

Income Statistics 1999 Edition

Analyzing 1997
individual tax returns and
miscellaneous statistics

Statistiques sur le revenu Édition 1999

Analyse des déclarations de
revenus des particuliers de
1997 et statistiques diverses



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Director's Message - Statistics Division

Welcome to the Statistics Division. The staff of the division are engaged in providing advisory and statistical services; modeling; trend and behavioral analysis; national data capture and analysis programs; etc. and all provide decision support to a wide array of clients engaged in policy and program development and budgetary formulations. Our input and services cover all aspects and business lines of the Canada Revenue Agency (CRA), contribute in a significant manner to policy development and operations in other Departments and Agencies, and are considered critical to the development of programs, policies and budgets in all provinces and territories. In all areas of the public and private sectors, direct input is made on key areas such as the national fiscal and budgetary policy and program decision processes at Finance Canada, HRSDC, Health Canada and in many other organizations.

We are also tasked in keeping the CRA in the forefront internationally in statistical techniques, modeling, forecasting, etc, and in the quality of the tools and equipment it uses in this area. The following pages will give you an even better appreciation of the information we have and of the responsibilities we carry out.

L.G. McElroy
Director
Statistics Division

Message du directeur – Division de la statistique

Bienvenue à la Division de la statistique. Le personnel de la division fournit des services consultatifs et statistiques; des modèles; des analyses des tendances et du comportement; des programmes nationaux de saisie et d'analyse des données; etc. et un appui pour les décisions à une vaste gamme de clients qui s'occupent de l'élaboration de politiques et de programmes et de formulations budgétaires. Notre apport et nos services s'étendent à tous les aspects et à tous les secteurs d'activité de l'Agence du revenu du Canada (ARC), contribuent sensiblement à l'élaboration des politiques et aux opérations dans d'autres ministères et organismes, et ils sont considérés essentiels à l'élaboration de programmes, de politiques et de budgets dans toutes les provinces et tous les territoires. Dans toutes les sphères des secteurs public et privé, il y a un apport direct à des secteurs clés, tels la politique fiscale et budgétaire nationale et les processus de décision concernant les programmes à Finances Canada, à RHDCC, à Santé Canada et dans de nombreuses autres organisations.

Nous avons aussi comme tâche de garder l'ARC à l'avant-plan sur la scène internationale quant aux techniques, modèles, prévisions, etc. statistiques et à la qualité des instruments ou du matériel qu'elle utilise dans ces domaines. Les pages qui suivent vous permettront de mieux comprendre l'information dont nous disposons et les responsabilités dont nous nous acquittons.

L.G. McElroy
Directeur
Division de la statistique



The Honourable John McCallum
Minister of National Revenue

L'honorable John McCallum
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Ron Naylor Sector Manager, Statistics Division
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The Statistics Division would like to thank you for your interest in our publication *Income Statistics* (formerly known as *Tax Statistics on Individuals*). The paper version of this publication was discontinued format in 2000. Due to the demand from our clients, we decided to make the publication available in paper format once again. It is also available in electronic format on the Canada Revenue Agency Web site at:
www.cra-arc.gc.ca/agency/stats/menu-e.html

La Division de la statistique tient à vous remercier de votre intérêt envers notre publication *Statistiques sur le revenu* (portant auparavant le titre de *Statistiques sur l'impôt des particuliers*). La version papier de ce document avait été suspendue en 2000. Compte tenu de l'intérêt et de la demande de nos clients, nous avons décidé de publier de nouveau une version papier. Cette publication est aussi disponible sur le site web de l'Agence du revenu du Canada à :
www.cra-arc.gc.ca/agency/stats/menu-f.html

The authors would like to thank the members of the Operations & Modelling Sector and the Statistical Programming Section of the Statistics Division who participated in the data collection process, statistical analysis, and methodology, publishing, and programming activities necessary to create this publication.

Les auteurs de cette publication aimeraient remercier tous les membres de la Section des statistiques fiscales des particuliers et de la Section de la programmation des statistiques, de la Division de la statistique, qui ont participé au processus de collecte des données, à l'analyse et à la méthodologie statistique ainsi qu'aux activités de publication et de programmation nécessaires à la création de cette publication.

We would like to hear your comments on this new version of the *Income Statistics*.

Nous aimerions connaître vos commentaires au sujet de cette nouvelle version de *Statistiques sur le revenu*.

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About the Statistics Division

The Statistics Division provides advisory, decision support, and statistical services to CRA program groups and federal, provincial, and territorial departments and agencies that develop government, fiscal, socio-economic, budgetary, policies and programs (covering corporation, personal, sales and excise taxes, trade, border, socio-economic benefits such as child tax benefits, and provincial allowances). Statistical services are also provided to the public and private sector as well as a wide array of clients within the public service including other government departments and agencies, provinces, and territories in areas such as modelling, socio-economic/environmental analysis, trend and behavioural assessments, forecasts and projections, corporate statistics, and performance measures. The Division also ensures that the CRA is in the forefront internationally in statistical techniques, modelling, forecasting, and methods, and in the quality of the tools and equipment it uses, and that it benefits from new and innovative ideas in other countries through partnering and data-sharing initiatives.

À propos de la Division de la statistique

La Division de la statistique fournit des services statistiques, consultatifs et d'aide à la décision aux groupes de programmes de l'ARC ainsi qu'aux ministères et organismes fédéraux, provinciaux et territoriaux chargés de l'élaboration des politiques et programmes gouvernementaux, fiscaux, socio-économiques et budgétaires (touchant les sociétés, les particuliers, les taxes de vente et d'accise, le commerce, la frontière, les prestations socio-économiques comme, les prestations fiscales pour enfants, les allocations provinciales, etc.). Des services statistiques sont également offerts aux secteurs public et privé de même qu'à un large réseau de clients au sein de la fonction publique, y compris les autres ministères, les agences, les provinces et les territoires. Ces services ont trait aux domaines des modèles, de l'analyse socio-économique et environnementale, des évaluations tendanciennes et comportementales, des prévisions et des projections, des statistiques globales et des mesures du rendement. La Division voit également à ce que l'ARC soit à la fine pointe, au niveau international, des techniques, modèles, prévisions et méthodes statistiques. Elle s'assure également de la qualité des outils et de l'équipement qu'utilise et dont profile l'ARC à partir des idées nouvelles d'autres pays grâce à des initiatives de partenariat et de partage de données.

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Part I

Introduction

Major changes

Major classification variables

Partie I

Introduction

Principaux changements

Principales variables de classement

Part I

Introduction

This book is the CRA's annual report containing income tax statistics (formerly *Taxation Statistics*) based on individual income tax returns. The paper version of this document has been reinstated at the request of our clients and is also available in electronic format on our Web site at www.cra-arc.gc.ca/agency/stats/menu-e.html. The Web version contains links to the *General Income Tax and Benefit Package for 1997*, which may be obtained from the Web site at: www.cra-arc.gc.ca/formspubs/prioryear/t1/1997/menu-e.html. This book provides detailed profiles of Canadian taxfilers based on tax returns for the 1997 tax year that were filed in 1998.

First published in 1946, this document continues to be distributed to libraries, Members of Parliament, officials of federal, provincial, territorial, and municipal government departments, private researchers, and others.

We have tried to use plain language in this document. If you need help understanding the information it contains, e-mail: SD-Client_services@ccra-adrc.gc.ca.

This book is divided into six parts. Part I details the changes for the 1997 tax year and describes other tax statistics that are available. Part II presents data on the goods and services tax credit and the Canada Child Tax Benefit program. Part III provides information on the statistical samples used to produce tables in Part III and how the data were collected. Descriptions for Items 1 through 57 may be found at the end of Part III. As in previous years, each table is described at the start of each section, including information on the how it was produced.

The phrase **total income assessed** used in this publication refers to the total of all items of income as they appear on page 1 of the tax return. This amount may differ from true economic income presented in other publications. Total income assessed does not include certain non-taxable incomes but does include some incomes that have been grossed-up. It also includes net self-employment income rather than gross self-employment income. For a more detailed explanation of this item, see Item 24 in the "Description of items" on page 138.

Part IV contains summary tables based on the material in Part III. One large table representing statistics by locality is provided in Part V. These locality statistics were based on the universe of the tax-filing public rather than a sample. For all provinces and territories, this table gives either the census divisions or counties, towns, and cities, along with information for localities not mentioned elsewhere. Part VI lists some historical statistics.

Introduction

Ce document est le rapport annuel de l'ARC contenant des statistiques sur le revenu (auparavant *Statistiques sur l'impôt des particuliers*) produites à partir des déclarations de revenus des particuliers. Nous avons rétabli la version papier de ce document à la demande de nos clients. Il existe également une version électronique sur notre site Web à : www.ccra-adrc.gc.ca/agency/stats/menu-f.html. Cette version électronique contient des liens vers le *Guide général d'impôt et de prestations pour 1997*. On peut se procurer ce guide dans notre site Web à www.cra-arc.gc.ca/formspubs/prioryear/t1/1997/menu-f.html. Le présent document fournit des profils détaillés des déclarants canadiens à partir des déclarations de revenus de l'année d'imposition 1997 qui ont été produites en 1998.

Publié pour la première fois en 1946, ce document a été et continuera d'être distribué aux bibliothèques, aux députés, aux dirigeants des services gouvernementaux fédéraux, provinciaux et municipaux, aux chercheurs indépendants et autres.

Nous avons tenté de rédiger ce document dans un langage simple. Si vous voulez obtenir plus d'explications, composez corriel : SD-Client_services@ccra-adrc.gc.ca.

Ce document compte six parties. La partie I précise les changements pour l'année d'imposition 1997 et décrit les autres statistiques fiscales disponibles. La partie II présente les données sur le crédit pour la taxe sur les produits et services et le programme de la prestation fiscale canadienne pour enfants. La partie III fournit des renseignements sur les échantillons statistiques utilisés pour produire les tableaux de la partie III et sur les méthodes de collecte des données. On trouvera des descriptions des postes 1 à 57 à la fin de la partie III. Comme lors des années précédentes, chaque tableau est décrit au début de chaque section, et les méthodes utilisées pour produire les tableaux y sont présentées.

L'expression « **revenu total établi** » utilisée dans cette publication fait référence au total de tous les postes de revenu apparaissant à la page 1 de la déclaration de revenus. Ce montant peut être différent du vrai revenu économique présenté dans d'autres publications. Le revenu total établi ne comprend pas certains revenus non imposables mais comprend certains revenus qui ont été majorés. Il comprend aussi le revenu net d'un travail indépendant plutôt que le revenu brut d'un tel travail. Une description plus détaillée de ce poste est donnée au point 24 de la description des postes à la page 138.

La partie IV contient des tableaux sommaires basés sur les données de la partie III. Un grand tableau représentant les statistiques par localité est présenté à la partie V. Ces statistiques de localité sont basées sur l'univers des déclarants plutôt que sur un échantillon. Pour toutes les provinces et tous les territoires, ce tableau donne soit les divisions de recensement, soit les comtés, villes et municipalités, ainsi que des renseignements pour les localités qui ne sont pas mentionnées ailleurs. La partie VI dresse des statistiques historiques.

Other products and services

This publication is also available on the CRA's Web site at: www.cra-arc.gc.ca/agency/stats/menu-e.html. The data files on the Web are available in downloadable html, pdf, and csv formats.

Statistics for many Canadian localities can be provided on request. There may be a charge for these statistics. Tables can be grouped according to Statistics Canada's Standard Geographical Classification (SGC). In contrast to most of the tables in this publication, which are based on a sample, locality code statistics are generated from a computer file (universe) containing data from all individual returns.

From our non-sample data, the following tables can be provided:

Locality code statistics for all returns filed – These tables outline data for all returns (taxable and non-taxable) and all taxable returns filed. The tables include the number of returns, total income assessed, total tax, and the number of returns by income breakdown, based on total income assessed.

Locality code statistics by sex – This table presents data such as the number of returns total income assessed, total tax, and the number of returns by income breakdown, based on total income assessed by sex.

Locality code statistics by source of income – Two tables are provided entitled "By source of income." One is for all returns filed and the other is for taxable returns. The following sources of income are used:

- employment income;
- pension income;
- investment income;
- self-employment income;
- income from other sources;
- tax-exempt income.

Locality code statistics by taxes paid – This table provides a breakdown of the "total tax payable" column into "federal" and "provincial tax payable" columns.

Autres produits et services

Cette publication est accessible dans notre site Web à : www.cra-arc.gc.ca/agency/stats/menu-f.html. Les fichiers de données du Web sont disponibles dans les formats téléchargeables suivants : html, pdf et csv.

Des statistiques sur de nombreuses localités canadiennes peuvent être fournies sur demande. Des frais peuvent être exigés pour ces statistiques. Les tableaux peuvent être groupés suivant la classification géographique type (CGT) de Statistique Canada. Contrairement à la plupart des tableaux de cette publication, qui reposent sur un échantillon, les statistiques par code de localité sont générées à partir d'un fichier informatique (universel) contenant les données sur les déclarations de tous les particuliers.

Les tableaux suivants peuvent être fournis à partir de nos données non-échantillon:

Statistiques par code de localité pour toutes les déclarations produites – Ces tableaux dressent les données pour toutes les déclarations (imposables et non imposables) et pour toutes les déclarations imposables reçues. Les tableaux comprennent le nombre de déclarations, le revenu total établi, le total de l'impôt et le nombre de déclarations par palier de revenus selon le revenu total établi.

Statistiques par code de localité par sexe – Ce tableau présente des données telles que le nombre total de déclarations de revenus ayant fait l'objet d'une cotisation, le total de l'impôt et le nombre de déclarations par palier de revenus selon le revenu total établi par sexe.

Statistiques par code de localité par source de revenu – Deux tableaux sont fournis intitulés « Par source de revenu » : un couvre toutes les déclarations produites et l'autre toutes les déclarations imposables. On utilise les sources de revenu suivantes :

- revenu d'emploi;
- revenu de pensions;
- revenu de placements;
- revenu d'un travail indépendant;
- revenu d'autres sources;
- revenu exempt d'impôt.

Statistiques par code de localité par impôts payés – Ce tableau donne une ventilation de la colonne « impôt total à payer » entre « impôt fédéral » et « impôt provincial ».

Part I

General Information

The locality code statistics project offers a wide variety of data to anyone who is interested in income distribution of the provincial and federal tax systems or who would like to evaluate major occupational categories in Canada.

This section presents such information, and it can be evaluated by examining the eight tables in the cross-section form.

The data is available to the general public, private individuals, universities, and forecasting or research groups in Canada and abroad. Users can explore the extensive tax and income data source available in provincial and municipal breakdowns that are particularly suitable for economic, political, and socio-economic research in the academic and political, decision-making environment.

The client can select data for total Canada or extend the analysis into more detailed steps, such as provincial/territorial or municipal categories. The most detailed form of data is in many cases linked to the single city or community.

A variety of statistical methods can be used to evaluate and identify the particular research components (Chi-square analysis, mean comparison, ANOVA, and other methods).

The data allow development and design of a meaningful and comprehensive picture of economic relations, including gender comparison.

We take pride in supporting the information with all the essential elements that we achieved and that we provide large improvements in the quality of data to the public.

In conclusion, we have learned a great deal from our clients. Additional research along these lines ought to certainly be encouraged.

Information générale

Le projet des statistiques sur les codes de localité offre une grande variété de données aux personnes qui s'intéressent aux activités liées à la répartition des revenus ou aux régimes fiscaux fédéral et provinciaux. Le projet s'adresse également aux personnes qui aimeraient évaluer les principales catégories professionnelles au Canada.

La présente section contient de telles données. Elles se trouvent dans les huit tableaux de formulaire sectoriel.

Les données sont mises à la disposition du grand public, des particuliers, des universités ainsi que des groupes de prévision et de recherche au Canada et à l'étranger. Les particuliers sont libres d'explorer les nombreuses sources de données sur les taxes, les impôts et les revenus qui sont disponibles pour les provinces et les municipalités. Ces données sont particulièrement utiles pour la recherche économique, politique et socio-économique, dans un milieu universitaire ou politique où il y a prise de décisions.

Le client peut choisir des données pour l'ensemble du Canada ou faire une analyse plus détaillée souvent liée à une seule ville ou collectivité.

On peut utiliser diverses méthodes statistiques pour évaluer et repérer les composantes de recherche particulières (analyse de khi carré, comparaison des moyennes, analyse de la variance et autres méthodes).

Les données permettent de dresser un tableau significatif et exhaustif des relations économiques, y compris une comparaison des sexes.

Nous sommes fiers d'appuyer nos renseignements à l'aide des éléments essentiels que nous avons réalisés et d'améliorer grandement la qualité des données que nous offrons au public.

En conclusion, nous avons beaucoup appris de nos clients. Nous recommandons fortement que des recherches supplémentaires soient menées sur ce sujet.

HIGHLIGHTS

POINTS SAILLANTS

Major changes for the 1997 tax year

Changements majeurs pour l'année d'imposition 1997

Inclusion of a new territory Nunavut.

Inclusion du nouveau territoire, le Nunavut.

Individual tax returns by type, 1989-1997 tax years

Déclarations de revenus des particuliers par type, années d'imposition 1989-1997

Total

| METHOD/MÉTHODE | 1989 | 1990 | 1991 | 1992 | 1993 | 1994 | 1995 | 1996 | 1997 |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| PAPER/PAPIER | 18,232,072 | 18,761,570 | 18,674,017 | 17,438,195 | 17,061,310 | 16,229,492 | 16,077,567 | 15,938,253 | 15,652,340 |
| EFILE/TED,TELEFILE/IMPÔTEL,NETFILE/IMPÔTNET | 0 | 52,728 | 439,813 | 2,085,331 | 3,193,198 | 3,907,222 | 4,474,598 | 4,837,544 | 5,471,421 |
| TOTAL | 18,232,072 | 18,814,298 | 19,113,830 | 19,523,526 | 20,254,508 | 20,136,714 | 20,552,165 | 20,775,897 | 21,123,761 |

Percentage of the total/Pourcentage du total

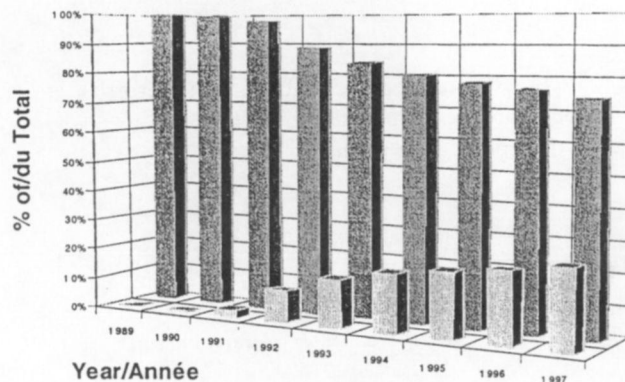
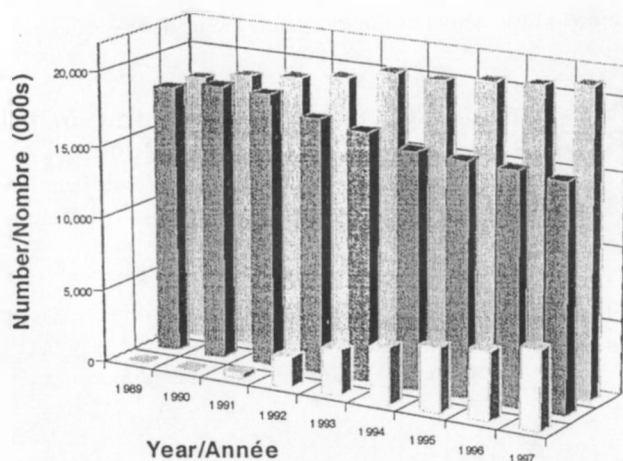
| METHOD/MÉTHODE | 1989 | 1990 | 1991 | 1992 | 1993 | 1994 | 1995 | 1996 | 1997 |
|---|--------|-------|-------|-------|-------|-------|-------|-------|-------|
| PAPER/PAPIER | 100.0% | 99.7% | 97.7% | 89.3% | 84.2% | 80.6% | 78.2% | 76.6% | 74.1% |
| EFILE/TED,TELEFILE/IMPÔTEL,NETFILE/IMPÔTNET | 0.0% | 0.3% | 2.3% | 10.7% | 15.8% | 19.4% | 21.8% | 23.4% | 25.9% |

Notes: 1 TELEFILE officially started as of the 1997 taxation year.

La production par IMPÔTEL des déclarations a commencé officiellement à partir de l'année d'imposition 1997.

2 NETFILE was a pilot project during the 1998 taxation year and was officially available to the public for the 1999 taxation year.

La production par IMPÔTEL des déclarations a été un projet pilote au cours de l'année d'imposition 1998 et est devenue officiellement accessible au public pour l'année d'imposition 1999.



EFILE/TED, TELEFILE/IMPÔTEL, NETFILE/IMPÔTNET
 PAPER/PAPIER
 TOTAL

EFILE/TED, TELEFILE/IMPÔTEL, NETFILE/IMPÔTNET ■ PAPER/PAPIER

Part I

Major changes for the 1997 tax year

The following changes to the 1997 tax return may have had an effect on the tables:

Schedules – This year, there are three new schedules:

Schedule 9 – Donations and Gifts, to calculate and claim a credit for charitable donations and government gifts, as well as cultural and ecological gifts.

Schedule 10 – Refundable Medical Expense Supplement, to calculate and claim the new credit for working individuals with low incomes and high medical expenses.

Schedule 11 – Tuition and Education Amounts, to calculate credits for these amounts, and to claim them, or carry them forward to another year.

Child support payments (lines 128 and 220) – Effective May 1, 1997 child support payments will not be taxable to the recipient nor deductible to the payor. The new rules will apply to payments required under agreements or order made after April 30, 1997.

Supplementary CPP contribution payable (line 309) – You share CPPP contributions withheld may be low because the contribution rate changed from 2.95% to 3% in the course of the year. A supplementary payment may be necessary for 1997.

Canada or Quebec Pension Plan benefits (line 114) – Any lump-sum benefits you received for previous years may qualify for special tax treatment.

Taxable capital gains (line 127) – The amount you have to include in your income has been reduced for certain property donated after February 18, 1997, to most charities.

Attendant care expenses (line 215) – The annual limit of \$5,000 has been eliminated.

Disability amount (line 316) – Starting February 19, 1997, an audiologist can certify that a person's hearing impairment meets the requirements for this claim.

Tuition and education amounts (line 323) – We have combined these two amounts on this line. Certain fees that you could not previously claim are now allowable. The monthly education amount has been increased to \$150. In addition, you may be able to carry forward part or all of your credits and claim them in a future year.

Principaux changements l'année d'imposition 1997

Certains changements apportés à la déclaration de revenus de 1997 ont pu avoir une incidence sur les tableaux :

Annexes – Il y a trois nouvelles annexes cette année :

Annexe 9 – Dons, pour calculer et demander une déduction pour les dons de bienfaisance et les dons au gouvernement ainsi que les dons de biens culturels ou écosensibles.

Annexe 10 – Supplément remboursable pour frais médicaux, pour calculer le nouveau crédit pour les travailleurs à faible revenu qui ont des frais médicaux élevés.

Annexe 11 – Frais de scolarité et montant relatif aux études, pour calculer et demander des crédits ou les reporter à une année future.

Pensions alimentaires pour enfants (lignes 128 et 220) – À compter du 1er mai 1997, les versements pour le soutien d'un enfant ne seront plus imposables au bénéficiaire et le payeur n'aura plus droit à une déduction d'impôt. Ces nouvelles règles s'appliqueront aux versements exigés en vertu d'un accord conclu ou d'une ordonnance prescrite après le 30 avril 1997.

Cotisation additionnelle au Régime de pensions du Canada (RPC) à payer (ligne 309) – Le montant de vos contributions versées au RPC pourrait être faible étant donné que le taux de contribution est passé de 2,95 % à 3 % au cours de l'année. Un versement supplémentaire pourrait être exigé pour 1997.

Prestations du Régime de pensions du Canada (RPC) ou du Régime de rentes du Québec (RRQ) (ligne 114) – Les paiements forfaitaires que vous avez reçus pour des années passées pourraient faire l'objet d'un calcul d'impôt plus avantageux.

Gains en capital imposables (ligne 127) – Le montant que vous devez inclure dans votre revenu a été réduit pour certains dons faits après le 18 février 1997 à la plupart des organismes de bienfaisance.

Frais de préposé aux soins (ligne 215) – La limite annuelle de 5 000 \$ a été éliminée.

Montant pour personnes handicapées (ligne 316) – Depuis le 19 février 1997, un audiologiste peut attester qu'une personne ayant une déficience auditive remplit les conditions requises pour avoir droit à ce montant.

Frais de scolarité et montant relatif aux études (ligne 323) – Ces deux montants ont été combinés à la ligne 323. Vous pouvez maintenant déduire certains frais qui n'étaient pas déductibles auparavant, et le montant relatif aux études est passé à 150 \$ par mois. En plus, vous pouvez reporter toute partie inutilisée à une année future.

Medical expenses (line 330) – There are additional expenses that you can claim. Please see the Guide Line 330 for additional expenses that can be claimed.

Donations and gifts (line 349) – The maximum amount you can claim has changed for charitable donations and for gifts made (or agreed to in writing) after February 18, 1997, to Canada, a province, or a territory. In addition, you now claim these government gifts on line 340 of Schedule 9.

Refundable medical expense supplement (line 452) – There is a new, refundable credit you may be able to claim for medical expenses.

Changes to tables

Effective April 1, 1999, Nunavut was created as a new territory. We have made changes to Tables 1, 5, 5A, and 7. This year's edition includes estimated data for the new territory.

Frais médicaux (ligne 330) – Il y a de nouveaux frais que vous pouvez déduire. Veuillez vous reporter à la ligne 330 du guide pour les dépenses supplémentaires que vous pouvez réclamer.

Dons (ligne 349) – Le montant maximum que vous pouvez déduire pour les dons de bienfaisance et les dons faits ou promis par écrit après le 18 février 1997 au Canada, à une province ou à un territoire a été modifié. En plus, vous déduisez maintenant à la ligne 340 de l'annexe 9 vos dons au gouvernement faits après le 18 février 1997.

Supplément remboursable pour frais médicaux (ligne 452) – Il y a un nouveau crédit remboursable que vous pourriez demander pour des frais médicaux.

Changements apportés aux tableaux

À compter du 1er avril 1999, le Nunavut a été ajouté en tant que nouveau territoire. Nous avons modifié les tables 1, 5, 5A et 7 pour refléter l'ajout de ce nouveau territoire. L'édition de cette année comprend une estimation des données pour le nouveau territoire.

Part I

Major classification variables

We used the following variables in one or more of the tables in this publication:

- taxable or non-taxable;
- income classification;
- major source of income;
- age and sex;
- geographic classification;
- marital status classification;
- province or territory of residence.

Taxable or non-taxable classification

We considered a return **taxable** if there was at least one dollar of tax payable.

We considered a return **non-taxable** when the sum of federal tax and provincial tax was equal to or less than zero.

However, we classified some returns as taxable even when the return showed a total income less than the allowable basic personal amount of \$6,456. This happened for:

- individuals subject to the minimum tax;
- individuals who withdrew a forward-averaging amount;
- returns filed by certain non-residents for income earned in Canada that's not subject to personal amounts; and
- individuals who resided in Canada for only part of a tax year (these individuals paid tax on the income they earned during their period of residence in Canada, and as a result they're entitled to tax credits only for that period).

A small number of individuals classified in the upper income ranges used a variety of deductions and tax credits that may have resulted in their achieving a non-taxable status. Among the deductions they used to reduce taxable income were: carrying charges (such as interest paid to earn investment income); business or farm losses of previous years; and allowable business investment losses.

Furthermore, taxfilers may use non-refundable tax credits—such as charitable donations, gifts to Canada or a province or territory, or dividend and foreign tax credits—to reduce their net tax to zero.

Income classification

Unless otherwise indicated, the income classes presented in the tables are based on the total income assessed. This corresponds to line 150 of the return and includes:

- employment income;
- pension income;
- investment income;
- self-employment income;
- income from certain other sources; and
- tax-exempt income.

Total income assessed may differ from the true economic income presented in other publications because it doesn't include certain non-taxable incomes and it may include some incomes that have been grossed-up.

Principales variables de classement

Dans un ou plusieurs tableaux de ce document, nous avons procédé au classement en fonction des variables suivantes :

- le statut fiscal;
- le revenu;
- la principale source de revenu;
- l'âge et le sexe;
- le classement géographique;
- l'état civil;
- la province ou le territoire.

Classement selon le statut fiscal

Nous considérons une déclaration comme étant **imposable** lorsqu'il y a au moins un dollar d'impôt à payer.

Lorsque la somme de l'impôt fédéral et de l'impôt provincial est de moins de un dollar, nous considérons la déclaration comme étant **non imposable**.

Dans les cas suivants, des déclarations peuvent être considérées comme étant **imposables** même si le revenu total établi est inférieur au montant personnel de base de 6 456 \$:

- un particulier est assujéti à l'impôt minimum;
- un particulier retire un montant de revenu étalé;
- un non-résident a soumis une déclaration à l'égard d'un revenu gagné au Canada et n'a pas droit aux montants personnels;
- un particulier a résidé au Canada seulement une partie de l'année d'imposition. Il a payé de l'impôt sur le revenu qu'il a gagné durant sa période de résidence au Canada et n'a donc droit qu'à une partie des crédits d'impôt visant cette période.

Un petit nombre de déclarants qui sont classés dans les paliers de revenus supérieurs se prévalent d'une foule de déductions et de crédits d'impôt et peuvent en arriver ainsi à un revenu non imposable. Parmi les déductions demandées par ces déclarants pour réduire leur revenu imposable, on compte les frais financiers (comme les intérêts versés pour gagner un revenu de placements), les pertes d'entreprise ou pertes agricoles d'années précédentes et les pertes déductibles au titre de placements d'entreprise.

De plus, les déclarants peuvent utiliser les crédits d'impôt non remboursables, comme ceux qui se rapportent aux dons de bienfaisance, aux dons au Canada ou à une province, aux dividendes et au crédit d'impôt étranger, pour réduire à zéro leur impôt net à payer.

Classement selon le revenu

Sauf indication contraire, les paliers de revenu présentés dans les tableaux sont fondés sur le revenu total établi, qui correspond à la ligne 150 de la déclaration et comprend tous les revenus suivants :

- le revenu d'emploi;
- le revenu de pensions;
- le revenu de placements;
- le revenu d'un travail indépendant;
- le revenu de certaines autres sources;
- les revenus non imposables.

Le revenu total établi peut différer du revenu économique réel présenté dans d'autres publications, puisqu'il exclut certains types de revenus non imposables et qu'il inclut certains autres types de revenus majorés.

You'll find a detailed list of non-taxable incomes in "Item 24: Total income assessed" on page 142.

We grouped returns into income ranges that include the lower limit but not the upper limit.

- For example, if the income range is \$20,000 to \$25,000, total income must be at least \$20,000 but not more than \$24,999.

Major source of income classification

Taxfilers do not have to report their type of work or occupation. For these classification statistics, we based the major source of income classification on the largest source of gross income.

For example, if a taxfiler earned a salary but received more income from investments, we classified the taxfiler as an investor, not as an employee.

For self-employment income, we used only the gross income to determine the major source of income. If a taxfiler was involved in a business partnership, we used only the taxfiler's share of the gross income.

Gross income was not available for some self-employed people. In these cases, we multiplied net income by a factor to arrive at an estimated gross. We used this estimated gross income to code only the major source of income.

This list describes the majority of taxfilers who make up each of the nine major income classifications we use:

Employment – taxfilers employed by a business, institution, school, federal or provincial Crown corporation, or some form of government body.

Farming – self-employed taxfilers who earned their major source of income from farming.

Fishing – self-employed taxfilers whose major source of income is from fishing as boat owners or crew members or from fishing from shore.

Professional income – self-employed taxfilers whose major source of income is professional fees (including accountants, doctors and surgeons, dentists, lawyers and notaries, engineers and architects, as well as entertainers, artists, etc.).

We classify professionals who earn most of their income in the form of salaries as employees. As a result, the number of professionals shown in the publication may be less than the number shown in professional directories.

Sales – taxfilers whose major source of earnings is commission income from self-employment.

Vous trouverez une liste détaillée des revenus non imposables sous la rubrique « Poste 24 : Revenu total établi », à la page 142.

Nous avons regroupé les déclarations selon les paliers de revenu. Un palier inclut la limite inférieure et exclut la limite supérieure.

- Par exemple, si le palier de revenu indiqué est de 20 000 \$ à 25 000 \$, le revenu total établi doit être d'au moins 20 000 \$ mais ne doit pas dépasser 24 999 \$.

Classement selon la principale source de revenu

Les déclarants ne sont pas tenus d'indiquer, dans leur déclaration de revenus, le genre de travail qu'ils effectuent ou de profession qu'ils exercent. C'est pourquoi, aux fins des statistiques de ce rapport, nous avons utilisé comme variable la principale source de revenu brut.

Par exemple, nous avons classé dans la catégorie des investisseurs, et non dans la catégorie des employés, un déclarant qui gagne un salaire mais dont le revenu de placements est supérieur au revenu d'emploi.

Dans le cas d'un revenu tiré d'un travail indépendant, nous avons utilisé seulement le revenu brut pour déterminer la principale source de revenu. Si le déclarant fait partie d'une société de personnes, nous n'utilisons que sa part du revenu brut.

Lorsque le revenu brut d'un travail indépendant n'est pas indiqué, nous avons multiplié le revenu net de ce travail par un facteur afin d'obtenir une estimation du revenu brut. Nous utilisons une telle estimation uniquement pour déterminer la principale source de revenu.

Les neuf principales sources de revenu suivantes sont utilisées dans ce rapport :

Emploi – des employés d'entreprises, d'institutions ou d'écoles, de sociétés d'État fédérales ou provinciales, ou d'administrations publiques en tous genres.

Agriculture – des particuliers qui sont des travailleurs indépendants et dont le principal revenu provient de l'agriculture.

Pêche – des particuliers qui sont des travailleurs indépendants et qui tirent un revenu de la pêche à titre de propriétaire de bateau, de membre d'équipage ou de pêcheur côtier.

Professions libérales – des travailleurs indépendants, comme des comptables, des médecins et chirurgiens, des dentistes, des avocats et notaires, des ingénieurs et architectes et des artistes, dont la principale source de revenu consiste en des honoraires professionnels.

Nous classons comme des salariés les membres de professions libérales dont la principale source de revenu consiste en des salaires. Par conséquent, le nombre de membres de professions libérales indiqué dans ce rapport peut être inférieur à celui indiqué dans les répertoires de professions.

Ventes – des déclarants dont la principale source de revenu consiste en des commissions provenant d'un travail indépendant.

Part I

Business proprietorship or partnership – taxfilers whose major source of income is business income.

Investment – taxfilers whose major source of income is interest, taxable dividends from Canadian corporations, taxable capital gains, and other investment income.

Pension – taxfilers whose major source of income is pensions.

Unclassified – taxfilers whose major source of income is alimony, Employment Insurance, the Canada Child Tax Benefit, or other unspecified income.

Age and sex classification

We derive the age figures from the taxfiler's reported year of birth on page 1 of the return. We included returns with no reported date of birth in the total.

We also identify the sex of the taxfiler from information on the return. Where the taxfiler did not indicate sex and we cannot determine it from the contents of the tax return, the taxfiler information is coded as "male." This practice does not affect the validity of the male or female statistics.

Geographic classification

As we process each return, we assign a 10-digit locality code to it. We base the code on the taxfiler's mailing address and used the first seven digits from Statistics Canada's 1996 census Standard Geographical Classifications (SGC). Where the population of a place is too small to be considered alone, we assign the same code to several areas. Since all geographic data are based on these locality codes, we cannot always generate separate statistics on a single village.

The address indicated on the return may be different from the address of the taxfiler's residence. The taxfiler may have used another address such as the employer's address. We make every effort to ensure that the locality code is not based on the address of the accounting firm that filed the return.

Moreover, a taxfiler may give a Westmount address while another, residing nearby, may indicate Montréal. These two taxfilers will then have different locality codes. We would, however, group them together in the same census division.

Entreprises individuelles ou sociétés de personnes – des déclarants dont la principale source de revenu consiste en des revenus d'entreprise.

Placements – des déclarants dont la principale source de revenu consiste en des intérêts, des dividendes imposables de sociétés canadiennes, des gains en capital imposables et d'autres revenus de placements.

Pension – des particuliers dont le revenu provient principalement de pensions.

Non classés – des déclarants dont le revenu provient en majeure partie de pensions alimentaires, de prestations d'assurance-emploi, de la prestation fiscale canadienne pour enfants ou d'autres sources non précisées.

Classement selon l'âge et le sexe

Nous déterminons l'âge selon l'année de naissance indiquée à la page 1 de la déclaration. Les déclarants n'ayant pas indiqué leur date de naissance sont inclus dans le total.

Les données sur le sexe du déclarant sont également tirées des renseignements fournis dans la déclaration. Lorsque le sexe du déclarant n'est pas indiqué et ne peut pas être déterminé d'après la déclaration, le déclarant est classé dans la catégorie des « hommes ». Cela n'affecte pas la validité des statistiques relatives aux hommes ou aux femmes.

Classement géographique

Lorsque nous traitons les déclarations, nous leur attribuons un code de localité de 10 chiffres. Ce code est basé sur l'adresse postale du déclarant, et les sept premiers chiffres sont conformes à la classification géographique type (CGT) de 1996 de Statistique Canada. Dans certains cas, nous attribuons le même code à plusieurs localités parce que la population de chacune est trop petite pour être considérée séparément. Puisque toutes les ventilations géographiques présentées dans les tableaux sont fondées sur les codes de localité, il n'est pas toujours possible d'isoler les statistiques relatives à un seul village.

L'adresse qu'un déclarant a indiquée peut ne pas correspondre à son adresse de résidence réelle. Il peut s'agir de l'adresse de son employeur ou de toute autre adresse. Nous veillons à ce que le code de localité ne corresponde pas à l'adresse du cabinet d'experts comptables ayant préparé la déclaration.

De plus, un déclarant peut indiquer qu'il habite à Westmount alors qu'un autre, habitant dans le voisinage, indiquera Montréal. Ces deux déclarants auraient alors des codes de localité différents. Ils seraient, par contre, regroupés dans la même division de recensement.

Marital status classification

We derive the marital status from information provided by the taxfiler on the return. When taxfilers do not report their marital status, we classify them as “**married**” if they meet either of the following conditions:

- the taxfiler claims a married exemption; or
- the taxfiler reports a spouse’s net income to claim the Canada Child Tax Benefit.

Provincial or territorial classification

Province or territory of residence—which is used in most tables—is indicated by the taxfiler’s mailing address at the time of filing.

However, the province or territory of taxation used in **Table 1** differs in that it corresponds to where the taxfiler lived on December 31, 1997. In other words, it refers to the **province or territory to which he or she paid taxes**.

The province or territory of residence and the province or territory of taxation are different for taxfilers who moved to another province or territory sometime between December 31, 1997, and the day when they mailed their returns usually before April 30, 1998.

Classement selon l'état civil

Nous tirons les données sur l'état civil de la page 1 de la déclaration. Lorsqu'un déclarant n'indique pas son état civil, nous le classons dans la catégorie « **marié** » s'il remplit l'une des conditions suivantes :

- le déclarant demande un montant pour conjoint;
- il indique un revenu net du conjoint pour pouvoir obtenir la prestation fiscale canadienne pour enfants.

Classement selon la province ou le territoire

La province ou le territoire de résidence — utilisé dans la plupart des tableaux — est l'adresse postale inscrite par le déclarant lorsqu'il remplit sa déclaration.

Toutefois, la province ou le territoire d'imposition utilisé dans le **tableau 1** correspond à l'endroit où habitait le déclarant le 31 décembre 1997, donc à la **province ou au territoire où il devait payer des impôts**.

Le même déclarant peut donc avoir une province ou un territoire de résidence différent de la province ou du territoire d'imposition s'il a déménagé entre le 31 décembre 1997 et le jour où il a fait parvenir sa déclaration, normalement avant le 30 avril 1998.

Part II

Canada Child Tax Benefit

Goods and services tax credit

Description of tables in Part II

Note: See page 25 for a description of confidentiality procedures

Partie II

**Prestation fiscale canadienne
pour enfants**

**Crédit pour la taxe sur
les produits et services**

**Description des tableaux de
la partie II**

Note : La page 25 décrit les règles de confidentialité

Part II

Canada Child Tax Benefit and Goods and Services Tax Credit

Description of Tables in Part II

Canada Child Tax Benefit (CCTB) – Paid by net family income

This table provides data on the average number of children, the total number of families receiving CCTB in the year, the average number of payments per month, and total amount of benefits paid, by net family income class.

The data in this table are produced using a universe file called *CCTB Statistical Services Micro Data File* for the 1998-1999 program year, based on income reported on 1997 T1 returns.

The Canada Child Tax Benefit (CCTB) program started in July 1998 and ended in June 1999. The total benefits paid refers to the payments made during this same 12-month period, including any lump-sum payments. This amount however, does not include the reimbursement of overpayments, returned cheques, or supplementary cheques. The net family income class is based on the total of net income, Old Age Security supplements, social assistance payments, and workers' compensation payments, as reported by the CCTB recipient and his or her cohabiting spouse. Where family net income is more than \$25,921, a benefit reduction is applied.

Goods and services tax credit

In this table we provide an analysis of the goods and services tax credit (GSTC) for the number of children, marital status, and age, by net family income.

The data in this table are produced from the universe file for the 1998-1999 program year, which is calculated on the recipient's family income for 1997. It is usually paid in instalments in July and October 1998, and January and April 1999. If the total credit is less than \$100, it is paid in one payment at the beginning of the program (i.e., July) if the taxfiler's return is filed and assessed on time. Where family net income is more than \$25,921, a benefit reduction is applied.

The **number** represents the recipients and not the number of cheques.

A taxfiler was eligible for the GSTC if, at the end of 1997, he or she was a resident of Canada and:

- was 19 years of age or older;
- was married; or
- was a parent.

Prestation fiscale canadienne pour enfants et crédit pour la taxe sur les produits et services

Description des tableaux de la partie II

Versements de la prestation fiscale canadienne pour enfants selon le revenu familial net

Ce tableau présente des données sur le nombre moyen d'enfants, le nombre total de familles qui reçoivent la prestation fiscale canadienne pour enfants (PFCE) par année, le nombre moyen de versements par mois et le montant des versements par palier de revenu familial net.

Ces données proviennent d'un fichier contenant toutes les déclarations produites, appelé *CTB Statistical Services Micro Data File*, pour le programme de 1998-1999, et correspondent au revenu indiqué dans les déclarations de 1997.

Le programme de la PFCE pour l'année a débuté en juillet 1998 et s'est terminé en juin 1999. Le total des versements de la PFCE comprend les paiements faits au cours de l'année (c'est-à-dire la période de 12 mois), y compris les paiements forfaitaires. Sont exclus le remboursement de paiements en trop, les chèques retournés et les chèques supplémentaires. Le palier de revenu familial net est déterminé en fonction du total des montants suivants : le revenu net, le supplément de revenu garanti, les prestations d'assistance sociale et les indemnités pour accidents du travail, tels que les ont déclarés le bénéficiaire de la PFCE et son conjoint. Les familles dont le revenu net dépasse 25 921 \$ ont droit à un montant réduit de prestation.

Crédit pour la taxe sur les produits et services

Ce tableau contient une analyse du crédit d'impôt pour la taxe sur les produits et services (TPS) selon le nombre d'enfants, l'état civil, l'âge et le revenu familial net.

Les données proviennent du fichier qui contient toutes les déclarations du programme de 1998-1999 et correspondent au revenu net de la famille du bénéficiaire en 1997. Le crédit pour la TPS est habituellement versé par acomptes en juillet et en octobre 1998, puis en janvier et en avril 1999. Si le montant du versement est inférieur à 100 \$, il est versé au début du programme, c.-à.-d. en juillet si la déclaration est produite et la cotisation établie à temps. Les familles dont le revenu net dépasse 25 921 \$ ont droit à un montant réduit.

Le **nombre** correspond au nombre de bénéficiaires et non au nombre de chèques.

Le déclarant a droit au crédit si, à la fin de 1997, il était résident du Canada et remplissait l'une des conditions suivantes :

- il avait 19 ans ou plus;
- il était marié;
- il avait un enfant.

Part II

Taxfilers cannot claim the GSTC if they were confined to a prison or a similar institution at the end of the year and if they were so confined for more than six months in the year.

The number of children refers to the number of eligible children who were under 19 years of age at the end of 1997 and who:

- did not have a spouse;
- were not a parent; and
- either lived with the taxfiler at the end of 1997 or were claimed as a dependant by the taxfiler on line 305 or 306 of the T1 return.

For the marital status category, taxfilers were classified as:

- married, if they were married or living common law; or
- not married, if they were widowed, divorced, separated, or single.

The analysis of the GSTC by age group shows taxfilers who were either under 65 or over 65.

Net family income refers to the taxfiler's net income and, if applicable, the taxfiler's spouse or common-law spouse's net income.

Please note that the subtotals and grand total include taxfilers whose marital status or age were unstated.

Partie II

Le déclarant ne peut pas demander le crédit pour la TPS s'il était en prison ou dans un établissement similaire à la fin de l'année, et s'il y est resté pendant plus de six mois durant l'année.

Le nombre d'enfants est le nombre d'enfants admissibles qui étaient âgés de moins de 19 ans à la fin de 1997 et qui remplissaient alors les conditions suivantes :

- ils n'avaient pas de conjoint;
- ils n'avaient pas d'enfant;
- ils résidaient chez le déclarant à la fin de 1997, ou celui-ci les a déclarés comme personnes à charge à la ligne 305 ou 306 de sa déclaration de revenus.

En ce qui touche l'état civil, les déclarants étaient classés ainsi :

- mariés, s'ils étaient mariés ou avaient un conjoint de fait;
- non mariés, s'ils étaient veufs, divorcés, séparés ou célibataires.

L'analyse du crédit selon le groupe d'âge comprend des données relatives aux déclarants âgés de moins de 65 ans et à ceux âgés de plus de 65 ans.

Le **revenu familial net** est le revenu net du déclarant ainsi que celui de son époux ou conjoint de fait, le cas échéant.

Notez que les totaux partiels et le total incluent les déclarants qui n'ont pas indiqué leur état civil ou leur âge.

Canada Child Tax Benefit - Prestation fiscale canadienne pour enfants

Total Canada Child Tax Benefits Paid by Net Family Income

Total des versements de prestation fiscale canadienne pour enfants selon le revenu familial net

July 1998 to June 1999 benefit year based on the 1997 tax year (all money figures in thousands of dollars)

De juillet 1998 à juin 1999 selon le revenu de l'année d'imposition de 1997 (montants en milliers de dollars)

| Net family income | Average Number of children (⁽²⁾) (12-month period) (2) | Total Number of Families | Average Number of Benefits paid (12 month period) | Total CTB entitlements (\$000) |
|---|--|-----------------------------|---|---|
| Revenu familial net | Nombre moyen d'enfants (⁽²⁾) (sur 12 mois) | Nombre total de familles | Nombre moyen de versements (⁽²⁾) (sur 12 mois) | Total des versements PFCE (000\$) |
| Under Moins de \$25,921 | 2,298,160 | 1,364,340 | 1,304,580 | 3,603,889 |
| 25,921 to - à 30,000 | 340,370 | 196,240 | 189,210 | 359,856 |
| 30,000 to - à 40,000 | 810,080 | 463,960 | 448,350 | 730,234 |
| 40,000 to - à 50,000 | 762,750 | 432,220 | 418,590 | 516,250 |
| 50,000 to - à 60,000 | 693,110 | 390,480 | 378,300 | 311,243 |
| 60,000 to - à 70,000 | 379,660 | 254,870 | 186,440 | 123,133 |
| 70,000 to - à 80,000 | 116,380 | 56,350 | 39,330 | 39,295 |
| 80,000 to - à 90,000 | 58,500 | 22,120 | 18,330 | 13,199 |
| 90,000 to - à 100,000 | 12,760 | 4,650 | 3,480 | 3,674 |
| 100,000 and over - et plus ⁽¹⁾ | 9,100 | 2,770 | 2,260 | 2,530 |
| TOTAL | 5,480,870 | 3,188,000 | 2,988,870 | 5,703,303 |

(1) The amount of CCTB is based on the number of children in the family and net family income.

A family with 3 or more children, with a net income over \$100,000 may be entitled to Canada Child Tax Benefit.

(2) 12 month period from July 1998 to June 1999

(1) Le montant des versements est calculé en fonction du nombre d'enfants et du revenu familial net. Les familles ayant 3 enfants ou plus et un revenu net de 100 000\$ et plus peuvent aussi avoir droit à un montant de prestation.

(2) sur 12 mois allant de juillet 1998 à juin 1999

Canada Child Tax Benefit - Prestation fiscale canadienne pour enfants
Total Canada Child Tax Benefits Paid by Province
Total des versements de prestation fiscale canadienne pour enfants selon la province

July 1998 to June 1999 benefit year based on the 1997 tax year (all money figures in thousands of dollars)

De juillet 1998 à juin 1999 selon le revenu de l'année d'imposition de 1997 (montants en milliers de dollars)

| Provinces and Territories Provinces et Territoires | Average number of children (12 month period) Nombre moyen d'enfants (période de 12 mois) | Total number of families in year Nombre total de familles par année | Average Number of Benefits Paid (12 month period) Nombre moyen de versements (période de 12 mois) | Total CTB entitlements (\$000) Total des versements PFCE (000\$) |
|---|--|--|--|--|
| NFLD & LAB.\T.-N. et Lab. | 106,980 | 68,630 | 64,800 | 119,379 |
| P.E.I.\N.-P.-É. | 29,890 | 16,940 | 16,060 | 30,547 |
| NS\N.-É. | 177,850 | 107,000 | 100,970 | 190,573 |
| NB\N.-B. | 145,140 | 90,120 | 84,950 | 155,786 |
| Québec | 1,325,710 | 806,480 | 753,960 | 1,380,953 |
| Ontario | 1,948,990 | 1,122,960 | 1,054,450 | 1,989,430 |
| Manitoba | 241,850 | 130,990 | 122,900 | 262,368 |
| Saskatchewan | 229,900 | 119,940 | 112,490 | 250,868 |
| Alberta | 567,440 | 313,170 | 292,380 | 569,528 |
| BC\C.-B. | 681,650 | 398,860 | 373,740 | 725,917 |
| NWT\T.N.-O. | 17,750 | 8,490 | 8,030 | 20,000 |
| Yukon | 5,900 | 3,380 | 3,180 | 6,194 |
| Outside\Hors du Canada | 1,830 | 1,030 | 950 | 1,759 |
| TOTAL | 5,480,870 | 3,188,000 | 2,988,850 | 5,703,302 |

The 12 month period is from July 1998 to June 1999.

Sur 12 mois allant de juillet 1998 à juin 1999.

Part II - Tables

Goods and Services Tax Credit (GSTC)

All Returns with GSTC by Number of Children, Marital Status, Age, and Net Family Income

July 1998 - June 1999 benefit year based on the 1997 tax year (all money figures in thousands of dollars)

| Net family income | Under 65 - Moins de 65 ans | | | | | |
|-------------------|----------------------------|-------------------|-------------------------|-------------------|------------------|-------------------|
| | No children - Sans enfant | | | | | |
| | Married - Marié | | Not married - Non marié | | Total | |
| | Number Nombre | Amount Montant | Number Nombre | Amount Montant | Number Nombre | Amount Montant |
| | | \$ | | \$ | | \$ |
| Loss and Nil | 5,390 | 2,038 | 137,210 | 27,286 | 143,070 | 29,419 |
| \$1 to 5,000 | 44,810 | 17,233 | 688,110 | 137,274 | 735,120 | 154,946 |
| 5,000 to 10,000 | 66,750 | 25,751 | 1,240,270 | 276,328 | 1,308,840 | 302,444 |
| 10,000 to 15,000 | 121,440 | 47,829 | 795,400 | 235,925 | 917,670 | 283,922 |
| 15,000 to 20,000 | 133,240 | 52,613 | 575,800 | 174,879 | 709,590 | 227,605 |
| 20,000 to 25,000 | 138,550 | 54,772 | 491,490 | 149,281 | 630,550 | 204,160 |
| 25,000 to 30,000 | 151,630 | 47,106 | 429,970 | 96,055 | 582,120 | 143,234 |
| 30,000 to 35,000 | 120,710 | 11,842 | 137,030 | 7,227 | 257,770 | 19,072 |
| 35,000 and over | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 782,510 | 259,184 | 4,495,280 | 1,104,255 | 5,284,750 | 1,364,803 |

| | Under 65 - Moins de 65 ans | | | | | |
|------------------|----------------------------|-------------------|-------------------------|-------------------|------------------|-------------------|
| | With 1 child - 1 enfant | | | | | |
| | Married - Marié | | Not married - Non marié | | Total | |
| | Number Nombre | Amount Montant | Number Nombre | Amount Montant | Number Nombre | Amount Montant |
| | | \$ | | \$ | | \$ |
| Loss and Nil | 3,990 | 1,996 | 10,630 | 4,230 | 14,640 | 6,230 |
| \$1 to 5,000 | 19,040 | 9,502 | 36,570 | 14,636 | 55,640 | 24,150 |
| 5,000 to 10,000 | 23,760 | 11,825 | 114,630 | 49,509 | 138,430 | 61,346 |
| 10,000 to 15,000 | 51,820 | 25,998 | 126,730 | 62,731 | 178,580 | 88,743 |
| 15,000 to 20,000 | 51,540 | 25,857 | 65,130 | 32,701 | 116,710 | 58,571 |
| 20,000 to 25,000 | 55,100 | 27,649 | 51,550 | 25,884 | 106,700 | 53,549 |
| 25,000 to 30,000 | 60,960 | 25,404 | 45,260 | 19,098 | 106,270 | 44,514 |
| 30,000 to 35,000 | 64,900 | 11,256 | 34,650 | 6,313 | 99,570 | 17,571 |
| 35,000 and over | 12,300 | 315 | 5,060 | 132 | 17,360 | 447 |
| Total | 343,410 | 139,802 | 490,190 | 215,233 | 833,890 | 355,120 |

| | Under 65 - Moins de 65 ans | | | | | |
|------------------|-----------------------------|-------------------|-------------------------|-------------------|------------------|-------------------|
| | With 2 children - 2 enfants | | | | | |
| | Married - Marié | | Not married - Non marié | | Total | |
| | Number Nombre | Amount Montant | Number Nombre | Amount Montant | Number Nombre | Amount Montant |
| | | \$ | | \$ | | \$ |
| Loss and Nil | 4,520 | 2,738 | 5,780 | 2,909 | 10,310 | 5,649 |
| \$1 to 5,000 | 17,990 | 10,861 | 16,590 | 8,396 | 34,590 | 19,262 |
| 5,000 to 10,000 | 19,470 | 11,752 | 46,590 | 25,179 | 66,080 | 36,940 |
| 10,000 to 15,000 | 51,590 | 31,278 | 86,350 | 51,867 | 137,980 | 83,164 |
| 15,000 to 20,000 | 52,490 | 31,827 | 38,350 | 23,274 | 90,880 | 55,118 |
| 20,000 to 25,000 | 58,230 | 35,306 | 28,600 | 17,349 | 86,870 | 52,674 |
| 25,000 to 30,000 | 66,110 | 34,433 | 23,850 | 12,556 | 90,010 | 47,009 |
| 30,000 to 35,000 | 72,280 | 20,004 | 18,330 | 5,251 | 90,630 | 25,260 |
| 35,000 and over | 46,730 | 3,654 | 8,320 | 678 | 55,060 | 4,333 |
| Total | 389,390 | 181,854 | 272,760 | 147,458 | 662,410 | 329,410 |

Crédit pour la taxe sur les produits et services (CTPS)
Toutes les déclarations avec le crédit pour la TPS selon le nombre d'enfants, l'état civil, l'âge et le revenu familial net
 De juillet 1998 à juin 1999 selon le revenu d'imposition 1997 (en milliers de dollars)

| Under 65 - Moins de 65 ans | | | | | | Revenu familial net |
|---|-------------------|-------------------------|-------------------|------------------|-------------------|---------------------|
| With 3 or more children - 3 enfants ou plus | | | | | | |
| Married - Marié | | Not married - Non marié | | Total | | |
| Number Nombre | Amount Montant | Number Nombre | Amount Montant | Number Nombre | Amount Montant | |
| | \$ | | \$ | | \$ | |
| 4,910 | 3,956 | 4,790 | 3,256 | 9,720 | 7,216 | Perte et néant |
| 13,630 | 10,675 | 8,800 | 5,790 | 22,440 | 16,472 | 1 à 5 000\$ |
| 11,280 | 8,598 | 16,680 | 11,232 | 27,970 | 19,839 | 5 000 à 10 000 |
| 32,990 | 25,145 | 35,240 | 25,927 | 68,250 | 51,084 | 10 000 à 15 000 |
| 33,820 | 25,646 | 24,020 | 18,167 | 57,860 | 43,824 | 15 000 à 20 000 |
| 34,230 | 25,919 | 10,950 | 8,283 | 45,190 | 34,212 | 20 000 à 25 000 |
| 36,040 | 24,123 | 7,300 | 4,813 | 43,340 | 28,941 | 25 000 à 30 000 |
| 36,680 | 15,451 | 5,060 | 2,083 | 41,760 | 17,538 | 30 000 à 35 000 |
| 41,940 | 6,595 | 3,650 | 582 | 45,590 | 7,178 | 35 000 et plus |
| 245,510 | 146,109 | 116,490 | 80,134 | 362,120 | 226,304 | Total |
| Under 65 - Moins de 65 ans | | | | | | |
| Total | | | | | | |
| Married - Marié | | Not married - Non marié | | Total | | |
| Number Nombre | Amount Montant | Number Nombre | Amount Montant | Number Nombre | Amount Montant | |
| | \$ | | \$ | | \$ | |
| 18,810 | 10,728 | 158,420 | 37,680 | 177,730 | 48,514 | Perte et néant |
| 95,470 | 48,271 | 750,070 | 166,097 | 847,800 | 214,830 | 1 à 5 000\$ |
| 121,250 | 57,927 | 1,418,170 | 362,247 | 1,541,320 | 420,568 | 5 000 à 10 000 |
| 257,840 | 130,251 | 1,043,720 | 376,450 | 1,302,480 | 506,913 | 10 000 à 15 000 |
| 271,080 | 135,942 | 703,300 | 249,022 | 975,030 | 385,118 | 15 000 à 20 000 |
| 286,110 | 143,646 | 582,590 | 200,797 | 869,320 | 344,595 | 20 000 à 25 000 |
| 314,740 | 131,065 | 506,370 | 132,522 | 821,740 | 263,699 | 25 000 à 30 000 |
| 294,560 | 58,553 | 195,070 | 20,873 | 489,730 | 79,441 | 30 000 à 35 000 |
| 100,960 | 10,565 | 17,030 | 1,392 | 118,020 | 11,961 | 35 000 et plus |
| 1,760,820 | 726,949 | 5,374,730 | 1,547,080 | 7,143,160 | 2,275,637 | Total |
| Over 65 - Plus de 65 ans | | | | | | |
| With no children - Sans enfant | | | | | | |
| Married - Marié | | Not married - Non marié | | Total | | |
| Number Nombre | Amount Montant | Number Nombre | Amount Montant | Number Nombre | Amount Montant | |
| | \$ | | \$ | | \$ | |
| 1,010 | 398 | 6,230 | 1,234 | 7,260 | 1,636 | Perte et néant |
| 8,610 | 3,403 | 15,150 | 3,029 | 23,840 | 6,449 | 1 à 5 000\$ |
| 10,040 | 3,867 | 47,550 | 11,108 | 57,750 | 15,006 | 5 000 à 10 000 |
| 23,740 | 9,190 | 710,270 | 208,866 | 734,770 | 218,204 | 10 000 à 15 000 |
| 102,270 | 40,032 | 245,540 | 73,751 | 347,970 | 113,820 | 15 000 à 20 000 |
| 187,770 | 73,620 | 138,320 | 41,667 | 326,200 | 115,314 | 20 000 à 25 000 |
| 121,850 | 38,384 | 93,290 | 21,124 | 215,200 | 59,521 | 25 000 à 30 000 |
| 78,050 | 7,848 | 26,950 | 1,434 | 105,020 | 9,283 | 30 000 à 35 000 |
| 0 | 0 | 0 | 0 | 0 | 0 | 35 000 et plus |
| 533,350 | 176,743 | 1,283,290 | 362,213 | 1,818,020 | 539,234 | Total |

Part II - Tables

Goods and Services Tax Credit (GSTC)

All Returns with GSTC by Number of Children, Marital Status, Age, and Net Family Income

July 1998 - June 1999 benefit year based on the 1997 tax year (all money figures in thousands of dollars)

| Net family income | Over 65 - Plus de 65 ans | | | | | |
|-------------------|--------------------------|-------------------|-------------------------|-------------------|------------------|-------------------|
| | With 1 child - 1 enfant | | | | | |
| | Married - Marié | | Not married - Non marié | | Total | |
| | Number Nombre | Amount Montant | Number Nombre | Amount Montant | Number Nombre | Amount Montant |
| | | \$ | | \$ | | \$ |
| Loss and Nil | 20 | 10 | 20 | 9 | 40 | 19 |
| \$1 to 5,000 | 80 | 39 | 50 | 20 | 130 | 60 |
| 5,000 to 10,000 | 90 | 46 | 130 | 58 | 230 | 105 |
| 10,000 to 15,000 | 320 | 161 | 1,110 | 546 | 1,430 | 708 |
| 15,000 to 20,000 | 700 | 347 | 540 | 272 | 1,240 | 619 |
| 20,000 to 25,000 | 740 | 367 | 280 | 138 | 1,010 | 505 |
| 25,000 to 30,000 | 480 | 202 | 180 | 77 | 660 | 279 |
| 30,000 to 35,000 | 430 | 77 | 90 | 17 | 520 | 93 |
| 35,000 and over | 60 | 1 | 0 | 0 | 70 | 2 |
| Total | 2,920 | 1,251 | 2,410 | 1,137 | 5,340 | 2,389 |

| | Over 65 - Plus de 65 ans | | | | | |
|------------------|-----------------------------|-------------------|-------------------------|-------------------|------------------|-------------------|
| | With 2 children - 2 enfants | | | | | |
| | Married - Marié | | Not married - Non marié | | Total | |
| | Number Nombre | Amount Montant | Number Nombre | Amount Montant | Number Nombre | Amount Montant |
| | | \$ | | \$ | | \$ |
| Loss and Nil | 0 | 0 | 0 | 0 | 0 | 0 |
| \$1 to 5,000 | 20 | 10 | 10 | 6 | 30 | 16 |
| 5,000 to 10,000 | 20 | 12 | 30 | 17 | 50 | 29 |
| 10,000 to 15,000 | 70 | 42 | 220 | 134 | 290 | 176 |
| 15,000 to 20,000 | 180 | 108 | 100 | 59 | 280 | 168 |
| 20,000 to 25,000 | 170 | 104 | 40 | 22 | 210 | 126 |
| 25,000 to 30,000 | 110 | 60 | 20 | 10 | 130 | 70 |
| 30,000 to 35,000 | 80 | 23 | 20 | 6 | 100 | 29 |
| 35,000 and over | 50 | 4 | 0 | 0 | 60 | 4 |
| Total | 710 | 366 | 450 | 255 | 1,160 | 622 |

| | Over 65 - Plus de 65 ans | | | | | |
|------------------|---|-------------------|-------------------------|-------------------|------------------|-------------------|
| | With 3 or more children - 3 enfants ou plus | | | | | |
| | Married - Marié | | Not married - Non marié | | Total | |
| | Number Nombre | Amount Montant | Number Nombre | Amount Montant | Number Nombre | Amount Montant |
| | | \$ | | \$ | | \$ |
| Loss and Nil | 0 | 0 | 0 | 0 | 0 | 0 |
| \$1 to 5,000 | 0 | 0 | 0 | 0 | 10 | 7 |
| 5,000 to 10,000 | 0 | 0 | 10 | 10 | 20 | 16 |
| 10,000 to 15,000 | 30 | 25 | 80 | 60 | 110 | 84 |
| 15,000 to 20,000 | 80 | 63 | 40 | 32 | 120 | 95 |
| 20,000 to 25,000 | 50 | 34 | 20 | 11 | 60 | 45 |
| 25,000 to 30,000 | 30 | 18 | 0 | 0 | 30 | 22 |
| 30,000 to 35,000 | 20 | 10 | 0 | 0 | 30 | 13 |
| 35,000 and over | 30 | 5 | 0 | 0 | 30 | 6 |
| Total | 250 | 167 | 170 | 124 | 420 | 291 |

Crédit pour la taxe sur les produits et services (CTPS)
Toutes les déclarations avec le crédit pour la TPS selon le nombre d'enfants, l'état civil, l'âge et le revenu familial net
 De juillet 1998 à juin 1999 selon le revenu d'imposition 1997 (en milliers de dollars)

| Over 65 - Plus de 65 ans | | | | | | Revenu familial net |
|--------------------------------|-------------------|-------------------------|-------------------|------------------|-------------------|---------------------|
| Total | | | | | | |
| Married - Marié | | Not married - Non marié | | Total | | |
| Number Nombre | Amount Montant | Number Nombre | Amount Montant | Number Nombre | Amount Montant | |
| | \$ | | \$ | | \$ | |
| 1,040 | 411 | 6,250 | 1,244 | 7,310 | 1,660 | Perte et néant |
| 8,710 | 3,458 | 15,210 | 3,058 | 24,010 | 6,532 | 1 à 5 000\$ |
| 10,160 | 3,931 | 47,730 | 11,193 | 58,050 | 15,155 | 5 000 à 10 000 |
| 24,170 | 9,418 | 711,680 | 209,606 | 736,610 | 219,172 | 10 000 à 15 000 |
| 103,230 | 40,551 | 246,220 | 74,113 | 349,620 | 114,702 | 15 000 à 20 000 |
| 188,720 | 74,126 | 138,650 | 41,838 | 327,480 | 115,991 | 20 000 à 25 000 |
| 122,470 | 38,664 | 93,490 | 21,216 | 216,030 | 59,892 | 25 000 à 30 000 |
| 78,590 | 7,957 | 27,070 | 1,459 | 105,680 | 9,418 | 30 000 à 35 000 |
| 140 | 11 | 20 | 2 | 160 | 12 | 35 000 et plus |
| 537,230 | 178,527 | 1,286,330 | 363,729 | 1,824,940 | 542,535 | Total |
| Grand total - Total global | | | | | | |
| With no children - Sans enfant | | | | | | |
| Married - Marié | | Not married - Non marié | | Total | | |
| Number Nombre | Amount Montant | Number Nombre | Amount Montant | Number Nombre | Amount Montant | |
| | \$ | | \$ | | \$ | |
| 6,450 | 2,454 | 143,610 | 28,555 | 150,570 | 31,111 | Perte et néant |
| 53,730 | 20,758 | 703,740 | 140,399 | 759,750 | 161,613 | 1 à 5 000\$ |
| 76,930 | 29,672 | 1,288,190 | 287,517 | 1,367,100 | 317,585 | 5 000 à 10 000 |
| 145,280 | 57,057 | 1,505,980 | 444,880 | 1,652,840 | 502,254 | 10 000 à 15 000 |
| 235,580 | 92,677 | 821,410 | 248,649 | 1,057,710 | 341,475 | 15 000 à 20 000 |
| 326,360 | 128,408 | 629,840 | 190,957 | 956,830 | 319,501 | 20 000 à 25 000 |
| 273,500 | 85,495 | 523,260 | 117,181 | 797,350 | 202,762 | 25 000 à 30 000 |
| 198,770 | 19,691 | 163,980 | 8,661 | 362,800 | 28,356 | 30 000 à 35 000 |
| 0 | 0 | 0 | 0 | 0 | 0 | 35 000 et plus |
| 1,316,600 | 436,213 | 5,780,010 | 1,466,800 | 7,104,960 | 1,904,659 | Total |
| Grand total - Total global | | | | | | |
| With 1 child - 1 enfant | | | | | | |
| Married - Marié | | Not married - Non marié | | Total | | |
| Number Nombre | Amount Montant | Number Nombre | Amount Montant | Number Nombre | Amount Montant | |
| | \$ | | \$ | | \$ | |
| 4,020 | 2,007 | 10,660 | 4,239 | 14,680 | 6,250 | Perte et néant |
| 19,130 | 9,545 | 36,630 | 14,661 | 55,790 | 24,217 | 1 à 5 000\$ |
| 23,850 | 11,873 | 114,770 | 49,570 | 138,660 | 61,455 | 5 000 à 10 000 |
| 52,150 | 26,162 | 127,840 | 63,279 | 180,020 | 89,455 | 10 000 à 15 000 |
| 52,240 | 26,206 | 65,670 | 32,974 | 117,960 | 59,194 | 15 000 à 20 000 |
| 55,840 | 28,018 | 51,830 | 26,023 | 107,720 | 54,057 | 20 000 à 25 000 |
| 61,450 | 25,607 | 45,440 | 19,176 | 106,930 | 44,795 | 25 000 à 30 000 |
| 65,340 | 11,333 | 34,740 | 6,329 | 100,090 | 17,665 | 30 000 à 35 000 |
| 12,360 | 317 | 5,070 | 132 | 17,430 | 449 | 35 000 et plus |
| 346,360 | 141,068 | 492,640 | 216,384 | 839,290 | 357,537 | Total |

Part II - Tables

Partie II - Tableaux

Goods and Services Tax Credit (GSTC) - Crédit pour la taxe sur les produits et services (CTPS)

All Returns with GSTC by Number of Children, Marital Status, Age, and Net Family Income

Toutes les déclarations avec le crédit pour la TPS selon le nombre d'enfants, l'état civil, l'âge et le revenu familial net

July 1998 - June 1999 benefit year based on the 1997 tax year (all money figures in thousands of dollars)

De juillet 1998 à juin 1999 selon le revenu d'imposition 1997 (en milliers de dollars)

| Net family income Revenu familial net | Grand total - Total global | | | | | |
|--|-----------------------------|-------------------|-------------------------|-------------------|------------------|-------------------|
| | With 2 children - 2 enfants | | | | | |
| | Married - Marié | | Not married - Non marié | | Total | |
| | Number Nombre | Amount Montant | Number Nombre | Amount Montant | Number Nombre | Amount Montant |
| | | \$ | | \$ | | \$ |
| Loss and Nil - Perte et néant | 4,520 | 2,742 | 5,790 | 2,909 | 10,310 | 5,654 |
| \$1 to 5,000 | 18,010 | 10,875 | 16,600 | 8,404 | 34,630 | 19,284 |
| 5,000 to 10,000 | 19,490 | 11,765 | 46,630 | 25,197 | 66,140 | 36,971 |
| 10,000 to 15,000 | 51,670 | 31,324 | 86,580 | 52,002 | 138,290 | 83,346 |
| 15,000 to 20,000 | 52,670 | 31,937 | 38,450 | 23,334 | 91,160 | 55,287 |
| 20,000 to 25,000 | 58,410 | 35,412 | 28,640 | 17,371 | 87,090 | 52,803 |
| 25,000 to 30,000 | 66,220 | 34,494 | 23,870 | 12,566 | 90,140 | 47,080 |
| 30,000 to 35,000 | 72,360 | 20,028 | 18,350 | 5,257 | 90,740 | 25,289 |
| 35,000 and over | 46,780 | 3,658 | 8,330 | 679 | 55,120 | 4,338 |
| Total | 390,130 | 182,234 | 273,220 | 147,719 | 663,610 | 330,052 |

| | Grand total - Total global | | | | | |
|-------------------------------|---|-------------------|-------------------------|-------------------|------------------|-------------------|
| | With 3 or more children - 3 enfants ou plus | | | | | |
| | Married - Marié | | Not married - Non marié | | Total | |
| | Number Nombre | Amount Montant | Number Nombre | Amount Montant | Number Nombre | Amount Montant |
| | | \$ | | \$ | | \$ |
| Loss and Nil - Perte et néant | 4,920 | 3,957 | 4,800 | 3,257 | 9,720 | 7,218 |
| \$1 to 5,000 | 13,640 | 10,685 | 8,810 | 5,793 | 22,460 | 16,483 |
| 5,000 to 10,000 | 11,290 | 8,606 | 16,690 | 11,242 | 27,990 | 19,856 |
| 10,000 to 15,000 | 33,030 | 25,173 | 35,330 | 25,990 | 68,370 | 51,174 |
| 15,000 to 20,000 | 33,900 | 25,712 | 24,070 | 18,201 | 57,990 | 43,924 |
| 20,000 to 25,000 | 34,280 | 25,956 | 10,970 | 8,294 | 45,260 | 34,259 |
| 25,000 to 30,000 | 36,070 | 24,142 | 7,300 | 4,817 | 43,380 | 28,965 |
| 30,000 to 35,000 | 36,700 | 15,461 | 5,070 | 2,086 | 41,790 | 17,551 |
| 35,000 and over | 41,960 | 6,600 | 3,650 | 583 | 45,620 | 7,185 |
| Total | 245,780 | 146,291 | 116,670 | 80,262 | 362,560 | 226,614 |

| | Grand total - Total global | | | | | |
|-------------------------------|----------------------------|-------------------|-------------------------|-------------------|------------------|-------------------|
| | Married - Marié | | Not married - Non marié | | Total | |
| | Number Nombre | Amount Montant | Number Nombre | Amount Montant | Number Nombre | Amount Montant |
| | | \$ | | \$ | | \$ |
| Loss and Nil - Perte et néant | 19,900 | 11,160 | 164,850 | 38,961 | 185,280 | 50,232 |
| \$1 to 5,000 | 104,510 | 51,863 | 765,780 | 169,256 | 872,630 | 221,597 |
| 5,000 to 10,000 | 131,560 | 61,916 | 1,466,270 | 373,526 | 1,599,890 | 435,866 |
| 10,000 to 15,000 | 282,120 | 139,716 | 1,755,710 | 586,151 | 2,039,520 | 726,228 |
| 15,000 to 20,000 | 374,400 | 176,531 | 949,590 | 323,159 | 1,324,810 | 499,881 |
| 20,000 to 25,000 | 474,880 | 217,794 | 721,270 | 242,645 | 1,196,890 | 460,620 |
| 25,000 to 30,000 | 437,240 | 169,738 | 599,870 | 153,740 | 1,037,800 | 323,602 |
| 30,000 to 35,000 | 373,170 | 66,513 | 222,140 | 22,333 | 595,420 | 88,862 |
| 35,000 and over | 101,100 | 10,576 | 17,050 | 1,394 | 118,180 | 11,973 |
| Total | 2,298,870 | 905,806 | 6,662,540 | 1,911,165 | 8,970,420 | 2,818,862 |

Part III

Statistical sample

Description of Final Basic Tables

Final Basic Tables

Note: See page 138 to 150 for item descriptions; 25 to 33 for table descriptions; and page 3 for a list of unpublished tables.

Description of items

Partie III

Echantillon

Description des tableaux de base finaux

Tableaux de base finaux

Note : Les pages 138 à 150 décrivent les postes, les pages 25 à 33 décrivent les tableaux et la page 3 fournit la liste des données publiées.

Description des postes

Part III

Statistical sample

The use of a sample facilitates the analysis of returns and reduces the costs of data collection. It also provides time and resources for additional data verification that ensures higher quality data.

In this publication, one taxfiler may represent as many as 1,000 other taxfilers with similar characteristics. The more unique the attributes, the lower the rate of representation.

A sample of 351,374 returns was used to produce this report and represents the 21,123,761 returns that were filed in 1998 for the 1997 tax year. We selected the sample data from returns, schedules, financial statements, and various information slips. Taxfilers used the following types of returns for the 1997 tax year:

To select the sample, we divided the entire filing population into 1,050 socio-economic levels (strata) developed from the possible combinations of primary source of income, place of residence, tax status, and total income range. An additional six special strata covering filers with unusual characteristics includes earners with total income greater than \$250,000, outliers (taxfilers with exception claims and deductions), and non-residents.

Primary sources of income included employment, investment, farming, fishing, business, and professional work (such as that done by self-employed doctors, lawyers, dentists, and accountants).

Place of residence was divided into urban and rural areas. We defined urban areas as locations in a census metropolitan area of 100,000 inhabitants or more, and urban cores we defined as main labour market areas with 10,000 or more inhabitants. Rural areas were all locations not within urban areas.

For tax status and total income range, we grouped taxfilers owing at least one dollar (taxable) into one of four income classes, and those not owing tax into three income classes.

Data capture

In each of the eight tax centres, data capture operators analyzed and captured data from the returns in the sample. We took these data from returns, schedules, financial statements, and the various information slips. Taxfilers used the following types of returns for the 1997 tax year:

- T1 *General*;
- T1 *Special* (condensed and simplified version of the General);
- T1S-A (for seniors);
- T1S-B (for wage earners);
- T1S-C, Credit and Benefit Return;
- T1S-D, Credit and Benefit Return (for Indians registered, or eligible to be registered, under the *Indian Act*).

Échantillon

L'utilisation d'un échantillon permet d'accélérer l'analyse des déclarations et de réduire le coût de la saisie de données. Elle permet aussi d'avoir plus de temps et de ressources pour assurer la validité des données en permettant d'effectuer des vérifications supplémentaires.

Dans cette publication, un déclarant peut représenter jusqu'à 1 000 autres déclarants ayant des caractéristiques semblables. Une personne ayant des caractéristiques peu communes représentera moins de déclarants dans l'échantillon.

L'échantillon de 351 374 déclarations de revenus que nous avons utilisé pour produire la plupart des tableaux provient des 21 123 761 déclarations qui ont été produites en 1998 pour l'année d'imposition 1997. Nous avons tiré les données des déclarations, des annexes, des états financiers ainsi que des différents feuillets de renseignements. Les déclarants ont utilisé les déclarations suivantes pour l'année d'imposition 1997.

L'échantillon comprend 1 050 niveaux socio-économiques (strates) qui ont été établis à l'aide de l'une des combinaisons possibles suivantes : la principale source de revenu, le lieu de résidence, le statut fiscal et le palier de revenu établi. Six strates spéciales visant les déclarants qui ont des caractéristiques peu communes ont été constituées, comprenant notamment des non-résidents ainsi que des déclarants ayant un revenu total supérieur à 250 000 \$ ou faisant des demandes de crédit ou de déductions très particulières.

Les principales sources de revenu comprennent le revenu d'emploi, le revenu de placements, le revenu agricole ou de pêche, le revenu d'entreprise et le revenu de profession libérale, comme la médecine, le droit, la dentisterie et la comptabilité.

Le lieu de résidence comprend les régions urbaines et rurales. Les régions urbaines sont les localités regroupées dans une région métropolitaine de recensement comptant 100 000 habitants ou plus, ou un noyau urbain comptant 10 000 habitants ou plus qui est défini comme étant le principal marché du travail. Les régions rurales sont toutes les localités qui ne sont pas comprises dans les régions urbaines.

Aux fins du statut fiscal et du palier de revenu total établi, nous avons classé les contribuables qui ont au moins un dollar d'impôt à payer dans l'un de quatre paliers de revenu et les contribuables n'ayant pas d'impôt à payer dans l'un des trois autres paliers de revenu.

Saisie des données

Dans chacun des huit centres fiscaux, des commis ont fait l'analyse et la saisie des données provenant des déclarations faisant partie de l'échantillon. Nous avons tiré ces données des déclarations, des annexes, des états financiers ainsi que des différents feuillets de renseignements. Les déclarants ont utilisé les déclarations suivantes pour l'année d'imposition 1997 :

- la déclaration *Générale*;
- la déclaration *Spéciale* (version abrégée et simplifiée de la déclaration Générale);
- la déclaration T1S-A : (déclarants aînés);
- la déclaration T1S-B : (déclarants avec revenus d'emploi);
- la déclaration T1S-C : déclaration de crédits et de prestations;
- la déclaration T1S-D : déclaration de crédits et de prestations (pour les Indiens inscrits ou qui ont le droit d'être inscrits en vertu de la *Loi sur les Indiens*).

You can find the *General Income Tax and Benefit Guide for 1997* and special returns at:
www.cra-arc.gc.ca/formspubs/prioryear/t1/1997/menu_e.html.

To identify and eliminate errors, we validated and checked the data before including them in the computer file.

Electronic filing

This year's sample includes 99,899 returns (28.4% of the total) that were filed electronically.

Confidentiality procedures

To keep taxfiler information confidential, we suppressed data that referred to fewer than 10 taxfilers, but we included these data in the totals and subtotals.

As well, we rounded counts of taxfilers to the nearest multiple of 10. For example, we rounded 104 to 100 and rounded 105 to 110. We also rounded totals and subtotals separately.

Description of Final Basic Tables

For a detailed list and explanation of the changes in this year's data, please see "Major changes for the 1997 tax year", on page 6.

Part I – Final Basic Tables 1 to 12

Final Basic Tables 2 through 5A indicate figures for 57 items grouped under source of income, deductions, non-refundable tax credits, and tax payable. In all of these tables, the column of items remains the same and only the classification variables differ. A detailed description of each item appears in "Description of items", on pages 138 to 150.

For more information on classification variables, please see "Major classification variables" on pages 8 to 11.

For each table, both the number of taxfilers and the respective dollar amounts are shown. In some cases, the total of the figures in the table may not match the total shown, due either to rounding or to editing for confidentiality purposes.

Tables 2, 3, 4, and 5 list statistics for all returns. Tables 2A, 3A, 4A, and 5A show the figures for taxable returns. You can get data on the number of non-taxable returns by subtracting the figures in the taxable-returns tables (2A, 3A, 4A, and 5A) from those in the all-returns tables (2, 3, 4, and 5).

Tables 1, 5, and 5A are the only tables to give data by province and territory, and for outside Canada and Table 7 by province and territory only. Table 1 is the only table in the publication to offer statistics based on province or territory of taxation rather than

On trouvera le *Guide général d'impôt et de prestations pour 1997* et des déclarations spéciales au :
www.cra-arc.gc.ca/formspubs/prioryear/t1/1997/menu_f.html.

Afin de repérer et d'éliminer les erreurs, nous avons validé et vérifié les données avant de les inclure dans le fichier informatique.

Transmission électronique des déclarations

Le fichier de données d'échantillon de cette année comprend 99 899 déclarations de revenus (28,4 % du total) qui ont été transmises par voie électronique.

Règles de confidentialité

Afin de préserver la confidentialité des données des déclarants, nous avons supprimé les données qui se rapportent à moins de dix déclarants mais les avons incluses dans les totaux et dans les totaux partiels.

En outre, nous avons arrondi le nombre de déclarants au multiple de dix le plus près. Par exemple, nous avons arrondi 104 à 100 et 105 à 110. Nous avons également arrondi les totaux et les totaux partiels séparément.

Description des tableaux de base finaux

Pour obtenir une liste détaillée et une description des changements dont ce document tient compte, lisez « Principaux changements pour l'année d'imposition 1997 », à la page 6.

Partie I – Tableaux de base finaux 1 à 12

Les tableaux de base 2 à 5A présentent des données sur 57 postes ayant trait aux sources de revenus, aux déductions, aux crédits d'impôt non remboursables et à l'impôt payer. Dans tous ces tableaux, les postes sont les mêmes; seules les variables de classement diffèrent. Vous trouverez une description détaillée de chacun de ces postes dans « Description des postes », aux pages 138 à 150.

Pour en savoir plus sur les variables de classement, lisez « Principales variables de classement », aux pages 8 à 11.

Dans chaque tableau, nous indiquons le nombre de déclarants ainsi que les montants en dollars. Dans certains cas, les chiffres ont été arrondis ou supprimés afin de préserver la confidentialité des déclarants; il peut donc arriver que les totaux indiqués ne correspondent pas à la somme des montants.

Les tableaux 2, 3, 4 et 5 donnent les chiffres pour toutes les déclarations, tandis que les tableaux 2A, 3A, 4A et 5A donnent les chiffres pour les déclarations imposables. Vous pouvez obtenir les données sur le nombre de déclarations non imposables en soustrayant les chiffres des tableaux des déclarations imposables (2A, 3A, 4A et 5A) de ceux des tableaux pour toutes les déclarations (2, 3, 4 et 5).

Les tableaux 1, 5, et 5A sont les seuls qui fournissent des données par province, par territoire et pour l'extérieur du Canada et le tableau 7 par province et par territoire seulement. Le tableau 1 est le seul tableau du document qui présente des données fondées sur

Part III

province or territory of residence.

Tables 5 and 5A present data for 57 items by province. In Table 7, six types of self-employment income are reported. For each self-employment type, the number and the net amount are shown for anyone who reported self-employment income, and for all taxfilers who reported self-employment income as their major source of income. The total for each type is also supplied.

Final Basic Table 1 – General Statement by Province and Territory of Taxation

This is the only table that provides data based on the province or territory of taxation instead of province or territory of residence. This table shows tax data by province or territory and also for returns from outside Canada. The column headings are:

- number of returns;
- total income assessed;
- total deductions;
- taxable income assessed;
- total non-refundable tax credits;
- net federal tax;
- net provincial tax;
- total tax payable;
- Canada Pension Plan contributions by individuals; and
- Employment Insurance premiums.

Final Basic Tables 2 and 2A – Returns by Total Income Class

These tables give information based on total income assessed. The tables start with a "Loss and Nil" column and provide figures for various income levels up to the "\$250,000 and over" class. The last column gives a grand total.

Certain types of income aren't included in total income assessed because they're non-taxable, so true economic income may be understated. An overstatement may be caused by other types of income that are grossed-up (such as dividends grossed-up to 125%) or gross income. For a description of the income components, see Item 24: "Total income assessed," on page 142.

Final Basic Tables 3 and 3A – Returns by Major Source of Income

These tables cover returns for nine broad major-source-of-income groups.

Final Basic Tables 4 and 4A – Returns by age and sex

These two tables deal with 13 age groups, beginning with the under-20 age group and ending with the 75-and-over age group. The grand total includes taxfilers whose age or sex is not stated.

la province ou le territoire d'imposition au lieu de la province ou du territoire de résidence.

Les tableaux 5 et 5A présentent des données pour 57 postes par province et par territoire. Le tableau 7 fournit les six genres de revenu provenant d'un travail indépendant. Pour chaque genre, nous présentons le nombre, le revenu brut et le revenu net de tous ceux qui ont déclaré un revenu d'un travail indépendant, ainsi que de ceux qui ont déclaré un revenu d'un travail indépendant comme étant leur principale source de revenu. Nous donnons également le total des deux.

Tableau final de base 1 – État général par province ou territoire d'imposition

Ce tableau est le seul qui présente des données fondées sur la province ou le territoire d'imposition et non sur la province ou le territoire de résidence. Il renferme des données fiscales par province, par territoire et pour les déclarations venant de l'extérieur du Canada. On y retrouve les éléments suivants :

- le nombre de déclarations;
- le revenu total établi;
- les déductions totales;
- le revenu imposable établi;
- le total des crédits d'impôt non remboursables;
- l'impôt fédéral net;
- l'impôt provincial net;
- l'impôt total net à payer;
- les cotisations au Régime de pensions du Canada par les particuliers;
- les cotisations à l'assurance-emploi.

Tableaux de base finaux 2 et 2A – Déclarations selon le palier de revenu total

Ces tableaux fournissent des données fondées sur le revenu total établi. La première colonne des tableaux porte l'en-tête « Perte et néant ». Les tableaux fournissent des chiffres pour divers paliers de revenu, jusqu'à « 250 000 \$ et plus ». La dernière colonne indique le total global.

Étant donné que certains types de revenus ne sont pas inclus dans le revenu total établi parce qu'ils ne sont pas imposables, le revenu économique réel peut être sous-évalué. Il peut également être surévalué, parce que certains types de revenus sont majorés (tels que les dividendes majorés à 125 %). Pour en savoir plus, lisez la section intitulée « Poste 24 : Revenu total établi », à la page 142.

Tableaux de base finaux 3 et 3A – Déclarations selon la principale source de revenu

Ces tableaux traitent des déclarations selon les neuf principales sources de revenu.

Tableaux de base finaux 4 et 4A – Déclarations selon l'âge et le sexe

Ces tableaux visent 13 groupes d'âge, allant de moins de 20 ans jusqu'à 75 ans et plus. Le total global inclut les déclarants qui n'ont pas indiqué leur âge ou leur sexe.

Final Basic Tables 5 and 5A – Returns by Province and Territory

These tables classify tax returns according to the province or territory of residence listed on the taxfiler's return.

Final Basic Table 6 – All and Taxable Returns by age, sex, Total Income Class, and Major Source of Income

This table classifies both taxable returns and all returns by age, sex, total income class, and nine broad major-source-of-income groups. The "Major classification variables", section on pages 8 to 11 explains what information we used from a return to determine the classification of a taxfiler.

This table presents the number of taxfilers in each category, total income assessed, taxable income assessed, non-refundable tax credits, and total tax payable. These items are defined in the same way as the equivalent items in Tables 2 through 5A and are described in the "Description of items section", in Part III on pages 136 to 148.

Please note that the grand total includes taxfilers whose age is not stated.

Final Basic Table 7 – Distribution of Net Self-Employment Income by Province and Territory

This table provides data for each province and territory such as the number of returns and the net amounts for each of the six self-employment income types. Each type is divided into two groups: one shows all taxfilers who reported self-employment income and the other shows only taxfilers who reported self-employment income as their major source of income.

When a partnership venture earned self-employment income, we tabulated only the taxfiler's share of the net incomes.

Please note that we included returns with mailing addresses outside Canada in the grand total.

Final Basic Table 8 – All and Taxable Returns with Allowed Child Care Expenses

This table presents data on taxfilers who claimed child care expenses. This information comes from Form T778, *Calculation of Child Care Expenses Deduction*. Three sections make up this table: child care expenses claimed by males, those claimed by females, and the combined total of child care expenses claimed by both males and females. Each section shows statistics, by total income class, for the:

- number claiming;
- number of children claimed;
- total payment for care;
- child care expenses allowed; and
- number deducting in part A in column 5, or in parts B and C in column 6 of Form T778.

Tableaux de base finaux 5 et 5A – Déclarations par province ou territoire

Dans ces tableaux, nous avons classé les déclarations en fonction de la province ou du territoire de résidence indiqué dans la déclaration.

Tableau final de base 6 – Toutes les déclarations et les déclarations imposables selon l'âge, le sexe, le palier de revenu total et la principale source de revenu

Dans ce tableau, nous classons les déclarations imposables et toutes les déclarations selon l'âge, le sexe, le palier de revenu total et neuf groupes de principale source de revenu. La section intitulée « Principales variables de classement », aux pages 8 à 11, indique quelles données nous avons utilisées pour déterminer le classement d'un déclarant.

Ce tableau présente des données sur le nombre de déclarants dans chaque catégorie, le revenu total établi, le revenu imposable établi, les crédits d'impôt non remboursables et l'impôt total à payer. Ces postes sont définis de la même manière que les postes équivalents des tableaux 2 à 5A et sont décrits à la section intitulée « Description des postes », aux pages 136 à 148 de la partie III.

Notez que le total global inclut les déclarants qui n'ont pas indiqué leur âge.

Tableau final de base 7 – Répartition du revenu net de travail indépendant par province ou territoire

Ce tableau fournit des données par province et par territoire, telles que le nombre de déclarations et le montant net pour chacun des six genres de revenu d'un travail indépendant. Chaque genre est divisé en deux groupes de déclarants: ceux qui déclarent un revenu de travail indépendant et ceux dont la principale source de revenu provient d'un travail indépendant.

Lorsque le revenu d'un travail indépendant provient d'une société de personnes, seule la part de revenus nets du déclarant est incluse dans le calcul.

Notez que nous avons inclus les déclarations portant une adresse postale à l'extérieur du Canada dans le total global.

Tableau final de base 8 – Toutes les déclarations et les déclarations imposables faisant état de frais de garde d'enfants admissibles

Ce tableau fournit des données sur les déclarants qui ont déduit des frais de garde d'enfants. Les renseignements sont tirés du formulaire T778, *Calcul de la déduction de frais de garde d'enfants*. Le tableau se divise en trois sections, soit les frais de garde déclarés par un homme, ceux déclarés par une femme, ainsi que le total des frais. Dans chaque section figurent des statistiques en fonction du palier de revenu total et portant sur les éléments suivants :

- le nombre de demandes;
- le nombre d'enfants visés;
- le montant total versé pour la garde d'enfants;
- les déductions accordées pour la garde d'enfants;
- le nombre de déductions à la partie A, dans la colonne 5, ou aux parties B, C et D, dans la colonne 6 du formulaire T778.

Part III

Final Basic Table 9 – All Returns with Taxable Capital Gains by Total Income Class and Major Source of Income

This table provides data on individuals who report taxable capital gains. It presents a variety of information such as type of gain, income class, and taxfilers' major source of income. We collected these data from Schedule 3, *Capital Gains (or Losses) in 1997*, of the tax return. We have also presented here a list of the variables that the table uses, along with the corresponding line of the schedule or return.

| Table variables | Lines from Schedule 3 |
|---|--|
| Gain or loss on shares | 132 |
| Gain or loss on real property | 138 |
| Gain or loss on bonds or other properties | 153 |
| All other gains or losses | 155, 158, 159, 178 |
| Small business shares | 107 |
| Qualified farm property | 110, 124 |
| Gain or loss from information slips | 174 |
| Total amount of reserve | 192 |
| Total capital gain or loss from all sources | 107, 110, 124, 132, 138, 153, 155, 158, 159, 174, 178, 192, 193, 195 |
| Table variables | Lines of the T1 Return |
| Total taxable capital gains | 127 |
| Capital gains deduction | 254 |

Final Basic Table 10 – Selected Items by Total Income Class

You will find in this table additional components of income, deductions, and tax credits. These components are not included as separate items in the 57 items used in Basic Tables 2 through 5A. The level of disaggregation found in those tables would certainly cause reliability and confidentiality problems for items not as widely used.

We classified taxable returns and all returns by total income class. The table indicates the number of taxfilers and the corresponding amounts for 17 other items not included in the 57 items. You can get information on non-taxable returns by subtracting taxable returns from all returns for the various components.

Tableau final de base 9 – Toutes les déclarations comportant des gains en capital imposables selon le palier de revenu total et la principale source de revenu

Ce tableau fournit des renseignements sur les particuliers qui déclarent des gains en capital imposables. Vous y trouverez une foule de renseignements, tant sur le type de gains que sur le palier de revenu ou la principale source de revenu du déclarant. Les données sont extraites de l'annexe 3, de la déclaration de 1997, *Gains (ou pertes) en capital*. Nous indiquons ci-dessous une liste des différentes variables utilisées dans le tableau avec le numéro des lignes correspondantes de l'annexe ou de la déclaration.

| Variable du tableau | Lignes de l'annexe 3 |
|--|--|
| Gain ou perte sur actions | 132 |
| Gain ou perte sur biens immeubles | 138 |
| Gain ou perte sur obligations et autres biens | 153 |
| Tous les autres gains ou pertes | 155, 158, 159, 178 |
| Actions de petite entreprise | 107 |
| Biens agricoles admissibles | 110, 124 |
| Gains ou pertes selon les feuillets de renseignements | 174 |
| Montant total des réserves | 192 |
| Total des gains ou pertes en capital de toute provenance | 107, 110, 124, 132, 138, 153, 155, 158, 159, 174, 178, 192, 193, 195 |
| Variables du tableau | Lignes de la déclaration Générale |
| Total des gains en capital imposables | 127 |
| Déduction pour gains en capital | 254 |

Tableau de base final 10 – Postes choisis selon le palier de revenu total

Vous trouverez dans ce tableau des éléments supplémentaires de revenus, de déductions et de crédits d'impôt. Les postes de ce tableau ne sont pas tirés des 57 postes des tableaux de base 2 à 5A. Le niveau de ventilation de ces tableaux aurait certainement des répercussions négatives sur la confidentialité et la fiabilité des postes moins utilisés.

Nous avons classé les déclarations imposables et toutes les déclarations selon le palier de revenu total. Le tableau présente le nombre de contribuables ainsi que les montants correspondants pour 17 autres postes non inclus dans les 57 postes. Pour obtenir des données sur les déclarations non imposables, vous n'avez qu'à soustraire les déclarations imposables de toutes les déclarations pour les divers éléments.

Description of selected items in Table 10

Selected income items

Net partnership income for limited or non-active partners – Line 122 of the return

This is the net income or loss from a limited partnership or a partnership in which the taxfiler was not actively engaged. As well, the taxfiler was not engaged in a business similar to that carried on by the partnership.

Support payments received – Line 128 of the return

This is the alimony or maintenance payment to the taxfiler.

Please Note: Effective May 1, 1997, child support payments will not be taxable to the recipient nor deductible to the payor. New rules regarding child support payments will apply to payments required under agreements or orders made after April 30, 1997.

Scholarship and bursary income

This is the net amount received as scholarships, fellowships, bursaries, study grants, and artists' project grants. Line 130, "Other income", of the return includes this amount.

Net foreign income

This is the net amount of foreign income, in Canadian dollars, reported on line 433 of Schedule 1 of the return.

Workers' compensation payments – Line 144 of the return

This is the amount shown in box 10 on Form T5007, *Statement of Benefits*.

Social assistance payments – Line 145 of the return

This amount is reported by the spouse with the higher net income, whether received in the name of that spouse or not. It is the amount shown in box 11 of Form T5007, *Statement of Benefits*.

Net federal supplements – Line 146 of the return

This is an additional amount given to lower-income Old Age Security recipients.

Description des postes choisis du tableau 10

Postes de revenus choisis

Revenus nets de société de personnes : commanditaires ou associés passifs – Ligne 122 de la déclaration

Montant correspondant au revenu net ou à la perte nette d'une société de personnes en commandite ou d'une société de personnes dont le déclarant ne participait pas activement à l'exploitation. De plus, le déclarant ne participait pas à l'exploitation d'une entreprise semblable exploitée par la société de personnes.

Pension alimentaire – Ligne 128 de la déclaration

Montants versés au déclarant à titre de pension alimentaire ou d'allocation de séparation.

Remarque : À compter du 1er mai 1997, les versements pour le soutien d'un enfant ne seront plus imposables au bénéficiaire et le payeur n'aura plus droit à une déduction. Ces nouvelles règles s'appliqueront aux versements exigés en vertu d'un accord conclu ou d'une ordonnance prescrite après le 30 avril 1997.

Revenus de bourses d'études et d'entretien

Montant net reçu comme bourses d'études, de perfectionnement et d'entretien, ou subvention reçue par un artiste pour un projet. Ce montant est inclus à la ligne 130, « Autres revenus », de la déclaration.

Revenu étranger net

Montant net de revenu étranger, indiqué en dollars canadiens, déclaré à la ligne 433 de l'annexe 1 de la déclaration.

Indemnité pour accidents du travail – Ligne 144 de la déclaration

Montant qui figure à la case 10 du feuillet T5007, *Etat des prestations*.

Prestations d'assistance sociale – Ligne 145 de la déclaration

Montant déclaré par le conjoint ayant le revenu net le plus élevé, que le nom du conjoint figure ou non sur le feuillet. Ce montant figure à la case 11 du feuillet T5007, *Etat des prestations*.

Versement net des suppléments fédéraux – Ligne 146 de la déclaration

Montant additionnel que les prestataires de la Sécurité de la vieillesse à faible revenu reçoivent.

Selected deduction items**Moving expenses – Line 219 of the return**

A taxfiler may deduct moving expenses if the move:

- was to start a job or business, or to attend full-time courses;
- brought the taxfiler at least 40 km closer to the taxfiler's place of work or study; and
- was made within Canada.

Support payments – Line 220 of the return

This is the alimony or maintenance payments paid by the taxfiler. It may include child support (see Support payments received - page 29).

Net capital losses of other years – Line 253 of the return

Within certain limits, taxfilers may have deducted all or a part of their net capital losses of other years that they had not applied in a previous year. They may carry net capital losses for 1997, other than from dispositions of listed personal property, back three years or forward until these losses have been fully applied.

Selected tax credit items**Disability amount – Line 316 of the return**

In 1997, the maximum claim allowed per disabled taxfiler was \$4,233. A spouse or supporting person may claim any part not used to reduce federal tax to zero.

Disability amount transferred from a dependant other than spouse – Line 318 of the return

In certain cases, the taxfiler can claim the unused part of a dependant's disability amount.

Tuition and education amounts – Line 323 of the return

Taxfilers who were students at a designated educational institution can claim any tuition fees over \$100.

Postes de déductions choisis**Frais de déménagement – Ligne 219 de la déclaration**

Un déclarant peut déduire ses frais de déménagement s'il remplit toutes les conditions suivantes :

- il a déménagé pour occuper un emploi, exploiter une entreprise ou suivre des cours à plein temps;
- il a déménagé pour se rapprocher d'au moins 40 kilomètres de son lieu de travail ou d'études;
- il a déménagé d'un endroit à un autre au Canada.

Pension alimentaire payée – Ligne 220 de la déclaration

Somme que le déclarant a payée à titre de pension alimentaire. Pourrait comprendre les versements pour le soutien d'un enfant (voir " versements de soutien reçus " à la page 29).

Pertes en capital nettes d'autres années – Ligne 253 de la déclaration

S'il respecte certaines conditions, le déclarant peut déduire la totalité ou une partie des pertes en capital nettes d'autres années qu'il n'a pas déjà déduites. Les pertes en capital nettes de 1997, autres que les pertes résultant de la disposition de biens personnels désignés, peuvent être reportées sur les trois années précédentes ou suivantes, jusqu'à ce qu'elles soient épuisées.

Postes de crédits d'impôt choisis**Montant pour personnes handicapées – Ligne 316 de la déclaration**

En 1997, un déclarant handicapé pouvait demander une déduction maximale de 4 233 \$. Toute portion du montant qu'un déclarant n'a pas utilisée pour réduire son impôt fédéral à zéro peut être transférée au conjoint ou à un autre soutien.

Montant pour personnes handicapées transféré d'une personne à charge autre que votre conjoint – Ligne 318 de la déclaration

Dans certains cas, le déclarant peut demander dans sa propre déclaration la partie inutilisée du montant pour personnes handicapées d'une personne à charge.

Frais de scolarité et montant relatif aux études – Ligne 323 de la déclaration

Lorsque le déclarant étudie dans un établissement d'enseignement agréé, il peut déduire ses frais de scolarité si ces derniers sont supérieurs à 100 \$.

Tuition and education amounts transferred from a child – Line 324 of the return

If a student does not use all of his or her tuition fees and education amount to reduce his or her federal tax to zero, the parents or grandparents can claim the unused part, to a maximum of \$5,000 per child.

Federal political contribution tax credit – Line 410 of the return

A taxfiler can claim a tax credit for contributions made to a registered federal political party or to a candidate for election to the House of Commons. In 1997, the maximum allowable federal political contribution tax credit was \$500.

Federal foreign tax credit – Lines 431 and 433 of Schedule 1

This credit is for foreign income or profits taxes paid on income received from outside Canada and reported on a Canadian tax return.

General information on registered retirement savings plans (RRSPs)

As a result of pension reform, we are now able to provide additional data on the use of RRSPs, and on participation in registered pension plans.

For the 1997 tax year, the RRSP contribution deduction was 18% of the 1996 earned income to a maximum of \$13,500, minus the 1996 pension adjustment (PA). For the 1997 tax year, the PA amount represents the value of pension benefits accruing to the taxfiler as an employee for the 1996 tax year. This amount may also reflect benefits accrued under a registered deferred profit sharing plan (DPSP). Therefore, generally speaking, an employee who is enrolled in a pension plan or DPSP will have a PA amount.

The **RRSP contribution** is the 1997 amount minus any transfer of funds or rollovers. **RRSP room** is the unused amount that a taxfiler is entitled to deduct in a particular year. To calculate this amount, the contribution room at the end of the 1996 tax year is added to the 1997 tax year contribution limit (18% of earned income to maximum of \$13,500, minus the PA amount, minus the past service pension adjustment). Then the deductions actually taken and allowed are subtracted from this amount.

Frais de scolarité et montant relatif aux études transférés d'un enfant – Ligne 324 de la déclaration

Lorsqu'un étudiant n'a pas besoin de tous ses frais de scolarité et du montant relatif aux études pour réduire son impôt fédéral à zéro, un de ses parents ou grands-parents peuvent déduire la partie inutilisée, jusqu'à concurrence de 5 000 \$ par enfant.

Crédit d'impôt pour contributions politiques fédérales – Ligne 410 de la déclaration

Un déclarant peut demander un crédit d'impôt s'il a fait des contributions à un parti politique fédéral enregistré ou à la caisse d'un candidat à la députation de la Chambre des communes. Le crédit d'impôt maximum admissible pour contributions politiques fédérales était de 500 \$ en 1997.

Crédit fédéral pour impôt étranger – Lignes 431 et 433 de l'annexe 1

Un déclarant peut avoir droit à ce crédit s'il a payé un impôt étranger ou un impôt sur les bénéfices sur les revenus gagnés à l'extérieur du Canada et inclus dans sa déclaration canadienne.

Renseignements généraux sur les régimes enregistrés d'épargne retraite (REER)

Par suite de la réforme des pensions, nous pouvons maintenant fournir des données supplémentaires sur l'utilisation des REER, ainsi que sur la participation à des régimes de pension agréés.

Pour l'année d'imposition 1997, la déduction maximale relative aux cotisations à un REER correspondait à 18 % du revenu gagné en 1996, jusqu'à concurrence de 13 500 \$, moins le facteur d'équivalence (FE) pour 1996. Pour 1997, le montant du FE correspond à la valeur accumulée de pension à laquelle a droit le déclarant à titre d'employé pour l'année d'imposition 1996. Ce montant peut également représenter les avantages accumulés dans le cadre d'un régime de participation différée aux bénéfices (RPDB). En général, on calculera le FE pour tout employé qui participe à un régime de pension ou à un RPDB.

La **cotisation à un REER** est le total des versements en 1997, moins tout transfert de fonds ou transfert libre d'impôt. Les **droits de cotisation à un REER** représentent le montant inutilisé que peut déduire le déclarant dans une année donnée. On calcule ce montant en additionnant le montant des droits à un REER pour l'année d'imposition 1996 à la cotisation maximale pour l'année d'imposition 1997 (18 % du revenu gagné jusqu'à concurrence de 13 500 \$, moins le FE et le facteur d'équivalence pour services passés). On soustrait ensuite de ce montant les déductions déjà utilisées.

Part III

Final Basic Table 11A – All Returns with Pension Adjustment Amount by total income class

In this table we analyze the pension adjustment amount. The data that we produced for this table are offered by total income class based on the size of the 1996 tax year pension adjustment amount for taxfilers with:

- no RRSP contributions;
- RRSP contributions; and
- the total of the above two.

Final Basic Table 11B – All Returns with RRSP Contributions by total income class

In this table we analyze RRSP contributions. The data that we produced for this table are offered by total income class based on the size of the RRSP contribution for taxfilers with:

- no pension adjustment (PA) amount;
- PA amount; and
- the total of the above two.

Final Basic Table 11C – All Returns with RRSP Contributions and Pension Adjustment Amount by Total Income Class

In this table we analyze the total number of returns with both a pension adjustment amount and an RRSP contribution. The data that we produced for this table are offered by total income class based on the size of the RRSP contribution and PA amount.

Final Basic Table 11D – All Returns with RRSP Contributions or Pension Adjustment Amount or Both by Total Income Class

In this table we show the total of tables 11A, 11B and 11C by income class based on the size of the RRSP contribution and pension adjustment amount.

Partie III

Tableau final de base 11A – Toutes les déclarations comportant un FE selon le palier de revenu total

Ce tableau sert à l'analyse des montants de facteur d'équivalence (FE). Les données sont présentées par palier de revenu total, en fonction du FE pour l'année d'imposition 1996. Les déclarants sont répartis de la façon suivante :

- ceux qui n'ont pas fait de cotisations à un REER;
- ceux qui ont fait des cotisations à un REER;
- le total des deux.

Tableau final de base 11B – Toutes les déclarations comportant des cotisations à un REER selon le palier de revenu total

Ce tableau sert à l'analyse des cotisations à un REER. Les données sont présentées par palier de revenu total, en fonction du montant de la cotisation. Les déclarants sont répartis de la façon suivante :

- ceux qui n'ont pas de facteur d'équivalence (FE);
- ceux qui ont un FE;
- le total des deux.

Tableau de base final 11C – Toutes les déclarations comportant des cotisations à un REER et un FE selon le palier de revenu total

Dans ce tableau, nous fournissons des renseignements sur les déclarations ayant un facteur d'équivalence (FE) et des cotisations à un REER. Les données sont présentées par palier de revenu total, en fonction du montant de la cotisation et du FE.

Tableau final de base 11D – Toutes les déclarations comportant des cotisations à un REER ou un FE ou les deux selon le palier de revenu total

Dans ce tableau, nous fournissons des renseignements sur le total des tableaux 11A, 11B et 11C selon le palier de revenu total, en fonction du montant de la cotisation et du FE.

Final Basic Table 12 – All Returns with RRSP Contributions and/or Pension Adjustment Amount by Age, Total Income Class, and Sex

In this table we analyze RRSP contributions based on three age groups: Under 45, 45 to 65 and 65 and over. For each of these age groups, we present the number and corresponding amount for the following items:

total income assessed – total from all sources of income as reported on line 150 of the T1 return;
 CPP/QPP contributions – contributions made by employees and self-employed taxfilers;
 Home Buyers' Plan Balance – the remaining outstanding amount to be paid back after the 1997 tax year repayment;
 Home Buyers' Plan Repayment – the amount the taxfiler paid back for the 1997 tax year;
 RRSP room available – the unused amount the taxfiler is allowed to deduct in the 1997 tax year;
 all RRSP contributions – everyone with an RRSP contribution whether or not they are members of a registered pension plan (RPP);
 all pension adjustment (PA) amount – for everyone whether or not they contributed to an RRSP;
 RRSP contributions only – includes taxfilers who are not members of an RPP;
 Pension adjustment amount only – those who are members of an RPP but made no RRSP contribution; and
 total RRSP contributions and PA amount – the total of all RRSP contributions and PA amounts.

Please note that the grand total includes taxfilers whose age is not stated.

Tableau final de base 12 – Toutes les déclarations comportant des cotisations à un REER et/ou un FE, selon l'âge, le palier de revenu total et le sexe

Ce tableau sert à l'analyse des cotisations à un REER en fonction de trois groupes d'âge : moins de 45 ans, de 45 à 65, et 65 ans et plus. Les montants correspondant aux postes suivants sont présentés pour chaque groupe d'âge :

revenu total établi : revenu de toutes provenances, tel qu'il est inscrit à la ligne 150 de la déclaration de revenus;
 cotisations au RPC/RRQ : cotisations faites par les employés et par les travailleurs indépendants;
 solde du Régime d'accèsion à la propriété : solde à rembourser par suite du remboursement effectué pour l'année d'imposition 1997;
 remboursement dans le cadre du Régime d'accèsion à la propriété : montant du remboursement effectué pour l'année d'imposition 1997;
 droits de cotisation à un REER : montant inutilisé que le déclarant peut déduire en 1997;
 toutes les cotisations à un REER : toute personne ayant versé des cotisations à un REER, qu'elle participe ou non à un régime de pension agréé (RPA);
 tous les montants de facteur d'équivalence (FE) : comprend tous les déclarants ayant un tel montant, qu'ils aient ou non versé des cotisations à un REER;
 cotisations à un REER seulement : comprend les déclarants qui ne participent pas à un RPA;
 facteur d'équivalence seulement : comprend les déclarants qui participent à un RPA mais qui n'ont pas versé de cotisations à un REER;
 total des cotisations à un REER et du FE : total de **toutes** les cotisations à un REER et de **tous** les montants de FE.

Notez que le total global inclut les déclarants qui n'ont pas indiqué leur âge.

Part III

Final Basic Tables

Statistics on individuals

In some cases, the total of the figures in the table may not match the shown total due to rounding or editing for confidentiality.

Note: See page 138 to 150 for item descriptions; 25 to 33 for table descriptions; and page 3 for a list of unpublished tables.

Partie III

Tableaux de base finaux

Statistiques sur les particuliers

Afin de préserver la confidentialité, les nombres ou les montants en dollars ayant été arrondis ou modifiés peuvent ne pas correspondre aux totaux indiqués quand on les additionne.

Note : Les pages 138 à 150 décrivent les postes, les pages 25 à 33 décrivent les tableaux et la page 3 fournit la liste des données non publiées.

Final Basic Table 1 - Tableau final de base 1
 General Statement by Province and Territory of Taxation - État général par province ou territoire d'imposition
 1997 tax year (all money figures in millions of dollars) - Année d'imposition 1997 (en millions de dollars)

| Province or Territory | Number of returns | Total income assessed | Total deductions | Taxable income assessed | Total non-refundable tax credits | Net federal tax | Net provincial tax | Total tax payable | CPP contributions by individuals | Unemployment Insurance premiums |
|------------------------------------|------------------------|-----------------------|--------------------|-------------------------|---|-------------------|----------------------|---------------------|---|----------------------------------|
| Province ou Territoire | Nombre de déclarations | Revenu total établi | Déductions totales | Revenu imposable établi | Total des crédits d'impôt non remboursables | Impôt fédéral net | Impôt provincial net | Impôt total à payer | Cotisations au RPC par les particuliers | Cotisations à l'assurance-emploi |
| Taxable returns | | | | | | | | | | |
| Déclarations imposables | | | | | | | | | | |
| | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Nfld./T.-N. | 225,210 | 6,595 | 597 | 5,995 | 359 | 800 | 541 | 1,341 | 94 | 102 |
| P.E.I./Î.-P.-É. | 65,160 | 1,866 | 173 | 1,690 | 104 | 216 | 127 | 343 | 29 | 30 |
| N.S./N.-B. | 425,490 | 13,592 | 1,244 | 12,334 | 697 | 1,706 | 941 | 2,646 | 199 | 210 |
| N.B./N.-B. | 343,980 | 10,426 | 853 | 9,565 | 564 | 1,278 | 785 | 2,062 | 157 | 167 |
| Quebec/Québec | 3,491,590 | 116,958 | 10,877 | 106,002 | 5,539 | 15,388 | 16 | 15,405 | | 1,877 |
| Ontario | 5,487,550 | 219,742 | 21,728 | 197,970 | 9,135 | 32,040 | 16,248 | 48,288 | 3,036 | 3,076 |
| Manitoba | 538,660 | 17,803 | 1,735 | 16,057 | 885 | 2,282 | 1,459 | 3,741 | 277 | 276 |
| Saskatchewan | 475,460 | 15,565 | 1,698 | 13,854 | 790 | 1,944 | 1,310 | 3,254 | 239 | 220 |
| Alberta | 1,420,890 | 56,445 | 5,788 | 50,639 | 2,312 | 8,243 | 3,892 | 12,135 | 819 | 786 |
| B.C./C.-B. | 1,894,680 | 71,243 | 7,533 | 63,717 | 3,069 | 9,842 | 5,301 | 15,143 | 1,031 | 1,008 |
| Yukon Terr./T. du Yukon | 14,560 | 579 | 111 | 467 | 23 | 70 | 34 | 104 | 10 | 10 |
| N.W.T./T.N.-O. | 18,410 | 816 | 142 | 673 | 28 | 112 | 49 | 161 | 13 | 13 |
| Nunavut | 6,880 | 317 | 58 | 260 | 11 | 43 | 19 | 62 | 5 | 6 |
| Outside Canada/Hors du Can. | 11,510 | 448 | 53 | 395 | 13 | 111 | 38 | 149 | 3 | 4 |
| CANADA | 14,420,020 | 532,393 | 52,590 | 479,619 | 23,528 | 74,075 | 30,759 | 104,833 | 5,910 | 7,784 |
| Non-taxable returns | | | | | | | | | | |
| Déclarations non imposables | | | | | | | | | | |
| | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Nfld./T.-N. | 160,000 | 1,009 | 410 | 603 | 220 | | | | 2 | 5 |
| P.E.I./Î.-P.-É. | 31,870 | 256 | 102 | 157 | 46 | | | | 1 | 2 |
| N.S./N.-B. | 226,130 | 1,510 | 542 | 989 | 321 | | | | 4 | 8 |
| N.B./N.-B. | 193,540 | 1,309 | 479 | 841 | 273 | | | | 4 | 7 |
| Quebec/Québec | 1,734,380 | 11,594 | 5,337 | 6,459 | 2,439 | | | | | 54 |
| Ontario | 2,426,680 | 16,597 | 7,138 | 9,870 | 3,505 | | | | 65 | 93 |
| Manitoba | 254,520 | 1,558 | 552 | 1,038 | 374 | | | | 6 | 12 |
| Saskatchewan | 218,600 | 1,337 | 478 | 902 | 308 | | | | 6 | 10 |
| Alberta | 563,650 | 3,728 | 1,250 | 2,559 | 799 | | | | 18 | 28 |
| B.C./C.-B. | 858,120 | 5,655 | 2,180 | 3,713 | 1,259 | | | | 28 | 37 |
| Yukon Terr./T. du Yukon | 5,090 | 28 | 13 | 20 | 7 | | | | | |
| N.W.T./T.N.-O. | 8,220 | 48 | 20 | 34 | 11 | | | | | 1 |
| Nunavut | 5,270 | 31 | 16 | 15 | 7 | | | | | |
| Outside Canada/Hors du Can. | 17,730 | 91 | 57 | 50 | 19 | | | | | |
| CANADA | 6,703,790 | 44,751 | 18,575 | 27,249 | 9,588 | | | | 135 | 256 |
| All returns | | | | | | | | | | |
| Toutes les déclarations | | | | | | | | | | |
| | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Nfld./T.-N. | 385,210 | 7,605 | 1,007 | 6,598 | 579 | 800 | 541 | 1,341 | 96 | 107 |
| P.E.I./Î.-P.-É. | 97,030 | 2,122 | 275 | 1,847 | 150 | 216 | 127 | 343 | 30 | 31 |
| N.S./N.-B. | 651,620 | 15,102 | 1,786 | 13,323 | 1,019 | 1,706 | 941 | 2,646 | 203 | 217 |
| N.B./N.-B. | 537,520 | 11,735 | 1,332 | 10,406 | 837 | 1,278 | 785 | 2,062 | 160 | 174 |
| Quebec/Québec | 5,225,970 | 128,552 | 16,214 | 112,461 | 7,978 | 15,388 | 16 | 15,405 | | 1,932 |
| Ontario | 7,914,230 | 236,339 | 28,866 | 207,839 | 12,640 | 32,040 | 16,248 | 48,288 | 3,101 | 3,169 |
| Manitoba | 793,180 | 19,360 | 2,287 | 17,095 | 1,259 | 2,282 | 1,459 | 3,741 | 283 | 288 |
| Saskatchewan | 694,060 | 16,901 | 2,176 | 14,757 | 1,097 | 1,944 | 1,310 | 3,254 | 245 | 230 |
| Alberta | 1,984,540 | 60,173 | 7,038 | 53,199 | 3,111 | 8,243 | 3,892 | 12,135 | 837 | 814 |
| B.C./C.-B. | 2,752,800 | 76,898 | 9,713 | 67,430 | 4,328 | 9,842 | 5,301 | 15,143 | 1,059 | 1,044 |
| Yukon Terr./T. du Yukon | 19,650 | 607 | 124 | 487 | 29 | 70 | 34 | 104 | 10 | 11 |
| N.W.T./T.N.-O. | 26,630 | 863 | 162 | 707 | 39 | 112 | 49 | 161 | 13 | 14 |
| Nunavut | 12,150 | 349 | 74 | 275 | 17 | 43 | 19 | 62 | 5 | 6 |
| Outside Canada/Hors du Can. | 29,230 | 539 | 110 | 445 | 32 | 111 | 38 | 149 | 4 | 4 |
| CANADA | 21,123,810 | 577,144 | 71,165 | 506,867 | 33,115 | 74,075 | 30,759 | 104,833 | 6,046 | 8,040 |

Part III - Tables

Final Basic Table 2 All Returns by Total Income Class

1997 tax year (all money figures in thousands of dollars)

| Item | Poste | Loss and nil - Perte et néant | | \$1 to a \$10,000 | |
|--|-------|---|-------------------|-------------------|-------------------|
| | | Number Nombre | Amount Montant | Number Nombre | Amount Montant |
| Number of taxable returns | 1 | Nombre de déclarations imposables | 1 | 420 | 765,130 |
| Number of non-taxable returns | 2 | Nombre de déclarations non imposables | 2 | 895,380 | 4,016,100 |
| Total number of returns | 3 | Nombre total de déclarations | 3 | 895,800 | 4,781,240 |
| Sources of income | | Sources de revenu | | \$ | \$ |
| Employment income | 4 | Revenus d'emploi | 4 | 16,560 | 119,126 |
| Commissions from employment | 5 | Commissions (d'emploi) | 5 | 550 | 3,825 |
| Other employment income | 6 | Autres revenus d'emploi | 6 | 2,270 | 7,501 |
| Old age security pension | 7 | Pension de sécurité de la vieillesse | 7 | 2,570 | 12,159 |
| CPP or QPP benefits | 8 | Prestations du RPC ou du RRQ | 8 | 6,510 | 22,903 |
| Other pensions, superannuation | 9 | Autres pensions et pensions de retraite | 9 | 1,600 | 5,832 |
| Employment insurance benefit | 10 | Prestations d'assurance-emploi | 10 | 3,150 | 13,321 |
| Taxable amount of dividends | 11 | Montant imposable des dividendes | 11 | 8,160 | 14,630 |
| Investment income | 12 | Revenus de placements | 12 | 26,370 | 37,832 |
| Annuity income | 13 | Revenus de rentes | 13 | 780 | 2,892 |
| Net rental income | 14 | Revenus nets de location | 14 | 20,860 | -258,688 |
| Taxable capital gains | 15 | Gains en capital imposables | 15 | 8,440 | 63,736 |
| RRSP income | 16 | Revenu d'un REER | 16 | 4,160 | 22,151 |
| Net business income | 17 | Revenus nets d'entreprise | 17 | 62,720 | -602,329 |
| Net professional income | 18 | Revenus nets de profession libérale | 18 | 4,900 | -22,802 |
| Net commission income | 19 | Revenus nets de commissions | 19 | 2,100 | -1,662 |
| Net farming income | 20 | Revenus nets d'agriculture | 20 | 12,990 | -194,694 |
| Net fishing income | 21 | Revenus nets de pêche | 21 | 680 | -17,143 |
| Tax exempt income | 22 | Revenus non imposables | 22 | 7,040 | 50,715 |
| Other income | 23 | Autres revenus d'emploi | 23 | 8,780 | -37,528 |
| Total income assessed | 24 | Revenu total établi | 24 | 90,440 | -758,222 |
| Deductions | | Déductions | | | |
| RPP contributions | 25 | Cotisations à un RPA | 25 | 2,010 | 2,205 |
| RRSP contributions | 26 | Cotisations à un REER | 26 | 3,560 | 6,357 |
| Union & professional dues | 27 | Cotisations syndicales et professionnelles | 27 | 3,440 | 698 |
| Child care expenses | 28 | Frais de garde d'enfants | 28 | 1,510 | 3,268 |
| Carrying charges & interest expenses | 29 | Frais financiers et frais d'intérêts | 29 | 5,600 | 11,533 |
| Other employment expenses | 30 | Autres dépenses d'emploi | 30 | 870 | 2,087 |
| Other deductions from total income | 31 | Autres déductions (du revenu total) | 31 | 5,060 | 13,777 |
| Capital gains deductions | 32 | Déduction pour gains en capital | 32 | 120 | 464 |
| Other deductions from net income | 33 | Déductions supplémentaires (du revenu net) | 33 | 7,840 | 60,056 |
| Total deductions | 34 | Total des déductions | 34 | 24,550 | 100,444 |
| Taxable income assessed | 35 | Revenu imposable établi | 35 | 320 | 11,139 |
| Non-refundable tax credits | | Crédits d'impôt non remboursables | | | |
| Amounts allowed: (items 36-46) | | Montants alloués (postes 36-46) | | | |
| Basic personal amount | 36 | Montant personnel de base | 36 | 889,880 | 5,603,804 |
| Age amount | 37 | Montant en raison de l'âge | 37 | 18,170 | 60,725 |
| Married or equivalent amount | 38 | Montant pour conjoint ou équivalent | 38 | 77,390 | 369,502 |
| CPP or QPP contributions | 39 | Cotisations au RPC ou au RRQ | 39 | 12,820 | 3,898 |
| Employment insurance premiums | 40 | Cotisations à l'assurance-emploi | 40 | 21,580 | 8,332 |
| Eligible pension income amount | 41 | Montant pour revenu de pensions | 41 | 2,030 | 1,901 |
| Disability amount | 42 | Montant pour personnes handicapées | 42 | 3,640 | 15,338 |
| Tuition fees & education amount | 43 | Frais de scolarité et montant rel. aux études | 43 | 31,040 | 114,900 |
| Amount transferred from spouse | 44 | Montants transférés du conjoint | 44 | 5,190 | 13,975 |
| Medical expenses | 45 | Partie déductible des frais médicaux | 45 | 10,330 | 8,142 |
| Total tax credits | 46 | Total des crédits d'impôt | 46 | 890,060 | 1,034,329 |
| Donations allowed: (items 48-49) | | Dons alloués (postes 48-49) | | | |
| Charitable donations & Gov't gifts | 47 | Dons de bienfaisance dons au gouvernement | 47 | | 162,610 |
| Cultural and Ecological Gifts | 48 | Dons des biens culturels ou écosensibles | 48 | | 160 |
| Total tax credits on donations | 49 | Total des crédits d'impôt pour les dons | 49 | | 148,560 |
| Total non-refundable tax credits | 50 | Total des crédits d'impôt non remboursables | 50 | 890,060 | 1,034,329 |
| Tax payable | | Impôt à payer | | | |
| Net federal tax payable | 51 | Impôt fédéral net à payer | 51 | 420 | 3244 |
| Net provincial tax payable | 52 | Impôt provincial net à payer | 52 | 400 | 1603 |
| Total net tax payable | 53 | Total de l'impôt à payer | 53 | 420 | 4847 |
| Other tax and deductions components | | Autres éléments d'impôt et de déductions | | | |
| Social benefits repayment | 54 | Remb. des prestations de progr. Sociaux | 54 | | |
| Basic federal tax | 55 | Impôt fédéral de base | 55 | 420 | 3145 |
| Federal individual surtax | 56 | Surtaxe fédérale des particuliers | 56 | 100 | 98 |
| Dividend tax credit | 57 | Crédit d'impôt pour dividendes | 57 | 7,760 | 1,948 |

Part III - Tables

Final Basic Table 2 (continued)

All Returns by Total Income Class

1997 tax year (all money figures in thousands of dollars)

| Item | Poste | \$35,000 to-a \$40,000 | | \$30,000 to-a \$40,000 | |
|---|-------|------------------------|-------------------|------------------------|-------------------|
| | | Number Nombre | Amount Montant | Number Nombre | Amount Montant |
| Number of tax able returns | 1 | 1,117,790 | | 2,475,370 | |
| Number of non-tax able returns | 2 | 9,600 | | 27,040 | |
| Total number of returns | 3 | 1,127,400 | | 2,502,420 | |
| Sources of income | | | | | |
| Sources de revenu | | | | | |
| Employment income | 4 | 933,880 | 31,470,300 | 2,026,040 | 62,816,718 |
| Commissions from employment | 5 | 23,280 | 273,476 | 58,420 | 625,388 |
| Other employment income | 6 | 93,060 | 290,663 | 194,660 | 627,822 |
| Old age security pension | 7 | 123,610 | 572,414 | 301,790 | 1,401,454 |
| CPP or QPP benefits | 8 | 171,190 | 1,058,021 | 416,890 | 2,584,502 |
| Other pensions, superannuation | 9 | 157,230 | 2,827,202 | 376,740 | 6,169,451 |
| Employment insurance benefit | 10 | 124,200 | 616,040 | 318,960 | 1,596,096 |
| Tax able amount of dividends | 11 | 157,110 | 434,802 | 337,210 | 941,501 |
| Investment income | 12 | 436,130 | 1,037,324 | 961,730 | 2,282,220 |
| Annuity income | 13 | 70,880 | 484,397 | 172,920 | 1,048,266 |
| Net rental income | 14 | 83,010 | 95,616 | 179,210 | 193,961 |
| Tax able capital gains | 15 | 127,250 | 329,142 | 264,930 | 660,170 |
| RRSP income | 16 | 86,240 | 383,191 | 184,440 | 814,926 |
| Net business income | 17 | 75,500 | 826,042 | 175,880 | 1,787,087 |
| Net professional income | 18 | 17,180 | 286,850 | 34,480 | 535,117 |
| Net commission income | 19 | 6,730 | 138,549 | 15,810 | 272,756 |
| Net farming income | 20 | 22,380 | 151,267 | 54,530 | 399,829 |
| Net fishing income | 21 | 1,900 | 49,210 | 4,890 | 92,512 |
| Tax exempt income | 22 | 59,740 | 361,299 | 137,700 | 803,536 |
| Other income | 23 | 174,730 | 487,903 | 386,640 | 1,083,519 |
| Total income assessed | 24 | 1,127,400 | 42,173,709 | 2,502,420 | 86,736,830 |
| Deductions | | | | | |
| Déductions | | | | | |
| RPP contributions | 25 | 416,220 | 685,161 | 815,050 | 1,225,473 |
| RRSP contributions | 26 | 591,680 | 1,982,380 | 1,231,050 | 3,842,606 |
| Union & professional dues | 27 | 461,800 | 224,596 | 949,850 | 418,730 |
| Child care expenses | 28 | 72,370 | 224,038 | 165,200 | 486,174 |
| Carrying charges & interest expenses | 29 | 217,440 | 90,216 | 447,920 | 170,040 |
| Other employment expenses | 30 | 49,580 | 143,982 | 110,740 | 313,679 |
| Other deductions from total income | 31 | 74,340 | 294,977 | 161,680 | 596,006 |
| Capital gains deductions | 32 | 2,790 | 28,210 | 5,910 | 54,236 |
| Other deductions from net income | 33 | 95,050 | 519,379 | 215,300 | 1,139,459 |
| Total deductions | 34 | 970,310 | 4,192,938 | 2,097,630 | 8,246,403 |
| Taxable income assessed | 35 | 1,125,430 | 38,007,200 | 2,498,090 | 78,543,225 |
| Non-refundable tax credits | | | | | |
| Crédits d'impôt non remboursables | | | | | |
| Amounts allowed: (items 36-46) | | | | | |
| Montants alloués (postes 36-46) | | | | | |
| Basic personal amount | 36 | 1,127,250 | 7,273,069 | 2,502,080 | 16,144,025 |
| Age amount | 37 | 125,940 | 237,862 | 306,370 | 705,205 |
| Married or equivalent amount | 38 | 199,230 | 864,912 | 428,900 | 1,875,544 |
| CPP or QPP contributions | 39 | 936,890 | 865,906 | 2,030,240 | 1,758,349 |
| Employment insurance premiums | 40 | 877,760 | 864,629 | 1,897,200 | 1,728,812 |
| Eligible pension income amount | 41 | 170,610 | 169,258 | 409,120 | 405,725 |
| Disability amount | 42 | 24,150 | 102,056 | 51,820 | 220,203 |
| Tuition fees & education amount | 43 | 122,860 | 202,378 | 259,480 | 420,855 |
| Amount transferred from spouse | 44 | 29,290 | 82,238 | 70,050 | 195,548 |
| Medical expenses | 45 | 76,460 | 150,449 | 186,550 | 360,898 |
| Total tax credits | 46 | 1,127,280 | 1,840,581 | 2,502,170 | 4,053,312 |
| Donations allowed: (items 48-49) | | | | | |
| Dons alloués (postes 48-49) | | | | | |
| Charitable donations & Gov't gifts | 47 | 439,420 | 259,369 | 912,170 | 552,042 |
| Cultural and Ecological Gifts | 48 | 220 | 74 | 820 | 2,088 |
| Total tax credits on donations | 49 | 430,350 | 68,849 | 892,820 | 147,243 |
| Total non-refundable tax credits | 50 | 1,127,280 | 1,909,429 | 2,502,170 | 4,200,555 |
| Tax payable | | | | | |
| Impôt à payer | | | | | |
| Net federal tax payable | 51 | 1,117,460 | 5,104,363 | 2,474,350 | 9,928,281 |
| Net provincial tax payable | 52 | 847,270 | 1,949,412 | 1,859,070 | 3,760,476 |
| Total net tax payable | 53 | 1,117,790 | 7,053,775 | 2,475,370 | 13,688,757 |
| Other tax and deductions components | | | | | |
| Autres éléments d'impôt et de déductions | | | | | |
| Social benefits repayment | 54 | 70 | 8 | 80 | 24 |
| Basic federal tax | 55 | 1,118,840 | 4,975,982 | 2,478,280 | 9,675,211 |
| Federal individual surtax | 56 | 1,116,840 | 148,596 | 2,472,120 | 288,833 |
| Dividend tax credit | 57 | 146,540 | 57,887 | 313,550 | 125,348 |

Part III - Tables

Final Basic Table 2 (continued)

All Returns by Total Income Class

1997 tax year (all money figures in thousands of dollars)

| Item | Poste | \$70,000 to-a \$80,000 | | \$80,000 to-a \$90,000 | |
|---|-------|------------------------|-------------------|------------------------|-------------------|
| | | Number Nombre | Amount Montant | Number Nombre | Amount Montant |
| Number of taxable returns | 1 | 337,570 | | 197,800 | |
| Number of non-taxable returns | 2 | 2,010 | | 520 | |
| Total number of returns | 3 | 339,580 | | 198,320 | |
| Sources of income | | | | | |
| Sources de revenu | | | | | |
| Employment income | 4 | 295,090 | 19,585,890 | 168,430 | 12,220,144 |
| Commissions from employment | 5 | 16,900 | 465,277 | 10,310 | 404,938 |
| Other employment income | 6 | 45,360 | 177,292 | 31,690 | 122,425 |
| Old age security pension | 7 | 26,340 | 121,954 | 18,190 | 83,966 |
| GPP or QPP benefits | 8 | 36,190 | 210,719 | 24,170 | 143,509 |
| Other pensions, superannuation | 9 | 34,150 | 950,010 | 23,580 | 671,772 |
| Employment insurance benefit | 10 | 8,930 | 34,206 | 3,790 | 13,186 |
| Taxable amount of dividends | 11 | 95,650 | 499,645 | 67,230 | 422,735 |
| Investment income | 12 | 166,090 | 597,461 | 100,270 | 462,191 |
| Annuity income | 13 | 17,860 | 264,039 | 12,250 | 184,205 |
| Net rental income | 14 | 35,520 | 68,203 | 20,790 | 54,788 |
| Taxable capital gains | 15 | 75,510 | 496,109 | 53,440 | 439,668 |
| RRSP income | 16 | 23,860 | 231,446 | 19,720 | 189,707 |
| Net business income | 17 | 22,330 | 367,152 | 14,290 | 277,528 |
| Net professional income | 18 | 15,170 | 575,235 | 11,590 | 540,937 |
| Net commission income | 19 | 3,160 | 122,390 | 2,360 | 93,037 |
| Net farming income | 20 | 8,130 | 62,771 | 4,980 | 56,133 |
| Net fishing income | 21 | 330 | 15,900 | 300 | 19,430 |
| Tax exempt income | 22 | 9,220 | 99,007 | 3,750 | 30,599 |
| Other income | 23 | 68,570 | 384,602 | 49,780 | 339,315 |
| Total income assessed | 24 | 339,580 | 25,329,307 | 198,320 | 16,770,212 |
| Deductions | | | | | |
| Déductions | | | | | |
| RPP contributions | 25 | 131,010 | 427,362 | 70,570 | 241,328 |
| RRSP contributions | 26 | 258,930 | 1,842,135 | 147,920 | 1,244,748 |
| Union & professional dues | 27 | 136,090 | 96,130 | 69,610 | 47,038 |
| Child care expenses | 28 | 21,140 | 74,425 | 6,370 | 29,881 |
| Carrying charges & interest expenses | 29 | 115,460 | 101,496 | 72,710 | 92,598 |
| Other employment expenses | 30 | 34,190 | 147,152 | 19,600 | 110,386 |
| Other deductions from total income | 31 | 30,010 | 209,902 | 23,780 | 284,208 |
| Capital gains deductions | 32 | 3,460 | 103,545 | 2,390 | 85,929 |
| Other deductions from net income | 33 | 35,160 | 215,564 | 22,060 | 116,919 |
| Total deductions | 34 | 325,410 | 3,217,712 | 188,870 | 2,253,034 |
| Taxable income assessed | 35 | 338,900 | 22,041,788 | 198,170 | 14,450,504 |
| Non-refundable tax credits | | | | | |
| Crédits d'impôt non remboursables | | | | | |
| Amounts allowed: (items 36-46) | | | | | |
| Montants alloués (postes 36-46) | | | | | |
| Basic personal amount | 36 | 339,370 | 2,188,339 | 198,210 | 1,278,879 |
| Age amount | 37 | 640 | 972 | 270 | 569 |
| Married or equivalent amount | 38 | 73,780 | 328,305 | 41,510 | 188,766 |
| CPP or QPP contributions | 39 | 301,300 | 295,722 | 173,830 | 173,035 |
| Employment insurance premiums | 40 | 269,620 | 297,877 | 150,790 | 166,342 |
| Eligible pension income amount | 41 | 38,250 | 37,863 | 26,610 | 26,351 |
| Disability amount | 42 | 4,380 | 18,402 | 3,270 | 13,671 |
| Tuition fees & education amount | 43 | 53,570 | 127,125 | 31,830 | 77,417 |
| Amount transferred from spouse | 44 | 10,840 | 26,375 | 4,150 | 8,959 |
| Medical expenses | 45 | 12,140 | 44,339 | 8,060 | 35,783 |
| Total tax credits | 46 | 339,500 | 573,203 | 198,260 | 335,399 |
| Donations allowed: (items 48-49) | | | | | |
| Dons alloués (postes 48-49) | | | | | |
| Charitable donations & Gov't gifts | 47 | 209,390 | 185,765 | 125,880 | 138,520 |
| Cultural and Ecological Gifts | 48 | 230 | 763 | 160 | 228 |
| Total tax credits on donations | 49 | 207,440 | 50,432 | 124,960 | 37,891 |
| Total non-refundable tax credits | 50 | 339,500 | 623,635 | 198,260 | 373,290 |
| Tax payable | | | | | |
| Impôt à payer | | | | | |
| Net federal tax payable | 51 | 367,120 | 4,724,348 | 213,490 | 3,262,152 |
| Net provincial tax payable | 52 | 295,330 | 1,662,899 | 176,060 | 1,228,647 |
| Total net tax payable | 53 | 367,360 | 6,387,247 | 213,930 | 4,490,798 |
| Other tax and deductions components | | | | | |
| Autres éléments d'impôt et de déductions | | | | | |
| Social benefits repayment | 54 | 38,070 | 87,265 | 21,390 | 74,058 |
| Basic federal tax | 55 | 367,850 | 4,604,788 | 214,490 | 3,174,290 |
| Federal individual surtax | 56 | 367,560 | 147,384 | 214,420 | 122,977 |
| Dividend tax credit | 57 | 99,610 | 70,144 | 69,850 | 57,859 |

Part III - Tables

Partie III - Tableaux

Final Basic Table 2 (end)
All Returns by Total Income Class

Tableau final de base 2 (fin)
Toutes les déclarations selon le palier de revenu total

1997 tax year (all money figures in thousands of dollars)

Année d'imposition 1997 (en milliers de dollars)

| Item | Poste | \$50,000 and over-et plus | | Grand total-total global | |
|--|---|---------------------------|-------------------|--------------------------|-------------------|
| | | Number Nombre | Amount Montant | Number Nombre | Amount Montant |
| Number of tax able returns | 1 | 2,743,880 | | 14,420,020 | |
| Number of non-tax able returns | 2 | 11,300 | | 6,703,790 | |
| Total number of returns | 3 | 2,755,170 | | 21,123,810 | |
| Sources of income | Sources de revenu | | \$ | | \$ |
| Employment income | 4 | 2,352,120 | 159,876,390 | 13,273,400 | 372,831,875 |
| Commissions from employment | 5 | 115,990 | 6,180,174 | 390,750 | 8,030,487 |
| Other employment income | 6 | 357,140 | 2,398,436 | 1,332,500 | 5,436,482 |
| Old age security pension | 7 | 238,370 | 1,098,630 | 3,376,470 | 15,353,023 |
| CPP or QPP benefits | 8 | 324,500 | 1,936,564 | 4,124,270 | 20,885,458 |
| Other pensions, superannuation | 9 | 296,810 | 8,323,721 | 2,202,020 | 27,729,585 |
| Employment insurance benefit | 10 | 104,940 | 404,383 | 2,364,680 | 10,178,444 |
| Taxable amount of dividends | 11 | 766,120 | 8,639,621 | 2,306,070 | 11,543,454 |
| Investment income | 12 | 1,334,720 | 6,598,517 | 7,112,360 | 17,717,306 |
| Annuity income | 13 | 156,440 | 2,241,679 | 1,070,330 | 6,205,795 |
| Net rental income | 14 | 287,100 | 925,436 | 1,167,430 | 1,559,000 |
| Taxable capital gains | 15 | 616,890 | 10,387,752 | 1,961,920 | 13,103,058 |
| RRSP income | 16 | 199,840 | 2,020,062 | 1,077,440 | 5,585,542 |
| Net business income | 17 | 196,260 | 3,421,000 | 1,601,240 | 12,005,138 |
| Net professional income | 18 | 147,880 | 13,310,374 | 352,620 | 15,566,386 |
| Net commission income | 19 | 23,990 | 1,106,178 | 132,030 | 2,139,045 |
| Net farming income | 20 | 66,420 | 724,882 | 429,330 | 1,872,744 |
| Net fishing income | 21 | 3,760 | 145,817 | 46,920 | 467,575 |
| Tax exempt income | 22 | 79,890 | 652,222 | 3,641,300 | 18,684,612 |
| Other income | 23 | 582,540 | 4,274,820 | 2,881,730 | 10,249,162 |
| Total income assessed | 24 | 2,755,170 | 234,666,658 | 20,318,450 | 577,144,171 |
| Deductions | Déductions | | | | |
| RPP contributions | 25 | 1,118,510 | 3,453,878 | 3,529,730 | 6,810,112 |
| RRSP contributions | 26 | 1,931,350 | 13,482,067 | 6,185,770 | 25,346,606 |
| Union & professional dues | 27 | 1,193,400 | 817,913 | 4,753,670 | 2,087,534 |
| Child care expenses | 28 | 120,970 | 506,942 | 963,580 | 2,529,840 |
| Carrying charges & interest expenses | 29 | 894,150 | 1,511,283 | 2,645,910 | 2,129,042 |
| Other employment expenses | 30 | 227,190 | 1,346,406 | 610,890 | 2,334,709 |
| Other deductions from total income | 31 | 258,680 | 2,593,392 | 1,019,820 | 4,623,982 |
| Capital gains deductions | 32 | 34,780 | 2,917,757 | 60,830 | 3,114,328 |
| Other deductions from net income | 33 | 295,650 | 2,570,234 | 4,204,220 | 22,189,002 |
| Total deductions | 34 | 2,599,070 | 29,199,872 | 13,984,840 | 71,165,154 |
| Taxable income assessed | 35 | 2,751,950 | 205,141,013 | 19,326,760 | 506,867,246 |
| Non-refundable tax credits | Crédits d'impôt non remboursables | | | | |
| Amounts allowed: (items 36-46) | Montants alloués (postes 36-46) | | | | |
| Basic personal amount | 36 | 2,753,350 | 17,759,058 | 21,099,460 | 135,595,889 |
| Age amount | 37 | 13,690 | 14,522 | 3,244,700 | 10,452,620 |
| Married or equivalent amount | 38 | 544,690 | 2,454,924 | 3,040,990 | 13,418,256 |
| CPP or QPP contributions | 39 | 2,406,280 | 2,386,576 | 12,434,410 | 7,905,567 |
| Employment insurance premiums | 40 | 2,140,090 | 2,351,927 | 11,730,290 | 8,039,987 |
| Eligible pension income amount | 41 | 336,440 | 333,073 | 2,548,940 | 2,465,864 |
| Disability amount | 42 | 40,990 | 173,508 | 464,380 | 1,957,028 |
| Tuition fees & education amount | 43 | 425,850 | 943,561 | 2,346,240 | 5,123,751 |
| Amount transferred from spouse | 44 | 60,490 | 132,642 | 606,030 | 1,740,454 |
| Medical expenses | 45 | 118,680 | 448,226 | 1,539,290 | 2,556,839 |
| Total tax credits | 46 | 2,754,250 | 4,596,994 | 21,110,180 | 31,947,806 |
| Donations allowed: (items 48-49) | Dons alloués (postes 48-49) | | | | |
| Charitable donations & Gov't gifts | 47 | 1,618,070 | 2,220,174 | 5,331,900 | 4,251,775 |
| Cultural and Ecological Gifts | 48 | 2,650 | 59,928 | 6,380 | 64,275 |
| Total tax credits on donations | 49 | 1,602,120 | 632,753 | 5,211,320 | 1,167,577 |
| Total non-refundable tax credits | 50 | 2,754,390 | 5,229,747 | 21,110,620 | 33,115,383 |
| Tax payable | Impôt à payer | | | | |
| Net federal tax payable | 51 | 2,913,350 | 47,469,733 | 14,551,970 | 78,587,060 |
| Net provincial tax payable | 52 | 2,326,090 | 18,912,714 | 9,203,370 | 27,794,407 |
| Total net tax payable | 53 | 2,915,970 | 66,382,447 | 14,576,970 | 106,381,467 |
| Other tax and deductions components | Autres éléments d'impôt et de déductions | | | | |
| Social benefits repayment | 54 | 287,240 | 626,215 | 311,790 | 646,981 |
| Basic federal tax | 55 | 2,919,560 | 45,920,678 | 14,670,130 | 76,711,689 |
| Federal individual surtax | 56 | 2,917,020 | 2,030,364 | 14,268,170 | 2,487,683 |
| Dividend tax credit | 57 | 781,860 | 1,329,717 | 2,365,430 | 1,770,786 |

Part III - Tables

Final Basic Table 2A Taxable Returns by Total Income Class

| Item | Poste | Loss and nil - Perte et neant | | \$1 to-a \$10,000 | | | |
|--|-------|---|-------------------|-------------------|-------------------|---------|-----------|
| | | Number Nombre | Amount Montant | Number Nombre | Amount Montant | | |
| Number of tax able returns | 1 | | 420 | | 765,130 | | |
| Number of non-tax able returns | 2 | | | | | | |
| Total number of returns | 3 | | 420 | | 765,130 | | |
| Sources of income | | | | | | | |
| | | | | \$ | \$ | | |
| Employment income | 4 | Revenus d'emploi | 4 | 40 | 5,565 | 545,390 | 3,750,703 |
| Commissions from employment | 5 | Commissions (d'emploi) | 5 | | | 12,930 | 13,381 |
| Other employment income | 6 | Autres revenus d'emploi | 6 | | | 47,930 | 128,595 |
| Old age security pension | 7 | Pension de sécurité de la vieillesse | 7 | 170 | 839 | 1,240 | 4,409 |
| CPP or QPP benefits | 8 | Prestations du RPC ou du RRQ | 8 | 170 | 1,231 | 77,600 | 413,259 |
| Other pensions, superannuation | 9 | Autres pensions et pensions de retraite | 9 | 130 | 622 | 10,800 | 37,098 |
| Employment insurance benefit | 10 | Prestations d'assurance-emploi | 10 | | | 156,340 | 545,651 |
| Tax able amount of dividends | 11 | Montant imposable des dividendes | 11 | 60 | 3,444 | 37,760 | 9,859 |
| Investment income | 12 | Revenus de placements | 12 | 270 | 3,402 | 180,380 | 269,432 |
| Annuity income | 13 | Revenus de rentes | 13 | 130 | 1,917 | 8,190 | 28,015 |
| Net rental income | 14 | Revenus nets de location | 14 | 170 | -38,678 | 29,160 | 39,117 |
| Tax able capital gains | 15 | Gains en capital imposables | 15 | 200 | 23,053 | 43,240 | 49,999 |
| RRSP income | 16 | Revenu d'un REER | 16 | 20 | 169 | 35,190 | 114,581 |
| Net business income | 17 | Revenus nets d'entreprise | 17 | | | 100,470 | 489,869 |
| Net professional income | 18 | Revenus nets de profession libérale | 18 | 40 | 2,771 | 11,800 | 69,184 |
| Net commission income | 19 | Revenus nets de commissions | 19 | | | 5,340 | 22,328 |
| Net farming income | 20 | Revenus nets d'agriculture | 20 | | | 19,070 | 80,936 |
| Net fishing income | 21 | Revenus nets de pêche | 21 | | | 1,440 | 1,713 |
| Tax exempt income | 22 | Revenus non imposables | 22 | | | 42,720 | 52,161 |
| Other income | 23 | Autres revenus d'emploi | 23 | 270 | -20,214 | 89,220 | 190,289 |
| Total income assessed | 24 | Revenu total établi | 24 | 420 | -15,879 | 765,130 | 6,310,579 |
| Deductions | | | | | | | |
| RPP contributions | 25 | Cotisations à un RPA | 25 | | | 24,740 | 7,813 |
| RRSP contributions | 26 | Cotisations à un REER | 26 | | | 61,630 | 51,052 |
| Union & professional dues | 27 | Cotisations syndicales et professionnelles | 27 | 20 | 16 | 85,700 | 12,373 |
| Child care expenses | 28 | Frais de garde d'enfants | 28 | | | 25,890 | 19,305 |
| Carrying charges & interest expenses | 29 | Frais financiers et frais d'intérêts | 29 | 320 | 1,893 | 24,670 | 4,040 |
| Other employment expenses | 30 | Autres dépenses d'emploi | 30 | | | 3,500 | 2,773 |
| Other deductions from total income | 31 | Autres déductions (du revenu total) | 31 | 200 | 1,181 | 15,760 | 6,318 |
| Capital gains deductions | 32 | Déduction pour gains en capital | 32 | | | 730 | 489 |
| Other deductions from net income | 33 | Déductions supplémentaires (du revenu net) | 33 | | | 48,270 | 58,751 |
| Total deductions | 34 | Total des déductions | 34 | 340 | 3,094 | 237,610 | 162,912 |
| Tax able income assessed | 35 | Revenu imposable établi | 35 | 320 | 11,139 | 765,130 | 6,161,544 |
| Non-refundable tax credits | | | | | | | |
| Amounts allowed: (items 36-46) | | | | | | | |
| Basic personal amount | 36 | Montant personnel de base | 36 | 420 | 2,699 | 760,180 | 4,708,116 |
| Age amount | 37 | Montant en raison de l'âge | 37 | 170 | 602 | 1,370 | 3,891 |
| Married or equivalent amount | 38 | Montant pour conjoint ou équivalent | 38 | | | 21,040 | 27,026 |
| CPP or QPP contributions | 39 | Cotisations au RPC ou au RRQ | 39 | 20 | 21 | 530,320 | 76,936 |
| Employment insurance premiums | 40 | Cotisations à l'assurance-emploi | 40 | 20 | 2 | 480,290 | 98,305 |
| Eligible pension income amount | 41 | Montant pour revenu de pensions | 41 | 150 | 138 | 10,770 | 9,634 |
| Disability amount | 42 | Montant pour personnes handicapées | 42 | | | 260 | 627 |
| Tuition fees & education amount | 43 | Frais de scolarité et montant rel. aux études | 43 | 160 | 41 | 71,960 | 86,503 |
| Amount transferred from spouse | 44 | Montants transférés du conjoint | 44 | | | 2,470 | 1,988 |
| Medical expenses | 45 | Partie déductible des frais médicaux | 45 | 90 | 95 | 69,500 | 35,953 |
| Total tax credits | 46 | Total des crédits d'impôt | 46 | 420 | 613 | 762,110 | 856,628 |
| Donations allowed: (items 48-49) | | | | | | | |
| Charitable donations & Gov't gifts | 47 | Dons de bienfaisance dons au gouvernement | 47 | | | 67,330 | 9,761 |
| Cultural and Ecological Gifts | 48 | Dons des biens culturels ou écosensibles | 48 | | | | |
| Total tax credits on donations | 49 | Total des crédits d'impôt pour les dons | 49 | | | 63,980 | 2,098 |
| Total non-refundable tax credits | 50 | Total des crédits d'impôt non remboursables | 50 | 420 | 613 | 762,310 | 858,726 |
| Tax payable | | | | | | | |
| Net federal tax payable | 51 | Impôt fédéral net à payer | 51 | 420 | 3,244 | 764,910 | 195,130 |
| Net provincial tax payable | 52 | Impôt provincial net à payer | 52 | 400 | 1,603 | 231,880 | 33,789 |
| Total net tax payable | 53 | Total de l'impôt à payer | 53 | 420 | 4,847 | 765,130 | 228,919 |
| Other tax and deductions components | | | | | | | |
| Social benefits repayment | 54 | Remb. des prestations de progr. Sociaux | 54 | | | | |
| Basic federal tax | 55 | Impôt fédéral de base | 55 | 420 | 3,145 | 765,030 | 189,491 |
| Federal individual surtax | 56 | Surtaxe fédérale des particuliers | 56 | 100 | 98 | 630,180 | 5,163 |
| Dividend tax credit | 57 | Crédit d'impôt pour dividendes | 57 | 60 | 459 | 32,490 | 1,294 |

Tableau final de base 2A
Déclarations imposables selon le palier de revenu total
Année d'imposition 1997 (en milliers de dollars)

| \$10,000 to-à \$15,000 | | \$15,000 to-à \$20,000 | | \$20,000 to-à \$25,000 | | \$25,000 to-à \$30,000 | | \$30,000 to-à \$35,000 | | Item Poste |
|------------------------|-------------------|------------------------|-------------------|------------------------|-------------------|------------------------|-------------------|------------------------|-------------------|---------------|
| Number Nombre | Amount Montant | Number Nombre | Amount Montant | Number Nombre | Amount Montant | Number Nombre | Amount Montant | Number Nombre | Amount Montant | |
| 1,754,430 | | 1,851,830 | | 1,642,720 | | 1,565,190 | | 1,357,580 | | 1 |
| 1,754,430 | | 1,851,830 | | 1,642,720 | | 1,565,190 | | 1,357,580 | | 2 |
| | \$ | | \$ | | \$ | | \$ | | \$ | 3 |
| 1,122,470 | 11,487,783 | 1,209,730 | 17,724,329 | 1,183,200 | 22,417,383 | 1,191,600 | 28,632,100 | 1,084,700 | 31,202,876 | 4 |
| 26,170 | 55,002 | 30,690 | 99,871 | 33,000 | 158,075 | 29,810 | 195,820 | 34,880 | 346,507 | 5 |
| 90,240 | 285,825 | 100,270 | 383,214 | 95,340 | 321,136 | 106,140 | 368,014 | 99,790 | 320,624 | 6 |
| 354,310 | 1,667,301 | 425,360 | 2,005,421 | 321,730 | 1,504,033 | 255,680 | 1,198,924 | 174,190 | 810,981 | 7 |
| 465,990 | 2,368,209 | 521,510 | 2,956,431 | 399,760 | 2,460,729 | 332,850 | 2,070,076 | 240,390 | 1,495,840 | 8 |
| 145,040 | 479,743 | 308,610 | 1,618,036 | 295,800 | 2,442,737 | 272,840 | 3,226,747 | 215,990 | 3,298,267 | 9 |
| 372,660 | 1,447,364 | 376,460 | 1,716,029 | 327,870 | 1,620,394 | 255,840 | 1,248,172 | 193,430 | 975,321 | 10 |
| 118,580 | 59,760 | 160,630 | 130,973 | 152,430 | 193,358 | 171,340 | 299,309 | 175,420 | 436,633 | 11 |
| 581,740 | 1,028,960 | 645,530 | 1,391,363 | 597,480 | 1,345,434 | 589,190 | 1,385,360 | 517,910 | 1,218,442 | 12 |
| 84,110 | 202,431 | 148,760 | 468,017 | 142,750 | 578,785 | 131,310 | 647,897 | 100,260 | 556,650 | 13 |
| 78,440 | 92,207 | 102,590 | 118,099 | 92,770 | 117,551 | 92,840 | 108,904 | 94,350 | 93,322 | 14 |
| 112,770 | 163,532 | 145,380 | 307,759 | 129,900 | 240,827 | 136,080 | 265,697 | 134,620 | 308,284 | 15 |
| 77,710 | 264,643 | 99,430 | 387,950 | 113,320 | 502,727 | 112,760 | 476,121 | 97,550 | 428,948 | 16 |
| 168,400 | 1,082,362 | 166,930 | 1,295,302 | 136,930 | 1,252,100 | 107,930 | 1,101,153 | 99,260 | 950,334 | 17 |
| 22,820 | 177,601 | 23,230 | 259,221 | 19,250 | 232,486 | 19,520 | 296,162 | 16,940 | 241,287 | 18 |
| 10,190 | 59,860 | 10,160 | 83,601 | 11,570 | 112,068 | 9,150 | 129,206 | 8,950 | 132,555 | 19 |
| 36,220 | 124,550 | 39,710 | 124,353 | 32,980 | 135,768 | 37,530 | 253,113 | 31,320 | 246,822 | 20 |
| 7,400 | 37,373 | 5,340 | 35,937 | 7,140 | 67,043 | 2,510 | 29,965 | 2,940 | 42,428 | 21 |
| 282,420 | 542,261 | 245,930 | 513,126 | 143,070 | 407,296 | 110,760 | 373,519 | 71,740 | 306,334 | 22 |
| 223,660 | 630,022 | 253,230 | 688,140 | 243,010 | 820,468 | 231,800 | 637,574 | 209,140 | 589,492 | 23 |
| 1,754,430 | 22,256,787 | 1,851,830 | 32,307,173 | 1,642,720 | 36,930,398 | 1,565,190 | 42,943,834 | 1,357,580 | 44,001,948 | 24 |
| 84,450 | 33,178 | 144,700 | 79,999 | 230,490 | 182,451 | 352,400 | 378,533 | 397,320 | 537,760 | 25 |
| 259,140 | 350,763 | 406,460 | 727,406 | 529,850 | 1,098,211 | 605,200 | 1,472,472 | 635,660 | 1,825,430 | 26 |
| 247,600 | 41,864 | 328,040 | 71,081 | 394,410 | 107,971 | 472,640 | 159,906 | 486,020 | 193,617 | 27 |
| 79,180 | 129,090 | 110,850 | 238,080 | 127,660 | 301,702 | 113,660 | 300,954 | 92,110 | 259,564 | 28 |
| 116,830 | 22,413 | 186,280 | 41,172 | 204,860 | 53,081 | 227,460 | 62,514 | 226,990 | 72,251 | 29 |
| 23,100 | 31,932 | 28,790 | 46,017 | 51,870 | 120,086 | 44,920 | 109,682 | 60,850 | 166,152 | 30 |
| 64,400 | 45,641 | 92,940 | 110,754 | 80,060 | 126,831 | 78,260 | 153,556 | 83,900 | 236,971 | 31 |
| 1,870 | 2,200 | 2,260 | 9,104 | 2,070 | 13,917 | 2,370 | 7,289 | 2,530 | 13,693 | 32 |
| 303,470 | 579,642 | 283,480 | 600,857 | 180,650 | 516,746 | 145,540 | 488,790 | 111,320 | 427,921 | 33 |
| 892,310 | 1,236,723 | 1,104,740 | 1,924,470 | 1,116,960 | 2,520,997 | 1,160,100 | 3,133,695 | 1,111,850 | 3,733,359 | 34 |
| 1,754,410 | 21,031,772 | 1,851,690 | 30,395,279 | 1,642,720 | 34,425,669 | 1,565,190 | 39,863,949 | 1,357,580 | 40,278,863 | 35 |
| 1,753,450 | 11,284,381 | 1,851,250 | 11,902,823 | 1,642,160 | 10,590,040 | 1,559,960 | 10,061,193 | 1,357,390 | 8,758,370 | 36 |
| 360,180 | 1,253,762 | 428,200 | 1,490,924 | 325,160 | 1,132,053 | 258,010 | 843,503 | 176,230 | 455,944 | 37 |
| 108,010 | 424,393 | 233,690 | 948,733 | 248,100 | 1,037,716 | 259,270 | 1,093,465 | 224,830 | 988,260 | 38 |
| 1,146,720 | 284,161 | 1,251,440 | 484,731 | 1,191,140 | 624,559 | 1,194,690 | 805,854 | 1,087,030 | 888,284 | 39 |
| 1,033,060 | 315,482 | 1,127,000 | 487,285 | 1,099,460 | 618,372 | 1,117,020 | 791,034 | 1,014,990 | 861,505 | 40 |
| 197,700 | 183,120 | 379,380 | 370,727 | 340,350 | 335,757 | 306,320 | 303,591 | 234,860 | 232,915 | 41 |
| 19,840 | 82,279 | 39,480 | 165,731 | 40,700 | 172,055 | 37,390 | 159,465 | 26,110 | 111,526 | 42 |
| 238,170 | 460,814 | 203,170 | 382,352 | 168,020 | 310,088 | 167,340 | 272,583 | 134,840 | 213,725 | 43 |
| 24,170 | 41,233 | 76,830 | 201,870 | 75,290 | 212,831 | 61,000 | 178,903 | 39,660 | 109,802 | 44 |
| 227,000 | 152,674 | 250,900 | 222,339 | 192,190 | 218,707 | 156,080 | 220,570 | 106,920 | 165,925 | 45 |
| 1,753,760 | 2,460,940 | 1,851,460 | 2,831,973 | 1,642,330 | 2,593,928 | 1,564,890 | 2,505,659 | 1,357,450 | 2,176,062 | 46 |
| 306,990 | 86,110 | 463,220 | 198,700 | 464,790 | 218,989 | 501,590 | 262,057 | 467,710 | 272,230 | 47 |
| 90 | 1 | 330 | 85 | 950 | 555 | 540 | 121 | 500 | 121 | 48 |
| 296,750 | 20,536 | 446,710 | 50,566 | 453,260 | 56,630 | 489,780 | 68,555 | 457,430 | 72,022 | 49 |
| 1,753,790 | 2,481,475 | 1,851,490 | 2,882,539 | 1,642,330 | 2,650,557 | 1,564,920 | 2,574,214 | 1,357,450 | 2,248,085 | 50 |
| 1,747,750 | 1,120,016 | 1,845,540 | 2,331,044 | 1,639,150 | 3,261,856 | 1,563,660 | 4,277,499 | 1,356,890 | 4,823,918 | 51 |
| 952,190 | 324,978 | 1,206,110 | 788,517 | 1,160,950 | 1,185,346 | 1,126,870 | 1,570,719 | 1,011,800 | 1,811,064 | 52 |
| 1,754,430 | 1,444,994 | 1,851,830 | 3,119,561 | 1,642,720 | 4,447,202 | 1,565,190 | 5,848,218 | 1,357,580 | 6,634,982 | 53 |
| | | | | | | 30 | 9 | 10 | 16 | 54 |
| 1,748,650 | 1,090,322 | 1,846,320 | 2,270,211 | 1,640,290 | 3,176,913 | 1,564,130 | 4,166,018 | 1,357,110 | 4,697,498 | 55 |
| 1,652,300 | 31,700 | 1,823,540 | 67,078 | 1,634,190 | 94,342 | 1,560,170 | 123,722 | 1,354,730 | 140,186 | 56 |
| 109,310 | 7,904 | 149,720 | 17,376 | 143,110 | 25,696 | 159,880 | 39,817 | 162,400 | 58,121 | 57 |

Part III - Tables

Final Basic Table 2A (continued)

Taxable Returns by Total Income Class

1997 tax year (all money figures in thousands of dollars)

| Item | Poste | \$35,000 to-a \$40,000 | | \$30,000 to-a \$40,000 | |
|--|---|------------------------|-------------------|------------------------|-------------------|
| | | Number Nombre | Amount Montant | Number Nombre | Amount Montant |
| Number of taxable returns | 1 | 1,117,790 | | 2,475,370 | |
| Number of non-taxable returns | 2 | | | | |
| Total number of returns | 3 | 1,117,790 | | 2,475,370 | |
| Sources of income | Sources de revenu | | | | |
| Employment income | 4 | 929,840 | 31,376,073 | 2,014,530 | 62,578,950 |
| Commissions from employment | 5 | 23,200 | 271,533 | 58,080 | 618,040 |
| Other employment income | 6 | 92,080 | 280,695 | 191,870 | 601,319 |
| Old age security pension | 7 | 121,310 | 562,154 | 295,490 | 1,373,135 |
| CPP or QPP benefits | 8 | 167,460 | 1,035,352 | 407,840 | 2,531,192 |
| Other pensions, superannuation | 9 | 155,000 | 2,801,162 | 370,990 | 6,099,429 |
| Employment insurance benefit | 10 | 123,770 | 614,388 | 317,200 | 1,589,709 |
| Taxable amount of dividends | 11 | 154,820 | 406,919 | 330,240 | 843,552 |
| Investment income | 12 | 432,300 | 1,021,228 | 950,200 | 2,239,671 |
| Annuity income | 13 | 70,170 | 478,428 | 170,440 | 1,035,079 |
| Net rental income | 14 | 82,200 | 94,275 | 176,550 | 187,596 |
| Taxable capital gains | 15 | 125,850 | 316,178 | 260,470 | 624,462 |
| RRSP income | 16 | 85,980 | 380,601 | 183,520 | 809,548 |
| Net business income | 17 | 75,010 | 815,557 | 174,270 | 1,765,891 |
| Net professional income | 18 | 17,090 | 285,448 | 34,020 | 526,735 |
| Net commission income | 19 | 6,700 | 138,244 | 15,650 | 270,799 |
| Net farming income | 20 | 21,910 | 145,318 | 53,230 | 392,141 |
| Net fishing income | 21 | 1,900 | 49,210 | 4,840 | 91,638 |
| Tax exempt income | 22 | 56,710 | 274,920 | 128,440 | 581,254 |
| Other income | 23 | 172,850 | 469,631 | 381,990 | 1,059,122 |
| Total income assessed | 24 | 1,117,790 | 41,817,315 | 2,475,370 | 85,819,263 |
| Deductions | Déductions | | | | |
| RPP contributions | 25 | 415,150 | 682,359 | 812,470 | 1,220,119 |
| RRSP contributions | 26 | 589,550 | 1,964,476 | 1,225,220 | 3,789,906 |
| Union & professional dues | 27 | 460,570 | 224,199 | 946,590 | 417,816 |
| Child care expenses | 28 | 72,310 | 223,859 | 164,410 | 483,422 |
| Carrying charges & interest expenses | 29 | 215,700 | 84,126 | 442,700 | 156,378 |
| Other employment expenses | 30 | 49,340 | 142,573 | 110,180 | 308,724 |
| Other deductions from total income | 31 | 71,190 | 213,164 | 155,090 | 450,135 |
| Capital gains deductions | 32 | 2,440 | 19,959 | 4,970 | 33,652 |
| Other deductions from net income | 33 | 90,690 | 397,006 | 202,010 | 824,927 |
| Total deductions | 34 | 961,330 | 3,951,720 | 2,073,180 | 7,685,078 |
| Taxable income assessed | 35 | 1,117,790 | 37,875,543 | 2,475,370 | 78,154,405 |
| Non-refundable tax credits | Crédits d'impôt non remboursables | | | | |
| Amounts allowed: (items 36-46) | Montants alloués (postes 36-46) | | | | |
| Basic personal amount | 36 | 1,117,650 | 7,211,127 | 2,475,040 | 15,969,497 |
| Age amount | 37 | 123,460 | 231,801 | 299,690 | 687,745 |
| Married or equivalent amount | 38 | 196,690 | 853,749 | 421,520 | 1,842,009 |
| CPP or QPP contributions | 39 | 933,870 | 863,431 | 2,020,900 | 1,751,715 |
| Employment insurance premiums | 40 | 875,020 | 862,342 | 1,890,010 | 1,723,847 |
| Eligible pension income amount | 41 | 168,370 | 167,090 | 403,230 | 400,005 |
| Disability amount | 42 | 23,160 | 97,845 | 49,260 | 209,371 |
| Tuition fees & education amount | 43 | 122,340 | 200,885 | 257,180 | 414,610 |
| Amount transferred from spouse | 44 | 28,860 | 80,961 | 68,520 | 190,762 |
| Medical expenses | 45 | 75,450 | 133,974 | 182,370 | 299,900 |
| Total tax credits | 46 | 1,117,680 | 1,821,977 | 2,475,130 | 3,998,039 |
| Donations allowed: (items 48-49) | Dons alloués (postes 48-49) | | | | |
| Charitable donations & Gov't gifts | 47 | 436,840 | 245,294 | 904,560 | 517,524 |
| Cultural and Ecological Gifts | 48 | 170 | 2 | 670 | 124 |
| Total tax credits on donations | 49 | 427,800 | 64,799 | 885,230 | 136,822 |
| Total non-refundable tax credits | 50 | 1,117,680 | 1,886,776 | 2,475,130 | 4,134,861 |
| Tax payable | Impôt à payer | | | | |
| Net federal tax payable | 51 | 1,117,460 | 5,104,363 | 2,474,350 | 9,928,281 |
| Net provincial tax payable | 52 | 847,270 | 1,949,412 | 1,859,070 | 3,760,476 |
| Total net tax payable | 53 | 1,117,790 | 7,053,775 | 2,475,370 | 13,688,757 |
| Other tax and deductions components | Autres éléments d'impôt et de déductions | | | | |
| Social benefits repayment | 54 | 70 | 8 | 80 | 24 |
| Basic federal tax | 55 | 1,117,620 | 4,975,074 | 2,474,730 | 9,672,572 |
| Federal individual surtax | 56 | 1,116,610 | 148,569 | 2,471,340 | 288,755 |
| Dividend tax credit | 57 | 144,340 | 54,171 | 306,750 | 112,292 |

Tableau final de base 2A
Déclarations imposables selon le palier de revenu total
 Année d'imposition 1997 (en milliers de dollars)

| \$40,000 to-a \$45,000 | | \$45,000 to-a \$50,000 | | \$50,000 to-a \$55,000 | | \$55,000 to-a \$60,000 | | \$60,000 to-a \$70,000 | | Item Poste |
|------------------------|-------------------|------------------------|-------------------|------------------------|-------------------|------------------------|-------------------|------------------------|-------------------|---------------|
| Number Nombre | Amount Montant | Number Nombre | Amount Montant | Number Nombre | Amount Montant | Number Nombre | Amount Montant | Number Nombre | Amount Montant | |
| 911,580 | | 709,460 | | 1,621,050 | | 1,076,490 | | 633,090 | | 1 |
| 911,580 | | 709,460 | | 1,621,050 | | 1,076,490 | | 633,090 | | 2 |
| | | | | | | | | | | 3 |
| | | | | | | | | | | 4 |
| 778,290 | 30,079,299 | 610,970 | 26,339,817 | 1,389,270 | 56,419,116 | 946,530 | 47,428,639 | 562,430 | 33,011,550 | 5 |
| 21,800 | 320,058 | 18,390 | 314,875 | 40,190 | 634,933 | 32,500 | 606,870 | 20,260 | 534,796 | 6 |
| 81,700 | 236,005 | 69,180 | 201,072 | 150,880 | 437,077 | 121,460 | 397,469 | 73,770 | 205,446 | 7 |
| 89,060 | 407,905 | 65,000 | 299,334 | 154,060 | 707,239 | 83,180 | 386,345 | 45,190 | 208,410 | 8 |
| 127,270 | 759,202 | 93,570 | 566,803 | 220,840 | 1,326,005 | 119,000 | 708,854 | 65,210 | 386,907 | 9 |
| 120,180 | 2,493,601 | 88,440 | 1,946,629 | 208,620 | 4,440,230 | 114,810 | 2,851,927 | 60,780 | 1,608,006 | 10 |
| 78,980 | 372,630 | 54,810 | 252,117 | 133,790 | 624,747 | 58,410 | 240,337 | 24,790 | 95,090 | 11 |
| 136,940 | 366,707 | 121,290 | 330,992 | 258,230 | 697,698 | 214,540 | 687,256 | 156,830 | 627,712 | 12 |
| 366,950 | 910,857 | 285,510 | 776,275 | 652,460 | 1,687,132 | 461,010 | 1,230,121 | 285,710 | 869,601 | 13 |
| 54,520 | 383,158 | 40,750 | 373,962 | 95,270 | 757,120 | 54,680 | 516,795 | 31,310 | 353,230 | 14 |
| 70,680 | 65,115 | 55,140 | 85,525 | 125,830 | 150,640 | 104,940 | 56,911 | 55,810 | 85,431 | 15 |
| 115,590 | 299,172 | 98,640 | 320,776 | 214,230 | 619,948 | 168,680 | 613,891 | 119,150 | 512,705 | 16 |
| 71,250 | 366,120 | 53,900 | 310,395 | 125,150 | 676,516 | 80,640 | 494,601 | 45,120 | 331,382 | 17 |
| 53,640 | 533,933 | 45,070 | 452,835 | 98,710 | 986,768 | 73,460 | 751,741 | 43,910 | 554,946 | 18 |
| 14,040 | 238,836 | 12,910 | 294,599 | 26,960 | 533,435 | 23,520 | 547,339 | 19,300 | 563,199 | 19 |
| 5,780 | 126,996 | 4,960 | 115,120 | 10,740 | 242,117 | 6,060 | 175,875 | 4,810 | 143,363 | 20 |
| 17,980 | 98,964 | 13,330 | 86,549 | 31,310 | 185,512 | 21,860 | 148,607 | 13,270 | 94,853 | 21 |
| 1,110 | 26,825 | 1,030 | 24,866 | 2,130 | 51,691 | 1,640 | 40,385 | 800 | 26,470 | 22 |
| 45,980 | 191,762 | 31,360 | 160,220 | 77,340 | 351,982 | 39,200 | 176,724 | 19,390 | 103,882 | 23 |
| 136,570 | 394,483 | 117,700 | 372,890 | 254,270 | 767,373 | 188,570 | 740,689 | 117,220 | 469,213 | 24 |
| 911,580 | 38,671,629 | 709,460 | 33,625,652 | 1,621,050 | 72,297,280 | 1,076,490 | 58,801,375 | 633,090 | 40,786,192 | 25 |
| 371,910 | 709,296 | 309,540 | 705,014 | 681,450 | 1,414,309 | 509,660 | 1,390,985 | 293,660 | 942,306 | 26 |
| 514,150 | 1,957,040 | 433,430 | 1,854,496 | 947,580 | 3,811,536 | 715,530 | 3,427,526 | 445,070 | 2,557,550 | 27 |
| 409,790 | 214,781 | 341,100 | 204,164 | 750,890 | 418,945 | 563,370 | 370,311 | 314,140 | 231,677 | 28 |
| 58,880 | 196,207 | 35,430 | 117,465 | 94,300 | 313,673 | 51,850 | 179,951 | 29,150 | 167,691 | 29 |
| 181,850 | 79,913 | 167,820 | 75,710 | 349,670 | 155,623 | 281,430 | 156,787 | 188,430 | 132,058 | 30 |
| 52,240 | 156,552 | 45,450 | 141,305 | 97,690 | 297,857 | 71,730 | 270,840 | 45,830 | 190,551 | 31 |
| 67,160 | 250,715 | 54,520 | 228,539 | 121,680 | 479,253 | 82,990 | 491,923 | 49,130 | 292,847 | 32 |
| 2,400 | 29,109 | 2,080 | 27,838 | 4,470 | 56,947 | 5,170 | 81,865 | 3,510 | 66,140 | 33 |
| 76,190 | 297,973 | 60,780 | 271,205 | 136,970 | 569,178 | 98,470 | 364,507 | 58,940 | 243,106 | 34 |
| 813,840 | 3,891,586 | 651,070 | 3,625,736 | 1,464,910 | 7,517,322 | 1,007,290 | 6,734,696 | 598,250 | 4,823,926 | 35 |
| 911,580 | 34,804,775 | 709,430 | 30,012,680 | 1,621,020 | 64,817,455 | 1,076,460 | 52,042,761 | 633,080 | 35,888,111 | 36 |
| 911,250 | 5,880,750 | 709,310 | 4,577,484 | 1,620,560 | 10,458,234 | 1,076,250 | 6,944,371 | 632,940 | 4,084,931 | 37 |
| 90,370 | 104,314 | 58,120 | 29,453 | 148,490 | 133,767 | 9,920 | 8,402 | 1,840 | 2,424 | 38 |
| 153,660 | 691,639 | 127,530 | 568,422 | 281,190 | 1,260,060 | 200,980 | 906,593 | 132,550 | 597,917 | 39 |
| 777,310 | 737,813 | 611,350 | 586,717 | 1,388,650 | 1,324,530 | 947,580 | 912,381 | 567,230 | 551,201 | 40 |
| 729,850 | 778,795 | 572,300 | 620,294 | 1,302,150 | 1,399,089 | 896,060 | 984,072 | 527,810 | 583,524 | 41 |
| 130,850 | 129,927 | 96,310 | 95,441 | 227,160 | 225,368 | 126,820 | 125,902 | 67,870 | 67,196 | 42 |
| 19,850 | 83,658 | 12,260 | 51,788 | 32,110 | 135,446 | 15,940 | 67,433 | 8,920 | 38,146 | 43 |
| 117,090 | 195,733 | 98,350 | 160,168 | 215,440 | 355,901 | 162,170 | 313,296 | 98,070 | 206,248 | 44 |
| 20,670 | 51,004 | 15,100 | 37,020 | 35,780 | 88,024 | 20,940 | 47,099 | 14,010 | 28,896 | 45 |
| 53,070 | 100,164 | 37,160 | 93,028 | 90,230 | 193,192 | 46,760 | 132,512 | 22,040 | 67,612 | 46 |
| 911,310 | 1,490,044 | 709,340 | 1,161,197 | 1,620,650 | 2,651,241 | 1,076,340 | 1,777,719 | 632,960 | 1,060,751 | 47 |
| 387,540 | 257,018 | 334,160 | 216,238 | 721,710 | 473,256 | 558,170 | 376,316 | 366,930 | 278,509 | 48 |
| 200 | 36 | 360 | 80 | 560 | 116 | 480 | 1,600 | 670 | 212 | 49 |
| 379,110 | 68,758 | 328,510 | 57,489 | 707,620 | 126,247 | 550,460 | 100,618 | 363,490 | 74,691 | 50 |
| 911,310 | 1,558,802 | 709,340 | 1,218,686 | 1,620,650 | 2,777,488 | 1,076,430 | 1,878,337 | 632,990 | 1,135,442 | 51 |
| 911,360 | 5,162,090 | 708,960 | 4,778,069 | 1,620,320 | 9,940,160 | 1,075,660 | 8,930,206 | 632,970 | 6,623,697 | 52 |
| 695,070 | 1,965,689 | 545,180 | 1,836,774 | 1,240,250 | 3,802,463 | 845,890 | 3,492,714 | 511,170 | 2,677,583 | 53 |
| 911,580 | 7,127,780 | 709,460 | 6,614,843 | 1,621,050 | 13,742,623 | 1,076,490 | 12,422,920 | 633,090 | 9,301,280 | 54 |
| 1,040 | 572 | 2,640 | 1,201 | 3,690 | 1,773 | 71,160 | 38,738 | 63,710 | 84,027 | 55 |
| 911,490 | 5,030,516 | 709,310 | 4,656,302 | 1,620,800 | 9,686,818 | 1,076,260 | 8,701,968 | 633,020 | 6,449,707 | 56 |
| 910,900 | 150,205 | 708,850 | 139,163 | 1,619,750 | 289,368 | 1,075,900 | 260,363 | 632,860 | 194,516 | 57 |
| 128,760 | 48,820 | 114,800 | 44,067 | 243,560 | 92,887 | 202,920 | 91,520 | 150,530 | 83,611 | 58 |

Part III - Tables

Final Basic Table 2A (continued)
Taxable Returns by Total Income Class

| Item | Poste | \$70,000 to-a \$80,000 | | \$80,000 to-a \$90,000 | |
|--|---|------------------------|-------------------|------------------------|-------------------|
| | | Number Nombre | Amount Montant | Number Nombre | Amount Montant |
| Number of taxable returns | 1 | 337,570 | | 197,800 | |
| Number of non-taxable returns | 2 | | | | |
| Total number of returns | 3 | 337,570 | | 197,800 | |
| Sources of income | Sources de revenu | | \$ | | \$ |
| Employment income | 4 | 294,690 | 19,562,107 | 168,230 | 12,208,385 |
| Commissions from employment | 5 | 16,900 | 465,277 | 10,310 | 404,936 |
| Other employment income | 6 | 45,090 | 159,076 | 31,640 | 120,683 |
| Old age security pension | 7 | 26,080 | 120,870 | 18,140 | 83,780 |
| CPP or QPP benefits | 8 | 35,970 | 209,538 | 24,120 | 143,314 |
| Other pensions, superannuation | 9 | 34,100 | 949,355 | 23,550 | 671,692 |
| Employment insurance benefit | 10 | 8,930 | 34,206 | 3,790 | 13,186 |
| Taxable amount of dividends | 11 | 94,950 | 495,385 | 67,150 | 421,097 |
| Investment income | 12 | 165,140 | 593,599 | 99,970 | 461,356 |
| Annuity income | 13 | 17,790 | 263,653 | 12,220 | 183,119 |
| Net rental income | 14 | 35,270 | 69,172 | 20,700 | 54,322 |
| Taxable capital gains | 15 | 74,660 | 453,350 | 53,220 | 426,342 |
| RRSP income | 16 | 23,840 | 231,439 | 19,710 | 189,654 |
| Net business income | 17 | 22,220 | 363,950 | 14,190 | 272,755 |
| Net professional income | 18 | 15,160 | 574,914 | 11,550 | 541,484 |
| Net commission income | 19 | 3,160 | 122,390 | 2,360 | 93,037 |
| Net farming income | 20 | 7,700 | 64,800 | 4,850 | 51,856 |
| Net fishing income | 21 | 330 | 15,900 | 300 | 19,430 |
| Tax exempt income | 22 | 8,450 | 50,017 | 3,710 | 27,195 |
| Other income | 23 | 68,080 | 381,860 | 49,750 | 339,152 |
| Total income assessed | 24 | 337,570 | 25,180,857 | 197,800 | 16,726,775 |
| Deductions | Déductions | | | | |
| RPP contributions | 25 | 130,930 | 426,906 | 70,570 | 241,327 |
| RRSP contributions | 26 | 258,540 | 1,839,669 | 147,700 | 1,241,026 |
| Union & professional dues | 27 | 135,850 | 95,991 | 69,550 | 47,010 |
| Child care expenses | 28 | 21,080 | 74,261 | 6,370 | 29,881 |
| Carrying charges & interest expenses | 29 | 115,070 | 98,240 | 72,620 | 91,872 |
| Other employment expenses | 30 | 34,190 | 147,152 | 19,600 | 110,386 |
| Other deductions from total income | 31 | 29,770 | 201,905 | 23,670 | 277,594 |
| Capital gains deductions | 32 | 2,920 | 69,638 | 2,170 | 69,234 |
| Other deductions from net income | 33 | 34,080 | 153,208 | 21,840 | 108,784 |
| Total deductions | 34 | 323,430 | 3,106,971 | 188,350 | 2,217,113 |
| Taxable income assessed | 35 | 337,530 | 22,002,242 | 197,800 | 14,441,118 |
| Non-refundable tax credits | Crédits d'impôt non remboursables | | | | |
| Amounts allowed: (items 36-46) | Montants alloués (postes 36-46) | | | | |
| Basic personal amount | 36 | 337,380 | 2,175,556 | 197,690 | 1,275,535 |
| Age amount | 37 | 640 | 972 | 250 | 569 |
| Married or equivalent amount | 38 | 73,430 | 326,412 | 41,390 | 188,142 |
| CPP or QPP contributions | 39 | 300,990 | 295,450 | 173,490 | 172,660 |
| Employment insurance premiums | 40 | 269,440 | 297,679 | 150,650 | 166,242 |
| Eligible pension income amount | 41 | 38,140 | 37,750 | 26,580 | 26,321 |
| Disability amount | 42 | 4,350 | 18,292 | 3,250 | 13,595 |
| Tuition fees & education amount | 43 | 53,490 | 125,870 | 31,810 | 77,390 |
| Amount transferred from spouse | 44 | 10,760 | 26,111 | 4,150 | 8,959 |
| Medical expenses | 45 | 12,000 | 40,515 | 8,030 | 35,782 |
| Total tax credits | 46 | 337,490 | 569,682 | 197,740 | 334,621 |
| Donations allowed: (items 48-49) | Dons alloués (postes 48-49) | | | | |
| Charitable donations & Gov't gifts | 47 | 208,950 | 182,911 | 125,780 | 134,831 |
| Cultural and Ecological Gifts | 48 | 230 | 763 | 160 | 228 |
| Total tax credits on donations | 49 | 207,020 | 49,614 | 124,860 | 36,824 |
| Total non-refundable tax credits | 50 | 337,490 | 619,295 | 197,740 | 371,444 |
| Tax payable | Impôt à payer | | | | |
| Net federal tax payable | 51 | 337,280 | 4,328,235 | 197,590 | 2,983,990 |
| Net provincial tax payable | 52 | 277,400 | 1,823,574 | 161,660 | 1,280,554 |
| Total net tax payable | 53 | 337,570 | 6,151,809 | 197,800 | 4,264,544 |
| Other tax and deductions components | Autres éléments d'impôt et de déductions | | | | |
| Social benefits repayment | 54 | 33,280 | 77,941 | 21,280 | 73,602 |
| Basic federal tax | 55 | 337,450 | 4,206,721 | 197,750 | 2,886,102 |
| Federal individual surtax | 56 | 337,380 | 140,205 | 197,650 | 112,596 |
| Dividend tax credit | 57 | 90,100 | 65,999 | 64,690 | 56,109 |

Tableau final de base 2A (fin)
Déclarations imposables selon le palier de revenu total

Année d'imposition 2022 (en milliers de dollars)

| \$90,000 to-a \$100,000 | | \$50,000 to-a \$100,000 | | \$100,000 to-a \$150,000 | | \$150,000 to-a \$250,000 | | \$250,000 and over-et plus | | Item Poste |
|-------------------------|-------------------|-------------------------|-------------------|--------------------------|-------------------|--------------------------|-------------------|----------------------------|-------------------|---------------|
| Number Nombre | Amount Montant | Number Nombre | Amount Montant | Number Nombre | Amount Montant | Number Nombre | Amount Montant | Number Nombre | Amount Montant | |
| 114,840 | | 2,359,790 | | 219,460 | | 100,110 | | 64,520 | | 1 |
| 114,840 | | 2,359,790 | | 219,460 | | 100,110 | | 64,520 | | 2 |
| | \$ | | \$ | | \$ | | \$ | | \$ | 3 |
| 94,450 | 7,397,682 | 2,066,320 | 119,608,362 | 168,150 | 14,917,769 | 67,540 | 8,382,956 | 45,890 | 16,718,130 | 4 |
| 7,230 | 320,095 | 87,200 | 2,331,973 | 15,510 | 966,929 | 7,730 | 825,293 | 5,510 | 2,054,913 | 5 |
| 18,190 | 87,736 | 290,150 | 970,411 | 35,920 | 296,211 | 16,280 | 191,754 | 13,190 | 862,977 | 6 |
| 12,090 | 54,583 | 184,670 | 853,989 | 27,930 | 128,025 | 14,250 | 65,441 | 9,230 | 41,227 | 7 |
| 15,810 | 91,886 | 260,100 | 1,540,498 | 34,350 | 211,315 | 16,780 | 103,891 | 10,840 | 68,748 | 8 |
| 15,200 | 456,670 | 248,430 | 6,537,650 | 29,670 | 991,228 | 11,250 | 431,770 | 6,070 | 328,395 | 9 |
| 1,890 | 6,885 | 97,810 | 389,705 | 6,170 | 9,346 | 550 | 3,204 | 210 | 1,217 | 10 |
| 42,380 | 335,246 | 575,850 | 2,566,696 | 94,960 | 1,231,876 | 52,120 | 1,112,575 | 40,030 | 3,644,461 | 11 |
| 63,580 | 338,714 | 1,075,400 | 3,493,391 | 130,240 | 955,383 | 69,340 | 691,375 | 53,470 | 1,420,545 | 12 |
| 7,640 | 125,463 | 123,630 | 1,442,260 | 17,970 | 368,052 | 8,530 | 222,344 | 5,600 | 199,046 | 13 |
| 13,380 | 60,971 | 230,090 | 326,807 | 27,950 | 146,572 | 15,650 | 138,295 | 12,040 | 308,456 | 14 |
| 34,260 | 338,432 | 449,960 | 2,344,720 | 80,980 | 1,249,841 | 44,910 | 1,522,761 | 36,760 | 4,943,481 | 15 |
| 8,130 | 102,169 | 177,440 | 1,349,245 | 14,340 | 278,814 | 5,170 | 174,518 | 2,420 | 210,271 | 16 |
| 9,030 | 189,050 | 162,820 | 2,132,443 | 18,370 | 517,255 | 7,950 | 300,004 | 6,240 | 443,989 | 17 |
| 9,080 | 523,008 | 78,600 | 2,749,945 | 30,320 | 2,586,086 | 24,720 | 3,798,606 | 13,820 | 4,158,102 | 18 |
| 1,760 | 83,001 | 18,150 | 617,665 | 3,450 | 211,783 | 1,630 | 147,742 | 770 | 128,405 | 19 |
| 3,450 | 44,279 | 51,140 | 404,394 | 6,640 | 101,157 | 3,860 | 99,774 | 3,000 | 86,692 | 20 |
| 240 | 10,650 | 3,310 | 112,835 | 290 | 18,844 | 110 | 4,440 | 60 | 8,839 | 21 |
| 2,020 | 20,468 | 72,770 | 378,286 | 2,930 | 70,920 | 850 | 35,015 | 310 | 5,885 | 22 |
| 29,890 | 268,616 | 453,510 | 2,199,530 | 63,340 | 776,082 | 35,880 | 518,816 | 27,400 | 754,973 | 23 |
| 114,840 | 10,855,606 | 2,359,790 | 152,350,805 | 219,460 | 26,033,488 | 100,110 | 18,770,574 | 64,520 | 36,388,750 | 24 |
| 36,400 | 130,159 | 1,041,230 | 3,131,683 | 54,100 | 213,061 | 16,130 | 76,611 | 5,800 | 28,158 | 25 |
| 88,360 | 848,405 | 1,655,190 | 9,914,176 | 156,280 | 1,843,641 | 71,440 | 1,017,630 | 45,520 | 673,173 | 26 |
| 36,060 | 23,024 | 1,118,960 | 768,013 | 50,560 | 32,549 | 15,200 | 11,748 | 7,000 | 4,929 | 27 |
| 3,070 | 14,282 | 111,520 | 466,067 | 5,760 | 24,182 | 2,530 | 11,132 | 980 | 4,857 | 28 |
| 46,540 | 63,533 | 704,090 | 542,490 | 96,790 | 222,121 | 50,260 | 206,450 | 40,330 | 494,152 | 29 |
| 12,110 | 86,105 | 183,450 | 805,034 | 25,160 | 221,211 | 11,210 | 152,777 | 7,260 | 164,846 | 30 |
| 12,070 | 109,214 | 197,630 | 1,373,483 | 26,740 | 288,452 | 16,430 | 249,159 | 15,650 | 576,634 | 31 |
| 1,710 | 71,763 | 15,480 | 358,639 | 5,610 | 362,369 | 5,390 | 649,053 | 5,720 | 1,337,153 | 32 |
| 14,870 | 87,998 | 228,190 | 957,603 | 29,960 | 229,583 | 17,240 | 197,051 | 14,500 | 796,059 | 33 |
| 110,200 | 1,434,483 | 2,227,520 | 18,317,188 | 204,160 | 3,437,169 | 95,210 | 2,571,611 | 61,300 | 4,079,961 | 34 |
| 114,820 | 9,373,184 | 2,359,700 | 133,747,416 | 219,450 | 22,506,889 | 100,020 | 16,162,721 | 64,480 | 32,340,352 | 35 |
| 114,750 | 739,327 | 2,359,010 | 15,219,720 | 219,100 | 1,411,230 | 99,950 | 643,661 | 64,150 | 412,735 | 36 |
| 150 | 343 | 12,810 | 12,709 | 320 | 490 | 160 | 240 | 30 | 64 | 37 |
| 23,870 | 107,494 | 472,210 | 2,126,558 | 41,800 | 189,694 | 17,390 | 78,157 | 10,810 | 49,546 | 38 |
| 98,930 | 100,492 | 2,088,220 | 2,032,184 | 182,180 | 194,874 | 81,180 | 96,737 | 51,490 | 59,479 | 39 |
| 82,750 | 90,761 | 1,926,710 | 2,122,277 | 136,480 | 147,835 | 47,110 | 50,420 | 28,020 | 30,112 | 40 |
| 17,170 | 16,968 | 276,580 | 274,136 | 35,460 | 35,069 | 14,570 | 14,296 | 8,480 | 8,249 | 41 |
| 1,600 | 6,766 | 34,050 | 144,232 | 3,900 | 16,465 | 1,710 | 7,201 | 1,010 | 4,239 | 42 |
| 17,900 | 44,425 | 363,440 | 767,228 | 37,710 | 98,246 | 14,860 | 45,772 | 9,210 | 29,908 | 43 |
| 2,630 | 4,877 | 52,490 | 115,942 | 4,170 | 8,564 | 2,150 | 4,379 | 1,220 | 2,296 | 44 |
| 5,400 | 21,918 | 94,230 | 298,338 | 11,670 | 56,735 | 6,710 | 36,502 | 5,230 | 39,970 | 45 |
| 114,830 | 192,916 | 2,359,360 | 3,935,687 | 219,240 | 367,608 | 100,070 | 166,387 | 64,320 | 108,362 | 46 |
| 76,550 | 96,912 | 1,336,370 | 1,069,479 | 154,250 | 259,038 | 74,570 | 206,642 | 49,890 | 556,134 | 47 |
| 120 | 354 | 1,660 | 3,156 | 360 | 3,431 | 210 | 2,964 | 280 | 29,549 | 48 |
| 75,750 | 26,743 | 1,321,570 | 288,490 | 153,400 | 72,988 | 74,360 | 59,193 | 49,800 | 168,727 | 49 |
| 114,830 | 219,659 | 2,359,480 | 4,224,177 | 219,240 | 440,596 | 100,070 | 225,581 | 64,330 | 277,089 | 50 |
| 114,480 | 2,013,797 | 2,357,970 | 24,879,925 | 219,040 | 5,163,851 | 100,040 | 4,098,208 | 64,440 | 8,875,537 | 51 |
| 95,280 | 901,476 | 1,891,400 | 10,175,901 | 181,270 | 2,388,909 | 80,760 | 1,964,440 | 55,390 | 4,761,492 | 52 |
| 114,840 | 2,915,273 | 2,359,790 | 35,055,825 | 219,460 | 7,552,760 | 100,110 | 6,062,648 | 64,520 | 13,637,029 | 53 |
| 13,750 | 53,824 | 203,180 | 328,133 | 33,770 | 128,088 | 14,590 | 65,532 | 9,410 | 41,462 | 54 |
| 114,780 | 1,945,220 | 2,359,260 | 24,189,717 | 219,370 | 4,949,679 | 100,080 | 3,882,776 | 64,500 | 8,354,441 | 55 |
| 114,750 | 86,008 | 2,358,530 | 793,688 | 219,180 | 261,289 | 100,030 | 248,804 | 64,460 | 626,724 | 56 |
| 40,720 | 44,676 | 548,960 | 341,916 | 92,280 | 164,197 | 50,890 | 148,315 | 39,510 | 485,897 | 57 |

Part III - Tables

Partie III - Tableaux

Final Basic Table 2A (end)

Taxable Returns by Total Income Class

1997 tax year (all money figures in thousands of dollars)

Tableau final de base 2A (fin)

Déclarations imposables selon le palier de revenu total

Année d'imposition 1997 (en milliers de dollars)

| Item | Poste | \$50,000 and over-et plus | | Grand total-total global | |
|--|-------|---------------------------|-------------------|--------------------------|-------------------|
| | | Number Nombre | Amount Montant | Number Nombre | Amount Montant |
| Number of tax able returns | 1 | 2,743,880 | | 14,420,020 | |
| Number of non-tax able returns | 2 | | | | |
| Total number of returns | 3 | 2,743,880 | | 14,420,020 | |
| Sources of income | | | \$ | | \$ |
| Employment income | 4 | 2,347,900 | 159,627,217 | 11,004,130 | 362,643,147 |
| Commissions from employment | 5 | 115,960 | 6,179,108 | 346,830 | 7,954,231 |
| Other employment income | 6 | 355,520 | 2,321,353 | 1,138,190 | 4,846,534 |
| Old age security pension | 7 | 236,080 | 1,088,682 | 2,044,110 | 9,549,983 |
| CPP or QPP benefits | 8 | 322,070 | 1,924,452 | 2,748,630 | 16,051,585 |
| Other pensions, superannuation | 9 | 295,420 | 8,289,043 | 1,908,250 | 26,633,685 |
| Employment insurance benefit | 10 | 104,760 | 403,471 | 2,044,920 | 9,195,537 |
| Taxable amount of dividends | 11 | 762,970 | 8,555,609 | 1,992,250 | 10,793,562 |
| Investment income | 12 | 1,328,450 | 6,560,694 | 5,525,690 | 15,911,448 |
| Annuity income | 13 | 155,730 | 2,231,702 | 936,690 | 5,950,961 |
| Net rental income | 14 | 285,730 | 920,129 | 984,080 | 1,695,565 |
| Taxable capital gains | 15 | 612,620 | 10,060,803 | 1,654,890 | 12,356,081 |
| RRSP income | 16 | 199,360 | 2,012,848 | 946,450 | 5,245,104 |
| Net business income | 17 | 195,380 | 3,393,690 | 1,149,010 | 11,367,136 |
| Net professional income | 18 | 147,460 | 13,292,739 | 305,090 | 15,390,333 |
| Net commission income | 19 | 23,990 | 1,105,595 | 96,800 | 2,025,573 |
| Net farming income | 20 | 64,630 | 692,017 | 314,690 | 1,988,390 |
| Net fishing income | 21 | 3,760 | 144,958 | 34,560 | 460,317 |
| Tax exempt income | 22 | 76,860 | 490,106 | 1,107,540 | 3,311,705 |
| Other income | 23 | 580,120 | 4,249,401 | 2,257,550 | 9,022,175 |
| Total income assessed | 24 | 2,743,880 | 233,543,617 | 14,420,020 | 532,393,053 |
| Deductions | | | | | |
| RPP contributions | 25 | 1,117,260 | 3,449,513 | 3,447,940 | 6,765,919 |
| RRSP contributions | 26 | 1,928,440 | 13,448,620 | 5,963,520 | 24,749,965 |
| Union & professional dues | 27 | 1,191,710 | 817,239 | 4,417,600 | 2,047,212 |
| Child care expenses | 28 | 120,790 | 506,237 | 836,740 | 2,292,462 |
| Carrying charges & interest expenses | 29 | 891,470 | 1,465,213 | 2,444,260 | 1,962,326 |
| Other employment expenses | 30 | 227,080 | 1,343,869 | 587,120 | 2,260,941 |
| Other deductions from total income | 31 | 256,470 | 2,487,727 | 864,850 | 3,861,396 |
| Capital gains deductions | 32 | 32,200 | 2,707,214 | 50,940 | 2,830,812 |
| Other deductions from net income | 33 | 289,890 | 2,180,296 | 1,590,270 | 5,819,187 |
| Total deductions | 34 | 2,588,180 | 28,405,930 | 10,638,320 | 52,590,221 |
| Taxable income assessed | 35 | 2,743,650 | 204,757,377 | 14,419,480 | 479,618,589 |
| Non-refundable tax credits | | | | | |
| Amounts allowed: (Items 48-49) | | | | | |
| Basic personal amount | 36 | 2,742,210 | 17,687,346 | 14,405,220 | 92,664,328 |
| Age amount | 37 | 13,310 | 13,502 | 1,834,600 | 5,559,749 |
| Married or equivalent amount | 38 | 542,210 | 2,443,955 | 2,115,030 | 9,077,367 |
| CPP or QPP contributions | 39 | 2,403,070 | 2,383,275 | 11,126,940 | 7,735,782 |
| Employment insurance premiums | 40 | 2,138,310 | 2,350,645 | 10,187,320 | 7,784,062 |
| Eligible pension income amount | 41 | 335,070 | 331,750 | 2,200,120 | 2,160,089 |
| Disability amount | 42 | 40,670 | 172,137 | 259,700 | 1,097,111 |
| Tuition fees & education amount | 43 | 425,220 | 941,154 | 1,746,650 | 3,224,046 |
| Amount transferred from spouse | 44 | 60,030 | 131,181 | 404,080 | 1,046,792 |
| Medical expenses | 45 | 117,840 | 431,546 | 1,286,190 | 1,774,975 |
| Total tax credits | 46 | 2,742,990 | 4,578,045 | 14,413,730 | 22,477,064 |
| Donations allowed: (Items 47-48) | | | | | |
| Charitable donations & Gov't gifts | 47 | 1,615,070 | 2,091,293 | 5,045,250 | 3,857,690 |
| Cultural and Ecological Gifts | 48 | 2,520 | 39,100 | 5,660 | 40,102 |
| Total tax credits on donations | 49 | 1,599,130 | 589,398 | 4,942,460 | 1,050,851 |
| Total non-refundable tax credits | 50 | 2,743,130 | 5,167,443 | 14,414,170 | 23,527,916 |
| Tax payable | | | | | |
| Impôt à payer | | | | | |
| Net federal tax payable | 51 | 2,741,490 | 43,017,521 | 14,397,590 | 74,074,750 |
| Net provincial tax payable | 52 | 2,208,820 | 19,290,742 | 9,986,530 | 30,758,634 |
| Total net tax payable | 53 | 2,743,880 | 62,308,262 | 14,420,020 | 104,833,384 |
| Other tax and deductions components | | | | | |
| Social benefits repayment | 54 | 260,950 | 563,215 | 264,740 | 565,021 |
| Basic federal tax | 55 | 2,743,210 | 41,376,613 | 14,403,600 | 71,632,104 |
| Federal individual surtax | 56 | 2,742,200 | 1,930,505 | 14,133,770 | 2,830,730 |
| Dividend tax credit | 57 | 731,640 | 1,140,325 | 1,876,520 | 1,438,050 |

Part III - Tables

Final Basic Table 3
All Returns by Major Source of Income

2007 tax year (all figures except in thousands of dollars)

| Item | Poste | Employment Emploi | | Farming Agriculture | |
|--|---|----------------------|-------------------|------------------------|-------------------|
| | | Number Nombre | Amount Montant | Number Nombre | Amount Montant |
| Number of taxable returns | 1 | 10,132,380 | | 151,630 | |
| Number of non-taxable returns | 2 | 2,029,720 | | 87,300 | |
| Total number of returns | 3 | 12,162,100 | | 238,930 | |
| Sources of income | Sources de revenu | | \$ | | \$ |
| Employment income | 4 | 12,018,500 | 360,755,624 | 66,290 | 918,617 |
| Commissions from employment | 5 | 362,740 | 7,740,653 | 890 | 11,417 |
| Other employment income | 6 | 1,048,660 | 4,720,146 | 9,410 | 29,678 |
| Old age security pension | 7 | 70,400 | 279,127 | 42,770 | 194,293 |
| CPP or QPP benefits | 8 | 318,720 | 1,311,637 | 55,460 | 256,819 |
| Other pensions, superannuation | 9 | 172,640 | 1,724,814 | 10,710 | 77,862 |
| Employment insurance benefit | 10 | 1,773,130 | 6,434,105 | 11,510 | 52,668 |
| Taxable amount of dividends | 11 | 1,103,320 | 2,273,044 | 61,360 | 73,816 |
| Investment income | 12 | 3,354,920 | 3,279,997 | 135,540 | 375,163 |
| Annuity income | 13 | 67,030 | 277,733 | 14,970 | 62,697 |
| Net rental income | 14 | 575,170 | -199,327 | 15,750 | 39,297 |
| Taxable capital gains | 15 | 932,790 | 2,256,097 | 54,910 | 359,040 |
| RRSP income | 16 | 574,480 | 1,822,793 | 8,260 | 39,433 |
| Net business income | 17 | 446,230 | -86,426 | 14,510 | 77,593 |
| Net professional income | 18 | 82,070 | 340,608 | 2,430 | 24,621 |
| Net commission income | 19 | 34,720 | 59,397 | 1,170 | 5,825 |
| Net farming income | 20 | 102,760 | -269,122 | 232,710 | 2,325,604 |
| Net fishing income | 21 | 4,020 | 527 | 160 | 171 |
| Tax exempt income | 22 | 933,420 | 3,704,641 | 20,450 | 72,366 |
| Other income | 23 | 1,346,040 | 2,788,423 | 84,560 | 126,180 |
| Total income assessed | 24 | 12,156,090 | 399,214,492 | 238,280 | 5,123,160 |
| Deductions | Déductions | | | | |
| RPP contributions | 25 | 3,355,620 | 6,608,998 | 10,000 | 13,168 |
| RRSP contributions | 26 | 5,112,060 | 19,560,606 | 72,350 | 316,641 |
| Union & professional dues | 27 | 4,322,850 | 1,994,485 | 13,400 | 4,208 |
| Child care expenses | 28 | 803,210 | 2,178,542 | 4,490 | 5,376 |
| Carrying charges & interest expenses | 29 | 1,397,850 | 903,910 | 26,080 | 11,472 |
| Other employment expenses | 30 | 561,040 | 2,174,868 | 1,330 | 2,395 |
| Other deductions from total income | 31 | 723,610 | 3,123,002 | 15,990 | 33,143 |
| Capital gains deductions | 32 | 13,790 | 222,121 | 15,260 | 396,438 |
| Other deductions from net income | 33 | 1,228,660 | 5,422,295 | 33,530 | 134,806 |
| Total deductions | 34 | 8,836,260 | 42,188,827 | 132,960 | 917,648 |
| Taxable income assessed | 35 | 12,130,630 | 357,138,854 | 226,170 | 4,309,461 |
| Non-refundable tax credits | Crédits d'impôt non remboursables | | | | |
| Amounts allowed: (items 36-46) | Montants alloués (postes 36-46) | | | | |
| Basic personal amount | 36 | 12,150,380 | 78,066,064 | 238,760 | 1,540,261 |
| Age amount | 37 | 62,560 | 170,107 | 39,290 | 122,502 |
| Married or equivalent amount | 38 | 1,897,470 | 8,626,804 | 44,140 | 176,161 |
| CPP or QPP contributions | 39 | 10,847,320 | 6,796,240 | 146,500 | 109,236 |
| Employment insurance premiums | 40 | 10,965,680 | 7,797,092 | 42,620 | 19,624 |
| Eligible pension income amount | 41 | 182,440 | 174,304 | 21,260 | 19,739 |
| Disability amount | 42 | 99,980 | 423,204 | 3,140 | 13,582 |
| Tuition fees & education amount | 43 | 1,905,210 | 3,927,031 | 12,840 | 27,562 |
| Amount transferred from spouse | 44 | 131,370 | 290,465 | 9,600 | 25,574 |
| Medical expenses | 45 | 628,330 | 669,498 | 35,160 | 38,028 |
| Total tax credits | 46 | 12,159,960 | 18,032,441 | 238,760 | 355,556 |
| Donations allowed: (items 48-49) | Dons alloués (postes 48-49) | | | | |
| Charitable donations & Gov't gifts | 47 | 3,264,080 | 1,942,617 | 86,270 | 113,716 |
| Cultural and Ecological Gifts | 48 | 2,530 | 19,741 | 10 | 29 |
| Total tax credits on donations | 49 | 3,174,520 | 522,763 | 85,130 | 31,346 |
| Total non-refundable tax credits | 50 | 12,160,080 | 18,555,204 | 238,790 | 386,902 |
| Tax payable | Impôt à payer | | | | |
| Net federal tax payable | 51 | 10,127,120 | 55,176,910 | 148,000 | 453,970 |
| Net provincial tax payable | 52 | 7,144,020 | 22,585,175 | 109,650 | 235,186 |
| Total net tax payable | 53 | 10,132,380 | 77,762,085 | 151,630 | 689,156 |
| Other tax and deductions components | Autres éléments d'impôt et de déductions | | | | |
| Social benefits repayment | 54 | 87,990 | 105,279 | 3,630 | 9,730 |
| Basic federal tax | 55 | 10,170,010 | 53,421,437 | 159,450 | 452,031 |
| Federal individual surtax | 56 | 10,017,080 | 2,024,179 | 145,050 | 15,665 |
| Dividend tax credit | 57 | 1,008,730 | 302,480 | 58,340 | 9,808 |

Partie III - Tableaux

Tableau final de base 3
Toutes les déclarations selon la principale source de revenu

| Fishing Pêche | | Self-Empl. Professional inc. Rev. de profession libérale et de travail indépendant | | Self-employed sales Ventes | | Bus. Proprietorship or partnership Entreprises indiv. ou sociétés de personnes | | Investment Placement | | Item Poste |
|------------------|-------------------|--|-------------------|-------------------------------|-------------------|--|-------------------|-------------------------|-------------------|---------------|
| Number Nombre | Amount Montant | Number Nombre | Amount Montant | Number Nombre | Amount Montant | Number Nombre | Amount Montant | Number Nombre | Amount Montant | |
| 24,730 | | 192,680 | | 54,160 | | 576,940 | | 668,960 | | 1 |
| 11,730 | | 35,390 | | 22,290 | | 390,820 | | 512,690 | | 2 |
| 36,460 | | 228,070 | | 76,450 | | 967,760 | | 1,181,650 | | 3 |
| | \$ | | \$ | | \$ | | \$ | | \$ | |
| 6,720 | 38,895 | 46,980 | 718,021 | 11,780 | 89,547 | 224,310 | 2,502,250 | 220,850 | 4,192,504 | 4 |
| 40 | 42 | 540 | 4,915 | 1,230 | 17,897 | 10,780 | 133,328 | 4,760 | 91,850 | 5 |
| 960 | 2,436 | 16,990 | 53,082 | 4,140 | 14,171 | 34,580 | 91,410 | 36,190 | 183,176 | 6 |
| 280 | 1,325 | 11,660 | 53,127 | 3,530 | 14,995 | 30,190 | 132,522 | 348,670 | 1,560,825 | 7 |
| 1,260 | 4,470 | 15,530 | 96,770 | 6,320 | 35,048 | 60,990 | 279,399 | 376,600 | 1,618,195 | 8 |
| 190 | 1,398 | 5,450 | 105,777 | 1,990 | 22,807 | 21,690 | 230,890 | 121,350 | 1,060,090 | 9 |
| 24,660 | 209,567 | 4,870 | 22,343 | 1,550 | 5,495 | 49,580 | 202,533 | 28,330 | 131,064 | 10 |
| 1,940 | 1,828 | 52,060 | 200,415 | 11,390 | 20,910 | 89,460 | 175,003 | 481,600 | 8,187,091 | 11 |
| 6,890 | 9,265 | 104,050 | 259,416 | 24,140 | 35,624 | 273,980 | 402,144 | 1,001,820 | 8,671,191 | 12 |
| 240 | 2,760 | 6,440 | 73,648 | 2,300 | 21,219 | 12,810 | 57,307 | 154,370 | 1,233,310 | 13 |
| 3,150 | -21,822 | 25,920 | -27,985 | 9,480 | -7,979 | 81,530 | 45,782 | 279,830 | 1,598,931 | 14 |
| 1,940 | 2,655 | 46,600 | 302,024 | 10,710 | 31,558 | 99,440 | 334,558 | 411,390 | 9,002,956 | 15 |
| 870 | 2,759 | 12,250 | 105,255 | 8,110 | 41,936 | 56,440 | 258,984 | 37,500 | 214,406 | 16 |
| 990 | 552 | 7,420 | -18,451 | 3,030 | -14,808 | 946,020 | 11,865,723 | 63,750 | 158,330 | 17 |
| 50 | 1,367 | 226,660 | 14,606,704 | 220 | 1,154 | 5,070 | 130,394 | 14,700 | 367,017 | 18 |
| 30 | -6 | 1,020 | 2,621 | 75,650 | 1,988,922 | 3,890 | 22,270 | 5,580 | 48,422 | 19 |
| 440 | -1,395 | 3,150 | -13,223 | 720 | 129 | 22,100 | -58,284 | 25,950 | -10,552 | 20 |
| 36,100 | 454,236 | 70 | -284 | 10 | 3 | 340 | 556 | 490 | 2,207 | 21 |
| 6,010 | 24,067 | 3,650 | 19,373 | 2,840 | 13,252 | 58,920 | 293,449 | 93,240 | 647,939 | 22 |
| 7,100 | 21,674 | 47,210 | 40,736 | 12,310 | 37,926 | 97,020 | 214,460 | 230,620 | 575,125 | 23 |
| 36,400 | 756,075 | 227,560 | 16,604,283 | 76,390 | 2,369,806 | 961,710 | 17,314,679 | 1,179,650 | 39,534,077 | 24 |
| 120 | 33 | 7,070 | 13,051 | 1,170 | 940 | 24,590 | 26,996 | 24,340 | 38,286 | 25 |
| 7,950 | 37,489 | 146,740 | 1,348,714 | 33,650 | 223,150 | 298,610 | 1,334,712 | 181,150 | 872,010 | 26 |
| 2,780 | 821 | 23,790 | 16,901 | 6,190 | 1,806 | 58,530 | 17,536 | 56,720 | 16,510 | 27 |
| 280 | 1,252 | 19,880 | 73,566 | 6,140 | 18,375 | 64,380 | 147,575 | 13,300 | 26,489 | 28 |
| 930 | 352 | 45,880 | 162,300 | 10,400 | 15,778 | 66,440 | 100,907 | 336,090 | 715,773 | 29 |
| 100 | 154 | 2,310 | 6,759 | 2,990 | 15,318 | 12,840 | 48,211 | 7,340 | 28,823 | 30 |
| 4,650 | 15,131 | 20,100 | 227,854 | 4,080 | 23,199 | 47,910 | 189,273 | 59,610 | 359,687 | 31 |
| 40 | 514 | 350 | 13,350 | 70 | 1,953 | 2,020 | 39,393 | 25,080 | 2,417,765 | 32 |
| 7,010 | 26,481 | 16,110 | 87,291 | 5,890 | 28,533 | 90,610 | 457,080 | 162,730 | 1,206,317 | 33 |
| 20,050 | 82,227 | 173,180 | 1,949,787 | 47,980 | 329,953 | 484,290 | 2,361,682 | 583,530 | 5,681,661 | 34 |
| 35,730 | 678,823 | 222,670 | 14,691,805 | 74,470 | 2,076,387 | 901,260 | 15,418,368 | 1,154,020 | 34,045,392 | 35 |
| 36,460 | 235,385 | 227,220 | 1,460,289 | 76,450 | 491,924 | 967,020 | 6,231,398 | 1,177,860 | 7,576,867 | 36 |
| 130 | 322 | 6,260 | 16,975 | 2,990 | 9,046 | 30,100 | 94,397 | 289,560 | 849,215 | 37 |
| 10,620 | 50,413 | 24,400 | 100,694 | 10,680 | 47,882 | 140,290 | 603,711 | 87,430 | 367,297 | 38 |
| 25,670 | 18,634 | 196,220 | 261,019 | 59,980 | 65,900 | 717,900 | 524,023 | 158,230 | 76,682 | 39 |
| 27,810 | 15,491 | 30,810 | 13,311 | 6,200 | 1,819 | 147,510 | 53,850 | 103,900 | 44,667 | 40 |
| 230 | 227 | 8,870 | 8,704 | 2,610 | 2,459 | 25,860 | 24,847 | 211,450 | 200,710 | 41 |
| 240 | 923 | 1,860 | 7,562 | 590 | 2,232 | 9,940 | 42,002 | 42,490 | 179,569 | 42 |
| 2,570 | 8,369 | 34,340 | 88,779 | 11,160 | 24,607 | 64,570 | 127,901 | 77,090 | 211,330 | 43 |
| 260 | 827 | 3,520 | 8,607 | 1,270 | 2,825 | 12,070 | 30,527 | 24,900 | 69,440 | 44 |
| 2,430 | 2,154 | 25,850 | 43,318 | 7,380 | 10,477 | 94,940 | 97,692 | 153,260 | 537,085 | 45 |
| 36,460 | 56,538 | 227,310 | 339,915 | 76,450 | 111,041 | 967,080 | 1,326,661 | 1,178,010 | 1,707,361 | 46 |
| 7,780 | 5,201 | 105,640 | 212,169 | 24,730 | 24,466 | 188,680 | 195,709 | 301,490 | 741,092 | 47 |
| 20 | 2 | 300 | 3,623 | | | 520 | 2,367 | 500 | 27,542 | 48 |
| 7,630 | 1,366 | 104,830 | 60,522 | 24,540 | 6,676 | 182,970 | 54,369 | 298,160 | 217,085 | 49 |
| 36,460 | 57,904 | 227,550 | 400,436 | 76,450 | 117,717 | 967,090 | 1,381,030 | 1,178,050 | 1,924,446 | 50 |
| 24,250 | 78,142 | 192,620 | 3,359,530 | 54,160 | 335,250 | 575,910 | 1,827,947 | 665,400 | 5,270,744 | 51 |
| 23,210 | 45,917 | 131,170 | 1,499,540 | 35,810 | 141,041 | 386,960 | 795,377 | 466,210 | 2,444,311 | 52 |
| 24,730 | 124,059 | 192,680 | 4,859,070 | 54,160 | 476,291 | 576,940 | 2,623,324 | 668,960 | 7,715,055 | 53 |
| 1,660 | 3,013 | 5,900 | 21,577 | 860 | 2,255 | 3,610 | 9,038 | 74,870 | 228,849 | 54 |
| 24,810 | 80,212 | 194,380 | 3,185,851 | 54,370 | 322,677 | 582,420 | 1,778,571 | 674,060 | 5,073,382 | 55 |
| 24,570 | 2,683 | 189,950 | 188,438 | 53,000 | 13,605 | 553,590 | 69,326 | 645,020 | 265,695 | 56 |
| 1,720 | 243 | 49,380 | 26,693 | 10,610 | 2,782 | 82,480 | 23,284 | 472,740 | 1,091,335 | 57 |

Part III - Tables

Final Basic Table 3 (end) All Returns by Major Source of Income

| Item | Poste | Pension Pension | | Unclassified Non classés | |
|--|-------|--------------------|-------------------|-----------------------------|-------------------|
| | | Number Nombre | Amount Montant | Number Nombre | Amount Montant |
| Number of taxable returns | 1 | 2,112,730 | | 505,800 | |
| Number of non-taxable returns | 2 | 1,565,170 | | 2,048,680 | |
| Total number of returns | 3 | 3,677,900 | | 2,554,480 | |
| Sources of income | | | \$ | | \$ |
| Employment income | 4 | 254,780 | 1,190,321 | 423,180 | 2,426,097 |
| Commissions from employment | 5 | 3,480 | 18,210 | 6,300 | 12,175 |
| Other employment income | 6 | 144,060 | 199,281 | 37,530 | 143,102 |
| Old age security pension | 7 | 2,834,700 | 12,987,144 | 34,260 | 129,665 |
| CPP or QPP benefits | 8 | 3,185,260 | 16,824,938 | 104,130 | 458,182 |
| Other pensions, superannuation | 9 | 1,824,840 | 24,108,681 | 43,160 | 397,265 |
| Employment insurance benefit | 10 | 51,620 | 215,127 | 419,430 | 2,905,541 |
| Taxable amount of dividends | 11 | 439,940 | 535,578 | 65,010 | 75,767 |
| Investment income | 12 | 1,992,840 | 4,423,026 | 218,190 | 261,480 |
| Annuity income | 13 | 787,630 | 4,275,948 | 24,540 | 201,173 |
| Net rental income | 14 | 152,100 | 142,802 | 24,510 | -10,700 |
| Taxable capital gains | 15 | 340,050 | 682,546 | 64,100 | 131,624 |
| RRSP income | 16 | 204,930 | 1,005,796 | 174,600 | 2,094,181 |
| Net business income | 17 | 69,180 | 16,220 | 50,120 | 6,405 |
| Net professional income | 18 | 14,420 | 68,564 | 7,000 | 25,956 |
| Net commission income | 19 | 5,690 | 5,175 | 4,280 | 6,419 |
| Net farming income | 20 | 38,930 | -90,392 | 2,580 | -10,020 |
| Net fishing income | 21 | 1,120 | 1,437 | 4,620 | 8,722 |
| Tax exempt income | 22 | 1,524,590 | 6,214,094 | 998,200 | 7,695,432 |
| Other income | 23 | 553,130 | 844,725 | 503,750 | 5,599,912 |
| Total income assessed | 24 | 3,675,980 | 73,669,221 | 1,766,400 | 22,558,378 |
| Deductions | | | | | |
| RPP contributions | 25 | 60,650 | 70,727 | 46,190 | 37,912 |
| RRSP contributions | 26 | 196,130 | 612,510 | 137,120 | 1,040,773 |
| Union & professional dues | 27 | 154,790 | 16,583 | 114,620 | 18,683 |
| Child care expenses | 28 | 1,650 | 1,874 | 50,260 | 76,791 |
| Carrying charges & interest expenses | 29 | 692,190 | 176,480 | 70,050 | 42,070 |
| Other employment expenses | 30 | 6,100 | 15,043 | 16,850 | 43,138 |
| Other deductions from total income | 31 | 77,670 | 246,134 | 66,200 | 406,558 |
| Capital gains deductions | 32 | 3,450 | 15,190 | 770 | 7,604 |
| Other deductions from net income | 33 | 1,642,380 | 7,057,545 | 1,017,300 | 7,768,654 |
| Total deductions | 34 | 2,396,550 | 8,212,087 | 1,310,050 | 9,442,183 |
| Taxable income assessed | 35 | 3,654,970 | 65,354,985 | 926,850 | 13,153,172 |
| Non-refundable tax credits | | | | | |
| Amounts allowed: (items 36-46) | | | | | |
| Basic personal amount | 36 | 3,676,150 | 23,722,488 | 2,549,160 | 16,271,213 |
| Age amount | 37 | 2,751,530 | 8,991,245 | 62,300 | 198,811 |
| Married or equivalent amount | 38 | 378,500 | 1,227,694 | 447,460 | 2,217,598 |
| CPP or QPP contributions | 39 | 54,650 | 13,099 | 227,940 | 40,735 |
| Employment insurance premiums | 40 | 106,580 | 26,508 | 299,180 | 67,624 |
| Eligible pension income amount | 41 | 2,042,840 | 1,984,645 | 53,380 | 50,231 |
| Disability amount | 42 | 268,770 | 1,129,297 | 37,370 | 158,659 |
| Tuition fees & education amount | 43 | 57,780 | 125,110 | 180,690 | 583,061 |
| Amount transferred from spouse | 44 | 407,950 | 1,270,700 | 15,080 | 41,489 |
| Medical expenses | 45 | 511,280 | 1,057,409 | 80,660 | 101,178 |
| Total tax credits | 46 | 3,676,240 | 6,720,660 | 2,549,900 | 3,297,634 |
| Donations allowed: (items 48-49) | | | | | |
| Charitable donations & Gov't gifts | 47 | 1,211,560 | 921,561 | 141,660 | 95,244 |
| Cultural and Ecological Gifts | 48 | 2,250 | 3,631 | 260 | 7,340 |
| Total tax credits on donations | 49 | 1,195,810 | 245,821 | 137,740 | 27,629 |
| Total non-refundable tax credits | 50 | 3,676,240 | 6,966,481 | 2,549,910 | 3,325,264 |
| Tax payable | | | | | |
| Net federal tax payable | 51 | 2,104,940 | 6,038,838 | 505,180 | 1,533,419 |
| Net provincial tax payable | 52 | 1,382,000 | 2,390,692 | 307,500 | 621,394 |
| Total net tax payable | 53 | 2,112,730 | 8,429,530 | 505,800 | 2,154,814 |
| Other tax and deductions components | | | | | |
| Social benefits repayment | 54 | 79,940 | 170,338 | 7,870 | 19,989 |
| Basic federal tax | 55 | 2,119,160 | 5,875,455 | 508,400 | 1,479,370 |
| Federal individual surtax | 56 | 2,026,960 | 189,550 | 486,320 | 63,141 |
| Dividend tax credit | 57 | 422,090 | 71,173 | 59,350 | 10,066 |

Partie III - Tableaux

Tableau final de base 3 (fin)
 Toutes les déclarations selon la principale source de revenu
 Année d'imposition 1997 (en milliers de dollars)

| Grand Total Total global | | Item Poste |
|-----------------------------|-------------------|---------------|
| Number Nombre | Amount Montant | |
| 14,420,020 | | 1 |
| 6,703,790 | | 2 |
| 21,123,810 | | 3 |
| | \$ | |
| 13,273,400 | 372,831,875 | 4 |
| 390,750 | 8,030,487 | 5 |
| 1,332,500 | 5,436,482 | 6 |
| 3,376,470 | 15,353,023 | 7 |
| 4,124,270 | 20,885,458 | 8 |
| 2,202,020 | 27,729,585 | 9 |
| 2,364,680 | 10,178,444 | 10 |
| 2,306,070 | 11,543,454 | 11 |
| 7,112,360 | 17,717,306 | 12 |
| 1,070,330 | 6,205,795 | 13 |
| 1,167,430 | 1,559,000 | 14 |
| 1,961,920 | 13,103,058 | 15 |
| 1,077,440 | 5,585,542 | 16 |
| 1,601,240 | 12,005,138 | 17 |
| 352,620 | 15,566,386 | 18 |
| 132,030 | 2,139,045 | 19 |
| 429,330 | 1,872,744 | 20 |
| 46,920 | 467,575 | 21 |
| 3,641,300 | 18,684,612 | 22 |
| 2,881,730 | 10,249,162 | 23 |
| 20,318,450 | 577,144,171 | 24 |
| 3,529,730 | 6,810,112 | 25 |
| 6,185,770 | 25,346,606 | 26 |
| 4,753,670 | 2,087,534 | 27 |
| 963,580 | 2,529,840 | 28 |
| 2,645,910 | 2,129,042 | 29 |
| 610,890 | 2,334,709 | 30 |
| 1,019,820 | 4,623,982 | 31 |
| 60,830 | 3,114,328 | 32 |
| 4,204,220 | 22,189,002 | 33 |
| 13,984,840 | 71,165,154 | 34 |
| 19,326,760 | 506,867,246 | 35 |
| 21,099,460 | 135,595,889 | 36 |
| 3,244,700 | 10,452,620 | 37 |
| 3,040,990 | 13,418,256 | 38 |
| 12,434,410 | 7,905,567 | 39 |
| 11,730,290 | 8,039,987 | 40 |
| 2,548,940 | 2,465,864 | 41 |
| 464,380 | 1,957,028 | 42 |
| 2,346,240 | 5,123,751 | 43 |
| 606,030 | 1,740,454 | 44 |
| 1,539,290 | 2,556,839 | 45 |
| 21,110,180 | 31,947,806 | 46 |
| 5,331,900 | 4,251,775 | 47 |
| 6,380 | 64,275 | 48 |
| 5,211,320 | 1,167,577 | 49 |
| 21,110,620 | 33,115,383 | 50 |
| 14,397,590 | 74,074,750 | 51 |
| 9,986,530 | 30,758,634 | 52 |
| 14,420,020 | 104,833,384 | 53 |
| 266,330 | 570,067 | 54 |
| 14,487,070 | 71,668,987 | 55 |
| 14,141,540 | 2,832,282 | 56 |
| 2,165,440 | 1,537,865 | 57 |

Part III - Tables

Final Basic Table 3A Taxable Returns by Major Source of Income

| Item | Poste | Employment Emploi | | Farming Agriculture | |
|---|-------|----------------------|-------------------|------------------------|-------------------|
| | | Number Nombre | Amount Montant | Number Nombre | Amount Montant |
| Number of taxable returns | 1 | 10,132,380 | | 151,630 | |
| Number of non-taxable returns | 2 | | | | |
| Total number of returns | 3 | 10,132,380 | | 151,630 | |
| Sources of income | | | | | |
| Sources de revenu | | | | | |
| Employment income | 4 | 10,064,240 | 351,427,332 | 46,240 | 816,209 |
| Commissions from employment | 5 | 327,280 | 7,679,888 | 790 | 10,386 |
| Other employment income | 6 | 894,460 | 4,182,603 | 7,080 | 24,046 |
| Old age security pension | 7 | 67,760 | 272,137 | 27,250 | 125,491 |
| CPP or QPP benefits | 8 | 279,590 | 1,248,910 | 34,300 | 174,525 |
| Other pensions, superannuation | 9 | 169,640 | 1,716,591 | 7,560 | 64,169 |
| Employment insurance benefit | 10 | 1,645,620 | 6,197,758 | 6,970 | 33,909 |
| Taxable amount of dividends | 11 | 1,032,380 | 2,252,823 | 46,810 | 59,324 |
| Investment income | 12 | 3,013,580 | 3,143,212 | 95,630 | 323,813 |
| Annuity income | 13 | 64,160 | 273,731 | 11,630 | 55,726 |
| Net rental income | 14 | 553,230 | -149,574 | 11,970 | 32,356 |
| Taxable capital gains | 15 | 858,990 | 2,221,360 | 40,500 | 297,260 |
| RRSP income | 16 | 546,730 | 1,795,930 | 6,250 | 31,523 |
| Net business income | 17 | 419,220 | -17,867 | 9,660 | 54,505 |
| Net professional income | 18 | 77,340 | 342,417 | 740 | 20,056 |
| Net commission income | 19 | 29,140 | 59,529 | 670 | 4,626 |
| Net farming income | 20 | 97,490 | -243,078 | 148,340 | 2,278,212 |
| Net fishing income | 21 | 3,790 | 259 | 110 | -40 |
| Tax exempt income | 22 | 589,380 | 1,670,844 | 7,080 | 19,277 |
| Other income | 23 | 1,165,830 | 2,605,584 | 61,840 | 98,687 |
| Total income assessed | 24 | 10,132,380 | 386,680,389 | 151,630 | 4,524,057 |
| Deductions | | | | | |
| Déductions | | | | | |
| RPP contributions | 25 | 3,291,160 | 6,576,611 | 8,900 | 12,893 |
| RRSP contributions | 26 | 5,009,710 | 19,268,318 | 63,460 | 295,000 |
| Union & professional dues | 27 | 4,050,670 | 1,963,322 | 10,890 | 3,911 |
| Child care expenses | 28 | 722,910 | 2,020,567 | 3,420 | 3,795 |
| Carrying charges & interest expenses | 29 | 1,372,310 | 876,068 | 20,970 | 9,446 |
| Other employment expenses | 30 | 545,420 | 2,124,933 | 1,140 | 2,174 |
| Other deductions from total income | 31 | 655,460 | 2,696,299 | 12,490 | 26,898 |
| Capital gains deductions | 32 | 13,050 | 220,066 | 11,450 | 314,632 |
| Other deductions from net income | 33 | 862,680 | 3,105,849 | 16,790 | 64,405 |
| Total deductions | 34 | 8,059,810 | 38,852,033 | 98,710 | 733,152 |
| Taxable income assessed | 35 | 10,132,320 | 347,816,303 | 151,620 | 3,783,300 |
| Non-refundable tax credits | | | | | |
| Crédits d'impôt non remboursables | | | | | |
| Amounts allowed: (items 36-46) | | | | | |
| Montants alloués (postes 36-46) | | | | | |
| Basic personal amount | 36 | 10,123,090 | 65,086,205 | 151,510 | 977,896 |
| Age amount | 37 | 51,430 | 132,021 | 23,210 | 67,121 |
| Married or equivalent amount | 38 | 1,623,480 | 7,313,642 | 23,450 | 89,541 |
| CPP or QPP contributions | 39 | 9,841,600 | 6,696,513 | 111,740 | 98,804 |
| Employment insurance premiums | 40 | 9,563,530 | 7,570,228 | 30,960 | 17,254 |
| Eligible pension income amount | 41 | 179,600 | 172,234 | 16,190 | 15,410 |
| Disability amount | 42 | 90,690 | 383,636 | 1,300 | 5,772 |
| Tuition fees & education amount | 43 | 1,481,580 | 2,627,410 | 10,390 | 23,488 |
| Amount transferred from spouse | 44 | 122,060 | 264,894 | 4,730 | 9,707 |
| Medical expenses | 45 | 576,300 | 612,726 | 25,550 | 28,212 |
| Total tax credits | 46 | 10,130,930 | 15,463,075 | 151,510 | 226,654 |
| Donations allowed: (items 48-49) | | | | | |
| Dons alloués (postes 48-49) | | | | | |
| Charitable donations & Gov't gifts | 47 | 3,194,120 | 1,878,885 | 72,510 | 95,316 |
| Cultural and Ecological Gifts | 48 | 2,250 | 17,322 | 10 | 29 |
| Total tax credits on donations | 49 | 3,112,300 | 504,389 | 72,170 | 26,250 |
| Total non-refundable tax credits | 50 | 10,131,050 | 15,967,464 | 151,540 | 252,904 |
| Tax payable | | | | | |
| Impôt à payer | | | | | |
| Net federal tax payable | 51 | 10,127,120 | 55,176,910 | 148,000 | 453,970 |
| Net provincial tax payable | 52 | 7,144,020 | 22,585,175 | 109,650 | 235,186 |
| Total net tax payable | 53 | 10,132,380 | 77,762,085 | 151,630 | 689,156 |
| Other tax and deductions components | | | | | |
| Autres éléments d'impôt et de déductions | | | | | |
| Social benefits repayment | 54 | 87,950 | 105,257 | 3,580 | 9,580 |
| Basic federal tax | 55 | 10,129,540 | 53,389,165 | 149,660 | 450,198 |
| Federal individual surtax | 56 | 10,013,470 | 2,022,805 | 142,750 | 15,612 |
| Dividend tax credit | 57 | 949,120 | 299,819 | 44,360 | 7,884 |

Partie III - Tableau

Tableau final de base 3A
Déclarations imposables selon la principale source de revenu
Année d'imposition 1997 (en milliers de dollars)

| Fishing Pêche | | Self-Empl. Professional inc. Rev. de profession libérale et de travail indépendant | | Self-employed sales Ventes | | Bus. Proprietorship or Partnership Entreprises indiv. ou sociétés de personnes | | Investment Placement | | Item Poste |
|------------------|-------------------|--|-------------------|-------------------------------|-------------------|--|-------------------|-------------------------|-------------------|---------------|
| Number Nombre | Amount Montant | Number Nombre | Amount Montant | Number Nombre | Amount Montant | Number Nombre | Amount Montant | Number Nombre | Amount Montant | |
| 24,730 | | 192,680 | | 54,160 | | 576,940 | | 668,960 | | 1 |
| 24,730 | | 192,680 | | 54,160 | | 576,940 | | 668,960 | | 2 |
| | \$ | | \$ | | \$ | | \$ | | \$ | 3 |
| 5,180 | 32,265 | 42,790 | 707,806 | 7,920 | 78,880 | 154,650 | 2,226,974 | 164,070 | 4,016,563 | 4 |
| 40 | 42 | 530 | 4,900 | 800 | 17,086 | 4,720 | 123,804 | 4,140 | 89,490 | 5 |
| 700 | 2,332 | 15,920 | 51,929 | 3,470 | 13,523 | 24,190 | 77,418 | 28,640 | 169,851 | 6 |
| 240 | 1,139 | 10,360 | 47,313 | 3,110 | 13,858 | 21,930 | 98,586 | 300,620 | 1,395,577 | 7 |
| 950 | 4,046 | 13,470 | 88,646 | 5,560 | 32,624 | 42,060 | 215,309 | 330,800 | 1,505,633 | 8 |
| 190 | 1,384 | 5,280 | 105,261 | 1,950 | 22,733 | 16,800 | 205,651 | 111,690 | 1,036,385 | 9 |
| 19,760 | 164,214 | 4,370 | 21,093 | 1,300 | 5,191 | 33,180 | 161,229 | 22,730 | 115,683 | 10 |
| 1,840 | 1,776 | 49,050 | 195,194 | 9,970 | 20,707 | 69,200 | 162,232 | 354,060 | 7,524,516 | 11 |
| 6,140 | 8,738 | 93,340 | 250,795 | 19,860 | 33,028 | 191,210 | 333,143 | 581,640 | 7,816,298 | 12 |
| 230 | 2,608 | 5,640 | 71,872 | 2,240 | 21,080 | 10,660 | 53,160 | 142,630 | 1,203,920 | 13 |
| 850 | 61 | 24,390 | -16,584 | 7,870 | -8,956 | 59,220 | 58,313 | 186,790 | 1,632,054 | 14 |
| 1,820 | 2,510 | 43,830 | 298,840 | 9,580 | 29,822 | 71,740 | 271,868 | 294,760 | 8,466,941 | 15 |
| 640 | 2,618 | 10,890 | 100,961 | 6,200 | 37,465 | 41,010 | 202,915 | 28,180 | 194,909 | 16 |
| 730 | -406 | 6,640 | -16,713 | 1,860 | -4,283 | 573,000 | 11,071,669 | 42,810 | 218,183 | 17 |
| 50 | 1,367 | 192,510 | 14,442,234 | 190 | 1,045 | 3,310 | 120,791 | 12,830 | 364,100 | 18 |
| 30 | -6 | 860 | 2,948 | 53,830 | 1,884,446 | 2,390 | 16,759 | 3,270 | 47,137 | 19 |
| 440 | -1,395 | 2,960 | -11,131 | 670 | 358 | 15,880 | -16,949 | 20,950 | 32,657 | 20 |
| 24,730 | 443,616 | 70 | -283 | 10 | 3 | 340 | 556 | 460 | 2,208 | 21 |
| 950 | 3,289 | 1,580 | 5,973 | 910 | 2,789 | 24,600 | 80,232 | 28,370 | 143,855 | 22 |
| 4,370 | 20,488 | 44,610 | 41,510 | 10,350 | 34,446 | 69,280 | 175,900 | 171,650 | 554,557 | 23 |
| 24,730 | 690,687 | 192,680 | 16,392,565 | 54,160 | 2,235,842 | 576,940 | 15,639,557 | 668,960 | 36,530,519 | 24 |
| 120 | 33 | 6,750 | 13,001 | 950 | 904 | 20,310 | 25,274 | 21,320 | 35,839 | 25 |
| 7,810 | 37,120 | 139,610 | 1,325,213 | 31,490 | 214,789 | 255,110 | 1,230,278 | 161,030 | 824,639 | 26 |
| 2,370 | 734 | 21,590 | 16,217 | 3,780 | 1,133 | 46,100 | 15,381 | 43,470 | 14,630 | 27 |
| 220 | 978 | 16,710 | 65,724 | 4,070 | 13,759 | 40,110 | 103,249 | 9,000 | 21,398 | 28 |
| 900 | 349 | 44,680 | 160,131 | 9,230 | 14,710 | 54,670 | 75,675 | 280,870 | 629,377 | 29 |
| 80 | 153 | 2,250 | 6,685 | 1,810 | 9,789 | 8,890 | 36,813 | 6,590 | 26,139 | 30 |
| 1,650 | 6,235 | 19,100 | 214,563 | 3,320 | 21,271 | 30,950 | 123,433 | 42,620 | 304,581 | 31 |
| 40 | 514 | 310 | 13,268 | 70 | 1,953 | 1,790 | 34,511 | 21,040 | 2,224,947 | 32 |
| 1,440 | 4,932 | 12,810 | 63,432 | 3,210 | 10,348 | 46,910 | 181,738 | 88,140 | 593,457 | 33 |
| 11,090 | 51,047 | 159,090 | 1,878,235 | 38,390 | 288,656 | 354,120 | 1,826,351 | 432,500 | 4,675,008 | 34 |
| 24,730 | 636,627 | 192,680 | 14,518,953 | 54,160 | 1,971,043 | 576,920 | 13,823,524 | 668,690 | 31,806,526 | 35 |
| 24,730 | 159,682 | 191,880 | 1,234,247 | 54,160 | 348,659 | 576,430 | 3,715,175 | 666,010 | 4,288,257 | 36 |
| 80 | 169 | 4,630 | 11,358 | 2,310 | 6,688 | 19,850 | 58,870 | 223,630 | 625,334 | 37 |
| 4,600 | 18,715 | 18,820 | 78,216 | 5,820 | 25,084 | 71,080 | 288,642 | 31,520 | 120,397 | 38 |
| 21,140 | 17,843 | 177,830 | 255,126 | 47,810 | 62,185 | 529,650 | 482,262 | 138,510 | 73,044 | 39 |
| 21,290 | 12,593 | 29,340 | 13,055 | 5,110 | 1,629 | 113,730 | 47,218 | 84,210 | 40,867 | 40 |
| 230 | 222 | 8,620 | 8,466 | 2,560 | 2,417 | 20,260 | 19,532 | 196,840 | 188,935 | 41 |
| 210 | 775 | 1,510 | 6,119 | 560 | 2,101 | 3,260 | 13,800 | 25,300 | 106,943 | 42 |
| 2,350 | 8,009 | 30,040 | 74,926 | 8,270 | 16,620 | 46,230 | 86,214 | 43,850 | 109,440 | 43 |
| 260 | 827 | 2,470 | 5,291 | 1,210 | 2,741 | 6,640 | 16,036 | 13,470 | 33,377 | 44 |
| 2,310 | 2,059 | 23,590 | 39,827 | 5,780 | 9,482 | 71,290 | 76,950 | 126,610 | 352,898 | 45 |
| 24,730 | 37,549 | 191,950 | 293,487 | 54,160 | 81,213 | 576,490 | 816,643 | 666,100 | 1,009,380 | 46 |
| 7,650 | 5,159 | 103,060 | 205,024 | 23,210 | 22,496 | 169,090 | 168,219 | 279,770 | 607,889 | 47 |
| 20 | 2 | 300 | 3,612 | | | 510 | 1,530 | 330 | 10,771 | 48 |
| 7,520 | 1,355 | 102,410 | 58,497 | 23,020 | 6,130 | 165,280 | 46,464 | 277,740 | 173,949 | 49 |
| 24,730 | 38,904 | 192,190 | 351,984 | 54,160 | 87,343 | 576,500 | 863,107 | 666,130 | 1,183,329 | 50 |
| 24,250 | 78,142 | 192,620 | 3,359,530 | 54,160 | 335,250 | 575,910 | 1,827,947 | 665,400 | 5,270,744 | 51 |
| 23,210 | 45,917 | 131,170 | 1,499,540 | 35,810 | 141,041 | 386,960 | 795,377 | 466,210 | 2,444,311 | 52 |
| 24,730 | 124,059 | 192,680 | 4,859,070 | 54,160 | 476,291 | 576,940 | 2,623,324 | 668,960 | 7,715,055 | 53 |
| 1,660 | 3,013 | 5,900 | 21,572 | 860 | 2,255 | 3,560 | 8,939 | 73,920 | 225,654 | 54 |
| 24,730 | 80,150 | 192,680 | 3,185,674 | 54,160 | 322,677 | 576,390 | 1,777,097 | 665,770 | 5,072,625 | 55 |
| 24,540 | 2,681 | 189,570 | 188,428 | 53,000 | 13,605 | 553,140 | 69,253 | 644,450 | 265,664 | 56 |
| 1,620 | 236 | 46,390 | 25,999 | 9,310 | 2,756 | 63,930 | 21,593 | 350,510 | 1,003,064 | 57 |

Part III - Tables

Final Basic Table 3A Taxable Returns by Major Source of Income

| Item | Poste | Pension Pension | | Unclassified Non classés | |
|--|-------|--------------------|-------------------|-----------------------------|-------------------|
| | | Number Nombre | Amount Montant | Number Nombre | Amount Montant |
| Number of taxable returns | 1 | 2,112,730 | | 505,800 | |
| Number of non-taxable returns | 2 | | | | |
| Total number of returns | 3 | 2,112,730 | | 505,800 | |
| Sources of income | | | \$ | | \$ |
| Employment income | 4 | 220,580 | 1,137,957 | 298,460 | 2,199,161 |
| Commissions from employment | 5 | 3,240 | 16,988 | 5,300 | 11,646 |
| Other employment income | 6 | 134,850 | 190,436 | 28,880 | 134,395 |
| Old age security pension | 7 | 1,582,480 | 7,475,948 | 30,340 | 119,934 |
| CPP or QPP benefits | 8 | 1,954,070 | 12,354,494 | 87,830 | 427,399 |
| Other pensions, superannuation | 9 | 1,553,810 | 23,088,070 | 41,320 | 393,442 |
| Employment insurance benefit | 10 | 47,820 | 206,874 | 263,170 | 2,289,587 |
| Taxable amount of dividends | 11 | 377,780 | 505,162 | 51,160 | 71,828 |
| Investment income | 12 | 1,380,190 | 3,774,826 | 144,090 | 227,595 |
| Annuity income | 13 | 679,620 | 4,077,093 | 19,900 | 191,771 |
| Net rental income | 14 | 119,910 | 148,361 | 20,060 | -467 |
| Taxable capital gains | 15 | 288,420 | 643,319 | 45,260 | 124,162 |
| RRSP income | 16 | 183,820 | 963,566 | 122,740 | 1,915,218 |
| Net business income | 17 | 55,670 | 34,031 | 39,430 | 28,019 |
| Net professional income | 18 | 12,850 | 70,876 | 5,290 | 27,448 |
| Net commission income | 19 | 4,160 | 3,667 | 2,450 | 6,468 |
| Net farming income | 20 | 25,950 | -45,488 | 2,020 | -4,796 |
| Net fishing income | 21 | 930 | 1,075 | 4,130 | 12,923 |
| Tax exempt income | 22 | 411,300 | 1,230,446 | 43,360 | 154,999 |
| Other income | 23 | 475,750 | 780,246 | 253,870 | 4,710,756 |
| Total income assessed | 24 | 2,112,730 | 56,657,947 | 505,800 | 13,041,489 |
| Deductions | | | | | |
| RPP contributions | 25 | 57,270 | 66,938 | 41,170 | 34,427 |
| RRSP contributions | 26 | 176,570 | 556,388 | 118,730 | 998,221 |
| Union & professional dues | 27 | 144,820 | 15,492 | 93,910 | 16,391 |
| Child care expenses | 28 | 550 | 387 | 39,760 | 62,605 |
| Carrying charges & interest expenses | 29 | 603,750 | 160,039 | 56,870 | 36,531 |
| Other employment expenses | 30 | 5,690 | 13,061 | 15,250 | 41,193 |
| Other deductions from total income | 31 | 60,190 | 189,445 | 39,070 | 278,671 |
| Capital gains deductions | 32 | 2,680 | 13,476 | 520 | 7,444 |
| Other deductions from net income | 33 | 498,660 | 1,587,843 | 59,630 | 207,183 |
| Total deductions | 34 | 1,193,720 | 2,603,070 | 290,890 | 1,682,668 |
| Taxable income assessed | 35 | 2,112,610 | 53,920,741 | 505,760 | 11,341,570 |
| Non-refundable tax credits | | | | | |
| Amounts allowed: (items 36-46) | | | | | |
| Basic personal amount | 36 | 2,112,730 | 13,633,907 | 504,670 | 3,220,301 |
| Age amount | 37 | 1,484,750 | 4,587,027 | 24,720 | 71,161 |
| Married or equivalent amount | 38 | 255,880 | 777,084 | 80,380 | 366,049 |
| CPP or QPP contributions | 39 | 52,420 | 12,765 | 206,260 | 37,239 |
| Employment insurance premiums | 40 | 100,060 | 25,645 | 239,110 | 55,573 |
| Eligible pension income amount | 41 | 1,726,760 | 1,706,043 | 49,060 | 46,831 |
| Disability amount | 42 | 125,360 | 529,107 | 11,510 | 48,859 |
| Tuition fees & education amount | 43 | 48,350 | 98,668 | 75,600 | 179,270 |
| Amount transferred from spouse | 44 | 247,230 | 698,554 | 6,010 | 15,364 |
| Medical expenses | 45 | 396,240 | 573,925 | 58,530 | 78,896 |
| Total tax credits | 46 | 2,112,730 | 3,849,610 | 505,130 | 699,453 |
| Donations allowed: (items 48-49) | | | | | |
| Charitable donations & Gov't gifts | 47 | 1,069,940 | 791,749 | 125,900 | 82,953 |
| Cultural and Ecological Gifts | 48 | 2,030 | 2,516 | 210 | 4,320 |
| Total tax credits on donations | 49 | 1,058,790 | 210,431 | 123,230 | 23,386 |
| Total non-refundable tax credits | 50 | 2,112,730 | 4,060,041 | 505,130 | 722,839 |
| Tax payable | | | | | |
| Net federal tax payable | 51 | 2,104,940 | 6,038,838 | 505,180 | 1,533,419 |
| Net provincial tax payable | 52 | 1,382,000 | 2,390,692 | 307,500 | 621,394 |
| Total net tax payable | 53 | 2,112,730 | 8,429,530 | 505,800 | 2,154,814 |
| Other tax and deductions components | | | | | |
| Social benefits repayment | 54 | 79,530 | 168,891 | 7,790 | 19,860 |
| Basic federal tax | 55 | 2,105,450 | 5,875,220 | 505,210 | 1,479,297 |
| Federal individual surtax | 56 | 2,026,550 | 189,543 | 486,290 | 63,139 |
| Dividend tax credit | 57 | 363,140 | 67,151 | 48,130 | 9,548 |

Partie III - Tableau

Tableau final de base 3A (fin)
 Déclarations imposables selon la principale source de revenu
 Année d'imposition 1997 (en milliers de dollars)

| Grand Total Total global | | Item Poste |
|-----------------------------|-------------------|---------------|
| Number Nombre | Amount Montant | |
| 14,420,020 | | 1 |
| 14,420,020 | | 2 |
| | | 3 |
| | \$ | |
| 11,004,130 | 362,643,147 | 4 |
| 346,830 | 7,954,231 | 5 |
| 1,138,190 | 4,846,534 | 6 |
| 2,044,110 | 9,549,983 | 7 |
| 2,748,630 | 16,051,585 | 8 |
| 1,908,250 | 26,633,685 | 9 |
| 2,044,920 | 9,195,537 | 10 |
| 1,992,250 | 10,793,562 | 11 |
| 5,525,690 | 15,911,448 | 12 |
| 936,690 | 5,950,961 | 13 |
| 984,080 | 1,695,565 | 14 |
| 1,654,890 | 12,356,081 | 15 |
| 946,450 | 5,245,104 | 16 |
| 1,149,010 | 11,367,136 | 17 |
| 305,090 | 15,390,333 | 18 |
| 96,800 | 2,025,573 | 19 |
| 314,690 | 1,988,390 | 20 |
| 34,560 | 460,317 | 21 |
| 1,107,540 | 3,311,705 | 22 |
| 2,257,550 | 9,022,175 | 23 |
| 14,420,020 | 532,393,053 | 24 |
| 3,447,940 | 6,765,919 | 25 |
| 5,963,520 | 24,749,965 | 26 |
| 4,417,600 | 2,047,212 | 27 |
| 836,740 | 2,292,462 | 28 |
| 2,444,260 | 1,962,326 | 29 |
| 587,120 | 2,260,941 | 30 |
| 864,850 | 3,861,396 | 31 |
| 50,940 | 2,830,812 | 32 |
| 1,590,270 | 5,819,187 | 33 |
| 10,638,320 | 52,590,221 | 34 |
| 14,419,480 | 479,618,589 | 35 |
| 14,405,220 | 92,664,328 | 36 |
| 1,834,600 | 5,559,749 | 37 |
| 2,115,030 | 9,077,367 | 38 |
| 11,126,940 | 7,735,782 | 39 |
| 10,187,320 | 7,784,062 | 40 |
| 2,200,120 | 2,160,089 | 41 |
| 259,700 | 1,097,111 | 42 |
| 1,746,650 | 3,224,046 | 43 |
| 404,080 | 1,046,792 | 44 |
| 1,286,190 | 1,774,975 | 45 |
| 14,413,730 | 22,477,064 | 46 |
| 5,045,250 | 3,857,690 | 47 |
| 5,660 | 40,102 | 48 |
| 4,942,460 | 1,050,851 | 49 |
| 14,414,170 | 23,527,916 | 50 |
| 14,397,590 | 74,074,750 | 51 |
| 9,986,530 | 30,758,634 | 52 |
| 14,420,020 | 104,833,384 | 53 |
| 264,740 | 565,021 | 54 |
| 14,403,600 | 71,632,104 | 55 |
| 14,133,770 | 2,830,730 | 56 |
| 1,876,520 | 1,438,050 | 57 |

Part III - Tables

Final Basic Table 4

All Returns by Age and Sex

1997 tax year (all money figures in thousands of dollars)

| | | Age group under 20- Groupe d'âge : moins de 20 ans | | | |
|---|-------|--|-------------------|------------------|-------------------|
| | | Males-Hommes | | Females-Femmes | |
| Item | Poste | Number Nombre | Amount Montant | Number Nombre | Amount Montant |
| Number of taxable returns | 1 | 131,120 | | 79,940 | |
| Number of non-taxable returns | 2 | 338,010 | | 373,830 | |
| Total number of returns | 3 | 469,130 | | 453,780 | |
| Sources of income | | | \$ | | \$ |
| Employment income | 4 | 395,400 | 2,242,616 | 349,570 | 1,567,441 |
| Commissions from employment | 5 | 5,660 | 5,427 | 10,010 | 8,551 |
| Other employment income | 6 | 18,230 | 59,778 | 17,100 | 46,889 |
| Old age security pension | 7 | | | | |
| CPP or QPP benefits | 8 | 11,510 | 13,699 | 13,190 | 16,265 |
| Other pensions, superannuation | 9 | 470 | 2,358 | 970 | 2,444 |
| Employment insurance benefit | 10 | 14,670 | 32,076 | 6,460 | 12,717 |
| Taxable amount of dividends | 11 | 31,140 | 215,050 | 32,170 | 209,037 |
| Investment income | 12 | 104,620 | 67,377 | 112,790 | 95,767 |
| Annuity income | 13 | 590 | 1,244 | 910 | 176 |
| Net rental income | 14 | 220 | -60 | 590 | 1,637 |
| Taxable capital gains | 15 | 29,990 | 80,813 | 35,140 | 120,008 |
| RRSP income | 16 | 910 | 600 | 740 | 500 |
| Net business income | 17 | 8,530 | 41,319 | 5,240 | 22,026 |
| Net professional income | 18 | 1,120 | 7,537 | 780 | 3,077 |
| Net commission income | 19 | 970 | 750 | 1,460 | 1,776 |
| Net farming income | 20 | 3,270 | 18,493 | 1,830 | 11,775 |
| Net fishing income | 21 | 740 | 6,231 | 330 | 3,063 |
| Tax exempt income | 22 | 27,000 | 60,433 | 37,380 | 150,447 |
| Other income | 23 | 40,660 | 91,362 | 54,470 | 110,768 |
| Total income assessed | 24 | 451,110 | 2,947,102 | 419,290 | 2,384,361 |
| Deductions | | | | | |
| RPP contributions | 25 | 4,290 | 1,187 | 2,670 | 472 |
| RRSP contributions | 26 | 18,380 | 20,115 | 9,820 | 9,183 |
| Union & professional dues | 27 | 53,180 | 7,171 | 37,590 | 4,102 |
| Child care expenses | 28 | | | 530 | 555 |
| Carrying charges & interest expenses | 29 | 4,130 | 2,756 | 3,670 | 768 |
| Other employment expenses | 30 | 2,450 | 3,795 | 160 | 12 |
| Other deductions from total income | 31 | 3,750 | 1,496 | 5,030 | 5,052 |
| Capital gains deductions | 32 | 200 | 26,815 | 400 | 14,821 |
| Other deductions from net income | 33 | 28,530 | 65,313 | 39,210 | 154,260 |
| Total deductions | 34 | 101,400 | 128,649 | 92,570 | 189,224 |
| Taxable income assessed | 35 | 442,300 | 2,818,673 | 395,510 | 2,196,380 |
| Non-refundable tax credits | | | | | |
| Amounts allowed: (items 36-46) | | | | | |
| Basic personal amount | 36 | 468,920 | 3,003,356 | 453,670 | 2,924,173 |
| Age amount | 37 | | | | |
| Married or equivalent amount | 38 | 7,120 | 19,602 | 13,040 | 68,382 |
| CPP or QPP contributions | 39 | 177,690 | 26,626 | 148,250 | 14,006 |
| Employment insurance premiums | 40 | 292,280 | 58,040 | 244,060 | 38,739 |
| Eligible pension income amount | 41 | 130 | 73 | 560 | 229 |
| Disability amount | 42 | 170 | 720 | 80 | 339 |
| Tuition fees & education amount | 43 | 67,840 | 146,312 | 86,440 | 186,488 |
| Amount transferred from spouse | 44 | 180 | 391 | | |
| Medical expenses | 45 | 2,250 | 1,958 | 4,130 | 1,802 |
| Total tax credits | 46 | 468,950 | 538,121 | 453,670 | 528,206 |
| Donations allowed: (items 48-49) | | | | | |
| Charitable donations & Gov't gifts | 47 | 8,490 | 2,173 | 8,910 | 2,150 |
| Cultural and Ecological Gifts | 48 | | | | |
| Total tax credits on donations | 49 | 7,740 | 565 | 8,010 | 556 |
| Total non-refundable tax credits | 50 | 468,950 | 538,686 | 453,670 | 528,761 |
| Tax payable | | | | | |
| Impôt à payer | | | | | |
| Net federal tax payable | 51 | 130,710 | 125,705 | 79,660 | 61,487 |
| Net provincial tax payable | 52 | 74,970 | 47,339 | 35,550 | 18,995 |
| Total net tax payable | 53 | 131,120 | 173,043 | 79,940 | 80,481 |
| Other tax and deductions components | | | | | |
| Autres éléments d'impôt et de déductions | | | | | |
| Social benefits repayment | 54 | 30 | 36 | | |
| Basic federal tax | 55 | 132,330 | 122,549 | 82,220 | 60,009 |
| Federal individual surtax | 56 | 118,550 | 3,833 | 70,850 | 1,824 |
| Dividend tax credit | 57 | 28,540 | 28,656 | 29,590 | 27,855 |

Partie III - Tableaux

Tableau final de base 4
Toutes les déclarations selon l'âge et le sexe
Année d'imposition 1997 (en milliers de dollars)

| Total | | Age Group/Groupe d'âge : 20 - 24 | | | | | | Item Poste |
|------------------|-------------------|----------------------------------|-------------------|------------------|-------------------|------------------|-------------------|---------------|
| Number Nombre | Amount Montant | Males-Hommes | | Females-Femmes | | Total | | |
| | | Number Nombre | Amount Montant | Number Nombre | Amount Montant | Number Nombre | Amount Montant | |
| 211,060 | | 519,410 | | 394,130 | | 913,540 | | 1 |
| 711,840 | | 374,400 | | 499,730 | | 874,130 | | 2 |
| 922,900 | | 893,810 | | 893,860 | | 1,787,680 | | 3 |
| | \$ | | \$ | | \$ | | \$ | |
| 744,970 | 3,810,056 | 762,480 | 10,468,511 | 713,440 | 7,374,518 | 1,475,920 | 17,843,029 | 4 |
| 15,670 | 13,978 | 23,600 | 152,845 | 27,980 | 44,546 | 51,590 | 197,391 | 5 |
| 35,330 | 106,667 | 40,370 | 104,106 | 47,280 | 99,565 | 87,650 | 203,671 | 6 |
| | | | | | | | | 7 |
| 24,700 | 29,963 | 20,090 | 34,030 | 25,000 | 39,627 | 45,090 | 73,657 | 8 |
| 1,440 | 4,802 | 1,850 | 5,196 | 640 | 3,350 | 2,480 | 8,546 | 9 |
| 21,120 | 44,793 | 137,570 | 466,916 | 98,790 | 252,498 | 236,360 | 719,415 | 10 |
| 63,310 | 424,088 | 32,710 | 59,975 | 30,300 | 48,234 | 63,010 | 108,210 | 11 |
| 217,410 | 163,144 | 146,440 | 96,776 | 161,690 | 104,305 | 308,120 | 201,081 | 12 |
| 1,500 | 1,420 | 160 | 597 | 560 | 326 | 710 | 923 | 13 |
| 800 | 1,577 | 6,150 | -882 | 4,830 | -3,171 | 10,970 | -4,053 | 14 |
| 65,130 | 200,821 | 35,330 | 44,066 | 33,230 | 49,611 | 68,560 | 93,677 | 15 |
| 1,650 | 1,100 | 13,420 | 17,742 | 8,900 | 9,832 | 22,320 | 27,574 | 16 |
| 13,770 | 63,345 | 35,160 | 199,929 | 23,370 | 87,173 | 58,520 | 287,102 | 17 |
| 1,900 | 10,613 | 3,370 | 30,495 | 3,870 | 27,710 | 7,240 | 58,205 | 18 |
| 2,430 | 2,525 | 3,830 | 15,391 | 2,090 | 6,969 | 5,920 | 22,360 | 19 |
| 5,100 | 30,269 | 9,960 | 38,881 | 2,210 | 13,833 | 12,180 | 52,714 | 20 |
| 1,070 | 9,294 | 2,290 | 24,195 | 4,680 | 2,291 | 6,970 | 26,487 | 21 |
| 64,380 | 210,880 | 123,370 | 447,072 | 135,980 | 781,304 | 259,350 | 1,228,376 | 22 |
| 95,130 | 202,129 | 98,060 | 177,279 | 112,400 | 225,353 | 210,450 | 402,631 | 23 |
| 870,400 | 5,331,464 | 859,850 | 12,383,120 | 831,460 | 9,167,874 | 1,691,310 | 21,550,994 | 24 |
| | | | | | | | | |
| 6,960 | 1,659 | 43,970 | 30,417 | 46,450 | 25,639 | 90,420 | 56,056 | 25 |
| 28,190 | 29,298 | 157,940 | 287,485 | 125,310 | 186,155 | 283,250 | 473,640 | 26 |
| 90,770 | 11,273 | 168,880 | 37,794 | 141,130 | 26,972 | 310,000 | 64,766 | 27 |
| 530 | 555 | 1,350 | 1,774 | 18,530 | 28,986 | 19,870 | 30,760 | 28 |
| 7,790 | 3,525 | 14,320 | 3,089 | 15,700 | 5,198 | 30,020 | 8,286 | 29 |
| 2,610 | 3,807 | 24,160 | 65,430 | 7,540 | 11,391 | 31,700 | 76,821 | 30 |
| 8,780 | 6,547 | 39,320 | 34,339 | 31,500 | 31,163 | 70,820 | 65,502 | 31 |
| 600 | 41,636 | 560 | 12,350 | 190 | 11,792 | 760 | 24,142 | 32 |
| 67,740 | 219,573 | 135,030 | 474,071 | 141,200 | 794,779 | 276,230 | 1,268,850 | 33 |
| 193,970 | 317,873 | 437,030 | 946,748 | 403,380 | 1,122,076 | 840,410 | 2,068,824 | 34 |
| 837,820 | 5,015,053 | 814,210 | 11,448,017 | 771,190 | 8,049,107 | 1,585,400 | 19,497,125 | 35 |
| | | | | | | | | |
| 922,600 | 5,927,529 | 893,110 | 5,751,929 | 893,240 | 5,752,061 | 1,786,350 | 11,503,990 | 36 |
| | | | | | | | | 37 |
| 20,150 | 87,984 | 43,900 | 185,638 | 83,500 | 425,922 | 127,400 | 611,560 | 38 |
| 325,940 | 40,632 | 665,330 | 238,702 | 577,490 | 150,213 | 1,242,820 | 388,916 | 39 |
| 536,340 | 96,779 | 691,410 | 291,577 | 633,000 | 206,221 | 1,324,410 | 497,798 | 40 |
| 690 | 302 | 1,630 | 1,172 | 740 | 522 | 2,370 | 1,694 | 41 |
| 250 | 1,058 | 5,620 | 23,802 | 2,100 | 8,906 | 7,730 | 32,708 | 42 |
| 154,280 | 332,800 | 262,440 | 723,532 | 301,030 | 847,800 | 563,470 | 1,571,332 | 43 |
| 180 | 391 | 5,310 | 9,498 | 1,270 | 2,665 | 6,580 | 12,163 | 44 |
| 6,380 | 3,760 | 11,540 | 7,116 | 24,200 | 11,516 | 35,740 | 18,632 | 45 |
| 922,630 | 1,066,327 | 893,530 | 1,176,685 | 893,740 | 1,181,454 | 1,787,270 | 2,358,139 | 46 |
| | | | | | | | | |
| 17,410 | 4,324 | 63,620 | 19,883 | 70,380 | 17,547 | 134,000 | 37,430 | 47 |
| | | 160 | 1 | | | 160 | 1 | 48 |
| 15,750 | 1,120 | 59,190 | 5,180 | 63,540 | 4,480 | 122,730 | 9,660 | 49 |
| 922,630 | 1,067,447 | 893,530 | 1,181,865 | 893,740 | 1,185,934 | 1,787,270 | 2,367,799 | 50 |
| | | | | | | | | |
| 210,360 | 187,191 | 518,780 | 1,052,231 | 393,510 | 539,889 | 912,300 | 1,592,120 | 51 |
| 110,510 | 66,333 | 350,750 | 417,640 | 236,070 | 196,033 | 586,820 | 613,674 | 52 |
| 211,060 | 253,525 | 519,410 | 1,469,871 | 394,130 | 735,923 | 913,540 | 2,205,794 | 53 |
| | | | | | | | | |
| 30 | 36 | 1,100 | 1,022 | 100 | 94 | 1,190 | 1,116 | 54 |
| 214,560 | 182,558 | 528,680 | 1,023,092 | 404,990 | 526,344 | 933,660 | 1,549,436 | 55 |
| 189,390 | 5,657 | 502,750 | 31,429 | 374,170 | 15,768 | 876,920 | 47,198 | 56 |
| 58,130 | 56,511 | 27,410 | 7,979 | 25,460 | 6,415 | 52,870 | 14,394 | 57 |

Part III - Tables

Final Basic Table 4 (continued) All Returns by Age and Sex

1997 tax year (all money figures in thousands of dollars)

| | | Age Group/Groupe d'âge : 25 - 29 | | | |
|--|--|----------------------------------|-------------------|------------------|-------------------|
| | | Males-Hommes | | Females-Femmes | |
| Item | Poste | Number Nombre | Amount Montant | Number Nombre | Amount Montant |
| Number of taxable returns | 1 | 753,550 | | 615,000 | |
| Number of non-taxable returns | 2 | 187,710 | | 350,830 | |
| Total number of returns | 3 | 941,260 | | 965,830 | |
| Sources of income | Sources de revenu | | \$ | | \$ |
| Employment income | 4 Revenus d'emploi | 4 | 823,470 | 20,452,083 | 743,020 |
| Commissions from employment | 5 Commissions (d'emploi) | 5 | 30,980 | 432,088 | 22,320 |
| Other employment income | 6 Autres revenus d'emploi | 6 | 63,100 | 163,921 | 60,290 |
| Old age security pension | 7 Pension de sécurité de la vieillesse | 7 | | | |
| CPP or QPP benefits | 8 Prestations du RPC ou du RRQ | 8 | 3,940 | 10,171 | 5,050 |
| Other pensions, superannuation | 9 Autres pensions et pensions de retraite | 9 | 860 | 1,625 | 150 |
| Employment insurance benefit | 10 Prestations d'assurance-emploi | 10 | 180,880 | 798,842 | 181,550 |
| Taxable amount of dividends | 11 Montant imposable des dividendes | 11 | 46,480 | 100,628 | 43,440 |
| Investment income | 12 Revenus de placements | 12 | 145,370 | 98,288 | 184,450 |
| Annuity income | 13 Revenus de rentes | 13 | 1,010 | 1,383 | 1,120 |
| Net rental income | 14 Revenus nets de location | 14 | 37,800 | -103,961 | 18,830 |
| Taxable capital gains | 15 Gains en capital imposables | 15 | 48,890 | 121,923 | 50,850 |
| RRSP income | 16 Revenu d'un REER | 16 | 37,780 | 76,626 | 35,190 |
| Net business income | 17 Revenus nets d'entreprise | 17 | 78,700 | 481,893 | 50,300 |
| Net professional income | 18 Revenus nets de profession libérale | 18 | 11,740 | 199,514 | 10,940 |
| Net commission income | 19 Revenus nets de commissions | 19 | 5,630 | 73,904 | 4,560 |
| Net farming income | 20 Revenus nets d'agriculture | 20 | 12,570 | 38,232 | 4,730 |
| Net fishing income | 21 Revenus nets de pêche | 21 | 3,730 | 40,214 | 220 |
| Tax exempt income | 22 Revenus non imposables | 22 | 143,000 | 604,093 | 129,480 |
| Other income | 23 Autres revenus d'emploi | 23 | 93,890 | 210,099 | 109,320 |
| Total income assessed | 24 Revenu total établi | 24 | 922,500 | 23,801,567 | 881,310 |
| Deductions | Déductions | | | | |
| RPP contributions | 25 Cotisations à un RPA | 25 | 126,720 | 170,382 | 143,670 |
| RRSP contributions | 26 Cotisations à un REER | 26 | 312,880 | 1,022,214 | 292,270 |
| Union & professional dues | 27 Cotisations syndicales et professionnelles | 27 | 232,030 | 88,929 | 204,890 |
| Child care expenses | 28 Frais de garde d'enfants | 28 | 12,700 | 33,311 | 93,960 |
| Carrying charges & interest expenses | 29 Frais financiers et frais d'intérêts | 29 | 40,380 | 17,446 | 40,090 |
| Other employment expenses | 30 Autres dépenses d'emploi | 30 | 50,500 | 163,922 | 21,310 |
| Other deductions from total income | 31 Autres déductions (du revenu total) | 31 | 63,110 | 139,739 | 34,290 |
| Capital gains deductions | 32 Déduction pour gains en capital | 32 | 1,330 | 46,272 | 470 |
| Other deductions from net income | 33 Déductions supplémentaires (du revenu net) | 33 | 169,580 | 699,567 | 141,680 |
| Total deductions | 34 Total des déductions | 34 | 636,310 | 2,381,783 | 594,660 |
| Taxable income assessed | 35 Revenu imposable établi | 35 | 876,930 | 21,493,341 | 825,250 |
| Non-refundable tax credits | Crédits d'impôt non remboursables | | | | |
| Amounts allowed: (items 36-46) | Montants alloués (postes 36-46) | | | | |
| Basic personal amount | 36 Montant personnel de base | 36 | 935,070 | 5,992,301 | 965,190 |
| Age amount | 37 Montant en raison de l'âge | 37 | | | |
| Married or equivalent amount | 38 Montant pour conjoint ou équivalent | 38 | 130,420 | 546,767 | 125,460 |
| CPP or QPP contributions | 39 Cotisations au RPC ou au RRQ | 39 | 797,740 | 482,973 | 679,250 |
| Employment insurance premiums | 40 Cotisations à l'assurance-emploi | 40 | 780,340 | 523,776 | 685,440 |
| Eligible pension income amount | 41 Montant pour revenu de pensions | 41 | 970 | 267 | 30 |
| Disability amount | 42 Montant pour personnes handicapées | 42 | 4,680 | 19,649 | 4,520 |
| Tuition fees & education amount | 43 Frais de scolarité et montant rel. aux études | 43 | 137,140 | 318,370 | 163,590 |
| Amount transferred from spouse | 44 Montants transférés du conjoint | 44 | 12,430 | 27,481 | 4,050 |
| Medical expenses | 45 Partie déductible des frais médicaux | 45 | 19,810 | 17,097 | 41,600 |
| Total tax credits | 46 Total des crédits d'impôt | 46 | 940,630 | 1,332,394 | 965,530 |
| Donations allowed: (items 48-49) | Dons alloués (postes 48-49) | | | | |
| Charitable donations & Gov't gifts | 47 Dons de bienfaisance dons au gouvernement | 47 | 146,190 | 56,595 | 146,850 |
| Cultural and Ecological Gifts | 48 Dons des biens culturels ou écosensibles | 48 | 190 | 107 | 30 |
| Total tax credits on donations | 49 Total des crédits d'impôt pour les dons | 49 | 139,470 | 14,828 | 136,360 |
| Total non-refundable tax credits | 50 Total des crédits d'impôt non remboursables | 50 | 940,630 | 1,347,222 | 965,530 |
| Tax payable | Impôt à payer | | | | |
| Net federal tax payable | 51 Impôt fédéral net à payer | 51 | 753,250 | 2,859,681 | 614,520 |
| Net provincial tax payable | 52 Impôt provincial net à payer | 52 | 533,900 | 1,140,570 | 422,270 |
| Total net tax payable | 53 Total de l'impôt à payer | 53 | 753,550 | 4,000,251 | 615,000 |
| Other tax and deductions components | Autres éléments d'impôt et de déductions | | | | |
| Social benefits repayment | 54 Remb. des prestations de progr. Sociaux | 54 | 4,740 | 3,290 | 750 |
| Basic federal tax | 55 Impôt fédéral de base | 55 | 757,230 | 2,779,813 | 616,840 |
| Federal individual surtax | 56 Surtaxe fédérale des particuliers | 56 | 745,370 | 89,571 | 604,300 |
| Dividend tax credit | 57 Crédit d'impôt pour dividendes | 57 | 39,280 | 13,392 | 33,890 |

Partie III - Tableaux

Tableau final de base 4 (suite)
Toutes les déclarations selon l'âge et le sexe
Année d'imposition 1997 (en milliers de dollars)

| Total | | Age Group/Groupe d'âge : 30 - 34 | | | | | | Item Poste |
|------------------|-------------------|----------------------------------|-------------------|------------------|-------------------|------------------|-------------------|---------------|
| | | Males-Hommes | | Females-Femmes | | Total | | |
| Number Nombre | Amount Montant | Number Nombre | Amount Montant | Number Nombre | Amount Montant | Number Nombre | Amount Montant | |
| 1,368,550 | | 906,960 | | 746,030 | | 1,652,990 | | 1 |
| 538,540 | | 207,500 | | 405,380 | | 612,890 | | 2 |
| 1,907,090 | | 1,114,470 | | 1,151,410 | | 2,265,880 | | 3 |
| | \$ | | \$ | | \$ | | \$ | |
| 1,566,480 | 34,254,236 | 920,520 | 30,981,452 | 832,590 | 19,061,763 | 1,753,100 | 50,043,216 | 4 |
| 53,300 | 569,567 | 34,270 | 874,508 | 21,360 | 236,220 | 55,630 | 1,110,728 | 5 |
| 123,390 | 312,509 | 82,110 | 295,495 | 67,570 | 213,186 | 149,680 | 508,681 | 6 |
| | | | | | | | | 7 |
| 9,000 | 24,314 | 5,340 | 28,073 | 7,060 | 36,623 | 12,400 | 64,696 | 8 |
| 1,010 | 1,865 | 1,510 | 6,825 | 920 | 2,768 | 2,430 | 9,593 | 9 |
| 362,440 | 1,460,074 | 190,270 | 945,743 | 214,780 | 929,365 | 405,050 | 1,875,108 | 10 |
| 89,920 | 141,782 | 70,370 | 263,565 | 82,120 | 156,336 | 152,490 | 419,902 | 11 |
| 329,820 | 208,543 | 196,920 | 145,247 | 235,440 | 161,694 | 432,350 | 306,941 | 12 |
| 2,120 | 2,218 | 1,070 | 1,506 | 1,890 | 4,620 | 2,960 | 6,125 | 13 |
| 56,630 | -100,917 | 52,330 | -22,650 | 39,700 | -17,155 | 92,020 | -39,805 | 14 |
| 99,730 | 204,542 | 71,230 | 323,739 | 66,790 | 173,457 | 138,020 | 497,196 | 15 |
| 72,970 | 134,714 | 61,020 | 175,500 | 57,210 | 201,026 | 118,230 | 376,526 | 16 |
| 129,000 | 723,483 | 112,520 | 1,069,929 | 93,480 | 533,042 | 206,000 | 1,602,971 | 17 |
| 22,680 | 381,384 | 22,320 | 885,844 | 18,100 | 468,901 | 40,420 | 1,354,746 | 18 |
| 10,190 | 106,904 | 8,050 | 141,052 | 5,200 | 38,157 | 13,250 | 179,208 | 19 |
| 17,300 | 64,894 | 24,300 | 120,699 | 10,620 | 66,569 | 34,920 | 187,268 | 20 |
| 3,950 | 41,872 | 4,960 | 74,349 | 510 | 1,314 | 5,470 | 75,663 | 21 |
| 272,480 | 1,452,653 | 153,890 | 814,863 | 147,930 | 1,026,727 | 301,820 | 1,841,590 | 22 |
| 203,210 | 495,571 | 109,120 | 329,952 | 143,340 | 522,097 | 252,460 | 852,048 | 23 |
| 1,803,810 | 40,480,207 | 1,092,880 | 37,455,692 | 1,033,990 | 23,816,710 | 2,126,870 | 61,272,402 | 24 |
| | | | | | | | | |
| 270,390 | 334,762 | 216,240 | 378,831 | 237,050 | 351,966 | 453,290 | 730,797 | 25 |
| 605,150 | 1,729,306 | 462,720 | 1,948,041 | 374,210 | 1,173,506 | 836,930 | 3,121,547 | 26 |
| 436,920 | 159,044 | 307,640 | 146,898 | 285,140 | 112,002 | 592,780 | 258,900 | 27 |
| 106,660 | 252,938 | 57,520 | 157,919 | 211,460 | 573,863 | 268,980 | 731,782 | 28 |
| 80,470 | 26,405 | 87,570 | 53,128 | 67,980 | 25,081 | 155,560 | 78,209 | 29 |
| 71,810 | 218,780 | 73,600 | 278,452 | 24,880 | 68,548 | 98,480 | 347,000 | 30 |
| 97,400 | 187,506 | 89,090 | 328,463 | 37,660 | 62,923 | 126,740 | 391,386 | 31 |
| 1,800 | 65,724 | 2,920 | 130,440 | 1,190 | 57,608 | 4,110 | 188,048 | 32 |
| 311,260 | 1,583,434 | 181,630 | 938,663 | 163,400 | 1,072,707 | 345,030 | 2,011,369 | 33 |
| 1,230,970 | 4,557,899 | 838,670 | 4,360,835 | 770,770 | 3,498,204 | 1,609,440 | 7,859,039 | 34 |
| 1,702,180 | 36,004,654 | 1,030,170 | 33,129,018 | 958,090 | 20,344,262 | 1,988,260 | 53,473,280 | 35 |
| | | | | | | | | |
| 1,900,260 | 12,126,089 | 1,112,750 | 7,100,896 | 1,150,800 | 7,393,468 | 2,263,540 | 14,494,364 | 36 |
| | | | | | | | | 37 |
| 255,880 | 1,166,690 | 239,150 | 1,080,307 | 182,570 | 895,035 | 421,720 | 1,975,342 | 38 |
| 1,476,980 | 811,158 | 933,830 | 693,024 | 785,720 | 457,479 | 1,719,550 | 1,150,503 | 39 |
| 1,465,770 | 900,049 | 862,440 | 704,960 | 753,720 | 485,520 | 1,616,150 | 1,190,479 | 40 |
| 1,000 | 297 | 1,280 | 1,002 | 910 | 756 | 2,190 | 1,757 | 41 |
| 9,200 | 38,476 | 12,590 | 53,648 | 6,560 | 27,578 | 19,150 | 81,226 | 42 |
| 300,720 | 605,638 | 106,920 | 245,210 | 115,450 | 153,899 | 222,370 | 399,109 | 43 |
| 16,470 | 36,116 | 19,670 | 43,025 | 5,010 | 9,928 | 24,680 | 52,953 | 44 |
| 61,410 | 44,993 | 26,920 | 26,999 | 60,850 | 57,403 | 87,770 | 84,402 | 45 |
| 1,906,160 | 2,641,493 | 1,113,790 | 1,677,491 | 1,151,050 | 1,603,859 | 2,264,840 | 3,281,350 | 46 |
| | | | | | | | | |
| 293,040 | 91,150 | 267,190 | 164,441 | 195,240 | 62,556 | 462,430 | 226,998 | 47 |
| 220 | 110 | 70 | 455 | 70 | 1 | 150 | 456 | 48 |
| 275,840 | 23,386 | 259,560 | 44,368 | 190,210 | 15,854 | 449,770 | 60,222 | 49 |
| 1,906,160 | 2,664,879 | 1,113,790 | 1,721,859 | 1,151,080 | 1,619,713 | 2,264,870 | 3,341,572 | 50 |
| | | | | | | | | |
| 1,367,770 | 4,453,967 | 906,260 | 5,131,189 | 745,740 | 2,570,185 | 1,652,000 | 7,701,375 | 51 |
| 956,160 | 1,753,003 | 648,700 | 2,069,458 | 520,840 | 985,289 | 1,169,540 | 3,054,747 | 52 |
| 1,368,550 | 6,206,969 | 906,960 | 7,200,647 | 746,030 | 3,555,474 | 1,652,990 | 10,756,121 | 53 |
| | | | | | | | | |
| 5,490 | 4,061 | 8,090 | 5,703 | 3,410 | 2,846 | 11,500 | 8,549 | 54 |
| 1,374,070 | 4,335,010 | 909,640 | 4,982,709 | 749,620 | 2,504,621 | 1,659,250 | 7,487,331 | 55 |
| 1,349,670 | 137,501 | 900,650 | 177,473 | 736,680 | 80,821 | 1,637,330 | 258,294 | 56 |
| 73,170 | 18,857 | 62,210 | 35,104 | 73,570 | 20,799 | 135,790 | 55,903 | 57 |

Part III - Tables

Final Basic Table 4 (continued)

All Returns by Age and Sex

1997 tax year (all money figures in thousands of dollars)

| Item | Poste | Age Group/Groupe d'âge : 35 - 39 | | | |
|--|--|----------------------------------|-------------------|------------------|-------------------|
| | | Males-Hommes | | Females-Femmes | |
| | | Number Nombre | Amount Montant | Number Nombre | Amount Montant |
| Number of taxable returns | 1 | 1,040,790 | | 808,590 | |
| Number of non-taxable returns | 2 | 191,550 | | 425,560 | |
| Total number of returns | 3 | 1,232,340 | | 1,234,150 | |
| Sources of income | Sources de revenu | | \$ | | \$ |
| Employment income | 4 Revenus d'emploi | 4 | 1,006,050 | 39,772,081 | 881,100 |
| Commissions from employment | 5 Commissions (d'emploi) | 5 | 37,410 | 1,269,411 | 19,210 |
| Other employment income | 6 Autres revenus d'emploi | 6 | 100,650 | 384,317 | 82,210 |
| Old age security pension | 7 Pension de sécurité de la vieillesse | 7 | | | |
| CPP or QPP benefits | 8 Prestations du RPC ou du RRQ | 8 | 9,810 | 58,342 | 16,140 |
| Other pensions, superannuation | 9 Autres pensions et pensions de retraite | 9 | 3,150 | 22,582 | 1,840 |
| Employment insurance benefit | 10 Prestations d'assurance-emploi | 10 | 192,490 | 972,266 | 169,660 |
| Taxable amount of dividends | 11 Montant imposable des dividendes | 11 | 107,230 | 541,853 | 100,260 |
| Investment income | 12 Revenus de placements | 12 | 269,860 | 238,471 | 312,400 |
| Annuity income | 13 Revenus de rentes | 13 | 1,550 | 4,837 | 3,020 |
| Net rental income | 14 Revenus nets de location | 14 | 80,200 | -27,796 | 51,140 |
| Taxable capital gains | 15 Gains en capital imposables | 15 | 91,430 | 605,165 | 88,340 |
| RRSP income | 16 Revenu d'un REER | 16 | 79,810 | 312,646 | 59,950 |
| Net business income | 17 Revenus nets d'entreprise | 17 | 142,580 | 1,297,118 | 115,940 |
| Net professional income | 18 Revenus nets de profession libérale | 18 | 28,870 | 1,664,237 | 24,940 |
| Net commission income | 19 Revenus nets de commissions | 19 | 11,380 | 221,611 | 8,410 |
| Net farming income | 20 Revenus nets d'agriculture | 20 | 30,720 | 180,913 | 13,480 |
| Net fishing income | 21 Revenus nets de pêche | 21 | 6,150 | 81,663 | 820 |
| Tax exempt income | 22 Revenus non imposables | 22 | 168,220 | 958,382 | 142,390 |
| Other income | 23 Autres revenus d'emploi | 23 | 130,140 | 403,123 | 170,020 |
| Total income assessed | 24 Revenu total établi | 24 | 1,212,030 | 48,961,222 | 1,126,690 |
| Deductions | Déductions | | | | |
| RPP contributions | 25 Cotisations à un RPA | 25 | 310,480 | 624,657 | 277,530 |
| RRSP contributions | 26 Cotisations à un REER | 26 | 530,300 | 2,455,924 | 418,060 |
| Union & professional dues | 27 Cotisations syndicales et professionnelles | 27 | 402,880 | 205,175 | 327,000 |
| Child care expenses | 28 Frais de garde d'enfants | 28 | 67,990 | 210,224 | 223,560 |
| Carrying charges & interest expenses | 29 Frais financiers et frais d'intérêts | 29 | 150,570 | 132,533 | 108,960 |
| Other employment expenses | 30 Autres dépenses d'emploi | 30 | 72,320 | 325,160 | 23,870 |
| Other deductions from total income | 31 Autres déductions (du revenu total) | 31 | 116,350 | 702,898 | 37,920 |
| Capital gains deductions | 32 Déduction pour gains en capital | 32 | 4,130 | 251,166 | 1,930 |
| Other deductions from net income | 33 Déductions supplémentaires (du revenu net) | 33 | 203,950 | 1,162,089 | 160,640 |
| Total deductions | 34 Total des déductions | 34 | 982,100 | 6,069,824 | 828,060 |
| Taxable income assessed | 35 Revenu imposable établi | 35 | 1,145,690 | 42,961,792 | 1,057,290 |
| Non-refundable tax credits | Crédits d'impôt non remboursables | | | | |
| Amounts allowed: (items 36-46) | Montants alloués (postes 36-46) | | | | |
| Basic personal amount | 36 Montant personnel de base | 36 | 1,230,510 | 7,904,263 | 1,233,250 |
| Age amount | 37 Montant en raison de l'âge | 37 | | | |
| Married or equivalent amount | 38 Montant pour conjoint ou équivalent | 38 | 287,250 | 1,306,736 | 215,060 |
| CPP or QPP contributions | 39 Cotisations au RPC ou au RRQ | 39 | 1,057,810 | 829,032 | 861,640 |
| Employment insurance premiums | 40 Cotisations à l'assurance-emploi | 40 | 935,270 | 816,729 | 796,940 |
| Eligible pension income amount | 41 Montant pour revenu de pensions | 41 | 3,250 | 2,793 | 2,460 |
| Disability amount | 42 Montant pour personnes handicapées | 42 | 14,550 | 61,547 | 9,980 |
| Tuition fees & education amount | 43 Frais de scolarité et montant rel. aux études | 43 | 82,620 | 91,107 | 101,440 |
| Amount transferred from spouse | 44 Montants transférés du conjoint | 44 | 15,070 | 26,901 | 4,450 |
| Medical expenses | 45 Partie déductible des frais médicaux | 45 | 42,540 | 42,340 | 82,440 |
| Total tax credits | 46 Total des crédits d'impôt | 46 | 1,231,120 | 1,883,401 | 1,233,460 |
| Donations allowed: (items 48-49) | Dons alloués (postes 48-49) | | | | |
| Charitable donations & Gov't gifts | 47 Dons de bienfaisance dons au gouvernement | 47 | 363,930 | 253,697 | 247,620 |
| Cultural and Ecological Gifts | 48 Dons des biens culturels ou écosensibles | 48 | 350 | 534 | 110 |
| Total tax credits on donations | 49 Total des crédits d'impôt pour les dons | 49 | 355,560 | 68,301 | 239,990 |
| Total non-refundable tax credits | 50 Total des crédits d'impôt non remboursables | 50 | 1,231,180 | 1,951,702 | 1,233,490 |
| Tax payable | Impôt à payer | | | | |
| Net federal tax payable | 51 Impôt fédéral net à payer | 51 | 1,039,250 | 7,256,023 | 808,290 |
| Net provincial tax payable | 52 Impôt provincial net à payer | 52 | 728,940 | 2,976,190 | 542,130 |
| Total net tax payable | 53 Total de l'impôt à payer | 53 | 1,040,790 | 10,232,213 | 808,590 |
| Other tax and deductions components | Autres éléments d'impôt et de déductions | | | | |
| Social benefits repayment | 54 Remb. des prestations de progr. Sociaux | 54 | 9,130 | 6,685 | 2,570 |
| Basic federal tax | 55 Impôt fédéral de base | 55 | 1,042,930 | 7,016,193 | 810,890 |
| Federal individual surtax | 56 Surtaxe fédérale des particuliers | 56 | 1,032,550 | 275,259 | 795,490 |
| Dividend tax credit | 57 Crédit d'impôt pour dividendes | 57 | 98,070 | 72,189 | 91,880 |

Part III - Tables

Final Basic Table 4 (continued)

All Returns by Age and Sex

1997 tax year (all money figures in thousands of dollars)

| | | Age Group/Groupe d'âge : 45 - 49 | | | |
|--|---|----------------------------------|-------------------|------------------|-------------------|
| | | Males-Hommes | | Females-Femmes | |
| Item | Poste | Number Nombre | Amount Montant | Number Nombre | Amount Montant |
| Number of taxable returns | 1 | 829,220 | | 734,730 | |
| Number of non-taxable returns | 2 | 154,260 | | 263,820 | |
| Total number of returns | 3 | 983,480 | | 998,550 | |
| Sources of income | Sources de revenu | | \$ | | \$ |
| Employment income | 4 | 758,890 | 35,847,165 | 730,340 | 20,652,088 |
| Commissions from employment | 5 | 24,670 | 946,610 | 13,450 | 179,217 |
| Other employment income | 6 | 101,630 | 608,898 | 57,600 | 226,572 |
| Old age security pension | 7 | | | | |
| CPP or QPP benefits | 8 | 27,760 | 189,616 | 50,220 | 278,317 |
| Other pensions, superannuation | 9 | 12,630 | 215,193 | 7,860 | 66,923 |
| Employment insurance benefit | 10 | 113,090 | 604,704 | 105,610 | 369,008 |
| Taxable amount of dividends | 11 | 133,890 | 880,553 | 122,030 | 379,939 |
| Investment income | 12 | 308,710 | 507,193 | 359,130 | 565,123 |
| Annuity income | 13 | 5,360 | 11,928 | 6,800 | 21,352 |
| Net rental income | 14 | 88,090 | 27,430 | 63,300 | 30,352 |
| Taxable capital gains | 15 | 113,410 | 862,426 | 106,960 | 472,047 |
| RRSP income | 16 | 60,410 | 389,455 | 53,560 | 249,613 |
| Net business income | 17 | 116,590 | 1,189,929 | 88,430 | 632,190 |
| Net professional income | 18 | 30,620 | 2,329,415 | 18,880 | 492,659 |
| Net commission income | 19 | 10,850 | 251,564 | 7,380 | 119,010 |
| Net farming income | 20 | 34,560 | 189,145 | 14,840 | 36,647 |
| Net fishing income | 21 | 3,520 | 44,864 | 680 | 4,587 |
| Tax exempt income | 22 | 115,940 | 793,885 | 97,440 | 629,629 |
| Other income | 23 | 131,620 | 594,928 | 143,990 | 740,558 |
| Total income assessed | 24 | 967,350 | 46,484,901 | 942,540 | 26,145,831 |
| Deductions | Déductions | | | | |
| RPP contributions | 25 | 301,150 | 758,296 | 296,820 | 620,827 |
| RRSP contributions | 26 | 465,100 | 2,414,564 | 399,930 | 1,462,445 |
| Union & professional dues | 27 | 364,290 | 209,090 | 322,050 | 152,511 |
| Child care expenses | 28 | 27,620 | 60,276 | 40,590 | 67,513 |
| Carrying charges & interest expenses | 29 | 181,440 | 231,367 | 127,800 | 80,558 |
| Other employment expenses | 30 | 66,810 | 295,787 | 23,450 | 63,624 |
| Other deductions from total income | 31 | 96,100 | 755,939 | 34,160 | 93,513 |
| Capital gains deductions | 32 | 4,620 | 258,724 | 2,370 | 87,882 |
| Other deductions from net income | 33 | 157,830 | 1,086,527 | 119,190 | 702,406 |
| Total deductions | 34 | 798,890 | 6,070,570 | 690,610 | 3,331,279 |
| Taxable income assessed | 35 | 915,060 | 40,561,381 | 887,740 | 22,858,920 |
| Non-refundable tax credits | Crédits d'impôt non remboursables | | | | |
| Amounts allowed: (items 36-46) | Montants alloués (postes 36-46) | | | | |
| Basic personal amount | 36 | 982,400 | 6,323,844 | 998,180 | 6,429,161 |
| Age amount | 37 | | | | |
| Married or equivalent amount | 38 | 210,160 | 955,962 | 124,750 | 590,066 |
| CPP or QPP contributions | 39 | 818,810 | 685,273 | 727,910 | 474,085 |
| Employment insurance premiums | 40 | 681,570 | 634,998 | 659,610 | 482,806 |
| Eligible pension income amount | 41 | 12,440 | 12,093 | 8,570 | 7,940 |
| Disability amount | 42 | 22,200 | 93,661 | 14,540 | 61,756 |
| Tuition fees & education amount | 43 | 168,890 | 416,356 | 138,570 | 262,703 |
| Amount transferred from spouse | 44 | 8,850 | 18,324 | 5,740 | 13,040 |
| Medical expenses | 45 | 60,190 | 83,255 | 94,530 | 108,874 |
| Total tax credits | 46 | 982,670 | 1,568,985 | 998,240 | 1,432,683 |
| Donations allowed: (items 48-49) | Dons alloués (postes 48-49) | | | | |
| Charitable donations & Gov't gifts | 47 | 366,090 | 352,435 | 264,530 | 147,284 |
| Cultural and Ecological Gifts | 48 | 230 | 4,138 | 440 | 676 |
| Total tax credits on donations | 49 | 360,130 | 97,289 | 259,170 | 38,892 |
| Total non-refundable tax credits | 50 | 982,740 | 1,666,274 | 998,240 | 1,471,575 |
| Tax payable | Impôt à payer | | | | |
| Net federal tax payable | 51 | 828,270 | 7,399,557 | 734,380 | 3,183,222 |
| Net provincial tax payable | 52 | 595,150 | 3,181,873 | 517,680 | 1,276,008 |
| Total net tax payable | 53 | 829,220 | 10,581,431 | 734,730 | 4,459,229 |
| Other tax and deductions components | Autres éléments d'impôt et de déductions | | | | |
| Social benefits repayment | 54 | 13,310 | 7,110 | 1,120 | 983 |
| Basic federal tax | 55 | 831,040 | 7,127,589 | 736,350 | 3,088,475 |
| Federal individual surtax | 56 | 822,750 | 312,474 | 725,790 | 106,296 |
| Dividend tax credit | 57 | 126,930 | 117,333 | 115,410 | 50,592 |

Part III - Tables

Final Basic Table 4 (continued)

All Returns by Age and Sex

1997 tax year (all money figures in thousands of dollars)

| Item | Poste | Age Group/Groupe d'âge : 55 - 59 | | | |
|---|-------|----------------------------------|-------------------|------------------|-------------------|
| | | Males-Hommes | | Females-Femmes | |
| | | Number Nombre | Amount Montant | Number Nombre | Amount Montant |
| Number of tax able returns | 1 | 529,830 | | 397,200 | |
| Number of non-taxable returns | 2 | 123,540 | | 192,140 | |
| Total number of returns | 3 | 653,360 | | 589,340 | |
| Sources of income | | | \$ | | \$ |
| Employment income | 4 | 412,690 | 17,705,858 | 325,140 | 7,607,880 |
| Commissions from employment | 5 | 16,060 | 538,527 | 5,500 | 64,572 |
| Other employment income | 6 | 68,990 | 393,976 | 34,310 | 153,961 |
| Old age security pension | 7 | | | | |
| CPP or QPP benefits | 8 | 47,700 | 354,792 | 92,920 | 532,111 |
| Other pensions, superannuation | 9 | 126,170 | 2,715,587 | 88,590 | 1,161,388 |
| Employment insurance benefit | 10 | 80,730 | 441,891 | 59,440 | 203,987 |
| Taxable amount of dividends | 11 | 108,770 | 854,926 | 105,160 | 376,862 |
| Investment income | 12 | 281,400 | 727,834 | 294,320 | 811,913 |
| Annuity income | 13 | 20,390 | 136,539 | 20,150 | 90,532 |
| Net rental income | 14 | 75,160 | 143,230 | 53,440 | 107,480 |
| Taxable capital gains | 15 | 85,920 | 990,934 | 91,980 | 502,650 |
| RRSP income | 16 | 51,320 | 434,475 | 48,910 | 297,991 |
| Net business income | 17 | 78,260 | 707,010 | 50,930 | 315,001 |
| Net professional income | 18 | 19,540 | 1,281,545 | 8,300 | 126,558 |
| Net commission income | 19 | 8,490 | 171,529 | 3,240 | 69,895 |
| Net farming income | 20 | 31,630 | 117,570 | 10,330 | 31,311 |
| Net fishing income | 21 | 5,140 | 44,997 | 120 | -128 |
| Tax exempt income | 22 | 81,250 | 594,703 | 65,170 | 460,132 |
| Other income | 23 | 126,660 | 750,300 | 101,680 | 442,519 |
| Total income assessed | 24 | 643,760 | 29,106,224 | 565,380 | 13,356,616 |
| Deductions | | | | | |
| RPP contributions | 25 | 147,130 | 337,356 | 126,520 | 231,078 |
| RRSP contributions | 26 | 282,730 | 1,656,808 | 211,570 | 864,843 |
| Union & professional dues | 27 | 199,700 | 101,714 | 136,950 | 54,605 |
| Child care expenses | 28 | 1,150 | 1,361 | 910 | 1,453 |
| Carrying charges & interest expenses | 29 | 130,540 | 197,652 | 98,480 | 65,456 |
| Other employment expenses | 30 | 31,480 | 124,667 | 7,210 | 21,535 |
| Other deductions from total income | 31 | 43,190 | 298,023 | 17,010 | 49,658 |
| Capital gains deductions | 32 | 3,880 | 248,980 | 1,680 | 101,379 |
| Other deductions from net income | 33 | 108,260 | 850,809 | 80,870 | 540,974 |
| Total deductions | 34 | 489,390 | 3,817,371 | 367,080 | 1,930,980 |
| Taxable income assessed | 35 | 604,610 | 25,450,485 | 527,270 | 11,491,030 |
| Non-refundable tax credits | | | | | |
| Amounts allowed: (items 36-46) | | | | | |
| Basic personal amount | 36 | 652,530 | 4,158,306 | 589,160 | 3,800,161 |
| Age amount | 37 | | | | |
| Married or equivalent amount | 38 | 162,520 | 702,395 | 31,970 | 132,563 |
| CPP or QPP contributions | 39 | 447,650 | 344,459 | 311,660 | 181,135 |
| Employment insurance premiums | 40 | 352,470 | 298,866 | 271,470 | 174,572 |
| Eligible pension income amount | 41 | 125,130 | 123,891 | 89,290 | 87,196 |
| Disability amount | 42 | 21,990 | 92,659 | 16,790 | 69,605 |
| Tuition fees & education amount | 43 | 63,490 | 178,366 | 27,000 | 46,319 |
| Amount transferred from spouse | 44 | 9,140 | 25,039 | 10,810 | 26,791 |
| Medical expenses | 45 | 49,720 | 61,825 | 68,530 | 76,886 |
| Total tax credits | 46 | 652,630 | 1,018,669 | 589,190 | 781,864 |
| Donations allowed: (items 48-49) | | | | | |
| Charitable donations & Gov't gifts | 47 | 253,570 | 259,248 | 151,880 | 107,128 |
| Cultural and Ecological Gifts | 48 | 380 | 3,288 | 150 | 2,173 |
| Total tax credits on donations | 49 | 250,120 | 71,713 | 149,320 | 29,212 |
| Total non-refundable tax credits | 50 | 652,660 | 1,090,381 | 589,190 | 811,076 |
| Tax payable | | | | | |
| Impôt à payer | | | | | |
| Net federal tax payable | 51 | 529,160 | 4,610,518 | 396,910 | 1,524,137 |
| Net provincial tax payable | 52 | 378,910 | 2,000,233 | 278,380 | 623,235 |
| Total net tax payable | 53 | 529,830 | 6,610,750 | 397,200 | 2,147,371 |
| Other tax and deductions components | | | | | |
| Autres éléments d'impôt et de déductions | | | | | |
| Social benefits repayment | 54 | 7,880 | 7,166 | 610 | 488 |
| Basic federal tax | 55 | 532,530 | 4,441,275 | 398,260 | 1,481,937 |
| Federal individual surtax | 56 | 523,960 | 205,987 | 387,660 | 52,184 |
| Dividend tax credit | 57 | 105,490 | 113,930 | 99,880 | 50,192 |

Tableau final de base 4 (suite)
Toutes les déclarations selon l'âge et le sexe
Année d'imposition 1997 (en milliers de dollars)

| Total | | Age Group/Groupe d'âge : 60 - 64 | | | | | | Item Poste |
|------------------|-------------------|----------------------------------|-------------------|------------------|-------------------|------------------|-------------------|---------------|
| Number Nombre | Amount Montant | Males-Hommes | | Females-Femmes | | Total | | |
| | | Number Nombre | Amount Montant | Number Nombre | Amount Montant | Number Nombre | Amount Montant | |
| 927,030 | | 447,410 | | 322,200 | | 769,610 | | 1 |
| 315,680 | | 113,590 | | 187,730 | | 301,320 | | 2 |
| 1,242,710 | | 561,010 | | 509,930 | | 1,070,930 | | 3 |
| | \$ | | \$ | | \$ | | \$ | |
| 737,840 | 25,313,738 | 236,260 | 8,337,246 | 165,410 | 3,153,447 | 401,670 | 11,490,692 | 4 |
| 21,570 | 603,100 | 6,670 | 213,476 | 2,700 | 20,714 | 9,360 | 234,190 | 5 |
| 103,310 | 547,937 | 59,340 | 336,836 | 28,150 | 118,669 | 87,490 | 455,505 | 6 |
| | | | | | | | | 7 |
| 140,620 | 886,903 | 328,940 | 1,834,178 | 318,650 | 1,390,789 | 647,590 | 3,224,967 | 8 |
| 214,760 | 3,876,975 | 205,840 | 4,253,219 | 123,890 | 1,454,723 | 329,730 | 5,707,941 | 9 |
| 140,160 | 645,878 | 52,730 | 284,574 | 28,900 | 103,270 | 81,630 | 387,843 | 10 |
| 213,930 | 1,231,789 | 100,430 | 664,332 | 92,020 | 361,215 | 192,450 | 1,025,548 | 11 |
| 575,720 | 1,539,747 | 270,740 | 853,908 | 265,690 | 1,001,558 | 536,430 | 1,855,467 | 12 |
| 40,540 | 227,070 | 38,000 | 269,449 | 41,000 | 205,715 | 78,990 | 475,164 | 13 |
| 128,600 | 250,710 | 61,040 | 221,026 | 40,300 | 130,008 | 101,340 | 351,034 | 14 |
| 177,900 | 1,493,584 | 79,980 | 836,014 | 78,200 | 454,787 | 158,180 | 1,290,801 | 15 |
| 100,230 | 732,467 | 55,130 | 448,708 | 53,700 | 392,399 | 108,830 | 841,107 | 16 |
| 129,190 | 1,022,011 | 54,950 | 445,696 | 28,750 | 171,549 | 83,710 | 617,245 | 17 |
| 27,840 | 1,408,104 | 15,790 | 812,591 | 5,260 | 66,408 | 21,040 | 878,998 | 18 |
| 11,730 | 241,424 | 4,320 | 56,170 | 2,450 | 51,287 | 6,770 | 107,457 | 19 |
| 41,950 | 148,880 | 29,120 | 162,975 | 9,870 | 46,801 | 38,990 | 209,775 | 20 |
| 5,260 | 44,869 | 2,240 | 15,534 | 10 | 571 | 2,250 | 16,105 | 21 |
| 146,420 | 1,054,836 | 80,820 | 595,272 | 112,630 | 589,021 | 193,450 | 1,184,293 | 22 |
| 228,340 | 1,192,819 | 130,420 | 629,523 | 92,590 | 328,234 | 223,010 | 957,757 | 23 |
| 1,209,140 | 42,462,840 | 555,910 | 21,270,725 | 499,910 | 10,041,164 | 1,055,820 | 31,311,889 | 24 |
| | | | | | | | | |
| 273,640 | 568,434 | 63,350 | 127,157 | 47,940 | 68,951 | 111,280 | 196,108 | 25 |
| 494,300 | 2,521,651 | 182,600 | 992,501 | 120,440 | 447,040 | 303,040 | 1,439,542 | 26 |
| 336,650 | 156,319 | 104,100 | 43,852 | 53,630 | 16,275 | 157,720 | 60,127 | 27 |
| 2,050 | 2,814 | 580 | 935 | 100 | 353 | 680 | 1,288 | 28 |
| 229,020 | 263,108 | 121,370 | 126,773 | 83,060 | 53,391 | 204,430 | 180,164 | 29 |
| 38,690 | 146,202 | 13,340 | 62,219 | 2,410 | 6,462 | 15,750 | 68,681 | 30 |
| 60,190 | 347,681 | 30,440 | 193,480 | 15,200 | 33,386 | 45,640 | 226,866 | 31 |
| 5,560 | 350,359 | 4,030 | 238,011 | 1,830 | 88,766 | 5,850 | 326,777 | 32 |
| 189,130 | 1,391,783 | 105,100 | 780,089 | 130,140 | 686,157 | 235,250 | 1,466,246 | 33 |
| 856,470 | 5,748,350 | 369,690 | 2,565,017 | 308,090 | 1,400,781 | 677,780 | 3,965,798 | 34 |
| 1,131,880 | 36,941,515 | 537,620 | 18,807,999 | 471,100 | 8,655,637 | 1,008,720 | 27,463,637 | 35 |
| | | | | | | | | |
| 1,241,690 | 7,958,467 | 560,360 | 3,615,212 | 509,690 | 3,285,224 | 1,070,040 | 6,900,436 | 36 |
| | | | | | | | | 37 |
| 194,490 | 834,958 | 166,350 | 694,664 | 16,560 | 67,798 | 182,910 | 762,462 | 38 |
| 759,320 | 525,594 | 205,420 | 153,249 | 131,110 | 70,278 | 336,520 | 223,527 | 39 |
| 623,940 | 473,438 | 182,780 | 136,952 | 119,730 | 66,617 | 302,510 | 203,569 | 40 |
| 214,430 | 211,087 | 205,530 | 203,959 | 126,970 | 123,597 | 332,510 | 327,555 | 41 |
| 38,780 | 162,265 | 25,310 | 106,925 | 16,530 | 69,617 | 41,840 | 176,542 | 42 |
| 90,490 | 224,684 | 24,130 | 62,518 | 10,970 | 20,790 | 35,090 | 83,308 | 43 |
| 19,940 | 51,830 | 24,070 | 65,952 | 16,720 | 42,256 | 40,790 | 108,208 | 44 |
| 118,250 | 138,711 | 64,160 | 72,131 | 76,800 | 82,591 | 140,960 | 154,722 | 45 |
| 1,241,820 | 1,800,533 | 560,510 | 869,519 | 509,720 | 651,035 | 1,070,220 | 1,520,554 | 46 |
| | | | | | | | | |
| 405,450 | 366,376 | 227,040 | 227,249 | 131,870 | 94,957 | 358,910 | 322,207 | 47 |
| 530 | 5,461 | 580 | 4,864 | 230 | 243 | 820 | 5,107 | 48 |
| 399,450 | 100,924 | 223,610 | 63,336 | 129,600 | 25,376 | 353,210 | 88,712 | 49 |
| 1,241,850 | 1,901,457 | 560,540 | 932,855 | 509,720 | 676,410 | 1,070,250 | 1,609,266 | 50 |
| | | | | | | | | |
| 926,080 | 6,134,654 | 446,370 | 3,142,247 | 321,650 | 1,070,615 | 768,020 | 4,212,861 | 51 |
| 657,290 | 2,623,467 | 317,860 | 1,358,211 | 221,080 | 444,389 | 538,940 | 1,802,601 | 52 |
| 927,030 | 8,758,122 | 447,410 | 4,500,458 | 322,200 | 1,515,004 | 769,610 | 6,015,462 | 53 |
| | | | | | | | | |
| 8,490 | 7,654 | 4,240 | 5,502 | 650 | 707 | 4,890 | 6,209 | 54 |
| 930,790 | 5,923,211 | 450,630 | 3,030,882 | 322,950 | 1,041,836 | 773,590 | 4,072,718 | 55 |
| 911,620 | 258,171 | 439,940 | 136,542 | 311,550 | 37,404 | 751,490 | 173,946 | 56 |
| 205,360 | 164,122 | 96,110 | 88,522 | 89,490 | 48,112 | 185,600 | 136,635 | 57 |

Part III - Tables

Final Basic Table 4 (continued)

All Returns by Age and Sex

1997 tax year (all money figures in thousands of dollars)

| | | Age Group/Groupe d'âge : 65 - 69 | | | |
|--|---|----------------------------------|-------------------|------------------|-------------------|
| | | Males-Hommes | | Females-Femmes | |
| Item | Poste | Number Nombre | Amount Montant | Number Nombre | Amount Montant |
| Number of taxable returns | 1 | 399,900 | | 288,200 | |
| Number of non-taxable returns | 2 | 145,980 | | 241,500 | |
| Total number of returns | 3 | 545,880 | | 529,710 | |
| Sources of income | Sources de revenu | | \$ | | \$ |
| Employment income | 4 | 92,940 | 2,509,122 | 55,870 | 751,145 |
| Commissions from employment | 5 | 2,970 | 86,735 | 870 | 9,647 |
| Other employment income | 6 | 37,780 | 134,867 | 13,570 | 37,280 |
| Old age security pension | 7 | 514,220 | 2,214,871 | 500,780 | 2,142,221 |
| CPP or QPP benefits | 8 | 518,750 | 3,066,978 | 445,480 | 1,922,786 |
| Other pensions, superannuation | 9 | 292,870 | 4,217,949 | 181,450 | 1,516,343 |
| Employment insurance benefit | 10 | 20,820 | 124,752 | 7,320 | 24,593 |
| Taxable amount of dividends | 11 | 93,150 | 786,892 | 93,850 | 416,782 |
| Investment income | 12 | 282,570 | 1,048,660 | 307,740 | 1,207,913 |
| Annuity income | 13 | 103,350 | 563,063 | 99,110 | 416,320 |
| Net rental income | 14 | 47,390 | 212,421 | 31,200 | 115,776 |
| Taxable capital gains | 15 | 73,240 | 811,721 | 76,780 | 469,354 |
| RRSP income | 16 | 56,490 | 425,998 | 45,190 | 300,349 |
| Net business income | 17 | 35,640 | 195,989 | 16,280 | 61,697 |
| Net professional income | 18 | 11,490 | 491,113 | 2,720 | 39,116 |
| Net commission income | 19 | 3,720 | 43,363 | 1,700 | 12,488 |
| Net farming income | 20 | 26,630 | 69,726 | 8,540 | 26,311 |
| Net fishing income | 21 | 660 | 5,688 | 70 | 392 |
| Tax exempt income | 22 | 194,600 | 703,413 | 189,220 | 710,848 |
| Other income | 23 | 108,840 | 272,472 | 78,250 | 193,321 |
| Total income assessed | 24 | 543,320 | 17,985,793 | 525,500 | 10,374,681 |
| Deductions | Déductions | | | | |
| RPP contributions | 25 | 14,170 | 24,332 | 8,940 | 9,867 |
| RRSP contributions | 26 | 86,860 | 460,747 | 47,650 | 187,213 |
| Union & professional dues | 27 | 41,930 | 8,929 | 17,370 | 2,629 |
| Child care expenses | 28 | 10 | 102 | 10 | 5 |
| Carrying charges & interest expenses | 29 | 121,490 | 126,149 | 91,460 | 50,763 |
| Other employment expenses | 30 | 5,030 | 25,719 | 920 | 4,345 |
| Other deductions from total income | 31 | 22,730 | 147,581 | 9,770 | 35,941 |
| Capital gains deductions | 32 | 3,220 | 172,072 | 1,210 | 45,957 |
| Other deductions from net income | 33 | 220,380 | 905,257 | 211,320 | 865,805 |
| Total deductions | 34 | 380,650 | 1,870,889 | 320,650 | 1,202,525 |
| Taxable income assessed | 35 | 539,300 | 16,061,931 | 519,040 | 9,154,457 |
| Non-refundable tax credits | Crédits d'impôt non remboursables | | | | |
| Amounts allowed: (items 36-46) | Montants alloués (postes 36-46) | | | | |
| Basic personal amount | 36 | 545,020 | 3,512,492 | 529,370 | 3,415,885 |
| Age amount | 37 | 484,810 | 1,472,233 | 508,170 | 1,672,442 |
| Married or equivalent amount | 38 | 135,560 | 455,273 | 7,020 | 27,699 |
| CPP or QPP contributions | 39 | 22,430 | 12,005 | 15,750 | 5,417 |
| Employment insurance premiums | 40 | 50,290 | 27,536 | 29,390 | 12,341 |
| Eligible pension income amount | 41 | 326,720 | 317,911 | 232,190 | 221,320 |
| Disability amount | 42 | 29,550 | 124,813 | 19,200 | 80,370 |
| Tuition fees & education amount | 43 | 10,400 | 21,366 | 4,120 | 5,568 |
| Amount transferred from spouse | 44 | 84,780 | 252,901 | 16,640 | 49,573 |
| Medical expenses | 45 | 66,500 | 91,994 | 77,150 | 87,411 |
| Total tax credits | 46 | 545,040 | 1,069,315 | 529,370 | 948,095 |
| Donations allowed: (items 48-49) | Dons alloués (postes 48-49) | | | | |
| Charitable donations & Gov't gifts | 47 | 221,140 | 261,176 | 138,750 | 114,338 |
| Cultural and Ecological Gifts | 48 | 310 | 15,950 | 300 | 1,512 |
| Total tax credits on donations | 49 | 217,790 | 76,279 | 137,650 | 31,093 |
| Total non-refundable tax credits | 50 | 545,040 | 1,145,594 | 529,400 | 979,188 |
| Tax payable | Impôt à payer | | | | |
| Net federal tax payable | 51 | 398,830 | 2,221,373 | 286,850 | 872,320 |
| Net provincial tax payable | 52 | 279,450 | 979,866 | 190,040 | 362,394 |
| Total net tax payable | 53 | 399,900 | 3,201,238 | 288,200 | 1,234,714 |
| Other tax and deductions components | Autres éléments d'impôt et de déductions | | | | |
| Social benefits repayment | 54 | 44,400 | 114,659 | 15,910 | 37,360 |
| Basic federal tax | 55 | 401,190 | 2,140,381 | 288,890 | 847,600 |
| Federal individual surtax | 56 | 389,960 | 96,498 | 276,850 | 32,086 |
| Dividend tax credit | 57 | 89,650 | 104,861 | 91,090 | 55,521 |

Part III - Tables

Final Basic Table 4 (end) All Returns by Age and Sex

| Item | Poste | Age group /5 and over - Groupe d'âge /5 et plus | | | | |
|--|--|---|-------------------|------------------|-------------------|------------|
| | | Males-Hommes | | Females-Femmes | | |
| | | Number Nombre | Amount Montant | Number Nombre | Amount Montant | |
| Number of taxable returns | 1 | 379,000 | | 419,740 | | |
| Number of non-taxable returns | 2 | 224,300 | | 486,090 | | |
| Total number of returns | 3 | 603,310 | | 905,830 | | |
| Sources of income | Sources de revenu | | \$ | | \$ | |
| Employment income | 4 Revenus d'emploi | 4 | 19,560 | 391,677 | 13,280 | 137,081 |
| Commissions from employment | 5 Commissions (d'emploi) | 5 | 320 | 8,307 | 120 | 442 |
| Other employment income | 6 Autres revenus d'emploi | 6 | 19,510 | 45,494 | 8,240 | 19,498 |
| Old age security pension | 7 Pension de sécurité de la vieillesse | 7 | 592,370 | 2,727,157 | 892,780 | 4,146,915 |
| CPP or QPP benefits | 8 Prestations du RPC ou du RRQ | 8 | 556,520 | 3,082,021 | 671,100 | 2,674,584 |
| Other pensions, superannuation | 9 Autres pensions et pensions de retraite | 9 | 330,540 | 3,644,269 | 300,330 | 2,353,842 |
| Employment insurance benefit | 10 Prestations d'assurance-emploi | 10 | 680 | 5,152 | 400 | 983 |
| Taxable amount of dividends | 11 Montant imposable des dividendes | 11 | 96,340 | 750,479 | 148,250 | 769,676 |
| Investment income | 12 Revenus de placements | 12 | 406,450 | 1,997,375 | 618,370 | 3,241,084 |
| Annuity income | 13 Revenus de rentes | 13 | 188,030 | 1,316,261 | 193,430 | 1,035,364 |
| Net rental income | 14 Revenus nets de location | 14 | 32,240 | 156,448 | 30,280 | 118,410 |
| Taxable capital gains | 15 Gains en capital imposables | 15 | 72,760 | 1,049,247 | 108,280 | 1,049,721 |
| RRSP income | 16 Revenu d'un REER | 16 | 5,380 | 30,354 | 5,180 | 25,626 |
| Net business income | 17 Revenus nets d'entreprise | 17 | 10,530 | 18,857 | 6,080 | 18,679 |
| Net professional income | 18 Revenus nets de profession libérale | 18 | 4,900 | 61,134 | 510 | 3,668 |
| Net commission income | 19 Revenus nets de commissions | 19 | 1,480 | 14,985 | 350 | 1,514 |
| Net farming income | 20 Revenus nets d'agriculture | 20 | 21,360 | 47,521 | 6,290 | 13,104 |
| Net fishing income | 21 Revenus nets de pêche | 21 | 30 | 754 | | |
| Tax exempt income | 22 Revenus non imposables | 22 | 227,860 | 705,479 | 474,390 | 2,018,639 |
| Other income | 23 Autres revenus d'emploi | 23 | 98,530 | 232,276 | 104,630 | 298,348 |
| Total income assessed | 24 Revenu total établi | 24 | 601,700 | 16,285,248 | 902,970 | 17,927,178 |
| Deductions | Déductions | | | | | |
| RPP contributions | 25 Cotisations à un RPA | 25 | 4,180 | 4,770 | 1,280 | 1,539 |
| RRSP contributions | 26 Cotisations à un REER | 26 | 2,400 | 15,653 | 420 | 18,206 |
| Union & professional dues | 27 Cotisations syndicales et professionnelles | 27 | 18,080 | 1,602 | 8,330 | 403 |
| Child care expenses | 28 Frais de garde d'enfants | 28 | | | | |
| Carrying charges & interest expenses | 29 Frais financiers et frais d'intérêts | 29 | 166,410 | 92,612 | 203,560 | 99,369 |
| Other employment expenses | 30 Autres dépenses d'emploi | 30 | 370 | 2,769 | 320 | 331 |
| Other deductions from total income | 31 Autres déductions (du revenu total) | 31 | 15,190 | 61,300 | 12,350 | 42,320 |
| Capital gains deductions | 32 Déduction pour gains en capital | 32 | 3,510 | 178,456 | 1,880 | 83,037 |
| Other deductions from net income | 33 Déductions supplémentaires (du revenu net) | 33 | 253,710 | 895,260 | 503,660 | 2,313,328 |
| Total deductions | 34 Total des déductions | 34 | 401,570 | 1,252,421 | 662,450 | 2,558,534 |
| Taxable income assessed | 35 Revenu imposable établi | 35 | 597,540 | 14,968,291 | 891,990 | 15,296,196 |
| Non-refundable tax credits | Crédits d'impôt non remboursables | | | | | |
| Amounts allowed: (items 36-46) | Montants alloués (postes 36-46) | | | | | |
| Basic personal amount | 36 Montant personnel de base | 36 | 602,850 | 3,889,730 | 905,550 | 5,844,597 |
| Age amount | 37 Montant en raison de l'âge | 37 | 548,480 | 1,749,686 | 864,680 | 2,873,882 |
| Married or equivalent amount | 38 Montant pour conjoint ou équivalent | 38 | 57,020 | 99,986 | 6,100 | 20,943 |
| CPP or QPP contributions | 39 Cotisations au RPC ou au RRQ | 39 | | | | |
| Employment insurance premiums | 40 Cotisations à l'assurance-emploi | 40 | 3,830 | 1,599 | 2,600 | 952 |
| Eligible pension income amount | 41 Montant pour revenu de pensions | 41 | 386,380 | 373,654 | 384,230 | 364,655 |
| Disability amount | 42 Montant pour personnes handicapées | 42 | 48,770 | 206,571 | 65,690 | 276,898 |
| Tuition fees & education amount | 43 Frais de scolarité et montant rel. aux études | 43 | 2,120 | 4,053 | 2,520 | 3,024 |
| Amount transferred from spouse | 44 Montants transférés du conjoint | 44 | 179,040 | 565,453 | 18,450 | 83,416 |
| Medical expenses | 45 Partie déductible des frais médicaux | 45 | 99,470 | 395,186 | 145,540 | 676,398 |
| Total tax credits | 46 Total des crédits d'impôt | 46 | 602,850 | 1,238,561 | 905,580 | 1,724,252 |
| Donations allowed: (items 48-49) | Dons alloués (postes 48-49) | | | | | |
| Charitable donations & Gov't gifts | 47 Dons de bienfaisance dons au gouvernement | 47 | 254,350 | 380,935 | 291,920 | 352,793 |
| Cultural and Ecological Gifts | 48 Dons des biens culturels ou écosensibles | 48 | 520 | 4,498 | 470 | 3,910 |
| Total tax credits on donations | 49 Total des crédits d'impôt pour les dons | 49 | 251,620 | 106,658 | 288,910 | 97,764 |
| Total non-refundable tax credits | 50 Total des crédits d'impôt non remboursables | 50 | 602,850 | 1,345,220 | 905,580 | 1,822,016 |
| Tax payable | Impôt à payer | | | | | |
| Net federal tax payable | 51 Impôt fédéral net à payer | 51 | 376,440 | 1,772,348 | 416,980 | 1,364,118 |
| Net provincial tax payable | 52 Impôt provincial net à payer | 52 | 271,670 | 805,234 | 278,140 | 604,945 |
| Total net tax payable | 53 Total de l'impôt à payer | 53 | 379,000 | 2,577,581 | 419,740 | 1,969,063 |
| Other tax and deductions components | Autres éléments d'impôt et de déductions | | | | | |
| Social benefits repayment | 54 Remb. des prestations de progr. Sociaux | 54 | 43,050 | 121,025 | 33,070 | 91,272 |
| Basic federal tax | 55 Impôt fédéral de base | 55 | 379,880 | 1,710,919 | 421,280 | 1,322,645 |
| Federal individual surtax | 56 Surtaxe fédérale des particuliers | 56 | 365,100 | 74,594 | 397,460 | 53,257 |
| Dividend tax credit | 57 Crédit d'impôt pour dividendes | 57 | 94,770 | 100,012 | 145,900 | 102,542 |

Part III - Tables

Final Basic Table 4A Taxable Returns by Age and Sex

1997 tax year (all money figures in thousands of dollars)

| | | Age Group Under 20-Groupe d'âge : moins de 20 ans | | | |
|--|-------|---|-------------------|------------------|-------------------|
| | | Males-Hommes | | Females-Femmes | |
| Item | Poste | Number Nombre | Amount Montant | Number Nombre | Amount Montant |
| Number of taxable returns | 1 | 131,120 | | 79,940 | |
| Number of non-taxable returns | 2 | | | | |
| Total number of returns | 3 | 131,120 | | 79,940 | |
| Sources of income | | Sources de revenu | | | |
| Employment income | 4 | 122,180 | 1,376,646 | 67,560 | 644,998 |
| Commissions from employment | 5 | 2,620 | 3,580 | 3,050 | 4,112 |
| Other employment income | 6 | 6,390 | 31,263 | 4,310 | 19,338 |
| Old age security pension | 7 | | | | |
| CPP or QPP benefits | 8 | 3,730 | 4,208 | 2,930 | 4,310 |
| Other pensions, superannuation | 9 | 270 | 794 | 130 | 765 |
| Employment insurance benefit | 10 | 12,010 | 27,302 | 3,630 | 7,745 |
| Taxable amount of dividends | 11 | 10,810 | 117,089 | 8,820 | 118,543 |
| Investment income | 12 | 31,480 | 34,129 | 25,910 | 53,913 |
| Annuity income | 13 | 260 | 970 | 300 | 62 |
| Net rental income | 14 | 210 | -91 | 310 | 948 |
| Taxable capital gains | 15 | 9,570 | 60,345 | 13,940 | 104,906 |
| RRSP income | 16 | 510 | 194 | 90 | 52 |
| Net business income | 17 | 3,460 | 29,187 | 2,060 | 14,221 |
| Net professional income | 18 | 410 | 5,408 | 410 | 2,301 |
| Net commission income | 19 | 360 | 65 | 440 | 1,498 |
| Net farming income | 20 | 2,040 | 13,821 | 300 | 4,849 |
| Net fishing income | 21 | 480 | 5,637 | 270 | 2,823 |
| Tax exempt income | 22 | 6,810 | 5,748 | 2,540 | 2,101 |
| Other income | 23 | 10,920 | 49,156 | 11,500 | 45,652 |
| Total income assessed | 24 | 131,120 | 1,765,451 | 79,940 | 1,033,135 |
| Deductions | | Déductions | | | |
| RPP contributions | 25 | 2,440 | 1,044 | 1,340 | 385 |
| RRSP contributions | 26 | 14,360 | 17,413 | 5,780 | 7,533 |
| Union & professional dues | 27 | 20,880 | 3,815 | 10,850 | 1,808 |
| Child care expenses | 28 | | | 110 | 220 |
| Carrying charges & interest expenses | 29 | 2,640 | 1,697 | 2,230 | 491 |
| Other employment expenses | 30 | 1,680 | 2,698 | | |
| Other deductions from total income | 31 | 1,030 | 666 | 1,270 | 309 |
| Capital gains deductions | 32 | 100 | 20,794 | 360 | 13,289 |
| Other deductions from net income | 33 | 7,650 | 8,515 | 3,700 | 3,942 |
| Total deductions | 34 | 41,700 | 56,642 | 22,000 | 27,977 |
| Taxable income assessed | 35 | 131,120 | 1,708,773 | 79,940 | 1,005,158 |
| Non-refundable tax credits | | Crédits d'impôt non remboursables | | | |
| Amounts allowed: (items 36-46) | | Montants alloués (postes 36-46) | | | |
| Basic personal amount | 36 | 131,090 | 823,886 | 79,940 | 515,534 |
| Age amount | 37 | | | | |
| Married or equivalent amount | 38 | 5,660 | 12,210 | 280 | 784 |
| CPP or QPP contributions | 39 | 93,640 | 22,408 | 51,370 | 9,141 |
| Employment insurance premiums | 40 | 116,320 | 37,862 | 62,040 | 16,992 |
| Eligible pension income amount | 41 | 130 | 73 | 130 | 130 |
| Disability amount | 42 | 10 | 42 | | |
| Tuition fees & education amount | 43 | 23,500 | 39,263 | 21,080 | 35,811 |
| Amount transferred from spouse | 44 | 180 | 391 | | |
| Medical expenses | 45 | 1,080 | 559 | 2,360 | 1,248 |
| Total tax credits | 46 | 131,120 | 158,983 | 79,940 | 98,329 |
| Donations allowed: (items 48-49) | | Dons alloués (postes 48-49) | | | |
| Charitable donations & Gov't gifts | 47 | 5,750 | 1,235 | 4,620 | 1,517 |
| Cultural and Ecological Gifts | 48 | | | | |
| Total tax credits on donations | 49 | 5,000 | 313 | 4,030 | 403 |
| Total non-refundable tax credits | 50 | 131,120 | 159,295 | 79,940 | 98,732 |
| Tax payable | | Impôt à payer | | | |
| Net federal tax payable | 51 | 130,710 | 125,705 | 79,660 | 61,487 |
| Net provincial tax payable | 52 | 74,970 | 47,339 | 35,550 | 18,995 |
| Total net tax payable | 53 | 131,120 | 173,043 | 79,940 | 80,481 |
| Other tax and deductions components | | Autres éléments d'impôt et de déductions | | | |
| Social benefits repayment | 54 | 30 | 36 | | |
| Basic federal tax | 55 | 130,710 | 122,547 | 79,660 | 60,006 |
| Federal individual surtax | 56 | 118,550 | 3,833 | 70,850 | 1,824 |
| Dividend tax credit | 57 | 10,080 | 15,606 | 8,290 | 15,801 |

Partie III - Tableaux

Tableau final de base 4A
Déclarations imposables selon l'âge et le sexe

| Total | | Age Group/Groupe d'âge : 20 - 24 | | | | | | Item Poste |
|------------------|-------------------|----------------------------------|-------------------|------------------|-------------------|------------------|-------------------|---------------|
| Number Nombre | Amount Montant | Males-Hommes | | Females-Femmes | | Total | | |
| | | Number Nombre | Amount Montant | Number Nombre | Amount Montant | Number Nombre | Amount Montant | |
| 211,060 | | 519,410 | | 394,130 | | 913,540 | | 1 |
| 211,060 | | 519,410 | | 394,130 | | 913,540 | | 3 |
| | \$ | | \$ | | \$ | | \$ | |
| 189,740 | 2,021,643 | 507,040 | 9,313,065 | 386,230 | 5,872,899 | 893,270 | 15,185,965 | 4 |
| 5,670 | 7,692 | 18,030 | 148,053 | 19,280 | 41,041 | 37,310 | 189,094 | 5 |
| 10,700 | 50,601 | 26,340 | 74,162 | 26,290 | 63,438 | 52,630 | 137,600 | 6 |
| | | | | | | | | 7 |
| 6,660 | 8,519 | 10,060 | 17,985 | 10,590 | 16,455 | 20,650 | 34,440 | 8 |
| 400 | 1,559 | 1,210 | 3,624 | 530 | 3,329 | 1,740 | 6,953 | 9 |
| 15,640 | 35,046 | 118,970 | 423,865 | 66,110 | 178,940 | 185,080 | 602,805 | 10 |
| 19,630 | 235,632 | 21,550 | 43,233 | 17,630 | 34,980 | 39,180 | 78,213 | 11 |
| 57,390 | 88,042 | 87,940 | 68,190 | 84,190 | 66,807 | 172,130 | 134,998 | 12 |
| 560 | 1,032 | 160 | 597 | | | 160 | 633 | 13 |
| 520 | 857 | 5,080 | -1,834 | 3,700 | -2,243 | 8,780 | -4,078 | 14 |
| 23,510 | 165,251 | 23,630 | 36,812 | 19,140 | 39,486 | 42,770 | 76,298 | 15 |
| 600 | 246 | 10,740 | 14,291 | 6,930 | 8,011 | 17,670 | 22,302 | 16 |
| 5,510 | 43,408 | 21,190 | 143,112 | 13,270 | 65,392 | 34,460 | 208,504 | 17 |
| 830 | 7,708 | 2,420 | 26,399 | 2,420 | 23,815 | 4,840 | 50,215 | 18 |
| 800 | 1,563 | 1,060 | 6,958 | 780 | 4,249 | 1,840 | 11,206 | 19 |
| 2,340 | 18,669 | 7,100 | 29,955 | 1,200 | 9,377 | 8,300 | 39,332 | 20 |
| 750 | 8,460 | 2,030 | 23,785 | 80 | 69 | 2,120 | 23,854 | 21 |
| 9,350 | 7,849 | 38,250 | 56,268 | 18,980 | 34,700 | 57,220 | 90,968 | 22 |
| 22,410 | 94,808 | 49,830 | 107,677 | 45,070 | 104,465 | 94,900 | 212,141 | 23 |
| 211,060 | 2,798,586 | 519,410 | 10,536,197 | 394,130 | 6,565,247 | 913,540 | 17,101,444 | 24 |
| | | | | | | | | |
| 3,780 | 1,429 | 39,910 | 29,278 | 37,510 | 24,316 | 77,420 | 53,594 | 25 |
| 20,140 | 24,946 | 144,250 | 272,443 | 107,370 | 168,263 | 251,620 | 440,706 | 26 |
| 31,730 | 5,624 | 128,300 | 33,822 | 89,200 | 21,968 | 217,510 | 55,790 | 27 |
| 110 | 220 | 1,060 | 1,313 | 10,900 | 20,168 | 11,960 | 21,481 | 28 |
| 4,870 | 2,189 | 12,140 | 2,480 | 11,890 | 2,834 | 24,030 | 5,313 | 29 |
| 1,680 | 2,698 | 22,960 | 61,489 | 6,330 | 9,551 | 29,290 | 71,039 | 30 |
| 2,290 | 975 | 29,740 | 25,535 | 15,730 | 9,646 | 45,470 | 35,181 | 31 |
| 460 | 34,083 | 450 | 11,689 | 140 | 10,116 | 590 | 21,805 | 32 |
| 11,350 | 12,457 | 48,370 | 80,822 | 22,990 | 45,391 | 71,360 | 126,213 | 33 |
| 63,700 | 84,619 | 296,630 | 518,870 | 205,700 | 312,252 | 502,340 | 831,122 | 34 |
| 211,060 | 2,713,931 | 519,410 | 10,016,304 | 394,130 | 6,252,901 | 913,540 | 16,269,206 | 35 |
| | | | | | | | | |
| 211,030 | 1,339,419 | 519,060 | 3,344,321 | 393,560 | 2,535,370 | 912,620 | 5,879,691 | 36 |
| | | | | | | | | 37 |
| 5,940 | 12,993 | 30,550 | 127,016 | 14,340 | 67,099 | 44,890 | 194,115 | 38 |
| 145,010 | 31,549 | 503,150 | 223,144 | 377,610 | 133,420 | 880,760 | 356,564 | 39 |
| 178,360 | 54,854 | 499,180 | 260,993 | 379,300 | 166,332 | 878,470 | 427,325 | 40 |
| 260 | 203 | 960 | 653 | 450 | 410 | 1,410 | 1,062 | 41 |
| 10 | 47 | 790 | 3,331 | 120 | 512 | 910 | 3,844 | 42 |
| 44,580 | 75,074 | 144,980 | 308,139 | 137,920 | 275,352 | 282,900 | 583,492 | 43 |
| 180 | 391 | 4,490 | 7,971 | 1,070 | 2,397 | 5,550 | 10,368 | 44 |
| 3,440 | 1,807 | 8,870 | 5,614 | 16,630 | 8,644 | 25,500 | 14,259 | 45 |
| 211,060 | 257,312 | 519,380 | 727,303 | 394,070 | 541,884 | 913,450 | 1,269,186 | 46 |
| | | | | | | | | |
| 10,370 | 2,753 | 54,900 | 18,038 | 56,170 | 14,337 | 111,070 | 32,375 | 47 |
| | | | | | | | | 48 |
| 9,020 | 716 | 50,840 | 4,720 | 52,720 | 3,653 | 103,570 | 8,373 | 49 |
| 211,060 | 258,027 | 519,380 | 732,023 | 394,070 | 545,537 | 913,450 | 1,277,559 | 50 |
| | | | | | | | | |
| 210,360 | 187,191 | 518,780 | 1,052,231 | 393,510 | 539,889 | 912,300 | 1,592,120 | 51 |
| 110,510 | 66,333 | 350,750 | 417,640 | 236,070 | 196,033 | 586,820 | 613,674 | 52 |
| 211,060 | 253,525 | 519,410 | 1,469,871 | 394,130 | 735,923 | 913,540 | 2,205,794 | 53 |
| | | | | | | | | |
| 30 | 36 | 1,100 | 1,022 | 100 | 94 | 1,190 | 1,116 | 54 |
| 210,360 | 182,553 | 518,860 | 1,022,860 | 393,510 | 525,590 | 912,380 | 1,548,450 | 55 |
| 189,390 | 5,657 | 502,640 | 31,423 | 374,040 | 15,746 | 876,680 | 47,169 | 56 |
| 18,370 | 31,406 | 17,540 | 5,753 | 14,860 | 4,654 | 32,400 | 10,407 | 57 |

Part III - Tables

Final Basic Table 4A (continued) Taxable Returns by Age and Sex

1997 tax year (all money figures in thousands of dollars)

| | | Age Group/Groupe d'âge : 25 - 29 | | | |
|--|---|----------------------------------|-------------------|------------------|-------------------|
| | | Males-Hommes | | Females-Femmes | |
| Item | Poste | Number Nombre | Amount Montant | Number Nombre | Amount Montant |
| Number of taxable returns | 1 | 753,550 | | 615,000 | |
| Number of non-taxable returns | 2 | | | | |
| Total number of returns | 3 | 753,550 | | 615,000 | |
| Sources of income | Sources de revenu | | \$ | | \$ |
| Employment income | 4 | 717,990 | 19,915,385 | 587,590 | 13,109,386 |
| Commissions from employment | 5 | 25,610 | 423,373 | 20,650 | 136,410 |
| Other employment income | 6 | 55,840 | 139,220 | 45,240 | 120,134 |
| Old age security pension | 7 | | | | |
| CPP or QPP benefits | 8 | 2,180 | 5,495 | 2,630 | 7,163 |
| Other pensions, superannuation | 9 | 630 | 1,556 | 120 | 57 |
| Employment insurance benefit | 10 | 166,570 | 749,702 | 151,480 | 576,965 |
| Taxable amount of dividends | 11 | 41,650 | 91,054 | 36,700 | 35,314 |
| Investment income | 12 | 125,560 | 82,039 | 153,310 | 95,396 |
| Annuity income | 13 | 800 | 857 | 960 | 792 |
| Net rental income | 14 | 30,610 | -62,441 | 14,350 | 302 |
| Taxable capital gains | 15 | 42,520 | 117,432 | 39,440 | 77,735 |
| RRSP income | 16 | 35,470 | 73,130 | 25,380 | 51,999 |
| Net business income | 17 | 61,130 | 498,708 | 29,610 | 199,481 |
| Net professional income | 18 | 8,670 | 191,530 | 9,010 | 179,632 |
| Net commission income | 19 | 4,580 | 71,723 | 3,190 | 30,862 |
| Net farming income | 20 | 9,190 | 38,832 | 3,300 | 22,988 |
| Net fishing income | 21 | 3,600 | 39,231 | 30 | 1,440 |
| Tax exempt income | 22 | 64,620 | 118,482 | 31,180 | 87,044 |
| Other income | 23 | 79,180 | 179,819 | 69,690 | 204,527 |
| Total income assessed | 24 | 753,550 | 22,675,129 | 615,000 | 14,937,625 |
| Deductions | Déductions | | | | |
| RPP contributions | 25 | 124,510 | 169,850 | 137,880 | 162,783 |
| RRSP contributions | 26 | 306,950 | 1,006,544 | 279,970 | 689,378 |
| Union & professional dues | 27 | 219,230 | 87,606 | 182,410 | 66,491 |
| Child care expenses | 28 | 10,750 | 29,350 | 73,620 | 187,109 |
| Carrying charges & interest expenses | 29 | 38,150 | 16,082 | 38,130 | 8,437 |
| Other employment expenses | 30 | 49,350 | 160,354 | 20,160 | 53,383 |
| Other deductions from total income | 31 | 55,840 | 98,811 | 26,810 | 21,507 |
| Capital gains deductions | 32 | 940 | 45,820 | 440 | 18,717 |
| Other deductions from net income | 33 | 88,840 | 195,699 | 42,200 | 116,045 |
| Total deductions | 34 | 532,070 | 1,810,116 | 451,700 | 1,323,849 |
| Taxable income assessed | 35 | 753,550 | 20,861,800 | 615,000 | 13,613,005 |
| Non-refundable tax credits | Crédits d'impôt non remboursables | | | | |
| Amounts allowed: (items 36-46) | Montants alloués (postes 36-46) | | | | |
| Basic personal amount | 36 | 747,910 | 4,799,388 | 614,700 | 3,928,252 |
| Age amount | 37 | | | | |
| Married or equivalent amount | 38 | 94,160 | 385,526 | 48,450 | 240,369 |
| CPP or QPP contributions | 39 | 730,510 | 474,253 | 583,830 | 319,117 |
| Employment insurance premiums | 40 | 702,130 | 509,153 | 572,830 | 357,769 |
| Eligible pension income amount | 41 | 700 | 193 | | |
| Disability amount | 42 | 1,470 | 6,235 | 1,270 | 5,090 |
| Tuition fees & education amount | 43 | 106,230 | 190,909 | 123,080 | 164,996 |
| Amount transferred from spouse | 44 | 11,210 | 23,978 | 3,800 | 7,683 |
| Medical expenses | 45 | 16,260 | 13,044 | 34,960 | 22,745 |
| Total tax credits | 46 | 753,250 | 1,088,616 | 614,880 | 857,931 |
| Donations allowed: (items 48-49) | Dons alloués (postes 48-49) | | | | |
| Charitable donations & Gov't gifts | 47 | 141,510 | 51,862 | 139,550 | 33,662 |
| Cultural and Ecological Gifts | 48 | 190 | 107 | 30 | 3 |
| Total tax credits on donations | 49 | 135,300 | 13,518 | 130,480 | 8,345 |
| Total non-refundable tax credits | 50 | 753,250 | 1,102,134 | 614,880 | 866,276 |
| Tax payable | Impôt à payer | | | | |
| Net federal tax payable | 51 | 753,250 | 2,859,681 | 614,520 | 1,594,285 |
| Net provincial tax payable | 52 | 533,900 | 1,140,570 | 422,270 | 612,433 |
| Total net tax payable | 53 | 753,550 | 4,000,251 | 615,000 | 2,206,718 |
| Other tax and deductions components | Autres éléments d'impôt et de déductions | | | | |
| Social benefits repayment | 54 | 4,740 | 3,290 | 750 | 771 |
| Basic federal tax | 55 | 753,360 | 2,777,883 | 614,790 | 1,553,067 |
| Federal individual surtax | 56 | 744,930 | 89,509 | 603,890 | 47,866 |
| Dividend tax credit | 57 | 34,920 | 12,118 | 30,230 | 4,690 |

Part III - Tables

Final Basic Table 4A (continued) Taxable Returns by Age and Sex

1997 tax year (all money figures in thousands of dollars)

| | | Age Group/Groupe d'âge : 35 - 39 | | | |
|--|---|----------------------------------|-------------------|------------------|-------------------|
| | | Males-Hommes | | Females-Femmes | |
| Item | Poste | Number Nombre | Amount Montant | Number Nombre | Amount Montant |
| Number of taxable returns | 1 | 1,040,790 | | 808,590 | |
| Number of non-taxable returns | 2 | | | | |
| Total number of returns | 3 | 1,040,790 | | 808,590 | |
| Sources of income | Sources de revenu | | \$ | | \$ |
| Employment income | 4 | 950,310 | 39,436,107 | 741,000 | 21,173,113 |
| Commissions from employment | 5 | 36,300 | 1,263,810 | 17,380 | 275,335 |
| Other employment income | 6 | 93,950 | 354,401 | 67,290 | 263,175 |
| Old age security pension | 7 | | | | |
| CPP or QPP benefits | 8 | 5,230 | 31,224 | 8,900 | 47,165 |
| Other pensions, superannuation | 9 | 2,850 | 21,432 | 1,410 | 9,767 |
| Employment insurance benefit | 10 | 173,920 | 919,227 | 141,170 | 611,315 |
| Taxable amount of dividends | 11 | 101,940 | 507,300 | 85,740 | 287,398 |
| Investment income | 12 | 249,760 | 220,663 | 247,310 | 221,360 |
| Annuity income | 13 | 1,550 | 4,837 | 2,440 | 8,018 |
| Net rental income | 14 | 73,870 | -10,144 | 39,420 | 12,825 |
| Taxable capital gains | 15 | 85,970 | 585,250 | 72,430 | 242,457 |
| RRSP income | 16 | 75,230 | 297,051 | 47,440 | 175,854 |
| Net business income | 17 | 116,400 | 1,218,573 | 67,960 | 624,059 |
| Net professional income | 18 | 26,340 | 1,647,998 | 20,010 | 698,066 |
| Net commission income | 19 | 8,970 | 211,669 | 5,180 | 82,465 |
| Net farming income | 20 | 24,790 | 182,013 | 9,610 | 52,435 |
| Net fishing income | 21 | 5,700 | 82,704 | 770 | 3,966 |
| Tax exempt income | 22 | 72,650 | 223,045 | 36,970 | 113,466 |
| Other income | 23 | 117,980 | 377,107 | 125,670 | 538,248 |
| Total income assessed | 24 | 1,040,790 | 47,574,268 | 808,590 | 25,440,487 |
| Deductions | Déductions | | | | |
| RPP contributions | 25 | 307,420 | 622,641 | 269,620 | 456,666 |
| RRSP contributions | 26 | 519,280 | 2,420,786 | 398,720 | 1,385,060 |
| Union & professional dues | 27 | 393,580 | 203,577 | 305,000 | 133,410 |
| Child care expenses | 28 | 60,810 | 192,752 | 196,430 | 557,503 |
| Carrying charges & interest expenses | 29 | 146,980 | 126,912 | 100,720 | 39,433 |
| Other employment expenses | 30 | 70,960 | 319,982 | 22,600 | 80,759 |
| Other deductions from total income | 31 | 107,510 | 654,848 | 24,490 | 46,316 |
| Capital gains deductions | 32 | 3,660 | 234,981 | 1,640 | 80,001 |
| Other deductions from net income | 33 | 106,050 | 405,030 | 52,530 | 165,303 |
| Total deductions | 34 | 858,760 | 5,181,509 | 654,140 | 2,944,451 |
| Taxable income assessed | 35 | 1,040,770 | 42,399,632 | 808,580 | 22,492,903 |
| Non-refundable tax credits | Crédits d'impôt non remboursables | | | | |
| Amounts allowed: (items 36-46) | Montants alloués (postes 36-46) | | | | |
| Basic personal amount | 36 | 1,039,890 | 6,689,681 | 808,140 | 5,204,983 |
| Age amount | 37 | | | | |
| Married or equivalent amount | 38 | 235,980 | 1,058,452 | 123,250 | 610,362 |
| CPP or QPP contributions | 39 | 1,010,460 | 817,498 | 769,140 | 513,813 |
| Employment insurance premiums | 40 | 896,490 | 806,923 | 702,870 | 520,390 |
| Eligible pension income amount | 41 | 2,940 | 2,537 | 1,690 | 1,572 |
| Disability amount | 42 | 11,460 | 48,471 | 5,570 | 23,468 |
| Tuition fees & education amount | 43 | 75,370 | 73,533 | 79,370 | 77,089 |
| Amount transferred from spouse | 44 | 14,650 | 25,484 | 3,610 | 8,379 |
| Medical expenses | 45 | 36,970 | 37,717 | 72,730 | 73,421 |
| Total tax credits | 46 | 1,040,150 | 1,626,926 | 808,320 | 1,196,664 |
| Donations allowed: (items 48-49) | Dons alloués (postes 48-49) | | | | |
| Charitable donations & Gov't gifts | 47 | 357,270 | 241,865 | 238,540 | 88,468 |
| Cultural and Ecological Gifts | 48 | 350 | 534 | 110 | 533 |
| Total tax credits on donations | 49 | 349,530 | 64,984 | 231,740 | 22,843 |
| Total non-refundable tax credits | 50 | 1,040,210 | 1,691,910 | 808,350 | 1,219,507 |
| Tax payable | Impôt à payer | | | | |
| Net federal tax payable | 51 | 1,039,250 | 7,256,023 | 808,290 | 3,080,198 |
| Net provincial tax payable | 52 | 728,940 | 2,976,190 | 542,130 | 1,190,561 |
| Total net tax payable | 53 | 1,040,790 | 10,232,213 | 808,590 | 4,270,759 |
| Other tax and deductions components | Autres éléments d'impôt et de déductions | | | | |
| Social benefits repayment | 54 | 9,130 | 6,685 | 2,570 | 3,133 |
| Basic federal tax | 55 | 1,039,950 | 7,012,352 | 808,490 | 2,988,169 |
| Federal individual surtax | 56 | 1,031,440 | 275,075 | 795,200 | 100,810 |
| Dividend tax credit | 57 | 93,600 | 67,585 | 78,690 | 38,273 |

Part III - Tables

Final Basic Table 4A (continued) Taxable Returns by Age and Sex

1997 tax year (all money figures in thousands of dollars)

| | | Age Group/Groupe d'âge : 45 - 49 | | | |
|--|---|----------------------------------|-------------------|------------------|-------------------|
| | | Males-Hommes | | Females-Femmes | |
| Item | Poste | Number Nombre | Amount Montant | Number Nombre | Amount Montant |
| Number of taxable returns | 1 | 829,220 | | 734,730 | |
| Number of non-taxable returns | 2 | | | | |
| Total number of returns | 3 | 829,220 | | 734,730 | |
| Sources of income | Sources de revenu | | \$ | | \$ |
| Employment income | 4 | 726,320 | 35,631,232 | 659,800 | 20,298,571 |
| Commissions from employment | 5 | 24,050 | 942,884 | 12,300 | 176,424 |
| Other employment income | 6 | 96,060 | 579,751 | 50,080 | 198,687 |
| Old age security pension | 7 | | | | |
| CPP or QPP benefits | 8 | 17,200 | 112,882 | 35,540 | 201,420 |
| Other pensions, superannuation | 9 | 11,910 | 205,150 | 7,270 | 64,616 |
| Employment insurance benefit | 10 | 105,710 | 575,261 | 92,210 | 329,634 |
| Taxable amount of dividends | 11 | 126,990 | 844,374 | 105,140 | 352,534 |
| Investment income | 12 | 285,000 | 472,513 | 297,330 | 487,694 |
| Annuity income | 13 | 4,970 | 11,734 | 5,900 | 20,312 |
| Net rental income | 14 | 81,100 | 54,680 | 51,480 | 38,043 |
| Taxable capital gains | 15 | 105,760 | 809,942 | 89,090 | 440,669 |
| RRSP income | 16 | 56,110 | 368,083 | 46,120 | 228,308 |
| Net business income | 17 | 89,940 | 1,143,745 | 58,590 | 583,806 |
| Net professional income | 18 | 27,980 | 2,309,613 | 15,940 | 488,766 |
| Net commission income | 19 | 9,020 | 243,096 | 4,960 | 115,040 |
| Net farming income | 20 | 26,970 | 171,428 | 10,880 | 36,421 |
| Net fishing income | 21 | 3,130 | 47,501 | 420 | 4,876 |
| Tax exempt income | 22 | 47,780 | 185,258 | 26,770 | 74,689 |
| Other income | 23 | 118,230 | 564,776 | 116,580 | 676,573 |
| Total income assessed | 24 | 829,220 | 45,273,904 | 734,730 | 24,817,082 |
| Deductions | Déductions | | | | |
| RPP contributions | 25 | 299,500 | 756,805 | 291,500 | 618,043 |
| RRSP contributions | 26 | 456,570 | 2,381,585 | 386,640 | 1,419,356 |
| Union & professional dues | 27 | 358,800 | 208,237 | 308,410 | 150,933 |
| Child care expenses | 28 | 25,100 | 55,966 | 38,160 | 64,414 |
| Carrying charges & interest expenses | 29 | 174,620 | 218,876 | 119,350 | 73,599 |
| Other employment expenses | 30 | 65,850 | 289,471 | 22,210 | 61,651 |
| Other deductions from total income | 31 | 90,330 | 682,672 | 28,230 | 51,440 |
| Capital gains deductions | 32 | 4,010 | 243,560 | 2,060 | 80,633 |
| Other deductions from net income | 33 | 87,210 | 418,751 | 45,370 | 124,996 |
| Total deductions | 34 | 709,000 | 5,255,923 | 583,410 | 2,645,066 |
| Taxable income assessed | 35 | 829,200 | 40,055,676 | 734,730 | 22,172,482 |
| Non-refundable tax credits | Crédits d'impôt non remboursables | | | | |
| Amounts allowed: (items 36-46) | Montants alloués (postes 36-46) | | | | |
| Basic personal amount | 36 | 828,460 | 5,339,398 | 734,640 | 4,734,098 |
| Age amount | 37 | | | | |
| Married or equivalent amount | 38 | 173,740 | 782,942 | 87,840 | 411,433 |
| CPP or QPP contributions | 39 | 782,420 | 675,845 | 682,160 | 466,931 |
| Employment insurance premiums | 40 | 661,310 | 630,190 | 615,600 | 474,694 |
| Eligible pension income amount | 41 | 11,880 | 11,539 | 7,920 | 7,521 |
| Disability amount | 42 | 14,160 | 59,809 | 7,990 | 34,040 |
| Tuition fees & education amount | 43 | 162,500 | 397,360 | 128,410 | 238,932 |
| Amount transferred from spouse | 44 | 8,260 | 16,981 | 4,930 | 10,802 |
| Medical expenses | 45 | 54,540 | 76,727 | 87,640 | 98,660 |
| Total tax credits | 46 | 828,710 | 1,360,709 | 734,670 | 1,102,534 |
| Donations allowed: (items 48-49) | Dons alloués (postes 48-49) | | | | |
| Charitable donations & Gov't gifts | 47 | 358,510 | 339,685 | 255,020 | 135,344 |
| Cultural and Ecological Gifts | 48 | 230 | 4,138 | 440 | 676 |
| Total tax credits on donations | 49 | 353,220 | 93,717 | 250,360 | 35,543 |
| Total non-refundable tax credits | 50 | 828,770 | 1,454,426 | 734,670 | 1,138,077 |
| Tax payable | Impôt à payer | | | | |
| Net federal tax payable | 51 | 828,270 | 7,399,557 | 734,380 | 3,183,222 |
| Net provincial tax payable | 52 | 595,150 | 3,181,873 | 517,680 | 1,276,008 |
| Total net tax payable | 53 | 829,220 | 10,581,431 | 734,730 | 4,459,229 |
| Other tax and deductions components | Autres éléments d'impôt et de déductions | | | | |
| Social benefits repayment | 54 | 13,300 | 7,070 | 1,120 | 983 |
| Basic federal tax | 55 | 828,780 | 7,125,636 | 734,480 | 3,087,036 |
| Federal individual surtax | 56 | 822,190 | 312,393 | 725,520 | 106,249 |
| Dividend tax credit | 57 | 120,550 | 112,513 | 99,300 | 46,947 |

Part III - Tables

Final Basic Table 4A (continued) Taxable Returns by Age and Sex

1997 tax year (all money figures in thousands of dollars)

| | | Age Group/Groupe d'âge : 55 - 59 | | | |
|--|---|----------------------------------|-------------------|------------------|-------------------|
| | | Males-Hommes | | Females-Femmes | |
| Item | Poste | Number Nombre | Amount Montant | Number Nombre | Amount Montant |
| Number of taxable returns | 1 | 529,830 | | 397,200 | |
| Number of non-taxable returns | 2 | | | | |
| Total number of returns | 3 | 529,830 | | 397,200 | |
| Sources of income | Sources de revenu | | \$ | | \$ |
| Employment income | 4 | 393,880 | 17,549,772 | 287,650 | 7,433,837 |
| Commissions from employment | 5 | 15,110 | 531,537 | 5,260 | 63,702 |
| Other employment income | 6 | 64,330 | 372,083 | 29,740 | 141,392 |
| Old age security pension | 7 | | | | |
| CPP or QPP benefits | 8 | 32,250 | 245,321 | 63,910 | 384,069 |
| Other pensions, superannuation | 9 | 118,070 | 2,658,743 | 78,270 | 1,123,242 |
| Employment insurance benefit | 10 | 72,690 | 388,658 | 48,590 | 176,421 |
| Taxable amount of dividends | 11 | 98,850 | 819,777 | 88,840 | 359,273 |
| Investment income | 12 | 249,830 | 669,623 | 224,500 | 717,524 |
| Annuity income | 13 | 17,990 | 132,135 | 17,090 | 83,260 |
| Net rental income | 14 | 61,580 | 166,468 | 43,900 | 118,817 |
| Taxable capital gains | 15 | 77,770 | 933,214 | 75,330 | 470,718 |
| RRSP income | 16 | 47,700 | 413,238 | 38,880 | 271,026 |
| Net business income | 17 | 59,030 | 741,672 | 33,590 | 302,767 |
| Net professional income | 18 | 17,590 | 1,273,266 | 6,540 | 121,785 |
| Net commission income | 19 | 6,960 | 169,975 | 2,460 | 67,627 |
| Net farming income | 20 | 23,130 | 134,555 | 7,200 | 41,873 |
| Net fishing income | 21 | 2,030 | 34,882 | 70 | -283 |
| Tax exempt income | 22 | 32,090 | 175,527 | 15,670 | 96,465 |
| Other income | 23 | 113,890 | 731,086 | 83,540 | 409,417 |
| Total income assessed | 24 | 529,830 | 28,141,531 | 397,200 | 12,382,930 |
| Deductions | Déductions | | | | |
| RPP contributions | 25 | 145,470 | 334,443 | 122,870 | 227,725 |
| RRSP contributions | 26 | 276,200 | 1,634,763 | 200,800 | 827,479 |
| Union & professional dues | 27 | 195,740 | 100,811 | 130,100 | 53,809 |
| Child care expenses | 28 | 1,100 | 1,347 | 890 | 1,452 |
| Carrying charges & interest expenses | 29 | 122,380 | 173,252 | 89,660 | 59,112 |
| Other employment expenses | 30 | 30,570 | 119,905 | 6,890 | 20,136 |
| Other deductions from total income | 31 | 36,200 | 242,847 | 14,360 | 30,923 |
| Capital gains deductions | 32 | 3,120 | 217,921 | 1,440 | 88,521 |
| Other deductions from net income | 33 | 55,860 | 369,106 | 28,590 | 144,791 |
| Total deductions | 34 | 418,760 | 3,194,396 | 291,770 | 1,453,948 |
| Taxable income assessed | 35 | 529,770 | 24,975,660 | 397,170 | 10,939,692 |
| Non-refundable tax credits | Crédits d'impôt non remboursables | | | | |
| Amounts allowed: (items 36-46) | Montants alloués (postes 36-46) | | | | |
| Basic personal amount | 36 | 529,410 | 3,366,364 | 397,080 | 2,560,660 |
| Age amount | 37 | | | | |
| Married or equivalent amount | 38 | 133,850 | 573,175 | 17,640 | 68,506 |
| CPP or QPP contributions | 39 | 423,400 | 338,157 | 291,480 | 177,790 |
| Employment insurance premiums | 40 | 339,470 | 294,742 | 251,390 | 170,957 |
| Eligible pension income amount | 41 | 117,150 | 116,395 | 78,730 | 77,252 |
| Disability amount | 42 | 13,660 | 57,552 | 7,540 | 31,131 |
| Tuition fees & education amount | 43 | 60,230 | 168,753 | 24,770 | 42,963 |
| Amount transferred from spouse | 44 | 8,320 | 22,733 | 5,970 | 14,832 |
| Medical expenses | 45 | 43,170 | 54,988 | 60,350 | 66,494 |
| Total tax credits | 46 | 529,460 | 850,070 | 397,110 | 546,500 |
| Donations allowed: (items 48-49) | Dons alloués (postes 48-49) | | | | |
| Charitable donations & Gov't gifts | 47 | 245,570 | 246,439 | 145,450 | 101,264 |
| Cultural and Ecological Gifts | 48 | 330 | 1,245 | 120 | 138 |
| Total tax credits on donations | 49 | 242,310 | 67,551 | 143,160 | 27,018 |
| Total non-refundable tax credits | 50 | 529,490 | 917,621 | 397,110 | 573,518 |
| Tax payable | Impôt à payer | | | | |
| Net federal tax payable | 51 | 529,160 | 4,610,518 | 396,910 | 1,524,137 |
| Net provincial tax payable | 52 | 378,910 | 2,000,233 | 278,380 | 623,235 |
| Total net tax payable | 53 | 529,830 | 6,610,750 | 397,200 | 2,147,371 |
| Other tax and deductions components | Autres éléments d'impôt et de déductions | | | | |
| Social benefits repayment | 54 | 7,880 | 7,166 | 560 | 449 |
| Basic federal tax | 55 | 529,490 | 4,439,691 | 396,940 | 1,481,419 |
| Federal individual surtax | 56 | 523,400 | 205,934 | 387,570 | 52,166 |
| Dividend tax credit | 57 | 95,690 | 109,249 | 85,450 | 47,855 |

Part III - Tables

Final Basic Table 4A (continued)

Taxable Returns by Age and Sex

1997 tax year (all money figures in thousands of dollars)

| | | Age Group/Groupe d'âge : 65 - 69 | | | |
|--|---|----------------------------------|------------|----------------|-----------|
| | | Males-Hommes | | Females-Femmes | |
| Item | | Number | Amount | Number | Amount |
| | | Nombre | Montant | Nombre | Montant |
| Number of taxable returns | 1 | 399,900 | | 288,200 | |
| Number of non-taxable returns | 2 | | | | |
| Total number of returns | 3 | 399,900 | | 288,200 | |
| Sources of income | Sources de revenu | | \$ | | \$ |
| Employment income | 4 | 85,390 | 2,471,105 | 46,470 | 715,029 |
| Commissions from employment | 5 | 2,680 | 85,009 | 820 | 9,462 |
| Other employment income | 6 | 35,570 | 127,714 | 11,770 | 32,251 |
| Old age security pension | 7 | 386,200 | 1,697,611 | 280,740 | 1,245,073 |
| CPP or QPP benefits | 8 | 392,380 | 2,541,372 | 275,080 | 1,466,886 |
| Other pensions, superannuation | 9 | 264,250 | 4,117,646 | 151,850 | 1,425,210 |
| Employment insurance benefit | 10 | 18,800 | 116,444 | 5,890 | 20,847 |
| Taxable amount of dividends | 11 | 84,540 | 768,395 | 78,000 | 393,098 |
| Investment income | 12 | 234,390 | 985,762 | 209,520 | 1,089,233 |
| Annuity income | 13 | 93,680 | 546,483 | 79,170 | 380,661 |
| Net rental income | 14 | 41,120 | 209,466 | 23,410 | 111,664 |
| Taxable capital gains | 15 | 65,790 | 779,041 | 63,320 | 450,054 |
| RRSP income | 16 | 52,370 | 408,727 | 38,670 | 286,044 |
| Net business income | 17 | 28,050 | 209,393 | 10,960 | 63,303 |
| Net professional income | 18 | 10,430 | 491,059 | 2,330 | 37,103 |
| Net commission income | 19 | 2,800 | 41,644 | 1,140 | 10,457 |
| Net farming income | 20 | 16,600 | 107,581 | 5,830 | 31,990 |
| Net fishing income | 21 | 540 | 5,014 | 70 | 392 |
| Tax exempt income | 22 | 83,170 | 221,462 | 46,130 | 120,244 |
| Other income | 23 | 97,110 | 266,087 | 62,390 | 174,379 |
| Total income assessed | 24 | 399,900 | 16,197,014 | 288,200 | 8,063,378 |
| Deductions | Déductions | | | | |
| RPP contributions | 25 | 13,880 | 24,114 | 8,310 | 9,711 |
| RRSP contributions | 26 | 82,610 | 444,159 | 42,060 | 174,652 |
| Union & professional dues | 27 | 40,170 | 8,559 | 15,390 | 2,392 |
| Child care expenses | 28 | 10 | 102 | 10 | 5 |
| Carrying charges & interest expenses | 29 | 113,040 | 113,445 | 78,730 | 47,366 |
| Other employment expenses | 30 | 4,690 | 24,131 | 850 | 4,242 |
| Other deductions from total income | 31 | 19,230 | 124,611 | 7,770 | 29,090 |
| Capital gains deductions | 32 | 2,430 | 154,252 | 860 | 41,207 |
| Other deductions from net income | 33 | 105,830 | 371,680 | 62,140 | 185,186 |
| Total deductions | 34 | 260,690 | 1,265,054 | 159,070 | 493,851 |
| Taxable income assessed | 35 | 399,820 | 14,853,292 | 288,080 | 7,543,273 |
| Non-refundable tax credits | Crédits d'impôt non remboursables | | | | |
| Amounts allowed: (items 36-46) | Montants alloués (postes 36-46) | | | | |
| Basic personal amount | 36 | 399,600 | 2,578,274 | 288,170 | 1,859,960 |
| Age amount | 37 | 339,590 | 971,028 | 267,140 | 835,550 |
| Married or equivalent amount | 38 | 93,900 | 300,682 | 2,140 | 8,470 |
| CPP or QPP contributions | 39 | 20,510 | 11,555 | 12,410 | 4,834 |
| Employment insurance premiums | 40 | 47,520 | 26,939 | 26,070 | 11,841 |
| Eligible pension income amount | 41 | 295,400 | 290,510 | 190,810 | 185,978 |
| Disability amount | 42 | 17,830 | 75,319 | 8,980 | 37,868 |
| Tuition fees & education amount | 43 | 9,480 | 18,883 | 3,670 | 4,514 |
| Amount transferred from spouse | 44 | 61,210 | 173,655 | 6,400 | 15,903 |
| Medical expenses | 45 | 53,890 | 70,345 | 64,690 | 73,277 |
| Total tax credits | 46 | 399,610 | 768,155 | 288,170 | 516,393 |
| Donations allowed: (items 48-49) | Dons alloués (postes 48-49) | | | | |
| Charitable donations & Gov't gifts | 47 | 206,450 | 242,985 | 124,010 | 98,764 |
| Cultural and Ecological Gifts | 48 | 280 | 5,939 | 300 | 1,318 |
| Total tax credits on donations | 49 | 203,510 | 68,366 | 123,030 | 26,777 |
| Total non-refundable tax credits | 50 | 399,610 | 836,521 | 288,200 | 543,170 |
| Tax payable | Impôt à payer | | | | |
| Net federal tax payable | 51 | 398,830 | 2,221,373 | 286,850 | 872,320 |
| Net provincial tax payable | 52 | 279,450 | 979,866 | 190,040 | 362,394 |
| Total net tax payable | 53 | 399,900 | 3,201,238 | 288,200 | 1,234,714 |
| Other tax and deductions components | Autres éléments d'impôt et de déductions | | | | |
| Social benefits repayment | 54 | 44,250 | 114,262 | 15,770 | 37,076 |
| Basic federal tax | 55 | 399,090 | 2,140,154 | 286,900 | 847,547 |
| Federal individual surtax | 56 | 389,590 | 96,491 | 276,760 | 32,085 |
| Dividend tax credit | 57 | 81,390 | 102,400 | 75,690 | 52,372 |

Tableau final de base 4A (suite)
Déclarations impossibles selon l'âge et le sexe
Année d'imposition 1997 (en milliers de dollars)

| Total | | Age Group/Groupe d'âge : 70 - 74 | | | | | | Item Poste |
|------------------|-------------------|----------------------------------|-------------------|------------------|-------------------|------------------|-------------------|---------------|
| | | Males-Hommes | | Females-Femmes | | Total | | |
| Number Nombre | Amount Montant | Number Nombre | Amount Montant | Number Nombre | Amount Montant | Number Nombre | Amount Montant | |
| 688,100 | | 318,490 | | 269,880 | | 588,370 | | 1 |
| 688,100 | | 318,490 | | 269,880 | | 588,370 | | 2 |
| | \$ | | \$ | | \$ | | \$ | 3 |
| 131,860 | 3,186,134 | 31,540 | 760,699 | 15,700 | 211,000 | 47,240 | 971,699 | 4 |
| 3,500 | 94,471 | 1,450 | 31,027 | 210 | 7,076 | 1,660 | 38,104 | 5 |
| 47,340 | 159,965 | 19,830 | 54,379 | 6,190 | 10,954 | 26,030 | 65,333 | 6 |
| 666,940 | 2,942,683 | 314,740 | 1,513,783 | 267,970 | 1,291,900 | 582,710 | 2,805,683 | 7 |
| 667,450 | 4,008,258 | 313,540 | 2,126,012 | 253,950 | 1,406,916 | 567,480 | 3,532,928 | 8 |
| 416,100 | 5,542,856 | 227,840 | 3,226,237 | 152,640 | 1,262,016 | 380,480 | 4,488,253 | 9 |
| 24,700 | 137,290 | 3,300 | 16,632 | 810 | 2,916 | 4,110 | 19,548 | 10 |
| 162,540 | 1,161,492 | 63,280 | 529,197 | 68,570 | 339,062 | 131,850 | 868,259 | 11 |
| 443,910 | 2,074,994 | 204,030 | 890,479 | 214,500 | 1,214,489 | 418,530 | 2,104,967 | 12 |
| 172,840 | 927,144 | 147,560 | 1,112,761 | 133,790 | 830,354 | 281,360 | 1,943,116 | 13 |
| 64,530 | 321,130 | 27,870 | 163,059 | 20,790 | 96,175 | 48,660 | 259,233 | 14 |
| 129,100 | 1,229,095 | 48,930 | 585,191 | 53,840 | 351,879 | 102,770 | 937,070 | 15 |
| 91,040 | 694,771 | 17,180 | 125,827 | 12,350 | 77,619 | 29,520 | 203,446 | 16 |
| 39,000 | 272,695 | 13,090 | 66,023 | 6,440 | 32,211 | 19,530 | 98,234 | 17 |
| 12,760 | 528,162 | 5,080 | 175,892 | 1,460 | 11,994 | 6,540 | 187,887 | 18 |
| 3,930 | 52,101 | 1,050 | 13,139 | 620 | 3,535 | 1,660 | 16,674 | 19 |
| 22,430 | 139,570 | 14,670 | 81,153 | 3,770 | 20,800 | 18,440 | 101,953 | 20 |
| 610 | 5,406 | 150 | 1,161 | | | 150 | 1,161 | 21 |
| 129,310 | 341,706 | 63,780 | 150,806 | 46,760 | 112,500 | 110,530 | 263,306 | 22 |
| 159,500 | 440,466 | 74,160 | 147,834 | 53,220 | 153,264 | 127,380 | 301,099 | 23 |
| 688,100 | 24,260,392 | 318,490 | 11,771,291 | 269,880 | 7,436,661 | 588,370 | 19,207,952 | 24 |
| 22,190 | 33,825 | 5,550 | 8,373 | 2,180 | 1,799 | 7,720 | 10,173 | 25 |
| 124,670 | 618,811 | 15,370 | 81,589 | 6,700 | 39,814 | 22,070 | 121,403 | 26 |
| 55,560 | 10,951 | 18,720 | 2,643 | 6,210 | 743 | 24,930 | 3,386 | 27 |
| 20 | 107 | 20 | 56 | | | 20 | 57 | 28 |
| 191,770 | 160,811 | 95,170 | 78,841 | 84,560 | 42,246 | 179,730 | 121,087 | 29 |
| 5,540 | 28,374 | 2,550 | 10,910 | 600 | 2,350 | 3,150 | 13,260 | 30 |
| 27,000 | 153,701 | 12,770 | 72,415 | 7,520 | 25,371 | 20,300 | 97,786 | 31 |
| 3,290 | 195,459 | 2,920 | 126,804 | 870 | 29,398 | 3,790 | 156,203 | 32 |
| 167,980 | 556,866 | 81,860 | 260,652 | 63,940 | 184,974 | 145,790 | 445,626 | 33 |
| 419,760 | 1,758,904 | 182,170 | 642,284 | 143,000 | 326,696 | 325,160 | 968,980 | 34 |
| 687,900 | 22,396,565 | 318,480 | 11,076,122 | 269,880 | 7,078,019 | 588,370 | 18,154,141 | 35 |
| 687,770 | 4,438,234 | 318,270 | 2,054,339 | 269,760 | 1,741,494 | 588,020 | 3,795,833 | 36 |
| 606,730 | 1,806,577 | 274,780 | 805,057 | 248,750 | 785,237 | 523,530 | 1,590,294 | 37 |
| 96,040 | 309,152 | 49,450 | 94,882 | 1,680 | 5,477 | 51,130 | 100,360 | 38 |
| 32,910 | 16,389 | 700 | 190 | 400 | 151 | 1,110 | 340 | 39 |
| 73,590 | 38,780 | 11,150 | 5,048 | 5,950 | 2,342 | 17,100 | 7,390 | 40 |
| 486,210 | 476,488 | 267,870 | 264,692 | 210,090 | 205,610 | 477,960 | 470,303 | 41 |
| 26,810 | 113,187 | 17,570 | 73,507 | 8,500 | 35,962 | 26,070 | 109,469 | 42 |
| 13,160 | 23,397 | 4,670 | 9,226 | 2,950 | 6,017 | 7,620 | 15,242 | 43 |
| 67,610 | 189,557 | 80,620 | 229,114 | 5,020 | 13,296 | 85,640 | 242,410 | 44 |
| 118,580 | 143,622 | 53,030 | 80,210 | 60,350 | 78,479 | 113,380 | 158,689 | 45 |
| 687,780 | 1,284,548 | 318,270 | 614,782 | 269,760 | 488,531 | 588,030 | 1,103,313 | 46 |
| 330,460 | 341,749 | 173,940 | 211,379 | 133,340 | 121,433 | 307,270 | 332,812 | 47 |
| 580 | 7,257 | 430 | 5,293 | 100 | 56 | 530 | 5,349 | 48 |
| 326,540 | 95,143 | 171,960 | 59,476 | 132,600 | 32,580 | 304,560 | 92,056 | 49 |
| 687,810 | 1,379,691 | 318,270 | 674,257 | 269,760 | 521,111 | 588,030 | 1,195,369 | 50 |
| 685,670 | 3,093,692 | 317,050 | 1,567,153 | 269,290 | 813,363 | 586,330 | 2,380,515 | 51 |
| 469,490 | 1,342,260 | 218,360 | 691,193 | 180,060 | 341,484 | 398,420 | 1,032,676 | 52 |
| 688,100 | 4,435,952 | 318,490 | 2,258,345 | 269,880 | 1,154,846 | 588,370 | 3,413,191 | 53 |
| 60,020 | 151,338 | 34,270 | 96,149 | 16,910 | 45,338 | 51,180 | 141,486 | 54 |
| 685,980 | 2,987,701 | 317,280 | 1,512,988 | 269,330 | 790,215 | 586,600 | 2,303,203 | 55 |
| 666,350 | 128,576 | 309,000 | 65,220 | 258,760 | 29,997 | 567,760 | 95,217 | 56 |
| 157,080 | 154,772 | 61,700 | 70,525 | 66,240 | 45,171 | 127,940 | 115,696 | 57 |

Part III - Tables

Final Basic Table 4A (end) Taxable Returns by Age and Sex

1997 tax year (all amounts in thousands of dollars)

| Item | Poste | Age Group 75 and over | | Groupe d'âge 75 et plus | |
|--|-------|-----------------------|-------------------|-------------------------|-------------------|
| | | Males-Hommes | | Females-Femmes | |
| | | Number Nombre | Amount Montant | Number Nombre | Amount Montant |
| Number of tax able returns | 1 | 379,000 | | 419,740 | |
| Number of non-tax able returns | 2 | | | | |
| Total number of returns | 3 | 379,000 | | 419,740 | |
| Sources of income | | | \$ | | \$ |
| Employment income | 4 | 17,670 | 384,843 | 11,160 | 131,390 |
| Commissions from employment | 5 | 320 | 8,307 | 120 | 442 |
| Other employment income | 6 | 17,790 | 42,087 | 7,080 | 18,379 |
| Old age security pension | 7 | 377,080 | 1,798,335 | 417,380 | 2,003,282 |
| CPP or QPP benefits | 8 | 372,180 | 2,322,354 | 376,310 | 1,871,461 |
| Other pensions, superannuation | 9 | 268,160 | 3,433,802 | 224,310 | 2,054,750 |
| Employment insurance benefit | 10 | 680 | 5,152 | 400 | 983 |
| Taxable amount of dividends | 11 | 86,510 | 725,428 | 120,070 | 721,297 |
| Investment income | 12 | 298,490 | 1,826,410 | 367,130 | 2,816,218 |
| Annuity income | 13 | 170,820 | 1,279,902 | 164,280 | 982,177 |
| Net rental income | 14 | 27,110 | 163,446 | 22,390 | 119,364 |
| Taxable capital gains | 15 | 65,160 | 980,914 | 85,800 | 948,101 |
| RRSP income | 16 | 4,760 | 28,942 | 4,390 | 24,504 |
| Net business income | 17 | 7,650 | 27,804 | 4,160 | 19,930 |
| Net professional income | 18 | 3,490 | 67,523 | 500 | 3,625 |
| Net commission income | 19 | 1,380 | 14,924 | 180 | 1,004 |
| Net farming income | 20 | 13,990 | 75,951 | 4,180 | 15,483 |
| Net fishing income | 21 | 30 | 754 | | |
| Tax exempt income | 22 | 60,300 | 119,882 | 88,760 | 201,870 |
| Other income | 23 | 85,040 | 218,394 | 82,050 | 255,983 |
| Total income assessed | 24 | 379,000 | 13,525,154 | 419,740 | 12,190,245 |
| Deductions | | | | | |
| RPP contributions | 25 | 3,890 | 4,746 | 1,210 | 1,508 |
| RRSP contributions | 26 | 2,280 | 15,445 | 370 | 14,210 |
| Union & professional dues | 27 | 16,590 | 1,498 | 7,890 | 385 |
| Child care expenses | 28 | | | | |
| Carrying charges & interest expenses | 29 | 146,110 | 85,616 | 167,540 | 89,474 |
| Other employment expenses | 30 | 370 | 2,769 | 320 | 331 |
| Other deductions from total income | 31 | 12,140 | 51,160 | 7,860 | 24,089 |
| Capital gains deductions | 32 | 3,000 | 160,909 | 1,380 | 62,737 |
| Other deductions from net income | 33 | 81,090 | 240,192 | 109,580 | 326,818 |
| Total deductions | 34 | 218,680 | 562,335 | 253,100 | 519,553 |
| Taxable income assessed | 35 | 378,950 | 12,884,546 | 419,740 | 11,588,441 |
| Non-refundable tax credits | | | | | |
| Amounts allowed: (items 36-46) | | | | | |
| Basic personal amount | 36 | 378,790 | 2,445,029 | 419,590 | 2,708,757 |
| Age amount | 37 | 324,880 | 974,283 | 379,460 | 1,188,595 |
| Married or equivalent amount | 38 | 36,970 | 49,686 | 1,710 | 5,287 |
| CPP or QPP contributions | 39 | | | | |
| Employment insurance premiums | 40 | 3,690 | 1,561 | 2,600 | 952 |
| Eligible pension income amount | 41 | 317,580 | 313,214 | 294,620 | 286,326 |
| Disability amount | 42 | 28,700 | 121,917 | 27,140 | 114,507 |
| Tuition fees & education amount | 43 | 1,980 | 3,519 | 2,160 | 2,833 |
| Amount transferred from spouse | 44 | 97,170 | 278,171 | 5,200 | 16,184 |
| Medical expenses | 45 | 73,370 | 227,587 | 96,540 | 296,452 |
| Total tax credits | 46 | 378,790 | 750,557 | 419,590 | 785,239 |
| Donations allowed: (items 48-49) | | | | | |
| Charitable donations & Gov't gifts | 47 | 224,210 | 304,517 | 240,350 | 253,371 |
| Cultural and Ecological Gifts | 48 | 520 | 1,102 | 380 | 2,563 |
| Total tax credits on donations | 49 | 222,490 | 84,116 | 238,540 | 69,503 |
| Total non-refundable tax credits | 50 | 378,790 | 834,673 | 419,590 | 854,743 |
| Tax payable | | | | | |
| Net federal tax payable | 51 | 376,440 | 1,772,348 | 416,980 | 1,364,118 |
| Net provincial tax payable | 52 | 271,670 | 805,234 | 278,140 | 604,945 |
| Total net tax payable | 53 | 379,000 | 2,577,581 | 419,740 | 1,969,063 |
| Other tax and deductions components | | | | | |
| Social benefits repayment | 54 | 42,760 | 120,239 | 32,490 | 88,680 |
| Basic federal tax | 55 | 376,440 | 1,710,809 | 417,180 | 1,322,624 |
| Federal individual surtax | 56 | 365,050 | 74,588 | 397,350 | 53,256 |
| Dividend tax credit | 57 | 85,290 | 96,678 | 118,290 | 96,107 |

Part III - Tables

Final Basic Table 5

All Returns by Province and Territory

1997 tax year (all money figures in thousands of dollars)

| Item | Poste | Newfoundland Terre-Neuve | | Prince Edward Island Île-du-Prince-Édouard | |
|--|---|-----------------------------|-------------------|---|-------------------|
| | | Number Nombre | Amount Montant | Number Nombre | Amount Montant |
| Number of taxable returns | 1 | 225,180 | | 65,160 | |
| Number of non-taxable returns | 2 | 160,000 | | 31,870 | |
| Total number of returns | 3 | 385,180 | | 97,030 | |
| Sources of income | Sources de revenu | | \$ | | \$ |
| Employment income | 4 | 226,460 | 4,435,350 | 64,730 | 1,213,670 |
| Commissions from employment | 5 | 2,890 | 36,803 | 1,020 | 24,973 |
| Other employment income | 6 | 12,470 | 36,189 | 5,730 | 15,298 |
| Old age security pension | 7 | 51,910 | 238,103 | 13,420 | 62,225 |
| CPP or QPP benefits | 8 | 70,480 | 320,017 | 19,820 | 96,247 |
| Other pensions, superannuation | 9 | 31,190 | 452,269 | 8,900 | 116,848 |
| Employment insurance benefit | 10 | 97,420 | 574,905 | 26,800 | 149,349 |
| Taxable amount of dividends | 11 | 18,820 | 61,592 | 8,500 | 22,131 |
| Investment income | 12 | 74,800 | 100,018 | 28,420 | 43,963 |
| Annuity income | 13 | 10,700 | 63,192 | 3,790 | 26,025 |
| Net rental income | 14 | 12,180 | 9,146 | 4,030 | 8,814 |
| Taxable capital gains | 15 | 15,520 | 42,760 | 7,350 | 45,618 |
| RRSP income | 16 | 16,540 | 82,687 | 4,560 | 22,483 |
| Net business income | 17 | 13,530 | 61,847 | 5,740 | 37,811 |
| Net professional income | 18 | 3,250 | 177,145 | 950 | 46,003 |
| Net commission income | 19 | 1,300 | 8,415 | 300 | 3,802 |
| Net farming income | 20 | 810 | 717 | 3,170 | 4,809 |
| Net fishing income | 21 | 13,610 | 131,665 | 2,750 | 39,707 |
| Tax exempt income | 22 | 88,680 | 427,710 | 18,650 | 101,290 |
| Other income | 23 | 55,910 | 343,804 | 11,000 | 40,756 |
| Total income assessed | 24 | 364,200 | 7,604,335 | 95,210 | 2,121,822 |
| Deductions | Déductions | | | | |
| RPP contributions | 25 | 66,100 | 115,628 | 16,690 | 29,387 |
| RRSP contributions | 26 | 68,740 | 254,049 | 19,970 | 83,529 |
| Union & professional dues | 27 | 87,430 | 32,531 | 20,190 | 6,486 |
| Child care expenses | 28 | 15,550 | 33,674 | 5,420 | 10,626 |
| Carrying charges & interest expenses | 29 | 22,910 | 11,554 | 10,370 | 5,304 |
| Other employment expenses | 30 | 11,310 | 27,385 | 2,930 | 7,110 |
| Other deductions from total income | 31 | 16,240 | 40,532 | 3,770 | 10,415 |
| Capital gains deductions | 32 | 350 | 10,679 | 310 | 17,857 |
| Other deductions from net income | 33 | 99,720 | 481,155 | 19,300 | 104,628 |
| Total deductions | 34 | 239,780 | 1,007,188 | 59,790 | 275,340 |
| Taxable income assessed | 35 | 336,190 | 6,597,506 | 91,420 | 1,847,347 |
| Non-refundable tax credits | Crédits d'impôt non remboursables | | | | |
| Amounts allowed: (items 36-46) | Montants alloués (postes 36-46) | | | | |
| Basic personal amount | 36 | 385,080 | 2,485,235 | 96,970 | 624,419 |
| Age amount | 37 | 51,100 | 172,503 | 12,830 | 41,848 |
| Married or equivalent amount | 38 | 55,880 | 236,276 | 12,850 | 58,463 |
| CPP or QPP contributions | 39 | 196,280 | 95,603 | 59,860 | 29,947 |
| Employment insurance premiums | 40 | 204,350 | 106,974 | 59,350 | 31,145 |
| Eligible pension income amount | 41 | 33,660 | 33,099 | 10,260 | 10,210 |
| Disability amount | 42 | 7,950 | 33,045 | 4,450 | 18,712 |
| Tuition fees & education amount | 43 | 45,200 | 141,742 | 10,990 | 30,620 |
| Amount transferred from spouse | 44 | 10,780 | 36,003 | 3,290 | 9,628 |
| Medical expenses | 45 | 25,670 | 24,230 | 9,370 | 9,827 |
| Total tax credits | 46 | 385,180 | 565,247 | 97,030 | 145,853 |
| Donations allowed: (items 48-49) | Dons alloués (postes 48-49) | | | | |
| Charitable donations & Gov't gifts | 47 | 78,280 | 52,118 | 27,340 | 16,671 |
| Cultural and Ecological Gifts | 48 | 50 | 126 | 200 | 59 |
| Total tax credits on donations | 49 | 76,950 | 13,699 | 26,530 | 4,384 |
| Total non-refundable tax credits | 50 | 385,180 | 578,946 | 97,030 | 150,237 |
| Tax payable | Impôt à payer | | | | |
| Net federal tax payable | 51 | 224,670 | 799,632 | 64,890 | 216,106 |
| Net provincial tax payable | 52 | 225,180 | 540,917 | 65,160 | 127,268 |
| Total net tax payable | 53 | 225,180 | 1,340,549 | 65,160 | 343,374 |
| Other tax and deductions components | Autres éléments d'impôt et de déductions | | | | |
| Social benefits repayment | 54 | 3,180 | 4,954 | 860 | 2,243 |
| Basic federal tax | 55 | 226,480 | 775,075 | 65,490 | 210,893 |
| Federal individual surtax | 56 | 220,080 | 27,583 | 63,910 | 7,404 |
| Dividend tax credit | 57 | 18,280 | 8,203 | 7,640 | 2,946 |

Part III - Tables

Final Basic Table 5 (end)

All Returns by Province and Territory

1997 tax year (all money figures in thousands of dollars)

| Item | Poste | Saskatchewan | | Alberta | |
|--|-------|------------------|-------------------|------------------|-------------------|
| | | Number Nombre | Amount Montant | Number Nombre | Amount Montant |
| Number of taxable returns | 1 | 475,430 | | 1,420,540 | |
| Number of non-taxable returns | 2 | 218,600 | | 563,580 | |
| Total number of returns | 3 | 694,030 | | 1,984,120 | |
| Sources of income | | | | | |
| | | | \$ | | \$ |
| Employment income | 4 | 419,600 | 10,139,065 | 1,383,750 | 41,190,256 |
| Commissions from employment | 5 | 10,400 | 178,857 | 47,030 | 977,205 |
| Other employment income | 6 | 43,330 | 130,198 | 135,820 | 808,787 |
| Old age security pension | 7 | 143,950 | 652,382 | 259,450 | 1,178,333 |
| CPP or QPP benefits | 8 | 159,740 | 747,424 | 319,380 | 1,579,964 |
| Other pensions, superannuation | 9 | 68,550 | 704,204 | 148,260 | 1,884,301 |
| Employment insurance benefit | 10 | 54,030 | 193,568 | 164,550 | 562,064 |
| Taxable amount of dividends | 11 | 90,150 | 218,737 | 263,750 | 1,622,329 |
| Investment income | 12 | 268,890 | 678,063 | 662,310 | 1,650,241 |
| Annuity income | 13 | 46,080 | 233,726 | 82,290 | 448,824 |
| Net rental income | 14 | 25,700 | 65,482 | 78,830 | 167,584 |
| Taxable capital gains | 15 | 81,020 | 464,707 | 224,620 | 2,013,320 |
| RRSP income | 16 | 34,580 | 209,941 | 121,400 | 565,181 |
| Net business income | 17 | 67,230 | 450,880 | 185,290 | 1,703,892 |
| Net professional income | 18 | 8,630 | 399,880 | 29,930 | 969,221 |
| Net commission income | 19 | 3,200 | 36,167 | 8,170 | 159,230 |
| Net farming income | 20 | 88,030 | 589,369 | 96,550 | 411,452 |
| Net fishing income | 21 | 120 | -210 | 280 | 49 |
| Tax exempt income | 22 | 121,740 | 520,425 | 252,810 | 1,197,320 |
| Other income | 23 | 117,350 | 286,881 | 295,420 | 1,074,961 |
| Total income assessed | 24 | 675,300 | 16,899,747 | 1,923,630 | 60,164,515 |
| Deductions | | | | | |
| RPP contributions | 25 | 136,120 | 230,959 | 283,090 | 608,073 |
| RRSP contributions | 26 | 214,350 | 763,352 | 654,400 | 2,773,830 |
| Union & professional dues | 27 | 148,930 | 61,385 | 360,080 | 137,781 |
| Child care expenses | 28 | 24,140 | 51,251 | 81,750 | 198,181 |
| Carrying charges & interest expenses | 29 | 106,790 | 39,231 | 270,850 | 183,558 |
| Other employment expenses | 30 | 20,820 | 56,612 | 74,000 | 243,235 |
| Other deductions from total income | 31 | 46,210 | 140,862 | 110,980 | 615,094 |
| Capital gains deductions | 32 | 8,090 | 250,769 | 15,540 | 603,411 |
| Other deductions from net income | 33 | 136,500 | 581,282 | 352,990 | 1,673,634 |
| Total deductions | 34 | 474,600 | 2,175,702 | 1,270,060 | 7,036,797 |
| Taxable income assessed | 35 | 646,410 | 14,755,786 | 1,882,850 | 53,188,773 |
| Non-refundable tax credits | | | | | |
| Amounts allowed: (items 36-46) | | | | | |
| Basic personal amount | 36 | 693,900 | 4,473,134 | 1,983,160 | 12,756,707 |
| Age amount | 37 | 137,310 | 448,254 | 249,930 | 801,501 |
| Married or equivalent amount | 38 | 82,970 | 355,572 | 276,140 | 1,218,252 |
| CPP or QPP contributions | 39 | 400,820 | 244,979 | 1,301,920 | 836,176 |
| Employment insurance premiums | 40 | 360,920 | 230,053 | 1,198,480 | 813,694 |
| Eligible pension income amount | 41 | 89,070 | 85,046 | 182,090 | 175,180 |
| Disability amount | 42 | 13,160 | 56,494 | 36,090 | 152,024 |
| Tuition fees & education amount | 43 | 71,800 | 170,634 | 233,770 | 492,208 |
| Amount transferred from spouse | 44 | 21,580 | 60,634 | 48,370 | 127,144 |
| Medical expenses | 45 | 73,540 | 111,773 | 146,200 | 212,194 |
| Total tax credits | 46 | 693,900 | 1,052,122 | 1,983,940 | 2,969,581 |
| Donations allowed: (items 48-49) | | | | | |
| Charitable donations & Gov't gifts | 47 | 199,170 | 167,622 | 511,440 | 512,146 |
| Cultural and Ecological Gifts | 48 | | | 350 | 3,592 |
| Total tax credits on donations | 49 | 194,080 | 45,236 | 500,000 | 141,247 |
| Total non-refundable tax credits | 50 | 693,900 | 1,097,358 | 1,983,940 | 3,110,829 |
| Tax payable | | | | | |
| Net federal tax payable | 51 | 462,490 | 1,943,562 | 1,419,690 | 8,240,488 |
| Net provincial tax payable | 52 | 457,950 | 1,309,707 | 1,255,570 | 3,890,942 |
| Total net tax payable | 53 | 475,430 | 3,253,269 | 1,420,540 | 12,131,429 |
| Other tax and deductions components | | | | | |
| Social benefits repayment | 54 | 8,340 | 18,063 | 27,150 | 46,470 |
| Basic federal tax | 55 | 466,850 | 1,882,098 | 1,431,820 | 7,944,542 |
| Federal individual surtax | 56 | 450,520 | 69,484 | 1,393,960 | 338,264 |
| Dividend tax credit | 57 | 83,700 | 29,116 | 249,840 | 216,160 |

Part III - Tables

Final Basic Table 5A
Taxable Returns by Province and Territory

| Item | Poste | Newfoundland Terre-Neuve | | Prince Edward Island Île-du-Prince-Édouard | |
|--|-------|-----------------------------|-------------------|---|-------------------|
| | | Number Nombre | Amount Montant | Number Nombre | Amount Montant |
| Number of taxable returns | 1 | 225,180 | | 65,160 | |
| Number of non-taxable returns | 2 | | | | |
| Total number of returns | 3 | 225,180 | | 65,160 | |
| Sources of income | | | \$ | | \$ |
| Employment income | 4 | 172,490 | 4,243,227 | 51,290 | 1,153,950 |
| Commissions from employment | 5 | 2,560 | 36,649 | 950 | 24,718 |
| Other employment income | 6 | 11,220 | 34,709 | 5,360 | 13,294 |
| Old age security pension | 7 | 18,030 | 83,478 | 6,390 | 30,209 |
| CPP or QPP benefits | 8 | 32,250 | 190,159 | 10,850 | 63,860 |
| Other pensions, superannuation | 9 | 26,530 | 432,745 | 7,780 | 114,623 |
| Employment insurance benefit | 10 | 79,900 | 514,682 | 22,880 | 135,700 |
| Taxable amount of dividends | 11 | 16,430 | 59,550 | 7,590 | 20,209 |
| Investment income | 12 | 55,900 | 84,784 | 21,780 | 38,097 |
| Annuity income | 13 | 9,230 | 58,663 | 3,440 | 25,349 |
| Net rental income | 14 | 10,760 | 6,301 | 3,150 | 8,519 |
| Taxable capital gains | 15 | 12,860 | 41,422 | 5,990 | 43,515 |
| RRSP income | 16 | 14,360 | 78,090 | 3,630 | 21,965 |
| Net business income | 17 | 9,250 | 54,569 | 3,760 | 33,083 |
| Net professional income | 18 | 3,100 | 176,042 | 860 | 45,487 |
| Net commission income | 19 | 1,060 | 8,177 | 200 | 3,732 |
| Net farming income | 20 | 760 | 572 | 2,560 | 6,148 |
| Net fishing income | 21 | 12,320 | 129,867 | 2,530 | 39,843 |
| Tax exempt income | 22 | 15,500 | 41,176 | 4,920 | 7,299 |
| Other income | 23 | 46,130 | 320,244 | 8,470 | 35,996 |
| Total income assessed | 24 | 225,180 | 6,595,106 | 65,160 | 1,865,595 |
| Deductions | | | | | |
| RPP contributions | 25 | 64,680 | 114,545 | 16,630 | 29,357 |
| RRSP contributions | 26 | 66,010 | 247,504 | 19,270 | 82,426 |
| Union & professional dues | 27 | 82,210 | 31,946 | 19,350 | 6,431 |
| Child care expenses | 28 | 14,460 | 31,336 | 5,020 | 10,052 |
| Carrying charges & interest expenses | 29 | 21,950 | 11,364 | 9,860 | 5,093 |
| Other employment expenses | 30 | 10,710 | 26,851 | 2,930 | 7,110 |
| Other deductions from total income | 31 | 14,380 | 34,349 | 2,970 | 8,346 |
| Capital gains deductions | 32 | 350 | 10,679 | 270 | 16,144 |
| Other deductions from net income | 33 | 25,360 | 88,247 | 5,450 | 8,414 |
| Total deductions | 34 | 156,780 | 596,821 | 44,130 | 173,372 |
| Taxable income assessed | 35 | 225,180 | 5,994,356 | 65,160 | 1,690,440 |
| Non-refundable tax credits | | | | | |
| Amounts allowed: (items 36-46) | | | | | |
| Basic personal amount | 36 | 225,080 | 1,452,383 | 65,130 | 419,652 |
| Age amount | 37 | 17,010 | 53,984 | 5,790 | 17,355 |
| Married or equivalent amount | 38 | 39,700 | 163,676 | 9,720 | 43,010 |
| CPP or QPP contributions | 39 | 172,480 | 93,714 | 52,240 | 29,027 |
| Employment insurance premiums | 40 | 169,340 | 102,226 | 49,080 | 29,577 |
| Eligible pension income amount | 41 | 28,330 | 28,204 | 8,890 | 8,868 |
| Disability amount | 42 | 4,180 | 17,827 | 1,960 | 8,208 |
| Tuition fees & education amount | 43 | 33,340 | 89,353 | 8,140 | 19,004 |
| Amount transferred from spouse | 44 | 6,450 | 21,286 | 2,170 | 5,898 |
| Medical expenses | 45 | 21,960 | 16,216 | 8,550 | 8,465 |
| Total tax credits | 46 | 225,180 | 346,646 | 65,160 | 100,331 |
| Donations allowed: (items 48-49) | | | | | |
| Charitable donations & Gov't gifts | 47 | 72,320 | 47,297 | 25,760 | 14,535 |
| Cultural and Ecological Gifts | 48 | 50 | 126 | 70 | 44 |
| Total tax credits on donations | 49 | 71,310 | 12,416 | 25,240 | 3,791 |
| Total non-refundable tax credits | 50 | 225,180 | 359,061 | 65,160 | 104,122 |
| Tax payable | | | | | |
| Net federal tax payable | 51 | 224,670 | 799,632 | 64,890 | 216,106 |
| Net provincial tax payable | 52 | 225,180 | 540,917 | 65,160 | 127,268 |
| Total net tax payable | 53 | 225,180 | 1,340,549 | 65,160 | 343,374 |
| Other tax and deductions components | | | | | |
| Social benefits repayment | 54 | 3,180 | 4,954 | 850 | 2,235 |
| Basic federal tax | 55 | 225,180 | 775,073 | 65,160 | 210,871 |
| Federal individual surtax | 56 | 220,080 | 27,583 | 63,910 | 7,403 |
| Dividend tax credit | 57 | 15,990 | 7,931 | 6,800 | 2,690 |

Tableau final de base 5A
Déclarations imposables par province ou territoire
 Année d'imposition 1997 (en milliers de dollars)

| Nova Scotia Nouvelle-Ecosse | | New Brunswick Nouveau-Brunswick | | Quebec Québec | | Ontario | | Manitoba | | Item Poste |
|--------------------------------|-------------------|------------------------------------|-------------------|------------------|-------------------|------------------|-------------------|------------------|-------------------|---------------|
| Number Nombre | Amount Montant | Number Nombre | Amount Montant | Number Nombre | Amount Montant | Number Nombre | Amount Montant | Number Nombre | Amount Montant | |
| 425,490 | | 343,980 | | 3,491,820 | | 5,486,570 | | 538,660 | | 1 |
| 425,490 | | 343,980 | | 3,491,820 | | 5,486,570 | | 538,660 | | 2 |
| | | | | | | | | | | 3 |
| | \$ | | \$ | | \$ | | \$ | | \$ | |
| 319,090 | 8,649,198 | 266,430 | 7,001,430 | 2,754,520 | 80,798,326 | 4,103,230 | 149,168,179 | 404,800 | 11,982,467 | 4 |
| 8,990 | 148,619 | 6,520 | 100,318 | 92,680 | 1,609,823 | 123,480 | 3,415,301 | 10,080 | 208,036 | 5 |
| 26,060 | 79,518 | 19,660 | 65,619 | 231,460 | 655,707 | 473,350 | 2,207,607 | 44,260 | 156,329 | 6 |
| 57,300 | 266,173 | 47,170 | 220,189 | 442,350 | 2,065,482 | 862,880 | 4,033,130 | 86,300 | 406,824 | 7 |
| 90,220 | 550,234 | 68,590 | 393,024 | 629,070 | 3,675,591 | 1,126,670 | 6,664,011 | 111,830 | 634,898 | 8 |
| 73,070 | 1,105,470 | 51,390 | 702,438 | 455,680 | 5,992,450 | 785,560 | 11,447,984 | 72,550 | 922,021 | 9 |
| 94,840 | 452,027 | 96,410 | 515,985 | 666,880 | 3,050,587 | 583,030 | 2,491,874 | 61,860 | 241,774 | 10 |
| 52,540 | 262,478 | 32,030 | 168,671 | 408,230 | 2,263,499 | 808,810 | 4,377,407 | 82,800 | 295,838 | 11 |
| 148,600 | 316,679 | 114,490 | 213,248 | 1,265,900 | 3,239,876 | 2,222,490 | 6,913,335 | 224,660 | 577,747 | 12 |
| 25,750 | 146,445 | 20,130 | 125,024 | 204,880 | 1,207,409 | 391,980 | 2,655,365 | 45,950 | 261,136 | 13 |
| 14,340 | 30,398 | 12,010 | 18,111 | 293,220 | 575,346 | 375,430 | 441,278 | 22,980 | 45,919 | 14 |
| 40,660 | 256,443 | 26,610 | 146,036 | 294,800 | 1,820,099 | 689,050 | 5,158,377 | 72,240 | 374,041 | 15 |
| 27,630 | 152,042 | 22,240 | 121,028 | 196,520 | 1,090,350 | 366,430 | 2,075,387 | 35,930 | 178,289 | 16 |
| 23,940 | 228,545 | 21,500 | 150,475 | 196,460 | 1,849,783 | 454,320 | 4,600,506 | 48,150 | 445,506 | 17 |
| 6,380 | 352,764 | 3,790 | 207,202 | 81,240 | 3,669,822 | 124,300 | 7,564,123 | 10,150 | 479,386 | 18 |
| 1,620 | 25,597 | 1,460 | 27,164 | 24,410 | 494,238 | 39,870 | 907,101 | 3,190 | 48,150 | 19 |
| 4,060 | 17,921 | 2,380 | 10,613 | 38,000 | 269,606 | 79,580 | 364,107 | 28,620 | 220,954 | 20 |
| 8,240 | 148,053 | 2,700 | 31,209 | 1,610 | 22,197 | 220 | 1,457 | 360 | 290 | 21 |
| 29,650 | 76,602 | 20,150 | 39,186 | 309,580 | 728,337 | 403,140 | 1,411,506 | 38,320 | 84,288 | 22 |
| 69,720 | 326,458 | 39,800 | 169,013 | 435,190 | 1,885,592 | 923,550 | 3,794,663 | 86,300 | 238,373 | 23 |
| 425,490 | 13,591,665 | 343,980 | 10,425,985 | 3,491,820 | 116,964,118 | 5,486,570 | 219,692,696 | 538,660 | 17,802,266 | 24 |
| 112,780 | 209,280 | 88,350 | 172,397 | 987,220 | 1,694,439 | 1,164,050 | 2,510,056 | 158,270 | 281,097 | 25 |
| 148,580 | 591,647 | 101,680 | 369,395 | 1,385,810 | 5,183,036 | 2,355,910 | 10,420,822 | 222,290 | 795,847 | 26 |
| 124,580 | 47,897 | 93,000 | 38,438 | 1,322,800 | 583,084 | 1,533,200 | 718,757 | 176,070 | 75,402 | 27 |
| 23,990 | 61,741 | 20,530 | 48,508 | 245,230 | 537,687 | 321,020 | 996,236 | 29,280 | 63,564 | 28 |
| 70,550 | 42,886 | 51,010 | 24,709 | 342,100 | 269,125 | 1,017,350 | 986,545 | 119,110 | 47,966 | 29 |
| 15,440 | 52,309 | 15,900 | 43,811 | 100,930 | 375,378 | 239,090 | 1,010,021 | 21,970 | 70,738 | 30 |
| 25,340 | 84,386 | 20,270 | 60,915 | 179,930 | 665,414 | 327,580 | 1,694,444 | 31,720 | 111,239 | 31 |
| 420 | 43,272 | 380 | 34,512 | 8,160 | 509,401 | 14,230 | 1,002,340 | 3,090 | 122,622 | 32 |
| 36,710 | 109,834 | 26,280 | 60,700 | 387,590 | 1,059,692 | 550,170 | 2,381,139 | 62,920 | 166,586 | 33 |
| 300,850 | 1,243,252 | 227,710 | 853,384 | 2,565,540 | 10,877,257 | 4,067,520 | 21,720,360 | 410,750 | 1,735,060 | 34 |
| 425,490 | 12,333,841 | 343,980 | 9,565,266 | 3,491,780 | 106,008,015 | 5,486,370 | 197,928,653 | 538,640 | 16,057,123 | 35 |
| 425,430 | 2,744,378 | 343,960 | 2,218,413 | 3,491,270 | 22,489,050 | 5,483,770 | 35,276,125 | 538,540 | 3,469,144 | 36 |
| 51,980 | 158,308 | 43,400 | 132,986 | 407,640 | 1,270,769 | 759,260 | 2,274,641 | 79,400 | 241,104 | 37 |
| 70,280 | 297,402 | 56,360 | 242,783 | 567,660 | 2,442,256 | 764,350 | 3,333,378 | 66,660 | 274,837 | 38 |
| 316,730 | 198,794 | 266,270 | 156,286 | 2,741,160 | 1,830,342 | 4,159,350 | 3,033,487 | 413,040 | 276,234 | 39 |
| 303,370 | 209,821 | 251,290 | 166,751 | 2,565,550 | 1,877,563 | 3,809,380 | 3,075,660 | 376,250 | 276,004 | 40 |
| 77,550 | 76,644 | 55,670 | 55,045 | 517,150 | 505,439 | 901,970 | 887,721 | 90,080 | 88,525 | 41 |
| 15,090 | 63,658 | 5,380 | 23,213 | 40,250 | 168,487 | 114,250 | 482,775 | 10,910 | 45,559 | 42 |
| 45,860 | 113,878 | 37,500 | 84,867 | 452,850 | 679,138 | 638,170 | 1,307,902 | 55,570 | 120,160 | 43 |
| 13,890 | 41,436 | 11,910 | 31,701 | 108,820 | 283,324 | 147,550 | 383,582 | 15,650 | 37,082 | 44 |
| 42,920 | 43,338 | 51,070 | 56,860 | 403,480 | 419,659 | 394,800 | 663,407 | 50,710 | 77,463 | 45 |
| 425,460 | 671,798 | 343,980 | 539,225 | 3,491,540 | 5,433,436 | 5,485,440 | 8,630,695 | 538,570 | 834,682 | 46 |
| 152,720 | 96,864 | 120,740 | 90,197 | 1,159,580 | 416,285 | 2,031,420 | 1,820,030 | 220,810 | 184,128 | 47 |
| 380 | 189 | 320 | 453 | 780 | 2,868 | 3,020 | 32,555 | 80 | 224 | 48 |
| 149,710 | 25,591 | 117,520 | 24,242 | 1,123,540 | 106,046 | 2,000,410 | 503,819 | 215,230 | 49,924 | 49 |
| 425,460 | 697,390 | 343,980 | 563,467 | 3,491,570 | 5,539,482 | 5,485,450 | 9,134,514 | 538,570 | 884,606 | 50 |
| 425,110 | 1,705,666 | 343,300 | 1,277,517 | 3,491,820 | 15,388,516 | 5,484,470 | 32,031,103 | 534,750 | 2,282,379 | 51 |
| 369,610 | 940,744 | 343,980 | 784,529 | 1,330 | 17,383 | 4,823,580 | 16,242,540 | 497,240 | 1,458,960 | 52 |
| 425,490 | 2,646,409 | 343,980 | 2,062,046 | 3,491,820 | 15,405,900 | 5,486,570 | 48,273,643 | 538,660 | 3,741,339 | 53 |
| 7,250 | 15,295 | 4,320 | 8,581 | 44,940 | 97,278 | 119,880 | 270,585 | 7,090 | 15,286 | 54 |
| 425,490 | 1,653,898 | 343,980 | 1,241,133 | 3,491,820 | 14,929,754 | 5,486,560 | 30,950,784 | 535,090 | 2,209,669 | 55 |
| 416,980 | 60,041 | 337,350 | 43,372 | 3,426,310 | 553,110 | 5,390,080 | 1,269,732 | 525,730 | 82,339 | 56 |
| 49,590 | 34,969 | 30,510 | 22,472 | 379,090 | 301,578 | 762,410 | 583,214 | 78,980 | 39,400 | 57 |

Part III - Tables

Final Basic Table 5A (end) Taxable Returns by Province and Territory

| Item | Poste | Saskatchewan | | Alberta | |
|--|-------|------------------|-------------------|------------------|-------------------|
| | | Number Nombre | Amount Montant | Number Nombre | Amount Montant |
| Number of taxable returns | 1 | 475,430 | | 1,420,540 | |
| Number of non-taxable returns | 2 | | | | |
| Total number of returns | 3 | 475,430 | | 1,420,540 | |
| Sources of income | | | \$ | | \$ |
| Employment income | 4 | 337,570 | 9,753,498 | 1,132,620 | 40,051,278 |
| Commissions from employment | 5 | 9,050 | 176,951 | 43,190 | 967,400 |
| Other employment income | 6 | 35,210 | 116,690 | 117,610 | 765,290 |
| Old age security pension | 7 | 89,370 | 422,068 | 154,150 | 721,668 |
| CPP or QPP benefits | 8 | 109,610 | 600,479 | 207,410 | 1,181,211 |
| Other pensions, superannuation | 9 | 60,410 | 687,980 | 127,600 | 1,803,386 |
| Employment insurance benefit | 10 | 49,140 | 180,053 | 138,580 | 497,340 |
| Taxable amount of dividends | 11 | 78,680 | 214,959 | 224,960 | 1,560,130 |
| Investment income | 12 | 207,250 | 622,165 | 507,390 | 1,488,195 |
| Annuity income | 13 | 41,220 | 225,494 | 70,360 | 426,885 |
| Net rental income | 14 | 22,470 | 74,850 | 68,940 | 163,438 |
| Taxable capital gains | 15 | 67,920 | 451,071 | 191,340 | 1,900,527 |
| RRSP income | 16 | 31,960 | 204,220 | 102,860 | 528,584 |
| Net business income | 17 | 51,710 | 416,792 | 136,630 | 1,597,943 |
| Net professional income | 18 | 7,800 | 398,853 | 26,370 | 952,993 |
| Net commission income | 19 | 2,810 | 36,020 | 6,660 | 153,904 |
| Net farming income | 20 | 68,370 | 599,646 | 69,980 | 476,238 |
| Net fishing income | 21 | 120 | -210 | 280 | 49 |
| Tax exempt income | 22 | 42,270 | 128,781 | 87,330 | 243,671 |
| Other income | 23 | 93,430 | 252,756 | 229,720 | 954,365 |
| Total income assessed | 24 | 475,430 | 15,563,115 | 1,420,540 | 56,434,497 |
| Deductions | | | | | |
| RPP contributions | 25 | 132,100 | 229,451 | 279,450 | 605,497 |
| RRSP contributions | 26 | 205,320 | 740,485 | 632,340 | 2,716,604 |
| Union & professional dues | 27 | 134,180 | 59,813 | 333,950 | 134,586 |
| Child care expenses | 28 | 21,930 | 48,319 | 72,530 | 185,614 |
| Carrying charges & interest expenses | 29 | 97,650 | 36,240 | 250,910 | 174,885 |
| Other employment expenses | 30 | 18,800 | 54,415 | 71,600 | 232,796 |
| Other deductions from total income | 31 | 37,170 | 96,408 | 96,770 | 549,672 |
| Capital gains deductions | 32 | 7,070 | 248,211 | 12,380 | 524,291 |
| Other deductions from net income | 33 | 55,740 | 183,978 | 180,190 | 662,981 |
| Total deductions | 34 | 363,440 | 1,697,319 | 1,029,330 | 5,786,926 |
| Taxable income assessed | 35 | 475,250 | 13,853,497 | 1,420,500 | 50,629,664 |
| Non-refundable tax credits | | | | | |
| Amounts allowed: (items 36-46) | | | | | |
| Basic personal amount | 36 | 475,340 | 3,064,445 | 1,419,790 | 9,131,453 |
| Age amount | 37 | 81,230 | 252,984 | 136,870 | 408,895 |
| Married or equivalent amount | 38 | 61,860 | 257,109 | 208,600 | 894,447 |
| CPP or QPP contributions | 39 | 349,690 | 238,764 | 1,166,530 | 818,293 |
| Employment insurance premiums | 40 | 300,860 | 219,774 | 1,029,810 | 786,062 |
| Eligible pension income amount | 41 | 79,320 | 76,894 | 154,650 | 151,351 |
| Disability amount | 42 | 9,110 | 39,317 | 21,910 | 93,091 |
| Tuition fees & education amount | 43 | 52,800 | 108,811 | 177,010 | 309,124 |
| Amount transferred from spouse | 44 | 14,040 | 36,323 | 31,620 | 75,216 |
| Medical expenses | 45 | 62,590 | 93,993 | 121,380 | 164,401 |
| Total tax credits | 46 | 475,340 | 746,301 | 1,420,450 | 2,183,900 |
| Donations allowed: (items 48-49) | | | | | |
| Charitable donations & Gov't gifts | 47 | 186,030 | 160,989 | 481,940 | 465,386 |
| Cultural and Ecological Gifts | 48 | | | 310 | 2,224 |
| Total tax credits on donations | 49 | 182,360 | 43,524 | 473,030 | 127,789 |
| Total non-refundable tax credits | 50 | 475,340 | 789,824 | 1,420,450 | 2,311,688 |
| Tax payable | | | | | |
| Net federal tax payable | 51 | 462,490 | 1,943,562 | 1,419,690 | 8,240,488 |
| Net provincial tax payable | 52 | 457,950 | 1,309,707 | 1,255,570 | 3,890,942 |
| Total net tax payable | 53 | 475,430 | 3,253,269 | 1,420,540 | 12,131,429 |
| Other tax and deductions components | | | | | |
| Social benefits repayment | 54 | 8,340 | 18,063 | 27,010 | 45,894 |
| Basic federal tax | 55 | 462,790 | 1,882,019 | 1,420,390 | 7,939,473 |
| Federal individual surtax | 56 | 450,440 | 69,482 | 1,393,170 | 337,951 |
| Dividend tax credit | 57 | 73,300 | 28,618 | 213,940 | 207,886 |

Partie III - Tableaux

Tableau final de base 5A (fin) Déclarations imposables par province ou territoire

| British Columbia Colombie-Britannique | | Yukon Territory Territoire du Yukon | | Northwest Territories Territoires du Nord-Ouest | | Nunavut | | Outside Canada Hors du Canada | | Grand Total Total global | | Item Poste |
|--|-------------------|--|-------------------|--|-------------------|------------------|-------------------|----------------------------------|-------------------|-----------------------------|-------------------|---------------|
| Number Nombre | Amount Montant | Number Nombre | Amount Montant | Number Nombre | Amount Montant | Number Nombre | Amount Montant | Number Nombre | Amount Montant | Number Nombre | Amount Montant | |
| 1,894,380 | | 14,560 | | 18,390 | | 6,880 | | 12,990 | | 14,420,020 | | 1 |
| 1,894,380 | | 14,560 | | 18,390 | | 6,880 | | 12,990 | | 14,420,020 | | 2 |
| | \$ | | \$ | | \$ | | \$ | | \$ | | \$ | 3 |
| 1,418,210 | 48,089,424 | 13,410 | 468,051 | 17,330 | 689,702 | 6,590 | 284,578 | 6,560 | 309,839 | 11,004,130 | 362,643,147 | 4 |
| 48,940 | 1,252,769 | 220 | 12,009 | 150 | 1,512 | | | 30 | 127 | 346,830 | 7,954,231 | 5 |
| 171,490 | 736,524 | 870 | 3,527 | 1,100 | 5,316 | 250 | 3,359 | 300 | 3,044 | 1,138,190 | 4,846,534 | 6 |
| 278,280 | 1,292,654 | 260 | 973 | 350 | 1,591 | | | 1,270 | 5,540 | 2,044,110 | 9,549,983 | 7 |
| 358,410 | 2,077,815 | 650 | 3,240 | 1,120 | 4,781 | | | 1,950 | 12,277 | 2,748,630 | 16,051,585 | 8 |
| 245,080 | 3,386,954 | 390 | 10,047 | 630 | 9,419 | 90 | 550 | 1,510 | 17,619 | 1,908,250 | 26,633,685 | 9 |
| 244,160 | 1,074,006 | 2,260 | 13,323 | 3,710 | 20,856 | 1,120 | 6,450 | 150 | 879 | 2,044,920 | 9,195,537 | 10 |
| 275,860 | 1,545,836 | 1,710 | 10,724 | 1,270 | 6,462 | 490 | 2,567 | 850 | 5,234 | 1,992,250 | 10,793,562 | 11 |
| 745,980 | 2,400,870 | 3,530 | 7,045 | 4,390 | 4,038 | 970 | 1,335 | 2,370 | 4,034 | 5,525,690 | 15,911,448 | 12 |
| 123,350 | 817,266 | 140 | 832 | 280 | 1,095 | | | | | 936,690 | 5,950,961 | 13 |
| 158,060 | 331,163 | 680 | 422 | 1,230 | -941 | 170 | 179 | 650 | 582 | 984,080 | 1,695,565 | 14 |
| 246,830 | 2,061,273 | 1,690 | 10,285 | 1,560 | 11,397 | 580 | 2,827 | 2,760 | 78,769 | 1,654,890 | 12,356,081 | 15 |
| 141,980 | 775,536 | 770 | 2,321 | 1,350 | 9,151 | 520 | 3,285 | 270 | 4,858 | 946,450 | 5,245,104 | 16 |
| 200,120 | 1,933,572 | 1,420 | 13,304 | 1,030 | 15,454 | 110 | 1,055 | 620 | 26,549 | 1,149,010 | 11,367,136 | 17 |
| 39,260 | 1,497,774 | 610 | 10,880 | 360 | 14,426 | 20 | 1,122 | 890 | 19,458 | 305,090 | 15,390,333 | 18 |
| 15,420 | 319,869 | 80 | 1,336 | 10 | 285 | | | | | 96,800 | 2,025,573 | 19 |
| 19,940 | 21,785 | 150 | -657 | 110 | 237 | 70 | 189 | 120 | 1,031 | 314,690 | 1,988,390 | 20 |
| 6,110 | 86,787 | 40 | -81 | 10 | 97 | 20 | 757 | | | 34,560 | 460,317 | 21 |
| 153,830 | 545,499 | 1,020 | 1,591 | 1,150 | 2,170 | 660 | 1,555 | 30 | 43 | 1,107,540 | 3,311,705 | 22 |
| 316,650 | 976,259 | 2,390 | 9,230 | 3,000 | 14,837 | 1,400 | 7,538 | 1,820 | 36,850 | 2,257,550 | 9,022,175 | 23 |
| 1,894,380 | 71,223,635 | 14,560 | 578,404 | 18,390 | 811,886 | 6,880 | 317,353 | 12,990 | 526,733 | 14,420,020 | 532,393,053 | 24 |
| | | | | | | | | | | | | |
| 427,530 | 875,231 | 5,100 | 11,833 | 6,130 | 16,274 | 2,870 | 7,961 | 2,810 | 8,502 | 3,447,940 | 6,765,919 | 25 |
| 807,650 | 3,516,022 | 6,410 | 26,982 | 7,370 | 37,245 | 2,430 | 12,486 | 2,460 | 9,465 | 5,963,520 | 24,749,965 | 26 |
| 580,700 | 342,378 | 5,090 | 2,275 | 7,970 | 3,957 | 3,100 | 1,601 | 1,400 | 647 | 4,417,600 | 2,047,212 | 27 |
| 79,750 | 301,254 | 750 | 1,310 | 1,720 | 4,869 | 420 | 1,506 | 120 | 468 | 836,740 | 2,292,462 | 28 |
| 458,000 | 359,257 | 2,540 | 1,233 | 1,600 | 904 | 370 | 428 | 1,250 | 1,690 | 2,444,260 | 1,962,326 | 29 |
| 88,760 | 385,794 | 360 | 724 | 480 | 691 | 70 | 2 | 90 | 302 | 587,120 | 2,260,941 | 30 |
| 124,150 | 530,261 | 1,330 | 9,353 | 2,050 | 5,221 | 580 | 2,897 | 610 | 8,491 | 864,850 | 3,861,396 | 31 |
| 4,560 | 314,119 | 10 | 1,420 | 30 | 2,701 | | | | | 50,940 | 2,830,812 | 32 |
| 226,350 | 908,167 | 11,780 | 56,130 | 15,020 | 69,772 | 5,760 | 30,018 | 960 | 33,529 | 1,590,270 | 5,819,187 | 33 |
| 1,430,450 | 7,532,483 | 13,060 | 111,259 | 17,260 | 141,635 | 6,420 | 57,632 | 5,090 | 63,462 | 10,638,320 | 52,590,221 | 34 |
| 1,894,330 | 63,698,330 | 14,560 | 466,799 | 18,390 | 669,736 | 6,880 | 259,646 | 12,990 | 463,223 | 14,419,480 | 479,618,589 | 35 |
| | | | | | | | | | | | | |
| 1,888,640 | 12,089,851 | 14,560 | 93,980 | 18,390 | 118,225 | 6,880 | 44,417 | 8,450 | 52,812 | 14,405,220 | 92,664,328 | 36 |
| 250,150 | 742,892 | 180 | 252 | 270 | 839 | | | 1,410 | 4,734 | 1,834,600 | 5,559,749 | 37 |
| 262,720 | 1,096,799 | 1,620 | 7,644 | 2,330 | 10,391 | 1,080 | 5,003 | 2,090 | 8,633 | 2,115,030 | 9,077,367 | 38 |
| 1,446,910 | 1,030,120 | 13,680 | 10,075 | 17,180 | 12,505 | 6,400 | 4,767 | 5,290 | 3,374 | 11,126,940 | 7,735,782 | 39 |
| 1,292,110 | 1,007,591 | 12,350 | 10,173 | 16,110 | 13,276 | 6,550 | 5,522 | 5,290 | 4,063 | 10,187,320 | 7,784,062 | 40 |
| 283,890 | 278,854 | 500 | 495 | 740 | 690 | 90 | 86 | 1,300 | 1,274 | 2,200,120 | 2,160,089 | 41 |
| 36,140 | 152,774 | 360 | 1,515 | 90 | 360 | 20 | 72 | 60 | 254 | 259,700 | 1,097,111 | 42 |
| 239,210 | 381,729 | 1,850 | 3,336 | 2,670 | 3,273 | 1,100 | 2,046 | 590 | 1,424 | 1,746,650 | 3,224,046 | 43 |
| 51,530 | 130,216 | 70 | 136 | 200 | 350 | 90 | 59 | 90 | 183 | 404,080 | 1,046,792 | 44 |
| 127,770 | 229,054 | 280 | 398 | 340 | 536 | | | 340 | 1,173 | 1,286,190 | 1,774,975 | 45 |
| 1,893,880 | 2,917,160 | 14,560 | 21,772 | 18,390 | 27,310 | 6,880 | 10,555 | 8,910 | 13,255 | 14,413,730 | 22,477,064 | 46 |
| | | | | | | | | | | | | |
| 583,100 | 554,249 | 3,690 | 2,823 | 4,110 | 3,404 | 1,420 | 768 | 1,620 | 734 | 5,045,250 | 3,857,690 | 47 |
| 640 | 1,378 | | | | | | | | | 5,660 | 40,102 | 48 |
| 573,360 | 151,619 | 3,670 | 767 | 4,040 | 938 | 1,420 | 202 | 1,620 | 184 | 4,942,460 | 1,050,851 | 49 |
| 1,893,960 | 3,068,779 | 14,560 | 22,539 | 18,390 | 28,248 | 6,880 | 10,757 | 9,230 | 13,439 | 14,414,170 | 23,527,916 | 50 |
| | | | | | | | | | | | | |
| 1,893,640 | 9,837,327 | 14,560 | 69,869 | 18,390 | 111,121 | 6,810 | 43,208 | 12,990 | 128,256 | 14,397,590 | 74,074,750 | 51 |
| 1,894,370 | 5,297,525 | 14,560 | 33,958 | 18,390 | 48,315 | 6,750 | 18,650 | 12,870 | 47,197 | 9,986,530 | 30,758,634 | 52 |
| 1,894,380 | 15,134,852 | 14,560 | 103,827 | 18,390 | 159,436 | 6,880 | 61,858 | 12,990 | 175,453 | 14,420,020 | 104,833,384 | 53 |
| | | | | | | | | | | | | |
| 41,210 | 85,850 | 240 | 360 | 320 | 515 | 80 | 75 | 30 | 48 | 264,740 | 565,021 | 54 |
| 1,894,320 | 9,532,766 | 14,560 | 67,671 | 18,390 | 107,381 | 6,880 | 42,061 | 12,990 | 89,551 | 14,403,600 | 71,632,104 | 55 |
| 1,857,690 | 367,363 | 14,380 | 2,303 | 18,080 | 3,944 | 6,870 | 1,501 | 12,720 | 4,607 | 14,133,770 | 2,830,730 | 56 |
| 261,730 | 205,962 | 1,710 | 1,420 | 1,170 | 861 | 470 | 340 | 840 | 697 | 1,876,520 | 1,438,050 | 57 |

Part III - Tables

Final Basic Table 6

All and Taxable Returns by Age, Sex, Total Income Class, and Major Source of Income

1997 tax year (all money figures in thousands of dollars)

| Total income class | Age Group Under 25 - Groupe d'âge: moins de 25 ans | | | | | | | | | |
|-------------------------------|--|--|--|--|--|------------------|--|--|--|--|
| | MALES-HOMMES | | | | | FEMALES-FEMMES | | | | |
| | Number Nombre | Total income assessed Revenu total établi | Taxable income assessed Revenu imposable établi | Total non-refundable tax credit Total des crédits d'impôt non remboursables | Total tax payable Impôt total à payer | Number Nombre | Total income assessed Revenu total établi | Taxable income assessed Revenu imposable établi | Total non-refundable tax credit Total des crédits d'impôt non remboursables | Total tax payable Impôt total à payer |
| Taxable returns | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Under \$10,000 | 114,990 | 942,519 | 929,477 | 132,991 | 29,589 | 111,440 | 936,022 | 922,074 | 132,233 | 28,750 |
| 10,000 to 15,000 | 178,510 | 2,203,408 | 2,147,308 | 237,403 | 171,395 | 151,650 | 1,864,832 | 1,808,228 | 209,398 | 129,496 |
| 15,000 to 20,000 | 128,250 | 2,222,838 | 2,144,939 | 178,211 | 259,656 | 101,380 | 1,748,100 | 1,683,775 | 140,145 | 198,637 |
| 20,000 to 25,000 | 87,010 | 1,947,324 | 1,858,539 | 126,714 | 273,423 | 51,840 | 1,154,672 | 1,097,650 | 75,238 | 157,899 |
| 25,000 to 30,000 | 57,970 | 1,582,699 | 1,504,362 | 84,830 | 239,603 | 29,060 | 789,925 | 744,311 | 43,272 | 114,509 |
| 30,000 to 35,000 | 36,720 | 1,194,142 | 1,117,338 | 54,377 | 195,493 | 15,500 | 497,057 | 463,222 | 23,423 | 75,033 |
| 35,000 to 40,000 | 20,580 | 767,240 | 716,872 | 33,225 | 140,780 | 7,070 | 263,497 | 241,834 | 10,667 | 45,305 |
| 40,000 to 45,000 | 10,230 | 431,355 | 400,677 | 16,051 | 89,630 | 3,220 | 135,561 | 123,479 | 5,154 | 25,217 |
| 45,000 to 50,000 | 5,900 | 278,023 | 257,515 | 9,949 | 59,668 | 940 | 44,700 | 40,439 | 1,547 | 7,901 |
| 50,000 to 100,000 | 9,830 | 585,231 | 535,916 | 16,661 | 139,540 | 1,760 | 110,556 | 102,355 | 2,734 | 22,767 |
| 100,000 and over | 550 | 146,868 | 112,134 | 907 | 44,138 | 210 | 53,459 | 30,691 | 459 | 10,889 |
| Total | 650,540 | 12,301,648 | 11,725,077 | 891,318 | 1,642,914 | 474,070 | 7,598,382 | 7,258,059 | 644,269 | 816,404 |
| Major source of income | | | | | | | | | | |
| Employment | 601,380 | 11,320,020 | 10,811,676 | 825,330 | 1,522,664 | 436,210 | 6,892,531 | 6,591,261 | 594,498 | 746,661 |
| Farming | 3,760 | 79,066 | 73,043 | 5,394 | 11,318 | 780 | 18,448 | 18,192 | 1,343 | 2,860 |
| Fishing | 1,940 | 41,629 | 39,701 | 2,643 | 7,196 | 270 | 3,744 | 3,551 | 315 | 451 |
| Self-empl. Profession | 1,940 | 33,526 | 30,724 | 2,728 | 3,818 | 1,600 | 31,636 | 29,695 | 2,213 | 3,856 |
| Self-empl. Sales | 520 | 8,793 | 8,057 | 769 | 972 | 400 | 7,784 | 7,526 | 543 | 1,289 |
| Business Proprietorship | 12,900 | 239,492 | 226,580 | 18,014 | 32,159 | 7,430 | 94,750 | 90,971 | 9,537 | 8,424 |
| Investment | 9,360 | 314,862 | 278,516 | 12,717 | 33,810 | 14,380 | 382,037 | 356,454 | 18,380 | 38,519 |
| Pension | 620 | 8,103 | 7,143 | 884 | 414 | 260 | 4,296 | 4,229 | 377 | 496 |
| Unclassified | 18,110 | 256,156 | 249,637 | 22,839 | 30,565 | 12,740 | 163,157 | 156,179 | 17,062 | 13,847 |
| Total | 650,540 | 12,301,648 | 11,725,077 | 891,318 | 1,642,914 | 474,070 | 7,598,382 | 7,258,059 | 644,269 | 816,404 |
| All Returns | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Under \$10,000 | 795,320 | 3,513,159 | 3,130,026 | 907,750 | 29,589 | 924,150 | 4,104,851 | 3,527,311 | 1,095,426 | 28,750 |
| 10,000 to 15,000 | 202,460 | 2,480,487 | 2,349,650 | 277,882 | 171,395 | 204,170 | 2,473,526 | 2,074,191 | 302,749 | 129,496 |
| 15,000 to 20,000 | 132,150 | 2,289,753 | 2,191,797 | 185,313 | 259,656 | 106,370 | 1,833,289 | 1,732,345 | 148,857 | 198,637 |
| 20,000 to 25,000 | 89,070 | 1,992,949 | 1,895,400 | 130,284 | 273,423 | 53,190 | 1,185,179 | 1,119,759 | 77,453 | 157,899 |
| 25,000 to 30,000 | 59,530 | 1,626,518 | 1,546,352 | 86,980 | 239,603 | 30,670 | 834,202 | 778,703 | 45,421 | 114,509 |
| 30,000 to 35,000 | 37,090 | 1,206,015 | 1,124,250 | 54,924 | 195,493 | 15,640 | 501,551 | 467,624 | 23,739 | 75,033 |
| 35,000 to 40,000 | 20,620 | 768,981 | 718,536 | 33,330 | 140,780 | 7,250 | 270,478 | 246,441 | 10,976 | 45,305 |
| 40,000 to 45,000 | 10,280 | 433,476 | 402,608 | 16,231 | 89,630 | 3,260 | 137,167 | 125,074 | 5,200 | 25,217 |
| 45,000 to 50,000 | 5,980 | 281,472 | 258,895 | 10,050 | 59,668 | 940 | 44,700 | 40,439 | 1,547 | 7,901 |
| 50,000 to 100,000 | 9,860 | 587,535 | 536,087 | 16,696 | 139,540 | 1,800 | 113,418 | 102,513 | 2,782 | 22,767 |
| 100,000 and over | 570 | 149,878 | 113,089 | 1,111 | 44,138 | 210 | 53,874 | 31,086 | 546 | 10,889 |
| Total | 1,362,940 | 15,330,222 | 14,266,690 | 1,720,551 | 1,642,914 | 1,347,640 | 11,552,235 | 10,245,487 | 1,714,695 | 816,404 |
| Major source of income | | | | | | | | | | |
| Employment | 1,106,930 | 13,616,364 | 12,912,194 | 1,417,528 | 1,522,664 | 1,014,790 | 9,701,693 | 9,134,985 | 1,289,309 | 746,661 |
| Farming | 7,230 | 100,132 | 94,741 | 9,527 | 11,318 | 2,590 | 29,593 | 29,337 | 3,421 | 2,860 |
| Fishing | 2,350 | 43,228 | 41,287 | 3,113 | 7,196 | 4,920 | 23,331 | 6,034 | 9,605 | 451 |
| Self-empl. Profession | 3,080 | 40,313 | 37,175 | 4,012 | 3,818 | 2,870 | 37,998 | 35,750 | 3,797 | 3,856 |
| Self-empl. Sales | 2,410 | 20,132 | 18,303 | 2,978 | 972 | 1,230 | 10,287 | 9,956 | 1,475 | 1,289 |
| Business Proprietorship | 27,610 | 322,883 | 317,210 | 38,324 | 32,159 | 15,920 | 131,612 | 127,029 | 19,493 | 8,424 |
| Investment | 46,420 | 494,732 | 446,688 | 55,085 | 33,810 | 54,470 | 566,549 | 524,620 | 65,001 | 38,519 |
| Pension | 7,650 | 32,436 | 23,964 | 8,698 | 414 | 8,970 | 35,117 | 23,686 | 10,648 | 496 |
| Unclassified | 159,270 | 660,002 | 375,128 | 181,286 | 30,565 | 241,890 | 1,016,058 | 354,091 | 311,948 | 13,847 |
| Total | 1,362,940 | 15,330,222 | 14,266,690 | 1,720,551 | 1,642,914 | 1,347,640 | 11,552,235 | 10,245,487 | 1,714,695 | 816,404 |

Toutes les déclarations et les déclarations imposables selon l'âge, le sexe, le palier de revenu total et la principale source de revenu

Tableau final de base 6
Année d'imposition 1997 (en milliers de dollars)

Age Group/Groupe d'âge: 25 - 34

| Number Nombre | MALES-HOMMES | | | | FEMALES-FEMMES | | | | | Palier de revenu total |
|------------------|---|--|---|--|------------------|---|--|--|--|------------------------------------|
| | Total income assessed Revenu total établi | Taxable income assessed Revenu imposable établi | Total non-refundable tax credit Total des crédits d'impôt non remboursables | Total tax payable Impôt total à payer | Number Nombre | Total income assessed Revenu total établi | Taxable income assessed Revenu imposable établi | Total non-refundable tax credit Total des crédits d'impôt non remboursables | Total tax payable Impôt total à payer | |
| | \$ | \$ | \$ | \$ | | \$ | \$ | \$ | \$ | |
| 66,330 | 513,772 | 497,833 | 67,255 | 21,816 | 93,470 | 762,034 | 728,284 | 101,367 | 26,328 | Déclarations imposables |
| 139,090 | 1,777,628 | 1,680,694 | 180,392 | 140,815 | 193,190 | 2,440,435 | 2,286,382 | 250,842 | 186,264 | Moins de \$10,000 |
| 91,670 | 3,378,121 | 3,191,432 | 265,930 | 375,447 | 210,940 | 3,673,999 | 3,395,518 | 293,187 | 392,113 | 10,000 à 15,000 |
| 96,430 | 4,420,995 | 4,123,131 | 291,919 | 561,838 | 219,850 | 4,949,508 | 4,510,376 | 316,650 | 638,212 | 15,000 à 20,000 |
| 201,660 | 5,540,410 | 5,184,541 | 300,517 | 814,298 | 190,160 | 5,189,500 | 4,712,004 | 284,171 | 725,102 | 20,000 à 25,000 |
| 180,330 | 5,856,894 | 5,384,800 | 278,627 | 927,491 | 145,890 | 4,731,710 | 4,279,960 | 222,212 | 735,723 | 25,000 à 30,000 |
| 165,030 | 6,184,981 | 5,635,784 | 273,476 | 1,074,114 | 100,390 | 3,741,539 | 3,311,870 | 157,296 | 629,551 | 30,000 à 35,000 |
| 99,690 | 5,938,792 | 5,379,414 | 240,297 | 1,125,653 | 73,820 | 3,137,960 | 2,790,480 | 115,624 | 592,725 | 35,000 à 40,000 |
| 95,190 | 4,507,926 | 4,054,140 | 158,014 | 913,973 | 45,530 | 2,155,963 | 1,886,807 | 72,283 | 425,508 | 40,000 à 45,000 |
| 262,890 | 16,549,428 | 14,694,800 | 444,856 | 3,902,189 | 81,910 | 5,043,069 | 4,351,838 | 130,300 | 1,110,636 | 45,000 à 50,000 |
| 22,200 | 4,063,597 | 3,475,538 | 41,778 | 1,343,264 | 5,870 | 991,749 | 829,496 | 9,816 | 300,031 | 50,000 à 100,000 |
| 1,660,520 | 58,732,543 | 53,302,108 | 2,543,061 | 11,200,898 | 1,361,020 | 36,817,466 | 33,083,018 | 1,953,747 | 5,762,193 | 100,000 et plus |
| | | | | | | | | | | Total |
| | | | | | | | | | | Source principale de revenu |
| 82,800 | 53,386,116 | 48,653,866 | 2,287,099 | 10,247,041 | 1,221,510 | 33,649,910 | 30,328,546 | 1,771,173 | 5,285,643 | Emploi |
| 12,620 | 358,718 | 292,376 | 19,587 | 50,197 | 5,240 | 107,398 | 93,637 | 7,398 | 13,540 | Agriculture |
| 5,630 | 161,015 | 152,393 | 8,413 | 30,569 | 90 | 2,021 | 2,019 | 106 | 438 | Pêche |
| 18,830 | 1,129,077 | 995,937 | 29,438 | 296,105 | 14,840 | 672,503 | 581,643 | 21,855 | 146,406 | Profession libérale |
| 6,260 | 217,610 | 189,771 | 9,129 | 42,785 | 2,240 | 71,713 | 60,250 | 3,195 | 12,742 | Ventes |
| 72,980 | 1,881,295 | 1,663,933 | 104,553 | 303,242 | 41,790 | 825,693 | 730,251 | 57,358 | 106,275 | Propriétaires d'entreprises |
| 10,870 | 723,357 | 545,188 | 15,981 | 126,889 | 10,450 | 455,051 | 363,915 | 14,048 | 80,370 | Placement |
| 1,310 | 18,647 | 13,399 | 1,774 | 831 | 1,690 | 22,310 | 17,916 | 2,493 | 843 | Pension |
| 49,220 | 856,708 | 795,245 | 67,088 | 103,240 | 63,180 | 1,010,868 | 904,841 | 76,120 | 115,935 | Non classés |
| 1,660,520 | 58,732,543 | 53,302,108 | 2,543,061 | 11,200,898 | 1,361,020 | 36,817,466 | 33,083,018 | 1,953,747 | 5,762,193 | Total |
| | \$ | \$ | \$ | \$ | | \$ | \$ | \$ | \$ | Toutes les déclarations |
| 879,050 | 1,793,997 | 1,235,010 | 450,499 | 21,816 | 709,980 | 2,541,231 | 1,866,990 | 838,709 | 26,328 | Moins de \$10,000 |
| 194,170 | 2,427,416 | 2,033,596 | 272,760 | 140,815 | 303,190 | 3,751,391 | 2,709,561 | 441,763 | 186,264 | 10,000 à 15,000 |
| 209,110 | 3,681,050 | 3,325,349 | 297,911 | 375,447 | 232,310 | 4,033,962 | 3,521,647 | 334,144 | 392,113 | 15,000 à 20,000 |
| 201,780 | 4,539,558 | 4,158,404 | 301,513 | 561,838 | 224,860 | 5,058,412 | 4,542,524 | 325,617 | 638,212 | 20,000 à 25,000 |
| 203,560 | 5,592,474 | 5,198,660 | 303,464 | 814,298 | 191,910 | 5,237,278 | 4,724,684 | 287,062 | 725,102 | 25,000 à 30,000 |
| 181,250 | 5,887,138 | 5,396,078 | 280,419 | 927,491 | 146,440 | 4,748,925 | 4,289,594 | 223,151 | 735,723 | 30,000 à 35,000 |
| 165,920 | 6,217,134 | 5,641,662 | 274,867 | 1,074,114 | 100,530 | 3,746,316 | 3,313,968 | 157,552 | 629,551 | 35,000 à 40,000 |
| 139,980 | 5,951,380 | 5,384,358 | 241,094 | 1,125,653 | 74,110 | 3,149,939 | 2,793,490 | 116,212 | 592,725 | 40,000 à 45,000 |
| 95,310 | 4,513,506 | 4,055,057 | 158,562 | 913,973 | 45,740 | 2,165,937 | 1,894,356 | 72,553 | 425,508 | 45,000 à 50,000 |
| 263,350 | 16,581,033 | 14,714,995 | 445,946 | 3,902,189 | 82,260 | 5,064,589 | 4,368,869 | 130,740 | 1,110,636 | 50,000 à 100,000 |
| 22,260 | 4,072,572 | 3,479,190 | 42,044 | 1,343,264 | 5,910 | 997,369 | 829,893 | 9,868 | 300,031 | 100,000 et plus |
| 1,660,520 | 61,257,259 | 54,622,359 | 3,069,080 | 11,200,898 | 2,117,240 | 40,495,350 | 34,855,575 | 2,937,371 | 5,762,193 | Total |
| | | | | | | | | | | Source principale de revenu |
| 1,634,150 | 54,537,535 | 49,407,688 | 2,490,359 | 10,247,041 | 1,471,540 | 35,342,430 | 31,481,594 | 2,106,190 | 5,285,643 | Emploi |
| 20,490 | 405,072 | 346,893 | 31,685 | 50,197 | 10,360 | 138,788 | 123,159 | 13,373 | 13,540 | Agriculture |
| 6,530 | 169,191 | 157,015 | 9,653 | 30,569 | 420 | 2,912 | 2,903 | 470 | 438 | Pêche |
| 22,800 | 1,150,573 | 1,017,461 | 35,006 | 296,105 | 17,780 | 687,045 | 593,760 | 25,582 | 146,406 | Profession libérale |
| 8,220 | 232,108 | 200,620 | 11,913 | 42,785 | 4,020 | 78,955 | 65,936 | 5,115 | 12,742 | Ventes |
| 110,010 | 2,112,571 | 1,835,014 | 155,235 | 303,242 | 90,460 | 977,600 | 870,916 | 114,719 | 106,275 | Propriétaires d'entreprises |
| 29,410 | 792,107 | 600,884 | 44,021 | 126,889 | 50,870 | 558,500 | 436,612 | 61,622 | 80,370 | Placement |
| 4,400 | 44,590 | 30,646 | 6,675 | 831 | 6,540 | 59,216 | 43,461 | 10,175 | 843 | Pension |
| 219,720 | 1,813,513 | 1,026,138 | 284,533 | 103,240 | 465,260 | 2,649,903 | 1,237,234 | 600,125 | 115,935 | Non classés |
| 1,660,520 | 61,257,259 | 54,622,359 | 3,069,080 | 11,200,898 | 2,117,240 | 40,495,350 | 34,855,575 | 2,937,371 | 5,762,193 | Total |

Part III Tables

Final Basic Table 6 (continued)
 All and Taxable Returns by Age, Sex, Total Income Class, and Major Source of Income
 1997 tax year (all money figures in thousands of dollars)

| Total income class | Age Group/Groupe d'âge: 35-44 | | | | | | | | | |
|-------------------------------|-------------------------------|---|---|---|--|------------------|---|---|--|--|
| | MALES-HOMMES | | | | | FEMALES-FEMMES | | | | |
| | Number Nombre | Total income assessed Revenu total établi | Tax able income assessed Revenu imposable établi | Total non-refundable tax credit Total des crédits d'impôt non remboursables | Total tax payable impôt total à payer | Number Nombre | Total income assessed Revenu total établi | Tax able income assessed Revenu imposable établi | Total non-refundable tax credit Total des crédits d'impôt non remboursables | Total tax payable impôt total à payer |
| Taxable returns | | \$ | \$ | \$ | \$ | | \$ | \$ | \$ | \$ |
| Under \$10,000 | 40,160 | 327,487 | 319,742 | 43,703 | 12,967 | 98,960 | 820,981 | 800,373 | 112,118 | 28,389 |
| 10,000 to 15,000 | 129,860 | 1,637,676 | 1,529,593 | 172,076 | 115,361 | 186,900 | 2,360,303 | 2,221,628 | 238,842 | 184,115 |
| 15,000 to 20,000 | 141,920 | 2,480,262 | 2,272,832 | 201,394 | 244,576 | 203,360 | 3,542,834 | 3,271,988 | 292,523 | 355,541 |
| 20,000 to 25,000 | 152,210 | 3,420,582 | 3,152,140 | 224,711 | 423,401 | 197,820 | 4,455,991 | 4,073,982 | 294,924 | 547,694 |
| 25,000 to 30,000 | 175,880 | 4,837,708 | 4,433,484 | 275,821 | 649,846 | 210,210 | 5,771,347 | 5,243,953 | 331,078 | 774,584 |
| 30,000 to 35,000 | 186,680 | 6,052,415 | 5,496,416 | 299,533 | 890,802 | 184,640 | 5,984,904 | 5,393,018 | 297,054 | 890,048 |
| 35,000 to 40,000 | 191,220 | 7,194,208 | 6,495,238 | 315,658 | 1,212,175 | 144,440 | 5,383,275 | 4,790,360 | 239,713 | 883,379 |
| 40,000 to 45,000 | 166,660 | 7,066,613 | 6,324,989 | 281,123 | 1,275,610 | 118,810 | 5,023,427 | 4,379,942 | 198,906 | 883,360 |
| 45,000 to 50,000 | 148,320 | 7,043,875 | 6,284,173 | 253,716 | 1,385,768 | 72,130 | 3,418,267 | 2,987,661 | 119,742 | 656,402 |
| 50,000 to 100,000 | 585,240 | 38,053,717 | 33,411,568 | 1,041,020 | 8,844,708 | 200,200 | 12,413,541 | 10,655,644 | 338,819 | 2,729,508 |
| 100,000 and over | 87,270 | 17,856,507 | 15,621,999 | 191,422 | 6,133,436 | 18,770 | 3,353,189 | 2,878,014 | 38,293 | 1,073,206 |
| Total | 2,005,410 | 95,971,050 | 85,342,175 | 3,300,176 | 21,188,651 | 1,636,230 | 52,528,059 | 46,696,565 | 2,502,012 | 9,006,226 |
| Major source of income | | | | | | | | | | |
| Employment | 1,707,390 | 83,127,428 | 74,322,649 | 2,834,896 | 18,379,212 | 1,423,200 | 46,236,925 | 41,244,350 | 2,196,177 | 7,918,530 |
| Farming | 27,700 | 830,218 | 677,942 | 45,019 | 117,997 | 11,820 | 257,964 | 220,169 | 17,862 | 29,403 |
| Fishing | 7,130 | 198,771 | 179,070 | 10,940 | 34,457 | 840 | 13,715 | 11,721 | 1,102 | 1,592 |
| Self-empl. Profession | 40,350 | 4,076,021 | 3,636,092 | 75,535 | 1,276,706 | 24,320 | 1,456,899 | 1,256,342 | 39,215 | 365,850 |
| Self-empl. Sales | 11,000 | 470,199 | 403,132 | 16,807 | 97,854 | 4,680 | 185,950 | 155,914 | 7,956 | 36,073 |
| Business Proprietorship | 117,970 | 3,394,560 | 2,966,822 | 180,032 | 569,678 | 66,710 | 1,573,485 | 1,382,914 | 93,674 | 232,361 |
| Investment | 27,190 | 2,381,541 | 1,831,975 | 42,730 | 498,443 | 31,620 | 1,431,532 | 1,172,202 | 45,376 | 246,489 |
| Pension | 6,420 | 107,425 | 92,359 | 8,886 | 10,043 | 6,370 | 102,522 | 90,093 | 8,842 | 8,973 |
| Unclassified | 60,260 | 1,384,886 | 1,232,134 | 85,333 | 204,262 | 66,680 | 1,269,068 | 1,162,860 | 91,806 | 166,955 |
| Total | 2,005,410 | 95,971,050 | 85,342,175 | 3,300,176 | 21,188,651 | 1,636,230 | 52,528,059 | 46,696,565 | 2,502,012 | 9,006,226 |
| All Returns | | \$ | \$ | \$ | \$ | | \$ | \$ | \$ | \$ |
| Under \$10,000 | 322,370 | 1,406,758 | 864,157 | 390,294 | 12,967 | 725,930 | 2,652,812 | 2,024,015 | 863,124 | 28,389 |
| 10,000 to 15,000 | 187,360 | 2,326,170 | 1,790,964 | 265,063 | 115,361 | 282,780 | 3,506,158 | 2,621,721 | 404,782 | 184,115 |
| 15,000 to 20,000 | 159,070 | 2,775,016 | 2,386,854 | 232,584 | 244,576 | 229,340 | 3,981,313 | 3,417,936 | 340,847 | 355,541 |
| 20,000 to 25,000 | 165,310 | 3,720,709 | 3,258,367 | 249,745 | 423,401 | 205,440 | 4,623,699 | 4,128,103 | 309,517 | 547,694 |
| 25,000 to 30,000 | 181,310 | 4,984,958 | 4,482,561 | 285,586 | 649,846 | 212,970 | 5,845,380 | 5,272,665 | 336,462 | 774,584 |
| 30,000 to 35,000 | 189,190 | 6,133,907 | 5,530,028 | 303,921 | 890,802 | 186,140 | 6,033,035 | 5,414,534 | 300,863 | 890,048 |
| 35,000 to 40,000 | 192,350 | 7,235,924 | 6,508,549 | 317,770 | 1,212,175 | 145,210 | 5,412,453 | 4,796,798 | 240,986 | 883,379 |
| 40,000 to 45,000 | 167,610 | 7,107,290 | 6,346,486 | 282,786 | 1,275,610 | 119,390 | 5,047,958 | 4,388,729 | 199,999 | 883,360 |
| 45,000 to 50,000 | 149,030 | 7,077,104 | 6,296,420 | 255,472 | 1,385,768 | 72,340 | 3,428,566 | 2,991,573 | 120,015 | 656,402 |
| 50,000 to 100,000 | 586,360 | 38,126,995 | 33,427,752 | 1,043,304 | 8,844,708 | 200,670 | 12,446,601 | 10,670,579 | 339,478 | 2,729,508 |
| 100,000 and over | 87,910 | 17,957,283 | 15,652,174 | 192,703 | 6,133,436 | 18,860 | 3,367,203 | 2,882,152 | 38,927 | 1,073,206 |
| Total | 2,387,870 | 98,852,112 | 86,544,311 | 3,819,228 | 21,188,651 | 2,399,080 | 56,345,177 | 48,608,804 | 3,495,000 | 9,006,226 |
| Major source of income | | | | | | | | | | |
| Employment | 1,803,760 | 84,163,366 | 74,858,541 | 2,972,259 | 18,379,212 | 1,635,350 | 47,743,322 | 42,245,784 | 2,487,450 | 7,918,530 |
| Farming | 37,430 | 900,342 | 733,621 | 59,806 | 117,997 | 17,470 | 284,873 | 245,733 | 25,262 | 29,403 |
| Fishing | 8,120 | 205,947 | 184,513 | 12,466 | 34,457 | 990 | 14,544 | 12,479 | 1,338 | 1,592 |
| Self-empl. Profession | 44,530 | 4,103,134 | 3,659,900 | 81,244 | 1,276,706 | 32,660 | 1,499,963 | 1,288,905 | 49,997 | 365,850 |
| Self-empl. Sales | 14,990 | 499,830 | 423,195 | 22,532 | 97,854 | 8,100 | 207,487 | 171,279 | 13,021 | 36,073 |
| Business Proprietorship | 168,060 | 3,652,552 | 3,192,938 | 249,441 | 569,678 | 142,390 | 1,847,237 | 1,650,509 | 190,495 | 232,361 |
| Investment | 52,900 | 2,588,158 | 1,954,059 | 76,153 | 498,443 | 104,990 | 1,669,716 | 1,338,821 | 133,100 | 246,489 |
| Pension | 19,900 | 261,632 | 184,332 | 30,016 | 10,043 | 24,000 | 245,987 | 188,264 | 36,391 | 8,973 |
| Unclassified | 238,190 | 2,477,151 | 1,353,212 | 315,311 | 204,262 | 433,130 | 2,832,050 | 1,467,029 | 557,944 | 166,955 |
| Total | 2,387,870 | 98,852,112 | 86,544,311 | 3,819,228 | 21,188,651 | 2,399,080 | 56,345,177 | 48,608,804 | 3,495,000 | 9,006,226 |

Partie III - Tableaux

Tableau final de base 6 (suite)

Toutes les déclarations et les déclarations imposables selon l'âge, le sexe, le palier de revenu total et la principale source de revenu

Année d'imposition 1997 (en milliers de dollars)

| Age Group/Groupe d'âge: 45 - 54 | | | | | | | | | | |
|---------------------------------|-----------------------|-------------------------|---|---------------------|------------------|-----------------------|-------------------------|---|---------------------|-----------------------------|
| MALES-HOMMES | | | | | FEMALES-FEMMES | | | | | Palier de revenu total |
| Number | Total income assessed | Taxable income assessed | Total non-refundable tax credit | Total tax payable | Number | Total income assessed | Taxable income assessed | Total non-refundable tax credit | Total tax payable | |
| Nombre | Revenu total établi | Revenu imposable établi | Total des crédits d'impôt non remboursables | Impôt total à payer | Nombre | Revenu total établi | Revenu imposable établi | Total des crédits d'impôt non remboursables | Impôt total à payer | |
| | \$ | \$ | \$ | \$ | | \$ | \$ | \$ | \$ | Déclarations imposables |
| 45,480 | 383,598 | 378,495 | 51,751 | 16,132 | 77,770 | 644,844 | 633,895 | 88,902 | 23,579 | Moins de \$10,000 |
| 68,200 | 860,202 | 811,400 | 90,388 | 62,932 | 159,390 | 2,005,911 | 1,900,981 | 205,417 | 156,249 | 10,000 à 15,000 |
| 94,250 | 1,653,229 | 1,536,956 | 141,292 | 163,174 | 164,290 | 2,887,566 | 2,691,400 | 231,432 | 313,556 | 15,000 à 20,000 |
| 103,140 | 2,328,918 | 2,137,372 | 156,129 | 284,013 | 140,860 | 3,172,430 | 2,918,855 | 206,974 | 400,542 | 20,000 à 25,000 |
| 110,070 | 3,032,591 | 2,789,180 | 178,333 | 408,864 | 153,610 | 4,222,543 | 3,852,407 | 233,443 | 583,988 | 25,000 à 30,000 |
| 123,390 | 4,010,163 | 3,605,671 | 211,282 | 570,000 | 146,650 | 4,740,454 | 4,268,872 | 231,863 | 712,675 | 30,000 à 35,000 |
| 120,880 | 4,525,470 | 4,045,358 | 208,553 | 723,930 | 108,180 | 4,043,367 | 3,584,963 | 176,213 | 658,506 | 35,000 à 40,000 |
| 118,220 | 5,018,655 | 4,474,267 | 207,962 | 889,670 | 86,410 | 3,676,393 | 3,261,647 | 142,542 | 672,817 | 40,000 à 45,000 |
| 112,600 | 5,340,436 | 4,707,303 | 200,850 | 1,017,349 | 76,460 | 3,613,715 | 3,167,926 | 129,405 | 693,923 | 45,000 à 50,000 |
| 534,460 | 35,338,881 | 30,852,431 | 999,607 | 8,107,108 | 189,760 | 11,833,190 | 10,256,763 | 332,154 | 2,630,683 | 50,000 à 100,000 |
| 107,140 | 22,842,667 | 20,191,334 | 259,325 | 7,882,826 | 18,210 | 3,303,637 | 2,828,271 | 39,063 | 1,057,819 | 100,000 et plus |
| 1,537,810 | 85,334,811 | 75,529,768 | 2,705,472 | 20,125,998 | 1,321,590 | 44,144,050 | 39,365,981 | 2,017,408 | 7,904,338 | Total |
| Source principale de revenu | | | | | | | | | | |
| 1,236,180 | 69,465,463 | 62,001,501 | 2,199,060 | 16,458,347 | 1,081,130 | 36,999,462 | 33,112,730 | 1,666,457 | 6,664,011 | Emploi |
| 22,690 | 753,532 | 597,955 | 39,580 | 109,578 | 9,360 | 256,113 | 214,522 | 14,494 | 36,439 | Agriculture |
| 5,780 | 164,973 | 149,929 | 10,111 | 27,618 | 390 | 7,526 | 7,000 | 676 | 979 | Pêche |
| 38,810 | 4,568,724 | 4,067,159 | 81,312 | 1,473,594 | 16,890 | 888,664 | 782,971 | 28,299 | 221,875 | Profession libérale |
| 10,730 | 502,218 | 462,483 | 19,084 | 118,641 | 5,540 | 229,337 | 197,442 | 8,680 | 46,584 | Ventes |
| 89,790 | 2,950,593 | 2,585,661 | 142,561 | 552,689 | 58,510 | 1,340,536 | 1,191,228 | 82,684 | 198,176 | Propriétaires d'entreprises |
| 44,740 | 3,853,359 | 3,141,182 | 74,639 | 859,916 | 56,550 | 2,295,177 | 1,969,188 | 79,460 | 434,179 | Placement |
| 40,270 | 1,163,287 | 1,043,149 | 62,827 | 186,694 | 31,160 | 591,246 | 545,116 | 46,478 | 68,403 | Pension |
| 48,830 | 1,912,662 | 1,480,748 | 76,299 | 338,922 | 62,060 | 1,535,990 | 1,345,785 | 90,180 | 233,692 | Non classés |
| 1,537,810 | 85,334,811 | 75,529,768 | 2,705,472 | 20,125,998 | 1,321,590 | 44,144,050 | 39,365,981 | 2,017,408 | 7,904,338 | Total |
| Toutes les déclarations | | | | | | | | | | |
| 266,710 | 1,200,572 | 859,286 | 326,385 | 16,132 | 503,310 | 2,063,197 | 1,561,737 | 590,774 | 23,579 | Moins de \$10,000 |
| 109,290 | 1,351,174 | 1,033,997 | 158,032 | 62,932 | 204,670 | 2,534,226 | 2,100,101 | 275,711 | 156,249 | 10,000 à 15,000 |
| 109,110 | 1,907,572 | 1,622,221 | 168,705 | 163,174 | 175,920 | 3,085,803 | 2,763,153 | 252,087 | 313,556 | 15,000 à 20,000 |
| 111,330 | 2,511,380 | 2,200,110 | 171,223 | 284,013 | 144,950 | 3,262,570 | 2,944,750 | 213,844 | 400,542 | 20,000 à 25,000 |
| 114,370 | 3,149,381 | 2,823,582 | 185,445 | 408,864 | 155,440 | 4,271,795 | 3,874,097 | 236,452 | 583,988 | 25,000 à 30,000 |
| 126,500 | 4,110,555 | 3,639,210 | 216,887 | 570,000 | 147,670 | 4,772,910 | 4,281,835 | 233,765 | 712,675 | 30,000 à 35,000 |
| 122,230 | 4,575,888 | 4,064,151 | 211,616 | 723,930 | 108,590 | 4,058,624 | 3,592,519 | 177,346 | 658,506 | 35,000 à 40,000 |
| 118,790 | 5,042,473 | 4,482,598 | 209,155 | 889,670 | 86,990 | 3,700,767 | 3,267,391 | 143,751 | 672,817 | 40,000 à 45,000 |
| 113,070 | 5,362,429 | 4,713,683 | 201,770 | 1,017,349 | 76,910 | 3,635,176 | 3,171,364 | 130,002 | 693,923 | 45,000 à 50,000 |
| 536,590 | 35,476,404 | 30,877,709 | 1,004,723 | 8,107,108 | 190,480 | 11,878,465 | 10,271,836 | 333,718 | 2,630,683 | 50,000 à 100,000 |
| 107,550 | 22,931,183 | 20,213,350 | 260,443 | 7,882,826 | 18,290 | 3,316,270 | 2,832,996 | 40,238 | 1,057,819 | 100,000 et plus |
| 1,835,530 | 87,619,011 | 76,529,896 | 3,114,386 | 20,125,998 | 1,813,220 | 46,579,803 | 40,661,778 | 2,627,688 | 7,904,338 | Total |
| Source principale de revenu | | | | | | | | | | |
| 1,285,630 | 70,024,976 | 62,289,511 | 2,274,331 | 16,458,347 | 1,189,580 | 37,799,874 | 33,623,710 | 1,810,742 | 6,664,011 | Emploi |
| 37,000 | 841,881 | 676,543 | 60,173 | 109,578 | 15,810 | 288,856 | 247,092 | 22,500 | 36,439 | Agriculture |
| 6,450 | 162,499 | 152,373 | 11,144 | 27,618 | 710 | 9,168 | 8,627 | 1,187 | 979 | Pêche |
| 43,210 | 4,606,221 | 4,093,676 | 87,618 | 1,473,594 | 19,600 | 900,781 | 792,358 | 31,794 | 221,875 | Profession libérale |
| 13,790 | 525,614 | 480,232 | 23,326 | 118,641 | 7,810 | 236,403 | 205,054 | 11,549 | 46,584 | Ventes |
| 135,750 | 3,168,718 | 2,795,789 | 205,852 | 552,689 | 111,280 | 1,503,477 | 1,364,455 | 146,897 | 198,176 | Propriétaires d'entreprises |
| 78,640 | 4,100,126 | 3,285,185 | 119,346 | 859,916 | 135,170 | 2,595,827 | 2,198,070 | 174,408 | 434,179 | Placement |
| 60,830 | 1,412,771 | 1,188,989 | 97,190 | 186,694 | 61,970 | 838,874 | 720,095 | 89,016 | 68,403 | Pension |
| 174,240 | 2,776,205 | 1,567,599 | 235,406 | 338,922 | 271,300 | 2,406,541 | 1,502,318 | 339,596 | 233,692 | Non classés |
| 1,835,530 | 87,619,011 | 76,529,896 | 3,114,386 | 20,125,998 | 1,813,220 | 46,579,803 | 40,661,778 | 2,627,688 | 7,904,338 | Total |

Final Basic Table 6 (continued)
All and Taxable Returns by Age, Sex, Total Income Class, and Major Source of Income
 1997 tax year (all money figures in thousands of dollars)

| Total income class | Age Group/Groupe d'age: 55 64 | | | | | | | | | |
|-------------------------------|-------------------------------|---|--|---|--|------------------|---|--|--|--|
| | MALES-HOMMES | | | | | FEMALES-FEMMES | | | | |
| | Number Nombre | Total income assessed Revenu total établi | Taxable income assessed Revenu imposable établi | Total non-refundable tax credit Total des crédits d'impôt non remboursables | Total tax payable Impôt total à payer | Number Nombre | Total income assessed Revenu total établi | Taxable income assessed Revenu imposable établi | Total non-refundable tax credit Total des crédits d'impôt non remboursables | Total tax payable Impôt total à payer |
| Taxable returns | | \$ | \$ | \$ | \$ | | \$ | \$ | \$ | \$ |
| Under \$10,000 | 40,310 | 340,449 | 335,184 | 41,865 | 20,742 | 73,970 | 614,410 | 602,118 | 84,896 | 21,050 |
| 10,000 to 15,000 | 68,390 | 854,806 | 817,741 | 93,013 | 61,631 | 118,940 | 1,485,416 | 1,385,647 | 150,706 | 111,235 |
| 15,000 to 20,000 | 83,400 | 1,470,588 | 1,383,706 | 123,588 | 153,860 | 104,000 | 1,813,510 | 1,674,048 | 140,330 | 199,473 |
| 20,000 to 25,000 | 85,660 | 1,938,723 | 1,806,637 | 136,693 | 232,873 | 82,680 | 1,856,217 | 1,708,446 | 116,874 | 243,543 |
| 25,000 to 30,000 | 97,870 | 2,696,281 | 2,480,035 | 159,429 | 363,887 | 80,630 | 2,217,347 | 2,038,849 | 116,454 | 320,304 |
| 30,000 to 35,000 | 96,550 | 3,128,864 | 2,855,874 | 164,328 | 462,025 | 65,010 | 2,108,509 | 1,904,067 | 95,058 | 333,648 |
| 35,000 to 40,000 | 82,630 | 3,092,689 | 2,797,391 | 142,555 | 514,815 | 53,880 | 2,009,222 | 1,816,757 | 79,582 | 353,302 |
| 40,000 to 45,000 | 70,220 | 2,978,873 | 2,702,461 | 123,394 | 543,577 | 33,830 | 1,430,943 | 1,279,988 | 53,231 | 263,970 |
| 45,000 to 50,000 | 60,630 | 2,875,887 | 2,579,099 | 109,567 | 555,010 | 25,570 | 1,210,478 | 1,054,371 | 41,769 | 229,279 |
| 50,000 to 100,000 | 233,770 | 15,504,699 | 13,630,673 | 446,817 | 3,587,322 | 70,230 | 4,495,644 | 3,845,918 | 116,758 | 993,055 |
| 100,000 and over | 57,810 | 13,567,655 | 11,873,332 | 144,861 | 4,615,469 | 10,660 | 2,033,363 | 1,678,154 | 24,089 | 593,515 |
| Total | 977,240 | 48,449,512 | 43,262,135 | 1,686,109 | 11,111,208 | 719,400 | 21,275,060 | 18,988,361 | 1,019,747 | 3,662,375 |
| Major source of income | | | | | | | | | | |
| Employment | 507,400 | 28,491,166 | 25,467,262 | 903,794 | 6,935,945 | 359,250 | 11,660,453 | 10,370,992 | 526,340 | 2,085,988 |
| Farming | 22,830 | 691,827 | 550,115 | 36,983 | 98,765 | 7,150 | 182,153 | 154,510 | 10,006 | 27,953 |
| Fishing | 2,430 | 83,055 | 78,280 | 4,165 | 16,968 | | | | | |
| Self-empl. Profession | 19,430 | 2,248,309 | 1,996,310 | 40,692 | 705,494 | 4,190 | 200,890 | 177,256 | 6,782 | 49,415 |
| Self-empl. Sales | 5,910 | 250,583 | 220,037 | 9,640 | 53,092 | 3,600 | 134,938 | 120,644 | 5,293 | 28,950 |
| Business Proprietorship | 57,060 | 1,791,497 | 1,592,130 | 88,913 | 337,922 | 28,100 | 613,798 | 537,270 | 39,061 | 85,361 |
| Investment | 60,530 | 4,350,054 | 3,647,019 | 99,774 | 982,082 | 93,350 | 3,225,081 | 2,824,378 | 125,063 | 589,929 |
| Pension | 257,820 | 8,706,259 | 8,187,671 | 434,290 | 1,607,773 | 175,050 | 4,057,592 | 3,784,353 | 243,427 | 612,383 |
| Unclassified | 43,830 | 1,836,761 | 1,523,309 | 67,857 | 373,167 | 48,700 | 1,199,599 | 1,018,420 | 63,773 | 182,123 |
| Total | 977,240 | 48,449,512 | 43,262,135 | 1,686,109 | 11,111,208 | 719,400 | 21,275,060 | 18,988,361 | 1,019,747 | 3,662,375 |
| All Returns | | \$ | \$ | \$ | \$ | | \$ | \$ | \$ | \$ |
| Under \$10,000 | 212,970 | 1,051,415 | 822,112 | 261,506 | 20,742 | 403,410 | 1,971,686 | 1,476,175 | 478,014 | 21,050 |
| 10,000 to 15,000 | 103,790 | 1,269,377 | 1,040,517 | 153,120 | 61,631 | 155,550 | 1,910,636 | 1,555,937 | 201,881 | 111,235 |
| 15,000 to 20,000 | 95,610 | 1,680,198 | 1,472,063 | 146,831 | 153,860 | 111,960 | 1,950,310 | 1,725,519 | 153,071 | 199,473 |
| 20,000 to 25,000 | 91,890 | 2,076,959 | 1,863,302 | 147,964 | 232,873 | 84,580 | 1,897,622 | 1,728,636 | 120,161 | 243,543 |
| 25,000 to 30,000 | 101,700 | 2,799,803 | 2,518,235 | 166,689 | 363,887 | 82,110 | 2,257,742 | 2,055,477 | 119,176 | 320,304 |
| 30,000 to 35,000 | 98,870 | 3,204,342 | 2,885,892 | 169,220 | 462,025 | 65,800 | 2,133,273 | 1,911,583 | 96,575 | 333,648 |
| 35,000 to 40,000 | 84,230 | 3,152,331 | 2,816,649 | 146,189 | 514,815 | 54,500 | 2,031,972 | 1,821,125 | 80,494 | 353,302 |
| 40,000 to 45,000 | 71,280 | 3,023,296 | 2,721,016 | 126,177 | 543,577 | 34,140 | 1,443,656 | 1,283,693 | 53,619 | 263,970 |
| 45,000 to 50,000 | 60,860 | 2,887,146 | 2,586,475 | 110,105 | 555,010 | 25,670 | 1,215,397 | 1,055,407 | 41,986 | 229,279 |
| 50,000 to 100,000 | 234,950 | 15,583,763 | 13,650,783 | 449,570 | 3,587,322 | 70,720 | 4,527,362 | 3,849,893 | 117,369 | 993,055 |
| 100,000 and over | 58,230 | 13,648,318 | 11,881,443 | 145,866 | 4,615,469 | 10,830 | 2,058,124 | 1,683,221 | 25,140 | 593,515 |
| Total | 1,214,370 | 50,376,949 | 44,258,485 | 2,023,236 | 11,111,208 | 1,099,270 | 23,397,781 | 20,146,667 | 1,487,486 | 3,662,375 |
| Major source of income | | | | | | | | | | |
| Employment | 528,390 | 28,752,773 | 25,603,036 | 935,719 | 6,935,945 | 404,740 | 11,961,317 | 10,584,872 | 585,977 | 2,085,988 |
| Farming | 34,680 | 760,178 | 615,003 | 54,596 | 98,765 | 11,960 | 205,856 | 172,492 | 16,444 | 27,953 |
| Fishing | 5,640 | 109,594 | 100,125 | 8,343 | 16,968 | 50 | 709 | 693 | 68 | 272 |
| Self-empl. Profession | 21,930 | 2,266,604 | 2,011,572 | 44,453 | 705,494 | 6,520 | 212,435 | 187,324 | 9,584 | 49,415 |
| Self-empl. Sales | 7,660 | 256,471 | 227,414 | 12,199 | 53,092 | 4,300 | 138,310 | 123,608 | 6,095 | 28,950 |
| Business Proprietorship | 81,090 | 1,883,919 | 1,711,858 | 123,913 | 337,922 | 51,110 | 691,734 | 621,378 | 68,605 | 85,361 |
| Investment | 88,010 | 4,555,976 | 3,776,820 | 137,913 | 982,082 | 163,210 | 3,535,810 | 3,055,474 | 209,560 | 589,929 |
| Pension | 332,480 | 9,480,350 | 8,614,747 | 547,298 | 1,607,773 | 290,850 | 4,873,620 | 4,266,526 | 388,219 | 612,383 |
| Unclassified | 114,490 | 2,311,085 | 1,597,909 | 158,801 | 373,167 | 166,530 | 1,777,989 | 1,134,298 | 202,935 | 182,123 |
| Total | 1,214,370 | 50,376,949 | 44,258,485 | 2,023,236 | 11,111,208 | 1,099,270 | 23,397,781 | 20,146,667 | 1,487,486 | 3,662,375 |

Tableau final de base 6 (suite)
Routes des déclarations et les déclarations imposables selon l'âge, le sexe, le palier de revenu total et la principale source de revenu

Année d'imposition 1997 (en milliers de dollars)

| Age Group/Groupe d'âge: 65 - 74 | | | | | | | | | | |
|---------------------------------|-----------------------|-------------------------|---|---------------------|----------------|-----------------------|-------------------------|---|---------------------|-----------------------------|
| MALES-HOMMES | | | | | FEMALES-FEMMES | | | | | Palier de revenu total |
| Number | Total income assessed | Taxable income assessed | Total non-refundable tax credit | Total tax payable | Number | Total income assessed | Taxable income assessed | Total non-refundable tax credit | Total tax payable | |
| Nombre | Revenu total établi | Revenu imposable établi | Total des crédits d'impôt non remboursables | Impôt total à payer | Nombre | Revenu total établi | Revenu imposable établi | Total des crédits d'impôt non remboursables | Impôt total à payer | |
| | \$ | \$ | \$ | \$ | | \$ | \$ | \$ | \$ | Déclarations imposables |
| 650 | -333 | 5,406 | 506 | 735 | 510 | 3,722 | 9,154 | 602 | 1,861 | Moins de \$10,000 |
| 72,570 | 965,326 | 894,694 | 130,842 | 26,139 | 127,960 | 1,671,115 | 1,583,306 | 231,317 | 45,560 | 10,000 à 15,000 |
| 111,670 | 1,955,602 | 1,857,447 | 236,812 | 106,193 | 138,510 | 2,399,137 | 2,307,305 | 271,129 | 166,111 | 15,000 à 20,000 |
| 114,590 | 2,578,376 | 2,471,271 | 256,276 | 225,934 | 87,980 | 1,959,433 | 1,883,472 | 176,072 | 200,035 | 20,000 à 25,000 |
| 111,030 | 3,044,069 | 2,945,083 | 248,891 | 357,366 | 60,250 | 1,645,306 | 1,602,749 | 120,183 | 213,529 | 25,000 à 30,000 |
| 75,920 | 2,454,127 | 2,359,386 | 160,566 | 358,862 | 40,150 | 1,296,379 | 1,255,399 | 78,058 | 197,730 | 30,000 à 35,000 |
| 54,830 | 2,049,023 | 1,956,158 | 112,936 | 358,159 | 26,410 | 985,296 | 938,943 | 47,888 | 175,808 | 35,000 à 40,000 |
| 40,050 | 1,695,765 | 1,613,917 | 77,380 | 331,942 | 18,540 | 784,678 | 748,120 | 33,077 | 156,020 | 40,000 à 45,000 |
| 29,170 | 1,382,425 | 1,314,437 | 52,897 | 299,119 | 13,720 | 650,796 | 621,321 | 22,304 | 138,727 | 45,000 à 50,000 |
| 81,990 | 5,364,357 | 4,851,857 | 148,577 | 1,278,076 | 35,310 | 2,298,691 | 2,106,847 | 60,071 | 543,741 | 50,000 à 100,000 |
| 25,930 | 6,479,568 | 5,659,757 | 85,094 | 2,117,059 | 8,750 | 1,805,483 | 1,564,675 | 23,581 | 550,440 | 100,000 et plus |
| 718,390 | 27,968,305 | 25,929,414 | 1,510,778 | 5,459,584 | 558,080 | 15,500,039 | 14,621,292 | 1,064,282 | 2,389,560 | Total |
| Source principale de revenu | | | | | | | | | | |
| 43,200 | 3,724,565 | 3,327,648 | 98,190 | 1,089,176 | 26,130 | 1,126,215 | 1,012,029 | 48,135 | 235,198 | Emploi |
| 15,560 | 578,897 | 507,337 | 31,426 | 109,482 | 4,470 | 136,907 | 126,251 | 8,127 | 25,029 | Agriculture |
| 200 | 11,942 | 10,740 | 363 | 3,047 | | | | | | Pêche |
| 8,610 | 886,961 | 779,580 | 18,455 | 259,314 | 1,080 | 75,072 | 66,705 | 1,993 | 20,274 | Profession libérale |
| 1,840 | 92,081 | 82,752 | 3,295 | 21,493 | 880 | 32,138 | 31,547 | 1,626 | 7,075 | Ventes |
| 14,620 | 600,570 | 541,928 | 29,230 | 124,139 | 6,300 | 188,508 | 175,430 | 11,393 | 33,606 | Propriétaires d'entreprises |
| 55,840 | 4,575,770 | 3,999,278 | 122,176 | 1,084,329 | 91,650 | 3,990,613 | 3,715,368 | 172,365 | 803,585 | Placement |
| 566,260 | 16,857,200 | 16,110,649 | 1,182,829 | 2,616,623 | 414,570 | 9,428,223 | 9,022,474 | 796,689 | 1,152,930 | Pension |
| 12,280 | 640,318 | 569,503 | 24,816 | 151,980 | 13,000 | 522,363 | 471,488 | 23,953 | 111,863 | Non classés |
| 718,390 | 27,968,305 | 25,929,414 | 1,510,778 | 5,459,584 | 558,080 | 15,500,039 | 14,621,292 | 1,064,282 | 2,389,560 | Total |
| Toutes les déclarations | | | | | | | | | | |
| 69,120 | 396,750 | 315,965 | 129,864 | 735 | 210,270 | 1,424,594 | 1,196,971 | 368,811 | 1,861 | Moins de \$10,000 |
| 216,210 | 2,740,237 | 2,112,767 | 418,466 | 26,139 | 332,360 | 4,091,758 | 3,118,825 | 601,878 | 45,560 | 10,000 à 15,000 |
| 153,230 | 2,657,419 | 2,377,748 | 344,835 | 106,193 | 154,110 | 2,659,560 | 2,475,847 | 306,802 | 166,111 | 15,000 à 20,000 |
| 123,330 | 2,771,413 | 2,602,777 | 281,856 | 225,934 | 90,890 | 2,023,641 | 1,920,601 | 183,554 | 200,035 | 20,000 à 25,000 |
| 113,720 | 3,116,500 | 2,983,275 | 256,771 | 357,366 | 61,570 | 1,681,224 | 1,617,714 | 123,825 | 213,529 | 25,000 à 30,000 |
| 77,370 | 2,500,371 | 2,381,028 | 164,509 | 358,862 | 40,490 | 1,307,077 | 1,261,089 | 78,960 | 197,730 | 30,000 à 35,000 |
| 55,660 | 2,079,421 | 1,971,264 | 115,345 | 358,159 | 26,860 | 1,001,844 | 944,005 | 48,762 | 175,808 | 35,000 à 40,000 |
| 40,300 | 1,706,459 | 1,617,211 | 78,077 | 331,942 | 18,570 | 786,030 | 749,468 | 33,145 | 156,020 | 40,000 à 45,000 |
| 29,320 | 1,389,795 | 1,317,587 | 53,571 | 299,119 | 13,860 | 657,202 | 621,323 | 22,486 | 138,727 | 45,000 à 50,000 |
| 82,550 | 5,399,128 | 4,862,061 | 150,140 | 1,278,076 | 35,680 | 2,320,640 | 2,116,190 | 61,880 | 543,741 | 50,000 à 100,000 |
| 26,030 | 6,524,162 | 5,678,123 | 89,375 | 2,117,059 | 8,850 | 1,829,898 | 1,577,465 | 26,108 | 550,440 | 100,000 et plus |
| 986,830 | 31,281,657 | 28,219,807 | 2,082,808 | 5,459,584 | 993,510 | 19,783,468 | 17,599,498 | 1,856,211 | 2,389,560 | Total |
| Source principale de revenu | | | | | | | | | | |
| 47,820 | 3,778,550 | 3,362,377 | 107,575 | 1,089,176 | 32,030 | 1,177,411 | 1,054,515 | 59,185 | 235,198 | Emploi |
| 25,360 | 689,224 | 590,190 | 52,651 | 109,482 | 6,640 | 158,910 | 142,795 | 12,256 | 25,029 | Agriculture |
| 250 | 13,210 | 11,092 | 451 | 3,047 | | | | | | Pêche |
| 9,050 | 892,577 | 784,013 | 19,317 | 259,314 | 1,440 | 79,243 | 69,234 | 2,689 | 20,274 | Profession libérale |
| 2,170 | 96,130 | 84,811 | 3,945 | 21,493 | 1,200 | 35,237 | 34,142 | 2,181 | 7,075 | Ventes |
| 19,880 | 646,358 | 577,022 | 40,026 | 124,139 | 9,680 | 216,083 | 199,459 | 17,784 | 33,606 | Propriétaires d'entreprises |
| 66,750 | 4,716,611 | 4,087,977 | 148,811 | 1,084,329 | 110,810 | 4,179,129 | 3,868,281 | 212,899 | 803,585 | Placement |
| 792,560 | 19,732,933 | 18,134,946 | 1,662,253 | 2,616,623 | 801,730 | 13,341,315 | 11,732,380 | 1,495,255 | 1,152,930 | Pension |
| 22,990 | 716,064 | 587,380 | 47,778 | 151,980 | 29,990 | 596,140 | 498,691 | 53,962 | 111,863 | Non classés |
| 986,830 | 31,281,657 | 28,219,807 | 2,082,808 | 5,459,584 | 993,510 | 19,783,468 | 17,599,498 | 1,856,211 | 2,389,560 | Total |

Part III - Tables

Final Basic Table 6 (end)
All and Taxable Returns by Age, Sex, Total Income Class, and Major Source of Income
1997 tax year (all money figures in thousands of dollars)

| Total income class | Age Group 75 and over - Groupe d'âge: 75 et plus | | | | | | | | | |
|-------------------------------|--|---|--|---|--|------------------|---|--|--|--|
| | MALES-HOMMES | | | | | FEMALES-FEMMES | | | | |
| | Number Nombre | Total income assessed Revenu total établi | Taxable income assessed Revenu imposable établi | Total non-refundable tax credit Total des crédits d'impôt non remboursables | Total tax payable Impôt total à payer | Number Nombre | Total income assessed Revenu total établi | Taxable income assessed Revenu imposable établi | Total non-refundable tax credit Total des crédits d'impôt non remboursables | Total tax payable Impôt total à payer |
| Taxable returns | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Under \$10,000 | 450 | -1,616 | 3,924 | 455 | 1,081 | 480 | 4,236 | 4,236 | 695 | 36 |
| 10,000 to 15,000 | 53,750 | 716,640 | 665,899 | 99,002 | 18,895 | 105,990 | 1,412,711 | 1,297,891 | 191,835 | 34,805 |
| 15,000 to 20,000 | 79,820 | 1,390,168 | 1,352,062 | 172,496 | 77,560 | 98,330 | 1,690,244 | 1,630,895 | 194,070 | 113,319 |
| 20,000 to 25,000 | 62,700 | 1,405,611 | 1,371,452 | 144,344 | 125,568 | 59,920 | 1,340,946 | 1,311,671 | 127,039 | 131,992 |
| 25,000 to 30,000 | 45,520 | 1,243,780 | 1,231,375 | 107,158 | 147,130 | 41,240 | 1,129,492 | 1,100,779 | 90,636 | 134,912 |
| 30,000 to 35,000 | 29,290 | 948,560 | 920,667 | 67,249 | 136,348 | 30,870 | 997,769 | 974,173 | 64,455 | 149,105 |
| 35,000 to 40,000 | 23,120 | 863,906 | 848,714 | 50,455 | 156,482 | 19,090 | 712,536 | 694,233 | 38,561 | 127,062 |
| 40,000 to 45,000 | 18,330 | 778,984 | 767,964 | 36,713 | 163,966 | 13,510 | 572,380 | 556,742 | 27,348 | 113,379 |
| 45,000 to 50,000 | 12,900 | 608,704 | 592,903 | 25,704 | 133,172 | 10,420 | 494,457 | 464,583 | 20,939 | 99,044 |
| 50,000 to 100,000 | 40,950 | 2,687,829 | 2,513,205 | 82,066 | 671,583 | 31,380 | 2,063,047 | 1,928,886 | 63,642 | 492,574 |
| 100,000 and over | 12,180 | 2,882,589 | 2,616,381 | 49,031 | 945,796 | 8,500 | 1,772,427 | 1,624,352 | 35,523 | 572,835 |
| Total | 379,000 | 13,525,154 | 12,884,546 | 834,673 | 2,577,581 | 419,740 | 12,190,245 | 11,588,441 | 854,743 | 1,969,063 |
| Major source of income | | | | | | | | | | |
| Employment | 3,310 | 429,219 | 405,707 | 10,281 | 147,443 | 3,190 | 159,796 | 156,513 | 5,977 | 43,365 |
| Farming | 6,340 | 226,591 | 213,096 | 13,113 | 46,431 | 1,310 | 46,225 | 44,155 | 2,574 | 10,163 |
| Fishing | 30 | 1,741 | 1,683 | 66 | 473 | | | | | |
| Self-empl. Profession | 1,410 | 114,288 | 108,596 | 3,092 | 33,907 | 160 | 7,420 | 7,385 | 374 | 1,624 |
| Self-empl. Sales | 490 | 29,371 | 28,420 | 1,178 | 7,964 | 50 | 3,126 | 3,069 | 149 | 776 |
| Business Proprietorship | 1,490 | 92,477 | 89,575 | 3,422 | 26,551 | 1,270 | 46,852 | 43,383 | 2,665 | 10,409 |
| Investment | 49,600 | 3,627,584 | 3,321,551 | 119,579 | 914,646 | 112,290 | 4,894,013 | 4,620,932 | 240,989 | 1,013,695 |
| Pension | 313,550 | 8,788,180 | 8,510,877 | 677,313 | 1,337,460 | 297,390 | 6,802,658 | 6,491,312 | 592,933 | 825,662 |
| Unclassified | 2,790 | 215,701 | 205,041 | 6,630 | 62,706 | 4,080 | 230,156 | 221,692 | 9,082 | 63,369 |
| Total | 379,000 | 13,525,154 | 12,884,546 | 834,673 | 2,577,581 | 419,740 | 12,190,245 | 11,588,441 | 854,743 | 1,969,063 |
| All Returns | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Under \$10,000 | 53,680 | 309,219 | 228,899 | 99,192 | 1,081 | 99,820 | 681,133 | 539,398 | 178,144 | 36 |
| 10,000 to 15,000 | 181,240 | 2,286,165 | 1,810,624 | 363,910 | 18,895 | 451,110 | 5,538,461 | 3,778,005 | 828,171 | 34,805 |
| 15,000 to 20,000 | 112,930 | 1,936,495 | 1,810,809 | 266,105 | 77,560 | 125,910 | 2,160,184 | 2,007,837 | 277,773 | 113,319 |
| 20,000 to 25,000 | 69,190 | 1,549,229 | 1,487,415 | 167,850 | 125,568 | 67,290 | 1,503,898 | 1,426,572 | 152,283 | 131,992 |
| 25,000 to 30,000 | 47,630 | 1,300,784 | 1,279,320 | 115,687 | 147,130 | 44,150 | 1,207,895 | 1,161,602 | 103,469 | 134,912 |
| 30,000 to 35,000 | 30,110 | 975,083 | 938,218 | 70,985 | 136,348 | 32,470 | 1,048,937 | 1,015,061 | 73,209 | 149,105 |
| 35,000 to 40,000 | 23,400 | 874,343 | 858,861 | 52,359 | 156,482 | 20,030 | 746,933 | 711,608 | 41,837 | 127,062 |
| 40,000 to 45,000 | 18,590 | 790,024 | 775,650 | 38,043 | 163,966 | 13,780 | 583,786 | 563,863 | 28,780 | 113,379 |
| 45,000 to 50,000 | 13,000 | 613,581 | 594,375 | 25,977 | 133,172 | 10,620 | 504,054 | 473,357 | 22,583 | 99,044 |
| 50,000 to 100,000 | 41,290 | 2,710,096 | 2,524,371 | 84,472 | 671,583 | 31,880 | 2,098,518 | 1,943,802 | 66,600 | 492,574 |
| 100,000 and over | 12,250 | 2,940,230 | 2,659,751 | 60,642 | 945,796 | 8,780 | 1,853,378 | 1,675,092 | 49,169 | 572,835 |
| Total | 603,310 | 16,285,248 | 14,968,291 | 1,345,220 | 2,577,581 | 905,830 | 17,927,178 | 15,296,196 | 1,822,016 | 1,969,063 |
| Major source of income | | | | | | | | | | |
| Employment | 3,470 | 439,061 | 412,227 | 11,494 | 147,443 | 3,790 | 164,701 | 158,247 | 7,027 | 43,365 |
| Farming | 9,710 | 264,181 | 240,180 | 20,890 | 46,431 | 2,160 | 56,381 | 51,681 | 4,319 | 10,163 |
| Fishing | 30 | 1,741 | 1,683 | 66 | 473 | | | | | |
| Self-empl. Profession | 2,250 | 117,401 | 110,734 | 4,967 | 33,907 | 160 | 7,420 | 7,385 | 374 | 1,624 |
| Self-empl. Sales | 490 | 29,371 | 28,420 | 1,178 | 7,964 | 90 | 3,473 | 3,416 | 208 | 776 |
| Business Proprietorship | 2,420 | 101,077 | 100,063 | 5,847 | 26,551 | 2,040 | 53,437 | 49,278 | 4,391 | 10,409 |
| Investment | 58,570 | 3,792,777 | 3,456,386 | 154,692 | 914,646 | 140,590 | 5,352,499 | 4,994,436 | 331,530 | 1,013,695 |
| Pension | 519,550 | 11,296,571 | 10,409,782 | 1,131,646 | 1,337,460 | 746,460 | 12,013,755 | 9,793,112 | 1,452,968 | 825,662 |
| Unclassified | 6,820 | 243,068 | 208,815 | 14,440 | 62,706 | 10,540 | 275,513 | 238,641 | 21,200 | 63,369 |
| Total | 603,310 | 16,285,248 | 14,968,291 | 1,345,220 | 2,577,581 | 905,830 | 17,927,178 | 15,296,196 | 1,822,016 | 1,969,063 |

Partie III - Tableaux

Tableau final de base 6 (fin)

Toutes les déclarations et les déclarations imposables selon l'âge, le sexe, le palier de revenu total et la principale source de revenu

Année d'imposition 1997 (en milliers de dollars)

Grand total - Total global

| MALES-HOMMES | | | | | FEMALES-FEMMES | | | | | Palier de revenu Total |
|--------------|-----------------------------|--------------------------------|--|------------------------|----------------|-----------------------------|--------------------------------|---|------------------------|-----------------------------|
| Number | Total income assessed | Tax able income assessed | Total non-refundable tax credit | Total tax payable | Number | Total income assessed | Tax able income assessed | Total non-refundable tax credit | Total tax payable | |
| Nombre | Revenu total établi | Revenu imposable établi | Total des crédits d'impôt non remboursables | Impôt total à payer | Nombre | Revenu total établi | Revenu imposable établi | Total des crédits d'impôt non remboursables | Impôt total à payer | |
| | \$ | \$ | \$ | \$ | | \$ | \$ | \$ | \$ | Déclarations imposables |
| 308,850 | 2,507,863 | 2,471,960 | 338,526 | 103,567 | 456,700 | 3,786,837 | 3,700,723 | 520,813 | 130,199 | Moins de \$10,000 |
| 710,400 | 9,016,062 | 8,547,707 | 1,003,117 | 597,271 | 1,044,030 | 13,240,725 | 12,484,064 | 1,478,358 | 847,723 | 10,000 à 15,000 |
| 831,030 | 14,551,785 | 13,740,350 | 1,319,723 | 1,380,810 | 1,020,800 | 17,755,389 | 16,654,928 | 1,562,816 | 1,738,751 | 15,000 à 20,000 |
| 801,780 | 18,041,201 | 16,921,215 | 1,336,786 | 2,127,287 | 840,940 | 18,889,197 | 17,504,454 | 1,313,771 | 2,319,916 | 20,000 à 25,000 |
| 799,990 | 21,977,536 | 20,568,061 | 1,354,978 | 2,980,994 | 765,200 | 20,966,298 | 19,295,888 | 1,219,236 | 2,867,224 | 25,000 à 30,000 |
| 728,870 | 23,645,165 | 21,740,151 | 1,235,962 | 3,541,020 | 628,710 | 20,356,783 | 18,538,711 | 1,012,123 | 3,093,962 | 30,000 à 35,000 |
| 658,330 | 24,678,582 | 22,496,581 | 1,136,857 | 4,180,862 | 459,460 | 17,138,733 | 15,378,962 | 749,918 | 2,872,914 | 35,000 à 40,000 |
| 563,430 | 23,910,287 | 21,664,376 | 982,921 | 4,420,291 | 348,160 | 14,761,342 | 13,140,399 | 575,881 | 2,707,489 | 40,000 à 45,000 |
| 464,700 | 22,037,275 | 19,789,571 | 810,697 | 4,364,059 | 244,770 | 11,588,376 | 10,223,109 | 407,989 | 2,250,784 | 45,000 à 50,000 |
| 1,749,250 | 114,093,066 | 100,499,165 | 3,179,698 | 26,532,861 | 610,540 | 38,257,739 | 33,248,251 | 1,044,479 | 8,522,965 | 50,000 à 100,000 |
| 313,130 | 67,876,563 | 59,573,767 | 772,442 | 23,092,226 | 70,960 | 13,316,249 | 11,436,195 | 170,824 | 4,160,211 | 100,000 et plus |
| 7,929,750 | 342,335,387 | 308,012,905 | 13,471,707 | 73,321,248 | 6,490,270 | 190,057,667 | 171,605,684 | 10,056,209 | 31,512,136 | Total |
| | | | | | | | | | | Source principale de revenu |
| 5,581,760 | 249,955,098 | 224,999,883 | 9,158,706 | 54,782,689 | 4,550,620 | 136,725,291 | 122,816,420 | 6,808,758 | 22,979,396 | Emploi |
| 111,500 | 3,518,849 | 2,911,864 | 191,101 | 543,769 | 40,130 | 1,005,208 | 871,436 | 61,803 | 145,387 | Agriculture |
| 23,140 | 663,127 | 611,798 | 36,701 | 120,327 | 1,590 | 27,560 | 24,830 | 2,203 | 3,732 | Pêche |
| 129,590 | 13,059,223 | 11,616,696 | 251,253 | 4,049,654 | 63,090 | 3,333,343 | 2,902,257 | 100,731 | 809,416 | Profession libérale |
| 36,770 | 1,570,856 | 1,394,652 | 59,901 | 342,801 | 17,390 | 664,987 | 576,391 | 27,442 | 133,490 | Ventes |
| 366,840 | 10,955,935 | 9,672,078 | 566,734 | 1,948,712 | 210,110 | 4,683,623 | 4,151,446 | 296,373 | 674,612 | Propriétaires d'entreprises |
| 258,540 | 19,852,909 | 16,780,381 | 487,646 | 4,506,428 | 410,410 | 16,677,611 | 15,026,145 | 695,683 | 3,208,627 | Placement |
| 1,186,240 | 35,649,101 | 33,965,247 | 2,368,802 | 5,759,839 | 926,490 | 21,008,846 | 19,955,494 | 1,691,239 | 2,669,691 | Pension |
| 235,370 | 7,110,290 | 6,060,305 | 350,862 | 1,267,029 | 270,430 | 5,931,199 | 5,281,266 | 371,977 | 887,784 | Non classés |
| 7,929,750 | 342,335,387 | 308,012,905 | 13,471,707 | 73,321,248 | 6,490,270 | 190,057,667 | 171,605,684 | 10,056,209 | 31,512,136 | Total |
| | \$ | \$ | \$ | \$ | | \$ | \$ | \$ | \$ | Toutes les déclarations |
| 2,099,980 | 9,672,921 | 7,457,514 | 2,565,632 | 103,567 | 3,577,050 | 15,440,090 | 12,193,240 | 4,413,034 | 130,199 | Moins de \$10,000 |
| 1,194,550 | 14,881,404 | 12,172,492 | 1,909,232 | 597,271 | 1,933,850 | 23,806,489 | 17,958,676 | 3,056,960 | 847,723 | 10,000 à 15,000 |
| 971,300 | 16,928,919 | 15,188,255 | 1,642,312 | 1,380,810 | 1,135,920 | 19,704,421 | 17,644,283 | 1,813,581 | 1,738,751 | 15,000 à 20,000 |
| 851,940 | 19,162,869 | 17,466,447 | 1,450,435 | 2,127,287 | 871,190 | 19,555,021 | 17,810,945 | 1,382,429 | 2,319,916 | 20,000 à 25,000 |
| 821,850 | 22,571,182 | 20,832,748 | 1,400,651 | 2,980,994 | 778,860 | 21,336,353 | 19,485,777 | 1,251,868 | 2,867,224 | 25,000 à 30,000 |
| 740,380 | 24,017,411 | 21,894,704 | 1,260,864 | 3,541,020 | 634,640 | 20,545,710 | 18,641,320 | 1,030,262 | 3,093,962 | 30,000 à 35,000 |
| 664,440 | 24,905,087 | 22,580,737 | 1,151,476 | 4,180,862 | 462,960 | 17,268,621 | 15,426,464 | 757,954 | 2,872,914 | 35,000 à 40,000 |
| 566,850 | 24,055,647 | 21,730,615 | 991,562 | 4,420,291 | 350,240 | 14,849,303 | 13,171,707 | 580,705 | 2,707,489 | 40,000 à 45,000 |
| 466,560 | 22,125,033 | 19,822,491 | 815,507 | 4,364,059 | 246,090 | 11,651,030 | 10,247,819 | 411,171 | 2,250,784 | 45,000 à 50,000 |
| 1,755,070 | 114,473,879 | 100,602,472 | 3,194,947 | 26,532,861 | 613,490 | 38,449,593 | 33,323,683 | 1,052,566 | 8,522,965 | 50,000 à 100,000 |
| 314,880 | 68,264,130 | 59,700,410 | 792,236 | 23,092,226 | 71,730 | 13,479,056 | 11,514,447 | 189,998 | 4,160,211 | 100,000 et plus |
| 10,447,790 | 361,058,482 | 319,448,885 | 17,174,856 | 73,321,248 | 10,676,020 | 216,085,689 | 187,418,361 | 15,940,528 | 31,512,136 | Total |
| | | | | | | | | | | Source principale de revenu |
| 6,410,270 | 255,323,744 | 228,855,147 | 10,209,324 | 54,782,689 | 5,751,830 | 143,890,748 | 128,283,707 | 8,345,880 | 22,979,396 | Emploi |
| 171,900 | 3,959,961 | 3,297,171 | 289,328 | 543,769 | 67,020 | 1,163,199 | 1,012,290 | 97,574 | 145,387 | Agriculture |
| 29,360 | 705,410 | 648,088 | 45,236 | 120,327 | 7,100 | 50,665 | 30,735 | 12,668 | 3,732 | Pêche |
| 147,060 | 13,179,139 | 11,716,830 | 276,620 | 4,049,654 | 81,020 | 3,425,145 | 2,974,975 | 123,816 | 809,416 | Profession libérale |
| 49,730 | 1,659,655 | 1,462,996 | 78,072 | 342,801 | 26,730 | 710,151 | 613,391 | 39,645 | 133,490 | Ventes |
| 544,880 | 11,893,499 | 10,535,343 | 818,647 | 1,948,712 | 422,890 | 5,421,179 | 4,883,024 | 562,383 | 674,612 | Propriétaires d'entreprises |
| 421,400 | 21,071,606 | 17,625,037 | 736,298 | 4,506,428 | 760,250 | 18,462,471 | 16,420,356 | 1,188,147 | 3,208,627 | Placement |
| 1,737,380 | 42,261,283 | 38,587,405 | 3,483,776 | 5,759,839 | 1,940,530 | 31,407,938 | 26,767,580 | 3,482,705 | 2,669,691 | Pension |
| 935,820 | 11,004,185 | 6,720,869 | 1,237,555 | 1,267,029 | 1,618,670 | 11,554,193 | 6,432,303 | 2,087,708 | 887,784 | Non classés |
| 10,447,790 | 361,058,482 | 319,448,885 | 17,174,856 | 73,321,248 | 10,676,020 | 216,085,689 | 187,418,361 | 15,940,528 | 31,512,136 | Total |

Part III - Tables

Final Basic Table 7
Self-Employment Income
 1997 tax year (all money in thousands of dollars)

| Self-Employment Income | Newfoundland Terre-Neuve | | Prince Edward Island Île-du-Prince-Édouard | | Nova Scotia Nouvelle-Écosse | | New Brunswick Nouveau-Brunswick | |
|---------------------------------------|-----------------------------|---------------------------|---|---------------------------|--------------------------------|---------------------------|------------------------------------|---------------------------|
| | Number Nombre | Net amount Montant net | Number Nombre | Net amount Montant net | Number Nombre | Net amount Montant net | Number Nombre | Net amount Montant net |
| | | \$ | | \$ | | \$ | | \$ |
| Business income (major source) | 8,110 | 63,626 | 3,440 | 36,421 | 22,510 | 245,490 | 20,250 | 172,399 |
| All other business income | 5,420 | -1,779 | 2,300 | 1,390 | 12,250 | 2,991 | 11,430 | -4,254 |
| Total business income | 13,530 | 61,847 | 5,740 | 37,811 | 34,760 | 248,481 | 31,680 | 168,145 |
| Professional income (major source) | 1,860 | 160,981 | 540 | 43,274 | 4,320 | 336,348 | 2,740 | 201,801 |
| All other professional income | 1,400 | 16,164 | 410 | 2,729 | 2,700 | 19,034 | 1,890 | 8,850 |
| Total professional income | 3,260 | 177,145 | 950 | 46,003 | 7,020 | 355,382 | 4,630 | 210,651 |
| Commission income (major source) | 410 | 7,568 | 90 | 3,353 | 1,310 | 23,789 | 1,220 | 26,448 |
| All other commission income | 890 | 847 | 210 | 449 | 1,140 | 2,401 | 690 | 1,630 |
| Total commission income | 1,300 | 8,415 | 300 | 3,802 | 2,450 | 26,190 | 1,910 | 28,078 |
| Farming income (major source) | 150 | 2,569 | 1,820 | 14,558 | 2,030 | 24,637 | 1,330 | 12,714 |
| All other farming income | 660 | -1,851 | 1,340 | -9,750 | 3,420 | -12,804 | 2,810 | -4,948 |
| Total farming income | 810 | 718 | 3,160 | 4,808 | 5,450 | 11,833 | 4,140 | 7,766 |
| Fishing income (major source) | 10,690 | 123,861 | 2,030 | 38,868 | 6,240 | 134,020 | 2,300 | 32,180 |
| All other fishing income | 2,920 | 7,804 | 720 | 839 | 2,960 | 7,231 | 670 | -170 |
| Total fishing income | 13,610 | 131,665 | 2,750 | 39,707 | 9,200 | 141,251 | 2,970 | 32,010 |
| Rental income (major source) | 1,460 | 6,204 | 720 | 5,772 | 3,220 | 24,317 | 1,720 | 14,912 |
| All other rental income | 10,730 | 2,942 | 3,310 | 3,042 | 13,120 | 9,965 | 11,440 | 3,724 |
| Total rental income | 12,190 | 9,146 | 4,030 | 8,814 | 16,340 | 34,282 | 13,160 | 18,636 |
| Self-employment income (major source) | 22,670 | 364,808 | 8,660 | 142,246 | 39,620 | 788,602 | 29,560 | 460,453 |
| All other self-employment income | 22,010 | 24,127 | 8,270 | -1,299 | 35,590 | 28,818 | 28,950 | 4,833 |
| Total self-employment income | 44,680 | 388,935 | 16,930 | 140,946 | 75,210 | 817,420 | 58,510 | 465,285 |

| Self-Employment Income | Saskatchewan | | Alberta | | British Columbia Colombie-Britannique | | Yukon Territory Territoire du Yukon | |
|---------------------------------------|------------------|---------------------------|------------------|---------------------------|--|---------------------------|--|---------------------------|
| | Number Nombre | Net amount Montant net | Number Nombre | Net amount Montant net | Number Nombre | Net amount Montant net | Number Nombre | Net amount Montant net |
| | | \$ | | \$ | | \$ | | \$ |
| Business income (major source) | 34,320 | 413,431 | 109,360 | 1,598,391 | 161,980 | 2,058,869 | 1,250 | 9,833 |
| All other business income | 32,900 | 37,449 | 75,940 | 105,501 | 121,930 | -56,394 | 980 | -3,447 |
| Total business income | 67,220 | 450,880 | 185,300 | 1,703,892 | 283,910 | 2,002,475 | 2,230 | 6,386 |
| Professional income (major source) | 5,350 | 377,971 | 17,070 | 880,526 | 28,210 | 1,406,154 | 600 | 11,291 |
| All other professional income | 3,280 | 21,909 | 12,860 | 88,695 | 18,310 | 117,973 | 350 | 1,013 |
| Total professional income | 8,630 | 399,880 | 29,930 | 969,221 | 46,520 | 1,524,127 | 950 | 12,304 |
| Commission income (major source) | 820 | 31,459 | 4,240 | 144,690 | 12,870 | 320,616 | 20 | 1,341 |
| All other commission income | 2,370 | 4,709 | 3,930 | 14,540 | 8,950 | 8,192 | 90 | 11 |
| Total commission income | 3,190 | 36,168 | 8,170 | 159,230 | 21,820 | 328,808 | 110 | 1,352 |
| Farming income (major source) | 57,910 | 612,802 | 52,850 | 535,896 | 8,990 | 36,947 | 20 | 92 |
| All other farming income | 30,110 | -23,433 | 43,710 | -124,444 | 21,130 | -71,909 | 150 | -845 |
| Total farming income | 88,020 | 589,369 | 96,560 | 411,452 | 30,120 | -34,962 | 170 | -753 |
| Fishing income (major source) | 0 | 0 | 0 | 0 | 9,980 | 89,909 | 0 | 0 |
| All other fishing income | 120 | -210 | 270 | -11 | 2,140 | -71 | 40 | -81 |
| Total fishing income | 120 | -210 | 270 | -11 | 12,120 | 89,838 | 40 | -81 |
| Rental income (major source) | 4,430 | 23,472 | 12,100 | 91,424 | 49,650 | 264,160 | 110 | 558 |
| All other rental income | 21,270 | 42,010 | 66,740 | 76,160 | 145,140 | 19,647 | 640 | -19 |
| Total rental income | 25,700 | 65,482 | 78,840 | 167,584 | 194,790 | 283,807 | 750 | 539 |
| Self-employment income (major source) | 102,830 | 1,459,135 | 195,610 | 3,250,928 | 271,670 | 4,176,655 | 2,000 | 23,130 |
| All other self-employment income | 90,070 | 82,435 | 203,440 | 160,502 | 317,610 | 17,440 | 2,240 | -3,367 |
| Total self-employment income | 192,900 | 1,541,570 | 399,040 | 3,411,430 | 589,280 | 4,194,096 | 4,250 | 19,763 |

Partie III - Tableaux

Tableau final de base 7
Répartition du revenu net de travail indépendant par province ou territoire
Année d'imposition 1997 (en milliers de dollars)

| Quebec Québec | | Ontario | | Manitoba | | Northwest Territories Territoires du Nord-Ouest | | Travail indépendant |
|------------------|---------------------------|-----------------------------|---------------------------|------------------|---------------------------|--|---------------------------|--|
| Number Nombre | Net amount Montant net | Number Nombre | Net amount Montant net | Number Nombre | Net amount Montant net | Number Nombre | Net amount Montant net | |
| | \$ | | \$ | | \$ | | \$ | |
| 185,130 | 1,998,527 | 361,840 | 4,791,800 | 36,220 | 443,799 | 870 | 7,487 | Revenu d'entreprise (principale source) |
| 100,740 | -12,394 | 262,080 | 55,220 | 28,400 | 14,481 | 550 | 316 | Tous autres revenus d'entreprise |
| 285,870 | 1,986,133 | 623,920 | 4,847,020 | 64,620 | 458,280 | 1,420 | 7,803 | Total - Toutes entreprises |
| 63,000 | 3,540,400 | 95,520 | 7,171,683 | 6,310 | 441,789 | 270 | 14,496 | Rev. de profession libérale (princ. source) |
| 32,870 | 169,476 | 46,880 | 470,628 | 4,790 | 42,303 | 110 | 44 | Tous autres revenus de profession libérale |
| 95,870 | 3,709,876 | 142,400 | 7,642,311 | 11,100 | 484,092 | 380 | 14,540 | Total - Professions libérales |
| 20,130 | 480,607 | 32,930 | 905,173 | 1,610 | 43,594 | 10 | 285 | Rev. de commissions (principale source) |
| 14,190 | 48,388 | 21,370 | 60,417 | 2,560 | 8,539 | 0 | 0 | Tous autres revenus de commissions |
| 34,320 | 528,995 | 54,300 | 965,590 | 4,170 | 52,133 | 10 | 285 | Total - Revenus de commissions |
| 27,110 | 337,503 | 53,500 | 504,682 | 26,850 | 242,846 | 10 | 159 | Revenus d'agriculture (principale source) |
| 23,660 | -29,646 | 53,650 | -155,901 | 15,770 | -17,390 | 130 | 141 | Tous autres revenus d'agriculture |
| 50,770 | 307,857 | 107,150 | 348,781 | 42,620 | 225,456 | 140 | 300 | Total - Revenus d'agriculture |
| 3,930 | 33,722 | 110 | 1,543 | 760 | -714 | 30 | 73 | Revenus de pêche (principale source) |
| 420 | -2,471 | 110 | -85 | 420 | 500 | 0 | 0 | Tous autres revenus de pêche |
| 4,350 | 31,251 | 220 | 1,458 | 1,180 | -214 | 30 | 73 | Total - Revenus de pêche |
| 62,920 | 462,560 | 78,810 | 500,202 | 4,300 | 29,442 | 100 | 552 | Revenus de location (principale source) |
| 279,200 | 85,866 | 371,340 | -127,971 | 22,670 | 20,654 | 1,220 | -1,541 | Tous autres revenus de location |
| 342,120 | 548,426 | 450,150 | 372,231 | 26,970 | 50,096 | 1,320 | -989 | Total - Revenus de location |
| 362,210 | 6,853,319 | 622,710 | 13,875,083 | 76,050 | 1,200,755 | 1,290 | 23,052 | Revenus de travail indép. (princ. source) |
| 451,070 | 259,218 | 755,420 | 302,308 | 74,600 | 69,087 | 2,010 | -1,046 | Tous autres revenus d'un travail indép. |
| 813,290 | 7,112,537 | 1,378,130 | 14,177,392 | 150,650 | 1,269,842 | 3,300 | 22,006 | Total - Rev. d'un travail indépendant |
| Nunavut | | Grand total Total global | | | | | | Travail indépendant |
| Number Nombre | Net amount Montant net | Number Nombre | Net amount Montant net | | | | | |
| | \$ | | \$ | | | | | |
| 50 | 944 | 945,320 | 11,841,017 | | | | | Revenu d'entreprise (principale source) |
| 50 | 18 | 654,980 | 139,191 | | | | | Tous autres revenus d'entreprise |
| 100 | 962 | 1,600,300 | 11,980,208 | | | | | Total - Toutes entreprises |
| 20 | 1,140 | 225,810 | 14,587,852 | | | | | Rev. de profession libérale (princ. source) |
| 0 | 0 | 125,860 | 958,810 | | | | | Tous autres revenus de profession libérale |
| 20 | 1,140 | 351,660 | 15,546,663 | | | | | Total - Professions libérales |
| 0 | 0 | 75,650 | 1,988,922 | | | | | Rev. de commissions (principale source) |
| 0 | 0 | 56,380 | 150,123 | | | | | Tous autres revenus de commissions |
| 0 | 0 | 132,030 | 2,139,045 | | | | | Total - Revenus de commissions |
| 0 | 0 | 232,570 | 2,325,409 | | | | | Revenus d'agriculture (principale source) |
| 70 | 189 | 196,590 | -452,590 | | | | | Tous autres revenus d'agriculture |
| 70 | 189 | 429,160 | 1,872,819 | | | | | Total - Revenus d'agriculture |
| 30 | 758 | 36,100 | 454,236 | | | | | Revenus de pêche (principale source) |
| 0 | 0 | 10,820 | 13,339 | | | | | Tous autres revenus de pêche |
| 30 | 758 | 46,920 | 467,575 | | | | | Total - Revenus de pêche |
| 10 | 145 | 219,550 | 1,423,720 | | | | | Revenus de location (principale source) |
| 160 | 47 | 946,950 | 134,528 | | | | | Tous autres revenus de location |
| 170 | 192 | 1,166,490 | 1,558,248 | | | | | Total - Revenus de location |
| 120 | 2,990 | 1,735,000 | 32,621,157 | | | | | Revenus de travail indép. (princ. source) |
| 290 | 346 | 1,991,570 | 943,400 | | | | | Tous autres revenus d'un travail indép. |
| 410 | 3,336 | 3,726,570 | 33,564,557 | | | | | Total - Rev. d'un travail indépendant |

Part III - Tables

Final Basic Table 8

All and Taxable Returns with Allowed Child Care Expenses

1997 tax year (all money figures in thousands of dollars)

| Total income class | Number claiming | Number of children claimed | Total payment for care | Child care expenses allowed | Number deducting in Part A | Number deducting in Parts B and C |
|--|---|----------------------------|--|---|---------------------------------------|--|
| | Nombre de demandes | Nombre d'enfants visés | Montant total versé pour garde d'enfants | Déductions admises pour garde d'enfants | Nombre de déductions dans la partie A | Nombre de déductions dans les parties B et C |
| Taxable returns Déclarations imposables | Claimed by male - Demandes faites par un homme | | | | | |
| | | | \$ | \$ | | |
| Under \$10,000 | 3,900 | 6,600 | 2,816 | 2,816 | 2,760 | 190 |
| 10,000 to 20,000 | 38,070 | 67,210 | 89,338 | 86,885 | 25,470 | 3,130 |
| 20,000 to 30,000 | 51,840 | 93,610 | 139,298 | 135,775 | 35,100 | 5,050 |
| 30,000 to 40,000 | 39,990 | 62,140 | 130,214 | 124,244 | 25,050 | 5,020 |
| 40,000 to 50,000 | 24,440 | 39,690 | 83,030 | 77,732 | 13,440 | 3,790 |
| 50,000 to 100,000 | 48,510 | 81,370 | 244,729 | 212,442 | 29,950 | 10,750 |
| 100,000 and over | 3,940 | 6,930 | 22,135 | 15,810 | 2,110 | 990 |
| TOTAL | 210,690 | 357,540 | 711,560 | 655,704 | 133,880 | 28,920 |
| | Claimed by female - Demandes faites par une femme | | | | | |
| Under \$10,000 | 22,000 | 31,820 | 19,052 | 16,488 | 12,030 | 6,020 |
| 10,000 to 20,000 | 151,960 | 243,080 | 285,031 | 280,285 | 100,880 | 7,610 |
| 20,000 to 30,000 | 189,480 | 309,600 | 481,284 | 466,881 | 125,580 | 14,820 |
| 30,000 to 40,000 | 124,430 | 201,460 | 371,319 | 359,179 | 77,350 | 11,740 |
| 40,000 to 50,000 | 69,860 | 117,150 | 246,016 | 235,941 | 43,470 | 8,890 |
| 50,000 to 100,000 | 63,010 | 107,660 | 318,303 | 253,624 | 32,090 | 14,470 |
| 100,000 and over | 5,330 | 9,260 | 31,221 | 24,360 | 2,330 | 1,400 |
| TOTAL | 626,050 | 1,020,020 | 1,752,225 | 1,636,758 | 393,720 | 64,930 |
| | Total claiming - Total des demandes | | | | | |
| Under \$10,000 | 25,890 | 38,420 | 21,868 | 19,305 | 14,800 | 6,200 |
| 10,000 to 20,000 | 190,030 | 310,290 | 374,370 | 367,170 | 126,350 | 10,740 |
| 20,000 to 30,000 | 241,310 | 403,210 | 620,581 | 602,656 | 160,670 | 19,870 |
| 30,000 to 40,000 | 164,410 | 263,600 | 501,532 | 483,422 | 102,400 | 16,760 |
| 40,000 to 50,000 | 94,300 | 156,840 | 329,046 | 313,673 | 56,910 | 12,680 |
| 50,000 to 100,000 | 111,520 | 189,020 | 563,032 | 466,067 | 62,030 | 25,220 |
| 100,000 and over | 9,270 | 16,190 | 53,355 | 40,170 | 4,440 | 2,390 |
| TOTAL | 836,740 | 1,377,560 | 2,463,785 | 2,292,462 | 527,600 | 93,850 |

Partie III - Tableau:

Tableau final de base 8
Toutes les déclarations et les déclarations imposables faisant état de frais de garde d'enfants admissibles
Année d'imposition 1997 (en milliers de dollars)

| Number claiming | Number of children claimed | Total payment for care | Child care expenses allowed | Number deducting in Part A | Number deducting in Parts B and C | Palier de revenu total |
|---|----------------------------|--|---|---------------------------------------|--|--|
| Nombre de demandes | Nombre d'enfants visés | Montant total versé pour garde d'enfants | Déductions admises pour garde d'enfants | Nombre de déductions dans la partie A | Nombre de déductions dans les parties B et C | |
| Claimed by male - Demandes faites par un homme | | | | | | All returns Toutes les déclarations |
| 18,500 | 30,120 | \$ 30,960 | \$ 27,836 | 11,440 | 2,300 | Moins de 10,000\$ |
| 45,090 | 79,760 | 114,096 | 110,166 | 29,320 | 4,190 | 10,000 à 20,000 |
| 52,730 | 94,900 | 141,967 | 138,400 | 35,440 | 5,100 | 20,000 à 30,000 |
| 40,310 | 62,570 | 131,288 | 125,163 | 25,100 | 5,230 | 30,000 à 40,000 |
| 24,850 | 40,560 | 84,362 | 79,064 | 13,670 | 3,790 | 40,000 à 50,000 |
| 48,570 | 81,420 | 244,920 | 212,633 | 29,960 | 10,750 | 50,000 à 100,000 |
| 3,960 | 6,970 | 22,273 | 15,949 | 2,130 | 990 | 100,000 et plus |
| 234,020 | 396,290 | 769,865 | 709,210 | 147,050 | 32,350 | Total |
| Claimed by female - Demandes faites par une femme | | | | | | |
| 91,450 | 139,320 | 122,467 | 112,480 | 48,850 | 18,650 | Moins de 10,000\$ |
| 181,420 | 289,150 | 360,878 | 352,430 | 118,170 | 9,690 | 10,000 à 20,000 |
| 193,350 | 317,030 | 495,286 | 480,061 | 127,890 | 15,130 | 20,000 à 30,000 |
| 124,880 | 202,510 | 373,238 | 361,011 | 77,640 | 11,780 | 30,000 à 40,000 |
| 70,020 | 117,310 | 246,382 | 236,288 | 43,620 | 8,910 | 40,000 à 50,000 |
| 63,110 | 107,830 | 318,691 | 254,000 | 32,160 | 14,480 | 50,000 à 100,000 |
| 5,330 | 9,260 | 31,221 | 24,360 | 2,330 | 1,400 | 100,000 et plus |
| 729,560 | 1,182,420 | 1,948,163 | 1,820,630 | 450,650 | 80,040 | Total |
| Total claiming - Total des demandes | | | | | | |
| 109,960 | 169,440 | 153,427 | 140,316 | 60,280 | 20,950 | Moins de 10,000\$ |
| 226,510 | 368,910 | 474,974 | 462,596 | 147,490 | 13,880 | 10,000 à 20,000 |
| 246,080 | 411,930 | 637,253 | 618,461 | 163,320 | 20,230 | 20,000 à 30,000 |
| 165,200 | 265,080 | 504,526 | 486,174 | 102,740 | 17,020 | 30,000 à 40,000 |
| 94,880 | 157,870 | 330,743 | 315,352 | 57,290 | 12,700 | 40,000 à 50,000 |
| 111,680 | 189,250 | 563,612 | 466,634 | 62,120 | 25,230 | 50,000 à 100,000 |
| 9,290 | 16,230 | 53,494 | 40,308 | 4,460 | 2,390 | 100,000 et plus |
| 963,580 | 1,578,710 | 2,718,028 | 2,529,840 | 597,700 | 112,380 | Total |

Part III - Tables

Final Basic Table 9
All Returns with Taxable Capital Gains by Total Income Class and by Major Source of Income
1997 tax year (all money figures in thousands of dollars)

| Total income class | Gain or loss on shares | | | | Gain or loss on real property | | | |
|-------------------------------|-----------------------------|------------------|-----------------------------|---------------------|-----------------------------------|------------------|-----------------------------|---------------------|
| | Gains ou pertes sur actions | | | | Gain ou perte sur biens immeubles | | | |
| | Number with gain | Amount of gain | Number with loss | Amount of loss | Number with gain | Amount of gain | Number with loss | Amount of loss |
| | Nombre comportant un gain | Montant du gain | Nombre comportant une perte | Montant de la perte | Nombre comportant un gain | Montant du gain | Nombre comportant une perte | Montant de la perte |
| | | \$ | | \$ | | \$ | | \$ |
| Loss and nil | 2,330 | 33,249 | 1,140 | -18,604 | 750 | 43,176 | 2,210 | -49,409 |
| \$1 to 20,000 | 96,820 | 293,377 | 32,070 | -196,914 | 17,500 | 110,272 | 11,970 | -123,661 |
| 20,000 to 40,000 | 119,470 | 573,262 | 43,580 | -264,358 | 18,610 | 193,774 | 13,060 | -139,720 |
| 40,000 to 60,000 | 107,820 | 656,165 | 38,640 | -212,965 | 12,080 | 158,127 | 12,940 | -87,914 |
| 60,000 to 80,000 | 65,930 | 566,415 | 24,060 | -159,831 | 6,190 | 120,856 | 4,610 | -56,150 |
| 80,000 to 100,000 | 35,760 | 474,135 | 11,500 | -92,565 | 3,150 | 94,180 | 1,690 | -21,755 |
| 100,000 to 150,000 | 35,430 | 715,629 | 11,840 | -183,850 | 3,470 | 143,515 | 1,470 | -27,480 |
| 150,000 to 200,000 | 14,570 | 441,232 | 4,490 | -70,832 | 1,410 | 86,732 | 550 | -10,431 |
| 200,000 to 250,000 | 7,730 | 340,649 | 3,120 | -46,785 | 660 | 71,341 | 200 | -4,106 |
| 250,000 and over | 21,480 | 3,429,946 | 7,240 | -339,022 | 2,220 | 445,412 | 850 | -21,258 |
| Total | 507,340 | 7,524,059 | 177,680 | -1,585,727 | 66,040 | 1,467,384 | 49,550 | -541,885 |
| Major source of income | | | | | | | | |
| Employment | 213,110 | 1,514,727 | 88,650 | -675,408 | 17,970 | 168,657 | 24,880 | -231,125 |
| Self-employed | 50,430 | 415,625 | 20,720 | -239,678 | 16,760 | 179,858 | 6,430 | -69,060 |
| Investment | 152,060 | 5,169,973 | 33,170 | -440,638 | 21,630 | 1,043,505 | 9,040 | -157,238 |
| Pension | 79,670 | 331,718 | 29,460 | -147,023 | 8,300 | 55,301 | 7,090 | -69,370 |
| Unclassified | 12,080 | 92,016 | 5,680 | -82,980 | 1,370 | 20,062 | 2,110 | -15,092 |
| Total | 507,340 | 7,524,059 | 177,680 | -1,585,727 | 66,040 | 1,467,384 | 49,550 | -541,885 |

| Total income class | Gain or loss on bonds or other properties | | | | Small business shares | | Qualified farm property | |
|-------------------------------|---|-----------------|-----------------------------|---------------------|------------------------------|------------------|-----------------------------|---------------------|
| | Gain ou perte sur obligations et autres biens | | | | Actions de petite entreprise | | Biens agricoles admissibles | |
| | Number with gain | Amount of gain | Number with loss | Amount of loss | Number with gain | Amount of gain | Number with loss | Amount of loss |
| | Nombre comportant un gain | Montant du gain | Nombre comportant une perte | Montant de la perte | Nombre comportant un gain | Montant du gain | Nombre comportant une perte | Montant de la perte |
| | | \$ | | \$ | | \$ | | \$ |
| Loss and nil | 260 | 1,111 | 140 | -1,064 | 340 | -2,343 | 660 | -15,164 |
| \$1 to 20,000 | 9,650 | 23,427 | 3,590 | -12,073 | 5,230 | -7,021 | 8,940 | 27,750 |
| 20,000 to 40,000 | 16,890 | 53,951 | 6,600 | -13,093 | 8,120 | 7,516 | 9,210 | 94,215 |
| 40,000 to 60,000 | 13,810 | 66,804 | 5,450 | -31,213 | 7,590 | 70,981 | 6,480 | 157,550 |
| 60,000 to 80,000 | 8,630 | 45,914 | 3,130 | -25,120 | 5,540 | 80,100 | 3,900 | 183,057 |
| 80,000 to 100,000 | 4,980 | 43,107 | 2,260 | -12,731 | 3,300 | 102,476 | 1,840 | 116,768 |
| 100,000 to 150,000 | 5,260 | 57,604 | 2,240 | -29,166 | 4,010 | 283,404 | 2,770 | 271,630 |
| 150,000 to 200,000 | 2,420 | 38,358 | 1,100 | -14,201 | 2,450 | 289,804 | 1,230 | 201,421 |
| 200,000 to 250,000 | 1,500 | 21,287 | 600 | -6,790 | 1,590 | 255,361 | 710 | 153,914 |
| 250,000 and over | 4,140 | 171,789 | 1,770 | -73,941 | 5,030 | 2,091,167 | 1,260 | 387,247 |
| Total | 67,530 | 523,352 | 26,880 | -219,392 | 43,180 | 3,171,445 | 37,010 | 1,578,386 |
| Major source of income | | | | | | | | |
| Employment | 17,540 | 79,457 | 6,780 | -53,980 | 20,140 | 308,587 | 4,050 | 35,454 |
| Self-employed | 9,170 | 57,816 | 2,900 | -40,200 | 3,050 | 47,999 | 18,090 | 337,725 |
| Investment | 29,890 | 351,792 | 11,030 | -100,656 | 15,880 | 2,814,671 | 12,370 | 1,187,918 |
| Pension | 9,640 | 24,982 | 5,660 | -15,719 | 3,200 | 2,574 | 2,020 | 12,280 |
| Unclassified | 1,290 | 9,305 | 510 | -8,837 | 920 | -2,386 | 480 | 5,008 |
| Total | 67,530 | 523,352 | 26,880 | -219,392 | 43,180 | 3,171,445 | 37,010 | 1,578,386 |

Partie III - Tableaux

Tableau final de base 9
Toutes les déclarations comportant des gains en capital imposables selon le palier de revenu total
et la principale source de revenu
Année d'imposition 1997 (en milliers de dollars)

| Gains or Losses from Information Slips | | | | All other gains or losses | | | | Palier de revenu total |
|---|------------------|--|---------------------|---------------------------------|---------------------|-----------------------------|---------------------|------------------------------------|
| Gains ou pertes des feuillets de renseignements | | | | Tous les autres gains ou pertes | | | | |
| Number with gain | Amount of gain | Number with loss | Amount of loss | Number with gain | Amount of gain | Number with loss | Amount of loss | |
| Nombre comportant un gain | Montant du gain | Nombre comportant une perte | Montant de la perte | Nombre comportant un gain | Montant du gain | Nombre comportant une perte | Montant de la perte | |
| | \$ | | \$ | | \$ | | \$ | |
| 5,770 | 8,373 | 170 | -993 | 20 | 2,000 | 0 | 0 | Perte et néant |
| 493,820 | 638,316 | 5,570 | -8,752 | 5,810 | 42,714 | 370 | -3,128 | \$1 à 20,000 |
| 454,250 | 767,745 | 6,410 | -6,886 | 6,870 | 52,222 | 250 | -3,842 | 20,000 à 40,000 |
| 314,290 | 665,576 | 3,440 | -4,488 | 4,260 | 26,552 | 150 | -1,865 | 40,000 à 60,000 |
| 153,060 | 432,806 | 2,290 | -5,576 | 2,230 | 29,982 | 130 | -907 | 60,000 à 80,000 |
| 71,930 | 264,981 | 1,150 | -2,831 | 940 | 7,718 | 70 | -1,516 | 80,000 à 100,000 |
| 59,880 | 332,271 | 1,270 | -4,408 | 850 | 17,681 | 30 | -350 | 100,000 à 150,000 |
| 21,230 | 139,045 | 420 | -1,793 | 470 | 5,281 | 50 | -467 | 150,000 à 200,000 |
| 10,490 | 87,406 | 210 | -403 | 210 | 4,006 | 30 | -511 | 200,000 à 250,000 |
| 23,290 | 409,853 | 750 | -7,676 | 1,030 | 60,860 | 30 | -1,072 | 250,000 et plus |
| 1,608,000 | 3,746,372 | 21,670 | -43,806 | 22,700 | 249,016 | 1,110 | -13,659 | Total |
| | | | | | | | | Principale source de revenu |
| 788,550 | 1,031,145 | 11,110 | -20,449 | 11,360 | 103,779 | 310 | -1,439 | Emploi |
| 161,720 | 377,609 | 2,930 | -5,247 | 2,370 | 23,115 | 30 | -1,894 | Travail indépendant |
| 310,860 | 1,714,044 | 3,200 | -11,922 | 5,110 | 86,001 | 730 | -9,388 | Placement |
| 290,660 | 559,336 | 4,000 | -5,302 | 3,310 | 21,335 | 40 | -938 | Pension |
| 56,220 | 64,237 | 440 | -887 | 550 | 14,786 | 0 | 0 | Non classés |
| 1,608,000 | 3,746,372 | 21,670 | -43,806 | 22,700 | 249,016 | 1,110 | -13,659 | Total |
| | | | | | | | | Palier de revenu total |
| Total amount of reserve | | Total capital gain or loss from all sources | | | | Palier de revenu total | | |
| Montant total des réserves | | Total des gains ou pertes en capital de toutes provenances | | | | | | |
| Number | Amount | Number with gain | Amount with gain | Number with loss | Amount of loss | | | |
| Nombre | Montant | Nombre comportant un gain | Montant du gain | Nombre comportant une perte | Montant de la perte | | | |
| | \$ | | \$ | | \$ | | | |
| 70 | -285 | 8,430 | 88,198 | 3,660 | -88,152 | Perte et néant | | |
| 2,590 | 2,706 | 568,870 | 1,124,015 | 45,670 | -337,003 | \$1 à 20,000 | | |
| 3,630 | 2,096 | 538,870 | 1,713,365 | 56,560 | -396,485 | 20,000 à 40,000 | | |
| 2,790 | -17,722 | 385,090 | 1,784,598 | 49,400 | -339,011 | 40,000 à 60,000 | | |
| 1,450 | -1,864 | 194,520 | 1,428,322 | 26,510 | -218,640 | 60,000 à 80,000 | | |
| 1,090 | -20,617 | 92,740 | 1,070,405 | 12,070 | -119,058 | 80,000 à 100,000 | | |
| 1,610 | -19,691 | 82,210 | 1,766,111 | 11,450 | -209,322 | 100,000 à 150,000 | | |
| 840 | -13,698 | 29,850 | 1,164,183 | 4,480 | -73,733 | 150,000 à 200,000 | | |
| 440 | -23,727 | 15,370 | 906,466 | 2,780 | -54,824 | 200,000 à 250,000 | | |
| 1,390 | -99,634 | 37,140 | 6,794,060 | 6,310 | -340,389 | 250,000 et plus | | |
| 15,890 | -192,436 | 1,953,080 | 17,839,723 | 218,890 | -2,176,617 | Total | | |
| | | | | | | | | Principale source de revenu |
| 2,550 | -49,418 | 926,250 | 3,134,059 | 112,160 | -924,069 | Emploi | | |
| 2,950 | -29,183 | 214,410 | 1,418,168 | 27,540 | -363,684 | Travail indépendant | | |
| 7,750 | -118,424 | 410,440 | 12,101,202 | 35,270 | -571,563 | Placement | | |
| 2,570 | 332 | 338,300 | 985,097 | 35,880 | -215,590 | Pension | | |
| 80 | 4,256 | 63,670 | 201,198 | 8,030 | -101,710 | Non classés | | |
| 15,890 | -192,436 | 1,953,080 | 17,839,723 | 218,890 | -2,176,617 | Total | | |

Final Basic Table 9 (end) - Tableau de base 9 (fin)

All Returns with Taxable Capital Gains by Total Income Class and by Major Source of Income

Toutes les déclarations comportant des gains en capital imposables selon le palier de revenu total et la principale source de revenu

1997 tax year (all money figures in thousands of dollars) - Année d'imposition 1998 (en milliers de dollars)

| Total income class | Total taxable capital gains | | Capital gains deduction | |
|-------------------------------|---------------------------------------|-------------------|---------------------------------|------------------|
| | Total des gains en capital imposables | | Deduction pour gains en capital | |
| | Number | Amount | Number | Amount |
| | Nombre | Montant | Nombre | Montant |
| | | \$ | | \$ |
| Loss and nil | 8,440 | 63,736 | 120 | 464 |
| \$1 to 20,000 | 577,250 | 786,494 | 9,360 | 25,051 |
| 20,000 to 40,000 | 542,790 | 1,216,838 | 11,400 | 90,827 |
| 40,000 to 60,000 | 386,240 | 1,292,635 | 10,910 | 188,603 |
| 60,000 to 80,000 | 195,380 | 1,029,933 | 7,390 | 192,167 |
| 80,000 to 100,000 | 87,930 | 790,217 | 4,230 | 167,842 |
| 100,000 to 150,000 | 81,860 | 1,306,430 | 6,120 | 414,461 |
| 150,000 to 200,000 | 29,750 | 865,439 | 3,350 | 369,582 |
| 200,000 to 250,000 | 15,330 | 674,780 | 2,160 | 303,414 |
| 250,000 and over | 36,960 | 5,076,557 | 5,800 | 1,361,916 |
| Total | 1,961,920 | 13,103,058 | 60,830 | 3,114,328 |
| Major source of income | | | | |
| Employment | 932,790 | 2,256,097 | 13,790 | 222,121 |
| Self-employed | 213,590 | 1,029,836 | 17,740 | 451,648 |
| Investment | 411,390 | 9,002,956 | 25,080 | 2,417,765 |
| Pension | 340,050 | 682,546 | 3,450 | 15,190 |
| Unclassified | 64,100 | 131,624 | 770 | 7,604 |
| Total | 1,961,920 | 13,103,058 | 60,830 | 3,114,328 |

Final Basic Table 10

Selected Items by Total Income Class

(1987 tax year (all income items in thousands of dollars))

| Total income class | Income items Postes de revenus | | | |
|--------------------|---|-------------------|--|-------------------|
| | Net partnership income for limited or non-active partners Rev. net de sociétés de pers. : commanditaires ou associés passifs | | Alimony or maintenance income Pension alimentaire | |
| | Number Nombre | Amount Montant | Number Nombre | Amount Montant |
| Taxable returns | | | | |
| under \$20,000 | 6,540 | -28,535 | 58,210 | 301,622 |
| 20,000 to 40,000 | 18,840 | -24,134 | 97,850 | 689,686 |
| 40,000 to 60,000 | 25,440 | -19,282 | 33,900 | 269,020 |
| 60,000 to 100,000 | 32,030 | -22,543 | 10,580 | 170,609 |
| 100,000 and over | 43,230 | -285,183 | 1,210 | 38,385 |
| Total | 126,090 | -379,678 | 201,750 | 1,469,323 |
| All returns | | | | |
| under \$20,000 | 12,270 | -63,572 | 144,240 | 576,816 |
| 20,000 to 40,000 | 19,920 | -23,761 | 99,670 | 698,733 |
| 40,000 to 60,000 | 25,580 | -19,498 | 33,990 | 269,396 |
| 60,000 to 100,000 | 32,210 | -20,775 | 10,620 | 171,108 |
| 100,000 and over | 43,260 | -284,056 | 1,210 | 38,385 |
| Total | 133,240 | -411,662 | 289,730 | 1,754,437 |
| | | | | |
| Total income class | Income items Postes de revenus | | | |
| | Net scholarship and bursary income Revenus nets de bourses d'études et d'entretien | | Net foreign income Revenu étranger net | |
| | Number Nombre | Amount Montant | Number Nombre | Amount Montant |
| Taxable returns | | | | |
| under \$20,000 | 44,520 | 173,651 | 105,530 | 85,676 |
| 20,000 to 40,000 | 17,080 | 114,920 | 199,940 | 289,259 |
| 40,000 to 60,000 | 2,810 | 7,426 | 139,610 | 300,591 |
| 60,000 to 100,000 | 680 | 2,181 | 120,940 | 438,783 |
| 100,000 and over | 210 | 1,031 | 87,780 | 1,218,613 |
| Total | 65,300 | 299,209 | 653,790 | 2,332,922 |
| All returns | | | | |
| under \$20,000 | 172,500 | 542,507 | 187,540 | 172,119 |
| 20,000 to 40,000 | 17,910 | 119,779 | 208,090 | 338,795 |
| 40,000 to 60,000 | 2,830 | 7,430 | 141,770 | 350,754 |
| 60,000 to 100,000 | 680 | 2,181 | 122,260 | 492,752 |
| 100,000 and over | 210 | 1,031 | 88,430 | 1,280,204 |
| Total | 194,130 | 672,927 | 748,080 | 2,634,624 |

Partie III - Tableaux

Tableau final de base 10
Postes choisis selon le palier de revenu total
 Année d'imposition 1997 (en milliers de dollars)

| Income items Postes de revenus | | | | Palier de revenu total |
|---|-------------------|--|-------------------|-------------------------|
| Workers' Compensation payments Indemnité pour accidents du travail | | Social assistance payments Prestations d'assistance sociale | | |
| Number Nombre | Amount Montant | Number Nombre | Amount Montant | |
| | \$ | | \$ | Declarations imposables |
| 129,850 | 238,610 | 162,370 | 331,250 | Moins de \$20,000 |
| 261,520 | 1,007,320 | 68,880 | 249,831 | 20,000 à 40,000 |
| 109,610 | 509,105 | 4,660 | 14,251 | 40,000 à 60,000 |
| 31,810 | 195,797 | 1,330 | 4,703 | 60,000 à 100,000 |
| 3,520 | 109,885 | 220 | 874 | 100,000 et plus |
| 536,320 | 2,060,717 | 237,460 | 600,909 | Total |
| 257,170 | 901,412 | 1,679,790 | 9,655,442 | Moins de \$20,000 |
| 301,310 | 1,738,006 | 96,270 | 633,697 | 20,000 à 40,000 |
| 112,490 | 611,095 | 5,010 | 19,470 | 40,000 à 60,000 |
| 33,100 | 273,781 | 1,480 | 6,108 | 60,000 à 100,000 |
| 3,910 | 152,729 | 340 | 2,336 | |
| 707,980 | 3,677,023 | 1,782,890 | 10,317,054 | Total |
| Income items Postes de revenus | | Deduction items Postes de déductions | | Palier de revenu total |
| Net federal supplements Versements net des suppléments fédéraux | | Moving expenses Frais de déménagement | | |
| Number Nombre | Amount Montant | Number Nombre | Amount Montant | |
| | \$ | | \$ | Declarations imposables |
| 301,170 | 537,688 | 34,130 | 27,948 | Moins de \$20,000 |
| 59,990 | 104,918 | 39,850 | 68,058 | 20,000 à 40,000 |
| 2,860 | 5,351 | 18,050 | 70,139 | 40,000 à 60,000 |
| 580 | 1,062 | 8,720 | 43,671 | 60,000 à 100,000 |
| 480 | 1,062 | 2,550 | 20,449 | 100,000 et plus |
| 365,080 | 650,080 | 103,290 | 230,265 | Total |
| 1,332,640 | 4,534,986 | 49,840 | 42,339 | Toutes les déclarations |
| 70,380 | 145,564 | 40,690 | 71,432 | Moins de \$20,000 |
| 3,260 | 6,553 | 18,190 | 70,484 | 20,000 à 40,000 |
| 820 | 1,709 | 8,740 | 43,681 | 40,000 à 60,000 |
| 730 | 1,725 | 2,550 | 20,449 | 60,000 à 100,000 |
| 1,407,830 | 4,690,535 | 120,010 | 248,386 | Total |

Part III - Tables

Final Basic Table 10

Selected Items by Total Income Class

1997 tax year (all money figures in thousands of dollars)

| Total income class | Deduction items Postes de déductions | | | |
|------------------------|---|-------------------|--|-------------------|
| | Alimony or maintenance paid Pension alimentaire payée | | Net capital losses of other years Pertes nettes en capital d'autres années | |
| | Number Nombre | Amount Montant | Number Nombre | Amount Montant |
| Taxable returns | | | | |
| under \$20,000 | 31,310 | 71,319 | 18,330 | 17,048 |
| 20,000 to 40,000 | 107,670 | 401,649 | 45,330 | 76,286 |
| 40,000 to 60,000 | 95,010 | 512,225 | 49,730 | 108,860 |
| 60,000 to 100,000 | 59,380 | 610,818 | 45,140 | 139,244 |
| 100,000 and over | 18,370 | 383,969 | 33,150 | 284,571 |
| Total | 311,740 | 1,979,980 | 191,690 | 626,010 |
| All returns | | | | |
| under \$20,000 | 45,820 | 113,235 | 27,320 | 29,981 |
| 20,000 to 40,000 | 110,160 | 420,454 | 47,400 | 87,201 |
| 40,000 to 60,000 | 95,430 | 521,827 | 50,020 | 111,402 |
| 60,000 to 100,000 | 59,480 | 612,576 | 45,390 | 145,014 |
| 100,000 and over | 18,410 | 385,206 | 33,270 | 294,617 |
| Total | 329,300 | 2,053,297 | 203,390 | 668,215 |
| Total income class | Tax credit items Postes de crédits d'impôt | | | |
| | Disability amount for self Montant pour personnes handicapées pour vous-même | | Disability amount for dependant other than spouse Montant pour une pers. handicapée à charge autre que votre conjoint | |
| | Number Nombre | Amount Montant | Number Nombre | Amount Montant |
| Taxable returns | | | | |
| under \$20,000 | 53,520 | 225,222 | 6,050 | 23,415 |
| 20,000 to 40,000 | 100,170 | 423,917 | 27,790 | 116,974 |
| 40,000 to 60,000 | 29,480 | 124,467 | 18,750 | 78,413 |
| 60,000 to 100,000 | 7,190 | 30,423 | 11,050 | 46,376 |
| 100,000 and over | 3,220 | 13,618 | 3,420 | 14,287 |
| Total | 193,570 | 817,646 | 67,060 | 279,464 |
| All returns | | | | |
| under \$20,000 | 230,500 | 967,075 | 18,510 | 76,021 |
| 20,000 to 40,000 | 113,560 | 480,105 | 29,120 | 122,574 |
| 40,000 to 60,000 | 30,090 | 127,054 | 18,800 | 78,620 |
| 60,000 to 100,000 | 7,280 | 30,833 | 11,070 | 46,452 |
| 100,000 and over | 3,300 | 13,982 | 3,430 | 14,313 |
| Total | 384,730 | 1,619,049 | 80,910 | 337,980 |

Tableau final de base 10
Postes choisis selon le palier de revenu total
Année d'imposition 1997 (en milliers de dollars)

| Tax credit items Postes de crédits d'impôt | | | | Palier de revenu total |
|--|-------------------|--|-------------------|-------------------------|
| Tuition fees for self Frais de scolarité pour vous-même | | Education amount for self Montant relatif aux études pour vous-même | | |
| Number Nombre | Amount Montant | Number Nombre | Amount Montant | |
| | \$ | | \$ | |
| 420,580 | 536,806 | 300,590 | 265,952 | Moins de \$20,000 |
| 405,510 | 411,195 | 142,630 | 114,951 | 20,000 à 40,000 |
| 207,960 | 167,364 | 33,420 | 26,385 | 40,000 à 60,000 |
| 83,520 | 75,850 | 13,920 | 12,060 | 60,000 à 100,000 |
| 21,060 | 22,908 | 2,490 | 2,454 | 100,000 et plus |
| 1,138,630 | 1,214,123 | 493,040 | 421,802 | Total |
| | | | | Toutes les déclarations |
| 959,450 | 1,793,734 | 799,910 | 802,885 | Moins de \$20,000 |
| 412,850 | 441,133 | 147,210 | 120,389 | 20,000 à 40,000 |
| 208,550 | 168,699 | 33,640 | 26,558 | 40,000 à 60,000 |
| 83,610 | 75,970 | 13,940 | 12,089 | 60,000 à 100,000 |
| 21,240 | 23,045 | 2,490 | 2,455 | 100,000 et plus |
| 1,685,700 | 2,502,582 | 997,190 | 964,376 | Total |

| Tax credit items Postes de crédits d'impôt | | | | Palier de revenu total |
|--|-------------------|---|-------------------|-------------------------|
| Tuition fee and education amount transferred from child Frais de scolarité et montant relatif aux études transférés d'un enfant | | Federal political contribution tax credit Crédit d'impôt pour contributions politiques fédérales | | |
| Number Nombre | Amount Montant | Number Nombre | Amount Montant | |
| | \$ | | \$ | |
| 56,500 | 126,953 | 14,550 | 954 | Déclarations imposables |
| 188,480 | 471,135 | 49,730 | 4,001 | Moins de \$20,000 |
| 179,040 | 475,448 | 34,740 | 3,284 | 20,000 à 40,000 |
| 126,180 | 366,022 | 29,170 | 3,108 | 40,000 à 60,000 |
| 42,590 | 148,564 | 23,960 | 3,974 | 60,000 à 100,000 |
| 592,780 | 1,588,121 | 152,140 | 15,322 | Total |
| | | | | Toutes les déclarations |
| 77,600 | 185,857 | 15,510 | 992 | Moins de \$20,000 |
| 190,810 | 478,139 | 50,230 | 4,029 | 20,000 à 40,000 |
| 179,330 | 476,320 | 34,850 | 3,290 | 40,000 à 60,000 |
| 126,320 | 367,637 | 29,190 | 3,110 | 60,000 à 100,000 |
| 42,710 | 148,840 | 23,960 | 3,975 | 100,000 et plus |
| 616,770 | 1,656,793 | 153,740 | 15,396 | Total |

Final Basic Table 10 - Tableau final de base 10

Selected Items by Total Income Class - Postes choisis selon le palier de revenu total

1997 tax year (all money figures in thousands of dollars) - Année d'imposition 1997 (en milliers de dollars)

| Total income class | Tax credit items Postes de crédits d'impôt | | Palier de revenu total |
|------------------------|--|-------------------|--------------------------------|
| | Federal foreign tax credit Crédit fédéral pour impôt étranger | | |
| | Number Nombre | Amount Montant | |
| Taxable returns | | \$ | Déclarations imposables |
| under \$20,000 | 59,770 | 3,048 | Moins de 20,000\$ |
| 20,000 to 40,000 | 146,060 | 20,473 | 20,000 à 40,000 |
| 40,000 to 60,000 | 107,280 | 32,464 | 40,000 à 60,000 |
| 60,000 to 100,000 | 101,270 | 56,474 | 60,000 à 100,000 |
| 100,000 and over | 77,470 | 188,615 | 100,000 et plus |
| Total | 491,870 | 301,074 | Total |
| All returns | | | Toutes les déclarations |
| under \$20,000 | 61,350 | 3,705 | Moins de 20,000\$ |
| 20,000 to 40,000 | 147,550 | 24,745 | 20,000 à 40,000 |
| 40,000 to 60,000 | 108,450 | 39,885 | 40,000 à 60,000 |
| 60,000 to 100,000 | 102,000 | 66,338 | 60,000 à 100,000 |
| 100,000 and over | 77,880 | 201,198 | 100,000 et plus |
| Total | 497,220 | 335,871 | Total |

Part III - Tables

Final Basic Table 11A

All Returns with Pension Adjustment Amount by Total Income Class

1997 tax year (all money figures in thousands of dollars)

| PA amount | Number of taxpayers with no RRSP contribution by pension adjustment (PA) amount Nombre de contribuables sans cotisations à un REER selon le montant de FE | | | | | | | |
|---------------------------|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | \$1 - \$1,000 | | \$1,000 - \$2,000 | | \$2,000 - \$4,000 | | \$4,000 - \$6,000 | |
| | Number Nombre | Amount Montant | Number Nombre | Amount Montant | Number Nombre | Amount Montant | Number Nombre | Amount Montant |
| Total income class | | \$ | | \$ | | \$ | | \$ |
| Under \$10,000 | 80,340 | 23,763 | 14,410 | 20,053 | 15,880 | 44,493 | 2,470 | 12,513 |
| 10,000 to 20,000 | 144,720 | 62,499 | 71,930 | 106,777 | 22,750 | 59,300 | 4,020 | 19,507 |
| 20,000 to 30,000 | 109,720 | 58,655 | 149,670 | 230,678 | 138,310 | 345,705 | 10,140 | 48,286 |
| 30,000 to 40,000 | 62,350 | 33,504 | 77,510 | 116,508 | 291,230 | 851,103 | 33,520 | 159,026 |
| 40,000 to 50,000 | 18,610 | 10,742 | 35,930 | 54,756 | 127,220 | 406,162 | 133,520 | 628,810 |
| 50,000 to 60,000 | 5,830 | 3,242 | 9,910 | 15,364 | 46,470 | 148,160 | 70,030 | 355,706 |
| 60,000 to 80,000 | 2,740 | 1,483 | 4,450 | 6,900 | 27,440 | 89,911 | 25,160 | 124,642 |
| 80,000 to 100,000 | 530 | 285 | 740 | 1,222 | 3,060 | 9,984 | 3,950 | 19,413 |
| 100,000 and over | 250 | 117 | 280 | 447 | 1,250 | 3,827 | 1,460 | 7,085 |
| Total | 425,090 | 194,291 | 364,820 | 552,705 | 673,610 | 1,958,644 | 284,260 | 1,374,989 |

| PA amount | Number of taxpayers with no RRSP contribution by pension adjustment (PA) amount Nombre de contribuables sans cotisations à un REER selon le montant de FE | | | | | | | |
|---------------------------|--|-------------------|--------------------|-------------------|---------------------------|-------------------|------------------|-------------------|
| | \$6,000 - \$8,000 | | \$8,000 - \$10,000 | | \$10,000 and over/et plus | | Total | |
| | Number Nombre | Amount Montant | Number Nombre | Amount Montant | Number Nombre | Amount Montant | Number Nombre | Amount Montant |
| Total income class | | | | | | | | |
| Under \$10,000 | 790 | 5,513 | 710 | 6,613 | 270 | 3,135 | 114,860 | 116,083 |
| 10,000 to 20,000 | 2,280 | 15,602 | 630 | 5,538 | 620 | 8,275 | 246,950 | 277,497 |
| 20,000 to 30,000 | 1,960 | 13,153 | 950 | 8,234 | 530 | 5,875 | 411,270 | 710,587 |
| 30,000 to 40,000 | 4,800 | 32,291 | 630 | 5,505 | 140 | 2,077 | 470,170 | 1,200,015 |
| 40,000 to 50,000 | 18,340 | 122,277 | 2,320 | 20,346 | 760 | 8,687 | 336,700 | 1,251,779 |
| 50,000 to 60,000 | 59,120 | 397,480 | 7,870 | 68,535 | 1,600 | 18,395 | 200,830 | 1,006,883 |
| 60,000 to 80,000 | 46,400 | 328,778 | 34,880 | 306,809 | 10,040 | 114,029 | 151,110 | 972,551 |
| 80,000 to 100,000 | 4,720 | 33,194 | 4,510 | 40,358 | 14,880 | 185,116 | 32,400 | 289,572 |
| 100,000 and over | 1,510 | 10,630 | 5,820 | 49,438 | 37,700 | 531,432 | 48,270 | 602,976 |
| Total | 139,920 | 958,917 | 58,320 | 511,375 | 66,530 | 877,020 | 2,012,550 | 6,427,942 |

Toutes les déclarations comportant un montant de FE selon le palier de revenu total
 Tableau final de base 11A
 Année d'imposition 1997 (en milliers de dollars)

| Number of taxfilers with RRSP contribution by pension adjustment (PA) amount Nombre de contribuables ayant cotisations à un REER selon le montant de FE | | | | | | | | Montant de FE |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------------|
| \$1 - \$1,000 | | \$1,000 - \$2,000 | | \$2,000 - \$4,000 | | \$4,000 - \$6,000 | | |
| Number Nombre | Amount Montant | Number Nombre | Amount Montant | Number Nombre | Amount Montant | Number Nombre | Amount Montant | Palier de revenu total |
| | \$ | | \$ | | \$ | | \$ | |
| 6,490 | 2,136 | 3,290 | 4,405 | 1,950 | 5,351 | 470 | 2,218 | Moins de 10 000 \$ |
| 55,900 | 24,992 | 27,990 | 39,700 | 10,200 | 26,821 | 1,270 | 5,857 | 10,000 à 20,000 |
| 89,820 | 47,238 | 119,550 | 183,155 | 108,280 | 271,399 | 5,330 | 24,319 | 20,000 à 30,000 |
| 77,210 | 41,534 | 115,030 | 168,342 | 323,840 | 937,667 | 43,200 | 201,405 | 30,000 à 40,000 |
| 32,040 | 17,323 | 54,370 | 82,953 | 226,260 | 706,070 | 207,500 | 987,850 | 40,000 à 50,000 |
| 15,150 | 8,142 | 24,800 | 37,669 | 106,350 | 330,828 | 172,700 | 876,067 | 50,000 à 60,000 |
| 11,480 | 6,234 | 16,630 | 25,551 | 79,290 | 250,415 | 95,730 | 483,604 | 60,000 à 80,000 |
| 2,560 | 1,215 | 3,550 | 5,394 | 16,230 | 51,597 | 22,920 | 113,153 | 80,000 à 100,000 |
| 1,950 | 1,005 | 2,600 | 3,879 | 9,020 | 27,743 | 11,860 | 58,449 | 100,000 et plus |
| 292,610 | 149,820 | 367,800 | 551,050 | 881,420 | 2,607,891 | 560,980 | 2,752,922 | Total |

| Number of taxfilers with RRSP contribution by pension adjustment (PA) amount Nombre de contribuables ayant cotisations à un REER selon le montant de FE | | | | | | | | Montant de FE |
|--|-------------------|--------------------|-------------------|---------------------------|-------------------|------------------|-------------------|---------------------------|
| \$6,000 - \$8,000 | | \$8,000 - \$10,000 | | \$10,000 and over/et plus | | Total | | |
| Number Nombre | Amount Montant | Number Nombre | Amount Montant | Number Nombre | Amount Montant | Number Nombre | Amount Montant | Palier de revenu total |
| | \$ | | \$ | | \$ | | \$ | |
| 90 | 677 | 20 | 176 | 0 | 0 | 12,310 | 14,964 | Moins de 10 000 \$ |
| 310 | 2,133 | 210 | 1,879 | 0 | 0 | 95,880 | 101,382 | 10,000 à 20,000 |
| 1,240 | 8,205 | 310 | 3,029 | 30 | 417 | 324,560 | 537,763 | 20,000 à 30,000 |
| 4,690 | 31,442 | 1,300 | 11,161 | 90 | 1,229 | 565,360 | 1,392,780 | 30,000 à 40,000 |
| 23,130 | 153,757 | 2,780 | 24,029 | 320 | 4,448 | 546,410 | 1,976,430 | 40,000 à 50,000 |
| 137,440 | 919,424 | 14,800 | 127,530 | 1,220 | 14,259 | 472,440 | 2,313,920 | 50,000 à 60,000 |
| 143,380 | 1,004,243 | 98,880 | 867,440 | 20,370 | 221,568 | 465,760 | 2,859,056 | 60,000 à 80,000 |
| 27,180 | 190,666 | 30,430 | 272,570 | 34,970 | 403,104 | 137,840 | 1,037,698 | 80,000 à 100,000 |
| 14,610 | 101,875 | 14,420 | 129,579 | 30,840 | 375,393 | 85,300 | 697,923 | 100,000 et plus |
| 352,070 | 2,412,422 | 163,140 | 1,437,392 | 87,840 | 1,020,418 | 2,705,860 | 10,931,916 | Total |

Final Basic Table 11A - Tableau final de base 11A

All Returns with Pension Adjustment Amount by Total Income Class

Toutes les déclarations comportant un montant de FE selon le palier de revenu total

1997 tax year (all money figures in thousands of dollars) - Année d'imposition 1997 (en milliers de dollars)

| | | Total pension adjustment (PA) amount Total du montant de FE | | | | | | | |
|---------------------------|-------------------|--|--------------------|-------------------|---------------------------|-------------------|-------------------|-------------------|--|
| PA amount | \$1 - \$1,000 | | \$1,000 - \$2,000 | | \$2,000 - \$4,000 | | \$4,000 - \$6,000 | | |
| | Number Nombre | Amount Montant | Number Nombre | Amount Montant | Number Nombre | Amount Montant | Number Nombre | Amount Montant | |
| Total income class | | \$ | | \$ | | \$ | | \$ | |
| Under \$10,000 | 86,830 | 25,899 | 17,700 | 24,459 | 17,830 | 49,844 | 2,930 | 14,731 | |
| 10,000 to 20,000 | 200,630 | 87,492 | 99,920 | 146,477 | 32,940 | 86,120 | 5,290 | 25,363 | |
| 20,000 to 30,000 | 199,540 | 105,893 | 269,220 | 413,833 | 246,590 | 617,104 | 15,460 | 72,606 | |
| 30,000 to 40,000 | 139,560 | 75,038 | 192,540 | 284,850 | 615,070 | 1,788,770 | 76,720 | 360,431 | |
| 40,000 to 50,000 | 50,650 | 28,065 | 90,290 | 137,709 | 353,480 | 1,112,232 | 341,030 | 1,616,660 | |
| 50,000 to 60,000 | 20,980 | 11,385 | 34,710 | 53,034 | 152,820 | 478,988 | 242,720 | 1,231,774 | |
| 60,000 to 80,000 | 14,230 | 7,718 | 21,080 | 32,451 | 106,740 | 340,326 | 120,890 | 608,246 | |
| 80,000 to 100,000 | 3,090 | 1,500 | 4,290 | 6,616 | 19,300 | 61,580 | 26,880 | 132,566 | |
| 100,000 and over | 2,200 | 1,122 | 2,880 | 4,327 | 10,270 | 31,570 | 13,320 | 65,534 | |
| Total | 717,700 | 344,111 | 732,620 | 1,103,755 | 1,555,030 | 4,566,536 | 845,240 | 4,127,911 | |
| | | Total pension adjustment (PA) amount Total du montant de FE | | | | | | | |
| PA amount | \$6,000 - \$8,000 | | \$8,000 - \$10,000 | | \$10,000 and over/et plus | | Total | | |
| | Number Nombre | Amount Montant | Number Nombre | Amount Montant | Number Nombre | Amount Montant | Number Nombre | Amount Montant | |
| Total income class | | \$ | | \$ | | \$ | | \$ | |
| Under \$10,000 | 880 | 6,190 | 730 | 6,789 | 270 | 3,135 | 127,170 | 131,046 | |
| 10,000 to 20,000 | 2,590 | 17,735 | 840 | 7,417 | 620 | 8,275 | 342,820 | 378,879 | |
| 20,000 to 30,000 | 3,200 | 21,358 | 1,260 | 11,262 | 560 | 6,292 | 735,830 | 1,248,349 | |
| 30,000 to 40,000 | 9,500 | 63,734 | 1,920 | 16,666 | 230 | 3,306 | 1,035,530 | 2,592,795 | |
| 40,000 to 50,000 | 41,480 | 276,033 | 5,100 | 44,375 | 1,080 | 13,135 | 883,110 | 3,228,209 | |
| 50,000 to 60,000 | 196,560 | 1,316,904 | 22,670 | 196,065 | 2,820 | 32,655 | 673,270 | 3,320,803 | |
| 60,000 to 80,000 | 189,780 | 1,333,020 | 133,760 | 1,174,249 | 30,410 | 335,596 | 616,870 | 3,831,607 | |
| 80,000 to 100,000 | 31,890 | 223,861 | 34,930 | 312,928 | 49,850 | 588,220 | 170,240 | 1,327,270 | |
| 100,000 and over | 16,130 | 112,505 | 20,240 | 179,017 | 68,540 | 906,825 | 133,570 | 1,300,899 | |
| Total | 491,990 | 3,371,339 | 221,460 | 1,948,767 | 154,380 | 1,897,438 | 4,718,410 | 17,359,858 | |

Part III - Tables

Final Basic Table 11B

All Returns with RRSP Contributions by Total Income Class

1997 tax year (all money figures in thousands of dollars)

| RRSP contribution | | Number of taxpayers with no pension adjustment (PA) amount by RRSP contribution Nombre de contribuables sans montant de FE selon les cotisations à un REER | | | | | | | |
|---------------------------|--|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | | \$1 - \$1,000 | | \$1,000 - \$2,000 | | \$2,000 - \$4,000 | | \$4,000 - \$6,000 | |
| | | Number Nombre | Amount Montant | Number Nombre | Amount Montant | Number Nombre | Amount Montant | Number Nombre | Amount Montant |
| Total income class | | \$ | | \$ | | \$ | | \$ | |
| Under \$10,000 | | 107,620 | 46,127 | 45,100 | 58,783 | 22,250 | 57,437 | 3,740 | 18,031 |
| 10,000 to 20,000 | | 233,090 | 105,418 | 169,630 | 221,584 | 167,120 | 436,828 | 44,740 | 210,645 |
| 20,000 to 30,000 | | 237,260 | 114,637 | 201,220 | 264,184 | 226,580 | 617,272 | 102,620 | 482,580 |
| 30,000 to 40,000 | | 121,290 | 62,866 | 138,780 | 188,648 | 166,140 | 453,313 | 127,870 | 619,845 |
| 40,000 to 50,000 | | 47,770 | 24,589 | 57,410 | 78,926 | 92,280 | 258,334 | 69,810 | 337,361 |
| 50,000 to 60,000 | | 16,570 | 8,267 | 21,960 | 30,693 | 45,730 | 130,697 | 39,000 | 192,199 |
| 60,000 to 80,000 | | 10,660 | 5,154 | 11,900 | 16,774 | 27,740 | 79,871 | 30,280 | 148,526 |
| 80,000 to 100,000 | | 2,590 | 1,117 | 3,010 | 4,370 | 6,020 | 17,628 | 7,700 | 38,220 |
| 100,000 and over | | 2,850 | 1,090 | 2,450 | 3,582 | 5,320 | 15,633 | 7,000 | 34,794 |
| Total | | 779,690 | 369,265 | 651,450 | 867,545 | 759,190 | 2,067,014 | 432,750 | 2,082,200 |

| RRSP contribution | | Number of taxpayers with no pension adjustment (PA) amount by RRSP contribution Nombre de contribuables sans montant de FE selon les cotisations à un REER | | | | | | | |
|---------------------------|--|---|-------------------|--------------------|-------------------|---------------------------|-------------------|------------------|-------------------|
| | | \$6,000 - \$8,000 | | \$8,000 - \$10,000 | | \$10,000 and over/et plus | | Total | |
| | | Number Nombre | Amount Montant | Number Nombre | Amount Montant | Number Nombre | Amount Montant | Number Nombre | Amount Montant |
| Total income class | | \$ | | \$ | | \$ | | \$ | |
| Under \$10,000 | | 750 | 4,998 | 870 | 7,372 | 490 | 6,291 | 180,820 | 199,040 |
| 10,000 to 20,000 | | 12,970 | 86,497 | 3,990 | 34,045 | 3,340 | 40,104 | 634,880 | 1,135,121 |
| 20,000 to 30,000 | | 25,360 | 169,546 | 10,650 | 92,323 | 21,220 | 265,071 | 824,900 | 2,005,614 |
| 30,000 to 40,000 | | 59,880 | 399,834 | 18,410 | 160,442 | 33,320 | 442,522 | 665,690 | 2,327,470 |
| 40,000 to 50,000 | | 62,050 | 426,681 | 28,390 | 248,333 | 45,890 | 629,736 | 403,620 | 2,003,960 |
| 50,000 to 60,000 | | 38,710 | 263,153 | 36,260 | 322,450 | 45,900 | 648,395 | 244,130 | 1,595,854 |
| 60,000 to 80,000 | | 28,700 | 198,280 | 29,300 | 262,816 | 100,210 | 1,399,057 | 238,780 | 2,110,477 |
| 80,000 to 100,000 | | 8,860 | 61,398 | 8,530 | 75,880 | 61,940 | 945,726 | 98,630 | 1,144,341 |
| 100,000 and over | | 7,880 | 54,848 | 8,510 | 76,149 | 154,450 | 2,473,415 | 188,460 | 2,659,511 |
| Total | | 245,160 | 1,665,235 | 144,900 | 1,279,810 | 466,780 | 6,850,318 | 3,479,910 | 15,181,388 |

Toutes les déclarations comportant des cotisations à un REER selon le palier de revenu total
 Tableau final de base 11B
 Année d'imposition 1997 (en milliers de dollars)

| Number of taxpayers with pension adjustment (PA) amount by RRSP contribution Cotisations à un REER pour les contribuables ayant un montant de FE | | | | | | | | Cotis. à un REER |
|---|-------------------|------------------|-------------------|------------------|-------------------|------------------|-------------------|--|
| \$1 - \$1,000 | | \$1,000 \$2,000 | | \$2,000 \$4,000 | | \$4,000 \$6,000 | | |
| Number Nombre | Amount Montant | Number Nombre | Amount Montant | Number Nombre | Amount Montant | Number Nombre | Amount Montant | Palier de Moins de 10 000 \$ 10,000 à 20,000 20,000 à 30,000 30,000 à 40,000 40,000 à 50,000 50,000 à 60,000 60,000 à 80,000 80,000 à 100,000 100,000 et plus |
| | \$ | | \$ | | \$ | | \$ | |
| 8,040 | 3,160 | 2,520 | 3,407 | 1,370 | 3,704 | 230 | 1,093 | |
| 37,070 | 17,485 | 31,410 | 40,476 | 21,150 | 55,892 | 3,970 | 18,406 | |
| 100,820 | 51,327 | 94,000 | 122,704 | 91,810 | 239,201 | 19,620 | 93,328 | |
| 112,810 | 61,091 | 154,400 | 203,807 | 186,690 | 516,229 | 65,900 | 309,048 | |
| 77,540 | 41,411 | 122,020 | 161,879 | 203,350 | 572,315 | 75,330 | 356,305 | |
| 47,060 | 27,201 | 82,400 | 111,042 | 188,860 | 547,969 | 79,900 | 382,930 | |
| 29,950 | 15,934 | 56,690 | 78,103 | 172,880 | 508,066 | 92,060 | 445,403 | |
| 8,500 | 4,667 | 14,600 | 20,931 | 37,210 | 108,780 | 26,000 | 126,633 | |
| 6,600 | 3,314 | 8,550 | 12,466 | 16,970 | 50,280 | 12,630 | 62,092 | |
| 428,390 | 225,591 | 566,570 | 754,815 | 920,290 | 2,602,436 | 375,630 | 1,795,238 | Total |

| Number of taxpayers with pension adjustment (PA) amount by RRSP contribution Nombre de contribuables ayant un montant de FE les cotisations à un REER | | | | | | | | Cotis. à un REER |
|--|-------------------|--------------------|-------------------|---------------------------|-------------------|------------------|-------------------|--|
| \$6,000 - \$8,000 | | \$8,000 - \$10,000 | | \$10,000 and over/et plus | | Total | | |
| Number Nombre | Amount Montant | Number Nombre | Amount Montant | Number Nombre | Amount Montant | Number Nombre | Amount Montant | Palier de revenu total Moins de 10 000 \$ 10,000 à 20,000 20,000 à 30,000 30,000 à 40,000 40,000 à 50,000 50,000 à 60,000 60,000 à 80,000 80,000 à 100,000 100,000 et plus |
| | \$ | | \$ | | \$ | | \$ | |
| 10 | 73 | 0 | 0 | 140 | 2,628 | 12,310 | 14,064 | |
| 1,420 | 9,602 | 410 | 3,595 | 460 | 5,384 | 95,880 | 150,840 | |
| 7,630 | 51,128 | 2,910 | 25,285 | 7,780 | 99,127 | 324,560 | 682,100 | |
| 21,350 | 143,642 | 7,020 | 60,603 | 17,190 | 220,716 | 565,360 | 1,515,136 | |
| 26,030 | 174,767 | 13,030 | 113,932 | 29,120 | 410,583 | 546,410 | 1,831,193 | |
| 31,570 | 212,319 | 12,670 | 110,924 | 29,990 | 446,228 | 472,440 | 1,838,612 | |
| 45,320 | 308,778 | 23,080 | 202,931 | 45,790 | 735,189 | 465,760 | 2,294,403 | |
| 15,570 | 106,633 | 10,930 | 96,956 | 25,040 | 489,774 | 137,840 | 954,375 | |
| 9,710 | 67,065 | 7,310 | 65,334 | 23,530 | 623,943 | 85,300 | 884,495 | |
| 158,600 | 1,074,008 | 77,350 | 679,561 | 179,030 | 3,033,571 | 2,705,860 | 10,165,218 | Total |

Part III - Tables

Partie III - Tableaux

Final Basic Table 11B - Tableau final de base 11B

All Returns with RRSP Contributions by Total Income Class

Toutes les déclarations comportant des cotisations à un REER selon le palier de revenu total

1997 tax year (all money figures in thousands of dollars) - Année d'imposition 1997 (en milliers de dollars)

| RRSP contribution | Total RRSP contributions Total des cotisations à une REER | | | | | | | |
|---------------------------|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | \$1 - \$1,000 | | \$1,000 - \$2,000 | | \$2,000 - \$4,000 | | \$4,000 - \$6,000 | |
| | Number Nombre | Amount Montant | Number Nombre | Amount Montant | Number Nombre | Amount Montant | Number Nombre | Amount Montant |
| Total income class | \$ | | \$ | | \$ | | \$ | |
| Under \$10,000 | 115,650 | 49,287 | 47,620 | 62,190 | 23,620 | 61,141 | 3,970 | 19,124 |
| 10,000 to 20,000 | 270,150 | 122,903 | 201,040 | 262,060 | 188,280 | 492,720 | 48,700 | 229,051 |
| 20,000 to 30,000 | 338,080 | 165,964 | 295,210 | 386,888 | 318,390 | 856,473 | 122,240 | 575,908 |
| 30,000 to 40,000 | 234,100 | 123,957 | 293,180 | 392,455 | 352,830 | 969,542 | 193,780 | 928,894 |
| 40,000 to 50,000 | 125,310 | 66,001 | 179,430 | 240,805 | 295,630 | 830,649 | 145,140 | 693,666 |
| 50,000 to 60,000 | 63,630 | 35,468 | 104,360 | 141,735 | 234,590 | 678,666 | 118,900 | 575,128 |
| 60,000 to 80,000 | 40,610 | 21,088 | 68,580 | 94,876 | 200,620 | 587,936 | 122,330 | 593,929 |
| 80,000 to 100,000 | 11,090 | 5,785 | 17,600 | 25,302 | 43,230 | 126,408 | 33,690 | 164,853 |
| 100,000 and over | 9,460 | 4,405 | 10,990 | 16,048 | 22,290 | 65,914 | 19,630 | 96,886 |
| Total | 1,208,080 | 594,856 | 1,218,020 | 1,622,360 | 1,679,470 | 4,669,449 | 808,380 | 3,877,438 |

| RRSP contribution | Total RRSP contributions Total des cotisations à une REER | | | | | | | |
|---------------------------|--|-------------------|--------------------|-------------------|---------------------------|-------------------|------------------|-------------------|
| | \$6,000 - \$8,000 | | \$8,000 - \$10,000 | | \$10,000 and over/et plus | | Total | |
| | Number Nombre | Amount Montant | Number Nombre | Amount Montant | Number Nombre | Amount Montant | Number Nombre | Amount Montant |
| Total income class | \$ | | \$ | | \$ | | \$ | |
| Under \$10,000 | 760 | 5,071 | 870 | 7,372 | 630 | 8,919 | 193,130 | 213,104 |
| 10,000 to 20,000 | 14,380 | 96,099 | 4,400 | 37,640 | 3,800 | 45,488 | 730,750 | 1,285,961 |
| 20,000 to 30,000 | 32,980 | 220,675 | 13,560 | 117,608 | 29,000 | 364,198 | 1,149,460 | 2,687,714 |
| 30,000 to 40,000 | 81,220 | 543,477 | 25,430 | 221,044 | 50,520 | 663,238 | 1,231,050 | 3,842,606 |
| 40,000 to 50,000 | 88,080 | 601,448 | 41,420 | 362,266 | 75,010 | 1,040,319 | 950,030 | 3,835,153 |
| 50,000 to 60,000 | 70,280 | 475,472 | 48,920 | 433,373 | 75,890 | 1,094,623 | 716,580 | 3,434,466 |
| 60,000 to 80,000 | 74,020 | 507,058 | 52,370 | 465,747 | 146,010 | 2,134,246 | 704,540 | 4,404,880 |
| 80,000 to 100,000 | 24,430 | 168,031 | 19,450 | 172,837 | 86,970 | 1,435,501 | 236,470 | 2,098,716 |
| 100,000 and over | 17,590 | 121,913 | 15,820 | 141,483 | 177,980 | 3,097,358 | 273,760 | 3,544,006 |
| Total | 403,760 | 2,739,243 | 222,250 | 1,959,371 | 645,810 | 9,883,890 | 6,185,770 | 25,346,606 |

Part III - Tables

Final Basic Table 11C/Tableau final de base 11C

All Returns with RRSP Contributions and Pension Adjustment Amount by Total Income Class

Toutes les déclarations comportant des cotisations à un REER et un montant de FE selon le palier de revenu total

1997 tax year (all money figures in thousands of dollars) Année d'imposition 1997 (en milliers de dollars)

| | | Total taxfilers with both pension adjustment (PA) amount and RRSP contributions Total des contribuables ayant un montant de FE et des cotisations à un REER | | | | | | | |
|---------------------------|------------------|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--|
| RRSP and PA | \$1 - \$1,000 | | \$1,000 - \$2,000 | | \$2,000 - \$4,000 | | \$4,000 - \$6,000 | | |
| | Number Nombre | Amount Montant | Number Nombre | Amount Montant | Number Nombre | Amount Montant | Number Nombre | Amount Montant | |
| Total income class | | \$ | | \$ | | \$ | | \$ | |
| Under \$10,000 | 3,620 | 1,743 | 3,420 | 5,065 | 3,660 | 10,533 | 960 | 4,499 | |
| 10,000 to 20,000 | 14,440 | 9,907 | 28,100 | 41,698 | 37,440 | 105,692 | 10,590 | 50,958 | |
| 20,000 to 30,000 | 13,830 | 9,187 | 47,730 | 73,758 | 151,840 | 449,243 | 75,380 | 356,674 | |
| 30,000 to 40,000 | 8,530 | 5,981 | 33,740 | 55,717 | 161,930 | 507,732 | 202,120 | 996,316 | |
| 40,000 to 50,000 | 2,410 | 1,705 | 7,860 | 12,157 | 62,950 | 200,777 | 156,970 | 797,868 | |
| 50,000 to 60,000 | 710 | 473 | 3,600 | 5,490 | 19,950 | 63,781 | 56,230 | 288,405 | |
| 60,000 to 80,000 | 240 | 170 | 1,650 | 2,546 | 9,380 | 30,371 | 29,470 | 150,574 | |
| 80,000 to 100,000 | 50 | 33 | 70 | 108 | 1,120 | 3,578 | 3,370 | 17,423 | |
| 100,000 and over | 40 | 31 | 100 | 158 | 390 | 1,213 | 1,020 | 5,242 | |
| Total | 43,870 | 29,231 | 126,260 | 196,697 | 448,670 | 1,372,920 | 536,110 | 2,667,959 | |

| | | Total taxfilers with both pension adjustment (PA) amount and RRSP contributions Total des contribuables ayant un montant de FE et des cotisations à un REER | | | | | | | |
|---------------------------|-------------------|--|--------------------|-------------------|---------------------------|-------------------|------------------|-------------------|--|
| RRSP and PA | \$6,000 - \$8,000 | | \$8,000 - \$10,000 | | \$10,000 and over/et plus | | Total | | |
| | Number Nombre | Amount Montant | Number Nombre | Amount Montant | Number Nombre | Amount Montant | Number Nombre | Amount Montant | |
| Total income class | | \$ | | \$ | | \$ | | \$ | |
| Under \$10,000 | 240 | 1,692 | 220 | 1,999 | 190 | 3,497 | 12,310 | 29,028 | |
| 10,000 to 20,000 | 3,380 | 23,298 | 830 | 7,355 | 1,100 | 13,314 | 95,880 | 252,222 | |
| 20,000 to 30,000 | 18,460 | 127,316 | 6,570 | 58,251 | 10,750 | 145,434 | 324,560 | 1,219,863 | |
| 30,000 to 40,000 | 98,920 | 668,417 | 29,270 | 257,284 | 30,840 | 416,469 | 565,360 | 2,907,916 | |
| 40,000 to 50,000 | 174,720 | 1,220,876 | 81,200 | 710,022 | 60,310 | 864,218 | 546,410 | 3,807,623 | |
| 50,000 to 60,000 | 118,080 | 839,445 | 161,890 | 1,450,927 | 111,980 | 1,504,010 | 472,440 | 4,152,532 | |
| 60,000 to 80,000 | 49,710 | 353,076 | 95,570 | 870,961 | 279,740 | 3,745,762 | 465,760 | 5,153,459 | |
| 80,000 to 100,000 | 6,820 | 48,719 | 10,590 | 96,629 | 115,810 | 1,825,584 | 137,840 | 1,992,073 | |
| 100,000 and over | 1,950 | 13,908 | 3,490 | 31,624 | 78,310 | 1,530,242 | 85,300 | 1,582,418 | |
| Total | 472,270 | 3,296,746 | 389,650 | 3,485,052 | 689,030 | 10,048,530 | 2,705,860 | 21,097,134 | |

Partie III - Tableaux

Final Basic Table 11D/Tableau final de base 11D

All Returns with RRSP Contributions or Pension Adjustment Amount or Both by Total Income Class Toutes les déclarations comportant des cotisations à un REER ou un montant de FE ou les deux selon le palier de revenu total

1997 tax year (all money figures in thousands of dollars) Année d'imposition 1997 (en milliers de dollars)

| Total tax filers with RRSP contributions or pension adjustment (PA) amount or both (Total of A, B and C) Total des contribuables ayant des cotisations à un REER ou un montant de FE ou les deux (Total de A, B et C) | | | | | | | | RRSP and PA |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------------|
| \$1 - \$1,000 | | \$1,000 - \$2,000 | | \$2,000 - \$4,000 | | \$4,000 - \$6,000 | | |
| Number Nombre | Amount Montant | Number Nombre | Amount Montant | Number Nombre | Amount Montant | Number Nombre | Amount Montant | Palier de revenu total |
| | \$ | | \$ | | \$ | | \$ | |
| 191,570 | 71,633 | 62,930 | 83,901 | 41,790 | 112,463 | 7,170 | 35,043 | Moins de 10 000 \$ |
| 392,250 | 177,824 | 269,660 | 370,059 | 227,310 | 601,820 | 59,350 | 281,110 | 10,000 à 20,000 |
| 360,800 | 182,479 | 398,610 | 568,621 | 516,730 | 1,412,220 | 188,140 | 887,540 | 20,000 à 30,000 |
| 192,170 | 102,352 | 250,030 | 360,873 | 619,300 | 1,812,147 | 363,510 | 1,775,187 | 30,000 à 40,000 |
| 68,790 | 37,036 | 101,190 | 145,839 | 282,450 | 865,273 | 360,300 | 1,764,040 | 40,000 à 50,000 |
| 23,120 | 11,983 | 35,470 | 51,547 | 112,150 | 342,638 | 165,250 | 836,310 | 50,000 à 60,000 |
| 13,640 | 6,807 | 18,000 | 26,219 | 64,570 | 200,153 | 84,900 | 423,742 | 60,000 à 80,000 |
| 3,170 | 1,435 | 3,820 | 5,700 | 10,200 | 31,190 | 15,020 | 75,057 | 80,000 à 100,000 |
| 3,140 | 1,239 | 2,830 | 4,187 | 6,960 | 20,673 | 9,480 | 47,120 | 100,000 et plus |
| 1,248,650 | 592,787 | 1,142,540 | 1,616,947 | 1,881,460 | 5,398,578 | 1,253,110 | 6,125,148 | Total |

| Total tax filers with RRSP contributions or pension adjustment (PA) amount or both (Total of A, B and C) Total des contribuables ayant des cotisations à un REER ou un montant de FE ou les deux (Total de A, B et C) | | | | | | | | RRSP and PA |
|--|-------------------|--------------------|-------------------|---------------------------|-------------------|------------------|-------------------|---------------------------|
| \$6,000 - \$8,000 | | \$8,000 - \$10,000 | | \$10,000 and over/et plus | | Total | | |
| Number Nombre | Amount Montant | Number Nombre | Amount Montant | Number Nombre | Amount Montant | Number Nombre | Amount Montant | Palier de revenu total |
| | \$ | | \$ | | \$ | | \$ | |
| 1,780 | 12,202 | 1,800 | 15,984 | 950 | 12,923 | 307,990 | 344,150 | Moins de 10 000 \$ |
| 18,620 | 125,396 | 5,450 | 46,937 | 5,060 | 61,693 | 977,700 | 1,664,840 | 10,000 à 20,000 |
| 45,780 | 310,016 | 18,170 | 158,808 | 32,500 | 416,381 | 1,560,730 | 3,936,063 | 20,000 à 30,000 |
| 163,600 | 1,100,543 | 48,310 | 423,231 | 64,300 | 861,068 | 1,701,220 | 6,435,401 | 30,000 à 40,000 |
| 255,110 | 1,769,833 | 111,910 | 978,701 | 106,970 | 1,502,642 | 1,286,730 | 7,063,363 | 40,000 à 50,000 |
| 215,910 | 1,500,078 | 206,020 | 1,841,912 | 159,480 | 2,170,801 | 917,400 | 6,755,268 | 50,000 à 60,000 |
| 124,800 | 880,133 | 159,750 | 1,440,586 | 389,990 | 5,258,847 | 855,650 | 8,236,487 | 60,000 à 80,000 |
| 20,400 | 143,311 | 23,630 | 212,867 | 192,630 | 2,956,426 | 268,870 | 3,425,986 | 80,000 à 100,000 |
| 11,350 | 79,387 | 17,820 | 157,211 | 270,460 | 4,535,088 | 322,030 | 4,844,905 | 100,000 et plus |
| 857,350 | 5,920,899 | 592,870 | 5,276,237 | 1,222,340 | 17,775,868 | 8,198,320 | 42,706,464 | Total |

Part III - Tables

Final Basic Table 12

All Returns with RRSP Contributions and/or Pension Adjustment Amount by Age, Total Income Class, and Sex

1997 tax year (all money figures in thousands of dollars)

| Total income class | Age group under 45/Groupe d'âge : moins de 45 ans | | | | | | | |
|--------------------------|---|--------------------|---|-------------------|--|-------------------|--|-------------------|
| | Total income assessed Revenu total établi | | CPP/QPP contributions Cotisations au RPC/RRQ | | Home Buyers' Plan Balance Solde du Régime d'accession à la propriété | | Home Buyers' Plan Repayment Remboursement du Régime d'accession à la propriété | |
| | Number Nombre | Amount Montant | Number Nombre | Amount Montant | Number Nombre | Amount Montant | Number Nombre | Amount Montant |
| | | \$ | | \$ | | \$ | | \$ |
| Under \$10,000 | 3,856,790 | 16,012,806 | 1,272,820 | 127,253 | 39,250 | 242,219 | 7,170 | 6,189 |
| 10,000 to 20,000 | 2,442,480 | 35,559,532 | 2,010,410 | 614,014 | 42,600 | 289,001 | 11,480 | 9,624 |
| 20,000 to 30,000 | 1,819,610 | 45,241,316 | 1,741,640 | 1,038,802 | 88,000 | 696,630 | 23,340 | 16,816 |
| 30,000 to 40,000 | 1,387,620 | 48,161,859 | 1,356,920 | 1,192,422 | 112,350 | 1,025,837 | 43,770 | 34,443 |
| 40,000 to 50,000 | 883,970 | 39,338,494 | 871,890 | 840,556 | 73,680 | 629,988 | 31,100 | 29,679 |
| 50,000 to 60,000 | 552,200 | 30,111,268 | 544,480 | 529,140 | 58,420 | 479,373 | 28,130 | 19,608 |
| 60,000 to 80,000 | 460,770 | 31,255,963 | 454,950 | 447,051 | 48,800 | 509,858 | 24,040 | 23,826 |
| 80,000 to 100,000 | 131,340 | 11,552,940 | 129,040 | 131,338 | 12,840 | 136,816 | 8,250 | 11,346 |
| 100,000 and over | 135,720 | 26,598,178 | 131,140 | 149,980 | 9,930 | 124,647 | 6,600 | 13,087 |
| Total | 11,670,490 | 283,832,356 | 8,513,280 | 5,070,556 | 485,860 | 4,134,369 | 183,880 | 164,617 |
| Sex | | | | | | | | |
| Males | 5,806,540 | 175,439,594 | 4,605,140 | 3,055,487 | 271,470 | 2,428,891 | 107,010 | 96,835 |
| Females | 5,863,950 | 108,392,763 | 3,908,140 | 2,015,069 | 214,390 | 1,705,477 | 76,870 | 67,782 |
| Total | 11,670,490 | 283,832,356 | 8,513,280 | 5,070,556 | 485,860 | 4,134,369 | 183,880 | 164,617 |

| Total income class | Age group under 45/Groupe d'âge : moins de 45 ans | | | | | | | |
|--------------------------|---|--------------------|--|-------------------|--|-------------------|--|-------------------|
| | RRSP room available Droits de cotisation à un REER | | All RRSP contributions Toutes les cotisations à un REER | | All pension adjustment (PA) amounts Tous les montants de FE | | RRSP contributions only Cotisations à un REER seulement | |
| | Number Nombre | Amount Montant | Number Nombre | Amount Montant | Number Nombre | Amount Montant | Number Nombre | Amount Montant |
| | | \$ | | \$ | | \$ | | \$ |
| Under \$10,000 | 2,729,870 | 12,361,722 | 125,460 | 115,002 | 86,190 | 68,360 | 117,810 | 109,643 |
| 10,000 to 20,000 | 2,289,880 | 19,668,350 | 463,550 | 739,547 | 220,790 | 226,367 | 406,450 | 656,404 |
| 20,000 to 30,000 | 1,790,090 | 25,114,297 | 749,360 | 1,607,598 | 456,920 | 718,601 | 553,040 | 1,220,701 |
| 30,000 to 40,000 | 1,377,310 | 25,039,555 | 760,790 | 2,205,600 | 633,920 | 1,534,901 | 421,500 | 1,355,828 |
| 40,000 to 50,000 | 879,840 | 17,542,365 | 563,410 | 2,153,039 | 523,730 | 1,834,470 | 242,780 | 1,129,883 |
| 50,000 to 60,000 | 549,660 | 11,128,794 | 396,370 | 1,844,495 | 365,520 | 1,712,730 | 138,450 | 876,936 |
| 60,000 to 80,000 | 458,350 | 10,040,745 | 356,050 | 2,256,366 | 298,200 | 1,716,856 | 131,710 | 1,156,291 |
| 80,000 to 100,000 | 130,070 | 2,999,910 | 107,990 | 950,231 | 71,370 | 495,076 | 48,150 | 555,035 |
| 100,000 and over | 129,060 | 2,474,239 | 114,020 | 1,397,232 | 45,750 | 390,848 | 80,070 | 1,116,227 |
| Total | 10,334,130 | 126,369,977 | 3,637,000 | 13,269,108 | 2,702,400 | 8,698,209 | 2,139,950 | 8,176,948 |
| Sex | | | | | | | | |
| Males | 5,251,980 | 76,327,099 | 1,991,420 | 8,250,525 | 1,459,580 | 5,332,113 | 1,174,130 | 5,127,935 |
| Females | 5,082,160 | 50,042,878 | 1,645,580 | 5,018,583 | 1,242,820 | 3,366,097 | 965,820 | 3,049,013 |
| Total | 10,334,130 | 126,369,977 | 3,637,000 | 13,269,108 | 2,702,400 | 8,698,209 | 2,139,950 | 8,176,948 |

Partie III - Tableau

Tableau final de base 12

Toutes les déclarations comportant des cotisations à un REER ou un montant de FE selon l'âge, le palier de revenu total et le sexe
Année d'imposition 1997 (en milliers de dollars)

| Age group under 45/Groupe d'âge : moins de 45 ans | | | | Palier de revenu total |
|--|-------------------|---|-------------------|------------------------|
| Pension adjustment (PA) amount only Montant de FE seulement | | Total RRSP contributions and PA Total des cot à un REER et de FE | | |
| Number Nombre | Amount Montant | Number Nombre | Amount Montant | |
| | \$ | | \$ | |
| 78,540 | 59,757 | 204,000 | 183,361 | Moins de 10,000\$ |
| 163,680 | 171,159 | 627,240 | 965,914 | 10,000 à 20,000 |
| 260,610 | 414,554 | 1,009,960 | 2,326,199 | 20,000 à 30,000 |
| 294,630 | 717,714 | 1,055,420 | 3,740,501 | 30,000 à 40,000 |
| 203,110 | 722,457 | 766,510 | 3,987,508 | 40,000 à 50,000 |
| 107,600 | 506,013 | 503,980 | 3,557,225 | 50,000 à 60,000 |
| 73,860 | 443,143 | 429,910 | 3,973,222 | 60,000 à 80,000 |
| 11,530 | 85,865 | 119,520 | 1,445,307 | 80,000 à 100,000 |
| 11,800 | 139,038 | 125,820 | 1,788,080 | 100,000 et plus |
| 1,205,350 | 3,259,700 | 4,842,340 | 21,967,317 | Total |
| | | | | Sexe |
| 642,280 | 2,004,722 | 2,633,710 | 13,582,637 | Hommes |
| 563,060 | 1,254,979 | 2,208,640 | 8,384,680 | Femmes |
| 1,205,350 | 3,259,700 | 4,842,340 | 21,967,317 | Total |
| | | | | Palier de revenu total |
| | | | | Moins de 10,000\$ |
| | | | | 10,000 à 20,000 |
| | | | | 20,000 à 30,000 |
| | | | | 30,000 à 40,000 |
| | | | | 40,000 à 50,000 |
| | | | | 50,000 à 60,000 |
| | | | | 60,000 à 80,000 |
| | | | | 80,000 à 100,000 |
| | | | | 100,000 et plus |
| | | | | Total |
| | | | | Sexe |
| | | | | Hommes |
| | | | | Femmes |
| | | | | Total |

Part III - Tables

Final Basic Table 12

All Returns with RRSP Contributions and/or Pension Adjustment Amount by Age, Total Income Class, and Sex

1997 tax year (all money figures in thousands of dollars)

| Total income class | Age group/Groupe d'âge : 45-65 | | | | | | | |
|--------------------|--|--------------------|---|-------------------|---|-------------------|---|-------------------|
| | Total income assessed Revenu total établi | | CPP/QPP contributions Cotisations au RPC/RRQ | | Home Buyers' Plan Balance Solde du Régime d'accèsion à la propriété | | Home Buyers' Plan Repayment Remboursement du Régime d'accèsion à la propriété | |
| | Number Nombre | Amount Montant | Number Nombre | Amount Montant | Number Nombre | Amount Montant | Number Nombre | Amount Montant |
| | | \$ | | \$ | | \$ | | \$ |
| Under \$10,000 | 1,386,410 | 6,286,870 | 262,510 | 36,531 | 8,680 | 89,507 | 2,820 | 7,165 |
| 10,000 to 20,000 | 1,065,890 | 15,689,296 | 628,840 | 208,720 | 12,980 | 131,347 | 5,110 | 4,363 |
| 20,000 to 30,000 | 886,370 | 22,227,252 | 672,330 | 403,744 | 18,720 | 182,931 | 6,750 | 6,655 |
| 30,000 to 40,000 | 808,390 | 28,039,896 | 667,690 | 563,329 | 22,540 | 244,803 | 10,510 | 12,332 |
| 40,000 to 50,000 | 587,700 | 26,310,339 | 515,260 | 484,233 | 17,010 | 190,474 | 8,980 | 11,695 |
| 50,000 to 60,000 | 442,590 | 24,243,354 | 401,400 | 382,633 | 13,650 | 160,748 | 8,370 | 9,801 |
| 60,000 to 80,000 | 439,430 | 29,910,438 | 410,760 | 398,150 | 12,130 | 143,847 | 7,070 | 8,097 |
| 80,000 to 100,000 | 150,710 | 13,312,202 | 141,830 | 140,748 | 3,820 | 50,380 | 2,380 | 3,155 |
| 100,000 and over | 194,900 | 41,953,895 | 180,890 | 199,041 | 3,480 | 49,150 | 2,620 | 5,191 |
| Total | 5,962,390 | 207,973,543 | 3,881,510 | 2,817,130 | 113,000 | 1,243,187 | 54,600 | 68,453 |
| Sex | | | | | | | | |
| Males | 3,049,900 | 137,995,960 | 2,158,160 | 1,742,810 | 62,220 | 712,356 | 29,460 | 36,289 |
| Females | 2,912,490 | 69,977,584 | 1,723,350 | 1,074,320 | 50,780 | 530,831 | 25,140 | 32,164 |
| Total | 5,962,390 | 207,973,543 | 3,881,510 | 2,817,130 | 113,000 | 1,243,187 | 54,600 | 68,453 |

| Total income class | Age group/Groupe d'âge : 45 - 65 | | | | | | | |
|--------------------|---|-------------------|--|-------------------|--|-------------------|--|-------------------|
| | RRSP room available Droits de cotisation à un REER | | All RRSP contributions Toutes les cotisations à un REER | | All pension adjustment (PA) amounts Tous les montants de FE | | RRSP contributions only Cotisations à un REER seulement | |
| | Number Nombre | Amount Montant | Number Nombre | Amount Montant | Number Nombre | Amount Montant | Number Nombre | Amount Montant |
| | | \$ | | \$ | | \$ | | \$ |
| Under \$10,000 | 977,610 | 6,355,164 | 65,180 | 94,055 | 40,010 | 60,740 | 60,520 | 85,349 |
| 10,000 to 20,000 | 957,410 | 9,453,041 | 245,280 | 506,093 | 111,280 | 143,987 | 207,470 | 440,752 |
| 20,000 to 30,000 | 853,120 | 11,864,456 | 367,040 | 1,009,747 | 268,900 | 513,617 | 242,470 | 723,521 |
| 30,000 to 40,000 | 787,100 | 12,571,517 | 440,410 | 1,540,888 | 392,680 | 1,035,497 | 218,930 | 891,081 |
| 40,000 to 50,000 | 572,700 | 9,611,904 | 365,670 | 1,589,491 | 353,880 | 1,376,711 | 143,230 | 794,255 |
| 50,000 to 60,000 | 434,090 | 7,403,041 | 306,240 | 1,510,570 | 304,290 | 1,590,474 | 94,270 | 652,546 |
| 60,000 to 80,000 | 432,760 | 7,110,661 | 334,030 | 2,034,798 | 314,880 | 2,097,384 | 95,120 | 854,377 |
| 80,000 to 100,000 | 145,190 | 2,236,634 | 121,200 | 1,074,582 | 96,760 | 817,261 | 44,660 | 527,372 |
| 100,000 and over | 173,020 | 2,706,347 | 143,160 | 1,909,472 | 85,080 | 880,673 | 93,050 | 1,318,538 |
| Total | 5,333,000 | 69,312,766 | 2,388,210 | 11,269,695 | 1,967,750 | 8,516,344 | 1,199,730 | 6,287,791 |
| Sex | | | | | | | | |
| Males | 2,817,110 | 43,167,739 | 1,326,680 | 7,274,652 | 1,109,520 | 5,620,199 | 668,150 | 4,160,882 |
| Females | 2,515,890 | 26,145,026 | 1,061,530 | 3,995,043 | 858,230 | 2,896,145 | 531,570 | 2,126,909 |
| Total | 5,333,000 | 69,312,766 | 2,388,210 | 11,269,695 | 1,967,750 | 8,516,344 | 1,199,730 | 6,287,791 |

Partie III - Tableaux

Tableau final de base 12

Toutes les déclarations comportant des cotisations à un REER ou un montant de FE selon l'âge, le palier de revenu total et le sexe
Année d'imposition 1997 (en milliers de dollars)

| Age group/Groupe d'âge 45 -65 | | | | Palier de revenu total |
|--|-------------------|--|-------------------|------------------------|
| Pension adjustment (PA) amount only Montant de FE seulement | | Total RRSP contributions and PA Total des cot. à un REER et de FE | | |
| Number Nombre | Amount Montant | Number Nombre | Amount Montant | |
| | \$ | | \$ | |
| 35,350 | 54,379 | 100,530 | 154,795 | Moins de 10 000 \$ |
| 73,460 | 98,975 | 318,740 | 650,080 | 10,000 à 20,000 |
| 144,340 | 285,541 | 511,370 | 1,523,363 | 20,000 à 30,000 |
| 171,200 | 471,354 | 611,610 | 2,576,385 | 30,000 à 40,000 |
| 131,440 | 523,147 | 497,110 | 2,966,202 | 40,000 à 50,000 |
| 92,320 | 495,278 | 398,560 | 3,101,043 | 50,000 à 60,000 |
| 75,960 | 522,926 | 410,000 | 4,132,183 | 60,000 à 80,000 |
| 20,220 | 199,471 | 141,420 | 1,891,843 | 80,000 à 100,000 |
| 34,970 | 444,827 | 178,130 | 2,790,145 | 100,000 et plus |
| 779,270 | 3,095,899 | 3,167,480 | 19,786,039 | Total |
| | | | | Sexe |
| 450,990 | 2,141,888 | 1,777,670 | 12,894,851 | Hommes |
| 328,280 | 954,012 | 1,389,800 | 6,891,188 | Femmes |
| 779,270 | 3,095,899 | 3,167,480 | 19,786,039 | Total |
| | | | | Palier de revenu total |
| | | | | Moins de 10,000\$ |
| | | | | 10,000 à 20,000 |
| | | | | 20,000 à 30,000 |
| | | | | 30,000 à 40,000 |
| | | | | 40,000 à 50,000 |
| | | | | 50,000 à 60,000 |
| | | | | 60,000 à 80,000 |
| | | | | 80,000 à 100,000 |
| | | | | 100,000 et plus |
| | | | | Total |
| | | | | Sexe |
| | | | | Hommes |
| | | | | Femmes |
| | | | | Total |

Part III - Tables

Final Basic Table 12

All Returns with RRSP Contributions and/or Pension Adjustment Amount by Age, Total Income Class, and Sex

1997 tax year (all money figures in thousands of dollars)

| | Age group 65 and over - Groupe d'âge : 65 ans et plus | | | | | | | |
|---------------------------|---|-------------------|---|-------------------|--|-------------------|--|-------------------|
| | Total income assessed Revenu total établi | | CPP/QPP contributions Cotisations au RPC/RRQ | | Home Buyers' Plan Balance Solde du Régime d'accession à la propriété | | Home Buyers' Plan Repayment Remboursement du Régime d'accession à la propriété | |
| | Number Nombre | Amount Montant | Number Nombre | Amount Montant | Number Nombre | Amount Montant | Number Nombre | Amount Montant |
| Total income class | | \$ | | \$ | | \$ | | \$ |
| Under \$10,000 | 432,880 | 2,811,697 | 2,620 | 303 | 220 | 3,769 | 0 | 0 |
| 10,000 to 20,000 | 1,727,100 | 24,070,279 | 6,950 | 1,366 | 1,780 | 24,186 | 180 | 182 |
| 20,000 to 30,000 | 617,770 | 15,154,584 | 7,680 | 2,458 | 2,790 | 38,509 | 520 | 1,527 |
| 30,000 to 40,000 | 306,370 | 10,534,010 | 5,620 | 2,598 | 1,320 | 20,306 | 300 | 324 |
| 40,000 to 50,000 | 158,040 | 7,030,932 | 4,960 | 2,662 | 830 | 11,131 | 430 | 594 |
| 50,000 to 60,000 | 85,570 | 4,657,438 | 2,710 | 1,528 | 400 | 6,809 | 180 | 252 |
| 60,000 to 80,000 | 74,170 | 5,058,318 | 3,380 | 2,350 | 310 | 4,740 | 110 | 473 |
| 80,000 to 100,000 | 31,660 | 2,812,627 | 2,060 | 1,586 | 140 | 2,162 | 50 | 379 |
| 100,000 and over | 55,910 | 13,147,668 | 3,580 | 2,922 | 150 | 2,223 | 140 | 155 |
| Total | 3,489,470 | 85,277,551 | 39,540 | 17,773 | 7,930 | 113,836 | 1,910 | 3,888 |
| Sex | | | | | | | | |
| Males | 1,590,130 | 47,566,905 | 23,390 | 12,206 | 4,390 | 63,591 | 1,090 | 3,056 |
| Females | 1,899,340 | 37,710,646 | 16,150 | 5,567 | 3,540 | 50,245 | 810 | 831 |
| Total | 3,489,470 | 85,277,551 | 39,540 | 17,773 | 7,930 | 113,836 | 1,910 | 3,888 |

| | Age group 65 and over - Groupe d'âge : 65 ans et plus | | | | | | | |
|---------------------------|---|-------------------|--|-------------------|--|-------------------|--|-------------------|
| | RRSP room available Droits de cotisation à un REER | | All RRSP contributions Toutes les cotisations à un REER | | All pension adjustment (PA) amounts Tous les montants de FE | | RRSP contributions only Cotisations à un REER seulement | |
| | Number Nombre | Amount Montant | Number Nombre | Amount Montant | Number Nombre | Amount Montant | Number Nombre | Amount Montant |
| Total income class | | \$ | | \$ | | \$ | | \$ |
| Under \$10,000 | 116,190 | 461,232 | 2,490 | 4,047 | 970 | 1,946 | 2,490 | 4,047 |
| 10,000 to 20,000 | 546,980 | 2,559,613 | 21,910 | 40,322 | 10,760 | 8,524 | 20,970 | 37,966 |
| 20,000 to 30,000 | 304,270 | 1,764,335 | 33,070 | 70,370 | 10,010 | 16,131 | 29,390 | 61,392 |
| 30,000 to 40,000 | 160,210 | 952,365 | 29,860 | 96,119 | 8,930 | 22,397 | 25,260 | 80,561 |
| 40,000 to 50,000 | 84,380 | 546,785 | 20,950 | 92,624 | 5,500 | 17,029 | 17,600 | 79,822 |
| 50,000 to 60,000 | 47,510 | 376,013 | 13,940 | 79,388 | 3,440 | 17,552 | 11,410 | 66,372 |
| 60,000 to 80,000 | 43,980 | 395,064 | 14,460 | 113,716 | 3,790 | 17,367 | 11,960 | 99,809 |
| 80,000 to 100,000 | 19,230 | 212,481 | 7,290 | 73,903 | 2,120 | 14,934 | 5,820 | 61,935 |
| 100,000 and over | 39,900 | 652,057 | 16,580 | 237,272 | 2,740 | 29,363 | 15,340 | 224,716 |
| Total | 1,362,650 | 7,919,946 | 160,540 | 807,759 | 48,240 | 145,242 | 140,240 | 716,618 |
| Sex | | | | | | | | |
| Males | 822,210 | 5,436,664 | 105,200 | 559,569 | 32,090 | 106,435 | 92,930 | 498,259 |
| Females | 540,440 | 2,483,282 | 55,350 | 248,190 | 16,150 | 38,807 | 47,310 | 218,359 |
| Total | 1,362,650 | 7,919,946 | 160,540 | 807,759 | 48,240 | 145,242 | 140,240 | 716,618 |

Toutes les déclarations comportant des cotisations à un REER ou un montant de FE selon l'âge, le palier de revenu total et le sexe
Année d'imposition 1997 (en milliers de dollars)

| Age group 65 and over - Groupe d'âge : 65 ans et plus | | | | Palier de revenu total |
|--|-------------------|--|-------------------|------------------------|
| Pension adjustment (PA) amount only Montant de FE seulement | | Total RRSP contributions and PA Total des cot. à un REER et de FE | | |
| Number Nombre | Amount Montant | Number Nombre | Amount Montant | |
| | \$ | | \$ | |
| 970 | 1,946 | 3,460 | 5,993 | Moins de 10 000 \$ |
| 9,810 | 7,363 | 31,720 | 48,846 | 10,000 à 20,000 |
| 6,330 | 10,491 | 39,400 | 86,501 | 20,000 à 30,000 |
| 4,340 | 10,947 | 34,200 | 118,515 | 30,000 à 40,000 |
| 2,150 | 6,175 | 23,110 | 109,652 | 40,000 à 50,000 |
| 910 | 5,592 | 14,850 | 96,940 | 50,000 à 60,000 |
| 1,290 | 6,482 | 15,750 | 131,083 | 60,000 à 80,000 |
| 650 | 4,236 | 7,930 | 88,837 | 80,000 à 100,000 |
| 1,500 | 19,096 | 18,070 | 266,635 | 100,000 et plus |
| 27,940 | 72,328 | 188,480 | 953,002 | Total |
| | | | | Sexe |
| 19,820 | 54,805 | 125,020 | 666,004 | Hommes |
| 8,110 | 17,522 | 63,460 | 286,998 | Femmes |
| 27,940 | 72,328 | 188,480 | 953,002 | Total |
| | | | | Palier de revenu total |
| | | | | Moins de 10,000\$ |
| | | | | 10,000 à 20,000 |
| | | | | 20,000 à 30,000 |
| | | | | 30,000 à 40,000 |
| | | | | 40,000 à 50,000 |
| | | | | 50,000 à 60,000 |
| | | | | 60,000 à 80,000 |
| | | | | 80,000 à 100,000 |
| | | | | 100,000 et plus |
| | | | | Total |
| | | | | Sexe |
| | | | | Hommes |
| | | | | Femmes |
| | | | | Total |

Part III - Tables

Final Basic Table 12 (end)

All Returns with RRSP Contributions and/or Pension Adjustment Amount by Age, Total Income Class, and Sex

1997 tax year (all money figures in thousands of dollars)

| | Grand total - Total global | | | | | | | |
|---------------------------|--|--------------------|---|-------------------|--|-------------------|--|-------------------|
| | Total income assessed Revenu total établi | | CPP/QPP contributions Cotisations au RPC/RRQ | | Home Buyers' Plan Balance Solde du Régime d'accession à la propriété | | Home Buyers' Plan Repayment Remboursement du Régime d'accession à la propriété | |
| | Number Nombre | Amount Montant | Number Nombre | Amount Montant | Number Nombre | Amount Montant | Number Nombre | Amount Montant |
| Total income class | | \$ | | \$ | | \$ | | \$ |
| Under \$10,000 | 5,677,030 | 25,113,011 | 1,537,950 | 164,087 | 48,140 | 335,495 | 9,980 | 13,355 |
| 10,000 to 20,000 | 5,235,610 | 75,321,234 | 2,646,190 | 824,100 | 57,350 | 444,534 | 16,770 | 14,168 |
| 20,000 to 30,000 | 3,323,840 | 82,625,425 | 2,421,650 | 1,445,004 | 109,500 | 918,070 | 30,610 | 24,998 |
| 30,000 to 40,000 | 2,502,420 | 86,736,830 | 2,030,240 | 1,758,349 | 136,210 | 1,290,946 | 54,580 | 47,098 |
| 40,000 to 50,000 | 1,629,740 | 72,681,013 | 1,392,110 | 1,327,450 | 91,510 | 831,593 | 40,510 | 41,968 |
| 50,000 to 60,000 | 1,080,370 | 59,013,100 | 948,610 | 913,318 | 72,470 | 646,930 | 36,680 | 29,661 |
| 60,000 to 80,000 | 974,450 | 66,230,074 | 869,140 | 847,615 | 61,240 | 658,445 | 31,220 | 32,396 |
| 80,000 to 100,000 | 313,740 | 27,680,298 | 272,920 | 273,672 | 16,800 | 189,358 | 10,680 | 14,881 |
| 100,000 and over | 386,610 | 81,743,186 | 315,620 | 351,971 | 13,570 | 176,021 | 9,360 | 18,433 |
| Total | 21,123,810 | 577,144,171 | 12,434,410 | 7,905,567 | 606,790 | 5,491,392 | 240,380 | 236,958 |
| Sex | | | | | | | | |
| Males | 10,447,790 | 361,058,482 | 6,786,770 | 4,810,609 | 338,080 | 3,204,839 | 137,560 | 136,181 |
| Females | 10,676,020 | 216,085,689 | 5,647,640 | 3,094,958 | 268,710 | 2,286,553 | 102,830 | 100,777 |
| Total | 21,123,810 | 577,144,171 | 12,434,410 | 7,905,567 | 606,790 | 5,491,392 | 240,380 | 236,958 |

| | Grand total - Total global | | | | | | | |
|---------------------------|---|--------------------|--|-------------------|--|-------------------|--|-------------------|
| | RRSP room available Droits de cotisation à un REER | | All RRSP contributions Toutes les cotisations à un REER | | All pension adjustment (PA) amounts Tous les montants de FE | | RRSP contributions only Cotisations à un REER seulement | |
| | Number Nombre | Amount Montant | Number Nombre | Amount Montant | Number Nombre | Amount Montant | Number Nombre | Amount Montant |
| Total income class | | \$ | | \$ | | \$ | | \$ |
| Under \$10,000 | 3,823,880 | 19,178,433 | 193,130 | 213,104 | 127,170 | 131,046 | 180,820 | 199,040 |
| 10,000 to 20,000 | 3,794,280 | 31,681,004 | 730,750 | 1,285,961 | 342,820 | 378,879 | 634,880 | 1,135,121 |
| 20,000 to 30,000 | 2,947,480 | 38,743,088 | 1,149,460 | 2,687,714 | 735,830 | 1,248,349 | 824,900 | 2,005,614 |
| 30,000 to 40,000 | 2,324,630 | 38,563,436 | 1,231,050 | 3,842,606 | 1,035,530 | 2,592,795 | 665,690 | 2,327,470 |
| 40,000 to 50,000 | 1,536,920 | 27,701,055 | 950,030 | 3,835,153 | 883,110 | 3,228,209 | 403,620 | 2,003,960 |
| 50,000 to 60,000 | 1,031,280 | 18,908,529 | 716,580 | 3,434,466 | 673,270 | 3,320,803 | 244,130 | 1,595,854 |
| 60,000 to 80,000 | 935,120 | 17,547,280 | 704,540 | 4,404,880 | 616,870 | 3,831,607 | 238,780 | 2,110,477 |
| 80,000 to 100,000 | 294,490 | 5,449,025 | 236,470 | 2,098,716 | 170,240 | 1,327,270 | 98,630 | 1,144,341 |
| 100,000 and over | 341,990 | 5,832,813 | 273,760 | 3,544,006 | 133,570 | 1,300,899 | 188,460 | 2,659,511 |
| Total | 17,030,060 | 203,604,662 | 6,185,770 | 25,346,606 | 4,718,410 | 17,359,858 | 3,479,910 | 15,181,388 |
| Sex | | | | | | | | |
| Males | 8,891,540 | 124,933,440 | 3,423,320 | 16,084,790 | 2,601,210 | 11,058,809 | 1,935,210 | 9,787,106 |
| Females | 8,138,520 | 78,671,223 | 2,762,450 | 9,261,816 | 2,117,200 | 6,301,049 | 1,544,700 | 5,394,282 |
| Total | 17,030,060 | 203,604,662 | 6,185,770 | 25,346,606 | 4,718,410 | 17,359,858 | 3,479,910 | 15,181,388 |

Partie III - Tableaux

Tableau final de base 12 (fin)

Toutes les déclarations comportant des cotisations à un REER ou un montant de FE selon l'âge, le palier de revenu total et le sexe
Année d'imposition 1997 (en milliers de dollars)

| Grand total - Total global | | | | Palier de revenu total |
|--|-------------------|--|-------------------|------------------------|
| Pension adjustment (PA) amount only Montant de FE seulement | | Total RRSP contributions and PA Total des cot. à un REER et de FE | | |
| Number Nombre | Amount Montant | Number Nombre | Amount Montant | |
| | \$ | | \$ | |
| 114,860 | 116,083 | 307,990 | 344,150 | Moins de 10 000 \$ |
| 246,950 | 277,497 | 977,700 | 1,664,840 | 10,000 à 20,000 |
| 411,270 | 710,587 | 1,560,730 | 3,936,063 | 20,000 à 30,000 |
| 470,170 | 1,200,015 | 1,701,220 | 6,435,401 | 30,000 à 40,000 |
| 336,700 | 1,251,779 | 1,286,730 | 7,063,363 | 40,000 à 50,000 |
| 200,830 | 1,006,883 | 917,400 | 6,755,268 | 50,000 à 60,000 |
| 151,110 | 972,551 | 855,650 | 8,236,487 | 60,000 à 80,000 |
| 32,400 | 289,572 | 268,870 | 3,425,986 | 80,000 à 100,000 |
| 48,270 | 602,976 | 322,030 | 4,844,905 | 100,000 et plus |
| 2,012,550 | 6,427,942 | 8,198,320 | 42,706,464 | Total |
| | | | | Sexe |
| 1,113,100 | 4,201,429 | 4,536,420 | 27,143,598 | Hommes |
| 899,450 | 2,226,513 | 3,661,900 | 15,562,865 | Femmes |
| 2,012,550 | 6,427,942 | 8,198,320 | 42,706,464 | Total |
| | | | | Palier de revenu total |
| | | | | Moins de 10,000\$ |
| | | | | 10,000 à 20,000 |
| | | | | 20,000 à 30,000 |
| | | | | 30,000 à 40,000 |
| | | | | 40,000 à 50,000 |
| | | | | 50,000 à 60,000 |
| | | | | 60,000 à 80,000 |
| | | | | 80,000 à 100,000 |
| | | | | 100,000 et plus |
| | | | | Total |
| | | | | Sexe |
| | | | | Hommes |
| | | | | Femmes |
| | | | | Total |

Description of items

We've tried to describe these items in plain language. If you need more information please email us.

Items 1 to 3**Item 1: Number of Taxable Returns**

This item refers to the number of returns filed for the 1997 tax year with at least \$1 in federal or provincial tax payable.

Item 2: Number of non-Taxable Returns

This item refers to returns with federal or provincial tax payable of less than \$1.

Item 3: Total number of Returns

This item is the total of Items 1 and 2.

Income items

- Employment income
- Pension income
- Income from other sources
- Income from self-employment
- Miscellaneous income
- Total income assessed, non-taxable components, and other comments

Employment income**Item 4: Employment income before deductions – Line 101 of the return, less commissions**

This item refers to income from wages and salaries, taxable allowances and benefits, and bonuses and directors' fees.

Item 5: Commissions – Line 102 of the return

This item refers to income an employee received based on a percentage of sales. Some people may be paid by commission only, while others may receive a fixed salary as well as a percentage of sales.

Item 6: Other employment income – Line 104 of the return

This item includes tips and gratuities, shareholders' loans, amounts received under a supplementary unemployment benefit plan, and benefits received from income-maintenance insurance plans. Net research grants may also be included either here or on line 130 of the return.

Description des postes

Nous avons tenté de décrire les postes en langage clair et simple. Si vous avez besoin d'autres explications, veuillez nous envoyer un courriel.

Postes 1 à 3**Poste 1 : Nombre de déclarations imposables**

Nombre de déclarations soumises pour l'année d'imposition 1997 et pour lesquelles l'impôt fédéral et provincial à payer était d'au moins 1 \$.

Poste 2 : Nombre de déclarations non imposables

Nombre de déclarations pour lesquelles l'impôt fédéral et provincial à payer est de moins de 1 \$.

Poste 3 : Nombre total de déclarations

Total des déclarations des postes 1 et 2.

Postes de revenus

- Revenus d'emploi
- Revenus de pensions
- Revenus d'autres provenances
- Revenus d'un travail indépendant
- Revenus divers
- Revenu total établi, éléments non imposables et autres remarques

Revenus d'emploi**Poste 4 : Revenus d'emploi avant retenues – Ligne 101 de la déclaration, moins les commissions**

Revenus provenant des salaires et traitements, des allocations et avantages imposables ainsi que des primes et des jetons de présence.

Poste 5 : Commissions – Ligne 102 de la déclaration

Revenu que reçoit un employé en fonction d'un pourcentage des ventes qu'il a effectuées. Certains employés ne reçoivent que des commissions, tandis que d'autres reçoivent un salaire fixe ainsi qu'un pourcentage des ventes effectuées.

Poste 6 : Autres revenus d'emploi – Ligne 104 de la déclaration

Ce poste comprend les pourboires et gratifications, les prêts à des actionnaires, les sommes reçues d'un régime de prestations supplémentaires de chômage et les paiements d'un régime d'assurance de sécurité du revenu. Les montants nets de subventions de recherche peuvent être inclus ici ou à la ligne 130 de la déclaration.

Pension income

Item 7: Old Age Security – Line 113 of the return

This amount comes from the Old Age Security pension plan. People 65 years of age or over receive an annual total of \$4,847.04.

Item 8: Canada Pension Plan (CPP) or Quebec Pension Plan (QPP) benefits – Line 114 of the return

This item includes death and disability benefits.

Item 9: Other pensions or superannuation – Line 115 of the return

In addition to income from registered pension plans, this item includes income from registered retirement income funds, deferred profit-sharing plans, and foreign pensions.

Income from other sources

Item 10: Employment Insurance benefits – Line 119 of the return

Benefits paid from Employment Insurance program, the amount is shown in box 14 of the T4E slip.

Item 11: Taxable amount of dividends from taxable Canadian corporations – Line 120 of the return

This amount is the total dividend value, plus a 25% gross-up. A dividend tax credit is also available. See Item 57 for more information.

Item 12: Investment income – Line 121 of the return

This is the total of: bond, bank, and mortgage interest; income from trusts; and foreign income.

Item 13: Annuity income

This item includes the taxable portion of annuity income as well as annuity payments from a registered retirement savings plan (RRSP).

Item 14: Net rental income – Line 126 of the return

This item is the rental income after expenses.

Revenus de pensions

Poste 7 : Pension de sécurité de la vieillesse – Ligne 113 de la déclaration

Ce montant provient du régime de pension de la sécurité de la vieillesse. Les personnes âgées de 65 ans ou plus reçoivent un montant annuel de 4 847,04\$.

Poste 8 : Prestations du Régime de pensions du Canada (RPC) ou du Régime de rentes du Québec (RRQ) – Ligne 114 de la déclaration

Ce poste comprend les prestations de décès et les prestations d'invalidité.

Poste 9 : Autres pensions et pensions de retraite – Ligne 115 de la déclaration

Ce poste comprend les revenus provenant d'un régime de pension agréé, d'un fonds enregistré de revenu de retraite ou d'un régime de participation différée aux bénéfices, ainsi que les prestations de pensions reçues de pays étrangers.

Revenus d'autres provenances

Poste 10 : Prestations d'assurance-emploi – Ligne 119 de la déclaration

Versement des prestations du régime d'assurance-emploi - le montant figure à la case 14 du feuillet T4E..

Poste 11 : Montant imposable des dividendes de sociétés canadiennes imposables – Ligne 120 de la déclaration

Montant des dividendes, majoré de 25 %. Un crédit d'impôt pour dividendes est aussi offert. Lisez le poste 57 pour en savoir plus.

Poste 12 : Revenus de placements – Ligne 121 de la déclaration

Intérêts obligataires, bancaires et hypothécaires, ainsi que revenus de fiducies et de sources étrangères.

Poste 13 : Revenus de rentes

Ces revenus comprennent la partie imposable des revenus de rentes, de même que les paiements reçus d'un régime enregistré d'épargne-retraite (REER).

Poste 14 : Revenus nets de location – Ligne 126 de la déclaration

Montant des revenus de location après les déductions.

Part III

Item 15: Taxable capital gains – Line 127 of the return

This amount represents line 199 of Schedule 3 (which is 75% of the total of lines 107, 110, 124, 132, 138, 153, 155, 158, 159, 174, 178, 192, 193, and 195) as reported on line 127 of the return

Item 16: RRSP income – Line 129 of the return

This item refers to income from an RRSP (registered retirement savings plan), less annuity payments.

Income from self-employment

Self-employment income presented here corresponds to net income, i.e., the gross income, less any adjustments and expenses incurred.

Item 17: Net business income – Line 135 of the return

This item is the income from privately owned businesses and partnerships.

Item 18: Net professional income – Line 137 of the return

Item 17 refers only to income from independent practice, such as earnings by self-employed accountants, doctors, dentists, and lawyers. However, when a professionally qualified person is employed by a company, government, or institution, this individual's income is included in "Item 4: Employment income before deductions."

Item 19: Net commission income – Line 139 of the return

This item shows net commission income for self-employed people—such as real estate agents—who are working in sales and earning commissions.

Item 20: Net farming income – Line 141 of the return

Self-employed beekeepers and farmers, including tree farmers, report their income on this line.

Item 21: Net fishing income – Line 143 of the return

This item shows the income of boat owners and boat renters who generate income from fishing.

Poste 15 : Gains en capital imposables – Ligne 127 de la déclaration

Montant de la ligne 199 de l'annexe 3 (c.-à-d. 75 % du total des lignes 107, 110, 124, 132, 138, 153, 155, 158, 159, 174, 178, 192, 193 et 195), qui figure à la ligne 127 de la déclaration.

Poste 16 : Revenu d'un REER – Ligne 129 de la déclaration

Revenus provenant d'un REER (régime enregistré d'épargne-retraite), moins les paiements de rentes d'un REER.

Revenus d'un travail indépendant

Les revenus d'un travail indépendant présentés ici correspondent aux revenus nets, c'est-à-dire les revenus bruts moins les rajustements et les dépenses engagées.

Poste 17 : Revenus nets d'entreprise – Ligne 135 de la déclaration

Ce poste comprend les revenus provenant des sociétés de personnes et des entreprises privées.

Poste 18 : Revenus nets de profession libérale – Ligne 137 de la déclaration

Le poste 17 inclut seulement les revenus d'un travail indépendant, comme les revenus de comptables, de médecins, de dentistes et d'avocats établis à leur propre compte. Néanmoins, lorsqu'un membre d'une profession libérale est employé par une compagnie, un gouvernement ou une institution, son revenu est inclus dans le poste 4, « Revenus d'emploi avant retenues. »

Poste 19 : Revenus nets de commissions – Ligne 139 de la déclaration

Ce poste présente les revenus nets de commissions des vendeurs à commissions qui sont établis à leur propre compte, tels que les agents d'immeubles.

Poste 20 : Revenus nets d'agriculture – Ligne 141 de la déclaration

Les revenus des apiculteurs, des agriculteurs et des pépiniéristes sont inclus dans ce poste.

Poste 21 : Revenus nets de pêche – Ligne 143 de la déclaration

Ce poste comprend les revenus des particuliers qui possèdent ou louent un bateau et qui font de la pêche en vue d'en tirer un revenu.

Item 22: Tax-exempt income

This refers to the total of the following types of income:

- workers' compensation payments (line 144 of the return)
- social assistance payments (line 145)
- net federal supplements (line 146)

Note:

A deduction may be claimed for the sum of these items at line 250 of the return.

Miscellaneous income**Item 23: Other income**

This item contains the following incomes reported on line 130 of the return:

- supplementary unemployment plan benefits;
- annuities from income-averaging annuity contracts;
- training allowances;
- scholarships, fellowships, bursaries, study grants and artists' project grants. The first \$500 is tax free but any amounts greater than \$500 should be reported on line 130;
- disability income or benefits;
- miscellaneous fees;
- retiring allowances;
- lump-sum payments from pensions and deferred profit-sharing plans;
- registered education savings plan income;
- resources income, net of Canadian exploration or development expenses;
- death benefits other than CPP or QPP death benefits;
- other income not reported elsewhere.
- amounts distributed retirement compensation arrangements;
- amounts from a trust (athlete trust).

For our purposes, we also add the following incomes:

- net limited partnership income (line 122 of the return);
- alimony, separation allowances, or child support (see page 29) (line 128 of the return);

Poste 22 : Revenus non imposables

Désigne le total des types de revenus suivants :

- les indemnités pour accidents de travail (ligne 144 de la déclaration);
- les prestations d'assistance sociale (ligne 145);
- le versement net des suppléments fédéraux (ligne 146).

Remarque :

Une déduction pour le total de ces revenus peut être demandée à la ligne 250 de la déclaration.

Revenus divers**Poste 23 : Autres revenus**

Ce poste comprend les revenus suivants déclarés à la ligne 130 de la déclaration :

- les montants d'un régime de prestations supplémentaires de chômage;
- les rentes des paiements de contrats de rente à versements invariables;
- les allocations de formation;
- Bourses d'études, de perfectionnement et d'entretien; subvention reçue par un artiste pour un projet. Exemption de 500 \$. Veuillez rapporter à la ligne 130 tout montant qui dépasse 500 \$.
- les prestations ou revenus d'invalidité;
- les honoraires ou cachets divers;
- les allocations de retraite
les paiements forfaitaires d'un régime de pension ou d'un régime de participation différée aux bénéfices;
- les revenus d'un régime enregistré d'épargne-études;
- les revenus relatifs à des ressources, moins les frais d'exploration et d'aménagement au Canada;
- les prestations de décès autres que les prestations du RPC ou du RRQ;
- les autres revenus non déclarés ailleurs
- Montants versés en vertu des conventions de retraite.
- Montants relatifs à une fiducie (comme une fiducie au profit d'un athlète amateur).

Aux fins de cette publication, nous ajoutons également les revenus suivants :

- les revenus nets de sociétés en commandite (ligne 122 de la déclaration);
- les pensions alimentaires, les allocations de séparation ou les paiements reçus pour le soutien d'enfants (Veuillez vous reporter à la page 29) (ligne 128 de la déclaration);

Part III

Total income assessed, non-taxable components, and other comments

Item 24: Total income assessed – Line 150 of the return or the total of Items 4 to 23

This item contains the amount reported on line 150 of the return or the total of Items 4 to 23. However, this item **doesn't include** non-taxable income from the following:

- War Veterans' Allowance;
- veterans' disability pension payments;
- dependants' pension;
- spouse's allowance;
- mother's allowance;
- lottery winnings;
- Canada Child Tax Benefit;
- goods and services tax credit;
- property bequeathed on death;
- payments from the Société de l'assurance-automobile du Québec;
- student loans;
- Quebec work income supplement.

Some parts of total income assessed are in gross amounts, while others are in net amounts.

For example, dividend income is grossed-up to represent 125% of such income. Interest and investment income are also gross figures since carrying charges are not deducted (i.e., netted out).

On the other hand, taxable capital gains are net amounts because only 75% is reported.

Deduction items

- Deductions from total income assessed
- Deductions from net income
- Non-refundable tax credits
- Summary of tax and credit items

Deductions from total income assessed

Item 25: Registered pension plan (RPP) contributions - Line 207 of the return

This item indicates deductions from salaries for registered pension plans.

Item 26: RRSP contributions - Line 208 of the return

This item indicates RRSP contributions as reported on line 208 of the return. The deduction for an employee is 18% of earned income—up to a maximum of \$13,500—plus the unused portion from 1991 to 1996.

Revenu total établi, éléments non imposables et autres remarques

Poste 24 : Revenu total établi – Ligne 150 de la déclaration, ou somme des montants figurant aux postes 4 à 23

Ce poste comprend le montant déclaré à la ligne 150 de la déclaration ou la somme des montants figurant aux postes 4 à 23. Cependant, il **ne comprend pas** les revenus non imposables suivants :

- les allocations aux anciens combattants;
- les indemnités d'invalidité pour les anciens combattants;
- les pensions de personnes à charge;
- les allocations de conjoint;
- les prestations familiales;
- les gains de loterie;
- la prestation fiscale canadienne pour enfants;
- le crédit pour la taxe sur les produits et services;
- les biens légués au décès;
- les paiements de la Société de l'assurance-automobile du Québec;
- les prêts étudiants;
- le supplément au revenu de travail du Québec.

Notez que certains éléments du revenu total établi sont des montants bruts et d'autres, des montants nets.

Par exemple, le revenu provenant des dividendes est majoré pour représenter 125 % du montant des dividendes. Les intérêts et les revenus de placements sont aussi des montants bruts, puisque les frais financiers n'en sont pas déduits.

Par ailleurs, les gains en capital imposables sont des montants nets, puisque seulement 75 % des gains totaux doivent être déclarés.

Postes de déductions

- Déductions du revenu total établi
- Déductions du revenu net
- Crédits d'impôt non remboursables
- Sommaire des postes relatifs à l'impôt et aux crédits

Déductions du revenu total établi

Poste 25 : Cotisations à un RPA – Ligne 207 de la déclaration

Montant retenu sur le salaire pour un régime de pension agréé (RPA).

Poste 26 : Cotisations à un REER – Ligne 208 de la déclaration

Ce poste comprend les cotisations à un régime enregistré d'épargne-retraite (REER), telles qu'elles sont indiquées à la ligne 208 de la déclaration. La déduction maximale pour un employé est de 18 % du revenu gagné, jusqu'à un maximum de 13 500 \$, plus la partie inutilisée des déductions accumulées de 1991 à 1996.

Item 27: Annual union dues, professional dues, or like dues – Line 212 of the return

This item includes membership dues, dues paid to a parity or advisory committee, malpractice liability insurance premiums, and professional membership dues if the taxfiler needs them to maintain a professional status recognized by law.

Excluded are initiation fees and special assessments or charges for any purpose other than the organization's ordinary operating costs.

Item 28: Child care expenses – Line 214 of the return

In 1997, the limit for child care expenses was \$5,000 for each child under age 7. The same amount applied for a child of any age if the taxfiler was claiming the disability amount for the child. For children aged 7 to 16, the limit was \$3,000 for each child.

The maximum that a taxfiler could claim was the lesser of:

- Part A—the child care expense payment;
- Part B—two-thirds of the taxfiler's earned income; and
- Part C—\$5,000 for each child under 7 and \$3,000 for each child aged 7 to 16.

Item 29: Carrying charges and interest expenses – Line 221 of the return or according to the Schedule 4 calculation

This item includes:

- carrying charges and interest expenses paid on money borrowed to earn investment income;
- fees for management or safe custody of investments;
- safety deposit box charges;
- accounting fees for recording investment income;
- investment counsel fees.

Item 30: Other employment expenses – Line 229 of the return

This item includes deductions for certain expenses incurred by the taxfiler to earn employment income, such as:

- supplies;
- travel expenses;
- costs of meals, up to 50%;
- lodging while employed away from home;
- apprentice mechanic tool expenses;
- expenses paid to earn income from artistic activities;
- legal fees you paid to collect or establish a right to salary;
- allowable parking motor vehicle costs.

Poste 27 : Cotisations annuelles syndicales, professionnelles et semblables – Ligne 212 de la déclaration

Ce poste comprend les cotisations syndicales, les cotisations versées à un comité paritaire ou consultatif, les primes d'assurance-responsabilité professionnelle et les cotisations de membre d'une association professionnelle qu'un particulier doit verser pour conserver un statut professionnel reconnu par la loi.

Ce poste exclut cependant les droits d'adhésion et les cotisations ou droits spéciaux pour couvrir d'autres frais que les frais ordinaires de fonctionnement de l'organisme.

Poste 28 : Frais de garde d'enfants – Ligne 214 de la déclaration

En 1998, la limite applicable aux frais de garde était de 5 000 \$ pour chaque enfant de moins de 7 ans. Cette limite s'appliquait aussi à tout enfant pour qui le montant pour personnes handicapées pouvait être demandé. La limite était de 3 000 \$ pour les enfants de 7 à 16 ans.

La déduction maximale était le **moins élevé** des montants suivants :

- partie A – les paiements de frais de garde d'enfants
- partie B – les deux tiers du revenu gagné par le déclarant pour l'année
- partie C – 5 000 \$ pour chaque enfant de moins de 7 ans, et 3 000 \$ pour chaque enfant de 7 à 16 ans

Poste 29 : Frais financiers et frais d'intérêts – Ligne 221 de la déclaration ou selon le calcul de l'annexe 4

Ces frais comprennent les montants suivants :

- les frais financiers et les frais d'intérêts payés sur l'argent emprunté pour gagner un revenu de placements;
- les frais de gestion ou de garde de placements;
- les frais de location de cases de coffre-fort;
- les honoraires versés pour la comptabilisation de revenus de placements;
- les honoraires de conseillers en placements.

Poste 30 : Autres dépenses d'emploi - ligne 229 de la déclaration

Ce poste comprend les déductions de certaines dépenses engagées par le déclarant pour gagner un revenu d'emploi, par exemple :

- fournitures;
- les dépenses de voyage;
- les frais de repas, jusqu'à 50 %;
- les frais d'hébergement lorsque le travail a éloigné l'employé de son domicile;
- mécanicien apprenti dépenses afférentes à la fourniture d'outils;
- les dépenses engagées pour gagner un revenu provenant d'activités artistiques;
- les frais juridiques payés pour recouvrer un salaire ou un avantage, ou pour établir un droit à ceux-ci;
- frais de stationnement permis les frais de véhicules à moteur.

Part III

Item 31: Other deductions – Line 232 of the return

For our purposes, these include:

- repayments of income amounts;
- legal and accounting fees;
- capital cost allowance claims for Canadian motion picture films and videotapes;
- depletion allowances;
- capital loss on disposition of particular Canadian business equities;

For our purposes, we also add the following deductions:

- Saskatchewan provincial pension plan contributions (line 209 of the return);
- attendant care expense (line 215);
- business investment losses (line 217);
- moving expenses (line 219);
- cleric's residence deductions (line 231);
- support payments (line 220); and
- Canadian exploration and development expenses (line 224).

Deductions from net income

Item 32: Capital gains deduction – Line 254 of the return

The following limits apply to capital gains deductions:

- \$500,000 of gains realized on the disposition of agricultural property; and
- \$500,000 on qualifying small business corporation shares.

Cumulative net investment losses may reduce the amount of net taxable capital gains that are otherwise eligible for the capital gains deduction.

Item 33: Additional deductions – Line 256 of the return

These include:

- the vow of perpetual poverty deduction;
- 50% of benefits from U.S. social security income;
- all the items in lines 248 to 255 of the return;
- other years' restricted farm losses; and
- income exempt under a tax treaty.

Item 34: Total deductions

This item is the calculated total of all deductions from lines 248 to 256 of the return.

Poste 31 : Autres déductions – Ligne 232 de la déclaration

Aux fins de ce rapport, les autres déductions comprennent les montants suivants :

- le remboursement de sommes déclarées comme revenu;
- les frais juridiques et comptables;
- la déduction pour amortissement pour les bandes magnétoscopiques et les films canadiens;
- le dégrèvement pour épuisement;
- les pertes en capital subies suite à la disposition de certains biens mobiliers canadiens;

Aux fins de cette publication, nous ajoutons également les déductions suivantes :

- les cotisations au Régime de pensions de la Saskatchewan (ligne 209 de la déclaration);
- les frais de préposé aux soins (ligne 215);
- les pertes au titre d'un placement d'entreprise (ligne 217);
- les frais de déménagement (ligne 219);
- la déduction pour la résidence des membres du clergé (ligne 231);
- les paiements de pension alimentaire (ligne 220);
- les frais d'exploration et d'aménagement au Canada (ligne 224).

Déductions du revenu net

Poste 32 : Déduction pour gains en capital – Ligne 254 de la déclaration

Les limites suivantes s'appliquent aux déductions pour gains en capital:

- 500 000 \$ pour les gains réalisés à la disposition de biens agricoles;
- 500 000 \$ pour les actions admissibles d'une petite entreprise.

La perte nette cumulative sur placements peut réduire le montant net des gains en capital qui aurait donné droit à la déduction pour gains en capital.

Poste 33 : Déductions supplémentaires – Ligne 256 de la déclaration

Il s'agit des déductions suivantes :

- la déduction pour voeu de pauvreté perpétuelle;
- 50 % des prestations de sécurité sociale des États-Unis;
- tous les éléments des lignes 248 à 255 de la déclaration;
- les pertes agricoles restreintes d'autres années;
- le revenu non imposable selon une convention fiscale.

Poste 34 : Total des déductions

Total de toutes les déductions des lignes 248 à 256 de la déclaration.

Item 35: Taxable income assessed – Line 260 of the return

This is the amount on which we calculate income tax. For example:

| Taxable income | Tax |
|----------------------|-----------------------------------|
| \$29,590 or less | 17% |
| \$29,590 to \$59,180 | \$5,030 plus 26% on next \$29,590 |
| \$59,180 or more | \$12,724 plus 29% on remainder |

Non-refundable tax credits

Non-refundable tax credits have the same value for all Canadians, regardless of their income. These credits reduce their federal income tax payable. However, we do not refund the excess. The amounts are the full amounts before the credit.

The non-refundable tax credit is 17% of the total credit amount. We calculate credits for charitable donations and for cultural, ecological, and government gifts of more than \$200 at a rate of 29%.

Item 36: Basic personal amount – Line 300 of the return

This is \$6,456 for all residents and for non-residents who carried on a business in Canada.

Item 37: Age amount – Line 301 of the return

Taxfilers who were 65 years or older in 1997 and whose income was less than \$49,134 may be allowed to claim an age amount up to a maximum of \$3,482.

Item 38: Spousal amount and equivalent-to-spouse amount – Lines 303 and 305 of the return

This is \$5,380, which can be claimed by a taxfiler whose spouse's net income was not more than \$538. The term "spouse" applies to both legally married spouses and common-law spouses.

People without a spouse can claim this if they supported a relative with a net income of \$538 or less who:

- resided in Canada;
- resided with the taxfiler;
- was related by blood, marriage, or adoption; and
- was under 18 (unless the dependant was his or her parent or grandparent, or was mentally or physically infirm).

A reduced amount can be claimed if the net income of the spouse or relative was more than \$538 but less than \$5,918. The reduced amount is calculated by subtracting the net income of the spouse or relative from \$5,918.

Poste 35 : Revenu imposable établi – Ligne 260 de la déclaration

Montant à partir duquel l'impôt sur le revenu est calculé. Par exemple :

| Revenu imposable | Impôt |
|--------------------------|------------------------------|
| 29 590 \$ ou moins | 17 % |
| de 29 590 \$ à 59 180 \$ | 5 030 \$ plus 26 % du reste |
| 59 180 \$ ou plus | 12 724 \$ plus 29 % du reste |

Crédits d'impôt non remboursables

Les crédits d'impôt non remboursables ont la même valeur pour tous les Canadiens, peu importe leur revenu. Ces crédits réduisent l'impôt sur le revenu fédéral, mais l'excédent n'est pas remboursé. Les montants sont les montants globaux avant crédit.

Les crédits d'impôt non remboursables correspondent à 17 % du total de ces montants. Toutefois, un crédit de 29 % est accordé pour les dons de bienfaisance, les dons de biens culturels ou écosensibles ainsi que les dons au gouvernement qui dépassent 200 \$.

Poste 36 : Montant personnel de base – Ligne 300 de la déclaration

Montant de 6 456 \$ que peuvent demander tous les résidents du Canada et les non-résidents qui exploitent une entreprise au Canada.

Poste 37 : Montant en raison de l'âge – Ligne 301 de la déclaration

Les contribuables ayant 65 ans ou plus en 1997 peuvent demander jusqu'à 3 482 \$ comme montant en raison de l'âge si leur revenu est inférieur à 49 134 \$.

Poste 38 : Montant pour conjoint et équivalent du montant pour conjoint – Lignes 303 et 305 de la déclaration

Montant de 5 380 \$ que peuvent demander les personnes dont le conjoint a un revenu net inférieur à 538 \$. Le terme « conjoint » s'applique à une personne légalement mariée et à un conjoint de fait.

Les personnes qui ne sont pas mariées peuvent également déduire ce montant si elles subviennent aux besoins d'un parent dont le revenu net est inférieur à 538 \$ et qui remplit les conditions suivantes:

- il réside au Canada;
- il réside avec le déclarant;
- il lui est lié par le sang, le mariage ou l'adoption;
- il a moins de 18 ans, sauf s'il s'agit d'un parent ou d'un grand-parent ou d'une personne ayant une déficience physique ou mentale.

Un montant réduit peut être demandé si le revenu net du conjoint ou du parent est supérieur à 538 \$ et inférieur à 5 918 \$. On calcule ce montant en soustrayant le revenu net du conjoint ou du parent de 5 918 \$.

Part III

Item 39: CPP or QPP contributions – Lines 308 and 310 of the return

This is the amount paid into the Canada Pension Plan or Quebec Pension Plan by employees and self-employed taxpayers. It doesn't include taxpayers aged 71 and over because they don't contribute.

Item 40: Employment Insurance premiums – Line 312 of the return

This is the amount deducted as Employment Insurance premiums and withheld by the employer, less any overpayment.

Item 41: Pension income amount – Line 314 of the return

This amount is equal to \$1,000 or the total of payments received from certain types of pension income, whichever amount is less.

“Eligible pension income” refers to any of the following:

- a life annuity;
- payments from an RRSP;
- payments from a registered retirement income fund;
- the taxable part of general annuity payments.

Item 42: Disability amount – Lines 316 and 318 of the return

This is an amount that a taxpayer with a disability claims or that a taxpayer claims for a disabled person who isn't the taxpayer's spouse. The maximum claim allowed is \$4,233 per disabled individual.

Item 43: Tuition and education amount – Lines 323 and 324 of the return

This is the amount of tuition fees (more than \$100). This item also includes the tuition fees and education amounts transferred from a student, to a maximum of \$5,000 per student.

Students who are enrolled full-time in a distance education program or correspondence course may be eligible for the education amount.

Poste 39 : Cotisations au RPC ou au RRQ – Lignes 308 et 310 de la déclaration

Montant versé au Régime de pensions du Canada ou au Régime de rentes du Québec par les employés et les déclarants dont le revenu provient d'un travail indépendant. Le montant n'inclut pas les déclarants âgés de 71 ans ou plus parce qu'ils ne peuvent pas cotiser.

Poste 40 : Cotisations à l'assurance-emploi – Ligne 312 de la déclaration

Montant déduit comme cotisations versées à l'assurance-emploi et retenu par l'employeur, moins tout paiement en trop.

Poste 41 : Montant pour revenu de pension – Ligne 314 de la déclaration

Montant correspondant au moins élevé des montants suivants : 1 000 \$ ou le total des paiements reçus qui constituent des revenus de pension admissibles.

Par « revenus de pension admissibles », on entend :

- une rente viagère;
- des paiements provenant d'un REER;
- des paiements provenant d'un fond enregistré de revenu de retraite;
- la partie imposable des paiements de rentes ordinaires.

Poste 42 : Montant pour personnes handicapées – Lignes 316 et 318 de la déclaration

Un déclarant peut demander ce montant pour lui-même, s'il a une déficience grave, ou pour une personne handicapée à sa charge autre que son conjoint. Le montant maximal est de 4 233 \$ par personne handicapée.

Poste 43 : Frais de scolarité et montant relatif aux études – Lignes 323 et 324 de la déclaration

Montant des frais de scolarité (supérieur à 100 \$). Il comprend également les frais de scolarité et le montant relatif aux études transférés d'un enfant, pour un maximum de 5 000 \$ par étudiant.

Les étudiants inscrits à temps plein à des programmes de formation à distance ou à des cours par correspondance peuvent avoir droit à ce montant.

**Item 44: Amounts transferred from your spouse –
Line 326 of the return**

When a taxfiler is entitled to certain credits that aren't required to reduce his or her federal income tax to zero, these amounts can be transferred to the return of his or her spouse. The taxfiler can transfer the following:

- age amount;
- pension income amount;
- disability amount;
- tuition fees and education amount – maximum \$5,000.

**Item 45: Allowable portion of medical expenses –
Line 332 of the return**

This item is medical expenses, minus either 3% of net income or \$1,614, whichever amount is less.

Item 46: Total tax credits – Line 338 of the return

This is 17% of the total non-refundable tax credit amounts Line 300 to 332 of the tax return.

**Item 47: Charitable donations and government
gifts – Line 340 of the return**

For this item, the taxfiler can claim a maximum amount of 75% of net income. He or she can carry forward charitable donations for up to five years after the year in which they were made.

- This includes government gifts that were made after February 18, 1997.

**Item 48: Cultural and ecological gifts – Line 342 of
the return**

These types of donations are not limited to a percentage of net income. The value of gifts can be carried forward for up to five years after the year in which they were made.;

- This includes government gifts that were made or that were agreed to in writing before February 19, 1997.

**Item 49: Total tax credits on donations – Lines 346
and 348 of the return**

- We calculate this credit as 17% on the first \$200 and 29% on the balance.

**Item 50: Total non-refundable tax credits – Line
350 of the return**

This item is the sum of Item 46: "Non-refundable," and Item 49, "Total tax credits on donations".

**Poste 44 : Montants transférés de votre conjoint –
Ligne 326 de la déclaration**

Lorsqu'un déclarant a droit à certains montants mais qu'il n'en a pas besoin pour ramener son impôt fédéral à zéro, il peut les transférer à la déclaration de son conjoint. Les montants suivants sont transférables:

- le montant en raison de l'âge;
- le montant pour revenu de pension;
- le montant pour personnes handicapées;
- les frais de scolarité et le montant relatif aux études – maximum de 5000 \$.

**Poste 45 : Partie déductible des frais médicaux –
Ligne 332 de la déclaration**

Ce poste comprend les frais médicaux, moins le moins élevé des montants suivants : 3 % du revenu net ou 1 614 \$.

**Poste 46 : Total des crédits d'impôt – Ligne 338 de
la déclaration**

Il s'agit de 17 % du total des montants des crédits d'impôts non-remboursables des lignes 300 à 332 de la déclaration.

**Poste 47 : Dons de bienfaisance et dons au
gouvernement – Ligne 340 de la déclaration**

Pour ce poste, un montant maximum de 75 % du revenu net peut être déduit. Les dons de bienfaisance peuvent être reportés jusqu'à cinq ans après l'année où ils ont été faits.

- Cela inclut les dons au gouvernement qui ont été faits après le 18 février 1997.

**Poste 48 : Dons de biens culturels ou écosensibles
– Ligne 342 de la déclaration**

Il n'y a pas de limite de pourcentage du revenu net pour ce type de dons. Les dons peuvent être reportés jusqu'à cinq ans après l'année où ils ont été faits.

- Ceci inclut les dons au gouvernement faits avant le 19 février 1997.

**Poste 49: Total des crédits d'impôt pour dons –
Lignes 346 et 348 de la déclaration**

- Ce crédit est calculé en prenant 17 % de la première tranche de 200 \$ et 29 % du reste.

**Poste 50 : Total des crédits d'impôt non
remboursables – Ligne 350 de la déclaration**

Total du poste 46, « Total des crédits d'impôt », et du poste 49, « Total des crédits pour dons ».

Part III

Summary of tax and credit items

Item 51: Net federal tax – Line 420 of the return

This item consists of federal tax, less any federal political contribution tax credit, investment tax credit, and labour-sponsored funds tax credit, and plus the federal individual surtax and the minimum tax payable.

Item 52: Net provincial or territorial tax – Line 428 of the return

This item includes provincial or territorial surtax, flat tax (where it applies), and minimum tax, less provincial or territorial foreign tax credits and any provincial or territorial tax reduction.

Except for Quebec, which collects its own income tax, the federal government collects provincial income taxes for the provinces and territories. In 1997, the basic provincial and territorial rates as a percentage of basic federal tax were as follows:

| Province/Territory | Rate |
|-----------------------|-------|
| Newfoundland | 69% |
| Prince Edward Island | 59.5% |
| Nova Scotia | 58.5% |
| New Brunswick | 63% |
| Quebec | n/a |
| Ontario | 48% |
| Manitoba | 52 % |
| Saskatchewan | 50% |
| Alberta | 45.5% |
| British Columbia | 51% |
| Northwest Territories | 45% |
| Yukon | 50% |
| Non-residents | 52% |

Sommaire des postes relatifs à l'impôt et aux crédits

Poste 51 : Impôt fédéral net – Ligne 420 de la déclaration

Ce poste inclut l'impôt fédéral, moins le crédit d'impôt pour contributions politiques fédérales, le crédit d'impôt à l'investissement et le crédit d'impôt relatif à un fonds de travailleurs, plus la surtaxe fédérale des particuliers et l'impôt minimum.

Poste 52 : Impôt provincial ou territorial net – Ligne 428 de la déclaration

Cet impôt comprend la surtaxe provinciale ou territoriale, l'impôt uniforme provincial ou territorial (s'il y a lieu) et l'impôt minimum provincial ou territorial, moins les crédits provinciaux ou territoriaux pour impôt étranger et toute réduction provinciale ou territoriale d'impôt.

Le gouvernement fédéral perçoit les impôts provinciaux et territoriaux sur le revenu au nom des provinces et territoires, sauf le Québec qui perçoit son propre impôt sur le revenu. En 1997, les taux provinciaux et territoriaux de base correspondant à un pourcentage de l'impôt fédéral de base étaient les suivants :

| Province ou territoire | Taux |
|---------------------------|--------|
| Terre-Neuve | 69 % |
| Ile-du-Prince-Édouard | 58,5 % |
| Nouvelle-Écosse | 57,5 % |
| Nouveau-Brunswick | 63 % |
| Québec | S/O |
| Ontario | 48 % |
| Manitoba | 52 % |
| Saskatchewan | 50 % |
| Alberta | 45,5 % |
| Colombie-Britannique | 51 % |
| Territoires du Nord-Ouest | 45 % |
| Yukon | 50 % |
| Non-résidents | 52 % |

The following provinces/territories levy a surtax on provincial tax payable:

| Province/Territory | Surtax | Provincial/territorial tax payable; |
|---------------------------|----------------------|---|
| Newfoundland and Labrador | 10% | more than \$7,900 |
| Prince Edward Island | 10% | more than \$5,200 |
| Nova Scotia | 10% | more than \$10,000 |
| New Brunswick | 8% | more than \$13,500 |
| Ontario | 20% 26% | more than \$4,555 more than \$6,180 |
| Manitoba | 2% on net income | plus 2% on net income > \$30,000 |
| Saskatchewan | 2% tax on net income | plus a further 10% surtax on all SK tax payable plus a 15% surtax on SK tax payable in excess of \$4,000. |
| Alberta | 8% | more than \$3,500, plus flat tax of 0.5% of taxable income |
| British Columbia | 30% 24.5% | more than \$5,300 in excess of \$8,915 |
| Yukon | 5% | more than \$6,000 |

Les provinces et le territoire suivants prélèvent une surtaxe sur l'impôt provincial ou territorial à payer :

| Province ou territoire | Surtaxe | Impôt provincial ou territorial à payer |
|-------------------------|-----------------------|---|
| Terre-Neuve-et-Labrador | 10 % | supérieur à 7 900 \$ |
| Ile-du-Prince-Édouard | 10 % | supérieur à 5,200 \$ |
| Nouvelle-Écosse | 10 % | supérieur à 10 000 \$ |
| Nouveau-Brunswick | 8 % | supérieur à 13 500 \$ |
| Ontario | 20 % 26 % | supérieur à 4 555 \$ supérieur à 6 180 \$ |
| Manitoba | 2 % sur le revenu net | 2 % sur le revenu net excédant 30 000 \$. |
| Saskatchewan | 2 % sur le revenu net | une surtaxe de 10 % sur l'ensemble de l'impôt provincial à payer et une surtaxe de 15 % sur l'impôt provincial à payer excédant 4 000 \$. |
| Alberta | 8 % | supérieur à 3 500 \$, plus un impôt uniforme de 0,5 % du revenu imposable |
| Colombie-Britannique | 30 % 24.5 % | supérieur à 5 300 \$ sur l'excédent de 8 915 \$ |
| Yukon | 5 % | supérieur à 6 000 \$ |

Item 53: Total tax payable

This item is the total of the amounts of net federal (Item 51) and provincial tax payable (Item 52). It does not correspond to line 435 of the tax return because it doesn't include the Canada Pension Plan contributions payable on self-employment earnings or the repayment of social benefits.

Item 54: Social benefits repayment – Line 422 of the return

Taxfilers have to repay Employment Insurance premiums in whole or in part if their “net income before adjustments” is more than \$48,750.

Old Age Security benefits have to be repaid when the “net income before adjustments” is more than \$53,215.

Poste 53 : Total de l'impôt à payer

Total des montants nets de l'impôt fédéral (poste 51) et de l'impôt provincial ou territorial à payer (poste 52). Ce montant ne correspond pas à la ligne 435 de la déclaration parce qu'il n'inclut pas les cotisations au Régime de pensions du Canada à payer pour le revenu d'un travail indépendant ni le remboursement des prestations de programmes sociaux.

Poste 54 : Remboursement des prestations de programmes sociaux – Ligne 422 de la déclaration

Un contribuable devra rembourser une partie ou la totalité des prestations d'assurance-emploi qu'il a reçues si son « revenu net avant rajustements » est supérieur à 48 750 \$.

Il en va de même pour les prestations de sécurité de la vieillesse lorsque le « revenu net avant rajustements » du contribuable est supérieur à 53 215 \$.

Item 55: Basic federal tax – Line 429 of Schedule 1 of the return

This amount refers to the total of federal income tax with tax adjustments, less the following;

- non-refundable tax credits;
- federal dividend tax credit;
- minimum tax carryover.

Item 56: Federal individual surtax – Line 419 of the return

For 1997, the surtax was 3% on amounts of federal tax payable up to \$12,500. An additional 15% on federal tax in excess of \$12,500.

Item 57: Dividend tax credit – Line 425 of Schedule 1 of the return

This is a tax credit of 13.33% of the amount on line 120 of the return, (Dividends from Canadian corporations).

Poste 55 : Impôt fédéral de base – Ligne 429 de l'annexe 1 de la déclaration

Total de l'impôt fédéral sur le revenu et des rajustements d'impôt, moins les montants suivants:

- le total des crédits d'impôt non remboursables;
- le crédit d'impôt fédéral pour dividendes;
- le report d'impôt minimum.

Poste 56 : Surtaxe fédérale des particuliers – Ligne 419 de la déclaration

Pour 1997, la surtaxe était de 3 % sur les premiers 12 500 \$ de l'impôt fédéral à payer. Un pourcentage supplémentaire de 15 % sur l'impôt fédéral excédant 12 500 \$.

Poste 57 : Crédit d'impôt pour dividendes – Ligne 425 de l'annexe 1 de la déclaration

Crédit d'impôt de 13,33 % du montant inscrit à la ligne 120 de la déclaration (dividendes de sociétés canadiennes).

Part IV

Summary tables

Description of tables

Partie IV

Tableaux récapitulatifs

Description des tableaux

Part IV

Part IV – Summary tables

The tables in this part summarize data from tables in Part III.

Summary of Basic Table 2

This table summarizes Basic Table 2 in Part III. Data for all returns filed is used, which includes:

- the number of taxfilers and the percentage of all taxfilers they represent;
- the total income assessed;
- the taxable income assessed;
- the total non-refundable tax credits;
- the net federal tax payable; and
- the effective tax rates on total and taxable income assessed.

Summary of Basic Table 4

This table summarizes Basic Table 4 in Part III. The data is presented according to age and sex.

Partie IV

Partie IV - Tableaux récapitulatifs

Les tableaux de cette section résument les données des tableaux de la partie III.

Tableau récapitulatif du tableau de base 2

Ce tableau est le résumé du tableau de base 2 de la partie III présente les données suivantes pour toutes les déclarations soumises :

- le nombre de déclarants ainsi que le pourcentage du total qu'ils représentent;
- le revenu total établi;
- le revenu imposable établi;
- le total des crédits d'impôt non remboursables;
- l'impôt fédéral net à payer;
- les taux effectifs d'imposition sur le revenu total établi et le revenu imposable établi.

Tableau récapitulatif du tableau de base 4

Ce tableau est le résumé du tableau de base 4 de la partie III. Les données sont présentées en fonction de l'âge et du sexe.

Part IV - Tables

Summary of Final Basic Table 2 - Tableau récapitulatif du tableau final de base 2

All Returns by Total Income Class - 1997

Toutes les déclarations selon le palier de revenu total - 1997

| Total income class | Number | % of grand total | Income and non-refundable tax credit Revenu et crédits d'impôt non remboursables | | | Net federal tax Impôt fédéral net | | |
|------------------------------------|-------------------|-------------------|---|--|--|--------------------------------------|-----------------------------------|---------------------------------------|
| | | | Total income assessed (in millions) | Taxable income assessed (in millions) | Total non-refundable tax credits (in millions) | Net federal tax (in millions) | Effective rate on total income | Effective rate on taxable income |
| Palier de revenu total | Nombre | % du total global | Revenu total établi (en millions) | Revenu imposable établi (en millions) | Total des crédits d'impôt non remboursables (en millions) | Impôt fédéral net (en millions) | Taux effectif sur le revenu total | Taux effectif sur le revenu imposable |
| Loss and nil/Perte et néant | 895,800 | 4 | \$ -758 | \$ 11 | \$ 1,034 | \$ 3 | | 0 |
| \$1 to-à 10,000 | 4,781,240 | 23 | 25,871 | 19,640 | 5,944 | 195 | | 1 |
| 10,000 to-à 15,000 | 3,128,400 | 15 | 38,688 | 30,131 | 4,966 | 1,120 | | 3 |
| 15,000 to-à 20,000 | 2,107,210 | 10 | 36,633 | 32,833 | 3,456 | 2,331 | | 6 |
| 20,000 to-à 25,000 | 1,723,130 | 8 | 38,718 | 35,277 | 2,833 | 3,262 | | 8 |
| 25,000 to-à 30,000 | 1,600,700 | 8 | 43,908 | 40,319 | 2,653 | 4,278 | | 10 |
| 30,000 to-à 35,000 | 1,375,020 | 7 | 44,563 | 40,536 | 2,291 | 4,824 | | 11 |
| 35,000 to-à 40,000 | 1,127,400 | 5 | 42,174 | 38,007 | 1,909 | 5,104 | | 12 |
| 30,000 to-à 40,000 | 2,502,420 | 12 | 86,737 | 78,543 | 4,201 | 9,928 | | 11 |
| 40,000 to-à 45,000 | 917,090 | 4 | 38,905 | 34,902 | 1,572 | 5,162 | | 13 |
| 45,000 to-à 50,000 | 712,650 | 3 | 33,776 | 30,070 | 1,227 | 4,778 | | 14 |
| 40,000 to-à 50,000 | 1,629,740 | 8 | 72,681 | 64,973 | 2,799 | 9,940 | | 14 |
| 50,000 to-à 60,000 | 1,080,370 | 5 | 59,013 | 52,111 | 1,888 | 8,930 | | 15 |
| 60,000 to-à 70,000 | 634,880 | 3 | 40,901 | 35,930 | 1,141 | 6,624 | | 16 |
| 70,000 to-à 80,000 | 339,580 | 2 | 25,329 | 22,042 | 624 | 4,328 | | 17 |
| 80,000 to-à 90,000 | 198,320 | 1 | 16,770 | 14,451 | 373 | 2,984 | | 18 |
| 90,000 to-à 100,000 | 115,420 | 1 | 10,910 | 9,394 | 222 | 2,014 | | 18 |
| 50,000 to-à 100,000 | 2,368,560 | 11 | 152,924 | 133,926 | 4,248 | 24,880 | | 16 |
| 100,000 to-à 150,000 | 221,270 | 1 | 26,253 | 22,553 | 446 | 5,164 | | 20 |
| 150,000 to-à 250,000 | 100,520 | 0 | 18,846 | 16,194 | 228 | 4,098 | | 22 |
| 250,000 and over-et plus | 64,830 | 0 | 36,645 | 32,468 | 308 | 8,876 | | 24 |
| 50,000 and over-et plus | 2,755,170 | 13 | 234,667 | 205,141 | 5,230 | 43,018 | | 18 |
| Total | 21,123,810 | 100 | 577,144 | 506,867 | 33,115 | 74,075 | | 13 |

Note : For more details, see Basic Tables 4, 4A, and 6 on pages 62 to 89 and 98 to 105.

Note: Pour plus de précisions, consultez les tableaux de base finaux 4, 4A et 6 aux pages 62 à 89 et 98 à 105.

Summary of Final Basic Table 4 - Tableau récapitulatif du tableau final de base 4

All Returns by Age and Sex - 1997

Toutes les déclarations selon l'âge et le sexe - 1997

| Age group Group d'âge | Number Nombre | % of grand total % du total global | Income and non-refundable tax credit Revenu et crédits d'impôt non remboursables | | | | Net federal tax Impôt fédéral net | |
|---|-------------------|---|---|---|---|--|--------------------------------------|------------------------------------|
| | | | Average income assessed | Total income assessed (in millions) | Total income assessed (in millions) | Tot. non-refundable tax credits (in millions) | Average federal tax | Net federal tax (in millions) |
| | | | Revenu moyen établi | Revenu total établi (en millions) | Revenu total établi (en millions) | Total des crédits d'impôt non remboursables (en millions) | Impôt fédéral moyen | Impôt fédéral net (en millions) |
| All taxfilers/ Tous les déclarants | | | \$ | \$ | \$ | \$ | \$ | \$ |
| Under 20 - Moins de 20 | 922,900 | 4 | 5,777 | 5,332 | 5,015 | 1,067 | 203 | 187 |
| 20-24 | 1,787,680 | 8 | 12,055 | 21,551 | 19,497 | 2,368 | 891 | 1,592 |
| 25-29 | 1,907,090 | 9 | 21,226 | 40,480 | 36,005 | 2,665 | 2,335 | 4,454 |
| 30-34 | 2,265,880 | 11 | 27,041 | 61,272 | 53,473 | 3,342 | 3,399 | 7,701 |
| 35-39 | 2,466,490 | 12 | 31,008 | 76,480 | 66,489 | 3,725 | 4,191 | 10,336 |
| 40-44 | 2,320,460 | 11 | 33,923 | 78,717 | 68,664 | 3,589 | 4,788 | 11,110 |
| 45-49 | 1,982,030 | 9 | 36,645 | 72,631 | 63,420 | 3,138 | 5,339 | 10,583 |
| 50-54 | 1,666,730 | 8 | 36,940 | 61,568 | 53,771 | 2,604 | 5,484 | 9,141 |
| 55-59 | 1,242,710 | 6 | 34,170 | 42,463 | 36,942 | 1,902 | 4,937 | 6,135 |
| 60-64 | 1,070,930 | 5 | 29,238 | 31,312 | 27,464 | 1,609 | 3,934 | 4,213 |
| 65-69 | 1,075,580 | 5 | 26,368 | 28,361 | 25,216 | 2,125 | 2,876 | 3,094 |
| 70-74 | 904,750 | 4 | 25,095 | 22,705 | 20,603 | 1,814 | 2,631 | 2,381 |
| 75 & over- 75 et plus | 1,509,140 | 7 | 22,670 | 34,212 | 30,265 | 3,167 | 2,078 | 3,137 |
| Total | 21,123,810 | 100 | 27,322 | 577,144 | 506,867 | 33,115 | 3,507 | 74,075 |
| Males - Hommes | | | | | | | | |
| Under 20 - Moins de 20 | 469,130 | 4 | 6,282 | 2,947 | 2,819 | 539 | 268 | 126 |
| 20-24 | 893,810 | 9 | 13,854 | 12,383 | 11,448 | 1,182 | 1,177 | 1,052 |
| 25-29 | 941,260 | 9 | 25,287 | 23,802 | 21,493 | 1,347 | 3,038 | 2,860 |
| 30-34 | 1,114,470 | 11 | 33,609 | 37,456 | 33,129 | 1,722 | 4,604 | 5,131 |
| 35-39 | 1,232,340 | 12 | 39,730 | 48,961 | 42,962 | 1,952 | 5,888 | 7,256 |
| 40-44 | 1,155,530 | 11 | 43,176 | 49,891 | 43,583 | 1,868 | 6,674 | 7,712 |
| 45-49 | 983,480 | 9 | 47,266 | 46,485 | 40,561 | 1,666 | 7,524 | 7,400 |
| 50-54 | 852,050 | 8 | 48,277 | 41,134 | 35,969 | 1,448 | 7,850 | 6,689 |
| 55-59 | 653,360 | 6 | 44,548 | 29,106 | 25,451 | 1,090 | 7,057 | 4,611 |
| 60-64 | 561,010 | 5 | 37,915 | 21,271 | 18,808 | 933 | 5,601 | 3,142 |
| 65-69 | 545,880 | 5 | 32,948 | 17,986 | 16,062 | 1,146 | 4,069 | 2,221 |
| 70-74 | 440,950 | 4 | 30,153 | 13,296 | 12,158 | 937 | 3,554 | 1,567 |
| 75 & over- 75 et plus | 603,310 | 6 | 26,993 | 16,285 | 14,968 | 1,345 | 2,938 | 1,772 |
| Total | 10,447,790 | 100 | 34,558 | 361,059 | 319,449 | 17,175 | 4,934 | 51,549 |
| Females - Femmes | | | | | | | | |
| Under 20 - Moins de 20 | 453,780 | 4 | 5,255 | 2,384 | 2,196 | 529 | 136 | 62 |
| 20-24 | 893,860 | 8 | 10,256 | 9,168 | 8,049 | 1,186 | 604 | 540 |
| 25-29 | 965,830 | 9 | 17,269 | 16,679 | 14,511 | 1,318 | 1,651 | 1,594 |
| 30-34 | 1,151,410 | 11 | 20,685 | 23,817 | 20,344 | 1,620 | 2,232 | 2,570 |
| 35-39 | 1,234,150 | 12 | 22,298 | 27,519 | 23,527 | 1,774 | 2,496 | 3,080 |
| 40-44 | 1,164,930 | 11 | 24,745 | 28,826 | 25,082 | 1,722 | 2,917 | 3,398 |
| 45-49 | 998,550 | 9 | 26,184 | 26,146 | 22,859 | 1,472 | 3,188 | 3,183 |
| 50-54 | 814,680 | 8 | 25,082 | 20,434 | 17,803 | 1,156 | 3,010 | 2,453 |
| 55-59 | 589,340 | 6 | 22,664 | 13,357 | 11,491 | 811 | 2,586 | 1,524 |
| 60-64 | 509,930 | 5 | 19,691 | 10,041 | 8,656 | 676 | 2,100 | 1,071 |
| 65-69 | 529,710 | 5 | 19,586 | 10,375 | 9,155 | 979 | 1,647 | 872 |
| 70-74 | 463,800 | 4 | 20,286 | 9,409 | 8,445 | 877 | 1,754 | 813 |
| 75 & over- 75 et plus | 905,830 | 8 | 19,791 | 17,927 | 15,296 | 1,822 | 1,506 | 1,364 |
| Total | 10,676,020 | 100 | 20,240 | 216,086 | 187,418 | 15,941 | 2,110 | 22,526 |

Note: For more details see Final Basic Tables 2, 2A, and 6 on pages 38 to 44, and 98 to 105.

Note: Pour plus de précisions, consultez les tableaux de base finaux 2, 2A et 6 aux pages 38 à 44 et 98 à 105.

Part V

Statistics by locality

Description of tables

Partie V

Statistiques géographiques

Description du tableau

Part V

Statistics by Locality

Description of tables in Part V

This part presents data taken from the returns of all taxpayers. The section "Geographic classification" on page 10 explains the method used to assign the geographic codes. In some cases, the total of the figures in the table may not match the total indicated due to rounding or editing for confidentiality.

Geographic Table – All Returns by counties or census divisions, and selected localities

The data is on taxable and all returns for counties or census divisions, census subdivisions, and selected localities. The number of returns are presented by total income class. The figures for each county or census division include the figures for each of the selected localities that appear immediately beneath the county or census division figures.

The table indicates, for both taxable and all returns in each locality, the number of returns, total wages, salaries, and total income assessed. Total tax payable has been included with the taxable returns information.

The column headings used in the table are defined in "Description of items" on pages 138 to 150.

Partie V

Statistiques géographiques

Description du tableau de la partie V

Les données présentées dans cette partie ont été tirées des déclarations soumises par tous les déclarants. Pour obtenir des explications sur la méthode de codage géographique, lisez la section intitulée « Classement géographique », à la page 10. Afin de préserver la confidentialité, les nombres ou les montants en dollars peuvent avoir été arrondis ou modifiés et peuvent ne pas arriver aux totaux indiqués quand on les additionne.

Tableau géographique – Toutes les déclarations par comté ou par division de recensement et par endroits choisis

Dans ce tableau, nous présentons les données sur les déclarations imposables et toutes les déclarations par comté, par division de recensement, par sous-division de recensement et par endroits choisis. Nous présentons également le nombre de déclarations par palier de revenu total. Les données relatives à chaque comté ou à chaque division de recensement proviennent de la somme de chacune des localités faisant partie de ce comté ou de cette division.

Le tableau indique, à la fois pour les déclarations imposables et pour toutes les déclarations, le nombre de déclarations, le total des salaires et traitements ainsi que le revenu total établi pour chaque endroit. Les données sur les déclarations imposables comprennent également l'impôt total à payer.

Pour obtenir des explications sur les postes indiqués dans ce tableau, lisez la section intitulée « Description des postes », aux pages 138 à 150.

Part V - Tables

Geographic Table

All Returns by Counties or Census Divisions, and Selected Localities

1997 tax year (all money figures in thousands of dollars)

| | All returns/Toutes les déclarations | | | Taxable returns/Declarations imposables | | | |
|---|---|--|---|---|--|---|---|
| | Number of Returns Nombre de déclarations | Wages and salaries Salaires et traitements (\$) | Total income assessed Revenu total établi (\$) | Number of Returns Nombre de déclarations | Wages and salaries Salaires et traitements (\$) | Total income assessed Revenu total établi (\$) | Total tax Payable Impôt total à payer (\$) |
| DIVISION 1 (AVALON PENINSULA) | 177,950 | 2,438,293 | 3,908,012 | 109,240 | 2,354,068 | 3,466,531 | 738,547 |
| MOUNT PEARL | 17,670 | 324,207 | 438,730 | 12,390 | 314,520 | 406,314 | 86,628 |
| ST. JOHN'S | 72,240 | 1,155,706 | 1,860,476 | 45,850 | 1,119,996 | 1,683,786 | 390,979 |
| DIVISION 2 (BURIN PENINSULA) | 19,120 | 177,953 | 322,847 | 10,510 | 170,088 | 269,552 | 48,188 |
| DIVISION 3 (SOUTH COAST) | 15,650 | 121,421 | 243,856 | 8,500 | 111,741 | 198,856 | 33,944 |
| DIVISION 4 (ST. GEORGE'S) | 17,240 | 157,573 | 280,899 | 8,360 | 150,354 | 225,943 | 42,711 |
| DIVISION 5 (HUMBER DISTRICT) | 30,910 | 376,899 | 613,191 | 18,280 | 362,167 | 534,272 | 105,150 |
| CORNER BROOK | 19,160 | 260,548 | 414,059 | 11,900 | 251,656 | 368,198 | 75,613 |
| DIVISION 6 (CENTRAL NEWFOUNDLAND) | 27,470 | 363,276 | 578,610 | 16,800 | 351,243 | 513,251 | 103,203 |
| DIVISION 7 (BONAVISTA/TRINITY) | 29,550 | 234,558 | 473,794 | 16,050 | 222,285 | 385,525 | 67,609 |
| DIVISION 8 (NOTRE DAME BAY) | 33,150 | 243,376 | 507,103 | 17,590 | 230,095 | 411,303 | 67,080 |
| DIVISION 9 (NORTHERN PENINSULA) | 15,780 | 121,329 | 252,504 | 9,560 | 115,215 | 214,574 | 36,284 |
| DIVISION 10 (LABRADOR) | 19,560 | 393,411 | 496,209 | 12,680 | 380,650 | 459,879 | 90,050 |
| Total, Nfld./T.-N. and Labrador | 386,380 | 4,628,088 | 7,677,025 | 227,580 | 4,447,906 | 6,679,687 | 1,332,745 |
| KINGS | 13,460 | 132,305 | 258,346 | 9,030 | 125,756 | 224,535 | 37,637 |
| PRINCE SUMMERSIDE | 32,660 | 365,741 | 662,883 | 22,270 | 350,133 | 584,804 | 98,229 |
| SUMMERSIDE | 11,850 | 156,338 | 258,090 | 8,170 | 150,118 | 230,206 | 41,067 |
| QUEENS CHARLOTTETOWN | 50,120 | 720,913 | 1,174,906 | 34,450 | 691,264 | 1,058,198 | 201,155 |
| CHARLOTTETOWN | 28,690 | 421,379 | 704,553 | 19,580 | 404,562 | 632,966 | 125,624 |
| Total, P.E.I./Î.-P.-É. | 96,250 | 1,218,959 | 2,096,135 | 65,750 | 1,167,153 | 1,867,538 | 337,021 |
| ANNAPOLIS | 14,110 | 128,136 | 268,516 | 8,440 | 121,586 | 229,247 | 38,427 |
| ANTIGONISH | 13,570 | 184,086 | 301,782 | 8,540 | 174,932 | 265,513 | 49,619 |
| CAPE BRETON/CAP BRETON | 83,210 | 904,102 | 1,649,553 | 48,540 | 864,420 | 1,396,115 | 249,502 |
| COLCHESTER | 35,270 | 449,085 | 762,801 | 22,780 | 430,217 | 678,573 | 125,317 |
| TRURO | 22,720 | 304,061 | 518,714 | 14,870 | 291,134 | 464,316 | 88,926 |
| CUMBERLAND | 24,580 | 265,516 | 479,434 | 14,980 | 254,383 | 410,270 | 69,160 |
| AMHERST | 10,210 | 120,850 | 208,563 | 6,330 | 115,983 | 180,383 | 31,354 |
| DIGBY | 14,650 | 135,619 | 272,156 | 8,910 | 129,244 | 230,886 | 39,231 |
| GUYSBOROUGH | 7,480 | 65,365 | 131,512 | 4,380 | 62,037 | 109,959 | 18,257 |
| HALIFAX | 248,510 | 4,439,227 | 6,807,266 | 176,480 | 4,319,307 | 6,346,309 | 1,332,618 |
| BEDFORD | 10,980 | 274,663 | 403,804 | 8,340 | 269,500 | 388,589 | 94,102 |
| DARTMOUTH | 65,150 | 1,154,937 | 1,712,523 | 45,960 | 1,122,893 | 1,592,998 | 324,306 |
| HALIFAX | 85,340 | 1,398,769 | 2,469,651 | 59,500 | 1,355,864 | 2,288,901 | 506,113 |
| HALIFAX, SUBD.C | 35,250 | 705,496 | 920,992 | 25,820 | 687,400 | 867,561 | 172,458 |
| HALIFAX, SUBD.D | 10,710 | 207,395 | 278,580 | 7,900 | 202,630 | 262,155 | 51,194 |
| HALIFAX, SUBD.E | 12,870 | 216,812 | 307,175 | 9,080 | 211,471 | 284,155 | 53,970 |
| HANTS | 31,720 | 447,920 | 680,936 | 20,620 | 432,516 | 610,687 | 110,854 |
| EAST HANTS | 17,580 | 266,436 | 383,229 | 11,640 | 257,164 | 347,599 | 63,527 |
| INVERNESS | 14,880 | 178,705 | 312,891 | 9,240 | 171,284 | 273,659 | 51,434 |
| KINGS | 42,670 | 573,376 | 938,345 | 27,630 | 551,915 | 841,557 | 155,615 |
| KENTVILLE | 8,840 | 116,452 | 198,937 | 5,710 | 112,243 | 177,433 | 33,803 |
| KINGS, SUBD.A | 15,220 | 224,945 | 336,009 | 9,970 | 217,237 | 305,911 | 56,490 |
| LUNENBURG | 33,130 | 405,746 | 724,021 | 20,680 | 391,459 | 641,036 | 122,276 |
| BRIDGEWATER | 12,550 | 169,720 | 281,239 | 8,050 | 163,749 | 251,382 | 48,686 |
| PICTOU | 34,880 | 466,524 | 768,273 | 21,630 | 449,599 | 677,170 | 131,487 |
| NEW GLASGOW | 11,120 | 163,973 | 274,053 | 7,020 | 159,064 | 245,002 | 50,521 |
| QUEENS | 9,260 | 102,904 | 201,824 | 5,480 | 98,845 | 176,576 | 35,747 |
| RICHMOND | 7,510 | 78,017 | 139,646 | 4,230 | 74,147 | 115,704 | 20,290 |
| SHELburne | 12,120 | 105,202 | 243,874 | 7,770 | 100,368 | 214,876 | 39,050 |
| VICTORIA | 5,240 | 47,728 | 98,969 | 3,310 | 45,049 | 85,254 | 14,612 |
| YARMOUTH | 20,250 | 208,224 | 437,168 | 12,660 | 199,192 | 381,421 | 70,467 |
| Total, Nova Scotia/Nouvelle-Ecosse | 653,010 | 9,185,482 | 15,218,969 | 426,290 | 8,870,500 | 13,684,813 | 2,673,961 |
| ALBERT | 17,870 | 301,043 | 448,806 | 12,650 | 291,539 | 415,992 | 84,144 |
| RIVERVIEW | 12,110 | 221,166 | 327,114 | 8,860 | 214,556 | 307,337 | 63,955 |
| CARLETON | 19,140 | 253,617 | 401,538 | 11,910 | 243,328 | 351,938 | 65,186 |
| WOODSTOCK | 4,140 | 56,066 | 96,476 | 2,620 | 53,749 | 85,324 | 17,261 |
| CHARLOTTE | 20,880 | 257,968 | 444,140 | 13,860 | 248,343 | 392,549 | 72,554 |
| GLOUCESTER | 65,870 | 757,235 | 1,239,646 | 38,600 | 726,523 | 1,057,925 | 204,846 |
| BATHURST | 14,790 | 216,873 | 332,353 | 9,010 | 209,075 | 293,284 | 61,775 |
| KENT | 24,070 | 245,741 | 410,397 | 14,490 | 230,860 | 341,107 | 57,725 |
| KINGS | 43,940 | 791,946 | 1,163,072 | 29,680 | 769,581 | 1,074,276 | 231,557 |
| ROTHESAY | 4,820 | 115,715 | 191,682 | 3,570 | 113,650 | 183,925 | 47,924 |
| MADAWASKA | 26,530 | 337,622 | 527,636 | 16,220 | 322,876 | 453,512 | 84,268 |
| EDMUNDSTON | 8,950 | 126,414 | 206,567 | 5,740 | 122,096 | 181,856 | 36,585 |
| NORTHUMBERLAND | 38,980 | 474,608 | 762,840 | 22,840 | 453,347 | 655,885 | 125,850 |
| MIRAMICHI | 14,690 | 219,475 | 337,916 | 9,240 | 211,739 | 300,942 | 61,839 |
| QUEENS | 9,030 | 96,641 | 169,805 | 5,390 | 92,430 | 144,354 | 24,652 |
| RESTIGOUCHE | 28,050 | 336,753 | 548,720 | 16,640 | 322,491 | 470,438 | 86,692 |
| CAMPBELLTON | 8,720 | 96,102 | 166,873 | 5,060 | 91,833 | 140,824 | 25,572 |

Toutes les déclarations par comté ou division de recensement
Année d'imposition 1997

Number of all returns by total income class/Nombre de déclarations par palier de revenu total

| Under Moins de \$5,000 | \$5,000 to-à \$10,000 | \$10,000 to-à \$15,000 | \$15,000 to-à \$20,000 | \$20,000 to-à \$25,000 | \$25,000 to-à \$30,000 | \$30,000 to-à \$35,000 | \$35,000 to-à \$40,000 | \$40,000 to-à \$50,000 | \$50,000 to-à \$75,000 | \$75,000 to-à \$100,000 | \$100,000 to-à \$150,000 | \$150,000 to-à \$200,000 | \$200,000 to-à \$300,000 | \$300,000 to-à \$500,000 | \$500,000 to-à \$1,000,000 | \$1,000,000 to-à \$5,000,000 |
|------------------------------|-----------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|-------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------------|------------------------------------|
| 30,700 | 26,370 | 32,430 | 17,580 | 15,830 | 13,040 | 9,660 | 7,630 | 10,960 | 10,960 | | | | | | | |
| 2,590 | 2,190 | 2,480 | 1,630 | 1,760 | 1,570 | 1,250 | 1,040 | 1,510 | 1,510 | | | | | | | |
| 11,180 | 10,600 | 11,570 | 6,530 | 6,280 | 5,400 | 4,240 | 3,400 | 5,200 | 5,200 | | | | | | | |
| 4,230 | 2,770 | 3,770 | 2,610 | 1,650 | 1,090 | 790 | 600 | 860 | 860 | | | | | | | |
| 3,550 | 2,150 | 4,020 | 1,870 | 1,190 | 750 | 540 | 460 | 680 | 680 | | | | | | | |
| 3,930 | 3,190 | 3,710 | 1,550 | 1,300 | 880 | 650 | 530 | 690 | 690 | | | | | | | |
| 5,850 | 4,800 | 5,670 | 3,000 | 2,690 | 2,200 | 1,600 | 1,230 | 1,780 | 1,780 | | | | | | | |
| 3,340 | 2,760 | 3,320 | 1,860 | 1,700 | 1,470 | 1,050 | 850 | 1,260 | 1,260 | | | | | | | |
| 5,250 | 3,860 | 4,570 | 2,660 | 2,300 | 2,110 | 1,570 | 1,270 | 1,780 | 1,780 | | | | | | | |
| 5,840 | 5,030 | 6,930 | 3,790 | 2,450 | 1,630 | 1,110 | 800 | 1,030 | 1,030 | | | | | | | |
| 7,240 | 5,590 | 7,800 | 3,910 | 2,560 | 1,940 | 1,180 | 900 | 1,170 | 1,170 | | | | | | | |
| 2,800 | 2,620 | 3,920 | 2,160 | 1,420 | 970 | 560 | 380 | 560 | 560 | | | | | | | |
| 3,830 | 2,620 | 2,840 | 1,640 | 1,240 | 1,120 | 920 | 770 | 870 | 870 | | | | | | | |
| 73,230 | 59,000 | 75,650 | 40,760 | 32,630 | 25,730 | 18,570 | 14,550 | 20,780 | 20,780 | | | | | | | |
| 1,520 | 2,110 | 3,230 | 1,840 | 1,390 | 1,040 | 720 | 490 | 550 | 550 | | | | | | | |
| 3,830 | 4,600 | 7,020 | 4,460 | 3,690 | 2,940 | 1,850 | 1,180 | 1,490 | 1,490 | | | | | | | |
| 1,380 | 1,650 | 2,290 | 1,480 | 1,280 | 1,140 | 770 | 490 | 640 | 640 | | | | | | | |
| 5,880 | 7,070 | 8,940 | 5,940 | 4,840 | 4,440 | 3,440 | 2,400 | 3,170 | 3,170 | | | | | | | |
| 3,110 | 4,050 | 5,220 | 3,400 | 2,670 | 2,400 | 1,930 | 1,390 | 1,910 | 1,910 | | | | | | | |
| 11,230 | 13,780 | 19,190 | 12,240 | 9,920 | 8,420 | 6,010 | 4,070 | 5,210 | 5,210 | | | | | | | |
| 2,360 | 2,180 | 2,990 | 1,760 | 1,200 | 990 | 670 | 550 | 720 | 720 | | | | | | | |
| 2,150 | 1,930 | 2,350 | 1,510 | 1,170 | 990 | 800 | 670 | 690 | 690 | | | | | | | |
| 13,870 | 13,170 | 15,860 | 9,620 | 7,310 | 5,940 | 4,280 | 3,730 | 4,660 | 4,660 | | | | | | | |
| 5,540 | 4,870 | 6,370 | 4,070 | 3,260 | 2,770 | 2,280 | 1,670 | 2,030 | 2,030 | | | | | | | |
| 3,400 | 3,050 | 4,040 | 2,560 | 2,120 | 1,800 | 1,450 | 1,110 | 1,370 | 1,370 | | | | | | | |
| 3,740 | 3,660 | 5,280 | 3,100 | 2,160 | 1,760 | 1,410 | 1,070 | 1,240 | 1,240 | | | | | | | |
| 1,480 | 1,520 | 2,110 | 1,250 | 870 | 760 | 620 | 490 | 550 | 550 | | | | | | | |
| 2,230 | 2,270 | 3,590 | 1,880 | 1,300 | 960 | 700 | 470 | 600 | 600 | | | | | | | |
| 1,240 | 1,240 | 1,700 | 1,000 | 710 | 430 | 330 | 260 | 280 | 280 | | | | | | | |
| 33,070 | 30,770 | 34,300 | 23,590 | 21,730 | 20,500 | 16,950 | 15,270 | 21,860 | 21,860 | | | | | | | |
| 1,380 | 1,110 | 1,140 | 810 | 770 | 820 | 760 | 670 | 1,060 | 1,060 | | | | | | | |
| 8,890 | 8,290 | 8,890 | 6,210 | 5,530 | 5,160 | 4,320 | 4,010 | 6,060 | 6,060 | | | | | | | |
| 10,530 | 11,240 | 12,790 | 8,550 | 7,630 | 6,890 | 5,430 | 4,700 | 6,450 | 6,450 | | | | | | | |
| 5,010 | 4,150 | 4,270 | 3,080 | 3,060 | 3,080 | 2,620 | 2,420 | 3,440 | 3,440 | | | | | | | |
| 1,460 | 1,190 | 1,270 | 950 | 960 | 990 | 760 | 880 | 1,220 | 1,220 | | | | | | | |
| 1,850 | 1,490 | 1,960 | 1,240 | 1,210 | 1,120 | 970 | 780 | 1,170 | 1,170 | | | | | | | |
| 5,260 | 4,320 | 5,260 | 3,290 | 2,760 | 2,570 | 2,100 | 1,780 | 2,340 | 2,340 | | | | | | | |
| 3,030 | 2,250 | 2,660 | 1,710 | 1,510 | 1,520 | 1,240 | 1,060 | 1,440 | 1,440 | | | | | | | |
| 2,370 | 2,190 | 3,000 | 1,670 | 1,270 | 990 | 740 | 620 | 800 | 800 | | | | | | | |
| 7,030 | 6,080 | 7,370 | 4,410 | 3,670 | 3,100 | 2,350 | 2,170 | 3,300 | 3,300 | | | | | | | |
| 1,340 | 1,310 | 1,600 | 940 | 820 | 630 | 520 | 400 | 610 | 610 | | | | | | | |
| 2,760 | 2,050 | 2,290 | 1,460 | 1,190 | 1,020 | 760 | 990 | 1,540 | 1,540 | | | | | | | |
| 5,470 | 4,650 | 6,410 | 3,700 | 2,870 | 2,180 | 1,650 | 1,370 | 2,210 | 2,210 | | | | | | | |
| 1,980 | 1,750 | 2,350 | 1,400 | 1,070 | 810 | 610 | 560 | 970 | 970 | | | | | | | |
| 5,640 | 4,930 | 6,640 | 3,890 | 2,840 | 2,390 | 1,920 | 1,500 | 2,350 | 2,350 | | | | | | | |
| 1,660 | 1,530 | 2,090 | 1,170 | 860 | 740 | 610 | 490 | 820 | 820 | | | | | | | |
| 1,710 | 1,390 | 1,840 | 1,020 | 670 | 520 | 380 | 330 | 540 | 540 | | | | | | | |
| 1,310 | 1,130 | 1,790 | 840 | 590 | 430 | 330 | 270 | 370 | 370 | | | | | | | |
| 1,910 | 1,680 | 2,560 | 1,390 | 1,110 | 900 | 710 | 520 | 660 | 660 | | | | | | | |
| 790 | 760 | 1,150 | 710 | 560 | 370 | 250 | 210 | 230 | 230 | | | | | | | |
| 2,900 | 3,070 | 4,430 | 2,490 | 1,790 | 1,380 | 980 | 760 | 1,130 | 1,130 | | | | | | | |
| 98,580 | 90,280 | 112,890 | 69,940 | 56,970 | 49,180 | 38,820 | 33,200 | 46,170 | 46,170 | | | | | | | |
| 2,400 | 2,370 | 2,450 | 1,830 | 1,770 | 1,550 | 1,230 | 1,010 | 1,410 | 1,410 | | | | | | | |
| 1,570 | 1,460 | 1,490 | 1,180 | 1,160 | 1,060 | 890 | 730 | 1,080 | 1,080 | | | | | | | |
| 2,960 | 2,880 | 3,650 | 2,220 | 1,940 | 1,570 | 1,140 | 770 | 1,060 | 1,060 | | | | | | | |
| 550 | 630 | 830 | 440 | 380 | 310 | 230 | 160 | 280 | 280 | | | | | | | |
| 2,640 | 2,990 | 4,320 | 2,630 | 2,020 | 1,650 | 1,170 | 880 | 1,320 | 1,320 | | | | | | | |
| 10,210 | 12,900 | 14,450 | 6,730 | 5,620 | 4,130 | 2,790 | 2,020 | 3,230 | 3,230 | | | | | | | |
| 2,210 | 2,620 | 2,770 | 1,470 | 1,060 | 910 | 710 | 570 | 910 | 910 | | | | | | | |
| 3,500 | 4,400 | 5,510 | 3,060 | 2,440 | 1,760 | 1,160 | 720 | 880 | 880 | | | | | | | |
| 6,650 | 5,910 | 6,540 | 4,050 | 3,530 | 3,290 | 2,760 | 2,140 | 3,540 | 3,540 | | | | | | | |
| 600 | 540 | 570 | 410 | 340 | 380 | 280 | 250 | 460 | 460 | | | | | | | |
| 3,850 | 4,720 | 5,120 | 2,990 | 2,430 | 1,930 | 1,410 | 1,040 | 1,410 | 1,410 | | | | | | | |
| 1,110 | 1,540 | 1,570 | 970 | 760 | 640 | 490 | 400 | 620 | 620 | | | | | | | |
| 6,500 | 6,860 | 7,700 | 3,810 | 3,380 | 2,730 | 1,900 | 1,430 | 2,000 | 2,000 | | | | | | | |
| 2,210 | 2,360 | 2,500 | 1,360 | 1,240 | 1,040 | 750 | 660 | 1,020 | 1,020 | | | | | | | |
| 1,400 | 1,460 | 1,850 | 1,030 | 810 | 720 | 580 | 380 | 440 | 440 | | | | | | | |
| 4,260 | 5,000 | 5,350 | 2,910 | 2,540 | 2,100 | 1,550 | 1,050 | 1,670 | 1,670 | | | | | | | |
| 1,330 | 1,610 | 1,720 | 920 | 770 | 650 | 500 | 320 | 500 | 500 | | | | | | | |

Part V - Tables

Geographic Table All Returns by Counties or Census Divisions, and Selected Localities 1997 tax year (all money figures in thousands of dollars)

| | Returns/ toutes les déclarations | | | Taxable returns/ Déclarations imposables | | | |
|---|---|--|---|---|--|---|---|
| | Number of Returns Nombre de déclarations | Wages and salaries Salaires et traitements (\$) | Total income assessed Revenu total établi (\$) | Number of Returns Nombre de déclarations | Wages and salaries Salaires et traitements (\$) | Total income assessed Revenu total établi (\$) | Total tax Payable Impôt total à payer (\$) |
| SAINTE JOHN | 56,550 | 783,539 | 1,284,212 | 36,200 | 754,849 | 1,139,876 | 225,544 |
| SAINTE JOHN | 53,660 | 745,351 | 1,226,756 | 34,420 | 718,244 | 1,089,062 | 216,079 |
| SUNBURY | 16,390 | 281,932 | 375,895 | 11,640 | 273,890 | 349,868 | 65,147 |
| OROMOCTO | 6,140 | 127,646 | 156,595 | 4,460 | 124,297 | 148,850 | 29,119 |
| VICTORIA | 16,730 | 187,356 | 304,788 | 9,530 | 175,253 | 253,498 | 43,075 |
| GRAND FALLS (GRAND-SAULT) | 7,990 | 98,979 | 154,191 | 4,910 | 94,213 | 132,337 | 23,235 |
| WESTMORLAND | 91,850 | 1,384,800 | 2,137,498 | 62,570 | 1,340,431 | 1,935,513 | 386,262 |
| MONCTON | 45,750 | 723,894 | 1,131,750 | 31,230 | 700,678 | 1,029,797 | 214,902 |
| SHEDIAC | 4,940 | 64,578 | 110,081 | 3,320 | 62,616 | 97,751 | 19,073 |
| YORK | 62,210 | 1,063,345 | 1,616,715 | 42,540 | 1,025,092 | 1,487,973 | 314,118 |
| FREDERICTON | 38,290 | 666,516 | 1,047,016 | 26,660 | 642,264 | 969,649 | 209,404 |
| Total, New Brunswick/Nouveau-Brunswick | 538,100 | 7,554,145 | 11,835,708 | 344,780 | 7,270,833 | 10,524,706 | 2,071,621 |
| ABITIBI | 17,490 | 281,012 | 412,070 | 11,400 | 273,044 | 370,726 | 46,675 |
| AMOS | 10,350 | 171,225 | 255,263 | 6,890 | 165,879 | 230,032 | 29,259 |
| ABITIBI-OUEST | 16,160 | 228,355 | 350,199 | 9,810 | 222,755 | 307,323 | 37,253 |
| ACTON | 11,000 | 137,943 | 214,573 | 7,360 | 134,126 | 190,196 | 20,163 |
| ANTOINE-LABELLE | 24,510 | 267,436 | 470,428 | 14,480 | 258,541 | 400,427 | 44,530 |
| MONT-LAURIER | 6,550 | 78,250 | 132,349 | 3,920 | 75,509 | 113,416 | 12,939 |
| ARGENTEUIL | 21,040 | 266,571 | 442,777 | 13,330 | 259,508 | 387,783 | 46,113 |
| LACHUTE | 9,790 | 118,733 | 204,160 | 6,030 | 115,411 | 176,538 | 20,865 |
| ARTHABASKA | 46,270 | 641,450 | 994,387 | 30,860 | 622,243 | 889,231 | 102,559 |
| VICTORIAVILLE | 29,530 | 413,279 | 647,377 | 19,820 | 401,331 | 579,449 | 67,805 |
| ASBESTOS | 11,150 | 133,775 | 230,466 | 7,160 | 129,534 | 203,079 | 22,994 |
| AVIGNON | 11,190 | 121,886 | 205,779 | 6,070 | 113,774 | 168,251 | 19,128 |
| BEAUCE-SARTIGAN | 34,090 | 487,675 | 733,364 | 22,770 | 473,104 | 650,285 | 73,931 |
| BEAUHARNOIS-SALABERRY | 43,890 | 665,745 | 1,014,183 | 29,050 | 649,926 | 910,541 | 112,224 |
| SALABERRY-DE-VALLEYFIELD | 20,770 | 281,387 | 456,651 | 12,870 | 273,811 | 398,496 | 49,066 |
| BECANCOUR | 14,030 | 188,794 | 298,358 | 8,640 | 182,963 | 261,212 | 30,885 |
| BECANCOUR | 8,260 | 132,334 | 194,849 | 5,420 | 128,687 | 175,983 | 21,937 |
| BELLECHASSE | 21,630 | 286,847 | 450,277 | 13,750 | 278,969 | 393,828 | 43,666 |
| BONAVENTURE | 14,220 | 153,740 | 271,134 | 8,270 | 149,451 | 228,436 | 26,397 |
| BROME-MISSISQUOI | 33,320 | 472,315 | 776,028 | 22,350 | 459,035 | 699,386 | 87,417 |
| COWANSVILLE | 8,660 | 128,688 | 196,150 | 5,850 | 125,416 | 176,048 | 21,528 |
| CHAMPLAIN | 228,230 | 4,226,033 | 6,159,663 | 158,610 | 4,129,200 | 5,715,719 | 782,143 |
| BROSSARD | 47,290 | 964,692 | 1,392,666 | 32,370 | 940,472 | 1,309,968 | 192,778 |
| GREENFIELD PARK | 12,360 | 212,278 | 309,619 | 8,610 | 207,276 | 286,106 | 36,261 |
| LONGUEUIL | 94,100 | 1,566,435 | 2,310,352 | 63,000 | 1,528,463 | 2,099,395 | 272,319 |
| SAINT-HUBERT | 54,440 | 1,054,599 | 1,368,368 | 39,320 | 1,031,947 | 1,277,289 | 160,778 |
| SAINT-LAMBERT | 16,360 | 383,191 | 707,227 | 13,000 | 377,701 | 681,345 | 113,163 |
| CHARLEVOIX | 10,180 | 115,571 | 194,125 | 6,190 | 111,697 | 164,911 | 18,038 |
| CHARLEVOIX-EST | 12,310 | 153,323 | 249,397 | 7,660 | 148,965 | 218,091 | 25,357 |
| COATICOOK | 10,650 | 132,547 | 219,170 | 7,200 | 128,573 | 194,323 | 20,466 |
| COMMUNAUTE URBAINE DE MONTREAL | 1,322,420 | 20,668,941 | 34,315,606 | 851,250 | 20,097,816 | 31,077,278 | 4,375,398 |
| ANJOU | 28,600 | 476,675 | 730,518 | 20,620 | 466,696 | 675,966 | 86,012 |
| BEACONSFIELD | 12,970 | 452,855 | 683,908 | 10,010 | 446,684 | 666,450 | 123,072 |
| COTE-SAINT-LUC | 18,710 | 285,253 | 662,831 | 13,290 | 276,830 | 622,100 | 93,721 |
| DOLLARD-DES-ORMEAUX | 32,840 | 689,630 | 973,821 | 22,690 | 670,527 | 916,405 | 131,035 |
| DORVAL | 13,110 | 257,932 | 410,074 | 9,800 | 252,766 | 387,446 | 55,919 |
| L'ILE-BIZARD | 9,050 | 253,724 | 331,000 | 7,120 | 250,170 | 319,824 | 49,518 |
| KIRKLAND | 12,840 | 409,405 | 538,838 | 9,700 | 402,927 | 521,295 | 88,622 |
| LACHINE | 26,190 | 426,453 | 649,247 | 17,820 | 416,958 | 584,659 | 75,500 |
| LASALLE | 54,110 | 822,877 | 1,249,576 | 37,700 | 802,190 | 1,141,663 | 138,502 |
| MONTREAL | 778,480 | 10,587,705 | 17,886,251 | 476,350 | 10,251,590 | 15,773,281 | 2,091,974 |
| MONT-ROYAL | 13,480 | 404,054 | 812,747 | 10,140 | 397,316 | 789,766 | 151,941 |
| MONTREAL-NORD | 57,700 | 635,400 | 1,106,500 | 35,140 | 611,936 | 944,970 | 105,454 |
| OUTREMONT | 13,650 | 380,943 | 707,400 | 10,140 | 372,906 | 680,745 | 125,127 |
| PIERREFONDS | 36,850 | 758,881 | 1,023,515 | 26,310 | 742,375 | 960,741 | 131,364 |
| POINTE-CLAIRE | 20,630 | 486,145 | 745,846 | 15,890 | 477,317 | 716,924 | 110,297 |
| SAINT-LAURENT | 56,810 | 772,729 | 1,334,690 | 35,190 | 745,385 | 1,203,436 | 159,320 |
| ST-LEONARD | 52,840 | 694,023 | 1,120,447 | 35,440 | 672,712 | 1,002,981 | 115,842 |
| VERDUN | 44,360 | 770,242 | 1,268,869 | 28,920 | 755,220 | 1,157,385 | 174,029 |
| WESTMOUNT | 12,870 | 498,907 | 1,046,104 | 9,860 | 492,556 | 1,029,637 | 208,409 |
| COMMUNAUTE URBAINE DE L'OUTAOUAIS | 155,190 | 2,939,408 | 4,142,431 | 111,330 | 2,877,188 | 3,852,348 | 500,978 |
| AYLMER | 23,440 | 509,266 | 712,637 | 17,590 | 499,401 | 677,614 | 93,748 |
| BUCKINGHAM | 9,800 | 165,484 | 242,005 | 6,530 | 162,157 | 219,892 | 28,247 |
| GATINEAU | 70,330 | 1,369,876 | 1,860,250 | 51,070 | 1,341,558 | 1,736,584 | 222,300 |
| HULL | 45,450 | 783,628 | 1,179,870 | 31,680 | 765,774 | 1,081,733 | 140,379 |

Partie V - Tableaux

Tableau géographique Toutes les déclarations par comté ou division de recensement et endroits choisis

Année d'imposition 1997 (en milliers de dollars)

Number of all returns by total income class/Nombre de déclarations par palier de revenu total (toutes les déclarations)

| Under Moins de \$5,000 | \$5,000 to-à \$10,000 | \$10,000 to-à \$15,000 | \$15,000 to-à \$20,000 | \$20,000 to-à \$25,000 | \$25,000 to-à \$30,000 | \$30,000 to-à \$35,000 | \$35,000 to-à \$40,000 | \$40,000 to-à \$50,000 | \$50,000 and over et plus |
|------------------------------|-----------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|---------------------------------|
| 7,460 | 9,200 | 10,100 | 5,970 | 5,200 | 4,320 | 3,270 | 2,670 | 3,730 | 4,620 |
| 6,940 | 8,770 | 9,610 | 5,690 | 4,930 | 4,100 | 3,090 | 2,540 | 3,560 | 4,440 |
| 2,520 | 2,020 | 2,080 | 1,470 | 1,470 | 1,470 | 1,130 | 1,720 | 1,570 | 940 |
| 1,050 | 670 | 580 | 380 | 400 | 460 | 320 | 950 | 830 | 510 |
| 2,850 | 2,860 | 3,420 | 1,840 | 1,470 | 1,300 | 880 | 660 | 870 | 600 |
| 1,150 | 1,330 | 1,630 | 920 | 760 | 660 | 470 | 310 | 420 | 330 |
| 11,490 | 13,290 | 15,910 | 10,150 | 9,180 | 7,730 | 5,970 | 4,520 | 6,440 | 7,180 |
| 5,530 | 6,860 | 7,550 | 4,820 | 4,400 | 3,750 | 2,900 | 2,300 | 3,350 | 4,290 |
| 490 | 770 | 1,040 | 590 | 470 | 390 | 290 | 240 | 340 | 300 |
| 8,650 | 8,560 | 9,160 | 6,010 | 5,050 | 4,920 | 4,340 | 3,310 | 4,710 | 7,510 |
| 5,020 | 5,190 | 5,550 | 3,710 | 3,040 | 2,960 | 2,650 | 2,110 | 3,020 | 5,040 |
| 77,330 | 85,430 | 97,600 | 56,690 | 48,860 | 41,180 | 31,280 | 24,280 | 34,290 | 41,180 |
| 2,580 | 2,570 | 2,730 | 1,640 | 1,380 | 1,400 | 1,190 | 1,000 | 1,340 | 1,680 |
| 1,320 | 1,560 | 1,650 | 980 | 780 | 860 | 720 | 590 | 800 | 1,100 |
| 2,650 | 2,520 | 2,770 | 1,490 | 1,240 | 1,110 | 1,040 | 850 | 1,200 | 1,300 |
| 1,370 | 1,820 | 2,010 | 1,320 | 1,190 | 1,150 | 790 | 490 | 490 | 390 |
| 3,770 | 4,510 | 4,690 | 2,550 | 2,160 | 1,970 | 1,470 | 1,040 | 1,220 | 1,130 |
| 900 | 1,270 | 1,240 | 660 | 590 | 520 | 400 | 270 | 350 | 380 |
| 2,710 | 3,630 | 3,990 | 2,370 | 1,770 | 1,620 | 1,210 | 980 | 1,410 | 1,340 |
| 1,210 | 1,770 | 2,000 | 1,070 | 790 | 730 | 590 | 420 | 610 | 600 |
| 6,000 | 7,410 | 8,760 | 5,620 | 4,210 | 3,660 | 2,730 | 2,170 | 2,670 | 3,050 |
| 3,510 | 4,740 | 5,620 | 3,520 | 2,620 | 2,460 | 1,770 | 1,460 | 1,820 | 2,000 |
| 1,580 | 1,720 | 2,100 | 1,300 | 1,000 | 830 | 620 | 520 | 790 | 700 |
| 2,000 | 1,870 | 2,310 | 1,150 | 890 | 780 | 630 | 450 | 570 | 530 |
| 4,180 | 5,230 | 6,170 | 4,240 | 3,550 | 3,170 | 2,200 | 1,590 | 1,850 | 1,910 |
| 5,470 | 7,050 | 7,490 | 4,580 | 3,640 | 3,280 | 2,630 | 2,160 | 3,460 | 4,130 |
| 2,460 | 3,840 | 3,960 | 2,190 | 1,670 | 1,440 | 1,070 | 930 | 1,450 | 1,770 |
| 2,120 | 2,200 | 2,810 | 1,500 | 1,170 | 970 | 720 | 550 | 760 | 1,230 |
| 1,160 | 1,180 | 1,520 | 830 | 670 | 580 | 470 | 350 | 550 | 950 |
| 3,020 | 3,080 | 4,230 | 2,450 | 2,010 | 1,730 | 1,670 | 1,160 | 1,140 | 1,150 |
| 2,110 | 2,450 | 3,190 | 1,480 | 1,180 | 1,070 | 720 | 540 | 670 | 810 |
| 4,290 | 5,020 | 6,000 | 3,680 | 2,930 | 2,710 | 2,300 | 1,770 | 2,150 | 2,480 |
| 1,010 | 1,300 | 1,640 | 950 | 750 | 730 | 620 | 450 | 600 | 610 |
| 29,860 | 33,280 | 31,740 | 21,330 | 18,110 | 18,020 | 14,730 | 12,690 | 18,560 | 29,920 |
| 7,830 | 6,470 | 5,950 | 3,930 | 3,230 | 3,180 | 2,710 | 2,410 | 3,700 | 7,890 |
| 1,640 | 1,750 | 1,750 | 1,210 | 1,010 | 1,050 | 790 | 730 | 1,040 | 1,400 |
| 11,550 | 15,820 | 14,310 | 9,250 | 7,730 | 7,440 | 6,000 | 4,870 | 7,060 | 10,080 |
| 7,080 | 7,120 | 7,160 | 5,140 | 4,610 | 4,860 | 3,950 | 3,530 | 4,960 | 6,020 |
| 1,330 | 1,390 | 1,850 | 1,380 | 1,210 | 1,170 | 1,070 | 1,000 | 1,610 | 4,360 |
| 1,500 | 1,640 | 2,240 | 1,130 | 890 | 800 | 610 | 430 | 490 | 460 |
| 1,880 | 1,970 | 2,570 | 1,330 | 1,000 | 850 | 620 | 530 | 690 | 880 |
| 1,290 | 1,620 | 1,970 | 1,430 | 1,170 | 920 | 730 | 500 | 500 | 520 |
| 176,550 | 219,840 | 222,310 | 136,300 | 107,950 | 96,410 | 74,450 | 60,840 | 84,020 | 143,740 |
| 3,010 | 3,930 | 4,450 | 3,030 | 2,550 | 2,510 | 2,070 | 1,700 | 2,280 | 3,090 |
| 1,630 | 1,160 | 1,050 | 900 | 750 | 760 | 680 | 610 | 1,150 | 4,290 |
| 2,170 | 2,080 | 2,760 | 2,000 | 1,630 | 1,370 | 1,180 | 900 | 1,320 | 3,300 |
| 5,360 | 4,110 | 4,070 | 2,850 | 2,440 | 2,270 | 1,970 | 1,710 | 2,590 | 5,490 |
| 1,440 | 1,460 | 1,680 | 1,270 | 1,080 | 1,080 | 940 | 810 | 1,220 | 2,140 |
| 1,030 | 870 | 900 | 750 | 680 | 620 | 620 | 560 | 900 | 2,120 |
| 1,760 | 1,300 | 1,130 | 880 | 760 | 790 | 690 | 660 | 1,180 | 3,690 |
| 2,680 | 3,840 | 4,470 | 2,800 | 2,330 | 2,180 | 1,740 | 1,440 | 2,000 | 2,720 |
| 6,560 | 7,920 | 8,340 | 6,020 | 5,260 | 4,950 | 3,690 | 2,930 | 4,020 | 4,420 |
| 106,200 | 144,840 | 141,570 | 82,040 | 62,950 | 55,320 | 41,420 | 33,450 | 44,610 | 66,100 |
| 1,610 | 1,220 | 1,340 | 970 | 800 | 810 | 690 | 610 | 1,030 | 4,410 |
| 7,530 | 10,560 | 11,810 | 7,200 | 5,340 | 4,260 | 3,140 | 2,290 | 2,880 | 2,680 |
| 1,540 | 1,420 | 1,490 | 940 | 840 | 780 | 700 | 720 | 1,200 | 4,020 |
| 5,090 | 4,490 | 4,730 | 3,300 | 2,900 | 2,820 | 2,470 | 2,280 | 3,220 | 5,560 |
| 2,420 | 1,910 | 2,140 | 1,690 | 1,470 | 1,530 | 1,440 | 1,260 | 2,110 | 4,670 |
| 10,140 | 8,710 | 9,310 | 5,710 | 4,510 | 3,820 | 2,980 | 2,390 | 3,410 | 5,820 |
| 6,830 | 8,140 | 9,350 | 6,500 | 5,320 | 4,660 | 3,260 | 2,430 | 3,090 | 3,270 |
| 5,040 | 7,750 | 7,170 | 4,350 | 3,670 | 3,230 | 2,550 | 2,140 | 2,830 | 5,630 |
| 1,380 | 1,070 | 1,120 | 870 | 720 | 710 | 610 | 600 | 920 | 4,880 |
| 17,610 | 21,640 | 20,140 | 13,540 | 12,050 | 13,030 | 12,420 | 10,280 | 14,850 | 19,640 |
| 2,800 | 2,630 | 2,530 | 1,860 | 1,630 | 1,830 | 1,860 | 1,670 | 2,500 | 4,130 |
| 1,290 | 1,450 | 1,420 | 850 | 800 | 850 | 710 | 670 | 840 | 1,040 |
| 8,120 | 9,660 | 8,790 | 6,040 | 5,510 | 6,010 | 5,960 | 4,800 | 6,910 | 8,550 |
| 4,660 | 7,130 | 6,580 | 4,210 | 3,500 | 3,680 | 3,360 | 2,840 | 4,080 | 5,420 |

Part V - Tables

Geographic Table
All Returns by Counties or Census Divisions, and Selected Localities
 1997 tax year (all money figures in thousands of dollars)

| | All returns/Toutes les déclarations | | | Taxable returns/Déclarations imposables | | | |
|------------------------------|---|--|---|---|--|---|---|
| | Number of Returns Nombre de déclarations | Wages and salaries Salaires et traitements (\$) | Total income assessed Revenu total établi (\$) | Number of Returns Nombre de déclarations | Wages and salaries Salaires et traitements (\$) | Total income assessed Revenu total établi (\$) | Total tax Payable Impôt total à payer (\$) |
| MASSON-ANGERS | 6,170 | 111,153 | 147,669 | 4,460 | 108,297 | 136,525 | 16,303 |
| COMMUNAUTE URBAINE DE QUEBEC | 381,320 | 6,366,837 | 9,980,085 | 264,080 | 6,209,368 | 9,179,421 | 1,199,388 |
| BEAUPORT | 53,280 | 927,069 | 1,318,185 | 37,650 | 906,386 | 1,209,691 | 147,074 |
| CAP-ROUGE | 10,020 | 281,804 | 401,698 | 7,870 | 276,980 | 390,243 | 60,396 |
| CHARLESBOURG | 54,620 | 913,410 | 1,389,219 | 38,850 | 890,963 | 1,286,215 | 159,648 |
| L'ANCIENNE-LORETTE | 12,460 | 246,428 | 333,946 | 9,290 | 240,654 | 315,121 | 38,888 |
| LORETTEVILLE | 10,700 | 168,771 | 255,583 | 7,400 | 164,063 | 233,863 | 28,414 |
| QUEBEC | 128,830 | 1,791,600 | 3,017,112 | 83,100 | 1,743,975 | 2,688,433 | 337,045 |
| SAINT-AUGUSTIN-DE-DESMARES | 10,060 | 263,997 | 357,751 | 7,810 | 259,837 | 345,194 | 51,242 |
| SAINTE-FOY | 55,470 | 968,972 | 1,682,344 | 39,980 | 943,797 | 1,576,893 | 222,913 |
| SILLERY | 8,810 | 184,014 | 402,852 | 6,390 | 179,685 | 383,002 | 67,814 |
| VAL-BELAIR | 14,360 | 262,822 | 332,435 | 10,320 | 256,816 | 310,660 | 36,273 |
| D'AUTRAY | 27,780 | 346,259 | 559,674 | 17,350 | 336,122 | 489,179 | 55,727 |
| DENIS-RIVERIN | 10,120 | 90,140 | 169,715 | 5,070 | 86,779 | 132,760 | 14,886 |
| DESJARDINS | 38,430 | 620,739 | 934,801 | 26,570 | 605,447 | 854,382 | 105,640 |
| LEVIS | 30,890 | 489,087 | 756,274 | 21,160 | 477,160 | 689,025 | 86,262 |
| DEUX-MONTAGNES | 57,050 | 1,036,432 | 1,411,097 | 40,220 | 1,011,987 | 1,305,174 | 165,496 |
| DEUX-MONTAGNES | 11,200 | 217,929 | 289,690 | 8,130 | 213,470 | 270,875 | 34,814 |
| ST-EUSTACHE | 28,730 | 544,049 | 729,533 | 20,690 | 532,457 | 679,801 | 86,922 |
| DRUMMOND | 62,720 | 881,947 | 1,346,099 | 41,720 | 855,983 | 1,202,404 | 139,485 |
| DRUMMONDVILLE | 38,130 | 536,451 | 835,945 | 25,200 | 520,688 | 742,750 | 88,015 |
| FRANCHEVILLE | 102,740 | 1,518,523 | 2,392,031 | 65,750 | 1,478,524 | 2,136,979 | 269,393 |
| CAP-DE-LA-MADELEINE | 24,740 | 343,256 | 551,577 | 15,510 | 334,019 | 485,420 | 59,432 |
| TROIS-RIVIERES | 36,080 | 459,811 | 816,983 | 21,860 | 445,377 | 711,777 | 90,587 |
| TROIS-RIVIERES-OUEST | 16,170 | 321,237 | 450,763 | 11,490 | 314,279 | 422,529 | 57,537 |
| JOLIETTE | 39,670 | 578,311 | 910,167 | 26,070 | 561,894 | 813,828 | 99,141 |
| JOLIETTE | 17,140 | 215,587 | 383,642 | 10,470 | 208,357 | 331,817 | 41,227 |
| KAMOURASKA | 16,070 | 184,465 | 312,467 | 9,570 | 178,279 | 265,061 | 29,246 |
| LA COTE-DE-BEAUPRE | 16,510 | 264,542 | 397,156 | 11,360 | 258,654 | 361,303 | 44,551 |
| LA COTE-DE-GASPE | 15,010 | 193,570 | 312,565 | 9,040 | 188,238 | 272,086 | 33,481 |
| GASPE | 11,920 | 148,396 | 245,260 | 7,260 | 144,012 | 212,593 | 25,556 |
| LA HAUTE-COTE-NORD | 9,670 | 119,571 | 192,825 | 5,900 | 115,592 | 167,198 | 19,427 |
| LA HAUTE-YAMASKA | 57,330 | 906,146 | 1,334,580 | 39,910 | 883,415 | 1,215,939 | 150,404 |
| GRANBY | 41,770 | 650,488 | 965,121 | 28,850 | 633,778 | 874,810 | 107,501 |
| LA JACQUES-CARTIER | 18,010 | 356,328 | 487,417 | 13,330 | 349,856 | 462,840 | 60,180 |
| LA MATAPEDIA | 14,740 | 152,987 | 264,138 | 8,100 | 148,019 | 217,447 | 23,711 |
| LA MITIS | 14,230 | 153,568 | 264,037 | 7,970 | 148,914 | 219,466 | 24,574 |
| LA NOUVELLE-BEAUCE | 18,430 | 276,305 | 411,607 | 12,730 | 268,776 | 373,232 | 41,727 |
| LA RIVIERE-DU-NORD | 63,640 | 969,357 | 1,442,248 | 42,640 | 945,082 | 1,299,153 | 159,366 |
| SAINTE-JEROME | 19,220 | 213,223 | 382,789 | 11,450 | 206,388 | 323,427 | 37,854 |
| LA VALLEE-DE-LA-GATINEAU | 14,910 | 148,961 | 268,100 | 8,140 | 139,419 | 215,332 | 23,754 |
| LA VALLEE-DU-RICHELIEU | 82,260 | 1,781,443 | 2,510,976 | 61,890 | 1,746,721 | 2,388,044 | 335,369 |
| BELOEIL | 14,170 | 272,725 | 388,475 | 10,370 | 266,334 | 365,160 | 49,076 |
| CHAMBLY | 13,600 | 280,792 | 371,145 | 10,140 | 275,738 | 349,739 | 45,587 |
| MONT-SAINT-HILAIRE | 9,980 | 217,906 | 344,694 | 7,520 | 213,690 | 328,392 | 48,167 |
| SAINTE-BRUNO | 17,450 | 447,619 | 642,901 | 13,480 | 438,971 | 619,773 | 95,988 |
| LAC-SAINT-JEAN-EST | 36,860 | 525,919 | 811,447 | 23,310 | 511,683 | 730,232 | 89,197 |
| ALMA | 18,990 | 292,857 | 450,478 | 12,390 | 285,403 | 410,693 | 52,380 |
| LAJEMMERAIS | 70,420 | 1,707,486 | 2,281,458 | 54,730 | 1,679,093 | 2,192,023 | 313,692 |
| BOUCHERVILLE | 26,890 | 686,162 | 988,136 | 21,210 | 674,611 | 953,850 | 144,845 |
| SAINTE-JULIE | 17,560 | 444,815 | 555,099 | 13,990 | 437,423 | 536,781 | 74,097 |
| VARENNES | 13,200 | 344,933 | 424,091 | 10,600 | 340,251 | 409,493 | 57,263 |
| L'AMIANTE | 33,360 | 419,116 | 685,763 | 21,260 | 405,758 | 601,238 | 66,754 |
| THETFORD MINES | 16,370 | 213,828 | 360,440 | 10,690 | 207,359 | 319,838 | 36,878 |
| L'ASSOMPTION | 72,720 | 1,478,312 | 2,007,641 | 54,050 | 1,450,383 | 1,895,369 | 250,210 |
| L'ASSOMPTION | 8,000 | 141,082 | 198,112 | 5,630 | 137,997 | 182,568 | 23,120 |
| LE GARDEUR | 11,680 | 256,984 | 314,335 | 9,070 | 252,910 | 300,168 | 38,258 |
| REPENTIGNY | 39,290 | 853,946 | 1,183,702 | 29,940 | 838,054 | 1,127,549 | 154,492 |
| LAVAL | 246,210 | 4,451,937 | 6,495,351 | 176,790 | 4,354,257 | 6,047,696 | 793,604 |
| LAVAL | 246,210 | 4,451,937 | 6,495,351 | 176,790 | 4,354,257 | 6,047,696 | 793,604 |
| LE BAS-RICHELIEU | 38,710 | 588,314 | 896,180 | 24,660 | 574,112 | 805,623 | 100,722 |
| SOREL | 17,490 | 258,082 | 392,244 | 10,790 | 251,577 | 348,104 | 43,227 |
| TRACY | 9,560 | 166,897 | 249,077 | 6,400 | 163,178 | 229,370 | 30,437 |
| LE CENTRE-DE-LA-MAURICIE | 50,350 | 622,762 | 1,057,073 | 30,790 | 606,057 | 922,445 | 110,140 |
| GRAND'MERE | 10,580 | 128,148 | 225,760 | 6,450 | 124,899 | 196,268 | 24,008 |
| SHAWNIGAN | 14,430 | 136,356 | 270,871 | 7,900 | 131,664 | 222,388 | 25,277 |
| SHAWNIGAN-SUD | 8,880 | 124,713 | 211,228 | 5,900 | 121,817 | 190,570 | 23,594 |
| LE DOMAINE-DU-ROY | 23,660 | 343,755 | 508,292 | 14,360 | 326,180 | 445,622 | 53,812 |
| ROBERVAL | 8,460 | 124,873 | 190,279 | 5,420 | 120,420 | 169,831 | 20,678 |
| LE FJORD-DU-SAGUENAY | 122,540 | 1,993,083 | 2,929,037 | 79,750 | 1,943,643 | 2,676,307 | 343,894 |

Partie V - Tableaux

Toutes les déclarations par comté ou division de recensement et endroits choisis

Tableau géographique

Année d'imposition 1997 (en milliers de dollars)

Number of all returns by total income class/Nombre de déclarations par palier de revenu total (toutes les déclarations)

| Under Moins de \$5,000 | \$5,000 to-à \$10,000 | \$10,000 to-à \$15,000 | \$15,000 to-à \$20,000 | \$20,000 to-à \$25,000 | \$25,000 to-à \$30,000 | \$30,000 to-à \$35,000 | \$35,000 to-à \$40,000 | \$40,000 to-à \$50,000 | \$50,000 and over et plus |
|------------------------------|-----------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|---------------------------------|
| 750 | 780 | 830 | 580 | 600 | 660 | 530 | 410 | 530 | 500 |
| 45,200 | 55,820 | 57,100 | 36,520 | 31,580 | 32,240 | 24,290 | 22,450 | 29,740 | 46,400 |
| 6,130 | 7,100 | 8,080 | 5,170 | 4,780 | 5,210 | 3,770 | 3,260 | 4,430 | 5,350 |
| 1,190 | 930 | 820 | 570 | 530 | 660 | 620 | 550 | 1,030 | 3,120 |
| 6,560 | 7,670 | 7,720 | 5,420 | 4,750 | 4,920 | 3,670 | 3,330 | 4,450 | 6,150 |
| 1,550 | 1,440 | 1,610 | 1,110 | 1,010 | 1,140 | 910 | 860 | 1,220 | 1,620 |
| 1,370 | 1,570 | 1,610 | 1,090 | 960 | 900 | 680 | 650 | 810 | 1,050 |
| 14,610 | 23,420 | 22,170 | 12,820 | 10,690 | 10,340 | 7,460 | 6,730 | 8,350 | 12,240 |
| 1,260 | 890 | 900 | 730 | 690 | 810 | 690 | 660 | 1,060 | 2,370 |
| 6,440 | 7,020 | 7,480 | 5,000 | 4,280 | 4,250 | 3,540 | 3,150 | 4,710 | 9,610 |
| 890 | 870 | 1,260 | 660 | 520 | 540 | 440 | 370 | 610 | 2,650 |
| 2,110 | 1,770 | 1,800 | 1,400 | 1,200 | 1,310 | 980 | 1,440 | 1,400 | 950 |
| 4,090 | 4,730 | 5,350 | 2,940 | 2,350 | 2,170 | 1,650 | 1,270 | 1,600 | 1,630 |
| 1,620 | 2,230 | 2,410 | 970 | 690 | 640 | 460 | 300 | 400 | 400 |
| 4,860 | 5,330 | 5,830 | 4,070 | 3,530 | 3,340 | 2,740 | 2,330 | 2,890 | 3,500 |
| 3,790 | 4,400 | 4,830 | 3,250 | 2,760 | 2,640 | 2,150 | 1,830 | 2,290 | 2,950 |
| 7,700 | 7,470 | 8,260 | 5,590 | 4,870 | 4,680 | 4,090 | 3,410 | 4,810 | 6,180 |
| 1,430 | 1,330 | 1,460 | 1,010 | 1,010 | 1,020 | 860 | 740 | 1,040 | 1,290 |
| 3,700 | 3,740 | 4,070 | 2,860 | 2,390 | 2,330 | 2,030 | 1,730 | 2,490 | 3,390 |
| 7,940 | 10,060 | 11,410 | 7,200 | 5,680 | 5,530 | 4,350 | 3,050 | 3,700 | 3,800 |
| 4,380 | 6,220 | 7,300 | 4,410 | 3,290 | 3,270 | 2,580 | 1,830 | 2,310 | 2,530 |
| 13,540 | 17,290 | 18,160 | 10,390 | 8,320 | 7,200 | 5,500 | 4,650 | 6,960 | 10,720 |
| 3,190 | 4,310 | 4,490 | 2,590 | 2,140 | 1,740 | 1,300 | 1,070 | 1,660 | 2,270 |
| 4,290 | 7,090 | 6,930 | 3,600 | 2,740 | 2,420 | 1,790 | 1,530 | 2,220 | 3,470 |
| 2,140 | 2,180 | 2,310 | 1,530 | 1,240 | 1,120 | 940 | 810 | 1,290 | 2,600 |
| 4,870 | 6,550 | 6,990 | 4,120 | 3,350 | 3,140 | 2,500 | 1,850 | 2,910 | 3,400 |
| 1,930 | 3,290 | 3,370 | 1,750 | 1,380 | 1,220 | 1,000 | 750 | 1,060 | 1,400 |
| 2,430 | 2,490 | 3,430 | 1,830 | 1,460 | 1,210 | 860 | 640 | 870 | 840 |
| 2,070 | 2,270 | 2,730 | 1,740 | 1,470 | 1,580 | 1,090 | 790 | 1,130 | 1,650 |
| 2,410 | 2,390 | 2,790 | 1,520 | 1,300 | 1,140 | 790 | 610 | 870 | 1,200 |
| 1,790 | 1,920 | 2,280 | 1,250 | 1,070 | 990 | 650 | 510 | 660 | 800 |
| 1,510 | 1,690 | 1,850 | 880 | 790 | 730 | 580 | 460 | 660 | 540 |
| 6,650 | 8,770 | 9,720 | 6,570 | 5,400 | 4,790 | 3,800 | 2,970 | 4,000 | 4,670 |
| 4,660 | 6,550 | 7,370 | 4,740 | 3,840 | 3,450 | 2,730 | 2,150 | 2,910 | 3,380 |
| 2,590 | 1,910 | 2,080 | 1,590 | 1,630 | 1,560 | 1,240 | 1,650 | 1,750 | 2,020 |
| 2,550 | 2,540 | 3,270 | 1,500 | 1,190 | 990 | 840 | 580 | 720 | 560 |
| 2,270 | 2,650 | 3,010 | 1,430 | 1,110 | 1,050 | 860 | 570 | 640 | 640 |
| 2,390 | 2,580 | 3,210 | 2,010 | 1,760 | 1,620 | 1,460 | 1,080 | 1,170 | 1,170 |
| 7,980 | 10,450 | 10,620 | 6,750 | 5,540 | 5,300 | 4,110 | 3,190 | 4,420 | 5,280 |
| 2,140 | 4,050 | 4,050 | 2,150 | 1,620 | 1,420 | 1,000 | 730 | 980 | 1,090 |
| 2,200 | 2,930 | 3,170 | 1,550 | 1,320 | 1,110 | 850 | 600 | 650 | 540 |
| 10,000 | 9,390 | 9,920 | 7,120 | 6,470 | 6,560 | 5,700 | 5,140 | 7,890 | 14,080 |
| 1,810 | 1,810 | 1,930 | 1,340 | 1,090 | 1,080 | 930 | 790 | 1,270 | 2,100 |
| 1,620 | 1,560 | 1,640 | 1,230 | 1,170 | 1,200 | 1,030 | 950 | 1,360 | 1,840 |
| 1,070 | 1,160 | 1,240 | 840 | 760 | 760 | 670 | 570 | 910 | 2,000 |
| 2,080 | 1,790 | 1,830 | 1,270 | 1,170 | 1,250 | 1,090 | 1,070 | 1,730 | 4,170 |
| 6,200 | 5,880 | 5,730 | 3,460 | 2,910 | 2,820 | 2,300 | 1,730 | 2,500 | 3,350 |
| 2,880 | 3,160 | 2,720 | 1,750 | 1,430 | 1,460 | 1,170 | 870 | 1,420 | 2,150 |
| 8,040 | 7,380 | 7,580 | 5,750 | 5,170 | 5,650 | 4,930 | 4,590 | 7,140 | 14,200 |
| 2,780 | 2,730 | 2,660 | 2,040 | 1,810 | 1,990 | 1,830 | 1,700 | 2,760 | 6,590 |
| 2,040 | 1,670 | 1,730 | 1,380 | 1,330 | 1,500 | 1,310 | 1,280 | 1,930 | 3,380 |
| 1,390 | 1,220 | 1,300 | 1,010 | 980 | 1,180 | 1,050 | 960 | 1,480 | 2,630 |
| 4,670 | 5,340 | 6,230 | 4,110 | 3,140 | 2,580 | 1,890 | 1,430 | 1,950 | 2,030 |
| 2,070 | 2,540 | 2,960 | 1,970 | 1,560 | 1,260 | 1,020 | 750 | 1,050 | 1,200 |
| 8,890 | 8,550 | 8,930 | 6,520 | 6,140 | 6,420 | 5,440 | 4,830 | 6,990 | 9,990 |
| 1,060 | 1,030 | 1,140 | 810 | 680 | 720 | 580 | 510 | 670 | 800 |
| 1,390 | 1,220 | 1,300 | 1,000 | 1,010 | 1,180 | 980 | 890 | 1,290 | 1,420 |
| 4,440 | 4,390 | 4,480 | 3,390 | 3,200 | 3,240 | 2,870 | 2,630 | 3,980 | 6,680 |
| 29,880 | 32,660 | 35,060 | 24,700 | 21,130 | 20,880 | 17,090 | 14,510 | 20,900 | 29,410 |
| 29,880 | 32,660 | 35,060 | 24,700 | 21,130 | 20,880 | 17,090 | 14,510 | 20,900 | 29,410 |
| 5,690 | 6,330 | 6,590 | 3,750 | 2,960 | 2,550 | 1,960 | 1,590 | 2,680 | 4,610 |
| 2,540 | 3,070 | 3,090 | 1,650 | 1,290 | 1,150 | 820 | 700 | 1,170 | 2,020 |
| 1,370 | 1,390 | 1,440 | 880 | 750 | 630 | 480 | 410 | 750 | 1,470 |
| 7,040 | 8,860 | 9,600 | 5,420 | 4,230 | 3,460 | 2,580 | 1,990 | 3,130 | 4,050 |
| 1,390 | 1,930 | 2,080 | 1,160 | 810 | 740 | 510 | 400 | 640 | 910 |
| 1,880 | 3,190 | 3,190 | 1,540 | 1,100 | 840 | 640 | 450 | 730 | 870 |
| 1,120 | 1,300 | 1,540 | 900 | 780 | 730 | 540 | 430 | 640 | 900 |
| 4,160 | 3,610 | 3,890 | 2,150 | 1,810 | 1,780 | 1,460 | 1,300 | 1,760 | 1,760 |
| 1,270 | 1,330 | 1,380 | 760 | 660 | 680 | 600 | 490 | 660 | 620 |
| 20000 | 18410 | 18020 | 11030 | 8960 | 8830 | 6820 | 6130 | 9420 | 14930 |

Part V - Tables

Geographic Table

All Returns by Counties or Census Divisions, and Selected Localities

1997 tax year (all money figures in thousands of dollars)

| | All returns/All returns/Toutes les déclarations | | | Taxable returns/Déclarations imposables | | | |
|--------------------------------------|---|--|---|---|--|---|---|
| | Number of Returns Nombre de déclarations | Wages and salaries Salaires et traitements (\$) | Total income assessed Revenu total établi (\$) | Number of Returns Nombre de déclarations | Wages and salaries Salaires et traitements (\$) | Total income assessed Revenu total établi (\$) | Total tax Payable Impôt total à payer (\$) |
| CHICOUTIMI | 47,620 | 775,293 | 1,170,489 | 31,070 | 754,462 | 1,066,435 | 140,119 |
| JONQUIERE | 41,700 | 681,869 | 1,005,185 | 27,350 | 665,909 | 920,253 | 118,014 |
| LA BAIE | 14,330 | 249,146 | 344,309 | 9,390 | 243,828 | 317,418 | 40,918 |
| LE GRANIT | 15,890 | 200,507 | 320,852 | 10,540 | 194,865 | 281,649 | 30,596 |
| LE HAUT-RICHELIEU | 71,570 | 1,088,528 | 1,650,742 | 48,800 | 1,060,496 | 1,495,785 | 181,307 |
| IBERVILLE | 10,480 | 153,178 | 233,841 | 7,070 | 148,590 | 209,649 | 24,639 |
| SAINT-LUC | 13,070 | 280,633 | 365,735 | 9,870 | 275,840 | 347,480 | 46,583 |
| SAINT-JEAN-SUR-RICHELIEU | 27,760 | 367,378 | 605,786 | 18,180 | 356,745 | 536,681 | 63,652 |
| LE HAUT-SAINT-FRANCOIS | 15,440 | 181,869 | 296,308 | 9,590 | 176,223 | 255,699 | 27,557 |
| LE HAUT-SAINT-LAURENT | 16,700 | 197,844 | 337,457 | 9,880 | 187,492 | 291,224 | 34,171 |
| LE HAUT-SAINT-MAURICE | 11,320 | 163,965 | 246,577 | 6,750 | 152,417 | 213,661 | 26,718 |
| LA TUQUE | 9,520 | 146,291 | 221,728 | 6,280 | 142,049 | 200,010 | 25,129 |
| LE VAL-SAINT-FRANCOIS | 24,710 | 394,667 | 573,432 | 17,240 | 385,159 | 522,913 | 63,435 |
| L'ERABLE | 17,630 | 219,015 | 348,609 | 11,720 | 211,861 | 307,959 | 31,925 |
| LES BASQUES | 7,460 | 67,899 | 131,554 | 4,020 | 65,254 | 104,971 | 11,127 |
| LES CHUTES-DE-LA-CHAUDIERE | 54,300 | 1,098,273 | 1,463,949 | 40,440 | 1,074,873 | 1,383,356 | 175,215 |
| SAINT-JEAN-CHRYSOSTOME | 11,290 | 258,176 | 317,870 | 8,770 | 253,388 | 305,001 | 38,692 |
| LES COLLINES-DE-L'OUTAOUAIS | 22,120 | 417,863 | 599,020 | 15,710 | 409,978 | 559,195 | 74,763 |
| LES'ETCHEMINS | 13,120 | 145,323 | 244,503 | 7,860 | 140,866 | 205,029 | 20,510 |
| LES ILES-DE-LA-MADELEINE | 10,190 | 112,400 | 207,038 | 6,690 | 108,789 | 179,368 | 19,121 |
| LES JARDINS-DE-NAPIERVILLE | 16,610 | 235,530 | 374,091 | 11,360 | 229,031 | 339,366 | 40,976 |
| LES LAURENTIDES | 28,090 | 325,450 | 587,056 | 18,260 | 315,009 | 519,284 | 61,993 |
| LES MASKOUTAINS | 58,810 | 864,153 | 1,334,584 | 40,310 | 840,397 | 1,202,570 | 141,460 |
| SAINT-HYACINTHE | 31,820 | 443,559 | 724,151 | 21,010 | 430,769 | 640,787 | 78,146 |
| LES MOULINS | 73,580 | 1,440,893 | 1,864,639 | 53,530 | 1,412,398 | 1,748,260 | 222,100 |
| LACHENAIE | 13,650 | 321,243 | 402,627 | 10,740 | 316,209 | 386,497 | 52,213 |
| MASCOUCHE | 19,800 | 373,984 | 480,236 | 14,170 | 365,919 | 449,403 | 55,776 |
| TERREBONNE | 30,310 | 579,414 | 770,082 | 21,910 | 567,879 | 718,041 | 91,177 |
| LES PAYS-D'EN-HAUT | 23,220 | 353,348 | 644,284 | 16,190 | 344,599 | 594,696 | 82,151 |
| L'ILE-D'ORLEANS | 5,180 | 84,845 | 140,132 | 3,640 | 82,660 | 130,628 | 17,133 |
| L'ISLET | 14,180 | 165,426 | 266,621 | 8,500 | 160,462 | 226,240 | 24,066 |
| LOTBINIERE | 19,100 | 240,477 | 384,493 | 12,520 | 233,677 | 340,094 | 36,150 |
| MANICOUAGAN | 25,570 | 524,931 | 694,995 | 17,360 | 510,809 | 645,429 | 87,243 |
| BAIE-COMEAU | 18,080 | 409,811 | 538,681 | 13,300 | 402,960 | 510,679 | 69,893 |
| MARIA-CHAPDELAIN | 19,650 | 273,898 | 413,142 | 11,870 | 265,272 | 365,180 | 43,507 |
| MASKINONGE | 17,800 | 188,244 | 334,583 | 10,870 | 182,833 | 283,689 | 30,719 |
| MATANE | 17,410 | 200,024 | 338,039 | 10,180 | 193,969 | 286,583 | 32,948 |
| MATANE | 10,020 | 126,026 | 209,155 | 6,130 | 122,527 | 180,706 | 21,519 |
| MATAWNIÉ | 31,470 | 333,124 | 611,391 | 18,890 | 318,898 | 522,526 | 58,421 |
| MEKINAC | 9,770 | 101,733 | 182,156 | 5,760 | 98,527 | 153,561 | 16,447 |
| MEMPHREMAGOG | 30,400 | 417,561 | 708,401 | 20,510 | 406,376 | 637,118 | 79,162 |
| MAGOG | 13,930 | 194,724 | 318,388 | 9,450 | 189,490 | 284,987 | 35,102 |
| MINGANIE-COTE-NORD-DU-GOLFE-ST-LAURE | 9,060 | 107,065 | 172,759 | 5,200 | 99,598 | 147,220 | 15,760 |
| MIRABEL | 15,920 | 280,503 | 381,745 | 11,430 | 274,651 | 355,656 | 43,915 |
| MIRABEL | 15,920 | 280,503 | 381,745 | 11,430 | 274,651 | 355,656 | 43,915 |
| MONTCALM | 27,340 | 335,283 | 533,966 | 16,640 | 325,141 | 464,182 | 52,152 |
| MONTMAGNY | 17,750 | 221,134 | 354,122 | 11,020 | 214,975 | 306,302 | 33,745 |
| MONTMAGNY | 8,990 | 121,557 | 192,036 | 5,830 | 118,394 | 169,434 | 19,311 |
| NICOLET-YAMASKA | 17,660 | 201,177 | 345,049 | 10,570 | 193,300 | 292,320 | 31,947 |
| PABOK | 15,700 | 152,351 | 286,594 | 8,780 | 147,492 | 236,903 | 28,074 |
| PAPINEAU | 14,560 | 158,221 | 282,842 | 8,660 | 153,528 | 240,611 | 27,458 |
| PONTIAC | 10,330 | 117,573 | 202,203 | 5,930 | 113,969 | 172,835 | 20,315 |
| PORTNEUF | 32,940 | 467,910 | 721,127 | 21,360 | 456,736 | 640,874 | 74,275 |
| RIMOUSKI-NEIGETTE | 38,930 | 588,550 | 918,210 | 25,480 | 573,846 | 822,360 | 102,350 |
| RIMOUSKI | 24,840 | 380,509 | 613,440 | 16,080 | 370,502 | 547,970 | 70,373 |
| RIVIERE-DU-LOUP | 23,440 | 314,312 | 503,405 | 15,070 | 304,706 | 444,179 | 52,553 |
| RIVIERE-DU-LOUP | 13,070 | 186,748 | 297,635 | 8,670 | 181,009 | 265,926 | 32,316 |
| ROBERT-CLICHE | 13,630 | 174,577 | 275,303 | 8,780 | 168,919 | 240,950 | 26,084 |
| ROUSSILLON | 97,110 | 1,966,512 | 2,627,998 | 70,760 | 1,916,556 | 2,461,889 | 327,046 |
| CHATEAUGUAY | 29,140 | 521,365 | 740,204 | 20,930 | 510,073 | 689,749 | 88,154 |
| LA PRAIRIE | 13,040 | 288,553 | 380,999 | 9,640 | 283,436 | 358,316 | 49,554 |
| SAINT-CONSTANT | 15,070 | 332,332 | 409,448 | 11,520 | 326,981 | 389,552 | 50,655 |
| ROUVILLE | 23,490 | 375,132 | 545,119 | 16,540 | 365,541 | 499,486 | 59,871 |
| ROUYN-NORANDA | 30,280 | 544,016 | 774,553 | 20,260 | 531,182 | 706,126 | 94,666 |
| ROUYN-NORANDA | 21,900 | 388,310 | 565,527 | 14,710 | 378,788 | 514,707 | 68,929 |
| SEPT-RIVIERES-CANIAPISCAU | 28,940 | 623,532 | 807,196 | 19,000 | 600,113 | 739,007 | 103,515 |
| SEPT-ILES | 19,120 | 374,345 | 511,232 | 12,890 | 361,984 | 468,701 | 64,361 |
| SHERBROOKE | 98,730 | 1,507,529 | 2,341,369 | 65,830 | 1,464,567 | 2,104,820 | 261,318 |
| FLEURIMONT | 11,110 | 223,807 | 290,333 | 8,380 | 219,106 | 273,628 | 33,838 |
| ROCK FOREST | 12,490 | 250,878 | 327,465 | 9,420 | 245,479 | 309,534 | 39,020 |

Partie V - Tableaux

Tableau géographique
Toutes les déclarations par comté ou division de recensement et endroits choisis
 Année d'imposition 1997 (en milliers de dollars)

Number of all returns by total income class/Nombre de déclarations par palier de revenu total (toutes les déclarations)

| Under Moins de \$5,000 | \$5,000 to-à \$10,000 | \$10,000 to-à \$15,000 | \$15,000 to-à \$20,000 | \$20,000 to-à \$25,000 | \$25,000 to-à \$30,000 | \$30,000 to-à \$35,000 | \$35,000 to-à \$40,000 | \$40,000 to-à \$50,000 | \$50,000 and over et plus |
|------------------------------|-----------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|---------------------------------|
| 7,210 | 7,280 | 7,340 | 4,370 | 3,580 | 3,490 | 2,710 | 2,400 | 3,630 | 5,610 |
| 6,510 | 6,520 | 5,960 | 3,700 | 3,000 | 2,960 | 2,310 | 1,990 | 3,200 | 5,560 |
| 2,550 | 1,960 | 1,960 | 1,230 | 990 | 1,230 | 720 | 800 | 1,250 | 1,870 |
| 2,000 | 2,270 | 3,210 | 2,280 | 1,770 | 1,410 | 1,050 | 630 | 640 | 650 |
| 8,990 | 10,850 | 11,570 | 7,600 | 6,840 | 6,000 | 4,700 | 4,030 | 5,160 | 5,840 |
| 1,320 | 1,530 | 1,810 | 1,140 | 1,060 | 870 | 730 | 550 | 710 | 760 |
| 1,630 | 1,420 | 1,460 | 1,160 | 1,170 | 1,160 | 990 | 960 | 1,430 | 1,690 |
| 3,100 | 4,920 | 5,100 | 2,980 | 2,650 | 2,220 | 1,640 | 1,430 | 1,720 | 1,980 |
| 2,260 | 2,610 | 3,050 | 1,960 | 1,380 | 1,210 | 860 | 610 | 770 | 750 |
| 2,940 | 2,750 | 2,870 | 1,720 | 1,590 | 1,300 | 960 | 670 | 900 | 990 |
| 1,900 | 1,790 | 1,830 | 1,040 | 810 | 850 | 680 | 560 | 820 | 1,030 |
| 1,300 | 1,470 | 1,560 | 880 | 720 | 760 | 610 | 490 | 730 | 990 |
| 3,140 | 3,410 | 4,040 | 2,930 | 2,290 | 2,030 | 1,630 | 1,330 | 1,740 | 2,200 |
| 2,340 | 2,710 | 3,350 | 2,230 | 1,910 | 1,700 | 1,080 | 800 | 820 | 690 |
| 1,120 | 1,340 | 1,890 | 780 | 640 | 560 | 360 | 240 | 280 | 270 |
| 7,100 | 6,140 | 6,650 | 5,070 | 4,740 | 4,910 | 4,150 | 3,650 | 5,050 | 6,840 |
| 1,440 | 1,090 | 1,080 | 1,010 | 1,000 | 1,130 | 940 | 880 | 1,230 | 1,510 |
| 2,830 | 2,920 | 2,790 | 1,970 | 1,680 | 1,810 | 1,670 | 1,380 | 2,070 | 2,990 |
| 1,950 | 2,030 | 2,600 | 1,710 | 1,320 | 1,130 | 850 | 540 | 530 | 460 |
| 1,010 | 1,750 | 2,400 | 1,170 | 1,080 | 730 | 540 | 400 | 560 | 550 |
| 2,250 | 2,460 | 3,010 | 1,970 | 1,530 | 1,410 | 1,060 | 780 | 1,000 | 1,150 |
| 3,600 | 4,840 | 5,600 | 3,450 | 2,570 | 2,220 | 1,510 | 1,170 | 1,370 | 1,740 |
| 6,800 | 8,910 | 10,400 | 6,410 | 5,540 | 5,330 | 3,990 | 3,220 | 4,080 | 4,120 |
| 3,370 | 5,080 | 6,230 | 3,440 | 2,940 | 2,720 | 1,970 | 1,580 | 2,100 | 2,380 |
| 9,930 | 9,060 | 9,610 | 6,840 | 6,410 | 6,400 | 5,460 | 4,750 | 6,880 | 8,260 |
| 1,600 | 1,280 | 1,450 | 1,280 | 1,140 | 1,260 | 1,070 | 990 | 1,510 | 2,080 |
| 2,910 | 2,450 | 2,640 | 1,780 | 1,740 | 1,660 | 1,520 | 1,330 | 1,800 | 2,000 |
| 3,780 | 3,980 | 4,210 | 2,850 | 2,630 | 2,610 | 2,130 | 1,810 | 2,790 | 3,530 |
| 2,690 | 3,530 | 3,890 | 2,420 | 1,970 | 1,650 | 1,280 | 1,130 | 1,610 | 3,070 |
| 710 | 680 | 800 | 480 | 440 | 400 | 320 | 310 | 390 | 640 |
| 2,130 | 2,170 | 3,110 | 1,670 | 1,190 | 1,100 | 960 | 720 | 630 | 490 |
| 2,730 | 2,820 | 3,610 | 2,260 | 1,960 | 1,820 | 1,290 | 850 | 840 | 920 |
| 4,110 | 3,340 | 3,250 | 1,970 | 1,630 | 1,670 | 1,370 | 1,230 | 2,320 | 4,670 |
| 2,330 | 2,220 | 2,170 | 1,410 | 1,190 | 1,220 | 1,020 | 900 | 1,790 | 3,830 |
| 3,530 | 3,040 | 3,550 | 1,760 | 1,500 | 1,270 | 1,040 | 950 | 1,480 | 1,540 |
| 2,360 | 3,120 | 4,050 | 2,320 | 1,740 | 1,230 | 880 | 670 | 730 | 720 |
| 2,620 | 3,100 | 3,620 | 1,810 | 1,430 | 1,300 | 870 | 690 | 980 | 1,000 |
| 1,300 | 1,740 | 2,040 | 1,090 | 810 | 780 | 510 | 420 | 630 | 710 |
| 4,640 | 5,630 | 6,200 | 3,510 | 2,820 | 2,220 | 1,780 | 1,340 | 1,610 | 1,730 |
| 1,460 | 1,620 | 2,140 | 1,140 | 900 | 660 | 550 | 370 | 480 | 440 |
| 3,650 | 4,670 | 5,530 | 3,620 | 2,690 | 2,510 | 2,140 | 1,470 | 1,750 | 2,390 |
| 1,470 | 2,230 | 2,620 | 1,730 | 1,220 | 1,180 | 1,040 | 650 | 820 | 980 |
| 1,770 | 1,390 | 1,670 | 1,020 | 760 | 610 | 430 | 320 | 450 | 640 |
| 2,220 | 1,960 | 2,250 | 1,680 | 1,520 | 1,370 | 1,170 | 920 | 1,360 | 1,500 |
| 2,220 | 1,960 | 2,250 | 1,680 | 1,520 | 1,370 | 1,170 | 920 | 1,360 | 1,500 |
| 4,360 | 4,890 | 4,720 | 2,910 | 2,480 | 2,180 | 1,590 | 1,230 | 1,590 | 1,410 |
| 2,490 | 2,790 | 3,570 | 2,020 | 1,660 | 1,380 | 1,340 | 820 | 860 | 830 |
| 1,110 | 1,370 | 1,810 | 970 | 830 | 700 | 690 | 460 | 520 | 520 |
| 2,480 | 3,020 | 3,760 | 2,100 | 1,510 | 1,380 | 930 | 700 | 810 | 970 |
| 2,290 | 3,260 | 3,680 | 1,640 | 1,190 | 1,020 | 610 | 460 | 620 | 940 |
| 2,070 | 2,640 | 2,980 | 1,590 | 1,310 | 1,100 | 780 | 550 | 680 | 870 |
| 1,680 | 1,830 | 1,990 | 1,030 | 820 | 700 | 600 | 480 | 550 | 670 |
| 4,630 | 4,710 | 6,090 | 3,510 | 2,930 | 2,620 | 2,000 | 1,710 | 2,120 | 2,640 |
| 5,190 | 5,650 | 6,830 | 3,940 | 3,210 | 3,240 | 2,470 | 2,100 | 2,740 | 3,580 |
| 3,080 | 3,780 | 4,450 | 2,360 | 1,900 | 1,970 | 1,510 | 1,330 | 1,790 | 2,670 |
| 3,180 | 3,560 | 4,550 | 2,530 | 2,220 | 1,950 | 1,450 | 1,050 | 1,300 | 1,640 |
| 1,600 | 1,980 | 2,510 | 1,360 | 1,180 | 1,090 | 790 | 650 | 810 | 1,120 |
| 1,930 | 2,050 | 2,610 | 1,610 | 1,380 | 1,250 | 890 | 630 | 650 | 620 |
| 12,900 | 11,270 | 11,890 | 8,910 | 8,350 | 8,460 | 7,110 | 6,270 | 9,240 | 12,720 |
| 3,780 | 3,700 | 3,860 | 2,750 | 2,560 | 2,580 | 2,170 | 1,850 | 2,580 | 3,320 |
| 1,460 | 1,540 | 1,750 | 1,160 | 1,040 | 1,030 | 850 | 830 | 1,290 | 2,090 |
| 1,860 | 1,640 | 1,690 | 1,360 | 1,290 | 1,360 | 1,210 | 1,060 | 1,570 | 2,030 |
| 2,980 | 3,340 | 3,760 | 2,560 | 2,200 | 2,020 | 1,620 | 1,280 | 1,810 | 1,940 |
| 4,040 | 4,530 | 4,680 | 2,680 | 2,300 | 2,200 | 1,890 | 1,660 | 2,330 | 3,970 |
| 2,670 | 3,380 | 3,520 | 1,950 | 1,680 | 1,580 | 1,390 | 1,190 | 1,700 | 2,850 |
| 4,360 | 4,240 | 3,670 | 2,250 | 1,780 | 1,850 | 1,560 | 1,370 | 2,250 | 5,620 |
| 2,580 | 2,830 | 2,610 | 1,630 | 1,290 | 1,400 | 1,180 | 1,010 | 1,560 | 3,050 |
| 11,450 | 15,810 | 16,780 | 10,740 | 8,610 | 7,930 | 6,430 | 5,070 | 6,990 | 8,930 |
| 1,270 | 1,250 | 1,470 | 1,110 | 1,050 | 1,120 | 850 | 750 | 1,070 | 1,180 |
| 1,500 | 1,450 | 1,620 | 1,260 | 1,150 | 1,160 | 1,000 | 800 | 1,110 | 1,450 |

Part V - Tables

Geographic Table
All Returns by Counties or Census Divisions, and Selected Localities
 1997 tax year (all money figures in thousands of dollars)

| | All returns/ toutes les déclarations | | | Taxable returns/ Déclarations imposables | | | |
|--------------------------------------|---|--|---|---|--|---|---|
| | Number of Returns Nombre de déclarations | Wages and salaries Salaires et traitements (\$) | Total income assessed Revenu total établi (\$) | Number of Returns Nombre de déclarations | Wages and salaries Salaires et traitements (\$) | Total income assessed Revenu total établi (\$) | Total tax Payable Impôt total à payer (\$) |
| SHERBROOKE | 58,530 | 767,039 | 1,330,434 | 36,660 | 741,292 | 1,164,141 | 145,061 |
| TEMISCAMINGUE | 12,360 | 192,843 | 281,701 | 7,620 | 185,578 | 248,168 | 31,326 |
| TEMISCOUATA | 16,530 | 172,616 | 300,640 | 9,220 | 166,722 | 244,695 | 26,311 |
| TERRITOIRE NORDIQUE | 22,220 | 442,249 | 543,893 | 11,480 | 377,553 | 436,528 | 55,994 |
| THERESE-DE BLAINVILLE | 85,410 | 1,842,384 | 2,506,624 | 63,280 | 1,807,758 | 2,371,626 | 328,922 |
| BLAINVILLE | 22,050 | 503,116 | 641,444 | 16,860 | 495,067 | 611,575 | 83,000 |
| BOIS-DES-FILION | 5,260 | 90,386 | 122,836 | 3,730 | 88,691 | 113,336 | 13,669 |
| BOISBRIAND | 17,380 | 385,851 | 492,745 | 13,000 | 378,104 | 466,620 | 62,238 |
| LORRAINE | 6,260 | 187,069 | 275,740 | 4,970 | 184,126 | 268,634 | 44,225 |
| ROSEMERE | 8,780 | 224,507 | 327,088 | 6,780 | 220,775 | 314,743 | 48,140 |
| SAINTE-ANNE-DES-PLAINES | 8,170 | 141,614 | 185,616 | 5,670 | 138,336 | 172,128 | 20,833 |
| STE-THERESE | 17,510 | 309,841 | 461,155 | 12,270 | 302,659 | 424,590 | 56,815 |
| VALLEE-DE-L'OR | 31,240 | 543,474 | 770,420 | 20,440 | 528,310 | 695,975 | 93,249 |
| VAL-D'OR | 18,340 | 323,894 | 465,924 | 12,430 | 315,489 | 423,165 | 57,263 |
| VAUDREUIL-SOULANGES | 68,330 | 1,430,187 | 1,968,000 | 51,100 | 1,404,414 | 1,860,928 | 257,081 |
| Total, Quebec/Québec | 5,237,640 | 84,443,398 | 129,461,928 | 3,498,070 | 82,206,511 | 117,700,829 | 15,372,131 |
| ALGOMA DISTRICT | 91,830 | 1,444,463 | 2,361,088 | 59,740 | 1,398,483 | 2,119,719 | 412,194 |
| ELLIOT LAKE | 9,660 | 99,812 | 219,641 | 6,120 | 95,996 | 190,445 | 33,046 |
| SAULT STE MARIE | 61,390 | 1,006,534 | 1,625,024 | 40,380 | 975,910 | 1,466,874 | 290,008 |
| BRANT | 84,170 | 1,442,517 | 2,236,653 | 58,180 | 1,397,752 | 2,038,197 | 394,540 |
| BRANTFORD | 65,490 | 1,109,382 | 1,718,699 | 45,580 | 1,079,081 | 1,564,436 | 304,771 |
| PARIS | 8,050 | 149,374 | 223,697 | 5,850 | 145,851 | 207,826 | 40,561 |
| BRUCE | 48,620 | 772,273 | 1,253,590 | 32,430 | 747,837 | 1,137,180 | 219,863 |
| KINCARDINE | 7,750 | 162,811 | 238,874 | 5,380 | 159,272 | 224,194 | 49,154 |
| COCHRANE DISTRICT | 65,710 | 1,258,654 | 1,823,297 | 43,180 | 1,209,932 | 1,650,683 | 348,110 |
| KAPUSKASING | 7,670 | 147,775 | 234,251 | 5,260 | 143,920 | 217,118 | 48,406 |
| TIMMINS | 33,940 | 666,652 | 951,381 | 22,870 | 648,899 | 869,956 | 184,051 |
| DUFFERIN | 31,450 | 693,438 | 960,763 | 23,130 | 678,924 | 908,492 | 194,761 |
| ORANGEVILLE | 21,320 | 497,872 | 676,979 | 16,010 | 488,077 | 644,506 | 140,150 |
| DURHAM REG. MUN./MUN. REG. | 321,340 | 7,769,638 | 10,401,527 | 239,180 | 7,633,211 | 9,884,281 | 2,168,056 |
| AJAX | 44,220 | 1,173,958 | 1,470,515 | 33,820 | 1,155,784 | 1,410,409 | 308,715 |
| BEAVERTON | 9,190 | 147,197 | 234,140 | 6,290 | 143,027 | 213,853 | 41,312 |
| NEWCASTLE | 42,240 | 1,037,105 | 1,369,313 | 32,140 | 1,020,371 | 1,307,563 | 282,069 |
| OSHAWA | 95,090 | 1,945,079 | 2,772,194 | 67,450 | 1,904,554 | 2,582,581 | 544,264 |
| PICKERING | 54,120 | 1,513,500 | 1,920,841 | 41,570 | 1,490,228 | 1,847,941 | 420,813 |
| PORT PERRY | 13,180 | 283,208 | 416,631 | 9,770 | 276,935 | 394,394 | 85,640 |
| UXBRIDGE | 10,960 | 259,480 | 382,793 | 8,420 | 254,829 | 366,757 | 82,741 |
| WHITBY | 52,350 | 1,410,111 | 1,835,101 | 39,720 | 1,387,483 | 1,760,784 | 402,502 |
| ELGIN | 58,050 | 947,904 | 1,485,119 | 40,310 | 919,298 | 1,356,290 | 251,518 |
| AYLMER | 9,570 | 142,020 | 229,988 | 6,490 | 136,718 | 209,124 | 37,333 |
| ST THOMAS | 28,930 | 491,295 | 765,427 | 20,320 | 478,721 | 700,367 | 131,875 |
| ESSEX | 258,350 | 5,399,271 | 8,138,323 | 184,100 | 5,276,860 | 7,531,376 | 1,647,587 |
| AMHERSTBURG | 13,000 | 313,471 | 441,620 | 9,740 | 307,960 | 416,934 | 94,040 |
| ESSEX | 7,730 | 171,530 | 244,561 | 5,770 | 168,304 | 229,157 | 49,686 |
| KINGSVILLE | 8,960 | 181,274 | 273,772 | 6,500 | 176,644 | 255,896 | 54,508 |
| LEAMINGTON | 17,340 | 282,429 | 459,099 | 12,060 | 273,400 | 420,337 | 83,532 |
| TECUMSEH | 13,620 | 396,970 | 575,392 | 10,630 | 390,027 | 549,666 | 137,475 |
| WINDSOR | 153,300 | 2,936,941 | 4,576,112 | 105,830 | 2,863,684 | 4,178,554 | 891,116 |
| FRONTENAC | 96,470 | 1,587,398 | 2,695,483 | 66,350 | 1,541,992 | 2,475,941 | 500,095 |
| KINGSTON | 76,620 | 1,267,338 | 2,177,948 | 52,580 | 1,229,606 | 2,001,179 | 410,367 |
| GREY | 60,960 | 828,149 | 1,466,634 | 40,880 | 799,325 | 1,317,469 | 240,429 |
| OWEN SOUND | 21,060 | 294,540 | 527,548 | 14,270 | 284,585 | 475,413 | 88,824 |
| HALDIMAND-NORFOLK REG. MUN./MUN. REG | 74,820 | 1,234,134 | 1,910,518 | 51,480 | 1,194,298 | 1,742,328 | 331,731 |
| DELHI | 10,290 | 150,944 | 250,407 | 7,310 | 145,915 | 228,491 | 41,240 |
| DUNNVILLE | 9,370 | 141,847 | 226,837 | 6,160 | 137,507 | 203,282 | 38,133 |
| HALDIMAND | 17,020 | 339,988 | 470,001 | 11,680 | 328,942 | 433,069 | 86,835 |
| NANTICOKE | 14,840 | 250,415 | 381,433 | 10,250 | 243,043 | 348,433 | 65,849 |
| SIMCOE | 16,420 | 263,590 | 429,620 | 11,390 | 255,649 | 392,355 | 76,392 |
| HALIBURTON | 10,980 | 102,580 | 234,858 | 6,880 | 98,312 | 203,712 | 35,075 |
| HALTON REG. MUN./MUN. REG. | 250,860 | 7,279,333 | 10,333,178 | 195,670 | 7,167,713 | 9,986,035 | 2,528,679 |
| BURLINGTON | 101,860 | 2,684,050 | 3,905,526 | 80,090 | 2,639,441 | 3,763,231 | 901,991 |
| HALTON HILLS | 32,930 | 860,252 | 1,171,852 | 25,590 | 846,811 | 1,127,048 | 256,485 |
| MILTON | 23,650 | 645,467 | 873,187 | 18,200 | 633,184 | 839,770 | 200,191 |
| OAKVILLE | 92,410 | 3,089,564 | 4,382,613 | 71,790 | 3,048,277 | 4,255,985 | 1,170,012 |
| HAMILTON-WENTWORTH REG. MUN./MUN. RE | 337,000 | 6,188,833 | 9,526,981 | 235,210 | 6,042,924 | 8,783,138 | 1,820,138 |
| ANCASTER | 16,810 | 458,243 | 756,612 | 13,010 | 449,656 | 732,830 | 191,402 |
| DUNDAS | 21,140 | 472,350 | 756,762 | 16,190 | 463,890 | 722,349 | 165,660 |
| FLAMBOROUGH | 18,110 | 485,148 | 667,945 | 14,150 | 477,213 | 643,123 | 148,538 |
| HAMILTON | 234,880 | 3,804,965 | 5,967,837 | 157,440 | 3,703,784 | 5,386,359 | 1,049,147 |
| STONE CREEK | 40,150 | 850,439 | 1,196,838 | 29,980 | 832,887 | 1,127,616 | 231,052 |

Partie V - Tableaux

Tableau géographique
Toutes les déclarations par comté ou division de recensement et endroits choisis

Number of all returns by total income class/Nombre de déclarations par palier de revenu total (toutes les déclarations)

| Under Moins de \$5,000 | \$5,000 to-à \$10,000 | \$10,000 to-à \$15,000 | \$15,000 to-à \$20,000 | \$20,000 to-à \$25,000 | \$25,000 to-à \$30,000 | \$30,000 to-à \$35,000 | \$35,000 to-à \$40,000 | \$40,000 to-à \$50,000 | \$50,000 and over et plus |
|------------------------------|-----------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|---------------------------------|
| 1,960 | 1,790 | 2,190 | 1,150 | 940 | 880 | 770 | 630 | 850 | 1,190 |
| 2,640 | 2,840 | 3,500 | 1,870 | 1,490 | 1,340 | 910 | 660 | 620 | 660 |
| 4,640 | 3,100 | 2,580 | 1,780 | 1,370 | 1,240 | 1,150 | 1,120 | 2,060 | 3,190 |
| 10,400 | 10,330 | 10,690 | 7,850 | 7,070 | 6,900 | 5,950 | 5,300 | 7,880 | 13,040 |
| 2,670 | 2,400 | 2,470 | 1,940 | 1,890 | 1,820 | 1,680 | 1,550 | 2,280 | 3,360 |
| 690 | 690 | 780 | 560 | 510 | 480 | 380 | 320 | 440 | 420 |
| 2,130 | 2,020 | 2,070 | 1,550 | 1,390 | 1,440 | 1,280 | 1,150 | 1,750 | 2,590 |
| 750 | 560 | 570 | 420 | 410 | 400 | 380 | 380 | 640 | 1,760 |
| 990 | 880 | 930 | 730 | 630 | 660 | 570 | 500 | 820 | 2,080 |
| 1,300 | 1,080 | 1,150 | 780 | 680 | 710 | 550 | 500 | 710 | 720 |
| 1,880 | 2,720 | 2,730 | 1,860 | 1,560 | 1,380 | 1,130 | 910 | 1,250 | 2,100 |
| 4,520 | 4,840 | 4,890 | 2,800 | 2,280 | 2,180 | 1,880 | 1,730 | 2,410 | 3,720 |
| 2,220 | 2,900 | 3,040 | 1,690 | 1,400 | 1,340 | 1,100 | 1,000 | 1,460 | 2,200 |
| 8,080 | 7,850 | 8,740 | 6,490 | 5,990 | 5,820 | 5,120 | 4,310 | 6,420 | 9,520 |
| 694,970 | 794,850 | 845,810 | 530,260 | 439,410 | 411,400 | 327,360 | 271,040 | 375,090 | 547,460 |
| 13,140 | 11,590 | 13,680 | 9,140 | 7,410 | 6,590 | 5,750 | 4,430 | 7,410 | 12,680 |
| 1,380 | 1,280 | 1,650 | 1,130 | 960 | 800 | 570 | 410 | 580 | 900 |
| 8,410 | 7,640 | 8,980 | 6,020 | 4,890 | 4,370 | 3,980 | 3,040 | 5,060 | 9,010 |
| 10,380 | 9,630 | 12,910 | 9,590 | 7,410 | 6,760 | 5,760 | 4,840 | 6,930 | 9,970 |
| 7,610 | 7,520 | 10,440 | 7,670 | 5,890 | 5,270 | 4,510 | 3,730 | 5,250 | 7,610 |
| 940 | 860 | 1,080 | 890 | 700 | 690 | 560 | 490 | 760 | 1,080 |
| 7,240 | 6,230 | 7,420 | 5,280 | 4,000 | 3,580 | 2,870 | 2,160 | 2,840 | 6,990 |
| 1,220 | 870 | 950 | 730 | 540 | 470 | 370 | 310 | 490 | 1,810 |
| 9,480 | 8,150 | 9,710 | 5,810 | 4,580 | 4,130 | 3,870 | 3,380 | 5,440 | 11,170 |
| 1,020 | 890 | 1,130 | 660 | 540 | 480 | 450 | 410 | 600 | 1,500 |
| 4,540 | 4,250 | 5,090 | 3,080 | 2,390 | 2,190 | 2,010 | 1,690 | 2,790 | 5,910 |
| 4,110 | 3,470 | 3,770 | 2,770 | 2,340 | 2,340 | 2,180 | 1,910 | 3,040 | 5,530 |
| 2,690 | 2,230 | 2,460 | 1,810 | 1,570 | 1,590 | 1,500 | 1,350 | 2,110 | 4,010 |
| 38,920 | 33,670 | 35,160 | 25,400 | 23,100 | 23,830 | 22,240 | 20,480 | 31,270 | 67,270 |
| 5,340 | 4,230 | 4,260 | 3,150 | 2,960 | 3,300 | 3,300 | 3,190 | 5,070 | 9,430 |
| 1,250 | 1,140 | 1,390 | 990 | 760 | 720 | 620 | 480 | 670 | 1,180 |
| 5,060 | 4,120 | 4,280 | 3,240 | 3,120 | 3,250 | 2,900 | 2,700 | 4,050 | 9,510 |
| 11,490 | 11,220 | 12,310 | 8,470 | 7,350 | 7,370 | 6,450 | 5,630 | 8,100 | 16,710 |
| 6,560 | 5,130 | 5,030 | 3,810 | 3,570 | 3,750 | 3,970 | 3,840 | 5,990 | 12,470 |
| 1,590 | 1,480 | 1,550 | 1,140 | 1,040 | 1,020 | 840 | 730 | 1,050 | 2,730 |
| 1,190 | 1,150 | 1,260 | 940 | 810 | 850 | 670 | 680 | 1,050 | 2,350 |
| 6,440 | 5,210 | 5,080 | 3,660 | 3,490 | 3,570 | 3,490 | 3,240 | 5,290 | 12,890 |
| 7,630 | 6,970 | 8,380 | 6,170 | 5,180 | 4,680 | 4,120 | 3,300 | 4,690 | 6,930 |
| 1,390 | 1,270 | 1,490 | 1,020 | 800 | 720 | 600 | 520 | 660 | 1,030 |
| 3,530 | 3,320 | 4,020 | 3,060 | 2,660 | 2,390 | 2,100 | 1,690 | 2,450 | 3,710 |
| 32,070 | 27,910 | 33,020 | 24,270 | 20,670 | 18,850 | 16,290 | 13,870 | 20,570 | 50,840 |
| 1,520 | 1,350 | 1,420 | 1,120 | 890 | 940 | 840 | 730 | 1,120 | 3,080 |
| 860 | 740 | 1,020 | 740 | 630 | 630 | 460 | 430 | 650 | 1,580 |
| 1,050 | 1,000 | 1,210 | 870 | 730 | 630 | 610 | 490 | 720 | 1,660 |
| 2,330 | 1,970 | 2,530 | 1,940 | 1,610 | 1,370 | 1,220 | 1,000 | 1,260 | 2,110 |
| 1,470 | 1,200 | 1,240 | 1,030 | 910 | 920 | 800 | 730 | 1,170 | 4,150 |
| 19,630 | 17,330 | 20,960 | 15,000 | 12,550 | 11,170 | 9,480 | 7,970 | 11,800 | 27,410 |
| 12,130 | 11,900 | 14,080 | 9,230 | 7,520 | 7,320 | 6,460 | 5,670 | 8,430 | 13,730 |
| 9,500 | 9,570 | 11,240 | 7,280 | 5,860 | 5,680 | 4,950 | 4,500 | 6,710 | 11,330 |
| 7,950 | 8,060 | 10,210 | 7,070 | 5,650 | 5,140 | 4,180 | 3,010 | 3,950 | 5,740 |
| 2,560 | 2,640 | 3,490 | 2,480 | 1,970 | 1,620 | 1,500 | 1,100 | 1,520 | 2,190 |
| 9,920 | 9,070 | 11,550 | 8,380 | 6,410 | 5,620 | 4,970 | 3,930 | 5,440 | 9,530 |
| 1,140 | 1,310 | 1,760 | 1,260 | 910 | 830 | 810 | 610 | 740 | 940 |
| 1,340 | 1,150 | 1,570 | 1,040 | 800 | 720 | 560 | 450 | 680 | 1,070 |
| 2,600 | 1,850 | 2,150 | 1,610 | 1,300 | 1,190 | 1,050 | 940 | 1,380 | 2,970 |
| 1,990 | 1,800 | 2,270 | 1,640 | 1,250 | 1,110 | 950 | 730 | 1,100 | 2,020 |
| 1,970 | 1,950 | 2,670 | 1,910 | 1,550 | 1,230 | 1,120 | 820 | 1,130 | 2,070 |
| 1,570 | 1,540 | 2,070 | 1,380 | 1,090 | 880 | 620 | 460 | 550 | 820 |
| 26,790 | 24,120 | 24,850 | 19,550 | 17,830 | 17,780 | 16,990 | 15,150 | 23,940 | 63,870 |
| 10,100 | 9,800 | 10,480 | 8,310 | 7,760 | 7,510 | 7,070 | 6,190 | 9,830 | 24,810 |
| 3,640 | 3,120 | 3,350 | 2,730 | 2,310 | 2,530 | 2,510 | 2,190 | 3,480 | 7,080 |
| 2,660 | 2,410 | 2,400 | 1,920 | 1,730 | 1,650 | 1,670 | 1,500 | 2,350 | 5,360 |
| 10,380 | 8,790 | 8,620 | 6,590 | 6,040 | 6,090 | 5,740 | 5,270 | 8,280 | 26,620 |
| 41,010 | 38,890 | 48,840 | 34,440 | 29,110 | 26,330 | 22,360 | 18,370 | 27,390 | 50,270 |
| 1,900 | 1,560 | 1,500 | 1,170 | 1,080 | 1,100 | 990 | 920 | 1,590 | 5,000 |
| 2,210 | 1,940 | 2,400 | 1,810 | 1,670 | 1,600 | 1,550 | 1,260 | 1,950 | 4,750 |
| 2,000 | 1,720 | 1,820 | 1,390 | 1,280 | 1,370 | 1,220 | 1,120 | 1,760 | 4,430 |
| 29,490 | 28,920 | 37,700 | 25,700 | 21,050 | 18,620 | 15,350 | 12,440 | 17,820 | 27,800 |
| 4,710 | 4,180 | 4,740 | 3,790 | 3,550 | 3,190 | 2,820 | 2,310 | 3,700 | 7,170 |

Part V - Tables

Geographic Table

All Returns by Counties or Census Divisions, and Selected Localities

1997 tax year (all money figures in thousands of dollars)

| | All returns/Toutes les déclarations | | | Taxable returns/Déclarations imposables | | | |
|-------------------------------------|---|--|---|---|--|---|---|
| | Number of Returns Nombre de déclarations | Wages and salaries Salaires et traitements (\$) | Total income assessed Revenu total établi (\$) | Number of Returns Nombre de déclarations | Wages and salaries Salaires et traitements (\$) | Total income assessed Revenu total établi (\$) | Total tax Payable Impôt total à payer (\$) |
| HASTINGS | 93,680 | 1,367,862 | 2,297,540 | 61,650 | 1,323,233 | 2,058,475 | 388,460 |
| BELLEVILLE | 35,860 | 556,438 | 958,467 | 24,360 | 539,613 | 871,174 | 174,102 |
| TRENTON | 19,220 | 301,175 | 479,021 | 13,090 | 293,011 | 435,355 | 81,729 |
| HURON | 40,810 | 586,584 | 1,033,038 | 28,650 | 567,633 | 940,859 | 167,827 |
| GODERICH | 8,910 | 138,260 | 247,778 | 6,380 | 134,518 | 228,559 | 44,190 |
| KENORA DISTRICT | 43,870 | 748,931 | 1,078,945 | 25,670 | 680,627 | 937,400 | 186,706 |
| DRYDEN | 8,530 | 180,007 | 256,148 | 6,400 | 175,923 | 240,718 | 48,986 |
| KENORA | 11,060 | 201,492 | 308,682 | 7,840 | 193,967 | 283,728 | 57,280 |
| KENT | 83,670 | 1,456,585 | 2,263,238 | 58,130 | 1,415,043 | 2,077,866 | 407,860 |
| CHATHAM | 36,770 | 674,513 | 1,036,605 | 25,960 | 657,238 | 953,529 | 192,618 |
| WALLACEBURG | 11,040 | 183,453 | 279,283 | 7,200 | 177,233 | 252,561 | 48,454 |
| LAMBTON | 91,640 | 1,641,547 | 2,683,488 | 64,290 | 1,598,493 | 2,489,078 | 521,101 |
| SARNIA CLEARWATER | 53,140 | 968,799 | 1,593,326 | 37,020 | 943,957 | 1,476,277 | 317,717 |
| LANARK | 44,070 | 705,643 | 1,155,966 | 30,560 | 688,343 | 1,062,337 | 206,457 |
| CARLETON PLACE | 9,820 | 180,140 | 272,146 | 7,190 | 176,808 | 254,063 | 49,634 |
| PERTH | 10,510 | 149,934 | 272,416 | 7,330 | 145,412 | 249,004 | 47,662 |
| SMITHS FALLS | 12,100 | 169,951 | 285,058 | 7,880 | 165,349 | 257,197 | 47,094 |
| LEEDS AND/ET GRENVILLE | 70,200 | 1,136,757 | 1,878,946 | 49,570 | 1,107,389 | 1,729,135 | 334,951 |
| BROCKVILLE | 20,770 | 323,462 | 566,372 | 14,530 | 314,006 | 518,839 | 103,588 |
| LENOX AND/ET ADDINGTON | 26,360 | 401,870 | 644,392 | 17,520 | 389,993 | 579,614 | 107,058 |
| NAPANEE | 10,020 | 138,806 | 240,757 | 6,490 | 134,388 | 213,070 | 39,039 |
| MANITOULIN DISTRICT | 8,700 | 93,508 | 175,145 | 4,420 | 78,951 | 137,946 | 25,313 |
| MIDDLESEX | 282,630 | 5,242,059 | 8,306,500 | 198,620 | 5,104,343 | 7,692,885 | 1,606,726 |
| LONDON | 238,360 | 4,428,315 | 7,040,027 | 166,580 | 4,311,819 | 6,514,688 | 1,378,115 |
| STRATHROY | 11,070 | 180,168 | 282,274 | 7,850 | 175,368 | 257,451 | 46,747 |
| MUSKOKA DISTRICT MUNICIPALITY | 37,360 | 504,454 | 926,503 | 25,180 | 485,923 | 837,704 | 158,654 |
| BRACEBRIDGE | 10,350 | 158,741 | 269,575 | 7,150 | 153,626 | 247,016 | 47,854 |
| HUNTSVILLE | 13,360 | 186,141 | 328,235 | 9,050 | 179,515 | 297,103 | 56,374 |
| NIAGARA REG. MUN./MUN. REG. | 298,520 | 5,096,316 | 8,208,261 | 209,570 | 4,953,368 | 7,526,678 | 1,502,007 |
| FORT ERIE | 20,050 | 296,260 | 502,448 | 13,500 | 286,531 | 444,824 | 81,143 |
| GRIMSBY | 13,880 | 313,683 | 465,250 | 10,590 | 308,080 | 442,348 | 97,752 |
| LINCOLN | 13,450 | 249,929 | 398,367 | 9,780 | 243,417 | 371,392 | 74,471 |
| NIAGARA FALLS | 57,740 | 928,397 | 1,481,549 | 40,180 | 898,600 | 1,345,532 | 258,673 |
| NIAGARA-ON-THE-LAKE | 10,040 | 169,296 | 335,947 | 7,420 | 164,547 | 315,809 | 68,897 |
| PELHAM | 11,070 | 249,128 | 396,493 | 8,230 | 243,663 | 377,622 | 87,825 |
| PORT COLBORNE | 14,640 | 222,376 | 374,665 | 10,030 | 215,685 | 338,363 | 63,549 |
| ST CATHARINES | 97,260 | 1,644,779 | 2,696,162 | 67,850 | 1,597,685 | 2,471,454 | 501,295 |
| THOROLD | 12,220 | 222,721 | 325,042 | 8,880 | 217,511 | 300,690 | 57,506 |
| WELLAND | 37,620 | 608,028 | 948,825 | 25,690 | 590,896 | 856,107 | 161,378 |
| NIPISSING DISTRICT | 60,610 | 897,318 | 1,491,890 | 38,410 | 864,769 | 1,320,815 | 254,664 |
| NORTH BAY | 40,970 | 634,936 | 1,057,393 | 26,770 | 612,964 | 950,275 | 187,626 |
| NORTHUMBERLAND | 54,850 | 875,434 | 1,464,889 | 38,490 | 852,962 | 1,347,118 | 262,044 |
| COBOURG | 16,460 | 292,197 | 484,629 | 12,090 | 285,559 | 452,364 | 92,524 |
| PORT HOPE | 10,110 | 178,538 | 281,525 | 7,320 | 174,447 | 262,119 | 51,499 |
| OTTAWA-CARLETON REG. MUN./MUN. REG. | 526,800 | 11,262,312 | 17,574,253 | 380,160 | 11,013,633 | 16,549,437 | 3,685,554 |
| CUMBERLAND | 8,090 | 185,780 | 265,383 | 6,200 | 178,321 | 248,788 | 52,986 |
| GLOUCESTER | 96,380 | 2,323,765 | 3,196,868 | 71,910 | 2,276,230 | 3,047,266 | 649,967 |
| KANATA | 33,770 | 1,025,792 | 1,356,633 | 26,370 | 1,010,046 | 1,315,166 | 314,452 |
| NEPEAN | 82,350 | 1,926,476 | 2,857,569 | 61,710 | 1,885,914 | 2,720,700 | 606,469 |
| OSGOODE | 9,070 | 215,337 | 297,515 | 6,980 | 211,986 | 285,098 | 61,163 |
| OTTAWA | 247,870 | 4,439,687 | 7,842,922 | 170,660 | 4,325,692 | 7,265,567 | 1,611,034 |
| VANIER | 12,650 | 152,357 | 277,687 | 7,500 | 147,373 | 235,220 | 42,513 |
| OXFORD | 72,550 | 1,281,694 | 1,983,770 | 52,360 | 1,248,546 | 1,833,327 | 352,775 |
| INGERSOLL | 9,390 | 180,132 | 263,328 | 6,770 | 175,928 | 244,345 | 48,506 |
| TILLSONBURG | 12,990 | 210,159 | 350,220 | 9,320 | 204,364 | 320,052 | 62,858 |
| WOODSTOCK | 27,590 | 501,422 | 763,307 | 19,850 | 489,415 | 704,605 | 137,946 |
| PARRY SOUND DISTRICT | 30,400 | 355,850 | 663,210 | 18,730 | 340,572 | 574,340 | 100,258 |
| PARRY SOUND | 9,300 | 117,400 | 219,067 | 6,030 | 112,084 | 193,372 | 34,150 |
| PEEL REG. MUN./MUN. REG. | 626,810 | 14,772,661 | 19,381,014 | 453,550 | 14,449,836 | 18,373,558 | 4,045,513 |
| BRAMPTON | 197,580 | 4,531,164 | 5,708,409 | 145,160 | 4,430,276 | 5,396,756 | 1,108,192 |
| CALEDON | 30,080 | 871,903 | 1,199,364 | 23,550 | 857,519 | 1,159,386 | 281,106 |
| MISSISSAUGA | 399,160 | 9,369,595 | 12,473,240 | 284,840 | 9,162,042 | 11,817,416 | 2,656,215 |
| PERTH | 53,220 | 917,698 | 1,462,591 | 39,440 | 894,077 | 1,358,943 | 256,199 |
| STRATFORD | 24,100 | 443,663 | 680,112 | 18,130 | 433,546 | 636,335 | 125,864 |
| PETERBOROUGH | 90,170 | 1,349,855 | 2,337,041 | 60,850 | 1,306,560 | 2,116,545 | 413,627 |
| PETERBOROUGH | 60,620 | 923,613 | 1,602,583 | 41,210 | 895,669 | 1,453,404 | 287,733 |
| PRESCOTT AND/ET RUSSELL | 52,430 | 903,877 | 1,330,521 | 35,720 | 882,960 | 1,205,303 | 228,143 |
| HAWKESBURY | 9,430 | 135,991 | 219,078 | 5,750 | 132,125 | 189,016 | 36,325 |
| PRINCE EDWARD | 17,830 | 220,743 | 426,452 | 11,760 | 212,970 | 380,842 | 68,774 |
| PICTON | 8,430 | 95,590 | 192,172 | 5,230 | 91,651 | 167,550 | 29,943 |

Partie V - Tableaux

Tableau géographique Toutes les déclarations par comté ou division de recensement et endroits choisis

Année d'imposition 1997 (en milliers de dollars)

Number of all returns by total income class/Nombre de déclarations par palier de revenu total (toutes les déclarations)

| Under moins de \$1 000 | \$5,000 to-à \$10,000 | \$10,000 to-à \$15,000 | \$15,000 to-à \$20,000 | \$20,000 to-à \$25,000 | \$25,000 to-à \$30,000 | \$30,000 to-à \$35,000 | \$35,000 to-à \$40,000 | \$40,000 to-à \$50,000 | \$50,000 and over et plus |
|------------------------------|-----------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|---------------------------------|
| 12,710 | 12,020 | 15,090 | 10,490 | 8,040 | 7,110 | 5,970 | 5,210 | 7,250 | 9,770 |
| 4,310 | 4,510 | 5,660 | 3,970 | 3,090 | 2,730 | 2,310 | 1,870 | 2,790 | 4,620 |
| 2,530 | 2,330 | 2,880 | 2,040 | 1,590 | 1,430 | 1,220 | 1,430 | 1,960 | 1,800 |
| 4,770 | 5,250 | 6,420 | 4,690 | 3,830 | 3,710 | 2,850 | 2,330 | 2,950 | 4,030 |
| 1,000 | 1,090 | 1,390 | 980 | 760 | 750 | 540 | 480 | 750 | 1,170 |
| 8,800 | 5,200 | 5,960 | 3,860 | 3,120 | 2,980 | 2,500 | 2,230 | 3,050 | 6,190 |
| 930 | 900 | 1,190 | 780 | 660 | 610 | 510 | 450 | 740 | 1,760 |
| 1,310 | 1,250 | 1,610 | 1,070 | 860 | 890 | 780 | 700 | 870 | 1,720 |
| 10,910 | 9,890 | 11,890 | 8,390 | 7,070 | 6,440 | 5,540 | 4,870 | 6,840 | 11,830 |
| 4,200 | 4,260 | 5,480 | 3,680 | 3,030 | 2,790 | 2,360 | 2,070 | 3,060 | 5,830 |
| 1,720 | 1,320 | 1,570 | 1,140 | 900 | 760 | 710 | 690 | 900 | 1,340 |
| 12,140 | 10,800 | 12,570 | 9,150 | 7,290 | 6,540 | 5,640 | 4,660 | 6,690 | 16,170 |
| 6,980 | 6,240 | 7,330 | 5,230 | 4,170 | 3,620 | 3,190 | 2,640 | 3,840 | 9,900 |
| 5,740 | 5,240 | 6,440 | 4,550 | 3,750 | 3,700 | 3,270 | 2,560 | 3,600 | 5,240 |
| 1,140 | 1,100 | 1,310 | 960 | 840 | 840 | 780 | 620 | 870 | 1,360 |
| 1,230 | 1,330 | 1,640 | 1,150 | 950 | 940 | 700 | 550 | 820 | 1,200 |
| 1,930 | 1,430 | 1,750 | 1,310 | 1,000 | 990 | 950 | 670 | 1,030 | 1,060 |
| 8,460 | 8,150 | 10,190 | 7,430 | 6,050 | 5,850 | 5,240 | 4,440 | 5,970 | 8,440 |
| 2,320 | 2,480 | 3,140 | 2,390 | 1,880 | 1,680 | 1,490 | 1,240 | 1,620 | 2,530 |
| 3,630 | 3,260 | 4,140 | 2,760 | 2,300 | 1,990 | 1,820 | 1,380 | 2,230 | 2,850 |
| 1,310 | 1,250 | 1,780 | 1,190 | 860 | 730 | 640 | 460 | 760 | 1,060 |
| 1,820 | 1,240 | 1,590 | 930 | 680 | 590 | 450 | 370 | 430 | 620 |
| 34,990 | 32,830 | 38,090 | 28,130 | 23,270 | 22,460 | 19,870 | 16,390 | 23,980 | 42,610 |
| 29,630 | 27,820 | 32,260 | 23,620 | 19,450 | 18,800 | 16,630 | 13,760 | 20,130 | 36,260 |
| 1,260 | 1,300 | 1,640 | 1,320 | 1,040 | 960 | 820 | 660 | 900 | 1,170 |
| 4,890 | 4,990 | 6,280 | 4,200 | 3,400 | 2,840 | 2,390 | 1,990 | 2,640 | 3,750 |
| 1,370 | 1,300 | 1,590 | 1,090 | 880 | 780 | 710 | 600 | 850 | 1,200 |
| 1,730 | 1,770 | 2,280 | 1,530 | 1,200 | 1,000 | 830 | 730 | 930 | 1,360 |
| 35,150 | 35,450 | 44,950 | 32,140 | 26,240 | 23,790 | 19,860 | 16,010 | 22,950 | 41,980 |
| 2,450 | 2,410 | 3,100 | 2,240 | 1,870 | 1,740 | 1,390 | 1,120 | 1,650 | 2,080 |
| 1,530 | 1,370 | 1,600 | 1,180 | 1,130 | 980 | 930 | 870 | 1,340 | 2,970 |
| 1,560 | 1,480 | 1,760 | 1,350 | 1,080 | 1,070 | 930 | 780 | 1,240 | 2,200 |
| 6,620 | 7,400 | 9,320 | 6,710 | 5,320 | 4,640 | 3,810 | 3,110 | 4,170 | 6,630 |
| 1,060 | 1,130 | 1,360 | 1,030 | 860 | 770 | 690 | 560 | 810 | 1,770 |
| 1,360 | 1,160 | 1,250 | 850 | 800 | 800 | 710 | 590 | 950 | 2,590 |
| 1,750 | 1,750 | 2,290 | 1,700 | 1,320 | 1,180 | 1,090 | 740 | 1,040 | 1,780 |
| 11,340 | 11,600 | 15,190 | 10,660 | 8,430 | 7,660 | 6,290 | 4,940 | 7,080 | 14,060 |
| 1,410 | 1,320 | 1,740 | 1,320 | 1,140 | 1,040 | 870 | 650 | 1,040 | 1,690 |
| 4,550 | 4,630 | 5,990 | 4,070 | 3,400 | 3,120 | 2,450 | 2,050 | 2,700 | 4,680 |
| 8,840 | 7,720 | 9,970 | 6,410 | 4,830 | 4,600 | 3,940 | 3,280 | 4,440 | 6,580 |
| 5,770 | 5,070 | 6,420 | 4,320 | 3,210 | 3,030 | 2,730 | 2,340 | 3,220 | 4,860 |
| 6,790 | 6,480 | 8,060 | 5,820 | 4,780 | 4,430 | 3,820 | 3,070 | 4,400 | 7,210 |
| 1,720 | 1,830 | 2,230 | 1,640 | 1,430 | 1,400 | 1,240 | 990 | 1,450 | 2,540 |
| 1,220 | 1,110 | 1,420 | 1,030 | 820 | 790 | 720 | 580 | 860 | 1,560 |
| 62,480 | 59,280 | 61,580 | 42,920 | 37,260 | 36,050 | 35,780 | 31,430 | 49,830 | 110,190 |
| 870 | 830 | 910 | 660 | 620 | 660 | 640 | 550 | 820 | 1,520 |
| 12,170 | 9,850 | 9,350 | 6,910 | 6,320 | 6,530 | 6,990 | 6,380 | 10,390 | 21,490 |
| 4,110 | 3,020 | 2,670 | 2,070 | 1,970 | 2,110 | 2,350 | 2,210 | 3,610 | 9,670 |
| 9,760 | 8,280 | 8,470 | 6,410 | 5,840 | 5,760 | 5,820 | 5,160 | 8,180 | 18,660 |
| 1,080 | 840 | 940 | 720 | 650 | 720 | 720 | 610 | 960 | 1,840 |
| 29,190 | 31,000 | 33,390 | 22,140 | 18,380 | 16,920 | 15,840 | 13,530 | 21,270 | 46,230 |
| 1,380 | 2,060 | 2,580 | 1,360 | 1,090 | 910 | 900 | 670 | 800 | 900 |
| 8,060 | 8,670 | 10,170 | 7,630 | 6,220 | 5,850 | 5,350 | 4,750 | 6,700 | 9,160 |
| 1,120 | 1,050 | 1,260 | 910 | 760 | 730 | 630 | 570 | 1,030 | 1,340 |
| 1,260 | 1,570 | 2,180 | 1,500 | 1,130 | 1,080 | 1,020 | 820 | 990 | 1,430 |
| 3,010 | 3,230 | 3,830 | 2,890 | 2,400 | 2,120 | 1,920 | 1,850 | 2,700 | 3,650 |
| 4,440 | 4,250 | 5,630 | 3,610 | 2,850 | 2,310 | 1,750 | 1,450 | 1,760 | 2,340 |
| 1,200 | 1,220 | 1,650 | 1,080 | 940 | 750 | 580 | 470 | 560 | 850 |
| 90,060 | 71,110 | 67,310 | 51,830 | 47,780 | 49,000 | 46,090 | 40,270 | 58,540 | 104,820 |
| 26,610 | 21,940 | 21,540 | 16,630 | 15,890 | 16,890 | 15,420 | 13,510 | 19,200 | 29,940 |
| 3,340 | 2,870 | 2,860 | 2,300 | 2,070 | 2,290 | 2,100 | 1,890 | 3,040 | 7,340 |
| 60,110 | 46,310 | 42,910 | 32,900 | 29,820 | 29,810 | 28,570 | 24,870 | 36,300 | 67,550 |
| 5,550 | 6,190 | 7,250 | 5,730 | 4,780 | 4,670 | 4,420 | 4,010 | 4,690 | 5,920 |
| 2,310 | 2,610 | 3,270 | 2,530 | 2,010 | 1,990 | 2,190 | 2,040 | 2,300 | 2,860 |
| 11,550 | 11,360 | 14,080 | 9,850 | 8,100 | 7,010 | 5,810 | 4,750 | 6,580 | 11,080 |
| 7,330 | 7,550 | 9,580 | 6,670 | 5,480 | 4,710 | 3,920 | 3,200 | 4,520 | 7,650 |
| 6,380 | 6,520 | 8,430 | 5,240 | 4,260 | 4,080 | 3,940 | 3,170 | 4,340 | 6,070 |
| 1,170 | 1,310 | 2,000 | 1,110 | 800 | 600 | 460 | 360 | 530 | 1,090 |
| 2,380 | 2,330 | 3,010 | 2,060 | 1,640 | 1,420 | 1,180 | 850 | 1,190 | 1,770 |
| 1,230 | 1,120 | 1,580 | 960 | 750 | 620 | 500 | 360 | 520 | 800 |

Part V - Tables

Geographic Table
All Returns by Counties or Census Divisions, and Selected Localities
 1997 tax year (all money figures in thousands of dollars)

| | All returns/Toutes les déclarations | | | Taxable returns/Déclarations imposables | | | |
|------------------------------------|---|--|---|---|--|---|---|
| | Number of Returns Nombre de déclarations | Wages and salaries Salaires et traitements (\$) | Total income assessed Revenu total établi (\$) | Number of Returns Nombre de déclarations | Wages and salaries Salaires et traitements (\$) | Total income assessed Revenu total établi (\$) | Total tax Payable Impôt total à payer (\$) |
| RAINY RIVER DISTRICT | 16,100 | 271,452 | 418,363 | 10,570 | 260,531 | 375,666 | 73,606 |
| FORT FRANCES | 8,120 | 150,657 | 227,783 | 5,570 | 144,666 | 207,446 | 42,167 |
| RENFREW | 70,880 | 1,073,021 | 1,725,736 | 47,450 | 1,043,182 | 1,556,928 | 286,821 |
| ARNPRIOR | 8,390 | 139,962 | 220,310 | 5,910 | 136,429 | 201,548 | 38,646 |
| PEMBROKE | 19,040 | 266,199 | 457,722 | 12,470 | 258,160 | 406,375 | 74,608 |
| PETAWAWA | 9,100 | 192,802 | 238,304 | 6,770 | 189,655 | 228,220 | 41,121 |
| RENFREW | 9,700 | 137,611 | 226,391 | 6,430 | 133,475 | 200,553 | 36,174 |
| SIMCOE | 245,020 | 4,383,528 | 6,694,199 | 172,440 | 4,262,453 | 6,190,195 | 1,246,646 |
| ALLISTON | 17,890 | 380,865 | 556,727 | 13,320 | 372,588 | 527,896 | 114,709 |
| BARRIE | 65,420 | 1,294,970 | 1,889,525 | 47,070 | 1,262,250 | 1,766,325 | 369,307 |
| BRADFORD | 13,670 | 313,497 | 407,723 | 10,350 | 307,269 | 386,767 | 80,734 |
| COLLINGWOOD | 13,370 | 184,010 | 342,852 | 9,090 | 178,116 | 309,266 | 59,634 |
| ESSA TOWNSHIP | 10,760 | 227,088 | 293,866 | 7,870 | 222,345 | 277,993 | 53,987 |
| INNISFIL | 16,540 | 310,022 | 454,780 | 12,130 | 303,736 | 426,052 | 84,175 |
| MIDLAND | 13,250 | 193,841 | 328,383 | 8,820 | 187,965 | 295,205 | 55,852 |
| ORILLIA | 29,000 | 433,073 | 722,275 | 19,240 | 417,818 | 651,652 | 124,278 |
| PENETANGUISHENE | 8,550 | 124,133 | 208,641 | 5,680 | 120,741 | 187,421 | 34,603 |
| STORMONT, DUNDAS AND/ET GLENGARRY | 81,390 | 1,160,410 | 1,953,656 | 51,900 | 1,122,042 | 1,725,375 | 324,124 |
| CORNWALL | 37,840 | 500,089 | 852,877 | 22,650 | 479,029 | 730,149 | 135,382 |
| SUDBURY DISTRICT | 16,960 | 268,080 | 421,139 | 10,250 | 258,466 | 373,434 | 74,240 |
| SUDBURY REG. MUN./MUN. REG. | 120,030 | 2,178,411 | 3,313,634 | 80,990 | 2,121,447 | 3,044,188 | 627,698 |
| NICKEL CENTRE | 9,900 | 187,167 | 262,803 | 6,930 | 182,923 | 243,300 | 47,599 |
| RAYSIDE-BALFOUR | 11,700 | 227,618 | 311,761 | 7,770 | 222,203 | 285,959 | 57,878 |
| SUDBURY | 68,520 | 1,138,195 | 1,886,348 | 45,390 | 1,104,791 | 1,716,737 | 358,174 |
| VALLEY EAST | 16,100 | 337,749 | 440,914 | 11,200 | 330,394 | 410,879 | 82,459 |
| THUNDER BAY DISTRICT | 112,150 | 2,207,030 | 3,279,411 | 79,240 | 2,146,378 | 3,037,283 | 626,239 |
| THUNDER BAY | 88,840 | 1,663,200 | 2,570,712 | 63,130 | 1,618,296 | 2,376,011 | 481,919 |
| TIMISKAMING DISTRICT | 27,130 | 386,020 | 636,207 | 16,750 | 373,357 | 557,329 | 105,436 |
| KIRKLAND LAKE | 7,920 | 116,303 | 194,571 | 4,840 | 112,774 | 169,727 | 33,219 |
| METROPOLITAN TORONTO METROPOLITAIN | 1,782,000 | 35,411,223 | 55,110,770 | 1,173,230 | 34,543,854 | 50,954,826 | 11,989,559 |
| EAST YORK | 10,340 | 221,003 | 280,463 | 6,930 | 215,939 | 260,328 | 54,283 |
| ETOBICOKE | 198,200 | 4,000,819 | 6,166,073 | 138,840 | 3,909,604 | 5,770,316 | 1,316,166 |
| NORTH YORK | 342,080 | 6,122,303 | 10,420,278 | 220,900 | 5,937,026 | 9,630,217 | 2,253,083 |
| SCARBOROUGH | 398,500 | 7,662,141 | 9,562,795 | 252,920 | 7,447,530 | 8,687,336 | 1,663,039 |
| TORONTO | 793,150 | 16,773,404 | 27,653,219 | 525,830 | 16,417,971 | 25,666,982 | 6,523,645 |
| YORK | 39,740 | 631,553 | 1,027,942 | 27,810 | 615,784 | 939,647 | 179,343 |
| VICTORIA | 48,460 | 678,578 | 1,208,954 | 32,900 | 658,059 | 1,096,713 | 206,764 |
| LINDSAY | 17,400 | 235,741 | 435,090 | 11,770 | 228,470 | 391,654 | 73,109 |
| WATERLOO REG. MUN./MUN. REG. | 300,620 | 6,263,641 | 8,993,233 | 220,620 | 6,122,864 | 8,437,563 | 1,774,990 |
| CAMBRIDGE | 77,180 | 1,615,114 | 2,211,403 | 56,430 | 1,581,784 | 2,065,800 | 426,708 |
| KITCHENER | 131,380 | 2,566,572 | 3,627,913 | 94,850 | 2,505,179 | 3,366,180 | 669,661 |
| WATERLOO | 58,790 | 1,366,801 | 2,061,269 | 44,190 | 1,335,671 | 1,970,328 | 454,646 |
| WELLESLEY | 6,550 | 126,225 | 194,773 | 4,750 | 123,410 | 182,920 | 38,077 |
| WILMOT TOWNSHIP | 10,560 | 218,605 | 338,450 | 8,050 | 213,656 | 319,561 | 65,181 |
| WOOLWICH TOWNSHIP | 11,610 | 248,550 | 392,149 | 8,790 | 243,285 | 371,646 | 83,201 |
| WELLINGTON | 125,370 | 2,811,530 | 3,829,294 | 92,970 | 2,554,077 | 3,611,868 | 764,093 |
| FERGUS | 8,980 | 179,761 | 261,802 | 6,800 | 175,722 | 247,342 | 49,352 |
| GUELPH | 76,090 | 1,640,524 | 2,360,334 | 56,860 | 1,604,403 | 2,231,813 | 478,659 |
| YORK REG. MUN./MUN. REG. | 446,740 | 10,958,680 | 15,649,367 | 319,330 | 10,730,230 | 14,901,719 | 3,564,380 |
| AURORA | 25,230 | 842,337 | 1,147,407 | 19,980 | 832,464 | 1,115,192 | 296,308 |
| EAST GWILLIMBURY | 12,770 | 330,579 | 445,732 | 9,850 | 325,285 | 428,114 | 97,481 |
| GEORGINA | 23,120 | 441,834 | 623,536 | 16,350 | 432,784 | 575,283 | 114,979 |
| KING CITY | 12,530 | 384,433 | 594,828 | 9,750 | 378,711 | 574,838 | 157,059 |
| MARKHAM | 170,800 | 3,999,782 | 5,910,607 | 115,590 | 3,902,784 | 5,612,151 | 1,353,791 |
| NEWMARKET | 43,870 | 1,185,516 | 1,563,008 | 33,420 | 1,164,855 | 1,496,797 | 348,009 |
| RICHMOND HILL | 79,330 | 1,803,063 | 2,627,379 | 54,740 | 1,762,275 | 2,493,531 | 580,671 |
| VAUGHAN | 66,600 | 1,649,470 | 2,239,846 | 50,020 | 1,615,095 | 2,129,317 | 500,229 |
| STOUFFVILLE | 12,490 | 321,666 | 497,025 | 9,630 | 315,977 | 476,496 | 115,853 |
| Total, Ontario | 7,890,620 | 156,619,748 | 236,829,568 | 5,488,640 | 152,764,026 | 220,128,132 | 48,038,044 |
| DIVISION 1 | 12,480 | 164,480 | 272,914 | 7,800 | 157,929 | 244,413 | 47,483 |
| DIVISION 2 | 32,110 | 466,201 | 691,943 | 21,790 | 450,022 | 631,543 | 114,077 |
| STEINBACH | 10,010 | 139,071 | 215,840 | 6,710 | 133,694 | 193,454 | 34,996 |
| DIVISION 3 | 28,370 | 353,163 | 620,085 | 19,130 | 339,825 | 559,937 | 98,961 |
| DIVISION 4 | 6,450 | 50,994 | 120,095 | 4,150 | 47,894 | 104,686 | 16,393 |
| DIVISION 5 | 10,160 | 98,917 | 211,080 | 6,860 | 94,481 | 188,022 | 31,362 |
| DIVISION 6 | 7,590 | 71,302 | 137,940 | 4,460 | 66,421 | 119,791 | 19,972 |
| DIVISION 7 | 41,140 | 623,554 | 990,366 | 29,610 | 603,974 | 914,021 | 179,954 |
| BRANDON | 31,390 | 489,913 | 769,504 | 22,570 | 474,321 | 710,842 | 143,487 |
| DIVISION 8 | 9,050 | 79,296 | 157,281 | 5,250 | 73,286 | 133,144 | 21,274 |
| DIVISION 9 | 16,910 | 218,041 | 365,224 | 11,060 | 209,704 | 327,235 | 60,514 |

Toutes les déclarations par comté ou division de recensement et endrois choisis

Année d'imposition 1997 (en milliers de dollars)

Tableau géographique

Number of all returns by total income class/Nombre de déclarations par palier de revenu total (toutes les déclarations)

| Under Moins de \$5,000 | \$5,000 to-à \$10,000 | \$10,000 to-à \$15,000 | \$15,000 to-à \$20,000 | \$20,000 to-à \$25,000 | \$25,000 to-à \$30,000 | \$30,000 to-à \$35,000 | \$35,000 to-à \$40,000 | \$40,000 to-à \$50,000 | \$50,000 and over et plus |
|------------------------------|-----------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|---------------------------------|
| 2,300 | 1,880 | 2,520 | 1,580 | 1,230 | 1,150 | 1,020 | 930 | 1,250 | 2,240 |
| 1,040 | 860 | 1,200 | 760 | 620 | 630 | 540 | 490 | 640 | 1,350 |
| 9,610 | 8,850 | 11,400 | 7,030 | 6,010 | 5,830 | 4,620 | 5,060 | 5,810 | 6,660 |
| 920 | 1,050 | 1,330 | 890 | 680 | 630 | 600 | 560 | 800 | 940 |
| 2,400 | 2,430 | 3,310 | 2,020 | 1,660 | 1,610 | 1,350 | 1,180 | 1,370 | 1,720 |
| 1,550 | 810 | 790 | 560 | 690 | 810 | 450 | 1,440 | 1,230 | 770 |
| 1,130 | 1,270 | 1,810 | 1,080 | 840 | 830 | 680 | 550 | 690 | 820 |
| 32,150 | 28,820 | 34,260 | 24,530 | 20,360 | 19,060 | 17,080 | 14,370 | 21,070 | 33,320 |
| 2,210 | 1,820 | 2,100 | 1,480 | 1,370 | 1,430 | 1,330 | 1,190 | 1,670 | 3,300 |
| 8,370 | 7,690 | 8,510 | 6,280 | 5,240 | 4,990 | 4,410 | 3,630 | 5,810 | 10,490 |
| 1,610 | 1,460 | 1,590 | 1,160 | 1,060 | 1,060 | 1,110 | 960 | 1,460 | 2,220 |
| 1,620 | 1,680 | 2,290 | 1,550 | 1,220 | 970 | 930 | 710 | 940 | 1,480 |
| 1,570 | 1,150 | 1,220 | 910 | 830 | 780 | 670 | 800 | 1,330 | 1,490 |
| 2,070 | 1,770 | 2,180 | 1,670 | 1,400 | 1,310 | 1,210 | 1,080 | 1,510 | 2,350 |
| 1,680 | 1,710 | 2,240 | 1,450 | 1,150 | 1,050 | 920 | 710 | 1,010 | 1,320 |
| 4,040 | 3,540 | 4,570 | 3,210 | 2,590 | 2,270 | 1,980 | 1,570 | 2,280 | 2,970 |
| 1,110 | 1,120 | 1,440 | 870 | 750 | 730 | 620 | 450 | 650 | 820 |
| 11,020 | 10,850 | 14,150 | 9,060 | 6,930 | 6,520 | 5,300 | 4,040 | 5,660 | 7,860 |
| 5,350 | 5,270 | 7,200 | 4,370 | 3,260 | 2,810 | 2,190 | 1,640 | 2,350 | 3,400 |
| 3,010 | 2,230 | 2,720 | 1,600 | 1,240 | 1,070 | 800 | 790 | 1,170 | 2,320 |
| 16,950 | 15,170 | 16,390 | 11,220 | 9,250 | 8,470 | 7,480 | 6,200 | 9,080 | 19,830 |
| 1,380 | 1,160 | 1,250 | 970 | 810 | 770 | 710 | 540 | 820 | 1,490 |
| 1,880 | 1,500 | 1,400 | 1,050 | 930 | 740 | 710 | 630 | 830 | 2,050 |
| 8,880 | 9,210 | 10,480 | 6,760 | 5,330 | 4,880 | 4,120 | 3,410 | 4,900 | 10,550 |
| 2,590 | 1,790 | 1,820 | 1,350 | 1,230 | 1,120 | 1,080 | 940 | 1,340 | 2,840 |
| 13,760 | 13,110 | 15,260 | 10,230 | 8,380 | 7,710 | 7,380 | 6,620 | 10,080 | 19,610 |
| 10,110 | 10,420 | 12,580 | 8,350 | 6,940 | 6,420 | 6,100 | 5,390 | 8,230 | 14,290 |
| 4,040 | 3,710 | 4,930 | 2,970 | 2,080 | 1,890 | 1,580 | 1,330 | 1,750 | 2,860 |
| 1,060 | 1,040 | 1,550 | 840 | 590 | 550 | 470 | 400 | 540 | 900 |
| 269,200 | 232,030 | 252,200 | 170,670 | 141,220 | 129,740 | 113,390 | 93,990 | 129,320 | 250,230 |
| 1,710 | 1,230 | 1,310 | 920 | 840 | 750 | 690 | 590 | 870 | 1,440 |
| 26,430 | 23,430 | 25,510 | 19,270 | 16,570 | 15,610 | 13,920 | 11,890 | 16,030 | 29,550 |
| 56,850 | 43,880 | 46,870 | 33,120 | 27,160 | 24,980 | 21,380 | 17,240 | 23,880 | 46,720 |
| 71,150 | 53,530 | 54,130 | 37,580 | 31,780 | 29,890 | 26,680 | 22,120 | 29,090 | 42,540 |
| 108,490 | 105,230 | 118,370 | 75,250 | 61,120 | 54,950 | 47,900 | 39,780 | 56,340 | 125,720 |
| 4,580 | 4,740 | 6,020 | 4,530 | 3,750 | 3,560 | 2,820 | 2,360 | 3,120 | 4,260 |
| 6,400 | 5,990 | 7,820 | 5,420 | 4,360 | 3,900 | 3,240 | 2,350 | 3,290 | 5,690 |
| 2,120 | 2,140 | 3,020 | 1,980 | 1,660 | 1,430 | 1,190 | 830 | 1,100 | 1,930 |
| 34,860 | 33,100 | 37,800 | 29,370 | 26,080 | 25,250 | 23,010 | 19,170 | 26,860 | 45,120 |
| 8,890 | 8,530 | 10,140 | 7,780 | 6,880 | 6,320 | 5,760 | 4,960 | 6,910 | 11,020 |
| 15,330 | 14,860 | 17,430 | 13,420 | 11,670 | 11,390 | 10,510 | 8,410 | 11,470 | 16,900 |
| 6,960 | 6,080 | 6,250 | 5,190 | 4,770 | 4,690 | 4,330 | 3,690 | 5,350 | 11,480 |
| 860 | 810 | 850 | 580 | 550 | 530 | 440 | 380 | 570 | 990 |
| 1,100 | 1,080 | 1,220 | 980 | 920 | 940 | 840 | 700 | 1,020 | 1,760 |
| 1,220 | 1,300 | 1,460 | 1,100 | 940 | 1,030 | 830 | 740 | 1,080 | 1,910 |
| 14,680 | 13,860 | 15,370 | 11,840 | 10,260 | 10,030 | 9,320 | 8,190 | 12,020 | 19,810 |
| 1,030 | 950 | 1,040 | 850 | 760 | 740 | 690 | 660 | 1,000 | 1,280 |
| 8,640 | 8,270 | 9,040 | 7,060 | 6,120 | 6,100 | 5,820 | 5,120 | 7,400 | 12,510 |
| 66,660 | 51,350 | 47,770 | 35,070 | 30,910 | 31,350 | 29,740 | 25,940 | 38,140 | 89,820 |
| 2,660 | 2,210 | 2,250 | 1,680 | 1,630 | 1,780 | 1,740 | 1,580 | 2,490 | 7,220 |
| 1,440 | 1,320 | 1,370 | 970 | 900 | 920 | 970 | 810 | 1,210 | 2,870 |
| 2,850 | 2,610 | 3,290 | 2,310 | 1,860 | 1,790 | 1,830 | 1,420 | 2,030 | 3,150 |
| 1,280 | 1,320 | 1,300 | 990 | 880 | 860 | 860 | 710 | 1,110 | 3,230 |
| 30,850 | 20,970 | 17,700 | 12,640 | 10,870 | 10,940 | 10,100 | 9,030 | 13,090 | 34,620 |
| 5,090 | 4,550 | 4,650 | 3,310 | 2,910 | 3,180 | 3,220 | 2,720 | 4,250 | 9,990 |
| 13,520 | 9,480 | 8,470 | 6,200 | 5,310 | 5,270 | 4,970 | 4,440 | 6,580 | 15,100 |
| 7,700 | 7,630 | 7,350 | 5,950 | 5,590 | 5,640 | 5,200 | 4,480 | 6,230 | 10,820 |
| 1,280 | 1,260 | 1,390 | 1,020 | 970 | 980 | 850 | 770 | 1,150 | 2,820 |
| 1,057,490 | 940,380 | 1,057,350 | 746,870 | 628,120 | 593,190 | 530,060 | 449,390 | 648,420 | 1,239,360 |
| 2,310 | 1,610 | 2,210 | 1,280 | 1,000 | 800 | 670 | 510 | 800 | 1,300 |
| 4,790 | 4,520 | 5,410 | 3,590 | 3,110 | 2,760 | 2,300 | 1,610 | 1,920 | 2,110 |
| 1,360 | 1,450 | 1,960 | 1,180 | 1,050 | 860 | 630 | 420 | 480 | 620 |
| 4,040 | 4,050 | 5,280 | 3,570 | 2,830 | 2,430 | 1,770 | 1,280 | 1,410 | 1,710 |
| 880 | 1,050 | 1,420 | 850 | 630 | 480 | 360 | 220 | 250 | 300 |
| 1,180 | 1,540 | 2,200 | 1,340 | 950 | 800 | 610 | 470 | 470 | 610 |
| 1,510 | 1,140 | 1,490 | 880 | 680 | 500 | 410 | 270 | 290 | 420 |
| 4,810 | 5,500 | 6,720 | 4,770 | 3,950 | 3,480 | 2,910 | 2,500 | 2,950 | 3,560 |
| 3,670 | 4,200 | 5,090 | 3,670 | 2,970 | 2,580 | 2,190 | 1,820 | 2,280 | 2,920 |
| 1,680 | 1,480 | 1,900 | 1,110 | 750 | 670 | 480 | 290 | 330 | 370 |
| 2,560 | 2,240 | 2,980 | 1,950 | 1,590 | 1,550 | 1,150 | 810 | 980 | 1,120 |

Part V - Tables

Geographic Table

All Returns by Counties or Census Divisions, and Selected Localities

1997 tax year (all money figures in thousands of dollars)

| | All returns/Toutes les déclarations | | | Taxable returns/Déclarations imposables | | | |
|----------------------------|---|--|---|---|--|---|---|
| | Number of Returns Nombre de déclarations | Wages and salaries Salaires et traitements (\$) | Total income assessed Revenu total établi (\$) | Number of Returns Nombre de déclarations | Wages and salaries Salaires et traitements (\$) | Total income assessed Revenu total établi (\$) | Total tax Payable Impôt total à payer (\$) |
| PORTAGE LA PRAIRIE | 12,630 | 169,803 | 280,564 | 8,390 | 163,713 | 251,796 | 47,375 |
| DIVISION 10 | 5,070 | 101,329 | 147,420 | 3,970 | 99,325 | 141,612 | 29,856 |
| DIVISION 11 | 464,110 | 8,049,353 | 12,388,890 | 333,960 | 7,834,439 | 11,529,680 | 2,493,414 |
| WINNIPEG | 462,930 | 8,019,731 | 12,347,885 | 333,030 | 7,805,444 | 11,489,914 | 2,483,435 |
| DIVISION 12 | 12,680 | 218,261 | 313,188 | 8,970 | 212,901 | 290,215 | 57,890 |
| DIVISION 13 | 23,140 | 426,818 | 619,066 | 16,980 | 416,123 | 579,346 | 122,320 |
| SELKIRK | 9,620 | 155,302 | 230,169 | 6,740 | 150,748 | 210,469 | 41,538 |
| DIVISION 14 | 11,210 | 190,724 | 272,721 | 8,070 | 185,613 | 253,166 | 50,298 |
| DIVISION 15 | 16,670 | 165,234 | 318,611 | 10,320 | 157,077 | 276,722 | 46,293 |
| DIVISION 16 | 7,860 | 66,710 | 128,981 | 4,010 | 62,261 | 105,456 | 18,046 |
| DIVISION 17 | 18,360 | 174,486 | 330,147 | 10,160 | 162,891 | 273,752 | 48,058 |
| DAUPHIN | 7,850 | 92,962 | 170,506 | 4,990 | 89,071 | 148,071 | 27,981 |
| DIVISION 18 | 17,720 | 163,562 | 309,787 | 9,620 | 153,199 | 263,335 | 48,256 |
| DIVISION 19 | 7,080 | 29,973 | 49,127 | 1,030 | 20,557 | 26,404 | 4,752 |
| DIVISION 20 | 8,510 | 87,597 | 159,694 | 5,000 | 83,199 | 135,236 | 23,082 |
| DIVISION 21 | 15,770 | 293,064 | 390,218 | 9,290 | 275,051 | 348,223 | 73,584 |
| FLIN FLON | 5,200 | 114,430 | 152,911 | 3,710 | 112,171 | 143,221 | 30,720 |
| DIVISION 22 | 20,910 | 306,667 | 372,118 | 7,680 | 277,390 | 315,839 | 72,845 |
| DIV. NO.22, UNORGANIZED | 540 | 6,214 | 9,001 | 230 | 5,765 | 7,046 | 1,261 |
| THOMPSON | 9,280 | 257,718 | 301,804 | 6,650 | 251,146 | 285,335 | 67,552 |
| DIVISION 23 | 5,180 | 101,750 | 119,395 | 2,450 | 92,087 | 103,227 | 22,087 |
| Total, Manitoba | 800,990 | 12,501,763 | 19,508,616 | 542,150 | 12,075,909 | 17,876,371 | 3,701,998 |
| DIVISION 1 | 23,110 | 395,135 | 663,045 | 16,890 | 384,622 | 623,940 | 140,784 |
| ESTEVAN | 8,750 | 202,231 | 294,447 | 6,760 | 198,685 | 282,256 | 70,261 |
| DIVISION 2 | 16,990 | 214,519 | 426,875 | 12,480 | 207,407 | 397,160 | 79,569 |
| WEYBURN | 8,480 | 129,026 | 224,171 | 6,340 | 125,506 | 209,862 | 44,039 |
| DIVISION 3 | 11,480 | 111,464 | 260,672 | 8,260 | 106,955 | 239,721 | 43,493 |
| DIVISION 4 | 7,980 | 82,627 | 180,077 | 5,720 | 78,850 | 164,881 | 29,930 |
| DIVISION 5 | 25,840 | 312,368 | 557,600 | 16,270 | 297,783 | 491,464 | 93,868 |
| DIVISION 6 | 157,290 | 2,842,998 | 4,339,420 | 114,740 | 2,767,442 | 4,055,973 | 890,791 |
| REGINA | 130,400 | 2,474,673 | 3,712,373 | 96,480 | 2,415,473 | 3,483,080 | 777,563 |
| DIVISION 7 | 34,160 | 454,346 | 798,715 | 24,070 | 438,672 | 733,558 | 143,381 |
| MOOSE JAW | 25,910 | 380,546 | 632,504 | 18,530 | 369,368 | 583,834 | 117,830 |
| DIVISION 8 | 23,780 | 310,467 | 611,587 | 17,940 | 300,766 | 574,119 | 110,808 |
| SWIFT CURRENT | 13,090 | 197,756 | 344,991 | 9,880 | 192,143 | 323,164 | 64,604 |
| DIVISION 9 | 27,500 | 295,483 | 541,757 | 16,360 | 280,601 | 460,516 | 84,603 |
| YORKTON | 12,590 | 170,663 | 287,750 | 8,600 | 164,775 | 257,998 | 50,135 |
| DIVISION 10 | 14,220 | 129,314 | 260,040 | 8,050 | 113,835 | 213,057 | 36,338 |
| DIVISION 11 | 164,740 | 2,898,536 | 4,446,991 | 117,930 | 2,812,719 | 4,142,225 | 901,655 |
| SASKATOON | 140,570 | 2,548,965 | 3,865,800 | 100,810 | 2,475,314 | 3,603,572 | 796,615 |
| DIVISION 12 | 15,950 | 196,486 | 367,014 | 11,160 | 188,528 | 335,762 | 63,867 |
| DIVISION 13 | 17,370 | 220,082 | 431,079 | 12,800 | 211,998 | 402,348 | 76,340 |
| DIVISION 14 | 29,920 | 328,447 | 618,714 | 18,830 | 312,086 | 543,033 | 99,556 |
| DIVISION 15 | 55,840 | 740,354 | 1,236,224 | 35,680 | 700,332 | 1,096,492 | 213,927 |
| PRINCE ALBERT | 28,260 | 447,879 | 682,487 | 18,580 | 426,709 | 612,654 | 127,888 |
| DIVISION 16 | 25,310 | 283,361 | 507,796 | 15,000 | 265,011 | 439,658 | 83,566 |
| NORTH BATTLEFORD | 10,740 | 150,205 | 255,369 | 7,300 | 144,617 | 230,698 | 47,131 |
| DIVISION 17 | 27,360 | 390,923 | 599,333 | 16,720 | 367,360 | 535,339 | 109,082 |
| LLOYDMINSTER(PART) | 7,990 | 149,930 | 210,769 | 5,860 | 145,645 | 198,165 | 41,539 |
| DIVISION 18 | 16,630 | 202,975 | 272,564 | 6,250 | 167,624 | 200,293 | 37,904 |
| Total, Saskatchewan | 696,830 | 10,409,911 | 17,143,024 | 475,880 | 10,002,610 | 15,668,229 | 3,242,066 |
| DIVISION 1 | 46,080 | 768,804 | 1,212,657 | 33,080 | 744,557 | 1,120,061 | 210,587 |
| MEDICINE HAT | 37,330 | 643,682 | 1,000,850 | 26,970 | 624,270 | 925,283 | 177,605 |
| DIVISION 2 | 89,340 | 1,477,383 | 2,323,990 | 63,140 | 1,428,025 | 2,140,524 | 393,581 |
| BROOKS | 9,580 | 214,226 | 293,833 | 7,370 | 209,491 | 279,643 | 58,071 |
| LETHBRIDGE | 49,380 | 832,243 | 1,301,955 | 35,280 | 803,904 | 1,200,688 | 223,324 |
| DIVISION 3 | 23,810 | 267,011 | 487,969 | 13,480 | 240,873 | 411,076 | 64,815 |
| DIVISION 4 | 7,950 | 103,702 | 199,500 | 5,630 | 99,815 | 181,780 | 31,497 |
| DIVISION 5 | 29,690 | 405,281 | 723,044 | 19,750 | 383,604 | 649,816 | 114,018 |
| DIVISION 6 | 673,310 | 16,642,092 | 23,879,921 | 505,910 | 16,298,187 | 22,808,658 | 5,209,550 |
| AIRDRIE | 12,490 | 318,874 | 407,674 | 9,570 | 312,705 | 392,144 | 82,778 |
| CALGARY | 598,470 | 14,971,400 | 21,425,741 | 450,620 | 14,665,167 | 20,478,498 | 4,708,752 |
| DIVISION 7 | 29,400 | 463,247 | 774,354 | 20,810 | 448,545 | 712,029 | 132,767 |
| DIVISION 8 | 101,220 | 1,826,090 | 2,727,112 | 70,140 | 1,765,160 | 2,517,240 | 493,731 |
| RED DEER | 48,390 | 976,150 | 1,403,466 | 35,250 | 949,394 | 1,313,610 | 269,213 |
| DIVISION 9 | 12,040 | 214,349 | 307,737 | 7,860 | 206,090 | 277,576 | 55,015 |
| ROCKY MOUNTAIN HOUSE | 9,190 | 174,999 | 244,754 | 6,100 | 168,755 | 222,939 | 45,109 |
| DIVISION 10 | 57,090 | 922,268 | 1,525,517 | 38,060 | 892,058 | 1,379,908 | 283,074 |
| CAMROSE | 12,090 | 185,640 | 306,471 | 8,440 | 179,436 | 276,590 | 50,173 |
| DIVISION 11 | 659,480 | 13,526,744 | 19,095,228 | 474,120 | 13,175,190 | 17,882,500 | 3,712,890 |

Partie V - Tableaux

Tableau géographique
Toutes les déclarations par comté ou division de recensement et endroits choisis

Number of all returns by total income class/Nombre de déclarations par palier de revenu total (toutes les déclarations)

| Under Moins de \$5,000 | \$5,000 to-à \$10,000 | \$10,000 to-à \$15,000 | \$15,000 to-à \$20,000 | \$20,000 to-à \$25,000 | \$25,000 to-à \$30,000 | \$30,000 to-à \$35,000 | \$35,000 to-à \$40,000 | \$40,000 to-à \$50,000 | \$50,000 and over et plus |
|------------------------------|-----------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|---------------------------------|
| 1,760 | 1,630 | 2,250 | 1,460 | 1,210 | 1,180 | 880 | 610 | 760 | 900 |
| 590 | 500 | 600 | 510 | 460 | 430 | 430 | 320 | 460 | 760 |
| 54,800 | 58,080 | 70,450 | 51,040 | 43,550 | 38,910 | 33,150 | 27,560 | 35,610 | 50,970 |
| 54,660 | 57,960 | 70,330 | 50,940 | 43,450 | 38,800 | 33,060 | 27,480 | 35,490 | 50,750 |
| 1,670 | 1,530 | 1,970 | 1,320 | 1,080 | 1,020 | 960 | 850 | 1,030 | 1,250 |
| 2,740 | 2,710 | 3,260 | 2,410 | 2,070 | 1,910 | 1,710 | 1,390 | 2,040 | 2,890 |
| 1,150 | 1,220 | 1,560 | 1,120 | 900 | 780 | 680 | 530 | 740 | 930 |
| 1,440 | 1,370 | 1,760 | 1,210 | 980 | 940 | 860 | 700 | 870 | 1,080 |
| 2,520 | 2,520 | 3,780 | 1,960 | 1,560 | 1,220 | 850 | 650 | 710 | 880 |
| 1,730 | 1,350 | 1,840 | 770 | 520 | 460 | 320 | 240 | 270 | 360 |
| 3,220 | 3,000 | 4,310 | 2,030 | 1,520 | 1,120 | 860 | 640 | 760 | 900 |
| 890 | 1,100 | 1,790 | 920 | 720 | 590 | 460 | 370 | 460 | 540 |
| 4,080 | 2,780 | 3,560 | 1,880 | 1,370 | 1,080 | 800 | 600 | 730 | 850 |
| 4,420 | 860 | 800 | 290 | 180 | 110 | 100 | 80 | 110 | 120 |
| 1,310 | 1,440 | 1,950 | 950 | 690 | 580 | 470 | 330 | 370 | 430 |
| 3,540 | 1,730 | 2,010 | 1,310 | 1,050 | 920 | 770 | 670 | 1,310 | 2,480 |
| 720 | 530 | 680 | 470 | 380 | 340 | 260 | 240 | 550 | 1,050 |
| 9,470 | 2,040 | 1,910 | 1,060 | 840 | 700 | 600 | 600 | 930 | 2,750 |
| 150 | 90 | 100 | 40 | 40 | 30 | 10 | 20 | 30 | 30 |
| 1,400 | 900 | 950 | 720 | 550 | 520 | 480 | 460 | 770 | 2,540 |
| 1,690 | 570 | 510 | 360 | 290 | 210 | 170 | 160 | 320 | 910 |
| 117,730 | 104,460 | 128,780 | 86,580 | 71,690 | 63,120 | 52,770 | 42,780 | 54,920 | 78,160 |
| 2,720 | 2,990 | 3,660 | 2,440 | 1,880 | 1,680 | 1,510 | 1,150 | 1,710 | 3,380 |
| 910 | 1,010 | 1,190 | 830 | 660 | 610 | 600 | 480 | 760 | 1,710 |
| 1,770 | 2,350 | 2,790 | 2,000 | 1,660 | 1,450 | 1,200 | 910 | 1,260 | 1,610 |
| 830 | 1,110 | 1,330 | 990 | 830 | 770 | 590 | 450 | 710 | 890 |
| 1,290 | 1,720 | 2,160 | 1,400 | 1,120 | 940 | 710 | 530 | 730 | 900 |
| 890 | 1,290 | 1,540 | 880 | 760 | 660 | 520 | 380 | 440 | 620 |
| 3,650 | 3,960 | 5,460 | 2,850 | 2,070 | 1,860 | 1,390 | 940 | 1,370 | 2,290 |
| 17,810 | 18,780 | 22,920 | 16,150 | 14,130 | 13,560 | 11,420 | 9,110 | 13,560 | 19,860 |
| 13,880 | 15,170 | 18,400 | 13,240 | 11,770 | 11,390 | 9,690 | 7,800 | 11,660 | 17,420 |
| 4,160 | 4,670 | 5,900 | 3,900 | 3,230 | 3,010 | 2,160 | 1,810 | 2,520 | 2,800 |
| 3,060 | 3,230 | 4,380 | 2,910 | 2,420 | 2,320 | 1,680 | 1,470 | 2,100 | 2,360 |
| 2,360 | 3,100 | 4,040 | 2,730 | 2,220 | 2,160 | 1,740 | 1,300 | 1,690 | 2,450 |
| 1,220 | 1,640 | 2,260 | 1,520 | 1,290 | 1,170 | 920 | 700 | 960 | 1,420 |
| 3,820 | 4,440 | 6,470 | 3,160 | 2,260 | 1,960 | 1,450 | 1,000 | 1,470 | 1,480 |
| 1,350 | 1,690 | 2,630 | 1,540 | 1,150 | 1,080 | 830 | 590 | 860 | 890 |
| 2,340 | 2,380 | 3,320 | 1,620 | 1,100 | 1,050 | 690 | 460 | 630 | 630 |
| 19,770 | 21,760 | 24,800 | 17,290 | 14,410 | 13,250 | 11,330 | 9,470 | 13,480 | 19,180 |
| 16,560 | 18,410 | 20,770 | 14,680 | 12,280 | 11,300 | 9,690 | 8,190 | 11,770 | 16,930 |
| 2,170 | 2,160 | 2,750 | 1,900 | 1,490 | 1,330 | 1,000 | 770 | 1,010 | 1,380 |
| 1,980 | 2,260 | 2,970 | 1,970 | 1,680 | 1,470 | 1,220 | 930 | 1,160 | 1,740 |
| 4,360 | 4,520 | 6,210 | 3,350 | 2,700 | 2,280 | 1,710 | 1,200 | 1,650 | 1,960 |
| 8,280 | 8,330 | 10,220 | 6,050 | 4,890 | 4,120 | 3,260 | 2,550 | 3,440 | 4,700 |
| 3,920 | 4,020 | 4,780 | 2,870 | 2,430 | 2,070 | 1,690 | 1,410 | 2,050 | 3,020 |
| 4,510 | 3,970 | 4,960 | 2,620 | 2,110 | 1,780 | 1,360 | 1,010 | 1,390 | 1,630 |
| 1,300 | 1,440 | 1,980 | 1,230 | 1,010 | 900 | 730 | 530 | 730 | 900 |
| 5,490 | 3,780 | 4,430 | 2,820 | 2,040 | 1,830 | 1,550 | 1,190 | 1,740 | 2,500 |
| 1,050 | 1,020 | 1,130 | 910 | 670 | 620 | 520 | 420 | 650 | 1,000 |
| 5,690 | 2,440 | 2,330 | 1,360 | 1,000 | 760 | 590 | 510 | 850 | 1,110 |
| 93,190 | 95,110 | 117,140 | 74,630 | 60,920 | 55,370 | 44,960 | 35,230 | 50,080 | 70,210 |
| 5,450 | 6,130 | 7,240 | 5,470 | 4,090 | 3,470 | 2,950 | 2,430 | 3,320 | 5,540 |
| 4,140 | 4,930 | 5,970 | 4,490 | 3,330 | 2,800 | 2,370 | 1,950 | 2,690 | 4,650 |
| 11,630 | 11,570 | 13,180 | 10,060 | 7,850 | 7,290 | 6,180 | 4,880 | 6,560 | 10,120 |
| 1,050 | 1,140 | 1,270 | 970 | 810 | 730 | 630 | 570 | 750 | 1,670 |
| 5,880 | 6,330 | 7,330 | 5,660 | 4,400 | 4,150 | 3,500 | 2,730 | 3,760 | 5,630 |
| 4,760 | 3,520 | 3,830 | 2,650 | 2,010 | 1,670 | 1,430 | 1,000 | 1,240 | 1,700 |
| 930 | 1,100 | 1,320 | 950 | 680 | 630 | 530 | 400 | 540 | 880 |
| 4,450 | 3,970 | 4,650 | 3,370 | 2,530 | 2,290 | 1,770 | 1,470 | 2,020 | 3,170 |
| 80,020 | 77,610 | 83,290 | 64,410 | 55,160 | 51,090 | 44,570 | 38,640 | 57,510 | 121,010 |
| 1,650 | 1,310 | 1,220 | 1,070 | 940 | 960 | 890 | 800 | 1,300 | 2,350 |
| 70,440 | 68,810 | 73,960 | 57,330 | 49,280 | 45,490 | 39,650 | 34,350 | 51,390 | 107,760 |
| 3,550 | 3,930 | 4,650 | 3,290 | 2,560 | 2,210 | 1,870 | 1,580 | 2,110 | 3,650 |
| 14,220 | 13,290 | 14,450 | 10,470 | 8,460 | 8,060 | 6,450 | 5,140 | 7,540 | 13,150 |
| 5,770 | 6,120 | 6,710 | 4,990 | 4,100 | 4,060 | 3,190 | 2,600 | 3,930 | 6,930 |
| 1,900 | 1,670 | 1,870 | 1,270 | 910 | 740 | 690 | 570 | 850 | 1,590 |
| 1,420 | 1,230 | 1,350 | 970 | 680 | 570 | 520 | 460 | 680 | 1,300 |
| 7,100 | 8,100 | 10,330 | 6,210 | 4,740 | 4,290 | 3,450 | 2,730 | 3,720 | 6,410 |
| 1,290 | 1,630 | 2,030 | 1,430 | 1,160 | 1,020 | 810 | 610 | 840 | 1,270 |
| 84,860 | 83,440 | 88,350 | 65,630 | 54,760 | 50,980 | 43,340 | 37,640 | 54,530 | 95,960 |

Part V - Tables

Geographic Table All Returns by Counties or Census Divisions, and Selected Localities

| | All returns/Toutes les déclarations | | | Taxable returns/Declarations imposables | | | |
|------------------------------|---|--|---|---|--|---|---|
| | Number of Returns Nombre de déclarations | Wages and salaries Salaires et traitements (\$) | Total income assessed Revenu total établi (\$) | Number of Returns Nombre de déclarations | Wages and salaries Salaires et traitements (\$) | Total income assessed Revenu total établi (\$) | Total tax Payable Impôt total à payer (\$) |
| EDMONTON | 460,070 | 8,823,544 | 12,891,499 | 326,210 | 8,579,814 | 11,992,822 | 2,463,876 |
| FORT SASKATCHEWAN | 11,190 | 272,903 | 358,326 | 8,470 | 267,461 | 341,367 | 74,514 |
| LEDUC | 12,370 | 287,898 | 387,309 | 9,240 | 281,573 | 366,138 | 77,749 |
| SPRUCE GROVE | 18,440 | 438,500 | 570,965 | 13,600 | 425,914 | 540,152 | 113,382 |
| ST ALBERT | 37,340 | 1,002,099 | 1,296,410 | 29,330 | 982,614 | 1,254,015 | 272,225 |
| STONY PLAIN | 10,880 | 225,632 | 302,385 | 7,840 | 220,282 | 283,636 | 56,919 |
| STRATHCONA COUNTY | 46,000 | 1,257,235 | 1,616,253 | 36,220 | 1,235,008 | 1,559,149 | 344,500 |
| WETASKIWIN | 10,360 | 156,433 | 241,085 | 6,660 | 149,553 | 214,272 | 39,641 |
| DIVISION 12 | 39,710 | 700,401 | 960,745 | 25,120 | 668,848 | 864,757 | 170,167 |
| DIVISION 13 | 44,100 | 708,128 | 1,033,635 | 28,220 | 681,914 | 923,325 | 173,450 |
| DIVISION 14 | 19,410 | 444,840 | 566,159 | 13,660 | 433,849 | 529,967 | 115,388 |
| EDSON | 7,960 | 179,969 | 230,264 | 5,670 | 175,270 | 215,763 | 45,554 |
| HINTON | 7,550 | 211,007 | 252,845 | 5,720 | 206,933 | 242,276 | 56,191 |
| DIVISION 15 | 23,020 | 479,220 | 712,729 | 17,440 | 463,661 | 677,372 | 145,704 |
| DIVISION 16 | 25,080 | 891,515 | 990,342 | 19,030 | 873,845 | 956,918 | 231,532 |
| FORT MCMURRAY | 24,910 | 888,943 | 987,285 | 18,970 | 872,041 | 954,934 | 231,115 |
| DIVISION 17 | 33,100 | 593,323 | 766,207 | 18,730 | 553,839 | 674,630 | 125,332 |
| DIVISION 18 | 9,590 | 218,642 | 272,205 | 6,270 | 211,991 | 252,251 | 54,882 |
| DIVISION 19 | 59,450 | 1,247,320 | 1,677,819 | 42,010 | 1,208,381 | 1,558,350 | 299,081 |
| GRANDE PRAIRIE | 27,550 | 677,045 | 865,959 | 20,760 | 659,898 | 821,432 | 167,154 |
| Total, Alberta | 1,986,460 | 41,902,031 | 60,305,424 | 1,424,320 | 40,780,084 | 56,571,355 | 12,024,143 |
| ALBERNI-CLAYOQUOT R.D./D.R. | 21,390 | 389,604 | 555,329 | 14,380 | 356,637 | 505,196 | 98,154 |
| PORT ALBERNI | 18,270 | 322,360 | 485,866 | 12,400 | 313,173 | 443,481 | 87,062 |
| BULKLEY-NECHAKO R.D./D.R. | 27,820 | 569,880 | 753,487 | 18,470 | 543,098 | 688,098 | 141,882 |
| CAPITAL R.D./D.R. | 240,040 | 4,094,643 | 7,167,696 | 178,600 | 4,001,218 | 6,707,747 | 1,379,913 |
| CENTRAL SAANICH (SAANICHTON) | 10,500 | 189,974 | 313,690 | 7,810 | 184,995 | 294,688 | 59,242 |
| SIDNEY | 15,840 | 263,439 | 512,453 | 12,210 | 258,216 | 485,593 | 104,965 |
| VICTORIA | 194,990 | 3,393,567 | 5,849,960 | 145,480 | 3,317,536 | 5,475,190 | 1,127,498 |
| CARIBOO R.D./D.R. | 45,930 | 869,027 | 1,188,067 | 29,930 | 837,640 | 1,083,673 | 223,134 |
| QUESNEL | 17,130 | 348,507 | 460,823 | 11,340 | 339,226 | 424,222 | 89,896 |
| WILLIAMS LAKE | 14,070 | 303,901 | 403,140 | 9,960 | 294,740 | 375,878 | 78,620 |
| CENTRAL COAST R.D./D.R. | 2,110 | 27,284 | 37,830 | 860 | 21,471 | 28,051 | 5,181 |
| CENTRAL KOOTENAY R.D./D.R. | 40,690 | 599,980 | 982,871 | 26,860 | 580,274 | 883,243 | 172,292 |
| CASTLEGAR | 8,340 | 154,741 | 225,249 | 5,770 | 151,321 | 208,406 | 41,486 |
| NELSON | 11,300 | 180,238 | 291,833 | 7,920 | 174,586 | 266,542 | 49,301 |
| CENTRAL OKANAGAN R.D./D.R. | 102,920 | 1,607,725 | 2,726,433 | 72,520 | 1,558,448 | 2,493,628 | 482,382 |
| KELOWNA | 80,580 | 1,280,820 | 2,171,531 | 56,940 | 1,242,941 | 1,989,217 | 389,133 |
| PEACHLAND | 3,570 | 43,083 | 87,697 | 2,470 | 41,639 | 79,509 | 14,678 |
| WESTBANK | 12,600 | 186,521 | 314,938 | 8,810 | 179,770 | 285,838 | 52,736 |
| COLUMBIA-SHUSWAP R.D./D.R. | 33,220 | 498,995 | 818,666 | 22,480 | 482,193 | 741,191 | 139,499 |
| SALMON ARM | 12,190 | 183,949 | 312,585 | 8,180 | 178,285 | 282,050 | 54,926 |
| COMOX-STRATHCONA R.D./D.R. | 68,870 | 1,176,233 | 1,842,488 | 48,320 | 1,141,890 | 1,698,502 | 333,562 |
| CAMPBELL RIVER | 24,180 | 479,774 | 680,965 | 17,160 | 466,010 | 630,930 | 128,254 |
| COMOX | 11,190 | 177,610 | 314,310 | 8,390 | 173,606 | 295,319 | 56,992 |
| COURTENAY | 19,980 | 299,206 | 502,223 | 13,760 | 290,497 | 457,311 | 86,226 |
| COWICHAN VALLEY R.D./D.R. | 51,500 | 812,659 | 1,351,603 | 35,200 | 786,423 | 1,234,645 | 242,275 |
| DUNCAN | 21,060 | 324,316 | 538,932 | 14,000 | 312,483 | 487,592 | 95,615 |
| LADYSMITH | 9,030 | 144,366 | 233,975 | 6,110 | 139,782 | 212,304 | 41,429 |
| EAST KOOTENAY R.D./D.R. | 40,090 | 778,375 | 1,121,000 | 28,290 | 756,825 | 1,039,250 | 211,184 |
| CRANBROOK | 16,840 | 309,669 | 459,713 | 11,620 | 300,004 | 422,823 | 83,887 |
| FORT NELSON-LIARD R.D./D.R. | 4,000 | 112,158 | 132,530 | 2,990 | 109,199 | 126,633 | 25,784 |
| FRASER-FORT GEORGE R.D./D.R. | 67,720 | 1,562,829 | 2,005,191 | 48,680 | 1,527,094 | 1,882,338 | 405,108 |
| PRINCE GEORGE | 60,040 | 1,375,135 | 1,777,045 | 43,290 | 1,343,824 | 1,667,924 | 358,053 |
| FRASER VALLEY R.D./D.R. | 155,410 | 2,485,631 | 3,867,480 | 104,430 | 2,403,153 | 3,494,895 | 660,254 |
| ABBOTSFORD | 76,290 | 1,276,773 | 1,928,890 | 51,940 | 1,236,279 | 1,751,677 | 332,760 |
| CHILLWACK | 42,970 | 637,388 | 1,067,150 | 29,240 | 615,847 | 962,779 | 177,602 |
| MISSION | 21,470 | 366,062 | 533,067 | 14,150 | 356,538 | 484,357 | 94,945 |
| GREATER VANCOUVER R.D./D.R. | 1,386,450 | 27,056,180 | 40,802,250 | 959,060 | 26,429,438 | 38,144,812 | 8,449,936 |
| ALBION | 39,590 | 817,303 | 1,116,816 | 28,910 | 802,469 | 1,049,007 | 213,536 |
| ALDERGROVE | 11,490 | 219,283 | 307,355 | 8,170 | 213,973 | 284,680 | 56,955 |
| BURNABY | 133,930 | 2,293,208 | 3,424,080 | 88,940 | 2,230,096 | 3,156,529 | 639,572 |
| COQUITLAM | 73,240 | 1,519,425 | 2,058,359 | 51,370 | 1,487,130 | 1,938,743 | 403,967 |
| DELTA | 69,650 | 1,583,247 | 2,187,589 | 51,470 | 1,552,165 | 2,080,659 | 455,266 |
| LANGLEY | 63,790 | 1,360,778 | 1,935,142 | 47,230 | 1,333,953 | 1,821,002 | 388,425 |
| NEW WESTMINSTER | 38,450 | 735,504 | 1,089,947 | 27,680 | 721,670 | 1,013,435 | 207,859 |
| NORTH VANCOUVER | 90,750 | 2,146,310 | 3,149,495 | 68,410 | 2,106,046 | 3,005,816 | 696,847 |
| PORT COQUITLAM | 35,190 | 812,203 | 1,043,632 | 25,880 | 797,896 | 989,339 | 207,174 |
| PORT MOODY | 15,360 | 396,921 | 506,414 | 11,740 | 390,829 | 486,012 | 107,316 |
| RICHMOND | 115,810 | 2,001,141 | 2,940,718 | 74,750 | 1,944,295 | 2,739,929 | 569,829 |
| SURREY | 219,880 | 4,103,554 | 5,764,540 | 149,870 | 3,996,066 | 5,327,214 | 1,087,619 |

Tableau géographique

Toutes les déclarations par comté ou division de recensement et endroits choisis

Année d'imposition 1997 (en milliers de dollars)

Number of all returns by total income class/Nombre de déclarations par palier de revenu total (toutes les déclarations)

| Under Moins de \$10,000 | \$5,000 to-à \$10,000 | \$10,000 to-à \$15,000 | \$15,000 to-à \$20,000 | \$20,000 to-à \$25,000 | \$25,000 to-à \$30,000 | \$30,000 to-à \$35,000 | \$35,000 to-à \$40,000 | \$40,000 to-à \$50,000 | \$50,000 and over et plus |
|-------------------------------|-----------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|---------------------------------|
| 58,800 | 60,470 | 64,880 | 48,100 | 39,820 | 36,550 | 30,420 | 25,880 | 36,420 | 58,740 |
| 1,390 | 1,230 | 1,300 | 1,030 | 850 | 820 | 670 | 650 | 880 | 2,380 |
| 1,450 | 1,430 | 1,660 | 1,180 | 1,050 | 900 | 810 | 710 | 1,070 | 2,110 |
| 2,450 | 2,190 | 2,080 | 1,600 | 1,340 | 1,360 | 1,230 | 1,100 | 1,720 | 3,380 |
| 4,220 | 3,800 | 3,660 | 2,940 | 2,730 | 2,690 | 2,540 | 2,390 | 3,840 | 8,540 |
| 1,500 | 1,300 | 1,480 | 1,020 | 840 | 870 | 730 | 550 | 890 | 1,710 |
| 5,200 | 4,670 | 4,540 | 3,680 | 3,420 | 3,430 | 3,200 | 2,870 | 4,580 | 10,410 |
| 1,560 | 1,510 | 1,770 | 1,220 | 880 | 740 | 630 | 480 | 640 | 940 |
| 6,860 | 5,630 | 6,260 | 3,800 | 2,780 | 2,500 | 2,060 | 2,190 | 3,260 | 4,390 |
| 6,670 | 6,840 | 7,600 | 4,670 | 3,350 | 2,910 | 2,360 | 1,930 | 2,810 | 4,970 |
| 2,870 | 2,550 | 2,620 | 1,760 | 1,260 | 1,140 | 960 | 780 | 1,320 | 4,140 |
| 1,120 | 1,030 | 1,100 | 700 | 550 | 490 | 430 | 380 | 600 | 1,560 |
| 1,050 | 850 | 820 | 650 | 460 | 420 | 360 | 280 | 520 | 2,170 |
| 2,820 | 2,670 | 3,170 | 2,940 | 2,380 | 1,930 | 1,500 | 1,160 | 1,520 | 2,950 |
| 3,420 | 2,670 | 2,370 | 1,910 | 1,460 | 1,370 | 1,170 | 1,030 | 1,830 | 7,850 |
| 3,370 | 2,640 | 2,350 | 1,890 | 1,450 | 1,370 | 1,170 | 1,030 | 1,820 | 7,830 |
| 7,500 | 4,570 | 4,490 | 3,000 | 2,380 | 1,960 | 1,740 | 1,400 | 2,260 | 3,800 |
| 1,790 | 1,260 | 1,230 | 820 | 590 | 480 | 450 | 420 | 710 | 1,860 |
| 7,740 | 7,210 | 8,200 | 5,990 | 4,770 | 4,290 | 3,940 | 3,220 | 4,970 | 9,120 |
| 3,190 | 3,030 | 3,370 | 2,620 | 2,190 | 2,030 | 1,920 | 1,570 | 2,570 | 5,080 |
| 258,910 | 248,220 | 269,780 | 198,910 | 163,080 | 150,270 | 127,660 | 108,650 | 158,710 | 302,270 |
| 3,060 | 2,810 | 3,050 | 1,900 | 1,650 | 1,610 | 1,260 | 1,050 | 1,840 | 3,180 |
| 2,490 | 2,370 | 2,620 | 1,600 | 1,370 | 1,340 | 1,080 | 890 | 1,630 | 2,890 |
| 4,520 | 3,520 | 3,460 | 2,340 | 1,910 | 1,710 | 1,590 | 1,400 | 2,810 | 4,570 |
| 23,410 | 28,100 | 32,510 | 23,550 | 20,310 | 18,920 | 18,690 | 16,330 | 22,420 | 35,810 |
| 1,140 | 1,130 | 1,290 | 980 | 850 | 840 | 820 | 750 | 1,000 | 1,700 |
| 1,420 | 1,580 | 2,030 | 1,640 | 1,400 | 1,250 | 1,270 | 1,100 | 1,460 | 2,700 |
| 18,570 | 22,880 | 26,400 | 18,920 | 16,450 | 15,420 | 15,400 | 13,390 | 18,400 | 29,170 |
| 7,310 | 6,430 | 6,550 | 3,990 | 3,110 | 2,760 | 2,520 | 2,200 | 4,300 | 6,770 |
| 2,600 | 2,380 | 2,460 | 1,370 | 1,060 | 1,050 | 920 | 820 | 1,680 | 2,790 |
| 1,870 | 1,780 | 1,860 | 1,180 | 1,000 | 870 | 840 | 750 | 1,530 | 2,410 |
| 620 | 330 | 260 | 180 | 150 | 120 | 90 | 100 | 110 | 160 |
| 5,420 | 5,940 | 6,690 | 4,150 | 3,260 | 2,880 | 2,530 | 2,070 | 3,160 | 4,590 |
| 1,130 | 1,020 | 1,240 | 760 | 650 | 550 | 500 | 380 | 700 | 1,420 |
| 1,250 | 1,630 | 1,690 | 1,160 | 950 | 860 | 770 | 650 | 960 | 1,380 |
| 11,270 | 13,230 | 16,630 | 11,510 | 9,300 | 8,040 | 7,190 | 5,780 | 8,080 | 11,900 |
| 8,530 | 10,360 | 13,100 | 9,030 | 7,340 | 6,240 | 5,630 | 4,520 | 6,280 | 9,560 |
| 420 | 490 | 580 | 430 | 310 | 310 | 240 | 190 | 250 | 370 |
| 1,510 | 1,590 | 2,000 | 1,390 | 1,140 | 990 | 890 | 720 | 1,020 | 1,350 |
| 4,350 | 4,700 | 5,360 | 3,570 | 2,740 | 2,250 | 2,060 | 1,760 | 2,760 | 3,670 |
| 1,540 | 1,650 | 2,040 | 1,330 | 1,050 | 840 | 790 | 640 | 970 | 1,350 |
| 8,820 | 8,960 | 9,810 | 6,500 | 5,440 | 4,980 | 4,670 | 4,140 | 6,130 | 9,410 |
| 3,080 | 2,980 | 3,300 | 2,200 | 1,860 | 1,650 | 1,710 | 1,460 | 2,090 | 3,850 |
| 1,250 | 1,230 | 1,460 | 1,050 | 880 | 910 | 900 | 810 | 1,230 | 1,480 |
| 2,430 | 2,750 | 3,110 | 2,000 | 1,700 | 1,560 | 1,320 | 1,210 | 1,780 | 2,140 |
| 6,840 | 6,630 | 7,680 | 4,950 | 4,020 | 3,820 | 3,460 | 2,960 | 4,380 | 6,770 |
| 2,860 | 2,830 | 3,330 | 2,040 | 1,650 | 1,550 | 1,360 | 1,180 | 1,710 | 2,550 |
| 1,170 | 1,190 | 1,360 | 890 | 720 | 640 | 570 | 500 | 760 | 1,230 |
| 5,250 | 5,170 | 5,650 | 3,820 | 3,010 | 2,620 | 2,270 | 1,960 | 3,280 | 7,070 |
| 2,150 | 2,290 | 2,450 | 1,600 | 1,310 | 1,120 | 1,040 | 880 | 1,420 | 2,580 |
| 560 | 390 | 360 | 310 | 280 | 240 | 230 | 200 | 470 | 970 |
| 8,610 | 8,370 | 8,480 | 5,680 | 4,610 | 4,470 | 4,210 | 3,780 | 6,750 | 12,770 |
| 7,450 | 7,450 | 7,600 | 5,110 | 4,150 | 4,050 | 3,800 | 3,410 | 5,920 | 11,120 |
| 20,310 | 21,450 | 25,120 | 15,840 | 12,350 | 11,330 | 10,580 | 8,710 | 12,590 | 17,150 |
| 9,870 | 10,450 | 12,380 | 7,900 | 6,040 | 5,510 | 5,190 | 4,260 | 5,920 | 8,770 |
| 5,120 | 5,750 | 7,030 | 4,530 | 3,550 | 3,350 | 3,030 | 2,450 | 3,640 | 4,520 |
| 3,130 | 3,010 | 3,290 | 1,930 | 1,620 | 1,430 | 1,470 | 1,250 | 1,990 | 2,360 |
| 200,240 | 179,800 | 183,770 | 123,420 | 105,560 | 99,480 | 94,010 | 78,480 | 115,090 | 206,610 |
| 4,800 | 4,540 | 5,070 | 3,480 | 3,090 | 2,920 | 2,950 | 2,620 | 4,040 | 6,080 |
| 1,440 | 1,460 | 1,610 | 1,150 | 900 | 880 | 840 | 690 | 1,080 | 1,440 |
| 22,210 | 17,800 | 18,270 | 12,250 | 10,540 | 9,520 | 9,460 | 7,440 | 10,660 | 15,790 |
| 11,860 | 8,480 | 8,530 | 5,960 | 5,290 | 5,160 | 5,250 | 4,460 | 6,790 | 11,470 |
| 9,020 | 7,940 | 8,090 | 5,700 | 5,050 | 4,730 | 4,550 | 4,390 | 6,590 | 13,140 |
| 7,140 | 7,240 | 8,450 | 5,700 | 4,960 | 4,950 | 4,550 | 3,930 | 5,980 | 10,910 |
| 3,990 | 4,840 | 5,390 | 3,610 | 3,200 | 3,130 | 3,030 | 2,480 | 3,620 | 5,160 |
| 10,490 | 9,690 | 10,180 | 7,530 | 6,720 | 6,590 | 6,310 | 5,610 | 8,690 | 18,940 |
| 4,710 | 3,820 | 3,950 | 2,860 | 2,550 | 2,560 | 2,690 | 2,490 | 3,690 | 5,860 |
| 1,860 | 1,560 | 1,520 | 1,140 | 1,010 | 1,100 | 1,210 | 1,050 | 1,740 | 3,170 |
| 24,110 | 14,960 | 13,860 | 9,890 | 8,480 | 7,920 | 7,300 | 6,070 | 8,690 | 14,520 |
| 32,200 | 30,450 | 31,130 | 20,230 | 17,050 | 15,850 | 14,860 | 12,230 | 18,000 | 27,880 |

Geographic Table (end)
All Returns by Counties or Census Divisions, and Selected Localities
 1997 tax year (all money figures in thousands of dollars)

| | All returns / toutes les déclarations | | | Taxable returns / Déclarations imposables | | | |
|---|---|--|---|---|--|---|---|
| | Number of Returns Nombre de déclarations | Wages and salaries Salaires et traitements (\$) | Total income assessed Revenu total établi (\$) | Number of Returns Nombre de déclarations | Wages and salaries Salaires et traitements (\$) | Total income assessed Revenu total établi (\$) | Total tax Payable Impôt total à payer (\$) |
| VANCOUVER | 415,940 | 7,510,523 | 12,422,025 | 276,420 | 7,320,230 | 11,511,761 | 2,677,211 |
| WEST VANCOUVER | 31,180 | 907,885 | 1,799,300 | 23,660 | 894,960 | 1,743,311 | 520,958 |
| WHITE ROCK | 18,850 | 338,603 | 622,218 | 14,390 | 333,052 | 584,215 | 126,481 |
| KITIMAT-STIKINE R.D./D.R. | 27,170 | 609,388 | 785,356 | 17,720 | 579,011 | 717,028 | 157,048 |
| TERRACE | 13,850 | 301,220 | 401,608 | 9,780 | 291,632 | 372,873 | 78,071 |
| KOOTENAY BOUNDARY R.D./D.R. | 23,480 | 396,156 | 612,994 | 16,170 | 386,136 | 561,753 | 110,267 |
| TRAIL | 7,520 | 125,382 | 205,702 | 5,430 | 122,787 | 190,539 | 37,355 |
| ROSSLAND | 2,730 | 57,145 | 79,220 | 2,000 | 55,721 | 74,697 | 15,503 |
| MOUNT WADDINGTON R.D./D.R. | 8,880 | 201,056 | 258,575 | 6,110 | 193,632 | 240,333 | 51,740 |
| NANAIMO R.D./D.R. | 89,000 | 1,303,550 | 2,325,510 | 62,010 | 1,267,971 | 2,124,593 | 410,107 |
| NANAIMO | 55,450 | 897,123 | 1,463,383 | 38,440 | 873,288 | 1,336,872 | 260,710 |
| PARKSVILLE | 11,620 | 131,233 | 286,033 | 8,120 | 127,456 | 258,608 | 46,543 |
| QUALICUM BEACH | 9,370 | 102,247 | 245,394 | 6,700 | 99,053 | 225,618 | 43,701 |
| NORTH OKANAGAN R.D./D.R. | 53,020 | 783,879 | 1,314,294 | 35,050 | 757,301 | 1,182,035 | 227,556 |
| VERNON | 37,730 | 581,228 | 981,554 | 25,750 | 562,422 | 890,547 | 175,181 |
| OKANAGAN-SIMILKAMEEN R.D./D.R. | 58,290 | 697,708 | 1,368,259 | 38,690 | 671,886 | 1,208,803 | 218,392 |
| PENTICTON | 26,640 | 350,836 | 659,396 | 18,000 | 339,235 | 587,415 | 110,257 |
| PEACE RIVER R.D./D.R. | 38,050 | 844,255 | 1,105,256 | 26,170 | 820,426 | 1,025,329 | 209,632 |
| DAWSON CREEK | 10,530 | 195,977 | 273,371 | 6,950 | 189,524 | 246,856 | 45,785 |
| FORT ST JOHN | 14,160 | 352,696 | 455,025 | 10,510 | 344,525 | 430,288 | 92,518 |
| POWELL RIVER R.D./D.R. | 14,130 | 245,438 | 380,731 | 9,870 | 238,512 | 350,747 | 68,595 |
| POWELL RIVER | 12,820 | 227,314 | 349,418 | 9,040 | 220,814 | 322,328 | 62,845 |
| SKEENA-QUEEN CHARLOTTE R.D./D.R. | 14,930 | 288,114 | 398,540 | 9,700 | 271,360 | 357,238 | 71,708 |
| PRINCE RUPERT | 10,600 | 213,066 | 294,592 | 7,420 | 205,829 | 271,988 | 55,330 |
| SQUAMISH-LILLOOET R.D./D.R. | 21,610 | 442,916 | 598,225 | 15,460 | 422,058 | 554,741 | 116,139 |
| STIKINE REGION | 760 | 14,460 | 20,448 | 460 | 12,595 | 17,919 | 3,236 |
| SUNSHINE COAST R.D./D.R. | 17,820 | 265,623 | 479,594 | 12,360 | 256,876 | 438,289 | 87,456 |
| THOMPSON-NICOLA R.D./D.R. | 85,440 | 1,536,399 | 2,254,862 | 57,860 | 1,484,331 | 2,059,423 | 413,361 |
| KAMLOOPS | 58,800 | 1,124,054 | 1,629,839 | 41,570 | 1,094,824 | 1,509,243 | 305,712 |
| Total, B.C./C.B. | 2,740,780 | 50,250,173 | 77,255,615 | 1,898,700 | 48,897,121 | 71,590,182 | 15,115,784 |
| YUKON | 20,160 | 477,458 | 615,307 | 14,460 | 455,585 | 571,854 | 100,594 |
| WHITEHORSE | 15,080 | 379,715 | 487,516 | 11,390 | 369,063 | 461,043 | 82,415 |
| Total, Yukon | 20,160 | 477,458 | 615,307 | 14,460 | 455,585 | 571,854 | 100,594 |
| FORT SMITH REGION | 19,100 | 563,367 | 676,611 | 14,030 | 548,724 | 642,256 | 126,269 |
| YELLOWKNIFE | 11,290 | 399,400 | 471,561 | 9,180 | 393,191 | 457,688 | 93,665 |
| INUVIK REGION | 4,870 | 110,373 | 134,790 | 3,010 | 106,107 | 123,014 | 22,816 |
| Total, Northwest Territories Territoires du nord-ouest | 23,980 | 673,740 | 811,401 | 17,030 | 654,831 | 765,270 | 149,085 |
| BAFFIN REGION | 6,890 | 163,277 | 198,781 | 4,050 | 156,849 | 179,941 | 35,100 |
| IQALUIT | 2,520 | 75,310 | 92,323 | 1,830 | 73,705 | 87,799 | 17,318 |
| KEEWATIN REGION | 3,520 | 67,804 | 81,880 | 1,910 | 64,204 | 71,471 | 12,649 |
| RANKIN INLET | 130 | 2,546 | 2,952 | 70 | 2,366 | 2,524 | 450 |
| KITIKMEOT REGION | 2,590 | 54,103 | 65,058 | 1,390 | 51,413 | 57,282 | 11,054 |
| Total, Nunavut | 13,000 | 285,183 | 345,719 | 7,340 | 272,466 | 308,693 | 58,803 |
| Total, Inside Canada Intérieur du Canada | 21,084,180 | 380,150,078 | 579,104,439 | 14,430,980 | 369,865,534 | 533,937,658 | 104,217,998 |
| Total, Outside Canada Extérieur du Canada | 43,770 | 1,064,165 | 1,773,869 | 30,380 | 1,031,341 | 1,671,443 | 462,415 |
| Grand Total/Total Global | 21,127,950 | 381,214,243 | 580,878,308 | 14,461,350 | 370,896,875 | 535,609,101 | 104,680,413 |

Partie V - Tableaux

Tableau géographique (fin)
Toutes les déclarations par comté ou division de recensement et endroits choisis
Année d'imposition 1997 (en milliers de dollars)

| Number of all returns by total income class/Nombre de déclarations par palier de revenu total (toutes les déclarations) | | | | | | | | | |
|---|-----------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|---------------------------------|
| Under Moins de \$5,000 | \$5,000 to-à \$10,000 | \$10,000 to-à \$15,000 | \$15,000 to-à \$20,000 | \$20,000 to-à \$25,000 | \$25,000 to-à \$30,000 | \$30,000 to-à \$35,000 | \$35,000 to-à \$40,000 | \$40,000 to-à \$50,000 | \$50,000 and over et plus |
| 60,070 | 60,980 | 60,050 | 38,460 | 32,070 | 29,390 | 26,500 | 21,370 | 29,850 | 57,190 |
| 3,440 | 2,820 | 3,340 | 2,360 | 2,070 | 1,990 | 1,900 | 1,640 | 2,550 | 9,070 |
| 1,380 | 1,820 | 2,770 | 1,960 | 1,570 | 1,530 | 1,470 | 1,180 | 1,710 | 3,440 |
| 4,630 | 3,230 | 3,110 | 2,190 | 1,700 | 1,610 | 1,500 | 1,330 | 2,210 | 5,660 |
| 1,870 | 1,600 | 1,650 | 1,270 | 1,000 | 970 | 890 | 830 | 1,280 | 2,500 |
| 3,010 | 3,060 | 3,600 | 2,410 | 1,900 | 1,570 | 1,330 | 1,120 | 1,910 | 3,570 |
| 760 | 890 | 1,140 | 820 | 670 | 570 | 450 | 400 | 590 | 1,220 |
| 350 | 350 | 340 | 240 | 210 | 150 | 180 | 150 | 220 | 550 |
| 1,470 | 1,050 | 1,000 | 700 | 610 | 530 | 480 | 390 | 770 | 1,880 |
| 10,060 | 12,030 | 14,170 | 9,200 | 7,430 | 6,800 | 5,990 | 5,080 | 7,150 | 11,100 |
| 6,360 | 7,530 | 8,670 | 5,490 | 4,490 | 4,080 | 3,700 | 3,240 | 4,610 | 7,270 |
| 1,200 | 1,560 | 2,030 | 1,340 | 1,090 | 940 | 790 | 650 | 860 | 1,180 |
| 970 | 1,260 | 1,470 | 1,040 | 880 | 800 | 660 | 500 | 710 | 1,100 |
| 6,920 | 7,400 | 9,150 | 5,630 | 4,280 | 3,840 | 3,370 | 2,760 | 3,950 | 5,720 |
| 4,410 | 5,100 | 6,480 | 4,080 | 3,130 | 2,740 | 2,440 | 2,030 | 2,920 | 4,410 |
| 6,470 | 8,310 | 11,240 | 7,090 | 5,210 | 4,440 | 3,690 | 2,860 | 3,720 | 5,260 |
| 2,740 | 3,600 | 4,950 | 3,290 | 2,430 | 2,130 | 1,780 | 1,410 | 1,810 | 2,520 |
| 5,300 | 4,820 | 5,000 | 3,290 | 2,650 | 2,340 | 2,280 | 1,960 | 3,220 | 7,190 |
| 1,320 | 1,580 | 1,580 | 1,000 | 760 | 710 | 710 | 600 | 880 | 1,390 |
| 1,660 | 1,540 | 1,720 | 1,220 | 1,050 | 950 | 910 | 800 | 1,360 | 2,960 |
| 1,770 | 1,810 | 2,050 | 1,320 | 1,050 | 1,070 | 950 | 720 | 1,110 | 2,290 |
| 1,550 | 1,570 | 1,840 | 1,200 | 960 | 1,000 | 890 | 680 | 1,010 | 2,110 |
| 2,150 | 2,040 | 1,980 | 1,320 | 1,130 | 990 | 880 | 740 | 1,360 | 2,340 |
| 1,310 | 1,410 | 1,370 | 960 | 810 | 720 | 680 | 570 | 1,050 | 1,710 |
| 3,070 | 2,680 | 2,640 | 2,010 | 1,810 | 1,760 | 1,420 | 1,190 | 1,890 | 3,160 |
| 130 | 100 | 100 | 80 | 50 | 50 | 40 | 40 | 60 | 110 |
| 2,070 | 2,400 | 2,840 | 1,800 | 1,460 | 1,280 | 1,150 | 910 | 1,300 | 2,600 |
| 11,600 | 11,700 | 12,750 | 8,220 | 6,410 | 5,710 | 5,200 | 4,450 | 7,160 | 12,230 |
| 7,180 | 7,710 | 8,440 | 5,600 | 4,450 | 4,150 | 3,900 | 3,310 | 5,120 | 8,950 |
| 369,250 | 356,450 | 385,000 | 256,970 | 213,400 | 197,190 | 183,620 | 154,460 | 229,950 | 394,490 |
| 2,610 | 2,040 | 2,100 | 1,710 | 1,550 | 1,430 | 1,380 | 1,220 | 2,160 | 3,970 |
| 1,710 | 1,420 | 1,440 | 1,260 | 1,190 | 1,060 | 1,060 | 940 | 1,750 | 3,240 |
| 2,610 | 2,040 | 2,100 | 1,710 | 1,550 | 1,430 | 1,380 | 1,220 | 2,160 | 3,970 |
| 2,480 | 1,870 | 1,930 | 1,410 | 1,160 | 1,100 | 1,030 | 980 | 1,950 | 5,210 |
| 1,070 | 850 | 840 | 750 | 650 | 640 | 670 | 650 | 1,300 | 3,880 |
| 940 | 650 | 630 | 410 | 300 | 260 | 200 | 200 | 360 | 930 |
| 3,410 | 2,520 | 2,560 | 1,820 | 1,460 | 1,360 | 1,230 | 1,170 | 2,310 | 6,140 |
| 1,440 | 880 | 810 | 570 | 450 | 330 | 260 | 270 | 460 | 1,430 |
| 350 | 250 | 230 | 170 | 160 | 160 | 130 | 130 | 220 | 730 |
| 820 | 500 | 450 | 360 | 250 | 160 | 110 | 90 | 210 | 560 |
| 30 | 20 | 20 | 20 | 10 | 10 | 10 | 10 | 20 | |
| 580 | 410 | 360 | 220 | 150 | 120 | 70 | 90 | 150 | 440 |
| 2,840 | 1,780 | 1,620 | 1,150 | 850 | 620 | 450 | 440 | 830 | 2,420 |
| 2,860,760 | 2,794,290 | 3,115,450 | 2,078,530 | 1,728,850 | 1,598,460 | 1,364,160 | 1,140,470 | 1,628,910 | 2,774,320 |
| 13,140 | 5,070 | 3,780 | 2,900 | 2,400 | 2,050 | 1,730 | 1,580 | 2,540 | 8,600 |
| 2,873,890 | 2,799,350 | 3,119,230 | 2,081,430 | 1,731,240 | 1,600,510 | 1,365,880 | 1,142,050 | 1,631,450 | 2,782,920 |

Part VI

Historical Tables and Graphs

Description of tables

Note: See page 182 for a description of this table and of all data items.

(1) Data for these income classes are not available for taxation years before 1972. However, the total includes all taxpayers.

Partie VI

Tableaux et graphiques historiques

Description des tableaux

Note: Vous trouverez une explication de ce tableau et de tous les postes qui le composent à la page 182.

(1) Les données pour ces paliers de revenu ne comptent pas les années d'imposition avant 1972. Toutefois, le total comprend tous les déclarants.

Part VI

Historical tables and graphs

In this part, tables of data taken from previous editions of *Income Statistics* are presented. Historical table 1 covers the 1961 to 1997 tax years, Tables 2 and 4 cover 1959 to 1997, and Table 3 covers 1970 to 1997. Graphs that summarize the information are also included.

Table 1 – Yearly record of Returns filed

This table summarizes the following items for taxable returns:

- number of returns;
- total income assessed;
- total exemptions and deductions;
- total non-refundable tax credits (introduced in 1988);
- taxable income assessed;
- total tax payable.

This table indicates the number of non-taxable returns and all returns, as well as the total income assessed for all returns. More details on income, deductions, non-refundable tax credits, and tax items can be found in “Description of items” section on pages 138 to 150.

Data in historical table 1 is in constant dollars to eliminate the effect of inflation. The base year is 1992. The 1997 Consumer Price Index of 107.6 was rebased to 1992. This factor was then applied to the 1997 dollar amounts.

Table 2 – Yearly distribution of Taxable Returns by total income class

This table summarizes data of taxable returns by income class up to the “\$100,000 and over” category. An explanation of income ranges can be found in “Income classification” section on page 9.

Table 3 – Yearly distribution of Taxable Returns by Age and Sex

This table summarizes data on the distribution of taxable returns by sex for 12 age groups. The “Age and Sex classification” section on page 10 gives more details on these classification variables.

Table 4 – Yearly distribution of Taxable Returns by Province and Territory

This table summarizes data on the distribution of taxable returns by province or territory of residence. The “Geographic classification” section on page 10 describes how geographic codes are assigned.

Tableaux et graphiques historiques

Vous trouverez dans les tableaux historiques des données tirées d'éditions antérieures de *Statistiques sur l'impôt*. Le tableau 1 couvre les années d'imposition 1961 à 1997, les tableaux 2 et 4 couvrent les années d'imposition 1959 à 1997, et le tableau 3 couvre les années d'imposition 1970 à 1997. Vous trouverez aussi des graphiques qui résument l'information.

Tableau 1 – Relevé annuel des déclarations soumises

Ce tableau présente les éléments suivants pour les déclarations imposables :

- le nombre de déclarations;
- le revenu total établi;
- le total des exemptions et des déductions;
- les crédits d'impôt non remboursables (introduits en 1988);
- le revenu imposable établi;
- le total de l'impôt à payer.

Le nombre de déclarations non imposables, le nombre total de déclarations et le revenu total établi correspondant sont aussi présentés. Pour des explications sur les postes ayant trait au revenu, aux déductions et aux crédits d'impôt non remboursables, lisez la section intitulée « Description des postes », aux pages 138 à 150.

Les données du tableau historique 1 sont indiquées en dollars constants afin d'éliminer les effets inflationnistes. L'année de base utilisée est 1992. L'indice des prix à la consommation de 1997, qui était de 107,6, a baissé pour se fixer au taux de 1992. Le taux de 1992 a été appliqué aux montants pour l'année 1997.

Tableau 2 – Répartition annuelle des déclarations imposables selon le revenu total

Ce tableau présente le nombre de déclarations imposables en fonction du palier de revenu total, jusqu'à un palier de revenu de 100 000 \$ et plus. Pour une explication des paliers de revenu, lisez la section intitulée « Classement selon le revenu », à la page 9.

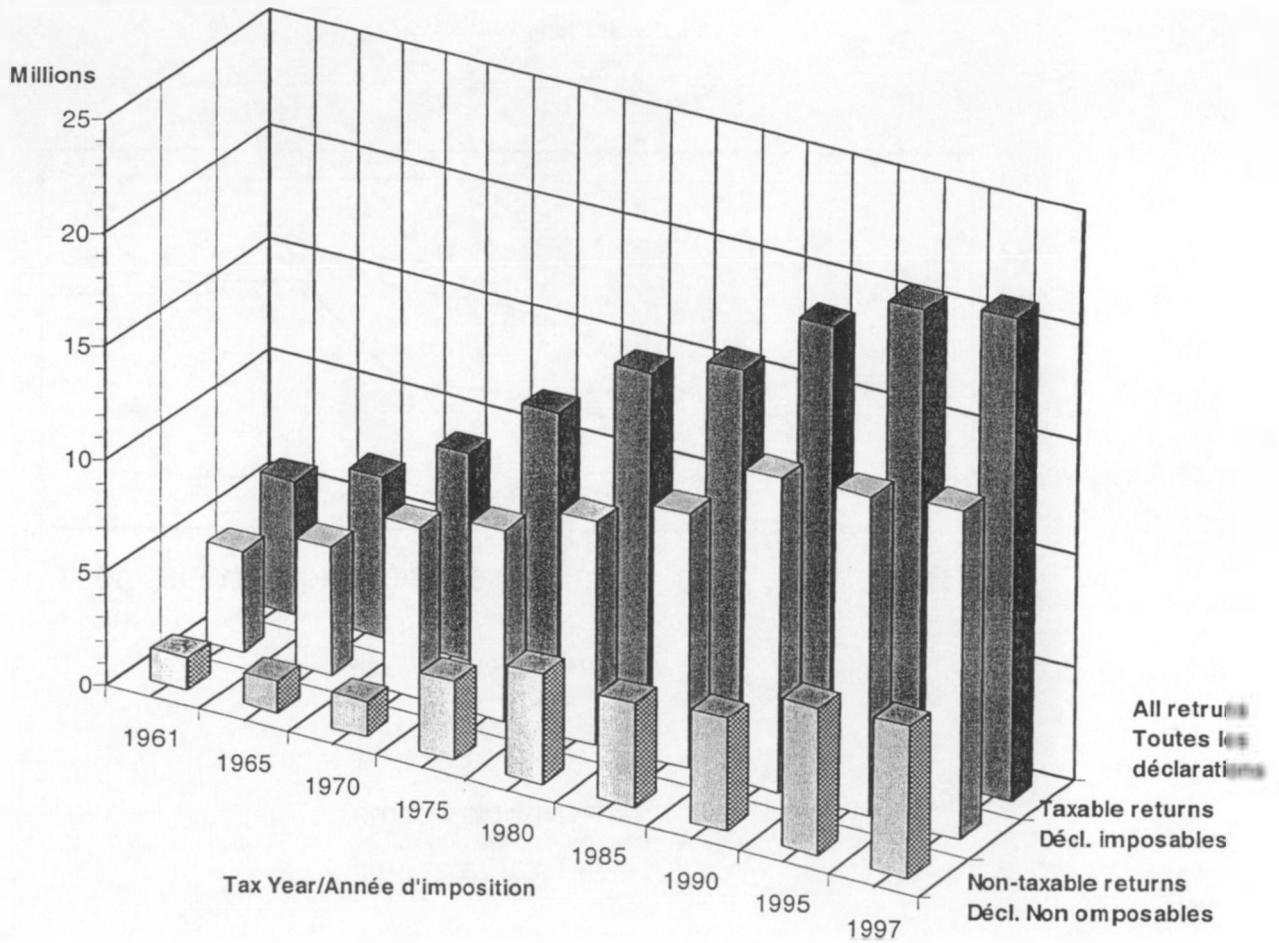
Tableau 3 – Répartition annuelle des déclarations imposables selon l'âge et le sexe

Ce tableau résume les données sur la répartition des déclarations imposables selon l'âge et le sexe pour 12 groupes d'âge. Pour en savoir plus sur le classement de ces variables, lisez la section intitulée « Classement selon l'âge et le sexe », à la page 10.

Tableau 4 – Répartition annuelle des déclarations imposables selon la province ou le territoire

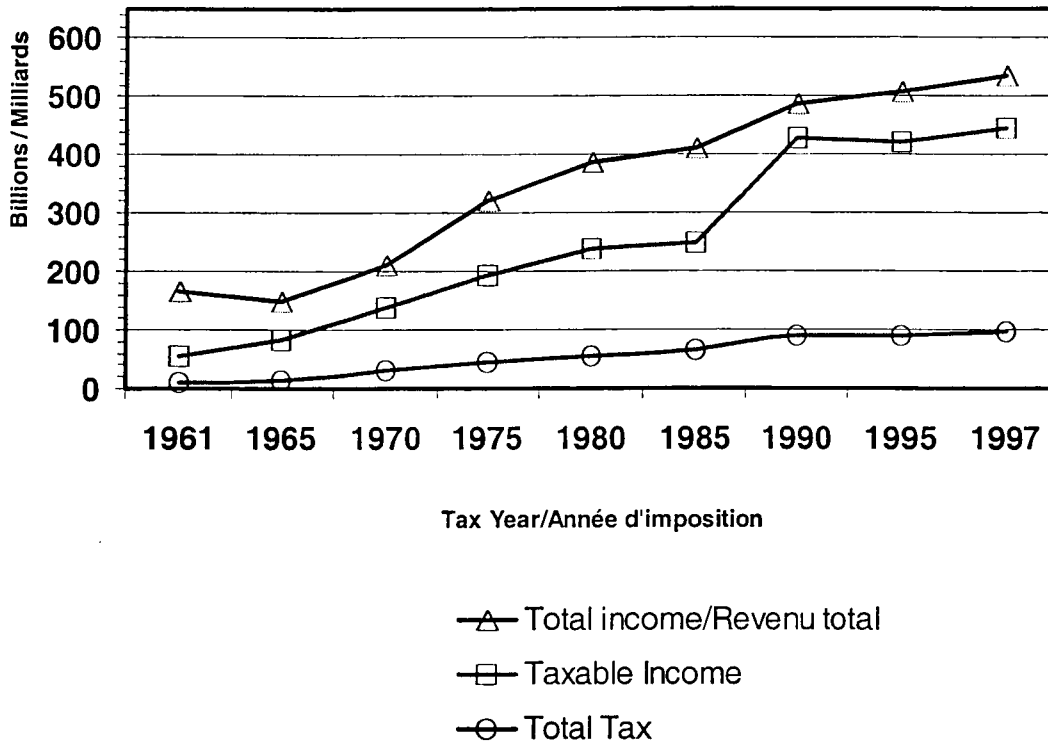
Ce tableau présente le nombre de déclarations imposables selon la province ou le territoire de résidence. Pour obtenir une description de la méthode de codage géographique, lisez la section intitulée « Classement géographique », à la page 10.

Historical Graph 1A - Number of Returns Filed for Selected Years 1961-1997
 Graphique historique 1A - Nombre de déclarations produites pour les années choisies 1961-1997



Historical Graph 1B - Total Income, Taxable Income and Total Tax Assessed for All Returns
1961 - 1997

Graphique historique 1 B - Revenu total, revenu imposable et impôt total établi pour toutes
les déclarations 1961 - 1997



Historical Table 1 - Tableau historique 1
Yearly Record of Returns Filed - Relevé annuel des déclarations produites
 All money figures in constant dollars - Montants indiqués en dollars constants - Année de base 1992 base year = 100
 Tax years 1961 to 1997 - Années d'imposition 1961 à 1997

| Tax Year Année d'imposition | Taxable returns - Déclarations imposables | | | | | | Total number of non-taxable returns Nombre de déclarations non imposables | Total number of returns filed Nombre total de déclarations produites | Total income assessed all returns Rev. total établi toutes les déclarations |
|-----------------------------------|---|--|--|--|---|--------------------------|--|--|--|
| | Number of returns Nombre de déclarations | Total income assessed Revenu total établi | Total deductions Total des déductions | Non refundable tax credits Crédits d'impôt non remboursables | Taxable income assessed Revenu imposable établi | Total tax Impôt total | | | |
| | | (\$000) | (\$000) | (\$000) | (\$000) | (\$000) | | | (\$000) |
| 1961 | 4,507,767 | 105,061,198 | 49,195,566 | | 55,865,632 | 10,238,770 | 1,456,616 | 5,964,383 | 115,126,761 |
| 1962 | 4,681,227 | 110,369,185 | 51,327,071 | | 59,042,114 | 10,746,378 | 1,456,000 | 6,137,227 | 120,729,136 |
| 1963 | 4,927,373 | 116,756,417 | 53,121,456 | | 63,634,961 | 11,680,231 | 1,423,570 | 6,350,943 | 126,408,190 |
| 1964 | 5,301,219 | 128,477,425 | 56,150,343 | | 72,327,082 | 13,877,675 | 1,418,373 | 6,719,592 | 137,683,896 |
| 1965 | 5,728,942 | 141,268,087 | 59,141,039 | | 82,162,438 | 14,351,895 | 1,434,218 | 7,163,160 | 149,776,539 |
| 1966 | 6,276,579 | 156,979,534 | 63,618,973 | | 93,496,574 | 16,210,338 | 1,456,546 | 7,733,125 | 164,936,677 |
| 1967 | 6,655,683 | 168,209,508 | 64,428,601 | | 103,879,729 | 19,449,232 | 1,478,012 | 8,133,695 | 175,614,021 |
| 1968 | 6,966,914 | 179,257,302 | 64,504,439 | | 114,836,999 | 22,593,556 | 1,528,270 | 8,495,184 | 186,479,753 |
| 1969 | 7,363,963 | 191,771,730 | 64,654,564 | | 127,193,035 | 27,911,581 | 1,518,103 | 8,882,066 | 198,415,256 |
| 1970 | 7,641,731 | 203,580,478 | 64,773,236 | | 138,842,821 | 31,077,031 | 1,541,676 | 9,183,407 | 210,023,706 |
| 1971 | 7,372,571 | 214,261,051 | 62,328,199 | | 151,952,039 | 33,677,430 | 2,160,721 | 9,533,292 | 224,940,111 |
| 1972 | 8,081,015 | 241,253,752 | 91,190,551 | | 150,088,530 | 37,812,716 | 2,300,990 | 10,382,005 | 254,085,038 |
| 1973 | 8,494,519 | 261,897,770 | 94,295,229 | | 167,709,417 | 40,532,929 | 2,509,343 | 11,003,862 | 276,666,843 |
| 1974 | 8,930,232 | 287,790,468 | 101,636,627 | | 186,213,375 | 44,204,880 | 2,671,938 | 11,602,170 | 304,310,154 |
| 1975 | 8,491,745 | 294,698,667 | 99,557,500 | | 195,189,474 | 45,123,092 | 3,510,655 | 12,002,400 | 320,840,492 |
| 1976 | 8,806,731 | 316,332,667 | 107,645,051 | | 208,722,578 | 47,930,031 | 3,535,981 | 12,342,712 | 343,294,883 |
| 1977 | 8,764,718 | 318,939,607 | 108,426,852 | | 210,527,483 | 47,566,592 | 3,821,173 | 12,585,891 | 349,289,646 |
| 1978 | 8,813,289 | 322,747,804 | 107,480,623 | | 215,281,764 | 46,544,182 | 5,507,024 | 14,320,313 | 359,810,002 |
| 1979 | 9,465,786 | 340,125,007 | 116,445,823 | | 223,680,009 | 50,072,931 | 5,216,369 | 14,682,155 | 372,415,945 |
| 1980 | 9,906,842 | 356,845,736 | 119,935,463 | | 236,913,815 | 55,495,131 | 4,858,036 | 14,764,878 | 386,040,075 |
| 1981 | 10,430,624 | 368,928,543 | 122,061,647 | | 246,866,909 | 58,879,790 | 4,748,517 | 15,179,141 | 397,014,443 |
| 1982 | 10,428,026 | 364,680,102 | 119,184,658 | | 242,230,339 | 59,199,382 | 4,792,837 | 15,220,863 | 391,936,143 |
| 1983 | 10,201,400 | 353,579,002 | 120,346,610 | | 231,604,879 | 56,268,478 | 5,101,540 | 15,302,940 | 383,925,322 |
| 1984 | 10,650,238 | 364,725,051 | 124,496,812 | | 238,643,021 | 59,083,307 | 4,901,943 | 15,552,181 | 393,278,497 |
| 1985 | 11,247,093 | 384,976,072 | 132,998,859 | | 250,001,892 | 64,164,851 | 4,617,393 | 15,864,486 | 410,389,205 |
| 1986 | 12,537,620 | 402,910,659 | 143,962,583 | | 257,423,937 | 69,531,007 | 4,000,440 | 16,538,060 | 419,799,080 |
| 1987 | 13,063,790 | 417,329,501 | 145,201,641 | | 269,117,849 | 75,716,465 | 4,007,560 | 17,071,350 | 433,454,997 |
| 1988 | 12,843,870 | 440,063,611 | 36,917,678 | 21,701,240 | 403,398,228 | 79,563,647 | 4,735,997 | 17,579,867 | 464,025,214 |
| 1989 | 13,402,180 | 461,956,753 | 39,088,485 | 21,781,993 | 422,810,467 | 87,311,948 | 4,729,870 | 18,132,050 | 485,257,186 |
| 1990 | 13,795,990 | 464,807,519 | 35,948,251 | 22,063,343 | 428,485,373 | 89,499,353 | 4,962,740 | 18,758,730 | 487,824,334 |
| 1991 | 13,710,450 | 449,192,418 | 36,885,469 | 21,495,946 | 411,697,473 | 85,617,918 | 5,340,380 | 19,050,830 | 472,705,671 |
| 1992 | 13,550,800 | 451,026,571 | 42,005,498 | 21,925,004 | 408,465,655 | 83,893,576 | 5,886,270 | 19,437,070 | 490,508,365 |
| 1993 | 13,569,050 | 452,615,040 | 48,706,966 | 21,340,055 | 403,724,860 | 84,407,870 | 6,260,190 | 19,829,240 | 494,507,477 |
| 1994 | 13,695,490 | 489,228,409 | 78,206,453 | 21,518,770 | 410,582,135 | 86,743,228 | 6,458,020 | 20,153,510 | 535,970,470 |
| 1995 | 14,026,670 | 466,855,745 | 45,845,672 | 21,617,795 | 420,785,801 | 90,022,295 | 6,487,920 | 20,514,590 | 508,643,738 |
| 1996 | 14,172,525 | 477,151,262 | 47,634,061 | 21,646,554 | 429,294,031 | 93,382,625 | 6,633,452 | 20,805,977 | 518,741,813 |
| 1997 | 14,420,020 | 494,789,093 | 48,875,670 | 21,866,093 | 445,742,183 | 97,428,796 | 6,703,790 | 21,123,810 | 536,379,341 |

Part VI - Tables

Historical Table 2

Yearly Distribution of Taxable Returns by Total Income Class

Tax years 1959 - 1997

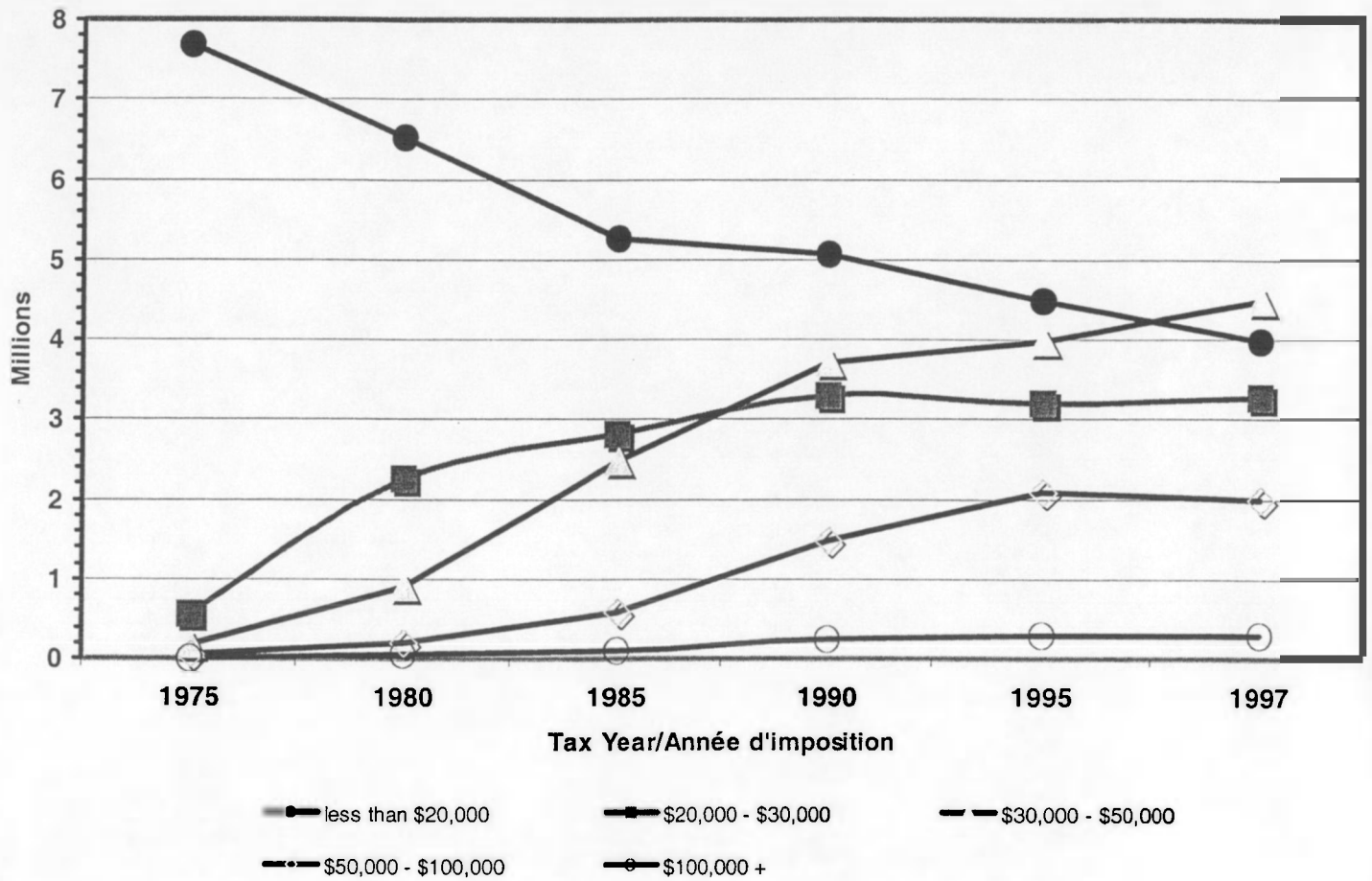
| Tax Year Année d'imposition | Income class based on total income - Palier de revenu fondé sur le revenu total | | | | |
|-----------------------------------|---|------------------------------|------------------------------|------------------------------|----------------------------------|
| | Under Moins de \$10,000 | \$10,000 to-à \$15,000 | \$15,000 to-à \$20,000 | \$20,000 to-à \$25,000 | \$25,000 to-à \$30,000 (1) |
| 1959 | 4,115,033 | 76,753 | 24,389 | 10,027 | |
| 1960 | 4,248,045 | 85,765 | 26,879 | 11,388 | |
| 1961 | 4,347,072 | 97,899 | 30,852 | 12,612 | |
| 1962 | 4,500,381 | 112,803 | 33,381 | 13,944 | |
| 1963 | 4,722,680 | 131,197 | 35,568 | 15,317 | |
| 1964 | 5,059,211 | 151,904 | 43,158 | 19,122 | |
| 1965 | 5,432,771 | 191,656 | 50,740 | 21,504 | |
| 1966 | 5,890,469 | 256,673 | 65,112 | 25,976 | |
| 1967 | 6,159,916 | 334,048 | 81,645 | 31,997 | |
| 1968 | 6,338,637 | 429,311 | 103,092 | 38,463 | |
| 1969 | 6,536,314 | 577,150 | 131,906 | 48,280 | |
| 1970 | 6,577,085 | 756,246 | 169,547 | 58,438 | |
| 1971 | 6,013,817 | 975,065 | 219,288 | 69,919 | |
| 1972 | 6,252,549 | 1,297,754 | 306,426 | 99,876 | 43,864 |
| 1973 | 6,047,726 | 1,669,022 | 452,524 | 147,398 | 62,637 |
| 1974 | 5,462,826 | 2,155,194 | 779,873 | 257,830 | 103,997 |
| 1975 | 4,182,774 | 2,404,110 | 1,105,590 | 402,441 | 161,080 |
| 1976 | 3,640,108 | 2,506,617 | 1,450,667 | 622,146 | 268,048 |
| 1977 | 3,041,278 | 2,477,668 | 1,682,983 | 810,976 | 354,827 |
| 1978 | 2,482,968 | 2,518,652 | 1,826,996 | 983,669 | 455,378 |
| 1979 | 2,420,499 | 2,552,118 | 1,902,370 | 1,199,175 | 625,020 |
| 1980 | 2,125,831 | 2,466,918 | 1,933,078 | 1,423,486 | 826,293 |
| 1981 | 1,823,758 | 2,379,565 | 1,967,226 | 1,537,388 | 1,044,946 |
| 1982 | 1,489,756 | 2,161,649 | 1,924,909 | 1,522,683 | 1,178,304 |
| 1983 | 1,224,567 | 2,032,483 | 1,872,787 | 1,482,566 | 1,194,649 |
| 1984 | 1,256,623 | 2,011,036 | 1,888,698 | 1,498,161 | 1,222,467 |
| 1985 | 1,328,447 | 2,041,763 | 1,900,727 | 1,546,988 | 1,262,515 |
| 1986 | 2,048,440 | 2,163,330 | 1,931,570 | 1,614,980 | 1,277,900 |
| 1987 | 2,018,720 | 2,185,560 | 1,940,910 | 1,667,950 | 1,325,290 |
| 1988 | 1,268,680 | 2,030,670 | 1,955,310 | 1,761,270 | 1,416,990 |
| 1989 | 1,218,250 | 2,001,540 | 1,940,670 | 1,754,160 | 1,506,160 |
| 1990 | 1,164,490 | 1,976,550 | 1,916,570 | 1,766,280 | 1,539,500 |
| 1991 | 1,069,480 | 1,912,600 | 1,857,560 | 1,695,850 | 1,533,500 |
| 1992 | 858,820 | 1,825,730 | 1,783,620 | 1,678,500 | 1,527,240 |
| 1993 | 846,080 | 1,808,670 | 1,780,910 | 1,665,400 | 1,532,830 |
| 1994 | 800,940 | 1,748,120 | 1,721,600 | 1,589,850 | 1,482,300 |
| 1995 | 847,370 | 1,804,380 | 1,829,120 | 1,666,310 | 1,522,970 |
| 1996 | 829,494 | 1,763,978 | 1,839,124 | 1,634,609 | 1,564,034 |
| 1997 | 765,550 | 1,754,430 | 1,851,830 | 1,642,720 | 1,565,190 |

Partie VI - Tableaux

Tableau historique 2
Répartition annuelle des déclarations imposables selon le revenu total
Années d'imposition 1959 à 1997

| Income class based on total income - Palier de rev nu fondé sur le revenu total | | | | Total number of Taxable returns | Tax Year |
|---|----------------------------|-------------------------|----------------------------|-----------------------------------|--------------------|
| \$30,000 to-à \$40,000 (1) | \$40,000 to-à \$50,000 (1) | \$50,000 to-à \$100,000 | \$100,000 and over et plus | Total des déclarations imposables | Année d'imposition |
| | | 2,562 | 495 | 4,242,490 | 1959 |
| | | 2,745 | 549 | 4,389,766 | 1960 |
| | | 2,964 | 602 | 4,507,767 | 1961 |
| | | 3,048 | 558 | 4,681,227 | 1962 |
| | | 3,302 | 554 | 4,927,373 | 1963 |
| | | 4,129 | 749 | 5,301,219 | 1964 |
| | | 4,808 | 851 | 5,728,942 | 1965 |
| | | 5,679 | 925 | 6,276,579 | 1966 |
| | | 7,243 | 1,145 | 6,655,683 | 1967 |
| | | 9,123 | 1,453 | 6,966,914 | 1968 |
| | | 11,583 | 1,743 | 7,363,963 | 1969 |
| | | 13,529 | 1,888 | 7,641,731 | 1970 |
| | | 16,400 | 2,145 | 7,372,571 | 1971 |
| 38,380 | 17,515 | 21,157 | 3,494 | 8,081,015 | 1972 |
| 56,013 | 24,277 | 29,453 | 5,469 | 8,494,519 | 1973 |
| 84,981 | 35,549 | 41,931 | 8,051 | 8,930,232 | 1974 |
| 121,070 | 47,431 | 56,194 | 11,055 | 8,491,745 | 1975 |
| 180,931 | 61,192 | 64,930 | 12,092 | 8,806,731 | 1976 |
| 236,035 | 72,956 | 74,709 | 13,286 | 8,764,718 | 1977 |
| 327,232 | 101,728 | 98,951 | 17,715 | 8,813,289 | 1978 |
| 467,456 | 140,192 | 131,353 | 27,603 | 9,465,786 | 1979 |
| 666,133 | 223,303 | 202,291 | 39,509 | 9,906,842 | 1980 |
| 1,007,188 | 338,573 | 278,323 | 53,657 | 10,430,624 | 1981 |
| 1,258,031 | 460,352 | 364,847 | 67,495 | 10,428,026 | 1982 |
| 1,373,575 | 546,299 | 398,929 | 75,545 | 10,201,400 | 1983 |
| 1,564,143 | 662,262 | 464,357 | 82,491 | 10,650,238 | 1984 |
| 1,693,003 | 790,844 | 579,657 | 103,149 | 11,247,093 | 1985 |
| 1,804,040 | 893,380 | 685,740 | 118,250 | 12,537,620 | 1986 |
| 1,939,040 | 1,030,920 | 823,470 | 131,940 | 13,063,790 | 1987 |
| 2,052,680 | 1,135,280 | 1,042,200 | 180,800 | 12,843,870 | 1988 |
| 2,196,700 | 1,290,590 | 1,271,500 | 222,620 | 13,402,180 | 1989 |
| 2,315,300 | 1,390,090 | 1,489,160 | 238,060 | 13,795,990 | 1990 |
| 2,299,220 | 1,442,950 | 1,652,580 | 246,700 | 13,710,450 | 1991 |
| 2,354,750 | 1,475,590 | 1,793,170 | 253,380 | 13,550,800 | 1992 |
| 2,321,110 | 1,468,640 | 1,862,420 | 283,000 | 13,569,050 | 1993 |
| 2,282,780 | 1,482,510 | 2,143,420 | 444,440 | 13,695,970 | 1994 |
| 2,433,330 | 1,533,530 | 2,088,060 | 301,620 | 14,026,670 | 1995 |
| 2,438,380 | 1,580,424 | 2,187,563 | 334,919 | 14,172,525 | 1996 |
| 2,475,370 | 1,621,050 | 2,359,790 | 384,090 | 14,420,020 | 1997 |

Historical Graph 2 - Distribution of Taxable Returns by Income Class for Selected Years 1975-1997
 Graphique historique 2 - Répartition des déclarations imposables selon le palier de revenu pour les années choisies 1975-1997



Part VI - Tables

Historical Table 3

Yearly Distribution of Taxable Record Returns by Age and Sex

Tax years 1965 - 1997

| Tax Year | Age group - under 25 Groupe d'âge - moins de 25 ans | | | Age group - Groupe d'âge 25-29 | | | Age group - Groupe d'âge 30-34 | | |
|----------|--|-------------------|-----------|-----------------------------------|-------------------|-----------|-----------------------------------|-------------------|-----------|
| | Males Hommes | Females Femmes | Total | Males Hommes | Females Femmes | Total | Males Hommes | Females Femmes | Total |
| 1965 | 664,104 | 451,584 | 1,115,688 | 475,743 | 178,189 | 653,932 | 465,668 | 130,760 | 596,428 |
| 1966 | 795,186 | 524,964 | 1,320,150 | 517,539 | 198,289 | 715,828 | 504,164 | 145,591 | 649,755 |
| 1967 | 832,281 | 575,363 | 1,407,644 | 567,358 | 227,799 | 795,157 | 505,524 | 155,551 | 661,075 |
| 1968 | 863,045 | 592,437 | 1,455,482 | 604,339 | 259,260 | 863,599 | 524,251 | 170,112 | 694,363 |
| 1969 | 904,092 | 659,276 | 1,563,368 | 627,689 | 291,751 | 919,440 | 530,065 | 195,471 | 725,536 |
| 1970 | 911,404 | 687,122 | 1,598,526 | 644,444 | 318,443 | 962,887 | 543,717 | 211,147 | 754,864 |
| 1971 | 838,829 | 607,168 | 1,445,997 | 674,424 | 322,668 | 997,092 | 541,602 | 203,255 | 744,857 |
| 1972 | 988,864 | 695,125 | 1,683,989 | 773,093 | 401,103 | 1,174,196 | 606,620 | 249,137 | 855,757 |
| 1973 | 1,054,284 | 730,532 | 1,784,816 | 806,940 | 431,030 | 1,237,970 | 647,988 | 261,524 | 909,512 |
| 1974 | 1,150,471 | 801,927 | 1,952,398 | 867,024 | 473,347 | 1,340,371 | 679,275 | 299,301 | 978,576 |
| 1975 | 1,035,493 | 683,110 | 1,718,603 | 875,528 | 459,418 | 1,334,946 | 701,987 | 287,963 | 989,950 |
| 1976 | 1,052,424 | 718,123 | 1,770,547 | 873,165 | 495,623 | 1,368,788 | 747,402 | 334,033 | 1,081,435 |
| 1977 | 1,007,201 | 674,156 | 1,681,357 | 864,357 | 504,597 | 1,368,954 | 780,408 | 355,160 | 1,135,568 |
| 1978 | 972,450 | 634,617 | 1,607,067 | 864,126 | 501,692 | 1,365,818 | 802,988 | 385,039 | 1,188,027 |
| 1979 | 1,041,036 | 691,509 | 1,732,545 | 874,907 | 533,155 | 1,408,062 | 840,374 | 424,808 | 1,265,182 |
| 1980 | 1,037,276 | 695,136 | 1,732,412 | 897,168 | 586,290 | 1,483,458 | 859,138 | 458,751 | 1,317,889 |
| 1981 | 1,052,216 | 741,222 | 1,793,438 | 922,352 | 637,788 | 1,560,140 | 878,025 | 511,543 | 1,389,568 |
| 1982 | 938,771 | 691,047 | 1,629,818 | 900,738 | 630,855 | 1,531,593 | 841,725 | 521,332 | 1,363,057 |
| 1983 | 813,349 | 608,601 | 1,421,950 | 902,031 | 627,560 | 1,529,591 | 851,075 | 530,421 | 1,381,496 |
| 1984 | 813,955 | 616,974 | 1,430,929 | 907,394 | 669,772 | 1,577,166 | 867,927 | 581,226 | 1,449,153 |
| 1985 | 843,260 | 632,883 | 1,476,143 | 960,546 | 709,261 | 1,669,807 | 903,919 | 610,148 | 1,514,067 |
| 1986 | 969,920 | 760,410 | 1,730,340 | 1,005,830 | 784,400 | 1,790,230 | 958,740 | 692,710 | 1,651,440 |
| 1987 | 978,940 | 767,080 | 1,746,030 | 1,020,140 | 802,090 | 1,822,230 | 1,001,410 | 724,800 | 1,726,220 |
| 1988 | 876,651 | 682,393 | 1,559,044 | 1,014,009 | 786,734 | 1,800,743 | 1,015,077 | 737,633 | 1,752,710 |
| 1989 | 855,480 | 683,540 | 1,569,020 | 1,020,520 | 813,370 | 1,833,890 | 1,022,360 | 766,320 | 1,788,680 |
| 1990 | 852,180 | 652,450 | 1,504,630 | 1,003,220 | 814,320 | 1,817,540 | 1,041,440 | 791,330 | 1,832,760 |
| 1991 | 761,670 | 602,180 | 1,363,870 | 918,030 | 775,930 | 1,693,960 | 1,027,920 | 784,100 | 1,812,020 |
| 1992 | 672,100 | 525,120 | 1,197,230 | 871,030 | 737,220 | 1,608,250 | 1,019,370 | 802,360 | 1,821,730 |
| 1993 | 643,460 | 498,510 | 1,141,970 | 826,150 | 691,290 | 1,517,440 | 1,016,310 | 796,050 | 1,812,360 |
| 1994 | 649,170 | 481,880 | 1,131,040 | 787,330 | 651,200 | 1,438,530 | 1,014,540 | 798,010 | 1,812,550 |
| 1995 | 655,690 | 489,350 | 1,145,040 | 763,510 | 638,280 | 1,401,790 | 987,390 | 780,160 | 1,767,550 |
| 1996 | 645,980 | 473,610 | 1,119,590 | 745,090 | 609,390 | 1,354,480 | 932,440 | 765,280 | 1,697,720 |
| 1997 | 650,530 | 474,070 | 1,124,600 | 753,550 | 615,000 | 1,368,550 | 906,960 | 746,030 | 1,652,990 |

Partie VI - Tableaux

Tableau historique 3
Répartition annuelle des déclarations imposables selon l'âge et le sexe
Années d'imposition 1965 à 1997

| Age group - Groupe d'âge 35-39 | | | Age group - Groupe d'âge 40-44 | | | Age group - Groupe d'âge 45-49 | | | Tax Year |
|-----------------------------------|-------------------|-----------|-----------------------------------|-------------------|-----------|-----------------------------------|-------------------|-----------|-----------------------|
| Males Hommes | Females Femmes | Total | Males Hommes | Females Femmes | Total | Males Hommes | Females Femmes | Total | Année d'imposition |
| 466,635 | 145,596 | 612,231 | 445,090 | 162,198 | 607,288 | 373,371 | 140,877 | 514,248 | 1965 |
| 504,409 | 156,859 | 661,268 | 475,028 | 172,369 | 647,397 | 413,885 | 161,409 | 575,294 | 1966 |
| 521,871 | 167,816 | 689,687 | 495,872 | 188,671 | 684,543 | 450,048 | 187,194 | 637,242 | 1967 |
| 528,856 | 172,557 | 701,413 | 510,710 | 195,442 | 706,152 | 465,712 | 191,154 | 656,866 | 1968 |
| 525,699 | 199,099 | 724,798 | 502,924 | 214,368 | 717,292 | 477,301 | 215,524 | 692,825 | 1969 |
| 521,252 | 202,263 | 723,515 | 518,760 | 218,001 | 736,761 | 483,370 | 230,413 | 713,783 | 1970 |
| 513,214 | 193,214 | 706,428 | 514,689 | 206,269 | 720,958 | 479,495 | 212,813 | 692,308 | 1971 |
| 538,619 | 212,252 | 750,871 | 542,316 | 229,347 | 771,663 | 515,071 | 235,562 | 750,633 | 1972 |
| 558,914 | 230,372 | 789,286 | 547,367 | 238,815 | 786,182 | 519,594 | 231,706 | 751,300 | 1973 |
| 572,470 | 258,034 | 830,504 | 568,659 | 246,727 | 815,386 | 539,092 | 245,265 | 784,357 | 1974 |
| 581,971 | 249,325 | 831,296 | 554,970 | 243,439 | 798,409 | 523,410 | 238,160 | 761,570 | 1975 |
| 590,450 | 267,161 | 857,611 | 535,033 | 248,543 | 783,576 | 532,822 | 253,808 | 786,630 | 1976 |
| 605,046 | 275,767 | 880,813 | 537,356 | 255,574 | 792,930 | 530,603 | 249,577 | 780,180 | 1977 |
| 629,322 | 293,294 | 922,616 | 533,226 | 255,092 | 788,318 | 531,086 | 244,098 | 775,184 | 1978 |
| 676,166 | 338,660 | 1,014,826 | 550,778 | 291,083 | 841,861 | 540,711 | 265,230 | 805,941 | 1979 |
| 696,284 | 375,074 | 1,071,358 | 574,634 | 318,932 | 893,566 | 532,696 | 287,343 | 820,039 | 1980 |
| 737,828 | 418,656 | 1,156,484 | 566,194 | 349,489 | 915,683 | 529,933 | 299,622 | 829,555 | 1981 |
| 765,495 | 467,552 | 1,233,047 | 594,233 | 366,724 | 960,957 | 514,487 | 306,499 | 820,986 | 1982 |
| 769,149 | 468,488 | 1,237,637 | 601,191 | 380,208 | 981,399 | 513,823 | 314,310 | 828,133 | 1983 |
| 807,661 | 524,122 | 1,331,783 | 628,448 | 408,833 | 1,037,281 | 529,954 | 331,544 | 861,498 | 1984 |
| 833,397 | 572,744 | 1,406,141 | 663,620 | 451,719 | 1,115,339 | 538,221 | 369,515 | 907,736 | 1985 |
| 875,480 | 643,280 | 1,518,770 | 731,520 | 535,620 | 1,267,140 | 564,500 | 415,310 | 979,800 | 1986 |
| 890,490 | 681,240 | 1,571,740 | 772,260 | 586,160 | 1,358,420 | 592,100 | 447,180 | 1,039,280 | 1987 |
| 896,392 | 674,408 | 1,570,800 | 819,614 | 615,957 | 1,435,571 | 617,147 | 467,387 | 1,084,534 | 1988 |
| 927,430 | 709,110 | 1,636,540 | 835,380 | 667,810 | 1,503,190 | 644,290 | 508,130 | 1,152,420 | 1989 |
| 940,520 | 757,730 | 1,698,250 | 861,520 | 718,380 | 1,579,890 | 679,030 | 538,730 | 1,217,750 | 1990 |
| 949,040 | 768,450 | 1,717,490 | 851,320 | 713,370 | 1,564,690 | 707,630 | 573,340 | 1,280,970 | 1991 |
| 971,340 | 782,580 | 1,753,920 | 849,000 | 730,960 | 1,579,960 | 738,790 | 615,420 | 1,354,210 | 1992 |
| 974,840 | 791,550 | 1,766,390 | 863,030 | 741,680 | 1,604,710 | 782,260 | 636,880 | 1,419,140 | 1993 |
| 976,160 | 806,440 | 1,782,600 | 884,940 | 745,990 | 1,630,930 | 794,560 | 670,290 | 1,464,850 | 1994 |
| 1,007,260 | 800,670 | 1,807,930 | 919,380 | 777,810 | 1,697,200 | 812,230 | 709,600 | 1,521,820 | 1995 |
| 1,019,737 | 818,980 | 1,838,720 | 932,100 | 790,320 | 1,722,420 | 819,400 | 723,290 | 1,542,690 | 1996 |
| 1,040,790 | 808,590 | 1,849,380 | 964,620 | 827,640 | 1,792,260 | 829,220 | 734,730 | 1,563,950 | 1997 |

Part VI - Tables

Historical Table 3 (end)

Yearly Distribution of Taxable Record Returns by Age and Sex

Tax years 1965 - 1997

| Tax Year | Age group - Groupe d'âge 50-54 | | | Age group - Groupe d'âge 55-59 | | | Age group - Groupe d'âge 60-64 | | |
|----------|-----------------------------------|-------------------|-----------|-----------------------------------|-------------------|---------|-----------------------------------|-------------------|---------|
| | Males Hommes | Females Femmes | Total | Males Hommes | Females Femmes | Total | Males Hommes | Females Femmes | Total |
| 1965 | 340,795 | 129,135 | 469,930 | 275,023 | 101,509 | 376,532 | 205,198 | 67,205 | 272,403 |
| 1966 | 371,301 | 141,924 | 513,225 | 313,328 | 112,887 | 426,215 | 222,529 | 74,317 | 296,846 |
| 1967 | 384,132 | 156,850 | 540,982 | 328,670 | 122,561 | 451,231 | 242,270 | 89,209 | 331,479 |
| 1968 | 387,404 | 166,012 | 553,416 | 340,941 | 132,973 | 473,914 | 251,546 | 94,277 | 345,823 |
| 1969 | 389,639 | 178,411 | 568,050 | 346,954 | 153,684 | 500,638 | 260,431 | 106,812 | 367,243 |
| 1970 | 396,594 | 188,349 | 584,943 | 360,331 | 163,792 | 524,123 | 273,626 | 119,048 | 392,674 |
| 1971 | 415,055 | 188,846 | 603,901 | 353,892 | 156,133 | 510,025 | 271,129 | 109,603 | 380,732 |
| 1972 | 445,950 | 212,231 | 658,181 | 370,780 | 163,790 | 534,570 | 293,425 | 122,557 | 415,982 |
| 1973 | 472,340 | 227,421 | 699,761 | 381,724 | 175,302 | 557,026 | 314,098 | 132,312 | 446,410 |
| 1974 | 497,091 | 224,282 | 721,373 | 373,771 | 169,177 | 542,948 | 314,437 | 131,894 | 446,331 |
| 1975 | 486,444 | 217,942 | 704,386 | 374,499 | 163,708 | 538,207 | 310,037 | 119,525 | 429,562 |
| 1976 | 485,918 | 224,127 | 710,045 | 414,024 | 181,094 | 595,118 | 307,569 | 121,741 | 429,310 |
| 1977 | 484,044 | 221,701 | 705,745 | 410,937 | 181,692 | 592,629 | 302,794 | 121,699 | 424,493 |
| 1978 | 480,465 | 223,817 | 704,282 | 412,651 | 179,692 | 592,343 | 308,916 | 124,516 | 433,432 |
| 1979 | 502,797 | 247,347 | 750,144 | 441,591 | 214,162 | 655,753 | 311,231 | 139,331 | 450,562 |
| 1980 | 511,042 | 257,445 | 768,487 | 456,361 | 230,785 | 687,146 | 337,664 | 157,495 | 495,159 |
| 1981 | 517,109 | 272,485 | 789,594 | 455,329 | 245,018 | 700,347 | 346,799 | 177,081 | 523,880 |
| 1982 | 515,159 | 302,022 | 817,181 | 455,249 | 249,874 | 705,123 | 364,207 | 197,039 | 561,246 |
| 1983 | 495,153 | 277,721 | 772,874 | 456,627 | 236,902 | 693,529 | 367,286 | 193,283 | 560,569 |
| 1984 | 503,073 | 288,083 | 791,156 | 455,972 | 257,909 | 713,881 | 383,365 | 202,719 | 586,084 |
| 1985 | 504,871 | 307,260 | 812,131 | 478,251 | 268,887 | 747,138 | 386,047 | 223,601 | 609,648 |
| 1986 | 519,690 | 347,760 | 867,460 | 501,160 | 307,670 | 808,830 | 410,560 | 257,730 | 668,280 |
| 1987 | 520,300 | 357,710 | 878,010 | 510,660 | 330,050 | 840,710 | 431,420 | 271,360 | 702,770 |
| 1988 | 521,203 | 361,542 | 882,745 | 491,202 | 319,066 | 810,268 | 425,507 | 264,176 | 689,683 |
| 1989 | 541,910 | 393,720 | 935,620 | 513,010 | 331,020 | 844,030 | 432,300 | 282,450 | 714,750 |
| 1990 | 536,000 | 413,090 | 949,100 | 497,270 | 346,120 | 843,390 | 452,930 | 305,520 | 758,450 |
| 1991 | 528,270 | 430,720 | 958,990 | 486,000 | 348,330 | 834,330 | 460,220 | 313,230 | 773,450 |
| 1992 | 559,120 | 432,740 | 991,850 | 476,780 | 334,420 | 811,190 | 453,050 | 311,410 | 764,460 |
| 1993 | 587,120 | 459,420 | 1,046,540 | 481,120 | 341,910 | 823,030 | 454,800 | 297,210 | 752,010 |
| 1994 | 614,390 | 476,460 | 1,090,850 | 484,430 | 347,820 | 832,260 | 456,030 | 301,910 | 757,940 |
| 1995 | 641,600 | 502,740 | 1,144,330 | 492,140 | 370,200 | 862,340 | 451,590 | 308,400 | 759,990 |
| 1996 | 680,220 | 540,990 | 1,221,220 | 501,530 | 380,490 | 882,010 | 453,860 | 312,910 | 766,770 |
| 1997 | 708,590 | 586,860 | 1,295,440 | 529,830 | 397,200 | 927,030 | 447,410 | 322,200 | 769,610 |

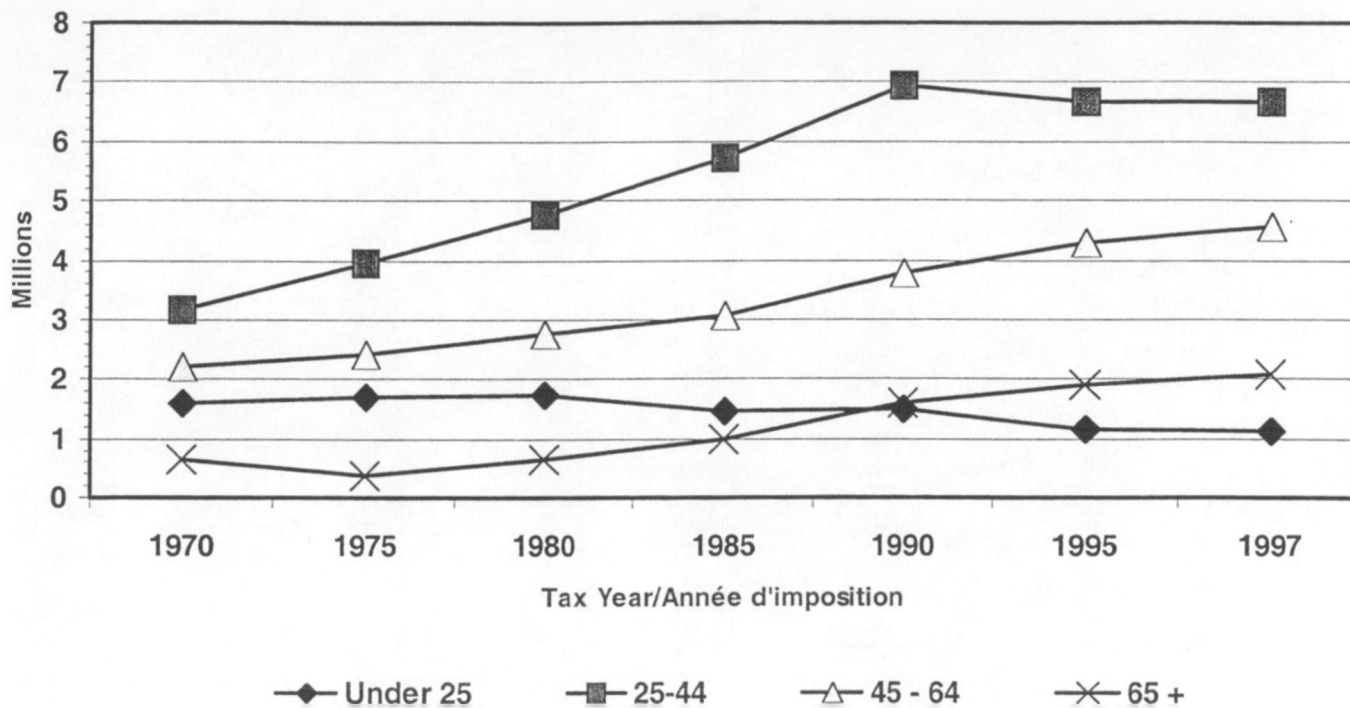
Partie VI - Tableaux

Tableau historique 3 (fin)
Répartition annuelle des déclarations imposables selon l'âge et le sexe
Années d'imposition 1965 à 1997

| Age group - Groupe d'âge 65-69 | | | Age group - 70 and over Groupe d'âge - 70 ans et plus | | | Grand total - Total global | | | Tax Year |
|-----------------------------------|-------------------|---------|--|-------------------|-----------|----------------------------|-------------------|------------|-----------------------|
| Males Hommes | Females Femmes | Total | Males Hommes | Females Femmes | Total | Males Hommes | Females Femmes | Total | Année d'imposition |
| 109,771 | 37,143 | 146,914 | 120,019 | 68,048 | 188,067 | 4,056,999 | 1,671,943 | 5,728,942 | 1965 |
| 127,942 | 46,315 | 174,257 | 135,144 | 77,886 | 213,030 | 4,435,829 | 1,840,750 | 6,276,579 | 1966 |
| 148,789 | 58,804 | 207,593 | 150,273 | 89,245 | 239,518 | 4,632,412 | 2,023,271 | 6,655,683 | 1967 |
| 169,164 | 72,308 | 241,472 | 163,533 | 104,558 | 268,091 | 4,813,214 | 2,153,700 | 6,966,914 | 1968 |
| 181,141 | 90,006 | 271,147 | 177,465 | 130,371 | 307,836 | 4,926,229 | 2,437,734 | 7,363,963 | 1969 |
| 193,189 | 110,150 | 303,346 | 197,908 | 145,036 | 342,944 | 5,046,055 | 2,595,676 | 7,641,731 | 1970 |
| 181,908 | 93,151 | 275,059 | 170,491 | 122,028 | 292,519 | 4,955,924 | 2,416,647 | 7,372,571 | 1971 |
| 164,070 | 72,255 | 236,325 | 145,561 | 101,047 | 246,608 | 5,385,486 | 2,695,529 | 8,081,015 | 1972 |
| 172,548 | 80,948 | 253,496 | 157,825 | 117,611 | 275,436 | 5,634,917 | 2,859,602 | 8,494,519 | 1973 |
| 178,507 | 79,715 | 258,222 | 156,577 | 101,090 | 257,667 | 5,898,365 | 3,031,867 | 8,930,232 | 1974 |
| 145,508 | 59,520 | 205,028 | 105,388 | 72,334 | 177,722 | 5,696,359 | 2,795,386 | 8,491,745 | 1975 |
| 152,105 | 67,851 | 219,956 | 112,293 | 86,588 | 198,881 | 5,805,638 | 3,001,093 | 8,806,731 | 1976 |
| 145,955 | 61,940 | 207,895 | 108,753 | 84,463 | 193,216 | 5,777,970 | 2,986,748 | 8,764,718 | 1977 |
| 147,360 | 71,865 | 219,225 | 120,873 | 95,439 | 216,312 | 5,803,709 | 3,009,580 | 8,813,289 | 1978 |
| 174,168 | 88,405 | 262,573 | 150,545 | 127,242 | 277,787 | 6,104,626 | 3,361,160 | 9,465,786 | 1979 |
| 197,983 | 100,781 | 298,764 | 179,205 | 157,034 | 336,239 | 6,280,448 | 3,626,394 | 9,906,842 | 1980 |
| 213,176 | 130,181 | 343,357 | 223,933 | 202,508 | 426,441 | 6,444,051 | 3,986,573 | 10,430,624 | 1981 |
| 212,570 | 134,165 | 346,735 | 227,019 | 229,993 | 457,012 | 6,330,019 | 4,098,007 | 10,428,026 | 1982 |
| 214,351 | 124,916 | 339,267 | 233,147 | 218,547 | 451,694 | 6,218,713 | 3,982,687 | 10,201,400 | 1983 |
| 217,619 | 136,446 | 354,065 | 265,607 | 245,669 | 511,276 | 6,383,545 | 4,266,693 | 10,650,238 | 1984 |
| 251,539 | 154,987 | 406,526 | 295,958 | 279,862 | 575,820 | 6,662,767 | 4,584,325 | 11,247,092 | 1985 |
| 304,690 | 202,130 | 506,830 | 385,580 | 353,570 | 739,150 | 7,231,570 | 5,306,040 | 12,537,620 | 1986 |
| 328,690 | 224,380 | 553,070 | 426,850 | 387,490 | 814,350 | 7,479,400 | 5,584,390 | 13,063,790 | 1987 |
| 307,829 | 204,798 | 512,627 | 371,101 | 360,699 | 731,800 | 7,362,505 | 5,481,345 | 12,843,870 | 1988 |
| 323,550 | 229,280 | 552,830 | 429,710 | 427,430 | 857,150 | 7,583,970 | 5,818,210 | 13,402,180 | 1989 |
| 347,010 | 254,190 | 601,200 | 486,520 | 496,420 | 982,930 | 7,703,200 | 6,092,790 | 13,795,990 | 1990 |
| 360,100 | 273,230 | 633,330 | 518,960 | 548,840 | 1,067,790 | 7,573,820 | 6,136,640 | 13,710,450 | 1991 |
| 352,290 | 250,550 | 602,840 | 533,290 | 523,570 | 1,056,850 | 7,500,660 | 6,050,140 | 13,550,800 | 1992 |
| 352,810 | 246,680 | 599,490 | 553,690 | 528,500 | 1,082,200 | 7,537,760 | 6,031,300 | 13,569,050 | 1993 |
| 358,690 | 252,590 | 611,280 | 587,090 | 555,060 | 1,142,160 | 7,608,160 | 6,087,810 | 13,695,970 | 1994 |
| 374,800 | 278,130 | 652,930 | 635,960 | 627,990 | 1,263,940 | 7,742,890 | 6,283,790 | 14,026,670 | 1995 |
| 397,640 | 281,390 | 679,020 | 675,120 | 671,640 | 1,346,760 | 7,804,020 | 6,368,510 | 14,172,530 | 1996 |
| 399,900 | 288,200 | 688,100 | 697,490 | 689,620 | 1,387,110 | 7,929,750 | 6,490,270 | 14,420,020 | 1997 |

Historical Graph 3 - Taxable Returns by Age for Selected Years 1970 - 1997

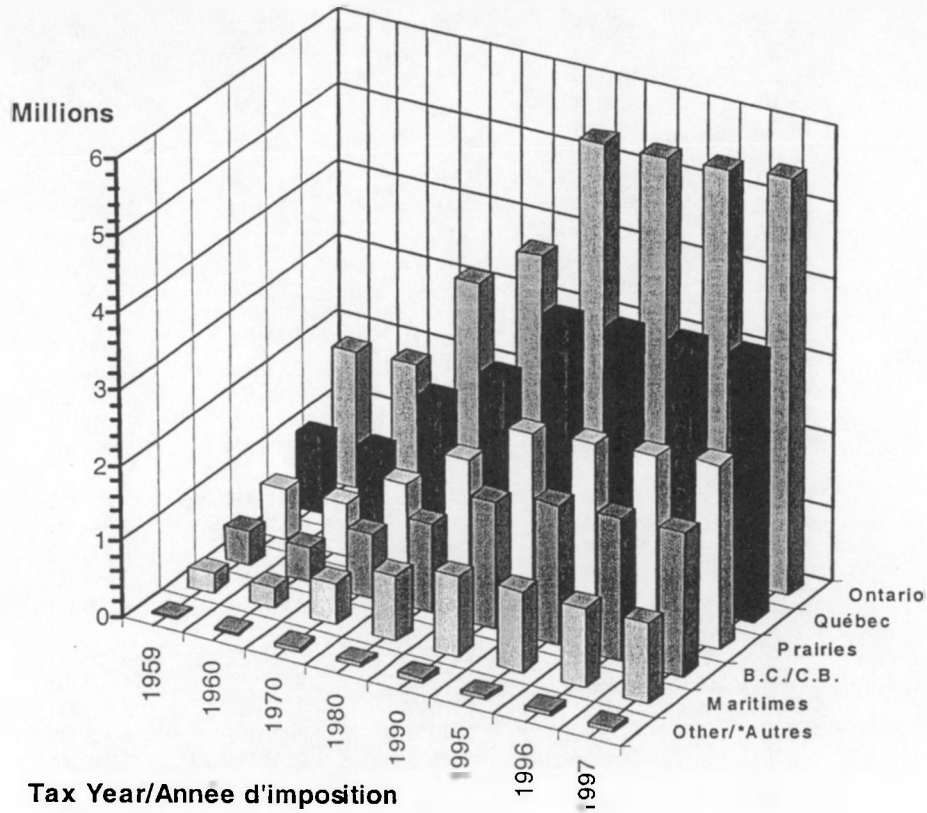
Graphique historique 3 - Déclarations imposables selon l'âge pour les années choisies 1970 - 1997



We have adjusted the data for annual inflation.

Nous avons modifié les données pour tenir compte de l'inflation annuelle.

Historical Graph 4 - Taxable Returns by Provinces for Selected Years 1959-1997
 Graphique historique 4 - Déclarations imposables par province pour les années choisies 1959-1997



We have adjusted the data for annual inflation.
 Nous avons modifié les données pour tenir compte de l'inflation annuelle.

Part VI - Tables

Historical Table 4
Yearly Distribution of Taxable Returns by Province and Territory
 Tax years 1959 - 1997

| Tax Year | Newfoundland Terre-Neuve | Prince Edward Island Île-du-Prince-Édouard | Nova Scotia Nouvelle-Écosse | New Brunswick Nouveau-Brunswick | Quebec Québec | Ontario | Manitoba |
|-----------------------|-----------------------------|---|--------------------------------|------------------------------------|------------------|-----------|----------|
| Année d'imposition | | | | | | | |
| 1959 | 47,547 | 9,688 | 115,649 | 85,119 | 1,018,021 | 1,804,731 | 212,465 |
| 1960 | 51,628 | 10,490 | 123,790 | 89,839 | 1,069,635 | 1,850,428 | 219,410 |
| 1961 | 54,528 | 11,517 | 127,015 | 93,317 | 1,122,096 | 1,886,702 | 224,111 |
| 1962 | 56,722 | 11,504 | 129,950 | 95,250 | 1,181,326 | 1,943,215 | 225,243 |
| 1963 | 60,776 | 12,740 | 137,395 | 102,579 | 1,250,026 | 2,044,518 | 236,905 |
| 1964 | 66,148 | 14,484 | 146,383 | 110,811 | 1,372,148 | 2,178,818 | 248,470 |
| 1965 | 74,808 | 15,788 | 160,982 | 122,920 | 1,483,091 | 2,350,644 | 261,099 |
| 1966 | 86,576 | 19,287 | 178,993 | 136,614 | 1,617,366 | 2,564,529 | 287,858 |
| 1967 | 93,450 | 20,659 | 192,785 | 146,653 | 1,721,768 | 2,690,311 | 303,481 |
| 1968 | 100,710 | 21,970 | 206,223 | 155,780 | 1,778,361 | 2,831,038 | 317,842 |
| 1969 | 105,213 | 24,315 | 220,286 | 165,593 | 1,851,751 | 3,016,533 | 332,374 |
| 1970 | 111,698 | 26,391 | 233,042 | 174,206 | 1,927,383 | 3,120,633 | 344,129 |
| 1971 | 106,906 | 24,049 | 216,061 | 164,575 | 1,877,265 | 3,007,742 | 321,581 |
| 1972 | 131,275 | 29,626 | 253,358 | 194,184 | 2,064,662 | 3,235,810 | 351,910 |
| 1973 | 147,768 | 34,330 | 276,413 | 212,672 | 2,001,871 | 3,449,964 | 381,873 |
| 1974 | 165,394 | 37,950 | 295,207 | 234,508 | 2,038,716 | 3,614,068 | 403,828 |
| 1975 | 173,614 | 40,216 | 304,043 | 247,174 | 2,056,594 | 3,183,004 | 417,901 |
| 1976 | 178,687 | 42,072 | 308,813 | 252,599 | 2,131,945 | 3,293,649 | 426,938 |
| 1977 | 183,988 | 44,084 | 318,291 | 256,695 | 2,159,936 | 3,341,329 | 354,069 |
| 1978 | 191,307 | 47,130 | 334,906 | 265,665 | 2,134,641 | 3,310,815 | 347,564 |
| 1979 | 195,891 | 46,818 | 336,459 | 268,784 | 2,308,274 | 3,572,969 | 372,807 |
| 1980 | 198,645 | 47,449 | 345,488 | 270,104 | 2,436,414 | 3,679,856 | 386,363 |
| 1981 | 202,909 | 48,729 | 355,395 | 279,520 | 2,518,969 | 3,864,111 | 407,467 |
| 1982 | 209,313 | 49,650 | 308,106 | 282,898 | 2,509,583 | 3,908,469 | 418,721 |
| 1983 | 200,055 | 50,380 | 302,403 | 280,405 | 2,461,923 | 3,896,827 | 398,298 |
| 1984 | 205,387 | 52,142 | 317,740 | 289,359 | 2,580,952 | 4,036,191 | 423,952 |
| 1985 | 212,385 | 52,698 | 346,990 | 297,472 | 2,779,575 | 4,305,855 | 455,464 |
| 1986 | 223,230 | 56,460 | 389,880 | 306,970 | 3,108,580 | 4,830,160 | 515,510 |
| 1987 | 233,510 | 58,970 | 406,510 | 321,840 | 3,239,850 | 5,071,380 | 530,570 |
| 1988 | 224,750 | 57,520 | 392,930 | 309,750 | 3,172,750 | 5,030,630 | 505,070 |
| 1989 | 235,580 | 60,050 | 409,920 | 322,060 | 3,296,190 | 5,245,240 | 518,380 |
| 1990 | 239,520 | 61,460 | 419,690 | 333,110 | 3,381,380 | 5,356,070 | 528,520 |
| 1991 | 239,720 | 61,670 | 419,290 | 334,890 | 3,376,070 | 5,271,280 | 516,530 |
| 1992 | 238,050 | 62,440 | 414,310 | 332,080 | 3,324,710 | 5,178,110 | 515,670 |
| 1993 | 238,590 | 62,760 | 416,310 | 333,600 | 3,321,770 | 5,145,610 | 514,370 |
| 1994 | 235,410 | 63,210 | 418,260 | 335,290 | 3,343,740 | 5,201,670 | 520,130 |
| 1995 | 234,540 | 65,120 | 423,130 | 341,290 | 3,405,810 | 5,343,110 | 529,760 |
| 1996 | 227,360 | 65,690 | 421,870 | 340,850 | 3,444,050 | 5,386,750 | 530,860 |
| 1997 | 225,180 | 65,160 | 425,490 | 343,980 | 3,491,820 | 5,486,570 | 538,660 |

Tableau historique 4
Répartition annuelle des déclarations imposables par province ou territoire
Années d'imposition 1961 à 1997

| Saskatchewan | Alberta | British Columbia Colombie-Britannique | Yukon | Northwest Territories Territoires du Nord-Ouest | Nunavut | Outside Canada Hors du Canada | Grand Total Total global | Tax Year |
|--------------|-----------|--|--------|---|---------|----------------------------------|-----------------------------|-----------------------|
| | | | | | | | | Année d'imposition |
| 165,072 | 300,513 | 457,482 | 4,224 | 3,247 | | 18,732 | 4,242,490 | 1959 |
| 171,857 | 310,249 | 462,223 | 4,724 | 3,615 | | 21,878 | 4,389,766 | 1960 |
| 174,898 | 319,459 | 463,265 | 4,571 | 4,059 | | 22,229 | 4,507,767 | 1961 |
| 183,569 | 333,089 | 489,825 | 4,414 | 3,808 | | 23,312 | 4,681,227 | 1962 |
| 195,004 | 339,798 | 512,933 | 4,496 | 4,192 | | 26,011 | 4,927,373 | 1963 |
| 215,055 | 361,187 | 552,314 | 4,289 | 4,470 | | 26,642 | 5,301,219 | 1964 |
| 230,081 | 388,259 | 605,665 | 4,464 | 4,914 | | 26,227 | 5,728,942 | 1965 |
| 253,011 | 435,467 | 661,104 | 4,919 | 5,826 | | 25,029 | 6,276,579 | 1966 |
| 268,511 | 470,976 | 703,262 | 5,715 | 6,370 | | 31,742 | 6,655,683 | 1967 |
| 269,725 | 500,038 | 740,676 | 6,226 | 6,923 | | 31,402 | 6,966,914 | 1968 |
| 256,840 | 535,133 | 809,609 | 6,794 | 7,920 | | 31,602 | 7,363,963 | 1969 |
| 256,749 | 559,181 | 838,834 | 7,400 | 8,967 | | 33,118 | 7,641,731 | 1970 |
| 245,853 | 540,813 | 825,870 | 6,917 | 8,960 | | 25,979 | 7,372,571 | 1971 |
| 273,179 | 592,012 | 907,331 | 7,752 | 10,768 | | 29,148 | 8,081,015 | 1972 |
| 300,464 | 642,595 | 996,651 | 8,590 | 11,918 | | 29,410 | 8,494,519 | 1973 |
| 323,623 | 701,965 | 1,060,894 | 9,738 | 12,941 | | 31,400 | 8,930,232 | 1974 |
| 286,356 | 652,460 | 1,076,675 | 10,424 | 13,760 | | 29,524 | 8,491,745 | 1975 |
| 295,931 | 708,601 | 1,110,970 | 10,474 | 14,416 | | 31,636 | 8,806,731 | 1976 |
| 298,896 | 740,344 | 1,010,016 | 11,033 | 15,490 | | 30,547 | 8,764,718 | 1977 |
| 299,398 | 763,826 | 1,062,165 | 11,089 | 16,129 | | 28,654 | 8,813,289 | 1978 |
| 330,359 | 868,551 | 1,110,539 | 11,178 | 16,092 | | 27,065 | 9,465,786 | 1979 |
| 349,052 | 951,258 | 1,187,344 | 11,741 | 16,627 | | 26,501 | 9,906,842 | 1980 |
| 377,565 | 1,051,558 | 1,268,327 | 12,517 | 17,986 | | 25,571 | 10,430,624 | 1981 |
| 383,071 | 1,060,401 | 1,241,008 | 11,107 | 18,504 | | 27,195 | 10,428,026 | 1982 |
| 374,595 | 997,651 | 1,183,607 | 10,620 | 18,389 | | 26,247 | 10,201,400 | 1983 |
| 380,296 | 1,001,002 | 1,306,684 | 11,109 | 19,533 | | 25,891 | 10,650,238 | 1984 |
| 387,236 | 1,086,934 | 1,263,278 | 11,469 | 19,779 | | 27,957 | 11,247,092 | 1985 |
| 445,720 | 1,171,640 | 1,425,000 | 11,780 | 19,760 | | 32,910 | 12,537,620 | 1986 |
| 458,080 | 1,185,130 | 1,494,110 | 12,580 | 19,520 | | 31,750 | 13,063,790 | 1987 |
| 432,910 | 1,167,290 | 1,486,740 | 12,470 | 19,430 | | 31,630 | 12,843,870 | 1988 |
| 440,150 | 1,216,760 | 1,590,960 | 13,010 | 20,480 | | 33,410 | 13,402,180 | 1989 |
| 447,360 | 1,265,450 | 1,691,700 | 13,740 | 21,850 | | 36,150 | 13,795,990 | 1990 |
| 447,020 | 1,268,600 | 1,704,170 | 13,430 | 22,100 | | 35,680 | 13,710,450 | 1991 |
| 443,890 | 1,253,860 | 1,722,580 | 14,510 | 22,340 | | 28,250 | 13,550,800 | 1992 |
| 441,290 | 1,273,770 | 1,747,410 | 13,470 | 23,830 | | 36,290 | 13,569,050 | 1993 |
| 450,330 | 1,291,270 | 1,782,850 | 13,570 | 25,000 | | 15,230 | 13,695,970 | 1994 |
| 460,700 | 1,320,690 | 1,849,460 | 14,260 | 25,310 | | 13,490 | 14,026,670 | 1995 |
| 469,920 | 1,350,380 | 1,878,640 | 14,710 | 24,730 | | 16,710 | 14,172,530 | 1996 |
| 475,430 | 1,420,540 | 1,894,380 | 14,560 | 18,390 | 6,880 | 12,990 | 14,420,020 | 1997 |