two members of the family unit is the same—\$800 in the H Schedule and \$400 in the L Schedule. Thus there is no incentive for a couple to define themselves as two single individuals. In the H Schedule the two \$800 allowances are available only to adults; otherwise there would be an opportunity for financial gain by setting up one-adult units in which a child is listed as the second \$800 member.

The allowance for children declines as the number of children increases. In the H Schedule, the allowances are \$500 for each of the first two children, \$400 for the third and fourth, and \$200 for the fifth and sixth. In the L Schedule the allowances are \$400 for each of the first four children, and \$150 for the fifth and sixth. No additional allowance is provided for children after the sixth in order to give some incentive to limit family size. A corollary, in all justice, is that the government should make birth control information and supplies easily accessible.

Although the schedules provide larger per capita allowances for small than for large families, the incentive to split will normally not be great. For example, under the H Schedule a family of two adults and six children would receive \$4,600 if it split into four-person families, as compared with \$3,800 if the group remained together as one unit—a difference of only \$800. Amounts of this size do not seem to be large, in comparison with the other considerations that are ordinarily significant in the decision to maintain or split a family unit. For the rare cases of families with very large numbers of children, a significant financial advantage for splitting is unavoidable. For example, the H Schedule would give a family of 12 \$6,200 if it split in two but only \$3,800 if it remained together.

B. Membership Rules

Definition of family units for NIT purposes may be the single most difficult legal and administrative problem. The intention is clear. A single adult is a unit. A married couple and their children are a unit. A widowed or divorced mother and her chidren are a unit. But rules must also cover other situations—children who live with grandmothers or aunts rather than their own parents, fathers who support children but do not reside with them, married teenagers, college students, self-supporting 19-year-olds, etc. The rules should provide for genuinely split families—some children living with father, others living elsewhere with mother—without giving too much financial incentive for apparent or real splitting of intact families. The following rules have been devised with some of these complexities in mind.