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For Chicks that pay ORDER **BRAY!**

Geo. C. Brown NORVAL

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TWO WELCOME
Pte. Norm McDonald

McDonald returned from a German camp where he had been a prisoner since October 17th. Pte. Norm McDonald is now in England, where he will be hospitalized for a short time for medical treatment on a foot injury. Two air-mail letters were received last week by his mother, Mrs. Emily McDonald of Dolly Varden.

The first was written from hospital in Brussels on April 18th, which told that he had a sore foot, but "nothing serious." He was liberated on April 12th by British troops and said nothing could describe the wonderful feeling it was to be free after so many months of prison life. He had received no letters while in Germany and was anxious for news from home, as well as a reunion with his brother, Clifford, who is also overseas.

A second letter, written on April 23, was from No. 13 Canadian General Hospital in England, and said he was going on pass that day. He would be in hospital for a while longer, as it was necessary to graft some skin on his toe, but he hoped to be back in Canada soon. "There will be a lot of things to celebrate when I reach the 4th line again," says Pte. McDonald.

TERRA COTTA
Mr. and Mrs. Pit

Mr. and Mrs. Pit have moved to their new home here. They are sure pleased to welcome Mr. and Mrs. Pit and family to the general order of the day.

Mrs. Peitch, of Toronto, has moved to her new home here.

Mr. and Mrs. Allen and family of Toronto have moved into one of Mr. W. P. Hunter's cottages on the Credit Valley flats. We also kindly welcome them to our midst.

Mr. A. McKean is erecting a new house at present. Watch Union grow. We understand that Mr. F. O. Thompson has sold his 100-acre farm, on the 10th Line, to a Montreal gentleman.

Miss Annie Puckering of Toronto, spent the weekend with Terra Cotta friends.

We are sorry to learn that Miss Wright is on the sick list at present. We hope soon to hear of her complete recovery.

Mrs. J. Eaves is on the sick list again. We also hope soon to hear of her recovery.

Congratulations to George Elyth, who has been promoted to Pte.-Sergeant. Pte.-Sgt. Elyth has been serving in Germany with the ROAF.

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DR. REID, WM. DEANS REPRESENT
GEORGETOWN ON CHILDREN'S AID SOCIETY

Dr. Clifford Reid and William Deans were re-appointed Georgetown representatives to the Halton Children's Aid Society at the annual meeting held in Milton recently. The president, Mr. Amos Mason of Acton, was chairman and explained briefly how at the request of Peel County, the previous two-county organization had been disbanded last year and two new organizations created.

Controller Nora Frances Henderson of Hamilton, who is secretary to the provincial board of the Society, was guest speaker for the evening and she gave a splendid address on the merits of Children's Aid work, pointing out that Halton was one of 53 such welfare organizations in the province. She stressed the need of more workers and said everyone could be a booster for children's aid work.

The superintendent, Mr. Frank Thompson, gave the annual report, which showed the tremendous amount of work covered by his office. Several of those present expressed their tribute to the secretary and to the treasurer,

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FAMILY ALLOWANCES AND INCOME TAX

The following announcement will help to clarify the relationship between Family Allowances and Income Tax credits for dependent children. Family Allowances are payable from July 1st, 1945, and the registration of children is now taking place.

The Family Allowances Act was designed to help equalize opportunities for all children, and when the Act was passed, Parliament approved the principle that there should be no duplication of benefits by way of Family Allowances and Income Tax credits for the same child. An amendment to the Income War Tax Act will be made to deal with this duplication. In the meantime, however, the Govern-

ment proposes, for the last six months of 1945 during which Family Allowances are payable, to remove duplication by adjusting the income tax credits received for children.

It is natural that parents in the low income groups will be expected to receive maximum benefits from Family Allowances. Partial benefits will be received, however, by parents with incomes up to \$3,000.

The table below shows the effect of the adjustments which the Government has decided to make. For convenience and simplicity the benefits received by each income group are shown as a per cent of the Family Allowances received. The table shows:

(a) Heads of families receiving incomes in 1945 of \$1200 or less will benefit to the extent of the full amount of the Family Allowances received. As they are not required to pay income tax, there is no duplication to remove.

(b) Heads of families receiving incomes in 1945 in excess of \$1200, but not in excess of \$3,000, will in effect retain the full value of their present income tax credits and in addition a percentage of the actual Family Allowances received.

(c) Heads of families with incomes in excess of \$3,000 will retain their full income tax credits for children if they do not receive Family Allowances. These taxpayers may, however, apply for Family Allowances to protect themselves against a possible decrease in income at a later date which might bring them into a lower income range where they would benefit from Family Allowances. In such cases if the income remains in excess of \$3,000, the income tax credits for children would be reduced by the full amount of Family Allowances received.

TABLE SHOWING EFFECT OF ADJUSTMENT FOR 1945

AMOUNT OF TAXABLE INCOME	Percent by which taxpayers will benefit from Family Allowances in addition to present income tax credits, for 1945.
Not over \$1200	100%
Over \$1200 but not over 1400	90%
" " " " 1400 " " 1600	80%
" " " " 1600 " " 1800	70%
" " " " 1800 " " 2000	60%
" " " " 2000 " " 2200	50%
" " " " 2200 " " 2400	40%
" " " " 2400 " " 2600	30%
" " " " 2600 " " 2800	20%
" " " " 2800 " " 3000	10%
" " " " 3000	0%

NOTE:—This table applies to married persons and others having the status of married persons for income tax purposes. For the relatively small number of single persons supporting children and not having married status for income tax purposes, and for members of the Armed Forces, special tables can be obtained from the Regional Director of Family Allowances in each provincial capital.

Family Allowances will be paid in full

In all cases, those who apply for and are eligible to receive Family Allowances will receive them in full, month by month. See scale below:

SCALE OF MONTHLY ALLOWANCES FOR THE FIRST FOUR CHILDREN

For each child	
Under 6	\$5.00
From 6 to 9 (inclusive)	6.00
From 10 to 12 (inclusive)	7.00
From 13 to 15 (inclusive)	8.00

Where there are more than four children under 16 in the family, the monthly allowance for each child after the fourth will be reduced in accordance with the provisions of the Family Allowances Act.

As far as is possible, to take care of the adjustments necessary to avoid duplication of benefits, current income tax deductions at the source will be adjusted to take into account the new situation when Family Allowance payments commence. This will avoid placing an awkward burden on the taxpayers at the end of the year.

FAMILY ALLOWANCES ARE NOT TAXABLE

Special attention is drawn to the fact that the income ranges used in the table above refer to taxable income, and any amounts received as Family Allowances should not therefore be included in calculating income for this purpose because Family Allowances are not taxable.

Family Allowances are also additional to dependents' allowances for servicemen's families and military pensions.

For children registered after July 1st, 1945, Family Allowances will be paid as from the month following the month when registration is made. Family Allowances are not paid retroactively.

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Department of National Health and Welfare, Ottawa

NOTE THESE TWO EXAMPLES

1. Family with two children, ages 6 and 8, with total income during 1945 of \$1200.

TOTAL FOR SIX MONTHS OF 1945	
First Child	\$36.00
Second Child	36.00
	\$72.00

As this family does not benefit by way of income tax credits, it receives and keeps the full amount as stated above.

2. Family with two children, ages 6 and 8, with total income during 1945 of \$1950.

TOTAL FOR SIX MONTHS OF 1945	
First Child	\$36.00
Second Child	36.00
	\$72.00

Amount returnable, being loss of income tax credits . . . 28.80

Amount retained (60%, see table) **\$43.20**

REGISTER NOW!

If you intend to apply for Family Allowances but have not already done so, please complete and mail Family Allowances Registration Form. Copies of form may be obtained at the nearest post office.

