E. HOWARD SMITH SUCCEEDS R. L. WELDON AS PRESIDENT CANADIAN PULP AND PAPER ASSOCIATION

C. R. Whitehead Special Senior Vice-President

Following the resignation of R. L. Weldon as President, Canadian Pulp and Paper Association, on assuming the duties of Newsprint Administrator by appointment of the Canadian Government, E. Howard Smith, Vice-President, Howard Smith Paper Mills Limited, has been elected President of the Association. Mr. Weldon automatically becomes Senior Vice-President on leave of absence, and during the period he is Newsprint Administrator he will take no part in the activities of the Association.

C. R. Whitehead, Vice-President, Consolidated Paper Corporation Limited, has been elected Special Senior Vice-President to perform the functions that normally would have been those of Mr. Weldon.

F. O. Robinson, Vice-President, Canadian International Paper Company, a past President of the Association, continues as one of its Vice-Presidents.

At a meeting of the Executive Committee of the Association the following Resolution was passed:

"In accepting the resignation of Mr. R. L. Weldon from the office of President of this Association on assuming the duties of Newsprint Administrator by appointment of the Canadian Government, this Executive committee records grateful thanks to Mr. Weldon for his effective contributions to the progress of the Pulp and Paper Industry of Canada, particularly through the generous devotion of his time and abilities to the activities of the various agencies of this Association for many years,—especially during his term of office as its President. This Executive Committee records also its satisfaction in the appointment of Mr. Weldon as Newsprint Administrator, bring to bear on the important duties of this office his generally recognized integrity of character, wide knowledge, and practical experience."

There is a special appropriateness in the election of Mr. Smith whose father, the late Howard Smith, founder of Howard Smith Paper Mills Limited, was one of the originators of the Association and was one of its early Presidents.

An out of town farmer paid a $10.60 fine and costs for peddling fruit in Mount Forest, not grown by himself.

Believed to be one of the oldest telegraphers in Canada, William Godfrey of Elora, lately marked his 91st birthday quietly at his home.

CAMPERS ARE GAINING WEIGHT

More Than 250 Boys Have Enjoyed Summer Outing at Norval's Y.M.C.A. Camp

Increase in weight of campers at the Y.M.C.A. Camp at Norval averaged nearly two pounds, it has been reported by John J. Halcrow, executive secretary of the West End Y.M.C.A.

Thursday was "directors' night" at Camp Norval, located on 79 acres of wooded land just west of Norval, and the 110 boys in camp entertained their seniors with an Indian pageant and demonstration of camp life. Harold E. Pollock and Tracey Lloyd headed the large Toronto delegation of visitors.

Camp Norval will end its 14th season next Monday. More than 250 boys, mostly from Toronto, have shared in the camping experiences since July 1st. The camp period is for two weeks. Activities include swimming, baseball, volleyball, track and field, horseshoe, archery, camp tennis, paper chases, hounds and hares, pony express and races.

Camp committee includes: A. J. Franklin, Dr. Frank Dempster, C. A. Michell, W. H. Scott, Dr. J. Tomlinson, W. R. Worthington, W. W. Robinson, J. A. Northy, J. F. Scruton, Morden Neilson, J. J. Halcrow, L. Jonas, Garrett Hadcock, Ellis Roberts.

Leadership of Camp Norval is under the direction of Ingram Jonas, J. Garrett Hadcock, William O. Courtney, Hugh Owen, Douglas Bory, Ernie Rawlinson, Don Ockenden, Dave Smyth.

Eric Nancekivell, a sixth-year medical student at the University of Toronto, is in charge of the boys' health. A camp hospital is available for treatment of minor ailments, with Dr. R. T. Paul, of Georgetown, and Dr. J. Tomlinson of Toronto, acting as consultants.

Last year Camp Norval served 23,950 meals. The war has increased the demand to attend the camp, according to Mr. Halcrow, who said that this season was the best one yet.

AUGUST REPORT M. O. H.

Chickenpox	0
Scarlet Fever	0
Measles	0
German Measles	0
Mumps*	3
Infantile Paralysis	0
Typhoid Fever	0
Whooping-Cough	0
Cerebro-Spinal Meningitis	0

Clerk's Notice of First Posting of Voters' List

Voters' List, 1942, Municipality of Esquesing, County of Halton

NOTICE is hereby given that I have complied with sections 9 and 10 of the Voters' List Act, and that I have posted up in my office at Stewartown, on the 26th day of August, 1942, the list of all persons entitled to vote in the Municipality for Members of Parliament and at Municipal Elections as appear to be entitled to vote according to the last revised assessment roll, and that such list remains there for inspection.

And I hereby call upon all voters to take immediate proceedings to have any errors or omissions corrected according to law, appeals to be in within 21 days from the 26th day of August, 1942.

DATED this 26th day of August, 1942.

I. M. BENNETT,
2t Clerk Township of Esquesing

THE NEW INCOME TAX

PART I - *As it Affects*

SALARY AND WAGE EARNERS

A booklet entitled "YOUR 1942 INCOME TAX" will be available shortly at offices of Inspectors of Income Tax.

1. *Question:* WHO MUST PAY?

Answer: All persons in receipt of incomes over $660 single—or $1200 married.

2. *Question:* WHAT FORMS DO YOU HAVE TO FILL OUT?

Answer. Unless you are single, without dependents, and not making payments for allowable personal savings (Item 5D), you should file Form TD-1 with your employer. Otherwise he must deduct the amounts provided by the Table of Tax Deductions for a single person without dependents or personal savings.

If ¾ or more of your income comes from salary or wages, you must file your 1942 Income Return by 30th September 1943. If your income is not over $3,000, including not over $100 from investments, you will use Form T1-Special, otherwise you will use Form T.1.

3. *Question:* WHEN AND HOW IS YOUR TAX COLLECTED?

Answer. Your employer is *required by law* to make deductions from your salary or wages on account of your 1942 tax during the period September 1942 to August 1943. Each deduction must be the amount provided by the official Table of Tax Deductions for your *current* rate of pay, and family status and personal savings as declared on Form TD-1 (Item 2 above).

The Table is designed to collect about 90% of the tax on your salary or wages, leaving a balance of not more than 10%, in most cases, (plus tax on your other income, if any) to be paid with your Income Return to be filed in September 1943.

If your salary or wages are less than ¾ of your income, you must pay tax on your other income by compulsory instalments. (See Part II below).

4. *Question:* WHAT CONSTITUTES TAXABLE INCOME?

Answer: Your income is made up of your full salary or wages before any deductions whatsoever, plus living allowances, gratuities or bonuses (including cost of living bonus) and the value of any board, living quarters or supplies, etc., given you by your employer. It also includes such receipts as interest and dividends, rents (after taxes, repairs, etc.), royalties and annuities. From your total income you deduct payments (up to $300) into certain types of employees' superannuation or pension funds, charitable donations up to 10% of your income, and medical expenses over 5% of your income (maximum—$400 single, $600 married, plus $100 for each dependent up to four), to find the amount of your *taxable income.*

5. *Question:* HOW MUCH DO YOU PAY?

Answer: (A) Normal Tax—(whichever rate is applicable is applied to the full amount of your taxable income from the first to the last dollar).

(1) Single—
with taxable income between $660 and $1800—7%
with taxable income between $1800 and $3000—8%
with taxable income over $3000—9%

(2) Married (or equivalent status)—
with taxable income over $1200—7%

(3) Dependents—tax credit for each—$28

(B) Graduated Tax—

(1) On first $660 of taxable income—No Tax.

30% on next $ 500	55% on next $ 5,000
35% on next 500	60% on next 7,000
37% on next 1000	65% on next 10,000
41% on next 1500	70% on next 20,000
45% on next 1500	75% on next 20,000
50% on next 3000	80% on next 30,000

85% on excess over $100,000

(2) Married (or equivalent status)—tax credit—$150

(3) Dependents—tax credit for each—up to $80

(C) Surtax—4% on investment income over $1500 without exemptions.

NOTES

(1) In no case are you required to pay a net tax (i.e., after credit for dependents) which would reduce your taxable income below $660 single or $1200 married.

(2) If a wife has *earned* income over $660, then both she and her husband are taxable as single persons, but any amount a wife earns does not affect her husband's right to be taxed as a married person. A married woman is taxed as a single person under all circumstances except only when her husband's income is less than $660.

(D) Tax Credit for Personal Savings—
You may deduct from the savings portion of your tax (Item 6) 1942 payments on account of—

(1) an approved employers' (or trade union) superannuation, retirement or pension fund,

(2) premiums on life insurance policies issued prior to 23rd June 1942 (if issued after that date ask your insurance company or Inspector of Income Tax),

(3) annuity or savings policies not postponable without substantial loss or forfeiture, and

(4) principal payments on a mortgage or agreement of sale, existing prior to 23rd June, 1942, on one residential property,

provided (a) they do not exceed the savings portion and (b) receipts are produced for the payments when filing your Income Return.

(E) National Defence Tax—
This tax does not apply after 31st August, 1942. The deductions made during January to August 1942 apply as a payment on account of your 1942 tax.

6. *Question:* HOW MUCH OF YOUR TAX IS SAVINGS?

Answer:

(1) Single—the *lesser* of
(a) ½ the total of your Normal Tax, Graduated Tax and Surtax, or
(b) 8% of your taxable income (maximum $800) plus 1% for each dependent (maximum $100 for each).

(2) Married (or equivalent status)—the *lesser* of
(a) ½ the total of your Normal Tax, Graduated Tax and Surtax, or
(b) 10% of your taxable income (maximum $1000) plus 1% for each dependent (maximum $100 for each).

You will get back the savings portion of your tax which you actually pay, plus 2% interest, after the war.

7. EXAMPLES OF AMOUNTS PAYABLE ON 1942 EARNED INCOME
(after allowing for National Defence Tax actually deducted Jan.-Aug. 1942)

1942 Income	SINGLE - NO DEPENDENTS		MARRIED — NO DEPENDENTS		MARRIED — 3 DEPENDENTS	
	Tax Including Savings	Tax Only	Tax Including Savings	Tax Only	Tax Including Savings	Tax Only
$ 750	$ 54.50	$ 14.75	—	—	—	—
1,000	138.67	58.67	—	—	—	—
1,500	297.20	177.20	$ 167.20	$ 58.60	$ 25.06	$ 1.16
2,000	507.46	347.46	364.13	161.13	174.10	67.40
2,500	709.13	509.13	567.46	317.46	378.13	160.73
3,000	924.40	684.40	784.40	484.10	595.06	260.86
3,500	1,181.06	901.06	1,007.73	657.73	818.40	398.40
4,000	1,407.73	1,087.73	1,231.06	841.06	1,041.73	561.73
5,000	1,894.67	1,494.67	1,711.33	1,231.33	1,522.00	922.00

PART II - *As it Affects*

PERSONS OTHER THAN SALARY and WAGE EARNERS

(Such as business or professional men, investors, and persons on commission)

1. PAYMENTS—You must pay your 1942 income tax by quarterly instalments beginning on the fifteenth day of October 1942. Remittance Form T.7-B Individuals, to be sent in with your payments, may be secured from Inspectors of Income Tax some time in September.

2. RETURNS—You file your 1942 Income Return on Form T.1, on or before the thirtieth day of April 1943.

NOTE:—*Items 1, 4, 5 and 6 of Part I also apply.*

IF YOU ARE AN EMPLOYER paying any person on a daily, weekly, monthly or any other basis, it is your responsibility to deduct Income Tax instalments from the salaries or wages you pay, commencing with the first pay period beginning in September, and send the amounts deducted to your Inspector of Income Tax within one week from the pay-day. *There are severe penalties* for failure to deduct or remit. If you are in doubt as to your obligations to deduct, communicate with your Inspector of Income Tax *at once.*

DOMINION OF CANADA - DEPARTMENT OF NATIONAL REVENUE

INCOME TAX DIVISION

COLIN GIBSON, *Minister of National Revenue*

C. FRASER ELLIOTT, *Commissioner of Income Tax*

CUT THIS ADVERTISEMENT OUT FOR FUTURE REFERENCE