13th March 1934.

Dr. M[...]
Hotel Victoria,
Palma De Mallorca,
Spain.

Dear Dr. M[...]

Many thanks for your letter.

I am very glad to hear that your convalescence trip has been so thoroughly successful.

I wish we had better literature on the family allowance question, for just such a case as yours. The three offprints I send, two by myself and one by McDougall, are all I suppose a little on the academic side and not sufficiently explicit as to machinery. I have been working to get literature issued by the Eugenics Society, expressing that body's attitude, but it is difficult to get anything worth while done through Committees of people who have given little thought to the subject and are full of economic and political prejudices, so that so far nothing has been produced.

I agree with you absolutely about the
types. So many different considerations, a Christian attitude towards children, in being or to be, the importance of ensuring that relief would be followed by increased spending, the principal of equality of sacrifice when the cuts were made, all points to the conclusion that any relief available must be distributed among the different classes who suffered in 1931, but that in respect of income tax and salary cuts the restoration should be principally or wholly made to those with dependent children.

The simultaneous reduction of the personal allowances and the rebate for children in 1931 had, in fact, the effect of increasing the tax of men with families actually more than the tax of men without dependents living on the same salary was increased. Equality of sacrifice was overlooked in this connection.

The point should, I think, be made quite emphatically that income tax rebates can never be sufficient to equalize the standard of living of parents and non-parents, but that a family allowance system organized by occupations can do so effectively.

Yours sincerely,