

68-D-21 123
Published by Authority of the HON. W.D. EULER, M.P.,
Minister of Trade and Commerce.

CANADA
DEPARTMENT OF TRADE AND COMMERCE
DOMINION BUREAU OF STATISTICS
GENERAL STATISTICS BRANCH

INCOMES ASSESSED
FOR
INCOME WAR TAX
IN
CANADA
1937

And Income War Tax Collected Thereon
Classified by Provinces, by Size of Incomes and
by Occupations.

Prepared from Information Supplied by the Income Tax Division,
Department of National Revenue,
by Authority of the Hon. J. L. Ilsley, K.C., M.P.,
Minister of National Revenue.



OTTAWA
1938

DOMINION BUREAU OF STATISTICS
GENERAL STATISTICS BRANCH
OTTAWA

Dominion Statistician:

R. H. Coats, LL.D., F.R.S.C., F.S.S. (Hon.)

INCOMES ASSESSED FOR INCOME WAR TAX IN CANADA

In countries where income tax is a normal feature of the revenue system, the statistics of incomes that come to the knowledge of the income tax officials have long been regarded as furnishing a guide both to the aggregate amount of the national income and more particularly to its distribution by income classes and by occupations of income taxpayers. Thus most estimates of the amount and the distribution of income in the United Kingdom and the United States take as their starting point the income tax statistics of incomes coming under review.

In Canada on account of the relatively high standard of living of our people the exemption limit has been comparatively high. Indeed, under income tax legislation of 1926 to 1931, the exemption limit for individual income tax was \$3,000 for married and \$1,500 for single persons in respect of incomes of the years 1925 to 1930 both inclusive. In the session of 1932, however, the exemption limit was reduced to \$2,400 for married and \$1,200 for single persons in respect of incomes of 1931 while in the 1933 session a further reduction was made to \$2,000 for married and \$1,000 for single persons in respect of incomes of 1932 and later. The effect of these reductions is reflected in the large increases in the number of income taxpayers in the lower income classes.

The general rate of corporation income tax which, after an exemption of \$2,000, had been 10 per cent on incomes under \$5,000 and 10½ per cent on incomes of \$5,000 or over from 1919 to 1924 was reduced to 9 per cent on incomes of 1925, 8.1 per cent on incomes of 1926 and 8 per cent on incomes of 1927, 1928 and 1929. It was raised again to 10 per cent on incomes of 1930, to 11 per cent on incomes of 1931 of \$5,000 or less and 11.55 per cent on incomes in excess of \$5,000, to 12½ per cent on incomes of 1932 and 1933 with an extra 1 per cent where corporations and joint stock companies filed a return consolidating their profit or loss with that of their subsidiary or subsidiaries, to 13½ per cent on incomes of 1934 with an extra 1½ per cent for consolidation, and to 15 per cent on incomes of 1935 with an extra 2 per cent for consolidation. Again in respect of the incomes realized in the fiscal period ended 1932 the \$2,000 exemption hitherto afforded corporations was removed.

In the consideration of the following tables, it should be remembered that the bulk of the income tax from individuals is collected in April, May and June, the first quarter of the fiscal year, on the income of the then preceding calendar year. Thus the figures of income assessed for the fiscal year ended March 31, 1937 apply in the main to the calendar year 1935, the income tax due on these incomes being collected mainly in April, May and June of 1936. "Income Class" is determined on the basis of "Net Income" that is gross income less allowable deductions but before statutory exemptions.

The figures of Table 1 show the total amount of income assessed for the purposes of the income war tax, by individual and corporate incomes for the last seventeen fiscal years, together with the amount received for such taxation. Particularly notable is the rapid increase of the total incomes assessed from \$744,000,000 in the fiscal year ended 1927 to \$1,371,500,000 in the fiscal year ended 1931. Owing largely to the depression, the incomes assessed in 1932, 1933 and 1934 showed successive declines to \$829,300,000, indicating a serious contraction in both individual and corporate incomes from 1930 to 1934 as compared with 1929. While in 1933 individual incomes increased from \$660,100,000 to \$685,500,000 owing in part to the reduction of the exemption limit bringing many thousand more incomes under review, in 1934 both individual and corporation incomes were distinctly lower. In 1935 the total rose again to \$928,555,030, in 1936 to \$1,073,442,116, and in 1937 to \$1,080,890,070.

Table 2 shows the amount of income assessed by Provinces. So far as corporate incomes are concerned, this is largely determined by the location of the head offices of Canadian corporations.

Table 3 shows the average amount paid by individual and corporate taxpayers in the latest fiscal year.

Table 5 shows by individuals and corporations the number of taxpayers and the amount of taxes paid in the last four fiscal years by size of income classes, while Table 6 gives the same information by occupations of the taxpayers, individual or corporate, also for four years. Table 7 gives by provinces the number of individual and corporate taxpayers and the amount of taxes collected in the last four years, together with percentages showing the percentage of individuals and corporations paying tax in each province and of the revenue collected from each province.

Tables 8 and 9 give detailed information relating to size of income classes and amount of taxes paid by individuals and corporations in each province, together with similar information classified by occupations of individuals and corporations.

Besides the amount collected as income tax, in the fiscal year 1937 there was collected an additional \$8,910,014, this being the product of the tax imposed in 1934, and collected at the source, on interest or dividends paid by Canadian debtors to non-residents of Canada and on interest or dividends received by Canadian residents by way of bearer coupons or cheques where such are payable by Canadian debtors, optionally or otherwise, in foreign currencies, and such coupons or cheques are cashed in a currency which is at a premium over Canadian funds. The receipts are classified by provinces, no further classification being available. In the fiscal year 1934, the first year in which this tax was collected, receipts amounted to \$4,829,635, and to \$5,816,435 in 1935. Table 10 shows the proceeds of this tax for the two latest fiscal years.

1. AMOUNT OF INDIVIDUAL AND CORPORATE INCOME ASSESSED FOR THE PURPOSES OF THE INCOME WAR TAX, AND INCOME TAX REVENUE PAID IN TO THE RECEIVER-GENERAL, FISCAL YEARS ENDED MARCH 31, 1921-37.

Note. - Income war tax revenue received by the Receiver-General in the fiscal years ended 1919 and 1920 was \$9,349,720 and \$20,263,740 respectively.

Incomes Assessed

Fiscal Year	Individuals		Corporations		Total Amount	Income war tax paid to the Receiver General
	No.	Amount	No.	Amount		
		\$		\$	\$	\$
1921 ...	190,581	-	3,696	-	912,410,429	46,381,824
1922 ...	290,584	1,058,577,617	8,286	403,951,553	1,462,529,170	78,684,355
1923 ...	281,182	823,100,878	6,010	269,307,047	1,092,407,925	59,711,538
1924 ...	239,036	802,617,497	5,569	305,410,374	1,108,027,871	54,204,028
1925 ...	225,514	701,892,820	6,236	297,267,428	999,160,248	56,248,043
1926 ...	209,539	697,016,973	5,738	306,093,673	1,003,110,646	55,571,962
1927 /...	116,029	465,689,900	5,777	278,494,991	744,184,891	47,386,309
1928 ...	122,026	604,736,116	6,121	435,496,832	1,040,232,948	56,571,047
1929 ...	129,663	668,687,536	7,438	526,714,731	1,195,402,267	59,422,323
1930 ...	142,154	781,174,030	7,957	544,019,414	1,325,193,444	69,020,726
1931 ...	143,601	815,714,684	7,603	555,763,956	1,371,478,640	71,048,022
1932 ...	133,621	660,107,257	6,010	332,498,963	992,606,220	61,254,400
1933 x ..	166,972	685,543,980	6,483	258,547,584	944,091,564	62,066,697
1934 x ..	203,957	617,717,251	8,913	211,614,313	829,331,564	56,569,537
1935 ...	184,195	655,380,912	10,458	273,174,118	928,555,030	60,991,631
1936 ...	199,102	714,333,602	10,970	359,108,514	1,073,442,116	75,502,202
1937 ...	217,049	728,043,754	12,146	352,846,316	1,080,890,070	93,455,228

/ In 1927 the exemption limit was raised from \$2,000 to \$3,000 for married, and from \$1,000 to \$1,500 for single persons.

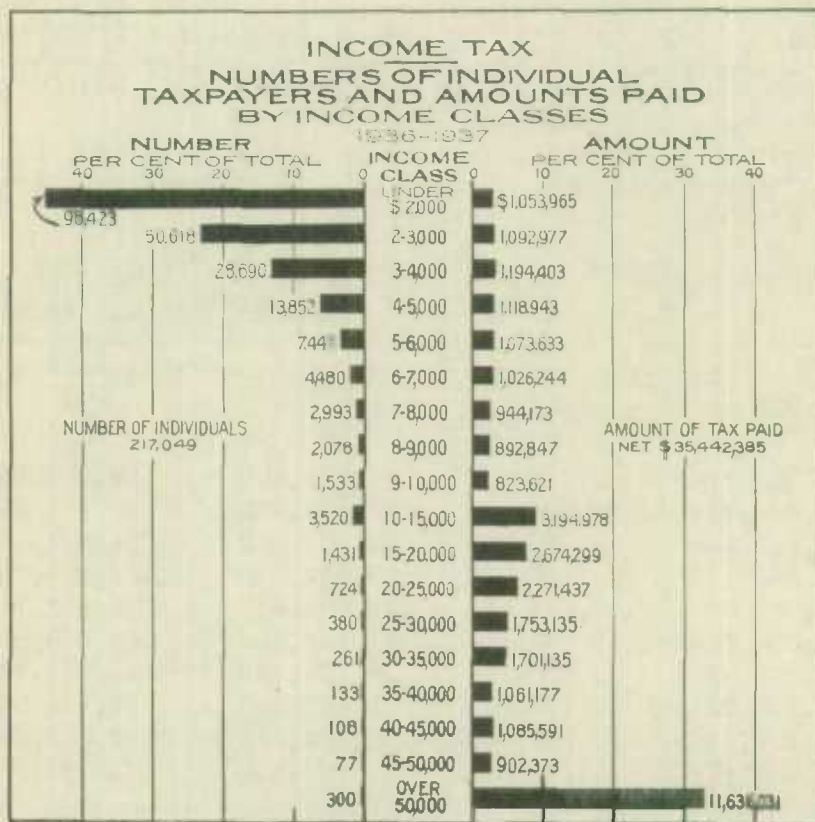
x In 1932 the exemption limit was lowered from \$3,000 to \$2,400 for married, and from \$1,500 to \$1,200 for single persons, and in 1933 it was again lowered to \$2,000 for married and to \$1,000 for single persons.

2. AMOUNT OF INCOME ASSESSED FOR THE PURPOSES OF THE INCOME WAR TAX BY PROVINCES, FOR THE FISCAL YEARS ENDED MARCH 31, 1933-37.

	Amount of Income Assessed				
	1933 x	1934 x	1935	1936	1937
	\$	\$	\$	\$	\$
P. E. I.	2,015,664	2,072,019	2,256,109	4,579,652	4,446,650
N. S.	23,699,355	19,701,482	21,405,900	21,794,087	23,969,857
N. B.	16,253,444	16,551,288	14,207,882	14,389,098	16,539,884
Que.	259,566,516	179,807,900	273,987,869	357,486,710	331,710,154
Ont.	448,057,907	428,279,628	449,885,677	501,917,767	517,310,542
Man.	53,808,386	45,049,397	47,188,764	46,760,597	48,430,521
Sask.	19,765,936	19,056,999	15,226,696	15,347,973	16,918,431
Alta.	32,757,215	43,652,512	35,653,360	35,171,837	36,833,766
B. C.	87,124,464	73,972,698	67,822,116	74,959,621	83,771,834
Yukon	1,042,677	1,187,641	920,657	1,034,774	958,431
TOTALS	944,091,564	829,331,564	928,555,030	1,073,442,116	1,080,890,070

3. AVERAGE INCOME TAX PAID BY INDIVIDUALS AND CORPORATIONS, BY OCCUPATIONS,
FISCAL YEAR 1936-37.

Occupation	Average Income Tax Paid	
	Individuals	Corporations
	\$	\$
Agrarians	82.95	512.80
Professional	272.20	-
Employees	77.47	-
Merchants, retail	117.26	1,176.48
Merchants, wholesale	361.29	2,315.78
Manufacturers	285.73	8,698.86
Natural Resources	202.24	40,865.87
Financial	726.77	2,521.80
Transportation and Public Utilities	-	10,360.39
Personal Corporations	8,322.76	-
All Others	365.42	1,413.72
GRAND AVERAGE	163.28	4,776.29



4. NUMBER OF INDIVIDUAL AND CORPORATE TAXPAYERS AND AMOUNT OF INCOME ASSESSED
FOR THE PURPOSES OF THE INCOME WAR TAX ACT, BY PROVINCES, FISCAL YEARS ENDED
MARCH 31, 1935-37.

1. INDIVIDUALS

Province	1935		1936		1937	
	No.	Amount	No.	Amount	No.	Amount
		\$		\$		\$
P. E. I.	586	1,789,796	573	1,614,343	567	1,466,532
N. S.	5,736	18,495,746	6,272	17,277,567	6,391	19,873,944
N. B.	4,537	12,906,109	4,015	12,650,283	4,641	13,586,679
Que.	40,769	175,090,952	46,043	207,818,903	49,373	226,402,761
Ont.	85,005	309,047,205	91,932	336,187,062	101,506	319,983,675
Man.	11,728	38,977,621	12,742	39,246,521	13,355	39,347,682
Sask.	6,339	14,714,075	6,058	14,609,768	6,427	15,860,518
Alta.	10,264	29,869,317	10,018	28,632,096	11,180	29,560,767
B. C.	18,784	52,542,234	21,033	55,277,749	23,170	61,102,765
Yukon	447	911,171	416	1,019,310	439	958,431
TOTALS	184,195	654,344,226	199,102	714,333,602	217,049	728,043,754

2. CORPORATIONS

Province	1935		1936		1937	
	No.	Amount	No.	Amount	No.	Amount
		\$		\$		\$
P. E. I.	136	466,313	176	2,965,309	229	2,980,118
N. S.	349	2,910,154	407	4,516,520	407	4,095,914
N. B.	270	1,301,773	298	1,738,816	368	2,953,205
Que.	2,091	97,675,501	2,247	149,667,807	2,740	105,307,393
Ont.	5,099	140,828,472	4,857	165,730,705	5,110	197,426,867
Man.	564	8,211,143	607	7,514,075	705	9,082,840
Sask.	273	707,351	328	738,205	373	1,057,912
Alta.	483	5,784,043	514	6,539,741	552	7,272,998
B. C.	1,187	15,279,882	1,532	19,681,872	1,662	22,669,069
Yukon	6	9,486	4	15,464	-	-
TOTALS	10,458	273,174,118	10,970	359,108,514	12,146	352,846,316

5. NUMBER OF INDIVIDUAL AND CORPORATE TAXPAYERS BY SIZE OF INCOME AND AMOUNT OF TAXES PAID UNDER THE INCOME WAR TAX ACT, FISCAL YEARS ENDED MARCH 31, 1933-37.

1. INDIVIDUALS

(a) Number of Taxpayers

Income Class	1933	1934	1935	1936	1937
Under \$2,000	63,276	93,316	85,385	89,724	98,423
\$2,000 to \$3,000	29,156	46,207	41,918	46,198	50,618
\$3,000 to \$4,000	27,546	27,778	24,127	26,804	28,690
\$4,000 to \$5,000	15,760	13,312	11,672	12,766	13,852
\$5,000 to \$6,000	8,951	6,670	6,238	6,759	7,448
\$6,000 to \$7,000	5,556	4,082	3,729	4,267	4,480
\$7,000 to \$8,000	3,481	2,770	2,464	2,816	2,993
\$8,000 to \$9,000	2,580	1,937	1,777	1,898	2,078
\$9,000 to \$10,000	1,962	1,445	1,229	1,422	1,533
\$10,000 to \$15,000	4,577	3,284	2,815	3,303	3,520
\$15,000 to \$20,000	1,653	1,254	1,198	1,290	1,431
\$20,000 to \$25,000	872	665	558	654	724
\$25,000 to \$30,000	483	349	329	345	380
\$30,000 to \$35,000	333	228	211	236	261
\$35,000 to \$40,000	169	162	132	137	133
\$40,000 to \$45,000	130	116	70	101	108
\$45,000 to \$50,000	97	75	84	78	77
\$50,000 and over	390	307	259	304	300
TOTALS	166,972	203,957	184,195	199,102	217,019

(b) Amount of Taxes Paid

	\$	\$	\$	\$	\$
Under \$2,000	416,776	989,083	950,120	987,387	1,053,965
\$2,000 to \$3,000	453,936	1,015,183	938,923	1,042,133	1,092,977
\$3,000 to \$4,000	538,647	1,096,121	1,023,176	1,125,428	1,194,403
\$4,000 to \$5,000	559,397	995,500	987,367	1,049,783	1,118,943
\$5,000 to \$6,000	573,859	874,915	900,743	976,905	1,073,633
\$6,000 to \$7,000	570,900	810,922	808,817	948,545	1,026,244
\$7,000 to \$8,000	513,383	771,434	761,327	878,603	944,173
\$8,000 to \$9,000	560,968	743,943	757,751	834,797	892,847
\$9,000 to \$10,000	562,341	718,510	667,977	767,668	823,620
\$10,000 to \$15,000	2,405,573	2,735,469	2,402,676	3,033,935	3,194,978
\$15,000 to \$20,000	1,980,689	2,032,264	1,982,488	2,357,644	2,674,299
\$20,000 to \$25,000	1,903,341	1,881,997	1,645,480	2,029,986	2,271,437
\$25,000 to \$30,000	1,568,725	1,439,868	1,263,474	1,548,875	1,753,135
\$30,000 to \$35,000	1,528,988	1,289,887	1,124,562	1,485,413	1,701,135
\$35,000 to \$40,000	986,314	1,114,983	911,269	1,071,460	1,061,177
\$40,000 to \$45,000	855,278	947,111	651,415	996,645	1,085,591
\$45,000 to \$50,000	768,749	757,856	837,922	866,677	902,373
\$50,000 and over	9,032,358	8,785,854	6,458,127	11,055,666	11,636,031
Totals	25,780,222	29,000,900	25,073,614	33,057,550	35,500,961
Unclassified amounts	564,750	501,980	450,950	309,337	232,669
Totals	26,344,972	29,502,880	25,524,564	33,366,887	35,733,630
Refunds	385,506	319,165	323,172	383,655	291,245
Net Totals	25,959,466	29,183,715	25,201,392	32,983,232	35,442,385

5. NUMBER OF INDIVIDUAL AND CORPORATE TAXPAYERS BY SIZE OF INCOME AND AMOUNT OF TAXES PAID UNDER THE INCOME WAR TAX ACT, FISCAL YEARS ENDED MARCH 31, 1933-37 -conc.

2. CORPORATIONS

(a) Number of Taxpayers

Income Class	1933	1934	1935	1936	1937
Under \$2,000	-	4,575	6,167	6,306	6,671
\$2,000 to \$3,000	1,423	1,040	885	776	950
\$3,000 to \$4,000	693	542	482	479	558
\$4,000 to \$5,000	529	337	314	384	403
\$5,000 to \$6,000	355	252	251	289	298
\$6,000 to \$7,000	296	188	177	193	244
\$7,000 to \$8,000	206	142	169	179	191
\$8,000 to \$9,000	210	131	129	155	155
\$9,000 to \$10,000	188	105	113	114	155
\$10,000 to \$15,000	520	342	366	407	522
\$15,000 to \$20,000	344	204	247	252	354
\$20,000 to \$25,000	242	156	155	188	199
\$25,000 to \$30,000	153	97	118	151	169
\$30,000 to \$35,000	149	91	98	105	126
\$35,000 to \$40,000	113	61	58	79	105
\$40,000 to \$45,000	75	50	63	69	64
\$45,000 to \$50,000	77	54	43	67	90
\$50,000 and over	904	540	617	773	892
Totals	6,483 /1	8,913 /2	10,458 /3	10,970 /4	12,146

(b) Amount of Taxes Paid

	\$	\$	\$	\$	\$
Under \$2,000	-	331,105	479,820	547,271	659,781
\$2,000 to \$3,000	91,654	209,587	280,660	309,947	381,317
\$3,000 to \$4,000	141,045	199,204	249,672	259,761	328,084
\$4,000 to \$5,000	187,115	185,218	226,180	271,588	303,870
\$5,000 to \$6,000	151,721	176,256	201,651	238,891	294,199
\$6,000 to \$7,000	164,531	166,846	175,257	199,553	258,323
\$7,000 to \$8,000	129,184	119,848	170,205	196,966	237,978
\$8,000 to \$9,000	180,129	156,980	170,536	214,176	213,394
\$9,000 to \$10,000	159,422	131,742	160,873	165,293	241,772
\$10,000 to \$15,000	656,580	567,791	677,923	774,018	1,060,377
\$15,000 to \$20,000	574,294	493,291	575,809	651,499	986,321
\$20,000 to \$25,000	599,364	483,036	503,561	602,834	737,521
\$25,000 to \$30,000	471,897	340,525	412,059	585,823	688,609
\$30,000 to \$35,000	525,761	447,571	467,861	511,228	651,375
\$35,000 to \$40,000	469,670	326,112	322,354	387,046	605,868
\$40,000 to \$45,000	393,761	272,523	376,584	390,267	449,998
\$45,000 to \$50,000	432,857	416,218	321,751	455,800	629,706
\$50,000 and over	31,229,794	22,939,240	30,590,016	36,169,233	49,967,659
Totals	36,560,007/1	27,969,757/2	36,363,794/3	42,933,281/4	58,690,403/5
Unclassified amounts	1,106	18,869	30,219	28,874	2,627
Totals	36,561,113	27,988,626	36,394,013	42,962,155	58,693,030
Refunds	453,882	602,804	603,774	443,184	680,187
Net Totals	36,107,231	27,385,822	35,790,239	42,518,971	58,012,843

/1 Totals include 6 corporations paying \$1,229 in taxation. /2 Totals include 6 corporations paying \$6,664 in taxation. /3 Totals include 6 corporations paying \$1,022 in taxation. /4 Totals include 4 corporations paying \$2,088 in taxation. /5 Totals include corporations paying \$4,251 in taxation.

6. INCOME TAX PAID, BY OCCUPATIONS OF THE TAXPAYERS, FISCAL YEARS ENDED MARCH 31, 1933 - 1937.

1. INDIVIDUALS

(a) Number of Taxpayers

Classes	1933 ^x	1934 ⁺	1935	1936	1937
Agrarians	249	262	416	694	921
Professionals	6,012	5,941	5,800	6,579	6,992
Employees	132,722	167,737	149,418	159,972	174,349
Merchants, retail	6,009	4,960	5,104	6,417	7,400
Merchants, wholesale	690	575	620	832	878
Manufacturers	531	467	442	547	596
Natural resources	101	77	99	155	161
Financial	9,736	11,753	11,673	12,995	13,871
Personal Corporations	510	618	584	538	541
Family Corporations	1,780	1,576	116	14	nil
All others	8,632	9,991	9,923	10,359	11,340
Totals	166,972	203,957	184,195	199,102	217,049

(b) Amount of Taxes Paid

Classes	1933	1934	1935	1936	1937
	\$	\$	\$	\$	\$
Agrarians	27,620	22,334	24,083	46,609	76,395
Professionals	1,762,428	2,008,471	1,609,621	1,967,035	1,903,221
Employees	9,700,590	11,340,010	10,930,997	12,474,844	13,506,473
Merchants, retail	620,154	527,693	552,256	748,782	867,710
Merchants, wholesale	184,932	217,233	201,435	318,988	317,214
Manufacturers	179,678	129,978	112,466	164,014	170,196
Natural resources	14,061	11,514	39,819	41,559	32,561
Financial	6,048,695	7,512,473	6,379,505	8,931,621	9,980,752
Personal Corporations	3,113,532	2,768,992	2,351,883	4,433,134	4,502,616
Family Corporations	1,685,614	1,354,613	154,329	31,247	-
All others	2,442,918	3,107,589	2,717,220	3,899,717	4,143,823
Unclassified	564,750	501,980	450,950	309,337	232,669
Totals	26,344,972	29,502,880	25,524,564	33,366,887	35,733,630
Refunds	385,506	319,165	323,172	383,655	291,245
Net Totals	25,959,466	29,183,715	25,201,392	32,983,232	35,442,385

^x In 1932 the exemption limit was lowered from \$3,000 to \$2,400 for married and from \$1,500 to \$1,200 for single persons.

⁺ In 1933 the exemption limit was further lowered from \$2,400 to \$2,000 for married and from \$1,200 to \$1,000 for single persons.

6. INCOME TAX PAID, BY OCCUPATIONS OF THE TAXPAYERS, FISCAL YEARS ENDED MARCH 31,
1933-1937 -- Concl'd.

1. CORPORATIONS

(a) Number of Taxpayers

Classes	1933	1934 ^x	1935	1936	1937
Agrarians	40	71	92	114	132
Merchants, retail	1,017	1,427	1,645	1,854	2,238
Merchants, wholesale	741	874	1,086	1,150	1,308
Manufacturers	1,829	1,897	2,250	2,727	3,060
Natural resources	169	198	186	214	259
Financial	1,270	2,853	3,544	2,806	2,862
Transportation and Public Utilities	316	434	463	555	586
All others	1,101	1,159	1,192	1,550	1,702
Totals	6,483	8,913	10,458	10,970	12,146

(b) Amount of Taxes Paid

Classes	1933	1934 ^x	1935	1936	1937
	\$	\$	\$	\$	\$
Agrarians	32,370	19,146	32,344	56,859	67,697
Merchants, retail	2,060,741	1,332,731	1,542,673	2,103,684	2,632,761
Merchants, wholesale	1,848,583	1,491,913	2,057,735	2,418,014	3,029,043
Manufacturers	16,357,552	11,849,040	15,079,937	21,264,276	26,618,505
Natural resources	3,177,428	3,017,750	7,848,415	4,317,700	10,543,396
Financial	5,821,512	4,688,265	4,339,441	5,748,756	7,217,403
Transportation and Public Utilities	4,451,196	3,607,251	3,695,881	5,114,318	6,071,188
All others	2,810,625	1,963,661	1,767,368	1,909,674	2,510,410
Unclassified	1,106	18,869	30,219	28,874	2,627
Totals	36,561,113	27,988,626	36,394,013	42,962,155	58,693,030
Refunds	453,882	602,804	603,774	443,184	680,187
Net totals	36,107,231	27,385,822	35,790,239	42,518,971	58,012,843
Grand Totals, Individuals and Corporations	62,066,697	56,569,537	60,991,631	75,502,202	93,455,228

^x In 1933 the statutory exemption of \$2,000 on corporation incomes was removed.

7. INDIVIDUALS AND CORPORATIONS PAYING INCOME TAX AND AMOUNT OF INCOME TAX COLLECTED, BY PROVINCES, WITH THE PERCENTAGES OF TAXPAYERS AND OF TAXES COLLECTED IN EACH PROVINCE, FISCAL YEARS ENDED MARCH 31, 1934-37.

1. INDIVIDUALS

(a) Number of Taxpayers

Province	1934 ^x		1935		1936		1937	
	No.	Per cent	No.	Per cent	No.	Per cent	No.	Per cent
P. E. Island	556	.27	586	.32	573	.29	567	.26
Nova Scotia	5,939	2.91	5,736	3.12	6,272	3.15	6,391	2.94
New Brunswick	4,958	2.43	4,537	2.46	4,015	2.02	4,641	2.14
Quebec	42,876	21.02	40,769	22.13	46,043	23.12	49,373	22.75
Ontario	95,853	47.00	85,005	46.15	91,932	46.18	101,506	46.77
Manitoba	14,413	7.07	11,728	6.37	12,742	6.40	13,355	6.15
Saskatchewan	7,338	3.62	6,339	3.44	6,058	3.04	6,427	2.96
Alberta	11,650	5.71	10,264	5.57	10,018	5.03	11,180	5.15
British Columbia	19,824	9.72	18,784	10.20	21,033	10.56	23,170	10.68
Yukon	500	.25	447	.24	416	.21	439	.20
Head Office	-	-	-	-	-	-	-	-
Totals	203,957	100.00	184,195	100.00	193,102	100.00	217,049	100.00

(b) Amount of Taxes Collected

Province	1934 ^x		1935		1936		1937	
	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent
P. E. Island	25,505	.09	34,268	.14	31,350	.095	37,487	.11
Nova Scotia	524,300	1.80	510,531	2.03	637,618	1.933	642,122	1.81
New Brunswick	471,420	1.61	363,470	1.44	517,635	1.569	450,948	1.27
Quebec	9,912,171	33.96	8,309,391	32.97	10,878,483	32.982	11,519,245	32.50
Ontario	14,089,962	48.28	12,007,946	47.65	16,708,017	50.657	18,427,058	51.99
Manitoba	1,053,598	3.61	884,297	3.51	1,036,565	3.143	1,105,573	3.12
Saskatchewan	263,253	.90	203,494	.80	213,546	.647	227,615	.65
Alberta	665,273	2.28	557,357	2.21	601,640	1.824	635,016	1.79
British Columbia	1,758,846	6.03	1,874,414	7.44	2,033,279	6.164	2,145,384	6.05
Yukon	19,808	.07	15,651	.06	15,762	.048	19,268	.05
Head Office	399,579	1.37	440,573	1.75	309,337	.938	232,669	.66
Totals	29,183,715	100.00	25,201,392	100.00	32,983,232	100.000	35,442,385	100.00

^x In 1933 the exemption limit was lowered from \$24,000 to \$2,000 for married and from \$1,200 to \$1,000 for single persons.

7. INDIVIDUALS AND CORPORATIONS PAYING INCOME TAX AND AMOUNT OF INCOME TAX COLLECTED, BY PROVINCES WITH THE PERCENTAGES OF TAXPAYERS AND OF TAXES COLLECTED IN EACH PROVINCE, FISCAL YEARS ENDED MARCH 31, 1934-37 - Cont'd.

2. CORPORATIONS

(a) Number of Taxpayers

Province	1934 ^x		1935		1936		1937	
	No.	Per cent	No.	Per cent	No.	Per cent	No.	Per cent
P. E. Island	83	.93	136	1.30	176	1.61	229	1.88
Nova Scotia	318	3.57	349	3.34	407	3.71	407	3.34
New Brunswick	210	2.35	270	2.58	298	2.72	368	3.03
Quebec	1,883	21.12	2,091	19.99	2,247	20.48	2,740	22.56
Ontario	4,131	46.35	5,099	48.76	4,857	44.28	5,110	42.06
Manitoba	392	4.40	564	5.39	607	5.53	705	5.83
Saskatchewan	319	3.58	273	2.61	328	2.99	373	3.07
Alberta	418	4.69	483	4.62	514	4.68	552	4.54
British Columbia	1,153	12.94	1,187	11.35	1,532	13.96	1,662	13.69
Yukon	6	.07	6	.06	4	.04	-	-
Head Office	-	-	-	-	-	-	-	-
Totals	8,913	100.00	10,458	100.00	10,970	100.00	12,146	100.00

(b) Amount of Taxes Collected

Province	1934		1935		1936		1937	
	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent
	\$		\$		\$		\$	
P. E. Island	96,208	.351	108,542	.303	260,817	.613	333,182	.574
Nova Scotia	344,875	1.259	405,315	1.132	496,131	1.167	683,068	1.177
New Brunswick	164,874	.603	200,738	.561	284,715	.670	447,987	.772
Quebec	8,750,570	31.953	10,759,944	30.064	12,794,120	30.091	15,815,136	27.261
Ontario	14,523,601	53.033	20,096,336	56.150	23,448,239	55.146	33,794,708	58.254
Manitoba	799,023	2.918	985,321	2.753	1,102,827	2.594	1,322,071	2.280
Saskatchewan	99,720	.364	86,811	.243	106,201	.250	169,687	.293
Alberta	678,115	2.476	702,837	1.965	945,249	2.224	1,165,482	2.009
British Columbia	1,903,303	6.950	2,413,154	6.742	3,049,710	7.172	4,274,644	7.368
Yukon	6,664	.024	1,022	.003	2,088	.005	4,251	.007
Head Office	18,869	.069	30,219	.084	28,874	.068	2,627	.005
Totals	27,385,822	100.000	35,790,239	100.000	42,518,971	100.000	58,012,843	100.000

x In 1933 the statutory exemption of \$2,000 on corporation incomes was removed.

7. INDIVIDUALS AND CORPORATIONS PAYING INCOME TAX AND AMOUNT OF INCOME TAX COLLECTED, BY PROVINCES, WITH THE PERCENTAGES OF TAXPAYERS AND OF TAXES COLLECTED IN EACH PROVINCE, FISCAL YEARS ENDED MARCH 31, 1934-37. - Concl.

3. COMBINED TOTALS - INDIVIDUALS AND CORPORATIONS

(a) Number of Taxpayers

Province	1934		1935		1936		1937	
	No.	Per cent	No.	Per cent	No.	Per cent	No.	Per cent
P. E. Island	639	.30	722	.37	749	.36	796	.35
Nova Scotia	6,257	2.94	6,085	3.13	6,679	3.18	6,798	2.97
New Brunswick	5,168	2.43	4,807	2.47	4,313	2.05	5,009	2.19
Quebec	44,759	21.03	42,860	22.02	48,290	22.99	52,113	22.74
Ontario	99,984	46.97	90,104	46.29	96,789	46.07	106,616	46.52
Manitoba	14,805	6.95	12,292	6.31	13,349	6.35	14,060	6.13
Saskatchewan	7,707	3.62	6,612	3.40	6,386	3.04	6,800	2.96
Alberta	12,068	5.67	10,747	5.52	10,532	5.02	11,732	5.12
British Columbia	20,977	9.85	19,971	10.26	22,565	10.74	24,832	10.83
Yukon	506	.24	453	.23	420	.20	439	.19
Head Office	-	-	-	-	-	-	-	-
Totals	212,870	100.00	194,653	100.00	210,072	100.00	229,195	100.00

(b) Amount of Taxes Collected

Province	1934		1935		1936		1937	
	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent
	\$		\$		\$		\$	
P. E. Island	121,713	.22	142,810	.23	292,167	.39	370,669	.40
Nova Scotia	869,175	1.54	915,846	1.50	1,133,748	1.50	1,325,190	1.42
New Brunswick	636,294	1.12	564,208	.93	802,350	1.06	898,934	.96
Quebec	18,662,741	32.99	19,069,335	31.26	23,672,603	31.36	27,334,382	29.25
Ontario	28,613,563	50.58	32,104,282	52.64	40,156,256	53.19	52,221,766	55.88
Manitoba	1,852,621	3.28	1,869,618	3.07	2,139,392	2.83	2,427,643	2.60
Saskatchewan	362,973	.64	290,305	.47	319,747	.42	397,302	.42
Alberta	1,343,388	2.37	1,260,194	2.07	1,546,889	2.05	1,800,499	1.93
British Columbia	3,662,149	6.47	4,287,568	7.03	5,082,989	6.73	6,420,028	6.87
Yukon	26,472	.05	16,673	.03	17,850	.02	23,519	.02
Head Office	418,448	.74	470,792	.77	338,211	.45	235,296	.25
Totals	56,569,537	100.00	60,991,631	100.00	75,502,202	100.00	93,455,228	100.00

8. STATEMENT SHOWING NUMBER OF INDIVIDUAL AND CORPORATE TAXPAYERS AND AMOUNT OF TAX PAID UNDER THE INCOME WAR TAX ACT, 1917, DURING THE FISCAL YEAR 1936-37, CLASSIFIED ACCORDING TO INCOME CLASS AND PROVINCES

1. INDIVIDUALS

Province	Under \$2,000		\$2,000 to \$3,000		\$3,000 to \$4,000		\$4,000 to \$5,000		\$5,000 to \$6,000		\$6,000 to \$7,000	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
		\$		\$		\$		\$		\$		\$
P. E. Island	232	2,674	142	2,923	80	3,574	43	3,006	20	2,857	7	1,937
Nova Scotia	2,933	31,277	1,467	30,842	865	35,267	432	33,139	229	33,341	122	28,328
New Brunswick	2,058	20,581	1,128	21,646	689	25,354	310	23,315	145	21,206	83	19,495
Quebec	20,634	230,473	11,537	275,111	6,812	300,414	3,283	275,222	1,921	277,800	1,132	271,800
Ontario	45,313	487,806	23,813	514,368	13,390	562,500	6,757	543,856	3,551	513,437	2,179	493,652
Manitoba	6,502	66,296	3,005	59,184	1,654	64,955	801	60,992	417	57,838	276	58,200
Saskatchewan	3,240	31,732	1,620	27,590	870	28,637	308	22,315	171	23,031	76	15,091
Alberta	5,453	56,431	2,641	50,979	1,446	54,061	679	52,808	327	45,290	220	45,704
British Columbia	11,799	123,008	5,158	106,416	2,838	117,389	1,232	103,526	661	97,900	381	90,615
Yukon	259	3,687	107	3,918	46	2,252	7	764	6	935	4	1,422
Totals	98,423	1,053,965	50,618	1,092,977	28,690	1,194,403	13,852	1,118,943	7,448	1,073,633	4,480	1,026,244

Province	\$7,000 to \$8,000		\$8,000 to \$9,000		\$9,000 to \$10,000		\$10,000 to \$15,000		\$15,000 to \$20,000		\$20,000 to \$25,000	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
		\$		\$		\$		\$		\$		\$
P. E. Island	15	4,477	13	4,764	7	2,904	5	4,082	3	4,456	-	-
Nova Scotia	80	25,518	72	29,977	40	23,282	89	85,147	26	48,470	13	36,337
New Brunswick	50	16,266	40	14,466	31	17,576	62	52,548	19	33,696	10	30,408
Quebec	833	265,275	571	248,579	399	216,873	1,037	914,601	478	927,041	261	827,742
Ontario	1,382	443,194	939	415,207	747	408,939	1,740	1,623,062	712	1,313,001	358	1,132,648
Manitoba	166	47,051	124	47,991	101	46,263	185	158,321	64	108,953	24	70,369
Saskatchewan	53	14,466	40	13,291	13	6,419	25	17,287	7	10,677	4	17,416
Alberta	115	35,756	86	33,368	57	30,913	113	93,473	23	42,432	10	27,795
British Columbia	296	91,475	190	84,110	138	70,452	260	241,957	99	185,573	44	128,722
Yukon	3	695	3	1,094	-	+	4	4,500	-	-	-	-
Totals	2,993	944,173	2,078	892,847	1,533	823,621	3,520	3,194,978	1,431	2,674,299	724	2,271,437

+ Classes grouped to conceal net income and identity of taxpayers

8. STATEMENT SHOWING NUMBER OF INDIVIDUAL AND CORPORATE TAXPAYERS AND AMOUNT OF TAX PAID UNDER THE INCOME WAR TAX ACT, 1917, DURING THE FISCAL YEAR 1936-37, CLASSIFIED ACCORDING TO INCOME CLASS AND PROVINCES - Cont'd.

1. INDIVIDUALS - Con.

Province	\$25,000 to \$30,000		\$30,000 to \$35,000		\$35,000 to \$40,000		\$40,000 to \$45,000		\$45,000 to \$50,000	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
		\$		\$		\$		\$		\$
P. E. Island	-	-	-	-	-	-	-	-	-	-
Nova Scotia	8	46,512	8	51,836	-	+	3	29,136	-	-
New Brunswick	8	35,712	-	+	-	+	5	52,611	-	-
Quebec	141	652,065	89	560,052	55	455,284	36	362,321	34	397,360
Ontario	194	904,384	137	931,786	58	485,523	46	466,140	34	389,650
Manitoba	8	37,729	9	57,064	8	434,478	8	77,415	-	+
Saskatchewan	-	+	-	-	-	+	-	-	-	-
Alberta	4	10,819	-	+	3	15,482	-	-	3	45,994
British Columbia	17	65,914	18	100,397	9	61,410	10	97,968	6	69,369
Yukon	-	-	-	-	-	-	-	-	-	-
Totals	380	1,753,135	261	1,701,135	133	1,061,177	108	1,085,591	77	902,373

Province	\$50,000 and over		TOTALS		UNCLASSIFIED		TOTALS		14
	No.	Amount	No.	Amount	Amount	No.	Amount		
		\$		\$	\$		\$		
P. E. Island	-	-	567	37,648	-	567	37,648		
Nova Scotia	4	86,660	6,391	655,068	-	6,391	655,068		
New Brunswick	3	68,174	4,641	453,055	-	4,641	453,055		
Quebec	120	4,172,486	49,373	11,630,501	-	49,373	11,630,501		
Ontario	156	6,935,362	101,506	18,534,516	-	101,506	18,564,516		
Manitoba	3	48,362	13,355	1,110,462	-	13,355	1,110,462		
Saskatchewan	-	-	6,427	227,952	-	6,427	227,952		
Alberta	-	-	11,180	641,305	-	11,180	641,305		
British Columbia	14	324,987	23,170	2,161,186	-	23,170	2,161,186		
Yukon	-	-	439	19,268	-	439	19,268		
Head Office	-	-	-	-	232,669	-	232,669		
Gross Total	300	11,636,031	217,049	35,500,961	232,669	217,049	35,733,630		
Deductions							291,245		
Net Total							35,442,385		

+ Classes grouped to conceal net income and identity of taxpayers.

8. STATEMENT SHOWING NUMBER OF INDIVIDUAL AND CORPORATE TAXPAYERS AND AMOUNT OF TAX PAID UNDER THE INCOME WAR TAX ACT, 1917, DURING THE FISCAL YEAR 1936-37, CLASSIFIED ACCORDING TO INCOME CLASS AND PROVINCES - Cont'd.

2. CORPORATIONS

Province	Under \$2,000		\$2,000 to \$3,000		\$3,000 to \$4,000		\$4,000 to \$5,000		\$5,000 to \$6,000		\$6,000 to \$7,000	
	No.	Amount \$	No.	Amount \$	No.	Amount \$	No.	Amount \$	No.	Amount \$	No.	Amount \$
P. E. Island	104	10,489	14	5,832	8	3,807	12	6,158	6	4,328	-	+
Nova Scotia	245	21,920	41	15,128	12	7,445	19	13,617	11	10,114	5	5,143
New Brunswick	240	19,567	36	13,076	17	8,566	6	4,667	7	6,347	7	6,814
Quebec	1,239	132,686	232	87,182	153	85,989	109	76,084	77	71,328	65	66,744
Ontario	2,693	274,183	409	169,367	228	137,672	174	132,949	118	115,763	93	97,116
Manitoba	471	40,808	45	18,508	21	11,684	14	14,323	17	17,237	16	22,904
Saskatchewan	283	20,399	20	8,162	11	4,686	6	4,250	11	9,611	-	+
Alberta	350	33,556	40	14,145	23	14,756	11	9,690	10	10,939	17	18,734
British Columbia	1,046	106,173	113	49,917	85	53,479	52	42,132	41	38,532	41	40,868
Yukon	-	-	-	-	-	-	-	-	-	-	-	-
Gross Total	6,671	659,781	950	381,317	558	328,084	403	303,870	298	284,199	244	258,323

Province	\$7,000 to \$8,000		\$8,000 to \$9,000		\$9,000 to \$10,000		\$10,000 to \$15,000		\$15,000 to \$20,000		\$20,000 to \$25,000	
	No.	Amount \$	No.	Amount \$	No.	Amount \$	No.	Amount \$	No.	Amount \$	No.	Amount \$
P. E. Island	6	4,493	4	3,625	3	2,450	18	22,244	9	17,570	6	11,187
Nova Scotia	6	8,118	4	6,274	5	13,195	18	37,179	5	11,751	3	12,872
New Brunswick	-	+	5	6,982	4	5,829	8	13,905	11	29,473	4	14,655
Quebec	48	56,546	40	54,171	47	74,565	129	280,012	102	278,988	57	197,247
Ontario	77	93,924	70	94,744	63	92,944	236	483,926	160	449,655	93	361,809
Manitoba	9	14,061	3	5,970	8	13,257	14	26,949	17	50,306	10	36,082
Saskatchewan	12	14,038	5	6,365	-	+	12	21,755	5	16,949	-	-
Alberta	10	13,264	5	8,761	5	3,604	27	55,304	8	26,223	4	20,150
British Columbia	23	33,534	19	26,502	20	35,928	60	119,103	37	105,406	22	83,519
Yukon	-	-	-	-	-	-	-	-	-	-	-	-
Gross Total	191	237,978	155	213,394	155	241,772	522	1,060,377	354	986,321	199	737,521

+ Classes grouped to conceal net income and identity of taxpayers.

8. STATEMENT SHOWING NUMBER OF INDIVIDUAL AND CORPORATE TAXPAYERS AND AMOUNT OF TAX PAID UNDER THE INCOME WAR TAX ACT, 1917, DURING THE FISCAL YEAR 1936-37, CLASSIFIED ACCORDING TO INCOME CLASS AND PROVINCES - Cont'd.

2. CORPORATIONS - con.

Province	\$25,000 to \$30,000		\$30,000 to \$35,000		\$35,000 to \$40,000		\$40,000 to \$45,000		\$45,000 to \$50,000	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
		\$		\$		\$		\$		\$
P. E. Island	7	22,559	-	+	4	12,913	-	+	3	7,920
Nova Scotia	3	16,415	3	15,987	4	20,316	-	+	5	35,112
New Brunswick	-	-	7	38,777	3	17,356	-	+	-	-
Quebec	41	193,538	34	167,370	34	166,562	25	151,953	30	201,817
Ontario	88	316,647	55	284,987	45	297,061	34	257,591	31	217,769
Manitoba	9	46,341	4	20,639	7	39,423	-	+	9	76,659
Saskatchewan	-	-	5	27,248	-	+	-	-	-	-
Alberta	11	45,904	8	39,751	-	+	-	-	4	29,997
British Columbia	10	47,205	10	56,616	8	52,237	5	40,454	8	60,432
Yukon	-	-	-	-	-	-	-	-	-	-
Gross Total	169	688,609	126	651,375	105	605,868	64	449,998	90	629,706

- 16 -

Province	\$50,000 and over		TOTALS		UNCLASSIFIED	TOTALS	
	No.	Amount	No.	Amount	Amount	No.	Amount
		\$		\$	\$		\$
P. E. Island	25	198,414	229	333,990	-	229	333,990
Nova Scotia	18	449,521	407	700,108	-	407	700,108
New Brunswick	13	263,352	368	449,365	-	368	449,365
Quebec	278	13,778,238	2,740	16,121,019	-	2,740	16,121,019
Ontario	443	30,098,578	5,110	33,976,685	-	5,110	33,976,685
Manitoba	31	868,693	705	1,323,845	-	705	1,323,845
Saskatchewan	3	36,324	373	169,785	-	373	169,785
Alberta	19	823,295	552	1,168,074	-	552	1,168,074
British Columbia	62	3,451,244	1,662	4,443,281	-	1,662	4,443,281
Yukon	-	-	-	4,251	-	-	4,251 +
Head Office	-	-	-	-	2,627	-	2,627
Gross Total	892	49,967,659	12,146	58,690,403	2,627	12,146	58,693,030
Deductions							680,187
Net Total							58,012,843

+ Classes grouped to conceal net income and identity of taxpayers.

9. STATEMENT SHOWING NUMBER OF INDIVIDUAL AND CORPORATE TAXPAYERS AND AMOUNT OF TAX PAID UNDER THE INCOME WAR TAX ACT, 1917, DURING THE FISCAL YEAR 1936-37, CLASSIFIED ACCORDING TO OCCUPATIONS AND PROVINCES.

1. INDIVIDUALS

Province	AGRARIANS		PROFESSIONALS		EMPLOYEES		MERCHANTS-RETAIL		MERCHANTS-WHOLESALE	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
		\$		\$		\$		\$		\$
P. E. Island	5	1,395	40	2,899	351	17,366	33	3,630	10	3,596
Nova Scotia	16	1,504	308	76,226	4,770	255,305	305	42,067	33	39,619
New Brunswick	-	+	212	20,697	3,482	225,125	234	20,385	3	566
Quebec	11	6,691	982	502,057	41,279	4,460,754	1,088	158,083	158	114,026
Ontario	325	25,676	3,426	1,016,826	80,084	6,516,257	3,962	513,262	381	124,060
Manitoba	31	978	434	63,145	11,624	694,879	275	21,369	97	16,555
Saskatchewan	142	5,885	325	27,826	5,329	144,880	342	24,394	12	1,287
Alberta	344	30,162	458	67,214	9,010	337,212	590	46,445	39	6,581
British Columbia	47	4,104	797	124,492	18,023	840,315	557	36,559	145	10,924
Yukon	-	-	10	1,839	397	14,380	14	1,516	-	-
Gross Total	921	76,395	6,992	1,903,221	174,349	13,506,473	7,400	867,710	878	317,214

Province	MANUFACTURES		NATURAL RESOURCES		FINANCIAL		TRANSPORTATION & PUBLIC UTILITIES		PERSONAL CORPORATIONS	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
		\$		\$		\$		\$		\$
P. E. Island	-	-	-	-	4	466	-	-	-	-
Nova Scotia	12	834	-	+	91	78,842	-	-	15	17,624
New Brunswick	5	375	6	1,043	49	17,498	-	-	48	82,440
Quebec	159	70,360	10	1,543	3,479	3,217,287	-	-	86	1,906,132
Ontario	305	87,604	52	20,734	7,667	5,851,689	-	-	137	2,034,687
Manitoba	17	1,677	4	197	93	19,664	-	-	96	187,644
Saskatchewan	6	702	-	+	156	12,955	-	-	4	860
Alberta	23	2,607	6	417	224	31,767	-	-	33	56,521
British Columbia	69	6,037	75	7,442	2,108	750,584	-	-	122	216,708
Yukon	-	-	8	1,185	-	+	-	-	-	-
Gross Total	596	170,196	161	32,561	13,871	9,980,752	-	-	541	4,502,616

+ Classes grouped to conceal identity of taxpayer.

9. STATEMENT SHOWING NUMBER OF INDIVIDUAL AND CORPORATE TAXPAYERS AND AMOUNT OF TAX PAID UNDER THE INCOME WAR TAX ACT, 1917, DURING THE FISCAL YEAR 1936-37, CLASSIFIED ACCORDING TO OCCUPATIONS AND PROVINCES - Cont'd.

1. INDIVIDUALS - Con.

Province	ALL OTHERS		UNCLASSIFIED		TOTALS	
	No.	Amount	Amount	No.	Amount	
		\$	\$		\$	
P. E. Island	124	8,297	-	567	37,648	
Nova Scotia	841	143,048	-	6,391	655,068	
New Brunswick	602	84,926	-	4,641	453,055	
Quebec	2,121	1,193,569	-	49,373	11,630,501	
Ontario	5,167	2,373,722	-	101,506	18,564,516	
Manitoba	684	104,353	-	13,355	1,110,462	
Saskatchewan	111	9,162	-	6,427	227,952	
Alberta	453	62,379	-	11,180	641,305	
British Columbia	1,227	164,020	-	23,170	2,161,186	
Yukon	10	347	-	439	19,268	
Head Office	-	-	232,669	-	232,669	
Gross Total	11,340	4,143,823	232,669	217,049	35,733,650	
Deductions					291,245	
Net Total					35,442,385	

2. CORPORATIONS

Province	AGRARIANS		PROFESSIONALS		EMPLOYEES		MERCHANT-RETAIL		MERCHANT-WHOLESALE	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
		\$		\$		\$		\$		\$
P. E. Island	12	1,368	-	-	-	-	18	4,856	6	5,237
Nova Scotia	-	+	-	-	-	-	105	36,577	46	34,646
New Brunswick	17	1,923	-	-	-	-	100	26,444	45	113,464
Quebec	13	3,397	-	-	-	-	417	331,011	274	556,420
Ontario	32	40,300	-	-	-	-	743	1,547,455	446	1,526,475
Manitoba	8	2,148	-	-	-	-	157	248,485	163	369,460
Saskatchewan	8	2,063	-	-	-	-	175	46,285	27	20,431
Alberta	15	7,535	-	-	-	-	156	85,133	59	73,113
British Columbia	27	8,963	-	-	-	-	367	306,515	242	329,797
Yukon	-	-	-	-	-	-	-	+	-	-
Gross Total	132	67,697	-	-	-	-	2,238	2,632,761	1,308	3,029,043

+ Classes grouped to conceal identity of taxpayer.

9. STATEMENT SHOWING NUMBER OF INDIVIDUAL AND CORPORATE TAXPAYERS AND AMOUNT OF TAX PAID UNDER THE INCOME WAR TAX ACT, 1917, DURING THE FISCAL YEAR 1936-37, CLASSIFIED ACCORDING TO OCCUPATIONS AND PROVINCES - Concl.

2. CORPORATIONS - Con.

Province	MANUFACTURES		NATURAL RESOURCES		FINANCIAL		TRANSPORTATION & PUBLIC UTILITIES		PERSONAL CORPORATIONS	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
		\$		\$		\$		\$		\$
P. E. Island	16	10,919	-	-	165	308,335	-	-	-	-
Nova Scotia	75	155,631	18	116,668	57	180,100	47	143,094	-	-
New Brunswick	78	112,101	18	28,590	38	14,161	33	119,418	-	-
Quebec	735	7,737,531	28	363,724	765	2,948,621	114	3,268,682	-	-
Ontario	1,610	16,734,400	87	8,546,774	1,355	3,300,439	182	1,170,271	-	-
Manitoba	114	218,561	11	62,236	139	269,478	22	36,289	-	-
Saskatchewan	36	54,833	4	3,608	57	16,545	13	10,803	-	-
Alberta	68	470,442	48	230,826	81	43,623	21	200,700	-	-
British Columbia	328	1,124,087	44	1,190,970	205	136,101	154	1,121,931	-	-
Yukon	-	-	-	-	-	-	-	+	-	-
Gross Total	3,060	26,618,505	258	10,543,396	2,862	7,217,403	586	6,071,188	-	-

Province	ALL OTHERS		UNCLASSIFIED		TOTALS	
	No.	Amount	No.	Amount	No.	Amount
		\$		\$		\$
P. E. Island	12	3,275	-	-	229	333,990
Nova Scotia	59	33,392	-	-	407	700,108
New Brunswick	39	33,264	-	-	368	449,365
Quebec	394	911,633	-	-	2,740	16,121,019
Ontario	655	1,110,569	-	-	5,110	33,976,685
Manitoba	91	117,189	-	-	705	1,323,845
Saskatchewan	53	15,217	-	-	373	169,785
Alberta	104	56,702	-	-	552	1,168,074
British Columbia	295	224,918	-	-	1,662	4,443,281
Yukon	+	4,251 +	-	-	+	4,251 +
Head Office	-	-	-	2,627	-	2,627
Gross Total	1,702	2,510,410	-	2,627	12,146	58,693,030
Deductions						680,187
Net Total						58,012,843

+ Classes grouped to conceal identity of taxpayer.

10. AMOUNT RECEIVED FROM SPECIAL FIVE PER CENT TAX ON INTEREST
AND DIVIDENDS, FISCAL YEARS ENDED MARCH 31, 1936 AND 1937.

Province	Amount of Tax Received		Percentage of Total	
	1936	1937	1936	1937
	\$	\$	p.c.	p.c.
Prince Edward Island	134,726	502,316	1.87	5.64
Nova Scotia	72,733	50,084	1.01	0.56
New Brunswick	8,836	12,006	0.12	0.13
Quebec	1,532,864	1,967,221	21.27	22.08
Ontario	4,903,102	5,940,309	68.03	66.66
Manitoba	65,203	56,821	0.90	0.64
Saskatchewan	8,096	12,093	0.11	0.14
Alberta	52,622	50,206	0.73	0.57
British Columbia	429,419	318,958	5.96	3.58
Yukon	—	—	—	—
Totals	7,207,601	8,910,014	100.00	100.00

STATISTICS CANADA LIBRARY
BIBLIOTHÈQUE STATISTIQUE CANADA



1010741630

