of advice reflecting the concerns and experience of low income Canadians and those who work with them. The 21 members include past and present welfare recipients and other low income citizens, social workers and other people involved in the social welfare field.