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THE PATTERN OF TAXATION IN CANADA

by ALLAN M. MASLOVE

ECONOMIC COUNCIL OF CANADA

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Allan M. Maslove

December 1972



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PREFACE

As part of its analysis of government decision-making in its *Eighth Annual Review*, the Economic Council of Canada conducted a preliminary examination of the income distribution consequences of revenue and expenditure policies across regions and income groups in Canada. The purpose of this Study is to analyse the distributional aspects of revenue policies in more detail, employing survey data that became available shortly after publication of the *Review*.

The Household Surveys Section of the Consumer Finance Research Division and the Family Expenditure Section of the Prices Division of Statistics Canada provided much of the data necessary for this Study, and I would like to thank Boris Mazikins and Harry Champion of those Sections for their assistance.

I would also like to thank Peter Cornell and Carl Wenaas for their valuable suggestions, and Micheline St-Cyr who carried out most of the necessary calculations. This Study has also benefited from the many helpful criticisms of David Dodge and especially those of Irwin Gillespie, both of whom commented in detail on an earlier draft.

Finally, of course, any shortcomings that remain are my responsibility.

CHAPTER 1

EQUITY AND TAXATION

In its *Eighth Annual Review*¹ the Economic Council of Canada emphasized the importance of equity considerations in planning and evaluating the economic programs of governments. Determining who pays for, and who benefits from, a particular government program is recognized to be equally as important as considering the effect on economic stabilization and resource allocation. For this reason the income distributional consequences of government actions have become a matter of concern in intelligent policy formulation. For example, when the broad goals of equity, stabilization, and allocation conflict, as they very often do, the policy-maker must be aware of how much of one objective he is "trading off" to attain more of another.

By examining taxes levied by all three levels of government in Canada, this study addresses one side of the equity question -- who pays for the various government activities. In a competitive market it is possible to assert that buyers of commodities bear the costs of producing them. The equity problem inherent in government actions is that only a very small portion of the goods and services provided by governments is allocated to consumers through markets.² By far the greatest part is distributed to the population in general (e.g., "public goods") or to persons according to criteria that are not

¹Economic Council of Canada, *Eighth Annual Review: Design for Decision-Making* (Ottawa: Information Canada, 1971), especially Chapter 4.

²The absence of a direct link between the benefits and the costs of most government programs does not necessarily argue that more of the products of government should be distributed through the market. There are often excellent reasons why this would not be feasible or desirable; indeed, it is often for these reasons that some goods and services are provided by governments in the first place. It may, however, suggest that if no important market imperfections exist (e.g., externalities), then the market may in fact be the most efficient and least bureaucratic allocating mechanism.

simultaneously established as a part of market transactions (e.g., age, sex, race, geographical location, wealth). Consequently, a question arises as to which individuals and groups pay the costs of the goods and services distributed outside market mechanisms. To answer this question, at least approximately, it is necessary first to examine the incidence of taxes in Canada.

Determining the incidence of a tax could loosely be defined as deciding who, in the final analysis, actually pays (bears the burden of) the tax. Virtually all taxes have the potential to affect the relative economic position of an individual (family) in two ways -- by affecting the income received (the income-sources side) or by altering the relative prices of the goods bought (the income-uses side). The net effect of these two adjustments is to change the real income position of the individual as compared to his pre-tax position and relative to other members of the community. Analysing the *relative* changes is the essence of the study of tax incidence.

It is important to note at this point that, consistent with the above definition of incidence, the objective here is to examine actual taxes borne by each income class, which may be quite different from the taxes initially levied on that group. Indeed, it is precisely this difference that is at the heart of tax shifting, and tax shifting in turn is at the heart of tax incidence. Furthermore, shifting may be of two types. Backward shifting occurs when a tax is passed to other factors of production and forward shifting occurs when a tax is passed on to consumers via relatively higher prices. Depending on the extent of relative price changes, shifting may range anywhere from zero per cent to over 100 per cent.³

³An illustrative example may be useful. Suppose the government levies a tax on the profits of corporations. Further assume that this "shock" disturbs an existing equilibrium in the economy. When the economy settles into a new equilibrium state, suppose it is possible to determine that one-quarter of the tax is borne by another factor of production (e.g., labour), one-quarter rests with the owners of corporations and one-half is passed on to consumers in the form of relative price changes. Then, one can say that 25 per cent of the tax is shifted backward, 25 per cent is not shifted (zero-shifting), and 50 per cent is shifted forward.

A substantial amount of theoretical work on tax incidence has already been done, using both partial and general equilibrium approaches, and it is not the intent of this Study to add to that body of theory. Rather, the intent is to employ some of the results of theoretical investigations to estimate the actual pattern of tax incidence in Canada. The tax revenues of all three levels of government are included in the analysis.

To be more specific, this Study analyses the incidence of taxes in Canada by province⁴ and, within provinces, by income groups. It thus goes a step further than earlier studies of tax incidence in Canada which concentrated on the overall pattern and did not deal with interprovincial variations.⁵ Included will be an examination of:

- (1) the level and progressiveness⁶ of individual taxes and of total taxes paid by the residents of each province;
- (2) the overall levels and progressivity of tax systems across provinces; and
- (3) the tax situations of families in comparable economic positions across provinces.

⁴Because of data limitations the Atlantic Provinces are considered as a group, as are Manitoba and Saskatchewan.

⁵I. J. Goffman, *The Burden of Canadian Taxation* (Toronto: Canadian Tax Foundation, 1962); W. I. Gillespie, *The Incidence of Taxes and Public Expenditures in the Canadian Economy*, studies of the Royal Commission on Taxation, no. 2 (Ottawa: Queen's Printer, 1964); and J. A. Johnson, *The Incidence of Government Revenues and Expenditures* (Toronto: Ontario Committee on Taxation, 1969). The Gillespie study, prepared for the Royal Commission on Taxation, remains the most complete analysis of fiscal incidence in Canada. As the title indicates, Gillespie dealt with the incidence of government expenditures as well as taxes. The Johnson study, which also included both revenues and expenditures, dealt with fiscal incidence in Ontario only.

⁶A tax is *progressive* if the effective average tax rate (taxes paid as a fraction of total income) increases as income rises. Thus revenues from a progressive tax will rise at a faster rate than income. A tax is *regressive* if the effective tax rate falls as income rises; it is *proportional* if the rate remains constant as income changes.

The Pattern of Taxation in Canada

In a quantitative study such as this, two basic approaches can be followed. The first deals with families on an individual basis. Using very detailed data, the effects of taxes on the relative economic position of each family are determined. Then, assuming that these families are representative of the general population in various ways, conclusions about the general pattern of tax incidence are drawn. This approach, while it promises a great deal of detail and accuracy, has only recently become feasible with the development of the techniques of microsimulation and the extensive data bases upon which it depends.

The second approach has been much more extensively explored and is the one used in this Study. The population is grouped into meaningful socioeconomic classes and a picture of tax incidence is drawn using information about each of the separate classes (e.g., mean income). In this Study, as in most others, the criterion employed to classify the population is annual income. This seems the logical choice, given that the purpose is to provide information useful in the evaluation of the equity⁷ aspects of government revenue policies. The results of this approach, while they may not describe the economic position of any actual family, are reliable when interpreted as "class averages".

It is important to note that this Study examines only one side of government fiscal activity -- tax revenues, or costs to the taxpayer. In order to draw a complete picture of the relative positions of individuals or groups as affected by government policies, it is necessary to use data about the incidence of the benefits of government expenditures as well.

A further caveat is in order here. This Study is empirical, but not in the econometric sense of the word. It is instead a quantification of theoretical assumptions and conclusions about tax incidence. Consequently it is not possible to apply statistical tests of significance to the results, or to employ conventional statistical

⁷In the context of the present Study, considerations of equity should be confined to a subjective evaluation of the "fairness" of the tax system with respect to: (a) the treatment of people at different income levels, and (b) the treatment of people with approximately the same incomes.

measures of confidence in their interpretation. For this reason, it is important to stress that the accuracy of the absolute numbers in this Study is unknown, and accepting them as hard facts should be avoided. The relative measures and the proportional relationships, however, are likely to be more stable. That is, the absolutes may be much more sensitive to the allocating procedures than are the relative measures. Conclusions about the taxes paid by Group A as compared to Group B will be valid, even though results about the absolute taxes they pay cannot be tested.

In what follows, Chapter 2 will construct the income classes in each province, first discussing the concepts of income that are used as yardsticks and then calculating the components of income by province and by income class. It is for these classes that tax incidence patterns will later be calculated. In Chapter 3, government revenues are analysed to determine which should properly be defined as taxes, and the incidence assumptions to be applied to each are explained. Allocation of taxes, by province, is discussed in Chapter 4. The final chapter allocates taxes to the various income classes within each province and discusses the tax patterns that emerge.

CHAPTER 2

INCOME DISTRIBUTION IN CANADA

The concept of "ability to pay", however measured, has traditionally been the yardstick against which the equity implications of taxation policies have been measured. It is for this reason that individuals or families are commonly grouped into income classes for purposes of estimating tax burdens.

To establish a base for the tax incidence analysis, this chapter constructs income classes for each of the provinces and estimates the distribution of income and its components across these classes.

THE FAMILY UNIT

The basic unit of individual identification in this study is the so-called *family unit*. This term is from the Statistics Canada definition used in its surveys of consumer finances in Canada.¹ In these surveys a *family* is defined as "a group of individuals sharing a common dwelling unit and related by blood, marriage, or adoption".² *Unattached individuals* are "persons living by themselves or rooming in a household where they are not related to other household members".³ *Family unit* then is the term used to designate families and unattached individuals.

It is convenient to adopt this terminology in this study for several reasons. First, the definition of a family unit conforms very closely to the basic decision-making entity, as conceived by many economists. Moreover,

¹Statistics Canada, *Income Distributions by Size in Canada, 1969* (hereafter referred to as *Income Survey*), Cat. No. 13-544 (Ottawa: Information Canada, 1972). Detailed data from the 1969 survey was provided in advance of publication.

²*Ibid.*, p. 14.

³*Ibid.*

it is essentially the same unit adopted by the Carter Commission on Taxation as being relevant for purposes of taxation.⁴ Finally, since the income classes constructed here are based on data from Statistics Canada *Income Survey*, it seems logical to use the same unit in the analysis.

In the other major source of data used in this Study -- the Statistics Canada survey of consumer expenditure patterns⁵ -- the basic family or spending unit is defined as "a group of persons dependent on a common or pooled income for the major items of expense and living in the same dwelling.... In the great majority of cases the members of spending units of two or more are related by blood, marriage or adoption.... Individual or one-person spending units are financially independent persons living alone or as roomers."⁶

While these two definitions of family units are not identical, they correspond very closely, and it is believed that the differences are not likely to be of appreciable importance in this Study.⁷ This is especially so because the main purpose of the two data sources is the derivation of the various distributive series used in the analysis; for the most part, the absolute measurements in these surveys are not utilized. That is, this Study employs series on shares attributable to each income class rather than the actual income and expenditure estimates themselves.

⁴Report of the Royal Commission on Taxation, vol. 3 (Ottawa: Queen's Printer, 1966), p. 13.

⁵Statistics Canada, *Family Expenditure in Canada, 1969*, vol. 1 (hereafter referred to as *Expenditure Survey*), Cat. No. 62-535 (Ottawa: Information Canada, forthcoming). Detailed data from this survey were provided in advance of publication.

⁶*Ibid.*

⁷For a complete discussion of the comparability of these two concepts, see G. Oja and J. R. Podoluk, "Discussion of Concepts and Methods in D.B.S. Surveys of Family Expenditures and Incomes", Dominion Bureau of Statistics, Central Research and Development Division unpublished paper (1963).

THE INCOME CONCEPT

It is a generally accepted tenet of economic theory that the broadest measure of "ability to pay" is wealth, defined so as to include both the physical and human capital that constitute people's lifetime endowments. Generally, however, such comprehensive measures are unavailable. Therefore economists who have required such measures in their analyses have used, instead, a concept of annual income as a proxy for wealth. To the extent that annual income represents the current stream of services from a stock of wealth, this is a perfectly reasonable assumption.

Naturally, then, it becomes important to select an income concept that meets certain conditions. First, it should represent the permanent flow of services and not include one-time transitory or windfall elements (which may be either positive or negative). This idea is very much akin to Friedman's theory of permanent income.⁸ Secondly, the chosen-income concept should include all types of income -- monetary and nonmonetary, realized and accrued.

Another issue in incidence studies is whether to use pre-government or post-government income as a base. That is, should incidence be measured by imposing the effect of government on a situation that would exist without it (pre-government income) or by removing the government sector from an existing state (post-government income)? From the standpoint of economic theory, this is a moot question; the two procedures are both consistent and correct. Practically, however, the choice may not be neutral. If the pre-government concept is chosen, it is necessary to remove all transfer payments and all benefits of public expenditures from personal incomes. The remainder is said to be income that would exist in the absence of government. Implicit in this procedure is the assumption that the government sector does not alter the basic level and distribution of income. Its effect is simply added on to the basic structure. But this really begs the question that an incidence study attempts to answer in the first place. On the other hand, if

⁸Milton Friedman, *A Theory of the Consumption Function*, National Bureau of Economic Research (Princeton: Princeton University Press, 1957).

post-government income is selected, it is difficult to know just how much of the expenditures of government should be included in the income base. If the objective of the study is to determine total fiscal incidence (that is, the relative changes in family real income positions due to governmental expenditures as well as taxes) then obviously the benefits of all government expenditures should be included in the post-government income concept. However, if the incidence study is restricted to taxation, as is the case here, the matter is not so clear-cut. One could, for example, accept government expenditures as given and analyse the incidence implications of alternative tax systems. Because of this uncertainty, the analysis in this Study will be carried out using both a pre-government measure (to be defined below as "Broad Income") and a modified post-government concept ("Full Income").

Basically, then, three income concepts are of relevance in this Study:

(1) Family Money Income (FMI) is the concept that would be familiar to most families. It is simply the total amount of money income (from all sources) received by a family in a year. Since this concept forms the basis for the Statistics Canada surveys of income and expenditures,⁹ the income classes in this Study are FMI classes. This raises a problem when nonmoney elements are added to income -- namely, that of "bracket jumpers". When nonmoney incomes (such as imputed rents) are included, some family units may jump from their FMI class into a higher income class. If this happens, and if the taxes they pay are not of the same proportion to total taxes as their incomes are to total incomes, then some distortion will occur in the observed pattern of taxation. However, it is not likely that this will involve enough families to alter the results significantly and,

⁹Statistics Canada, *Income Survey*, 1969; Statistics Canada, *Expenditure Survey*, 1969.

because of the lack of data,¹⁰ nothing is done here to explicitly account for bracket jumpers.

(2) Full Income (FI) is the sum of family money income plus certain nonmoney (imputed) income components. Included in the latter are such items as the rental value of owner-occupied dwellings, food and fuel produced and consumed on farms, and imputed interest. Corporate retained earnings and the unshifted portion of the corporate profits tax are also included because, if corporate taxes are deemed to be paid by individual shareholders, then, for consistency, the corresponding corporate earnings must be included in their incomes. Finally, included here are supplementary labour incomes minus the portion of social security contributions that is shifted to consumers.

Because Full Income is measured before taxes but after transfer payments to persons, it is neither a purely pre- or post-government concept. Consequently, from a purely theoretical point of view, it is not a valid concept. It is employed here, however, because transfer payments are commonly included as part of their income flows by the recipients. Moreover, as noted above, in a partial incidence study such as this one (taxes only), the distinction between pre- and post-government income concepts is not clear-cut. The Full Income concept becomes relevant if one regards expenditures as given and concentrates attention on the differential incidence patterns of various financing schemes.

¹⁰If certain measures of dispersion were available as well as the means of the various distributions, one solution to the problem would be the expansion of the income brackets. That is, instead of allowing families to move into other income brackets, they could be all kept together by adding the largest nonmoney income component to the upper limit and the smallest component to the lower limit of the bracket. By expanding the classes in this way, families would not move from one to another when nonmoney components were included. One consequence of this method would be the possibility of overlapping income brackets. Thus a family at the upper end of one bracket may have the same total income (monetary and nonmonetary) as a family at the lower end of the next bracket and may pay a different effective tax rate. This would not be inconsistent but in fact would tend to illustrate one of the curiosities of the tax system -- that is, that families with larger imputed components in income pay less taxes than families with the same income but larger monetary components.

Therefore, in Appendix A, tax incidence is calculated using Full Income as the base.

(3) Broad Income is a pre-government comprehensive income concept. It is equal to Full Income minus transfer payments. Thus it approximates what income would be before taxes and before government expenditures. Broad Income is the basic concept against which tax incidence is measured in this Study.

DISTRIBUTION OF INCOME

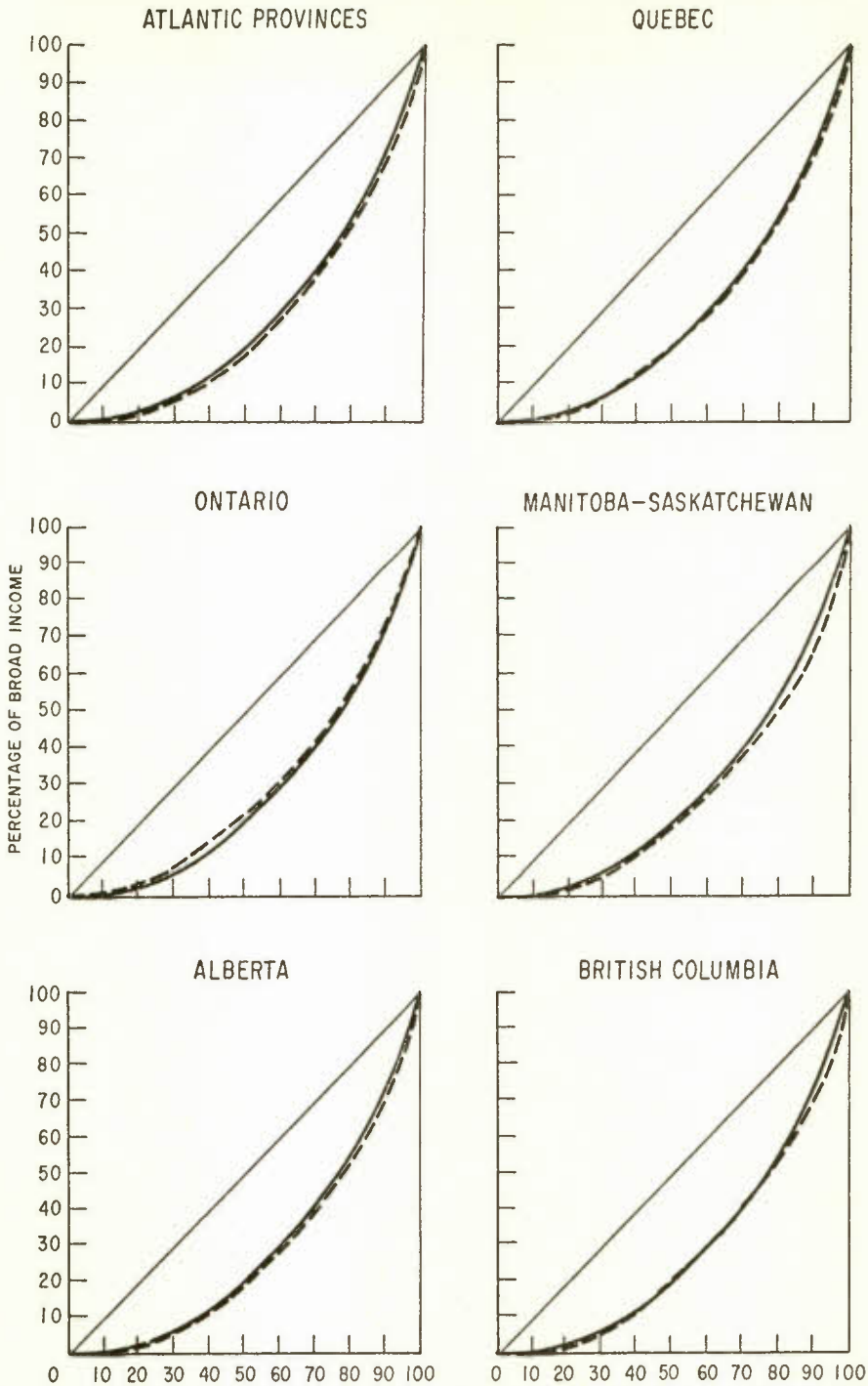
The provincial distribution of income is presented in Table 2.1; the notes to the table indicate the specific distributive series used to allocate the national totals. According to all three income concepts, Ontario has the highest family unit income, followed by British Columbia; these are the only two provinces above the national means. The next two provinces, Quebec and Alberta, are quite close together, with the exact ranking depending on the income concept employed. Manitoba-Saskatchewan and the Atlantic Provinces are, on average, the two lowest income regions. Utilizing the provincial totals derived in Table 2.1, Tables 2.3 through 2.9 present the distribution of income, by income class, in Canada and in each of the six regions.¹¹

The distribution patterns are all quite consistent across the provinces and regions of Canada, as summary Table 2.10 and Charts 2.1 and 2.2 illustrate. The charts present the conventional Lorenz-curve analysis.

¹¹Note that in some cases the average family money incomes are greater than the upper bounds of the FMI classes. This is so because National Accounts income totals are allocated rather than the actual *Income Survey* totals. The *Income Survey* tends to underestimate some of the income components. The procedure of using the NA totals, while compensating for the *Survey* underestimates, implicitly assumes that the *Survey* underestimates are distributionally neutral.

CHART 2-1

PATTERNS OF BROAD INCOME DISTRIBUTIONS IN CANADA, 1969*

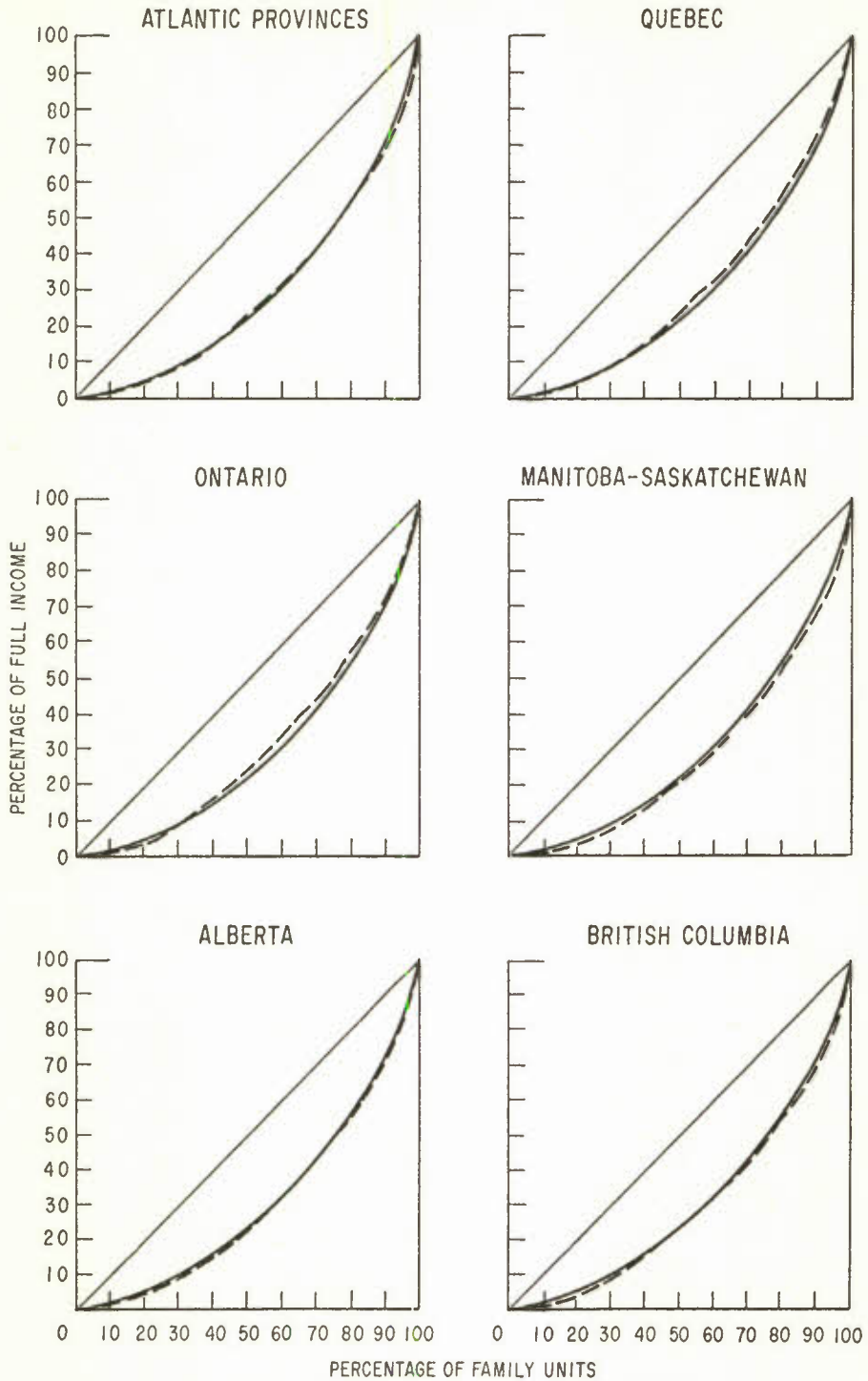


*In each case the solid line represents the distribution pattern for "All Provinces" and the broken line represents the pattern for the individual province.

Source: Table 2.10.

CHART 2-2

PATTERNS OF FULL INCOME DISTRIBUTIONS IN CANADA, 1969*



*In each case the solid line represents the distribution pattern for "All Provinces" and the broken line represents the pattern for the individual province.

Source: Table 2.10.

Income Distribution in Canada

The straight-line diagonal represents the line of complete income equality (each X per cent of the population receives X per cent of the income), and the curves, as they move away from this diagonal, represent greater degrees of income inequality. The solid line in each segment traces the average pattern of distribution for Canada as a whole (All Provinces), while the dashed line refers to the particular province in question.

When Canadian family units are ranked by income, the lowest 20 per cent receives about 2 per cent of the total Broad Income (about 4 per cent of Full Income). The next quintile receives about 9 per cent of Broad Income (about 10 per cent of Full Income), the third quintile about 18 per cent (about 18 per cent), the fourth quintile about 24 per cent (about 24 per cent), while the highest fifth of all family units receives about 47 per cent of total Broad Income (about 44 per cent of Full Income). At the extremes, the lowest 5 per cent of families receive much less than 1 per cent of total income (both concepts), whereas the highest 5 per cent receive more than 15 per cent.

As Table 2.10 and Charts 2.1 and 2.2 show, Broad Incomes are distributed in the Atlantic Provinces, Manitoba-Saskatchewan, and Alberta more unequally than the national average. When transfer payments are included (that is using Full Income), the distribution patterns in the Atlantic Provinces and Alberta become virtually the same as the national average. The pattern of income distribution in Manitoba-Saskatchewan becomes closer to the national average but still remains more unequal. In Quebec and British Columbia the distribution of Broad Income is very close to the national average. When Full Income is considered, the distribution in Quebec becomes slightly more equal relative to the national pattern, while the distribution in British Columbia remains about the same in relation to the national distribution. In Ontario, both Broad and Full Incomes appear to be more equally distributed than they are nationally.

Note that in each region Full Income (income including transfer payments to persons) is more equally distributed than Broad Income. This finding, of course, is in accordance with expectations, since the major objective of transfer payments is to effect a relative income transfer from higher- to lower-income groups.

The Pattern of Taxation in Canada

Table 2.1

INCOME, BY PROVINCE, 1969

(Millions of dollars)

Income Component	Atlantic Provinces	Quebec
1. Wages and salaries	2,491	10,617
2. Net income from farm operations	60	269
3. Net income of nonfarm unincorporated businesses	246	1,092
4. Paid nonfarm rents (residential)	4	38
5. Paid farm rents (residential)	1	4
6. Interest	91	500
7. Dividends	49	152
8. Private pension payments	39	119
9. Transfer payments from governments	481	1,244
10. Family Money Income (FMI)	3,462	14,035
11. Imputed farm rents (residential)	5	24
12. Imputed nonfarm rents (residential)	20	68
13. Imputed interest	22	120
14. Investment income of insurance companies and fraternal societies	49	250
15. Investment income of trustee pension funds	23	74
16. Supplementary labour income	136	577
17. <i>less</i> Social security contributions shifted to consumers	(40)	(127)
18. Food and fuel grown and consumed on farms	5	21
19. Transfers from corporations (bad debts)	4	12
20. Corporate retained earnings	86	265
21. Unshifted corporate profits tax payments	82	252
22. Nonmoney income	392	1,536
23. Full Income (FI)	3,854	15,571
24. <i>less</i> Transfer payments from governments	(481)	(1,244)
25. Broad Income (BI)	3,373	14,327
26. Family units (number of units)	537,250	1,721,420
27. Family Money Income per family unit (dollars)	6,444	8,153
28. Full Income per family unit (dollars)	7,174	9,045
29. Broad Income per family unit (dollars)	6,278	8,323

Source: See Appendix C.

(cont'd.)

Income Distribution in Canada

Table 2.1 (concl'd.)

Ontario	Manitoba Saskatchewan	Alberta	British Columbia	All Provinces	Canada
17,395	3,062	2,736	4,533	40,834	40,932
539	397	195	67	1,527	1,527
1,358	298	302	432	3,728	3,731
44	14	22	21	143	143
5	2	2	2	16	16
801	359	151	262	2,164	2,167
402	132	85	230	1,050	1,050
222	47	21	85	533	534
1,373	393	271	514	4,276	4,279
22,139	4,704	3,785	6,146	54,271	54,379
48	35	17	6	135	135
180	32	28	57	385	385
194	87	37	63	523	523
337	65	60	84	845	845
157	46	31	46	377	377
946	167	149	247	2,222	2,231
(194)	(40)	(41)	(57)	(499)	(499)
41	30	15	5	117	117
18	4	4	5	47	47
700	229	148	400	1,828	1,828
665	217	141	380	1,737	1,737
3,092	872	589	1,236	7,717	7,726
25,231	5,576	4,374	7,382	61,988	62,105
(1,373)	(393)	(271)	(514)	(4,276)	(4,279)
23,858	5,183	4,103	6,868	57,712	57,826
2,373,890	631,140	470,170	716,350	6,450,220	
9,326	7,453	8,050	8,580	8,414	
10,629	8,835	9,303	10,305	9,610	
10,050	8,212	8,727	9,587	8,947	

The Pattern of Taxation in Canada

Table 2.2
TRANSFER PAYMENTS FROM GOVERNMENTS, 1969
(Millions of dollars)

	National Accounts Total	Total Distri- buted	Atlantic Provinces	Quebec
<u>Federal</u>				
1. Family & youth allowances	613	613	60	217
2. Unemployment insurance compensation	499	499	59	177
3. Government employee pensions	172	172	13	38
4. OAS/GIS*	1,660	1,660	176	387
5. Other	657	391	51	125
<u>Provincial</u>				
6. Government employee pensions	62	62	5	14
7. Other	929	730	99	240
8. Education grants	913	--	--	--
9. Grants to benevolent associations	398	--	--	--
<u>Municipal</u>				
10. Direct relief	100	100	13	33
11. Grants to noncommercial institutions	5	--	--	--
12. Canada Pension Plan	38	38	5	0
13. Quebec Pension Plan	13	13	0	13
14. Total	6,060	4,279	481	1,244

*Old Age Security/Guaranteed Income Supplement.

Source: See Appendix C.

(cont'd.)

Income Distribution in Canada

Table 2.2 (concl'd.)

Ontario	Manitoba- Saskatchewan	Alberta	British Columbia	All Provinces Canada	
193	51	40	52	613	613
153	35	22	53	499	499
72	15	7	27	172	172
567	191	108	231	1,660	1,660
108	33	29	42	388	391
26	5	2	10	62	62
208	50	53	81	730	730
--	--	--	--	--	--
--	--	--	--	--	--
29	7	7	11	100	100
--	--	--	--	--	--
17	6	3	7	38	38
0	0	0	0	13	13
1,373	393	271	514	4,276	4,279

The Pattern of Taxation in Canada

Table 2.3

DISTRIBUTION OF INCOME, 1969
ALL PROVINCES

(Millions of dollars)

Income Component	Total	Family Money Income Class			
		Under \$2,000	\$2,000- \$2,999	\$3,000- \$3,999	\$4,000- \$4,999
1. Wages and salaries	40,834	245	449	939	1,511
2. Net income from farm operations	1,527	-27	98	127	128
3. Net income of nonfarm unincorporated businesses	3,728	4	60	104	130
4. Paid nonfarm rents (residential)	143	3	5	8	8
5. Paid farm rents (residential)	16	0	0	1	1
6. Interest	2,164	99	119	145	158
7. Dividends	1,050	14	14	26	33
8. Private pension payments	533	22	50	60	53
9. Transfer payments from governments					
-- Family allowances	613	15	26	35	43
-- OAS/GIS*	1,660	408	365	224	136
-- Government pension	234	10	22	26	23
-- Other	1,769	251	288	280	209
-- Total	4,276	684	701	565	411
10. Family Money Income (FMI)	54,271	1,044	1,496	1,975	2,433
11. Imputed farm rents (residential)	135	-2	9	11	11
12. Imputed nonfarm rents (residential)	385	20	17	18	18
13. Imputed interest	523	24	29	35	38
14. Investment income of insurance companies and fraternal societies	845	9	14	18	29
15. Investment income of trustee pension funds	377	0	1	2	5
16. Supplementary labour income	2,222	13	24	51	82
17. <i>Less</i> Social security contributions shifted to consumers	(499)	(21)	(19)	(23)	(27)
18. Food and fuel grown and consumed on farms	117	13	12	17	18
19. Transfers from corporations (bad debts)	47	2	2	2	2
20. Corporate retained earnings	1,828	24	24	46	57
21. Unshifted corporate profits tax payments	1,737	23	23	43	54
22. Nonmoney income	7,717	105	136	220	287
23. Full Income (FI)	61,988	1,149	1,632	2,195	2,720
24. <i>Less</i> Transfer payments from governments	(4,276)	(684)	(701)	(565)	(411)
25. Broad Income (BI)	57,712	465	931	1,630	2,309
26. Family units (number of units)	6,450,220	792,150	518,480	500,150	488,210
27. Family Money Income per family unit (dollars)	8,414	1,318	2,885	3,949	4,984
28. Full Income per family unit (dollars)	9,610	1,450	3,148	4,389	5,571
29. Broad Income per family unit (dollars)	8,947	587	1,796	3,259	4,730

*Old Age Security/Guaranteed Income Supplement.

Source: See Appendix C.

(cont'd.)

Income Distribution in Canada

Table 2.3 (concl'd.)

Family Money Income Class								
\$5,000- \$5,999	\$6,000- \$6,999	\$7,000- \$7,999	\$8,000- \$8,999	\$9,000- \$9,999	\$10,000- \$10,999	\$11,000- \$11,999	\$12,000- \$14,999	\$15,000 and over
2,287	2,818	3,634	3,716	3,389	3,471	2,981	6,574	8,820
98	58	66	96	63	66	36	146	572
134	175	175	149	224	291	101	365	1,816
8	7	7	7	8	4	7	10	61
1	1	1	1	1	0	1	1	7
158	184	115	108	117	106	84	180	591
12	53	28	27	32	44	37	70	660
60	46	35	15	24	19	13	47	89
49	56	64	61	54	47	34	63	66
111	90	55	71	27	27	25	46	75
26	20	15	7	11	8	6	21	39
136	136	140	76	57	25	37	74	60
322	302	274	215	149	107	102	204	240
3,080	3,644	4,335	4,334	4,007	4,108	3,362	7,597	12,656
9	5	6	8	5	6	3	13	51
19	25	30	31	31	30	23	49	74
38	45	28	26	28	26	20	43	143
39	61	68	72	68	63	58	130	216
12	17	25	28	28	32	25	64	138
125	153	198	202	184	189	162	358	481
(33)	(37)	(43)	(43)	(38)	(38)	(30)	(63)	(64)
11	9	7	8	6	5	3	4	4
3	3	4	4	4	4	3	6	8
20	91	49	48	57	77	64	121	1,150
19	87	47	45	54	73	61	116	1,092
262	459	419	429	427	467	392	841	3,273
3,342	4,103	4,754	4,763	4,434	4,575	3,754	8,438	16,129
(322)	(302)	(274)	(215)	(149)	(107)	(102)	(204)	(240)
3,020	3,801	4,480	4,548	4,285	4,468	3,652	8,234	15,889
518,150	512,100	539,150	480,700	395,890	363,060	274,990	533,410	533,420
5,944	7,116	8,040	9,016	10,121	11,315	12,226	14,242	24,101
6,450	8,012	8,818	9,908	11,200	12,604	13,651	15,819	30,237
5,828	7,422	8,309	9,461	10,824	12,309	13,280	15,436	29,787

The Pattern of Taxation in Canada

Table 2.4

DISTRIBUTION OF INCOME, 1969
ATLANTIC PROVINCES

(Millions of dollars)

Income Component	Total	Family Money Income Class			
		Under \$2,000	\$2,000- \$2,999	\$3,000- \$3,999	\$4,000- \$4,999
1. Wages and salaries	2,491	35	62	110	194
2. Net income from farm operations	60	1	5	15	4
3. Net income of nonfarm unincorporated businesses	246	3	8	7	15
4. Paid nonfarm rents (residential)	4	0	0	0	0
5. Paid farm rents (residential)	1	0	0	0	0
6. Interest	91	6	8	8	7
7. Dividends	49	0	0	5	1
8. Private pension payments	39	1	4	5	8
9. Transfer payments from governments					
-- Family allowances	60	2	5	6	7
-- OAS/GIS*	176	42	43	21	16
-- Government pension	18	0	2	2	3
-- Other	227	32	41	47	30
-- Total	481	76	91	76	56
10. Family Money Income (FMI)	3,462	122	178	226	285
11. Imputed farm rents (residential)	5	0	0	1	0
12. Imputed nonfarm rents (residential)	20	1	1	1	2
13. Imputed interest	22	2	2	2	2
14. Investment, income of insurance companies and fraternal societies	49	0	1	1	3
15. Investment income of trustee pension funds	23	0	0	0	1
16. Supplementary labour income	136	2	3	6	11
17. Less Social security contributions shifted to consumers	(40)	(2)	(3)	(3)	(4)
18. Food and fuel grown and consumed on farms	5	0	1	1	1
19. Transfers from corporations (bad debts)	4	0	1	0	0
20. Corporate retained earnings	86	1	1	9	2
21. Unshifted corporate profits tax payments	82	1	1	9	2
22. Nonmoney income	392	5	8	27	20
23. Full Income (FI)	3,854	127	186	253	305
24. Less Transfer payments from governments	(481)	(76)	(91)	(76)	(56)
25. Broad Income (BI)	3,373	51	95	177	249
26. Family units (number of units)	537,250	90,660	61,260	55,200	57,940
27. Family Money Income per family unit (dollars)	6,444	1,346	2,906	4,094	4,919
28. Full Income per family unit (dollars)	7,174	1,401	3,036	4,583	5,264
29. Broad Income per family unit (dollars)	6,278	563	1,551	3,207	4,298

*Old Age Security/Guaranteed Income Supplement.

Source: See Appendix C.

(cont'd.)

Income Distribution in Canada

Table 2.4 (concl'd.)

Family Money Income Class								
\$5,000- \$5,999	\$6,000- \$6,999	\$7,000- \$7,999	\$8,000- \$8,999	\$9,000- \$9,999	\$10,000- \$10,999	\$11,000- \$11,999	\$12,000- \$14,999	\$15,000 and over
271	274	262	222	182	164	179	289	247
0	4	5	6	0	1	1	18	0
13	19	19	11	17	8	16	8	102
0	0	1	1	1	0	0	0	1
0	0	0	0	0	0	0	0	1
8	11	10	6	2	3	4	7	11
2	0	3	1	0	1	2	10	24
4	1	3	3	4	1	1	2	2
8	8	7	4	3	3	2	3	2
15	8	6	7	5	4	3	3	3
2	0	2	1	2	1	1	1	1
14	16	12	10	5	5	5	5	5
39	32	27	22	15	13	11	12	11
337	341	330	272	221	191	214	346	399
0	0	1	1	0	0	0	2	0
2	2	2	2	1	1	1	2	2
2	3	2	1	1	1	1	1	2
4	6	5	4	4	4	4	6	7
1	3	2	2	2	2	3	3	4
15	15	14	12	10	9	10	16	13
(4)	(4)	(4)	(3)	(3)	(2)	(2)	(3)	(3)
1	0	0	0	1	0	0	0	0
1	1	1	0	0	0	0	0	0
3	1	6	1	0	2	2	16	42
2	1	5	1	0	2	2	16	40
27	28	34	21	16	19	21	59	107
364	369	364	293	237	210	235	405	506
(39)	(32)	(27)	(22)	(15)	(13)	(11)	(12)	(11)
325	337	337	271	222	197	224	393	495
57,290	48,380	40,680	30,080	22,020	17,230	17,300	23,910	15,300
5,882	7,048	8,112	9,043	10,036	11,085	12,370	14,471	26,078
6,354	7,627	8,948	9,741	10,763	12,188	13,584	16,939	33,072
5,673	6,966	8,284	9,009	10,081	11,433	12,948	16,437	32,353

The Pattern of Taxation in Canada

Table 2.5

DISTRIBUTION OF INCOME, 1969
QUEBEC

(Millions of dollars)

Income Component	Total	Family Money Income Class			
		Under \$2,000	\$2,000- \$2,999	\$3,000- \$3,999	\$4,000- \$4,999
1. Wages and salaries	10,617	53	138	340	446
2. Net income from farm operations	269	2	15	19	37
3. Net income of nonfarm unincorporated businesses	1,092	2	11	33	50
4. Paid nonfarm rents (residential)	38	1	2	2	2
5. Paid farm rents (residential)	4	0	0	0	0
6. Interest	500	16	21	22	28
7. Dividends	152	6	1	2	5
8. Private pension payments	119	6	7	9	13
9. Transfer payments from governments					
-- Family allowances	217	5	10	14	20
-- OAS/GIS*	387	96	76	44	34
-- Government pension	52	3	3	4	6
-- Other	588	83	121	83	84
-- Total	1,244	187	210	145	144
10. Family Money Income (FMI)	14,035	273	405	572	725
11. Imputed farm rents (residential)	24	0	1	2	3
12. Imputed nonfarm rents (residential)	68	3	2	3	4
13. Imputed interest	120	4	5	5	7
14. Investment, income of insurance companies and fraternal societies	250	3	5	8	12
15. Investment income of trustee pension funds	74	0	0	0	2
16. Supplementary labour income	577	3	8	18	24
17. <i>less</i> Social security contributions shifted to consumers	(127)	(4)	(5)	(7)	(8)
18. Food and fuel grown and consumed on farms	21	0	1	2	4
19. Transfers from corporations (bad debts)	12	0	1	1	1
20. Corporate retained earnings	265	10	2	4	9
21. Unshifted corporate profits tax payments	252	10	2	4	9
22. Nonmoney income	1,536	29	22	40	67
23. Full Income (FI)	15,571	302	427	612	792
24. <i>less</i> Transfer payments from governments	(1,244)	(187)	(210)	(145)	(144)
25. Broad Income (BI)	14,327	115	217	467	648
26. Family units (number of units)	1,721,420	199,700	136,930	147,950	143,650
27. Family Money Income per family unit (dollars)	8,153	1,368	2,958	3,866	5,047
28. Full Income per family unit (dollars)	9,045	1,512	3,118	4,137	5,513
29. Broad Income per family unit (dollars)	8,323	576	1,585	3,156	4,511

*Old Age Security/Guaranteed Income Supplement.

Source: See Appendix C.

(cont'd.)

Income Distribution in Canada

Table 2.5 (concl'd.)

Family Money Income Class								
\$5,000- \$5,999	\$6,000- \$6,999	\$7,000- \$7,999	\$8,000- \$8,999	\$9,000- \$9,999	\$10,000- \$10,999	\$11,000- \$11,999	\$12,000- \$14,999	\$15,000 and over
701	860	1,083	987	743	796	648	1,455	2,367
42	9	4	7	5	14	6	4	105
37	59	83	47	51	75	19	120	505
3	2	3	1	0	1	4	2	15
1	0	0	0	0	0	1	0	2
35	34	27	26	14	30	31	40	176
2	12	3	5	3	10	10	10	83
8	12	8	1	2	1	6	15	31
23	23	23	21	15	13	9	21	20
31	21	16	15	5	7	3	12	27
4	5	3	1	1	1	2	7	12
49	37	38	39	8	4	4	14	24
107	86	80	76	29	25	18	54	83
936	1,074	1,291	1,150	847	952	743	1,700	3,367
4	1	0	1	1	1	1	0	9
4	5	6	4	4	4	4	8	17
9	8	6	6	3	7	8	10	42
14	21	22	24	17	15	14	28	67
2	4	7	7	5	5	4	12	26
38	47	59	54	40	43	35	79	129
(9)	(11)	(13)	(11)	(8)	(9)	(7)	(14)	(21)
2	2	2	1	1	1	0	2	2
1	1	1	1	1	1	1	1	2
3	21	5	9	6	17	17	17	145
3	19	4	8	5	17	17	17	137
71	118	99	104	75	102	94	160	555
1,007	1,192	1,390	1,254	922	1,054	837	1,860	3,922
(107)	(86)	(80)	(76)	(29)	(25)	(18)	(54)	(83)
900	1,106	1,310	1,178	893	1,029	819	1,806	3,839
158,480	153,580	163,570	125,900	84,600	84,300	61,100	121,440	140,220
5,906	6,993	7,893	9,134	10,012	11,293	12,160	13,999	24,012
6,354	7,761	8,498	9,960	10,898	12,503	13,699	15,316	27,970
5,679	7,201	8,009	9,357	10,556	12,206	13,404	14,872	27,378

The Pattern of Taxation in Canada

Table 2.6

DISTRIBUTION OF INCOME, 1969
ONTARIO

(Millions of dollars)

Income Component	Total	Family Money Income Class			
		Under \$2,000	\$2,000- \$2,999	\$3,000- \$3,999	\$4,000- \$4,999
1. Wages and salaries	17,395	70	122	226	504
2. Net income from farm operations	539	-18	13	24	22
3. Net income of nonfarm unincorporated businesses	1,358	1	31	24	37
4. Paid non-farm rents (residential)	44	1	2	3	4
5. Paid farm rents (residential)	5	0	0	0	1
6. Interest	801	26	42	42	58
7. Dividends	402	5	9	4	10
8. Private pension payments	222	8	29	26	18
9. Transfer payments from governments					
-- Family allowances	193	3	4	6	9
-- OAS/GIS*	567	129	131	75	42
-- Government pension	98	4	13	12	8
-- Other	515	72	50	80	47
-- Total	1,373	208	198	173	106
10. Family Money Income (FMI)	22,139	301	446	522	760
11. Imputed farm rents (residential)	48	-2	1	2	2
12. Imputed nonfarm rents (residential)	180	6	7	7	8
13. Imputed interest	194	6	10	10	14
14. Investment income of insurance companies and fraternal societies	337	3	4	4	8
15. Investment income of trustee pension funds	157	0	0	1	1
16. Supplementary labour income	946	4	7	12	27
17. Less Social security contributions shifted to consumers	(194)	(6)	(6)	(6)	(8)
18. Food and fuel grown and consumed on farms	41	5	5	5	8
19. Transfers from corporations (bad debts)	18	1	0	1	1
20. Corporate retained earnings	700	8	16	8	17
21. Unshifted corporate profits tax payments	665	8	15	7	16
22. Nonmoney income	3,092	33	59	51	94
23. Full Income (FI)	25,231	334	505	573	854
24. Less Transfer payments from governments	(1,373)	(208)	(198)	(173)	(106)
25. Broad Income (BI)	23,858	126	307	400	748
26. Family units (number of units)	2,373,890	233,450	162,220	134,220	154,810
27. Family Money Income per family unit (dollars)	9,326	1,289	2,749	3,889	4,909
28. Full Income per family unit (dollars)	10,629	1,431	3,113	4,269	5,516
29. Broad Income per family unit (dollars)	10,050	540	1,892	2,980	4,832

*Old Age Security/Guaranteed Income Supplement.

Source: See Appendix C.

(cont'd.)

Income Distribution in Canada

Table 2.6 (concl'd.)

Family Money Income Class								
\$5,000- \$5,999	\$6,000- \$6,999	\$7,000- \$7,999	\$8,000- \$8,999	\$9,000- \$9,999	\$10,000- \$10,999	\$11,000- \$11,999	\$12,000- \$14,999	\$15,000 and over
835	974	1,270	1,548	1,392	1,583	1,426	3,201	4,244
5	21	2	52	24	-2	21	34	341
38	37	27	44	73	96	26	197	727
3	2	2	1	4	2	2	3	15
0	0	0	0	1	0	0	1	2
64	70	45	38	55	34	34	80	213
4	19	9	18	10	16	15	24	259
28	12	16	3	4	8	3	25	42
11	13	19	23	22	19	13	25	26
37	32	17	19	8	10	14	23	30
12	5	7	1	2	4	1	11	18
42	60	54	12	26	6	17	34	15
102	110	97	55	58	39	45	93	89
1,079	1,245	1,468	1,759	1,621	1,776	1,572	3,658	5,932
1	2	0	5	2	0	2	3	30
8	11	12	17	15	15	12	26	36
16	17	11	9	13	8	8	20	52
13	21	23	24	26	27	28	63	93
4	5	8	10	10	14	10	30	64
45	53	69	84	76	86	78	174	231
(11)	(13)	(14)	(17)	(15)	(16)	(13)	(30)	(39)
3	2	1	3	3	2	1	1	2
1	1	1	1	1	2	1	3	4
6	34	16	31	17	28	27	42	450
6	32	15	29	16	27	26	40	428
92	165	142	196	164	193	180	372	1,351
1,171	1,410	1,610	1,955	1,785	1,969	1,752	4,030	7,283
(102)	(110)	(97)	(55)	(58)	(39)	(45)	(93)	(89)
1,069	1,300	1,513	1,900	1,727	1,930	1,707	3,937	7,194
180,230	174,660	181,490	194,570	159,830	160,970	128,170	255,760	253,510
5,987	7,128	8,089	9,040	10,142	11,033	12,265	14,302	23,399
6,497	8,073	8,871	10,048	11,168	12,232	13,669	15,757	28,729
5,931	7,443	8,337	9,765	10,805	11,990	13,316	15,393	28,378

The Pattern of Taxation in Canada

Table 2.7

DISTRIBUTION OF INCOME, 1969
MANITOBA-SASKATCHEWAN

(Millions of dollars)

Income Component	Total	Family Money Income Class			
		Under \$2,000	\$2,000- \$2,999	\$3,000- \$3,999	\$4,000- \$4,999
1. Wages and salaries	3,062	37	52	119	132
2. Net income from farm operations	397	-6	50	55	51
3. Net income of nonfarm unincorporated businesses	298	4	5	22	14
4. Paid nonfarm rents (residential)	14	1	1	1	1
5. Paid farm rents (residential)	2	0	0	0	1
6. Interest	359	24	28	24	40
7. Dividends	132	2	2	4	7
8. Private pension payments	47	1	3	5	3
9. Transfer payments from governments					
-- Family allowances	51	3	4	4	3
-- OAS/GIS*	191	52	42	25	25
-- Government pension	20	1	1	2	1
-- Other	131	17	28	22	10
-- Total	393	73	75	53	39
10. Family Money Income (FMI)	4,704	136	216	283	288
11. Imputed farm rents (residential)	35	0	4	5	5
12. Imputed nonfarm rents (residential)	32	3	2	3	2
13. Imputed interest	87	6	7	6	10
14. Investment income of insurance companies and fraternal societies	65	1	1	2	2
15. Investment income of trustee pension funds	46	0	0	1	1
16. Supplementary labour income	167	2	3	7	7
17. <i>less</i> Social security contributions shifted to consumers	(40)	(3)	(2)	(3)	(3)
18. Food and fuel grown and consumed on farms	30	5	4	7	3
19. Transfers from corporations (bad debts)	4	0	0	0	0
20. Corporate retained earnings	229	3	3	6	13
21. Unshifted corporate profits tax payments	217	3	3	6	12
22. Nonmoney income	872	20	25	40	52
23. Full Income (FI)	5,576	156	241	323	340
24. <i>less</i> Transfer payments from governments	(393)	(73)	(75)	(53)	(39)
25. Broad Income (BI)	5,183	83	166	270	301
26. Family units (number of units)	631,140	104,030	69,420	69,700	54,480
27. Family Money Income per family unit (dollars)	7.453	1,307	3,111	4,060	5,286
28. Full Income per family unit (dollars)	8,835	1,500	3,472	4,634	6,241
29. Broad Income per family unit (dollars)	8,212	798	2,391	3,874	5,525

*Old Age Security/Guaranteed Income Supplement.

Source: See Appendix C.

(cont'd.)

Income Distribution in Canada

Table 2.7 (concl'd.)

Family Money Income Class									
\$5,000- \$5,999	\$6,000- \$6,999	\$7,000- \$7,999	\$8,000- \$8,999	\$9,000- \$9,999	\$10,000- \$10,999	\$11,000- \$11,999	\$12,000- \$14,999	\$15,000 and over	
168	273	279	251	300	269	242	364	576	
39	12	35	15	26	35	0	33	52	
16	22	9	16	25	26	0	12	127	
1	1	0	1	1	0	0	1	5	
0	0	0	0	0	0	0	0	1	
14	35	18	23	18	22	5	14	94	
1	3	7	2	2	2	1	8	91	
9	3	4	6	2	1	0	2	8	
4	5	5	3	4	4	2	4	6	
16	10	6	6	3	0	2	0	4	
4	1	2	2	1	0	0	1	4	
9	6	7	4	10	5	5	6	2	
33	22	20	15	18	9	9	11	16	
281	371	372	329	392	364	257	445	970	
3	1	3	1	2	3	0	3	5	
2	2	2	2	2	2	2	3	5	
3	8	4	6	4	5	1	4	23	
3	6	5	5	6	5	4	8	17	
2	2	4	3	5	4	2	5	17	
9	15	15	14	16	15	13	20	31	
(3)	(4)	(3)	(3)	(3)	(3)	(2)	(3)	(5)	
3	2	2	2	1	1	0	0	0	
0	1	1	0	1	0	0	0	1	
1	5	12	4	4	4	1	15	158	
1	4	12	3	4	4	1	14	150	
24	42	57	37	42	40	22	69	402	
305	413	429	366	434	404	279	514	1,372	
(33)	(22)	(20)	(15)	(18)	(9)	(9)	(11)	(16)	
272	391	409	351	416	395	270	503	1,356	
47,400	50,400	45,040	35,160	37,400	30,840	20,930	30,580	35,760	
5,928	7,361	8,259	9,357	10,481	11,803	12,279	14,552	27,125	
6,435	8,194	9,525	10,410	11,604	13,100	13,330	16,808	38,367	
5,738	7,758	9,081	9,983	11,123	12,808	12,900	16,449	37,919	

The Pattern of Taxation in Canada

Table 2.8

DISTRIBUTION OF INCOME, 1969
ALBERTA

(Millions of dollars)

Income Component	Total	Family Money Income Class			
		Under \$2,000	\$2,000- \$2,999	\$3,000- \$3,999	\$4,000- \$4,999
1. Wages and salaries	2,736	27	47	71	101
2. Net income from farm operations	195	1	13	10	11
3. Net income of nonfarm unincorporated businesses	302	-1	4	6	3
4. Paid nonfarm rents (residential)	22	1	0	0	0
5. Paid farm rents (residential)	2	0	0	0	0
6. Interest	151	13	6	15	8
7. Dividends	85	0	1	2	3
8. Private pension payments	21	3	2	3	1
9. Transfer payments from governments					
-- Family allowances	40	1	2	2	2
-- OAS/GIS*	108	34	26	21	4
-- Government pension	9	1	1	1	0
-- Other	114	18	16	13	19
-- Total	271	54	45	37	25
10. Family Money Income (FMI)	3,785	98	118	144	152
11. Imputed farm rents (residential)	17	0	1	1	1
12. Imputed nonfarm rents (residential)	28	2	1	2	1
13. Imputed interest	37	3	2	4	2
14. Investment income of insurance companies and fraternal societies	60	1	1	1	1
15. Investment income of trustee pension funds	31	0	0	0	1
16. Supplementary labour income	149	1	3	4	6
17. Less Social security contributions shifted to consumers	(41)	(2)	(2)	(2)	(2)
18. Food and fuel grown and consumed on farms	15	3	2	3	1
19. Transfers from corporations (bad debts)	4	0	0	0	0
20. Corporate retained earnings	148	1	2	4	5
21. Unshifted corporate profits tax payments	141	1	1	4	4
22. Nonmoney income	589	10	11	21	20
23. Full Income (FI)	4,374	108	129	165	172
24. Less Transfer payments from governments	(271)	(54)	(45)	(37)	(25)
25. Broad Income (BI)	4,103	54	84	128	147
26. Family units (number of units)	470,170	71,610	39,810	36,170	30,570
27. Family Money Income per family unit (dollars)	8,050	1,369	2,964	3,981	4,972
28. Full Income per family unit (dollars)	9,303	1,508	3,240	4,562	5,626
29. Broad Income per family unit (dollars)	8,727	754	2,110	3,539	4,809

*Old Age Security/Guaranteed Income Supplement.

Source: See Appendix C.

(cont'd.)

Income Distribution in Canada

Table 2.8 (concl'd.)

Family Money Income Class								
\$5,000- \$5,999	\$6,000- \$6,999	\$7,000- \$7,999	\$8,000- \$8,999	\$9,000- \$9,999	\$10,000- \$10,999	\$11,000- \$11,999	\$12,000- \$14,999	\$15,000 and over
150	183	285	241	271	227	170	449	514
13	6	20	12	-1	20	6	39	45
7	22	14	24	17	19	30	12	145
0	0	1	1	1	1	0	2	15
0	0	0	0	0	0	0	1	1
7	6	6	5	5	6	6	12	56
2	2	5	1	9	7	2	5	46
1	5	1	1	2	1	0	0	1
3	3	5	4	3	3	2	5	5
5	5	3	3	1	1	2	0	3
2	2	1	0	1	0	0	0	0
8	9	16	5	2	0	2	3	3
18	19	25	12	7	4	6	8	11
198	243	357	297	311	285	220	528	834
1	1	2	1	0	2	0	3	4
1	1	3	2	2	2	2	4	5
2	2	2	1	1	1	1	3	13
2	3	7	5	6	4	4	11	14
1	1	2	2	3	2	2	6	11
8	10	16	13	15	12	9	24	28
(3)	(3)	(4)	(3)	(3)	(3)	(2)	(5)	(7)
1	2	1	1	1	0	0	0	0
0	0	1	1	0	0	0	1	1
4	4	8	1	15	12	4	9	79
3	4	8	1	14	12	4	9	76
20	25	46	25	54	44	24	65	224
218	268	403	322	365	329	244	593	1,058
(18)	(19)	(25)	(12)	(7)	(4)	(6)	(8)	(11)
200	249	378	310	358	325	238	585	1,047
35,350	34,150	44,230	33,190	30,920	25,090	17,390	37,160	34,530
5,601	7,116	8,071	8,948	10,058	11,359	12,651	14,209	24,153
6,167	7,848	9,111	9,702	11,805	13,113	14,031	15,958	30,640
5,658	7,291	8,546	9,340	11,578	12,953	13,686	15,743	30,321

The Pattern of Taxation in Canada

Table 2.9
DISTRIBUTION OF INCOME, 1969
BRITISH COLUMBIA

(Millions of dollars)

Income Component	Total	Family Money Income Class			
		Under \$2,000	\$2,000-\$2,999	\$3,000-\$3,999	\$4,000-\$4,999
1. Wages and salaries	4,533	32	41	82	145
2. Net income from farm operations	67	-5	2	4	5
3. Net income of nonfarm unincorporated businesses	432	-3	1	12	13
4. Paid nonfarm rents (residential)	21	-1	-1	2	1
5. Paid farm rents (residential)	2	0	0	0	0
6. Interest	262	14	14	33	16
7. Dividends	230	1	0	8	7
8. Private pension payments	85	3	5	10	11
9. Transfer payments from governments					
-- Family allowances	52	2	1	2	2
-- OAS/GIS*	231	55	46	40	17
-- Government pension	37	1	2	5	5
-- Other	194	30	32	32	17
-- Total	514	88	81	79	41
10. Family Money Income (FMI)	6,146	129	143	230	239
11. Imputed farm rents (residential)	6	0	0	0	0
12. Imputed nonfarm rents (residential)	57	4	3	3	2
13. Imputed interest	63	3	3	8	4
14. Investment income of insurance companies and fraternal societies	84	1	1	1	2
15. Investment income of trustee pension funds	46	0	0	0	0
16. Supplementary labour income	247	2	2	4	8
17. <i>less</i> Social security contributions shifted to consumers	(57)	(2)	(2)	(3)	(3)
18. Food and fuel grown and consumed on farms	5	0	1	0	1
19. Transfers from corporations (bad debts)	5	0	0	0	-0
20. Corporate retained earnings	400	1	0	15	12
21. Unshifted corporate profits tax payments	380	1	0	14	11
22. Nonmoney income	1,236	10	8	42	37
23. Full Income (FI)	7,382	139	151	272	276
24. <i>less</i> Transfer payments from governments	(514)	(88)	(81)	(79)	(41)
25. Broad Income (BI)	6,868	51	70	193	235
26. Family units (number of units)	716,350	92,700	48,840	56,910	46,760
27. Family Money Income per family unit (dollars)	8,580	1,392	2,928	4,041	5,111
28. Full Income per family unit (dollars)	10,305	1,499	3,092	4,779	5,902
29. Broad Income per family unit (dollars)	9,587	550	1,433	3,391	5,026

*Old Age Security/Guaranteed Income Supplement.

Source: See Appendix C.

(cont'd.)

Income Distribution in Canada

Table 2.9 (concl'd.)

Family Money Income Class								
\$5,000- \$5,999	\$6,000- \$6,999	\$7,000- \$7,999	\$8,000- \$8,999	\$9,000- \$9,999	\$10,000- \$10,999	\$11,000- \$11,999	\$12,000- \$14,999	\$15,000 and over
163	254	449	480	512	403	322	816	834
-1	7	-1	5	7	-3	1	18	28
23	15	22	9	39	63	10	18	210
0	1	1	3	1	1	2	1	10
0	0	0	1	0	0	0	0	1
28	28	9	11	25	10	3	27	44
3	16	1	1	9	7	7	13	157
6	15	3	2	12	6	3	3	6
1	4	6	5	6	5	4	7	7
7	13	7	21	4	4	2	7	8
3	6	1	1	5	3	1	1	3
14	8	11	6	6	6	5	14	13
25	31	25	33	21	18	12	29	31
247	367	509	545	626	505	360	925	1,321
0	1	0	0	1	0	0	2	2
2	4	4	4	6	4	3	8	10
7	7	2	3	6	3	1	6	10
3	4	7	8	8	8	5	14	22
1	2	3	4	3	4	3	8	18
9	14	25	26	28	22	18	44	45
(3)	(4)	(5)	(4)	(6)	(5)	(4)	(8)	(8)
1	1	0	0	0	0	0	1	0
0	0	1	1	1	0	0	1	1
5	28	2	2	15	12	12	22	274
4	27	2	2	14	12	12	21	260
29	84	41	46	76	60	50	119	634
276	451	550	591	702	565	410	1,044	1,955
(25)	(32)	(25)	(33)	(21)	(18)	(12)	(20)	(31)
251	420	525	558	681	547	398	1,015	1,924
39,400	50,930	64,500	61,800	61,120	44,630	30,100	64,560	54,100
6,269	7,206	7,891	8,819	10,242	11,315	11,960	14,328	24,418
7,005	8,855	8,527	9,563	11,486	12,660	13,621	16,171	36,137
6,371	8,247	8,140	9,029	11,142	12,256	13,223	15,722	35,564

The Pattern of Taxation in Canada

Table 2.10
PATTERN OF INCOME DISTRIBUTION IN CANADA, 1969

	Family Money Income Class			
	Under \$2,000	\$2,000-\$2,999	\$3,000-\$3,999	\$4,000-\$4,999
<u>All Provinces</u>				
1. Cumulative percentage of Full Income	1.9	4.5	8.0	12.4
2. Cumulative percentage of Broad Income	0.8	2.4	5.2	9.2
3. Cumulative percentage of family units	12.3	20.3	28.1	35.7
<u>Atlantic Provinces</u>				
1. Cumulative percentage of Full Income	3.3	8.2	14.8	22.7
2. Cumulative percentage of Broad Income	1.5	4.3	9.5	16.9
3. Cumulative percentage of family units	16.9	28.3	38.6	49.4
<u>Quebec</u>				
1. Cumulative percentage of Full Income	1.9	4.6	8.5	13.6
2. Cumulative percentage of Broad Income	0.8	2.3	5.6	10.1
3. Cumulative percentage of family units	11.6	19.6	28.2	36.5
<u>Ontario</u>				
1. Cumulative percentage of Full Income	1.3	3.3	5.6	9.0
2. Cumulative percentage of Broad Income	0.5	1.8	3.5	6.6
3. Cumulative percentage of family units	9.8	16.6	22.3	28.8
<u>Manitoba-Saskatchewan</u>				
1. Cumulative percentage of Full Income	2.8	7.1	12.9	19.0
2. Cumulative percentage of Broad Income	1.6	4.8	10.0	15.8
3. Cumulative percentage of family units	16.5	27.5	38.5	47.1
<u>Alberta</u>				
1. Cumulative percentage of Full Income	2.5	5.4	9.2	13.1
2. Cumulative percentage of Broad Income	1.3	3.3	6.4	10.0
3. Cumulative percentage of family units	15.2	23.7	31.4	37.9
<u>British Columbia</u>				
1. Cumulative percentage of Full Income	1.9	3.9	7.6	11.3
2. Cumulative percentage of Broad Income	0.7	1.7	4.5	7.9
3. Cumulative percentage of family units	12.9	19.7	27.7	34.2

Source: Tables 2.3 through 2.9.

(cont'd.)

Income Distribution in Canada

Table 2.10 (concl'd.)

Family Money Income Class								
\$5,000- \$5,999	\$6,000- \$6,999	\$7,000- \$7,999	\$8,000- \$8,999	\$9,000- \$9,999	\$10,000- \$10,999	\$11,000- \$11,999	\$12,000- \$14,999	\$15,000 and Over
17.8	24.4	32.1	39.8	47.0	54.4	60.4	74.0	100.0
14.4	21.0	28.8	36.7	44.1	51.9	58.2	72.5	100.0
43.7	51.6	60.0	67.4	73.5	79.1	83.4	91.7	100.0
32.1	41.7	51.1	58.7	64.8	70.3	76.4	86.9	100.0
26.5	36.5	46.5	54.5	61.1	66.9	73.6	85.3	100.0
60.1	69.1	76.7	82.3	86.4	89.6	92.8	97.2	100.0
20.1	27.8	36.7	44.8	50.7	57.5	62.9	74.8	100.0
16.4	24.1	33.3	41.5	47.7	54.9	60.6	73.2	100.0
45.7	54.6	64.1	71.4	76.3	81.2	84.7	91.8	100.0
13.6	19.2	25.6	33.3	40.4	48.2	55.1	71.1	100.0
11.1	16.5	22.8	30.8	38.0	46.1	53.3	69.8	100.0
36.4	43.8	51.4	59.6	66.3	73.1	78.5	89.3	100.0
24.5	31.9	39.6	46.2	54.0	61.2	66.2	75.4	100.0
21.0	28.6	36.5	43.3	51.3	58.9	64.1	73.8	100.0
54.6	62.6	69.7	75.3	81.2	86.1	89.4	94.3	100.0
18.1	24.2	33.4	40.8	49.1	56.6	62.2	75.8	100.0
14.9	21.0	30.2	37.8	46.5	54.4	60.2	74.5	100.0
45.4	52.7	62.1	69.2	75.8	81.1	84.8	92.7	100.0
15.0	21.1	28.6	36.6	46.1	53.8	59.4	73.5	100.0
11.6	17.7	25.4	33.5	43.4	51.4	57.2	72.0	100.0
39.7	46.8	55.8	64.4	72.9	79.1	83.3	92.3	100.0

CHAPTER 3

TAXES AND TAX INCIDENCE

Not all payments from the private sector to the government are taxes. Some government revenues are from activities that could more accurately be classified as market transactions. If an accurate picture of tax incidence is to be developed, it is important to distinguish between tax revenues and market revenues and to include only the former.

TAX vs. MARKET REVENUES

Taxes can be regarded as the means by which control of resources is transferred from the private to the public sector. In this context, perhaps the key consideration in deciding if a payment to a government is a tax or a price (part of a market transaction) is whether the payment is conditional on the receipt of a clearly identifiable good or service. Prices are conditional in this sense and thus serve as allocators of resources. Taxes, on the other hand, are unconditional, serving only to transfer resources to the public sector.¹

This standard, of course, may not allow for the classification of all government revenues. However, the same criticism can be leveled against any other standard, and it is believed that the classification rule outlined here has considerable merit from the viewpoint of economic theory. According to this rule, revenue sources that are obviously taxes are:

- income taxes (corporate and personal) and estate taxes;
- general sales taxes;

¹This is not to argue that the prime objective of all taxes is to transfer control of resources. Import duties, for example, are levied mainly as an instrument of commercial policy. The distinction drawn here is to provide a useful decision rule to answer the question: "Is a particular payment to a government a price or a tax?"

The Pattern of Taxation in Canada

- excise taxes, import duties, and natural resource taxes;
- property and business taxes; and
- certain miscellaneous taxes such as those on the premium income of insurance companies.

Some other government revenues are more difficult to classify. One could argue that employment taxes, such as unemployment insurance payments, pension contributions, and workmen's compensation taxes should be excluded on grounds that they represent payments (albeit compulsory) for insurance or future services. However, these revenues are included in this Study because most of them are not intended to serve the allocative function of prices. They are not designed to finance the corresponding services, and in many cases the government is clearly pursuing a redistribution goal. The same arguments can be advanced for hospital and medical insurance premiums. They can be regarded as payments for risk avoidance (or alternatively for future medical services). Again, however, they are included here as taxes because in some provinces these charges are specifically designed *not* to allocate to the users the full costs of the services provided. A third questionable category is that of motor vehicle licences (and possibly gasoline taxes). A strong argument can be advanced that these charges are user prices, and should be considered as payments for the use of public roads. The counter-argument is that they are not prices in that they do not allocate particular sections of roadway (as do tolls). Rather they are levies designed to tax vehicle owners as a group. This view is accepted here.

Certain government revenues, such as the earnings of most Crown corporations,² are excluded by the definition established above. Also excluded are revenues from licences and permits, which can fairly be regarded as purchases of services or rights to services (e.g., hunting licences). Revenues from the operation of foreign exchange funds and other such activities are also not part of this analysis. Finally, fines and penalties are excluded.

²The revenues earned by Crown corporations from the sale of goods and services in the market (e.g., Air Canada, CNR, Polymer Corporation) are thus excluded from the analysis. One exception to be discussed later (see Chapter 4) is the revenue of provincial liquor boards.

TAX INCIDENCE ASSUMPTIONS

This section will briefly discuss tax incidence theory as it applies to each of the taxes examined in this Study and listed in Table 4.1. Included will be the incidence assumptions that will be employed in allocating these taxes.³

Corporate Profits Tax

The corporate profits tax⁴ is viewed as a tax on the earnings of equity capital in corporate enterprises. The point of impact of the tax (the point at which the tax is levied) is thus the ownership of the corporation. The point of incidence, however, has been the subject of considerable controversy, most of it involving the question of whether the tax is shifted forward to consumers⁵ and, if so, to what degree.⁶

In an econometric study of the corporate profits tax in U.S. manufacturing, Krzyzaniak and Musgrave⁷ concluded that the tax is shifted forward by more than 100 per cent. Their results were severely criticized by a number of writers, mainly on the grounds that their

³The shifting assumptions in this section draw heavily on the earlier work of Gillespie, *op. cit.*

⁴The term "corporation income tax", which is more commonly used, is really a misnomer. The tax base is the profit of a corporation, not its revenue.

⁵In principle, the tax may also be wholly or partially shifted back to employees of corporations. However there is little evidence that this actually occurs and the possibility is not explored here.

⁶This brings up the point of short-run versus long-run shifting; roughly speaking, shifting that occurs almost immediately after the tax is levied versus shifting that occurs only when the economy has had time to fully react to the tax and settle to a new equilibrium. While the distinction is important theoretically, it may well be a moot point in an empirical study of this type since it cannot be discerned in any evidence of shifting that is available. The assumption in this Study is that the economy has had ample time to react to all taxes and that all shifting has occurred.

⁷M. Krzyzaniak and R. A. Musgrave, *The Shifting of the Corporation Income Tax* (Baltimore: Johns Hopkins, 1963). Also see R. J. Lévesque, *The Shifting of the Corporate Income Tax in the Short Run*, Studies of the Royal Commission on Taxation, no. 18 (Ottawa: Queen's Printer, 1967). Lévesque found evidence of forward shifting of the Canadian corporate profits tax, most notably in industries characterized by a high degree of monopoly power.

model contained specification errors. In redoing their work with additional variables in the equation, these writers concluded that there was much less shifting than Krzyzaniak-Musgrave believed.⁸ The alternative argument -- that there is very little forward shifting and that the tax falls on the owners of capital -- is based on the work of Harberger.⁹ Though the controversy is far from settled, the Harberger argument does seem to have emerged as the more acceptable theory.¹⁰ Consequently, this Study will not adopt the assumption of earlier quantitative works (50 per cent of the tax shifted forward to consumers, 50 per cent on the owners of capital) but will assume that more of the tax burden falls on the owners of capital. The working assumption is that 25 per cent of the tax is shifted forward to consumers while the burden of the remaining 75 per cent remains with the owners of capital.

Individual Income Tax

Theoretical discussion of the shifting of individual income taxes has centred on two mechanisms: (a) the effect of income taxes on work effort (the trade-off between work and leisure), and (b) the effect on saving and capital formation.

With respect to work effort, two opposing forces are at work. The income effect induces an individual to work more in order to maintain his after-tax income. At the same time, because of the substitution effect, he tends to work less as it becomes less costly, in terms of foregone earnings, to spend more time on nonwork activities.¹¹ It is difficult to say which effect predominates. Moreover, when a group of individuals are considered together the net effect on total work effort is even less

⁸See mainly J. G. Cragg, A. C. Harberger, and P. Mieszkowski, "Empirical Evidence on the Incidence of the Corporation Income Tax", *Journal of Political Economy*, December 1967.

⁹A. C. Harberger, "The Incidence of the Corporate Income Tax", *Journal of Political Economy*, June 1962.

¹⁰For a review of this incidence discussion, see P. Mieszkowski, "Tax Incidence Theory: The Effects of Taxes on the Distribution of Income", *Journal of Economic Literature*, December 1969.

¹¹Note that the substitution effect is stronger with a progressive than a proportional tax because of the more favourable (to leisure) rate of trade-off at the margin.

certain; the increased work effort of some will be offset by the decrease of others. In addition, for most people, hours of work are fixed, and there is little opportunity to make *marginal* adjustments to work effort (especially downward adjustments). Consequently, the assumption adopted here, as in the earlier studies, is that the tax is not shifted; the incidence is on the initial taxpayers. Even if this is not exactly the case, the overall incidence pattern will not be affected if the shifting that does occur is distributionally neutral.¹²

The assumption of zero shifting (due to fixed work effort) may be less justifiable when considering saving and capital formation. To the extent that the marginal propensity to save is not constant over the income scale, personal income taxes may affect the supply of saving and, through this, capital formation (both its type and aggregate amount). However, in the absence of any theoretical conclusions and empirical data, the assumption of zero shifting is not unreasonable.

Estate Taxes

Being a tax on wealth, estate tax is borne by those on whom it is levied -- logically the beneficiaries of estates. As a practical matter, however, data to determine the identity of beneficiaries are not available. Thus, out of necessity, this Study assumes that estate taxes and succession duties are levied on the donors and that these taxes are not shifted.

General Sales Taxes

The incidence of sales taxes, it is assumed here, is on consumers. This assumption is based mainly on the theoretical argument that these taxes increase the prices of consumption goods relative to capital goods, which are not taxed. In an economy where production is split between consumer and capital goods and where income is divided between consumption and saving, the position of consumers thus declines relative to that of savers.

¹²There is one qualification that may be important for individuals in upper income classes. There is some evidence that these people aim at a given after-tax income and do have at least some ability to achieve it.

One consideration that may modify this theoretical conclusion is that the sales taxes levied by the federal and provincial governments are not completely general -- that is, not *all* consumer goods are taxed. Expenditures on food are excluded, as are, in some cases, those on children's clothing, educational material, drugs, and a wide range of miscellaneous products (depending on the levying government). Therefore, where possible -- that is, where the data are sufficient -- an attempt is made to identify consumers of taxed vs. untaxed consumption goods.

Excise Taxes

Revenues from excise taxes will be allocated to individuals on the assumption that the tax burden falls on the consumers of the taxed products. For the most part, this is in line with theoretical discussions where in relative price changes are such that consumers of the taxed products find their economic position worsened as compared to other individuals. This conclusion is not unanimous, however. Most dissent has centred on the possibility of all or part of the tax being shifted back onto factors of production,¹³ thus altering the income relationships between factors in various industries. While it is quite possible that some shifting of this sort occurs, no evidence exists as to its consequences for income distribution. For this reason, it is assumed that if any backward shifting occurs, it is distributionally neutral -- that is, the portion of income coming from the taxed and untaxed industries is constant across income classes.

It is assumed that the incidence patterns of several taxes can be described in this way. Clearly included are explicit excise taxes, such as those on tobacco, alcohol, and gasoline. In addition, import duties can be regarded as excise taxes on imported goods and handled in the same manner. In the present analysis, motor vehicle licences are regarded as annual excise taxes on these vehicles. Finally, those natural resource revenues that can be classed as royalties are considered as excise taxes on

¹³See, for example, E. R. Rolph, *The Theory of Fiscal Economics* (Berkeley and Los Angeles, University of California Press, 1956).

the resources in question. Thus they too will be allocated to the consumers of these products.¹⁴

Medical and Hospital Insurance Premiums

Taxes of this sort that are levied directly on families and individuals are very close to the classical poll taxes of public finance textbooks. Almost no opportunity exists to shift these taxes onto other individuals. Consequently, the revenues from these levies are allocated according to individual premium payments.

Property Taxes

Property taxes are levied on both the land and the improvements of business, farm, and residential properties. Because the incidence of these taxes is likely to depend on the type of property assessed, the following breakdown will be useful:

Business - land
 - improvements

Farm - land
 - improvements

Residential, rented - land
 - improvements

Residential,
 owner-occupied - land
 - improvements.

In all four cases, the portion of the tax applied to land cannot be shifted and is thus borne by the landowner. The reason is that land rents are regarded as residual payments; they do not determine price but are price-determined. Thus the land portion of the business property tax will be allocated to business owners, that of the farm tax to the farm owners, that of the tax on rented residential property to landlords, and that of the tax on owner-occupied homes to the home-owners.

¹⁴Royalties are slightly different in that they are often levied on intermediate goods. Thus a wide range of final consumption products are affected by these taxes. For this reason, it seems most appropriate to allocate these taxes to all consumers in accordance with their shares of total consumption.

The portions of the property tax levied on improvements on business and farm properties resemble excise taxes on their products. Thus, consistent with the treatment of excise taxes, these levies are assumed to be borne by the consumers. Thus the portion of the property tax on business improvements is allocated in proportion to all consumption expenditures; the tax on farm improvements, in proportion to food expenditures. The tax on improvements in rented residential properties is assumed to be shifted to tenants. Again, such a tax could be viewed as an excise tax on rental units and, as such, is borne by the consumers of these units. Finally, the tax on improvements in owner-occupied homes is allocated to home-owners; it is not shifted.

Rental charges on land that produces natural resources should also be considered as property taxes. Again, being charges on fixed assets, these taxes cannot be shifted, and they are paid by the owners of the companies involved.

Factor Taxes

Taxes levied on the earnings of factors of production are typically not shifted, consistent with the conclusions of general equilibrium models that have analysed them.¹⁵ Thus the employees' shares of social security taxes are assumed to be borne by them. Following Gillespie,¹⁶ the employers' shares are assumed shifted -- 50 per cent back to employees and 50 per cent forward to consumers. The allocation of public service pension contributions is the only exception to this. The employees' shares are allocated to the employees, but the employers' shares are not allocated because, in this case, the employer is the government.

Miscellaneous Taxes

Taxes on the premium income of insurance companies are actually excise taxes on insurance policies. These taxes are allocated to individuals according to their shares of total premiums paid. This is in keeping with

¹⁵Many of these analyses are adaptations of the Harberger model mentioned in the discussion of the corporate profits tax. See Harberger, *op. cit.*

¹⁶Gillespie, *op. cit.*

the earlier discussion where the consumers of the taxed products bear the costs of excise taxes.

Municipal business taxes are similar to property taxes levied on business capital stocks. Therefore these taxes are allocated to consumers. A large portion of the revenue from these taxes is derived from purely local enterprises (e.g., retail outlets). Thus in Chapter 4 it is assumed that there is no interprovincial shifting of these taxes; the tax collected within each province is allocated to consumers within that province.

The other minor taxes included in this Study can, for the most part, be classed as either excise or poll taxes. Accordingly, they are allocated to either consumers or to the people on whom they are originally levied.

CHAPTER 4

THE PROVINCIAL ALLOCATION OF TAXES

The objective of this Study is to determine "who pays taxes" rather than which jurisdiction levies or receives them. The next step towards this objective is to determine the share of each particular revenue source borne by the residents of each province. Thus the provincial distribution of taxes is determined by the incidence of taxes and not by the provincial collection of revenues. For example, part of the corporate profits tax levied by Ontario may be shifted to consumers in British Columbia and would be allocated to British Columbia in the provincial distribution.

Approximately \$24 billion of federal, provincial, and municipal tax revenues have been allocated for the year 1969.¹ This sum accounts for over 95 per cent of total revenues that are classified here as taxation revenues. The other 5 per cent would be mainly taxes that are assumed to be paid by foreigners and excluded from these totals,² and a few minor taxes that were not allocated.

¹Unless otherwise indicated, these are derived from the Financial Management series of statistics as listed in Statistics Canada publications, Cat. Nos. 68-211, 68-207, 68-204 and 68-202 -- respectively Federal, Provincial, Local, and Consolidated Government Finance. This series is used mainly because it is compiled on a "cash" basis and thus measures actual taxes paid. The federal and provincial data are presented on a fiscal-year basis (April 1 to March 31). The procedure employed here is to combine one-quarter of the revenues of fiscal-year 1968 (ended March 31, 1969) and three-quarters of the revenues of fiscal year 1969 to arrive at an estimate of revenues for the 1969 calendar year. While this procedure is admittedly not perfect, it does implicitly allow for seasonal variations, and it is felt to be clearly superior to using the unadjusted fiscal year data. Data on local governments are already, for the most part, on a calendar-year basis.

²The foreign tax shares are discussed, however, later in this chapter.

The Pattern of Taxation in Canada

Table 4.1
TOTAL TAX PAYMENTS, 1969
(Thousands of dollars)

Revenue Source	Atlantic Provinces	Quebec	Ontario	Manitoba- Saskatchewan
Corporate profits tax				
1. -- federal	115,115	359,965	761,745	217,790
2. -- provincial	37,782	118,145	250,014	71,481
Personal income tax				
3. -- federal	279,200	1,017,200	2,525,600	369,100
4. -- provincial	86,300	785,400	734,900	122,400
Succession and estate duties				
5. -- federal	1,970	12,099	22,750	1,991
6. -- provincial	5,914	55,261	94,754	5,973
General sales tax				
7. -- federal	179,619	570,293	873,401	181,866
8. -- provincial (3)	144,584	574,696	607,235	132,188
Selective excise taxes				
Liquor taxes (4)				
9. -- federal	21,703	98,323	123,712	27,666
10. -- provincial	55,893	99,716	183,807	48,650
Tobacco taxes				
11. -- federal	43,529	166,290	161,889	38,149
12. -- provincial	9,462	64,034	68,545	14,823
13. Auto, fuel, & gas taxes -- provincial	89,059	277,124	387,485	91,015
14. Amusement and admission taxes -- prov.	1,464	13,956	24,341	2,229
15. Other excise taxes -- federal	5,708	18,123	27,756	5,780
16. Import duties -- federal	64,331	204,250	312,808	65,135
17. Hospital insurance premiums -- provincial	--	--	268,222	34,652
18. Medical insurance premiums -- provincial	106	--	152,759	21,075
Property taxes				
19. -- provincial	16,323	3,685	6,939	1,300
20. -- municipal	129,187	676,119	1,159,784	242,531
21. Motor vehicle taxes -- provincial	26,356	92,072	146,850	28,681
Natural resource taxes				
22. -- federal	623	1,975	3,028	630
23. -- provincial	36,748	116,030	202,230	49,007
24. Premium income of insurance companies				
-- provincial	3,803	21,046	27,220	4,179
25. Business taxes -- municipal	5,821	51,640	162,219	18,622
Social security taxes				
26. -- federal	67,463	178,645	301,222	61,583
27. -- provincial	24,574	75,982	116,980	25,668
28. CPP/QPP	67,188	265,695	416,194	74,635
Other taxes				
29. -- federal	544	1,727	2,644	551
30. -- provincial	1,409	4,620	22,443	4,136
-- municipal				
31. -- poll taxes	3,030	--	--	11
32. -- other taxes	1,855	18,129	--	4,744
33. TOTAL	1,526,663	5,942,240	10,149,476	1,968,241

Note: For footnotes, see p. 157 of Appendix C.

Source: See Appendix C.

(cont'd.)

Provincial Allocation of Taxes

Table 4.1 (concl'd.)

Alberta	British Columbia	Provincial Total (1)	Canada (1)	Total Federal (2)	Total Provincial (2)	Total Municipal (2)
160,920	362,849	1,978,384	1,978,384	1,978,384		
52,816	119,091	649,329	649,329		649,329	
401,400	658,800	5,251,300	5,270,000	5,270,000		
125,400	189,500	2,043,900	2,043,900		2,043,900	
1,898	7,265	47,973	47,973	47,973		
5,696	20,719	188,317	188,317		188,317	
184,110	255,958	2,245,247	2,245,247	2,245,247		
--	202,730	1,661,433	1,661,433		1,661,433	
24,443	34,806	330,653	331,397	331,397		
45,630	61,015	494,711	498,454	3,743	494,711	
31,790	47,442	489,089	489,089	489,089		
6,079	--	162,943	162,943		162,943	
77,770	75,284	997,737	1,001,111	3,374	997,737	
1,824	2,910	46,724	46,742	18	46,724	
5,851	8,134	71,352	71,352	71,352		
65,938	91,671	804,133	804,133	804,133		
--	--	302,874	302,874		302,874	
40,757	64,037	278,734	278,734		278,734	
1,142	9,966	39,355	39,713	560	39,153	
208,773	298,793	2,715,187	2,716,010	1,096		2,714,914
24,150	34,622	352,731	353,567	836	352,731	
639	888	7,783	7,895	7,895		
42,670	75,535	522,220	522,283		522,283	
6,250	5,629	68,127	68,127		68,127	
11,540	8,387	258,229	258,296	67		258,229
50,909	73,002	732,824	735,500	735,500		
24,912	33,636	301,752	302,000		302,000	
74,334	107,849	1,005,895	1,007,000	1,007,000 (5)		
557	775	6,798	6,798	6,798		
4,432	403	37,443	37,447	4	37,443	
--	--	3,041	3,041			3,041
--	46	24,774	24,774			24,774
1,682,630	2,851,742	24,120,992	24,153,863	13,004,466	8,148,439	3,000,958

Table 4.1 lists the taxes allocated and their provincial distribution. The general approach used in distributing these taxes to the paying provinces is to employ, where necessary, a proxy distributive series that closely parallels (on theoretical grounds) the expected distribution of taxes. These provincial series are listed in Appendix Table D.1, along with an explanation of how each series is derived.

Corporate Profits Tax

In 1969 the Government of Canada taxed the profits of corporations at a rate of 21 per cent (including Old Age Security Tax) on the first \$35,000 of profits and at 50 per cent thereafter. An abatement of 10 per cent of taxable earnings was made available to the provinces. Four provinces (Prince Edward Island, Nova Scotia, New Brunswick, and British Columbia) set their corporate tax rate at this basic 10 per cent while the other six set higher rates -- Newfoundland (13 per cent), Quebec (12 per cent), Ontario (12 per cent), Manitoba (11 per cent), Saskatchewan (11 per cent), and Alberta (11 per cent as of July 1, 1969). Quebec and Ontario administered their own tax, while the others allowed the federal government to serve as a collection agency for them.

Following the procedure outlined above, it was estimated that in 1969 federal corporate profits tax collections amounted to \$2,682.6 million, and provincial collections totalled \$880.4 million.³ The standard assumption in past studies has been that 50 per cent of the corporate profits tax is borne by the owners of the equity capital (that is, 50 per cent is not shifted) and 50 per cent is shifted forward to the consumers of corporate products.⁴ However, as discussed in Chapter 3, in light of more recent work in this area,⁵ it now appears reasonable to assume that more of the corporate tax remains unshifted than was previously thought. As a result the standard assumption employed here is that 75 per cent of the tax is borne by corporate owners and 25 per cent is shifted forward to consumers.

³This includes Old Age Security Tax collections from corporations.

⁴See, for example, Gillespie, *op. cit.*

⁵See the discussion of the incidence of the corporate profits tax in Chapter 3.

Of the owners' portion of the tax, 35 per cent is deemed to be paid by foreign owners. This is the overall foreign share of ownership in certain selected Canadian industries in 1967, the latest year for which this figure was available.⁶ The foreign share is deducted and the remaining portion (that is, 65 per cent of 75 per cent of the total) is allocated among the provinces by the provincial-distribution dividends (Appendix Table D.1).

All of the consumers' share is allocated to Canadian consumers. One could argue that a portion of the consumers' share of the tax should also be allocated to foreigners inasmuch as they purchase Canadian goods. However, this procedure implicitly assumes that Canadian producers dominate, at least to some extent, the international market. While this may be the case for certain selected goods, it is not true in general; Canadian producers generally must face competitive international markets, and thus the opportunities for forward shifting here are limited. This factor further strengthens the possibility that the corporate owners bear a larger portion of the tax than earlier studies assumed.

⁶See Statistics Canada, *Canada's International Investment Position, 1926 to 1967* (Cat. No. 67-202), pp. 150-51. Another method that could be used to calculate the foreign share of corporate tax payments is to examine the profits and foreign ownership of each industry. When profits (and therefore taxes) are allocated to foreign owners in each industry in this manner, the average turns out to be within 0.2 per cent of the first method.

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The consumers' share of the corporate profits tax is distributed among the provinces according to the distribution of retail sales. Though this series excludes most service industries, it is felt to be the best proxy series available.⁷

The above procedure was followed for both the federal and provincial tax collections. Implicit in this allocation are two assumptions:

- (1) Canadian stockholders are not biased in favour of corporations resident in their own province (or in any other province) when considering the purchase of shares.
- (2) Canadian consumers do not automatically favour goods produced in their own province when they decide on their purchases.

Neither of these assumptions appears to be unrealistic, as might be the case if the choice were between domestic and foreign shares or goods. Note that the existence of small corporations that serve only local markets (retail outlets, for example) does not negate the second assumption, nor does it affect the provincial distribution.

⁷The retail sales series, in fact, corresponds very closely to another distributive series developed by R. H. Frank and I. M. Rash, "The Pattern of Consumer Expenditure at Provincial and Regional Level" (*Ontario Economic Review*, September-October 1968). They used regression analysis and fitted an equation in which consumer expenditure, by province, was a function of provincial personal disposable income and provincial population. The comparison of their distribution with the retail sales series is shown below (in both cases, British Columbia includes the Yukon and Northwest Territories); only in the case of Manitoba-Saskatchewan is the difference greater than 1 per cent, and the reductions in the population share of this region between 1967 and 1969 may account for most of the difference:

	Atlantic	Quebec	Ontario	Manitoba- Saskatchewan	Alberta	British Columbia
Retail Sales (1969)	.080	.254	.389	.081	.082	.114
Frank & Rash (1967)	.074	.259	.388	.095	.078	.106

Provincial Allocation of Taxes

The assumption states only that, *ceteris paribus* (e.g., price, service), the consumer is indifferent as to the provincial residence of the corporation.

The resulting provincial distribution of the federal and provincial corporate profits tax is shown in Table 4.1. The totals are the amounts allocated to Canadians; that is, the share deemed to be paid by foreigners has been subtracted.

Personal Income Tax

The personal income tax levied by the federal government in 1969 was abated by 28 per cent for residents of all provinces other than Quebec and by 50 per cent for Quebec residents. The nine provinces other than Quebec each levied their own personal income tax, which was collected for them by the federal government. The provincial rates as a percentage of the basic federal tax were:

Newfoundland -- 33 per cent as of July 1, 1969
(effective rate of 30.5 per cent
for the year)

Prince Edward Island -- 28 per cent

Nova Scotia -- 28 per cent

New Brunswick -- 38 per cent as of April 1, 1969
(effective rate of 35.5 per cent
for the year)

Ontario -- 28 per cent

Manitoba -- 33 per cent

Saskatchewan -- 33 per cent

Alberta -- 33 per cent as of July 1, 1969 (effective
rate of 30.5 per cent for the year)

British Columbia -- 28 per cent.

The Province of Quebec levied and administered its own personal income tax, which took into account the 50 per cent federal abatement.

The provincial distribution in Table 4.1 is taken from Department of National Revenue data,⁸ except for the Quebec income tax.⁹ The total federal tax collections for 1969 were \$5,270 million, compared to an estimated total of \$5,274 million obtained from amalgamating the 1968 and 1969 fiscal year data (Financial Management series) as was done for most of the other taxes. The close correspondence of these two figures tends to confirm the appropriateness of the latter procedure. Total provincial collections (excluding Quebec) were \$1,258.5 million (as compared to a calculated total of \$1,262.5 million from the Financial Management series). The Quebec total is obtained from the Financial Management data, taking one-quarter of the fiscal year 1968 collection and three-quarters of the fiscal 1969 revenue.

The tax allocation in Table 4.1 assumes that personal income tax is not shifted. The reasoning behind this was discussed in Chapter 3.

Estate Taxes and Succession Duties

Though federal-provincial arrangements varied considerably, each province received 75 per cent of the revenue from estates within its jurisdiction. The available data are compiled according to the province in which the estate (or part of it) is located. Ideally, however, one would like data on the province of residence of the beneficiary (and donor). This raises problems because there is no way to make adjustments for an individual living in one province whose estate includes assets in another.

Because of this limitation (which is not likely to appreciably affect the overall provincial distribution), the distribution of federal estate taxes in Table 4.1 is

⁸Department of National Revenue, *Taxation Statistics*, 1971 edition.

⁹The federal collections include the Social Development Tax (2 per cent of taxable income up to a maximum of \$120) and the Old Age Security Tax (4 per cent of taxable income up to a maximum of \$240).

by province of assessment, as taken from Department of National Revenue data.¹⁰ The provincial succession duties are obtained from the Financial Management series, using one-quarter of the FY1968 and three-quarters of FY1969 totals.

The federal collections (\$100.4 million) are then split between the federal share and the provincial shares according to the tax-sharing agreements in effect in 1969. The Atlantic Provinces, Manitoba-Saskatchewan, and Alberta received 75 per cent of collections from estates within their jurisdictions. Ontario and Quebec, which levy their own succession duties, received 50 per cent of federal collections. British Columbia, which levies succession duties at 75 per cent of the federal rates, received no federal payments.

The figures in Table 4.1 show the federal share of the estate tax, and the provincial figures include provincial succession duties plus the provincial shares collected by the federal government.

General Sales Taxes

The Government of Canada imposes a general manufacturers' sales tax at a rate of 12 per cent on all goods produced in, or imported into, Canada. Building materials are taxed at 11 per cent, while some raw materials and other goods are exempt. The 1969 total of \$2,245.2 million was allocated among the provinces according to the series on retail sales. The fact that services are excluded serves to reinforce the use of this series here, as services are also excluded from the sales tax.

All provinces except Alberta levied general sales taxes in 1969 at rates of 5 per cent (Ontario, Manitoba, Saskatchewan, and British Columbia), 7 per cent (Newfoundland, Prince Edward Island, and Nova Scotia), or 8 per cent (New Brunswick and Quebec). These taxes are allocated to the collecting province on the assumption

¹⁰The assessed estate tax is from Department of National Revenue, *Taxation Statistics*. The data presented are compiled by fiscal year, and again the procedure employed was one-quarter of FY1968 and three-quarters of FY1969. Collections from foreign estates are not included, as the tax will be distributed to donors rather than beneficiaries (see discussion in Chapter 3).

that taxable purchases in one province by residents of another are minimal and, to a large extent, offsetting.¹¹

Selective Excise Taxes

The federal government also imposes excise taxes on tobacco products, liquor, and a narrow range of other goods. The federal alcohol tax is distributed by the alcohol consumption series in Appendix Table D.1, and the tobacco tax revenues are distributed by the tobacco consumption series in the same table. The derivation of these series is described in the notes to Appendix Table D.1. The relatively unimportant other federal excise taxes are distributed to the provinces in proportion to the provincial share of consumption. As before, the distribution of retail sales is used as a proxy for provincial consumption.

The provincial excise taxes are allocated to the collecting province again on the assumption that collections from nonprovincial residents are minimal and probably offsetting. The provincial excise taxes include tobacco,¹² alcohol,¹³ fuel and gasoline, and amusement and admissions taxes (including race track revenues). Local admissions taxes levied by a few municipal governments are not included because the data are incomplete, and the amount of revenue involved is felt to be too small to warrant further effort.

¹¹A possible exception is the Ottawa-Hull region, where the difference in tax rates is 3 per cent, but no data exist to permit taking account of this expected flow. However, while it is likely that more Ontario products are consumed by Hull residents than Quebec products by Ottawa residents, the net amount involved is likely only a small proportion of overall sales tax revenues.

¹²The Province of British Columbia did not levy an excise tax on tobacco or tobacco products.

¹³The profits of the provincially operated liquor control boards are included as liquor excise tax revenues. Since liquor distribution is administered by government monopolies, the resulting profits are regarded as excise tax revenues on alcoholic beverages (see note 4 to Table 4.1, p. 158).

Import Duties

The federal government imposes customs duties on certain goods imported into Canada. These duties are mainly *ad valorem* (that is, levied as a percentage of the value of the goods) and levied at various rates, depending on the type of commodity and country of origin. Approximately 70 per cent of the duty on imported goods could reasonably be classed as a levy on consumption goods. This portion, regarded as an excise tax on the goods involved, was allocated among the provinces according to their share of consumption expenditures, again using retail sales as the proxy series.

The remainder of the duty is levied on capital goods that are used in the production of other consumer goods. Thus this portion of the duty also becomes embedded in the price of consumption goods, and therefore it too is allocated to the provinces according to their overall consumption shares. While some of these goods are exported, it is assumed that the import duties on the capital goods used to produce them cannot be passed on to foreign consumers. This is consistent with the earlier assertion that the consumer portion of the corporate profits tax is not passed forward to foreign consumers. Canadian producers, it is assumed, do not dominate world markets but rather face competitive conditions.

Hospital and Medical Insurance Premiums

Several provinces levy medical and/or hospital insurance premiums as part of their health programs. The premium income is included in Table 4.1 as provincial taxation revenue. The reason for regarding these payments as taxes rather than as user charges was discussed in detail in Chapter 3.

Property Taxes

Property taxes are a major source of revenue for local governments in all provinces. In addition they were important revenue sources for two provincial governments in 1969. New Brunswick levies a province-wide property tax and is the only province to do so. British Columbia receives a large amount of revenue from property taxes because a large portion of the province is not organized municipally and thus a provincial property tax is levied

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in place of a municipal tax. The other Atlantic provinces, Ontario, and Saskatchewan collect small amounts of property tax, mostly from unorganized areas.

In accordance with the discussion in Chapter 3, the following is the division of property tax revenues:

Business - land	7	
- improvements	<u>28</u>	35
Farm - land	6	
- improvements	<u>3</u>	9
Residential Rented - land	<u>3</u>	
- improvements	<u>14</u>	17
Residential, Owner-Occupied - land	<u>8</u>	
- improvements	<u>31</u>	<u>39</u>
		100%

While actual data on sources of property tax revenue are not readily available, the information that is available and the breakdowns used in other studies suggest that the above division is not out of line.¹⁴

The land portion of the business tax is borne by owners and is allocated provincially by the series on interest and dividends (after deducting the 35 per cent share paid by foreign owners). For business property improvements, the tax is allocated according to provincial shares of total consumption, while for farm improvements, it is allocated by provincial shares of food consumption. The incidence of the other property taxes is assumed to rest within the province in which they are levied.

Motor Vehicle Taxes

Though often classed as user fees, motor vehicle charges are here regarded as taxes for the reasons discussed in Chapter 3. Registration fees, levied by each province (at varying rates), amounted to \$352.7 million in Canada in 1969. There is no information available to break down these charges between private and commer-

¹⁴See Gillespie, *op. cit.*; Johnson, *op. cit.*; and Ontario Department of Municipal Affairs, *1969 Summary of Financial Reports of Municipalities*.

cial vehicles and, because of this, there may be some error introduced into the provincial distribution. It is certainly safe to assume that owners of private vehicles live in the province in which the vehicle is registered. There is more uncertainty involved in dealing with commercial vehicles, however, because many are registered in more than one province and the owners may very well not live in the province(s) of registration.

However, the error, while unknown, is not believed to be significant if only because these charges account for only a small portion of total revenues.

Natural Resource Taxes

Natural resource charges are mainly of two kinds: rents on mineral-producing properties, and royalties. Federal revenues can, for the most part, be classified as royalties. As discussed above,¹⁵ these are assumed to be ultimately borne by consumers and consequently are distributed provincially by the series on retail trade.

From the Financial Management data for FY1968 it was determined that approximately 61 per cent of provincial revenues could be classed as royalties and 39 per cent as rents.¹⁶ Revenues from royalty payments are distributed to the provinces according to their consumption shares (i.e., by using the retail sales series). Note that, consistent with the objective of this Study, this distribution attempts to estimate the province from which the payment ultimately comes; the revenues are not distributed according to which province collects them. Royalty payments amount to \$369.8 million of the total provincial resource revenues of \$522.3 million.

The remainder (\$152.3 million) is accounted for by rent payments, which, as discussed, are assumed to be borne by the owners of the resource companies. Again assuming 35 per cent foreign ownership (this may be an underestimate given the relatively heavier foreign investment in Canadian resource industries), the foreign share

¹⁵See Chapter 3, pp. 42-43.

¹⁶This division is after the removal of personal resource charges (e.g., fishing and hunting licences), which are excluded from the analysis.

of these charges is subtracted in arriving at the above total. This amount, deemed to be paid by Canadian owners, is provincially distributed according to the distribution dividends (Appendix Table D.1).

The provincial allocations in Table 4.1 are the sums of the royalties and rents allocated to each province.¹⁷

Premium Income of Insurance Companies

All ten provinces levy a tax at the rate of 2 per cent on the premium income of insurance companies. Since the tax applies to all business contracted within each province, there is no need to make any adjustments in the data to render them consistent with the analysis (i.e., according to the province that actually bears the tax).

Business Taxes

Business taxes are the second most important tax revenue source for municipal governments, with estimated collections in 1969 at \$258.3 million. Again, the province in which they are collected is assumed to be the same as the province in which they are ultimately paid. Most business taxes are levied on retail outlets, which for the most part serve only local markets.

Social Security Taxes

Social security contributions are taken from National Accounts data for 1969. Contributions directly to the federal government include employee contributions to the public service pension plan (\$242.5 million)-- the employer's contribution is paid by the government -- and contributions to unemployment insurance (\$493 million). The public service pension contributions were allocated among the provinces by the provincial distribution of federal government employees (Appendix Table D.1). Employees pay one-half of the contributions to unemployment insurance. On the assumption that the incidence also rests with them, this portion of the contributions was allocated using the provincial distribution of wages

¹⁷The information used to determine the split between royalties, rents, and personal charges was available only from the FY1968 data. The same shares were assumed for the FY1969 data because more detailed information was not available at the time of this study.

and salaries paid. The other half of the unemployment insurance is paid by employers, and the assumption here is that one-half of their share is shifted back to the employees and one-half forward to consumers. These portions are thus allocated provincially by the distributions of wages and salaries and consumer expenditure (again, using retail sales as the proxy).

Provincial contributions include the employees' share of public service pensions (\$54 million), workmen's compensation fund (\$237 million), and industrial employees' vacation fund (\$11 million). The public service pension contributions are allocated by a distribution of provincial government employees (Appendix Table D.1). Only employers contribute to the latter two funds, and these shares are again assumed to be shifted backward to employees (one-half allocated by wages and salaries) and forward to consumers (one-half allocated by retail sales).

The last taxes included under this section are the payments to the Canada Pension Plan (\$738 million) and the Quebec Pension Plan (\$269 million). Again, the assumption regarding final incidence is that employees bear their own share plus one-half of the employers' share that is shifted backward. The remainder of the employers' share is assumed to be shifted forward to consumers. Using these assumptions, three-quarters of the Canada Pension contributions are allocated to all provinces except Quebec by the series on wages and salaries (i.e., the employees' share and one-half of the employers' share). In Quebec, three-quarters of the Quebec Pension contributions are allocated to employees in the province. The remaining one-quarter of the Quebec Pension contributions is combined with the remaining one-quarter of the Canada Pension contributions, and this amount is distributed to all provinces according to their share in consumption expenditures.

Other Taxes

The other tax revenues of the federal government (\$6.8 million) consist mainly of revenues from excise taxes on a few miscellaneous products. These are allocated provincially according to provincial shares of consumption expenditures.

The Pattern of Taxation in Canada

Provincial revenues from other taxes (\$37.4 million) include revenues from taxes on certain insurance premiums (e.g., fire insurance) not included in the above category of insurance premium taxes and from taxes on transfers of assets. The final incidence of these taxes is assumed to rest within the province that collects them.

Municipal revenue from poll taxes and other miscellaneous taxes is again allocated to the province in which the collection is made. That is, there is no opportunity to shift these taxes, except possibly within the local community in which they are levied.

Summary

In total, \$24,153.9 million in tax revenues were allocated, by province, for 1969 (after subtracting taxes paid by foreigners). Of this total, \$13,004.5 million (53.8 per cent) are revenues of the Government of Canada; \$8,148.4 million (33.7 per cent) are provincial government revenues; and \$3,001.0 million (12.4 per cent) are tax collections of municipal governments.

The total tax revenues allocated to each province are:¹⁸

	<u>\$ Million</u>	<u>Percentage of Canadian Total</u>
Atlantic Provinces	1,526.7	6.3
Quebec	5,942.2	24.6
Ontario	10,149.5	42.0
Manitoba-Saskatchewan	1,968.2	8.1
Alberta	1,682.6	7.0
British Columbia	2,851.7	11.8

¹⁸That is, the total collections deemed to have been paid by the residents of each province, regardless of which government levied the taxes.

CHAPTER 5

PATTERNS OF TAX INCIDENCE IN CANADA

The final stages of the Study consist of allocating the tax totals for each region among the income classes in that region and comparing the taxes paid by each group to its income. This chapter presents the results and examines the pattern of tax incidence that emerges.

THE ALLOCATION OF TAXES

Using the distributive series in Appendix Tables D.2 through D.8, the tax totals for each province are allocated to the various income classes in accordance with the discussion of Chapter 3. The corporate profits tax is allocated partly (one-quarter) to consumers and partly (three-quarters) to the owners of corporations.¹ Personal income taxes are deemed to be paid by the individuals on whom they are initially levied and are allocated accordingly. Succession and estate duties are allocated entirely to family units in the highest income class (\$15,000 and over). This procedure was adopted because the tax is considered here to be a tax on the donors and because of the high exemption levels. Thus anyone leaving an estate large enough to incur a significant amount of tax is likely to have a high annual income.

General sales taxes and selective excises are allocated to the relevant sets of consumers as accurately as they can be identified with the available distributive series. Hospital and medical insurance premiums are allocated to the family units on whom they are initially levied. Property taxes are divided into subgroups according to the outline in Chapter 3, and each subgroup is allocated by the best available proxy distributive series. The social security taxes are allocated partly to wage-earners and partly to consumers; the portions allocated to each are determined for each tax and then these portions are distributed, using the relevant series. The remaining taxes are, for the most part, excise taxes

¹The exact allocative series used are indicated in the notes to Appendix Tables B.1 to B.7.

on various expenditure items, property rent charges, or poll taxes, and they are allocated accordingly.

The results of the allocation procedure are presented in the tables of Appendix B, which in turn provide the basis for the tables of this chapter. Tables 5.1 through 5.7 list the average dollar tax payments by family units for each of the taxes considered in this Study. In Tables 5.8 through 5.14 these dollar payments are converted to effective tax rates, using Broad Income as a base. The corresponding rates based on Full Income appear in the tables of Appendix A. The effective tax rates indicate the rates of taxation *actually paid* by family units in various income classes.

THE PATTERN OF TAX INCIDENCE

By far the most striking conclusion to be drawn from an examination of total tax payments is the extreme regressivity of the system at the lower end of the income scale and the lack of any significant progressivity over the remainder of the income range. The implication is that, while government expenditure programs may contribute to the redistribution of income (and studies such as Gillespie's² indicate they do), the tax system as a whole does nothing to contribute to this goal. Indeed, over the lower portion of the income scale, the system tends to contradict the ability-to-pay principle by taxing the poor at a higher rate than those who are better off. The effect of the few taxes (to be discussed below) that are progressive is completely offset by the remainder of the taxes in the system, so that the net effect is the pattern observed in Charts 5.1 to 5.7.

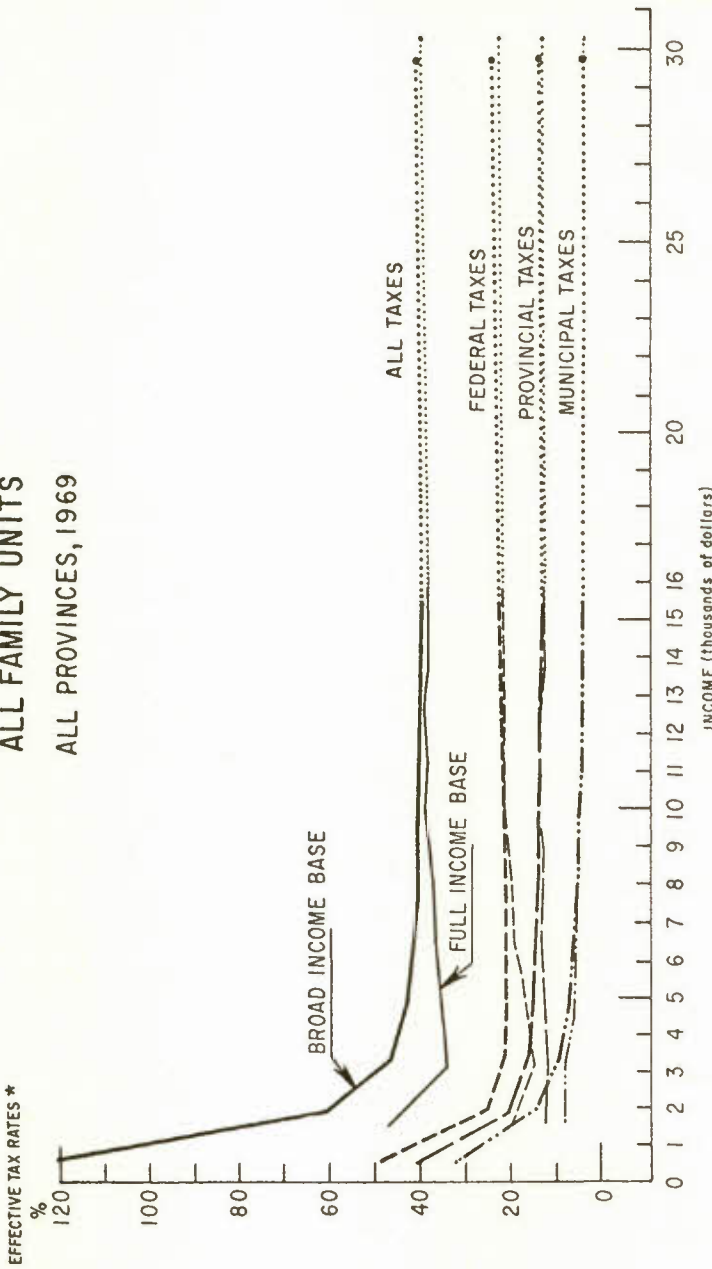
The Overall Pattern

The general pattern of tax incidence in Canada appears consistent across provinces and regions. As Charts 5.1 through 5.7 illustrate, the overall effective tax pattern is highly regressive to a Broad Income level of \$5,000-\$6,000. Taking Full Income as the base, regressiveness is evident up to an income level of \$3,000-\$4,000.

²Gillespie, *op. cit.*

**EFFECTIVE AVERAGE TAX RATES
ALL FAMILY UNITS
ALL PROVINCES, 1969**

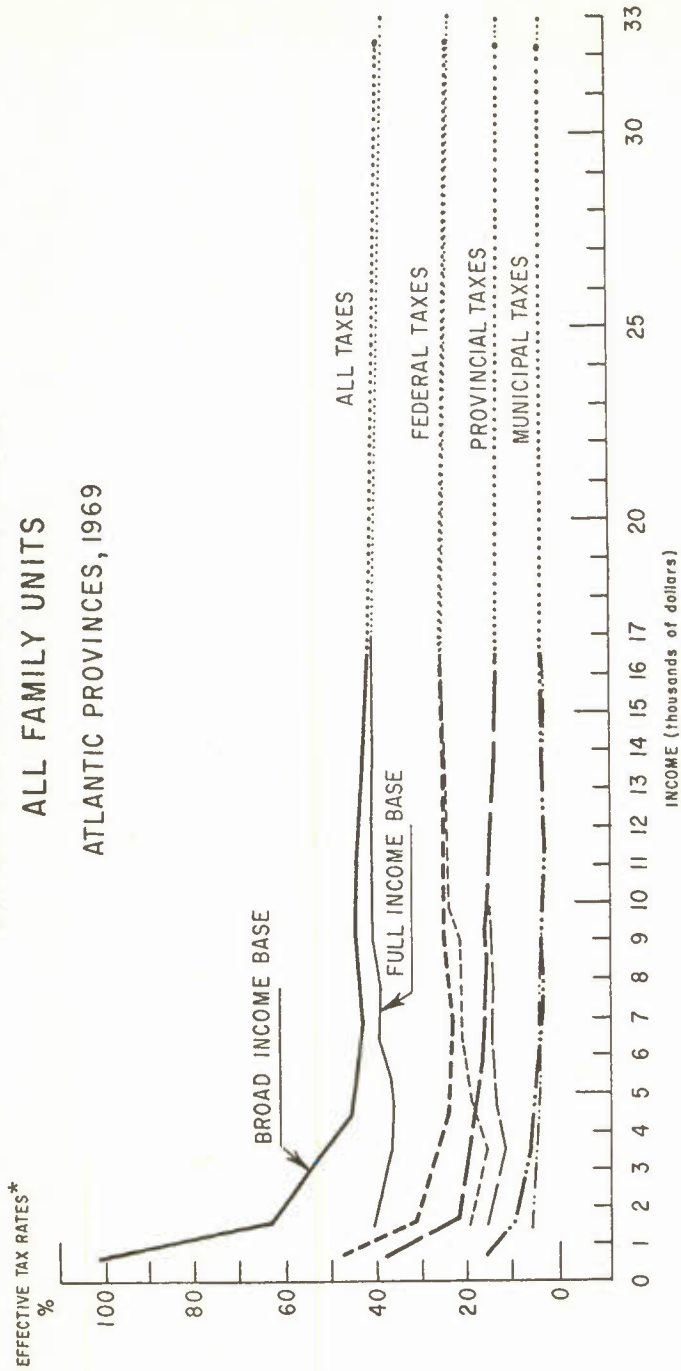
CHART 5-1



*The effective tax rates calculated for the highest FMI class (\$15,000 and over) represent averages for all family units in that open-ended class. Consequently, they do not reveal any tax rate variations that may occur within that class. The extensions of the graphs (dotted lines) are subject to this possible limitation with the end point being the actual observation of the average tax rate for the \$15,000 and over" income class.

Source: Table 5.15 of text and Appendix Table A.8.

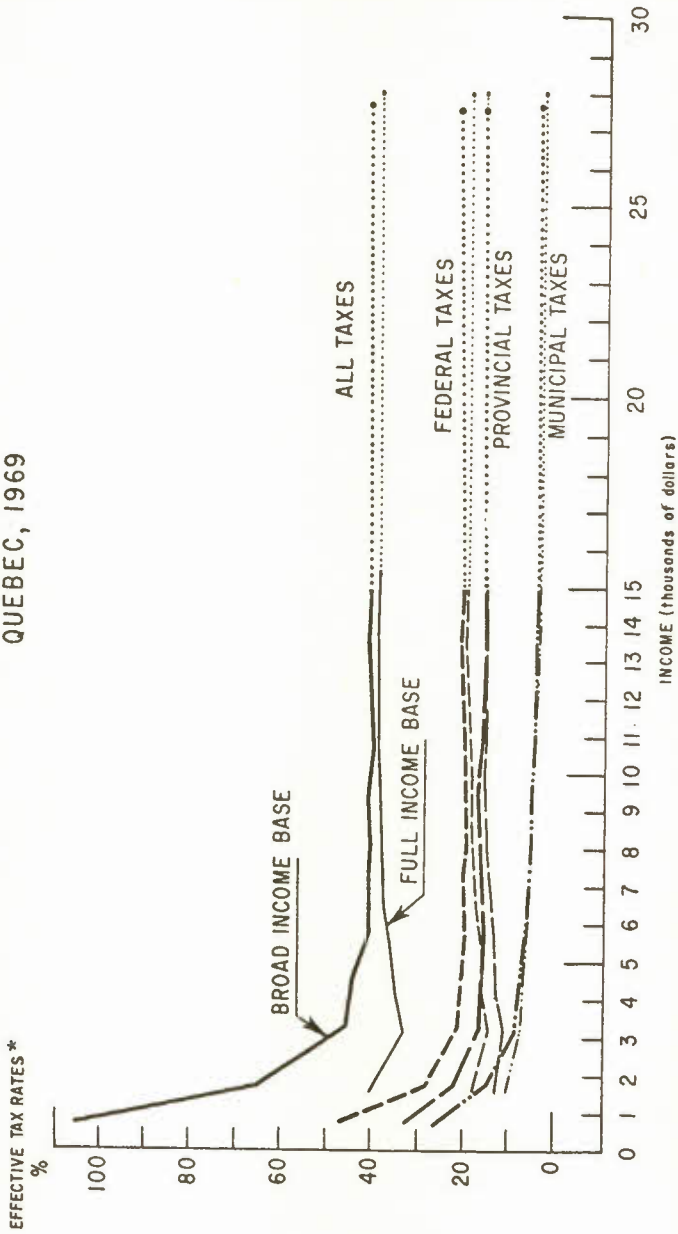
CHART 5-2
EFFECTIVE AVERAGE TAX RATES
ALL FAMILY UNITS
ATLANTIC PROVINCES, 1969



*See note to Chart 5-1.

Source: Table 5.15 of text and Appendix Table A.8.

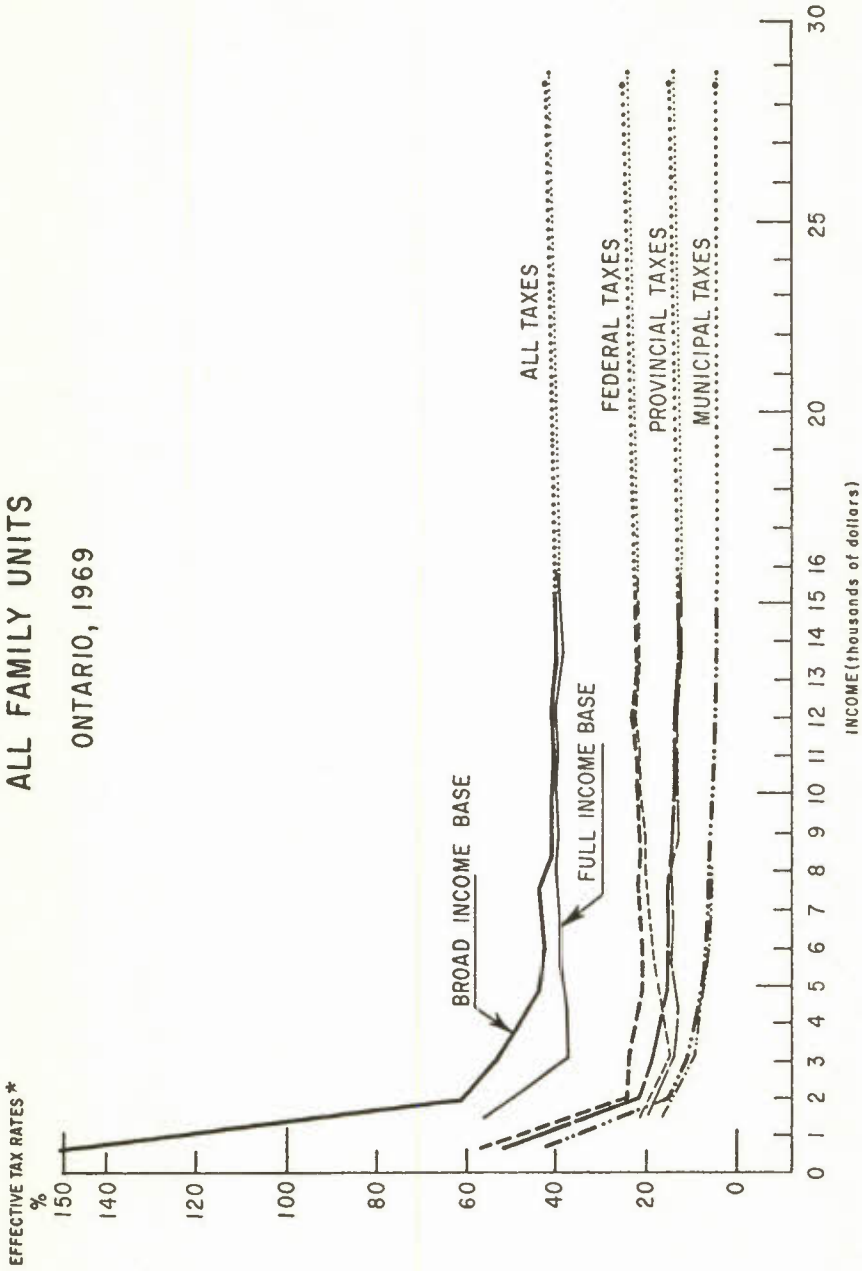
CHART 5-3
EFFECTIVE AVERAGE TAX RATES
ALL FAMILY UNITS
QUEBEC, 1969



*See note to Chart 5-1.

Source: Table 5.15 of text and Appendix Table A.8.

CHART 5-4
EFFECTIVE AVERAGE TAX RATES
ALL FAMILY UNITS
ONTARIO, 1969

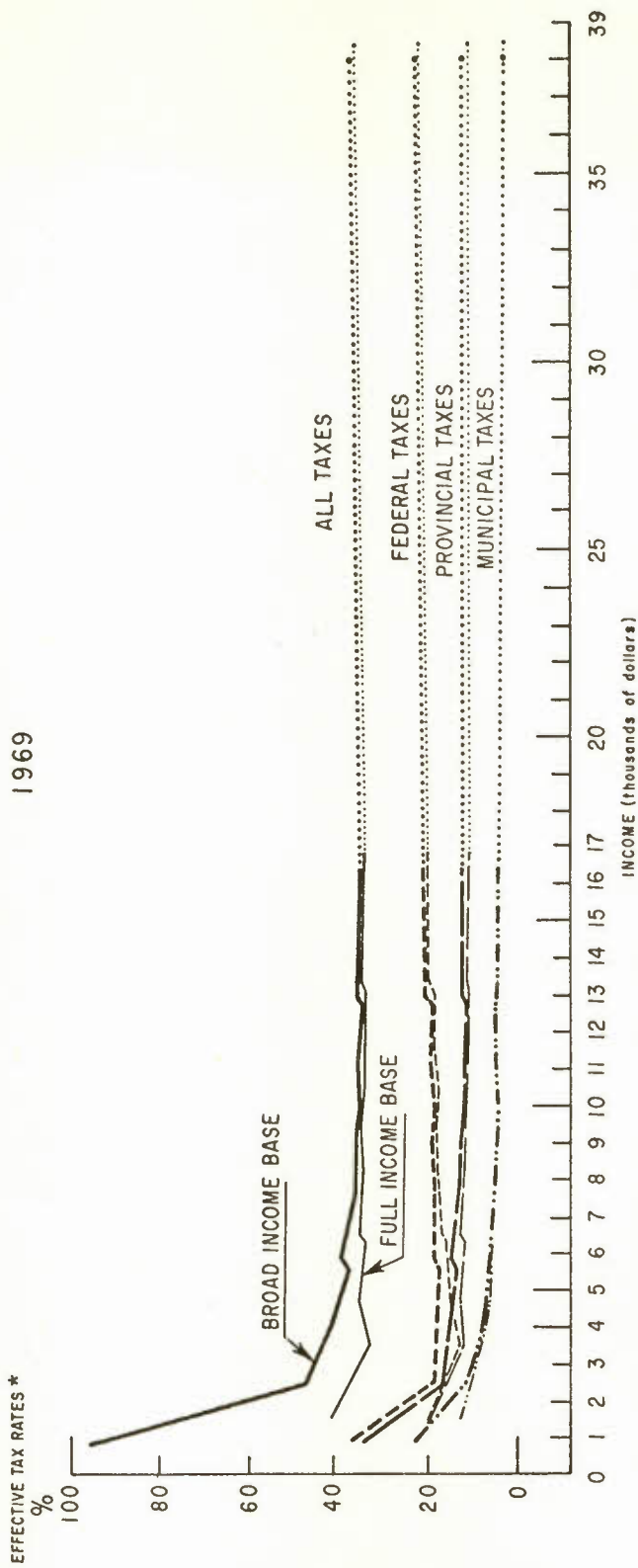


*See note to Chart 5-1.

Source: Table 5.15 of text and Appendix Table A.8.

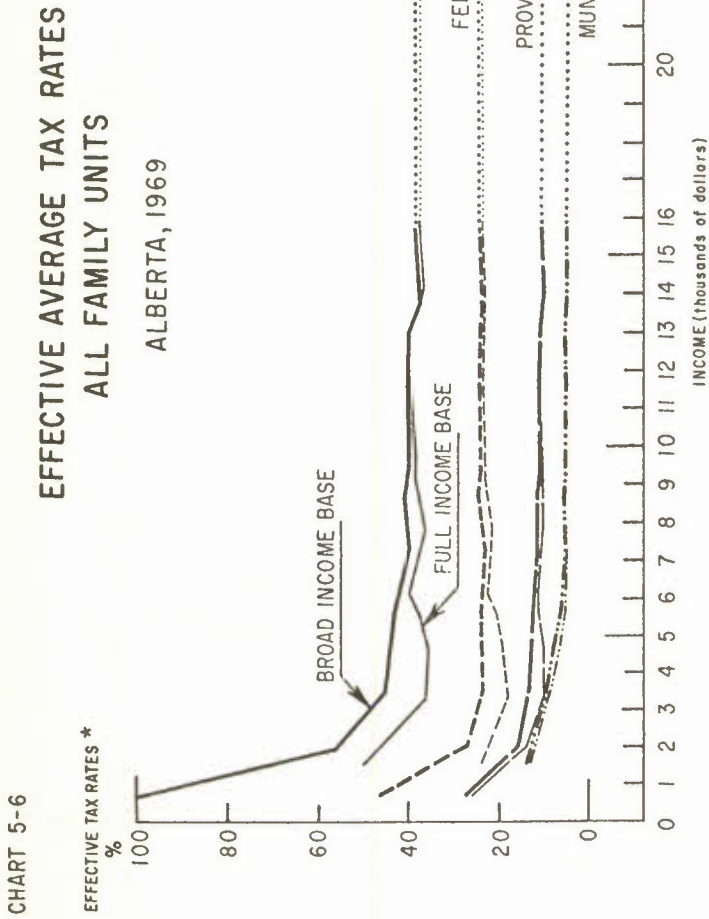
CHART 5-5

EFFECTIVE AVERAGE TAX RATES
 ALL FAMILY UNITS
 MANITOBA - SASKATCHEWAN
 1969



*See note to Chart 5-1.

Source: Table 5.15 of text and Appendix Table A.8.

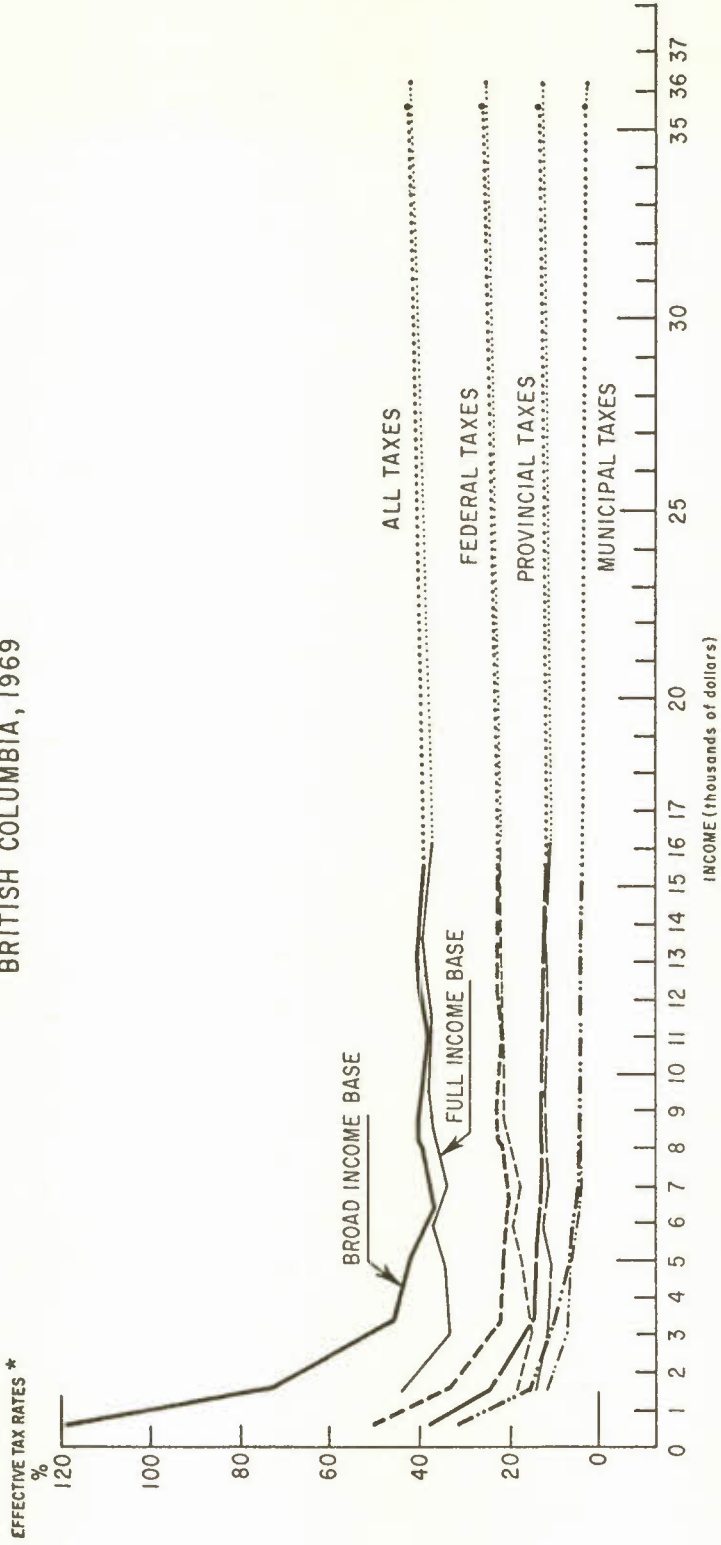


*See note to Chart 5-1.

Source: Table 5.15 of text and Appendix Table A.8.

CHART 5-7

EFFECTIVE AVERAGE TAX RATES
 ALL FAMILY UNITS
 BRITISH COLUMBIA, 1969



*See note to Chart 5-1.

Source: Table 5.15 of text and Appendix Table A.8.

After this initial regressive range, the effective tax rate becomes virtually proportional over the rest of the income scale. The rate at which the leveling-out occurs is about 40 per cent of Broad Income. With Full Income, the incidence pattern above the \$4,000 income level appears to be slightly progressive or proportional at an average rate of about 38 per cent, depending on the province.

The severe regressive pattern for the lower incomes is modified when Full Income is taken as the base (that is, when transfer payments are included), but the basic pattern of incidence is not affected. Because transfer payments are paid mainly to the lower income groups, effective rates of taxation are lower for these groups, but as one moves up the income scale, the effective rates approach the same levels with the two income bases. In addition, by calculating tax rates against Full Income, the total rates greater than 100 per cent for the lowest groups are eliminated; this occurs in the tables because transfer payments, which constitute a large portion of the incomes in this group, are excluded from Broad Income.

In a comparison of the provincial taxation levels, the average tax rate for Manitoba-Saskatchewan is the lowest of all regions based on both income measures. Over most of the Broad Income range, the Atlantic Provinces appear to have the highest average rate, with Ontario second. When Full Income is used, the rate differential between the Atlantic Provinces and Ontario is narrowed; the rates in Ontario are higher over the lower incomes and, over the upper portions of the income scale, the rates are higher in the Atlantic Provinces.

Table 5.16 presents one method of comparing the patterns of tax progressivity (or regressivity) across provinces. The calculations in this table indicate the percentage changes in the effective tax rates associated with given percentage changes in incomes. These indices, which can be called coefficients of elasticity of taxation with respect to income, provide a convenient method for comparing incidence patterns.³ For purposes of

³For other possible measures of comparison see R. A. Musgrave and T. Thin, "Income Tax Progression, 1929-48", *Journal of Political Economy*, December 1948. The advantage of the elasticity measure employed here over the Musgrave-Thin measures is that it is a more sensitive method to handle large absolute changes in income such as those involved here. By using percentage changes, the large income level differences do not overwhelm the small (absolute) tax rate differences.

calculation, the elasticity of taxation with respect to income (μ) is defined as:

$$\mu_{ij} = \frac{\frac{R_j - R_i}{R_j + R_i}}{\frac{Y_j - Y_i}{Y_j + Y_i}} = \frac{R_j - R_i}{R_j + R_i} \cdot \frac{Y_j + Y_i}{Y_j - Y_i}$$

where the R 's refer to effective tax rates, the Y 's refer to the mean incomes of the classes, and the subscripts j and i indicate the higher and lower income classes respectively. Thus μ_{ij} is the elasticity of taxation between income classes i and j . If taxation is proportional between two classes (i.e., if the effective rate does not change as income rises) the value of the coefficient is zero ($\mu_{ij} = 0$). If taxes are progressive (i.e., if the effective rate increases with income), the coefficient is positive ($\mu_{ij} > 0$); if taxes are regressive (i.e., the rate falls as income increases), the coefficient is negative ($\mu_{ij} < 0$). The larger the absolute value of a coefficient, the more progressive or regressive are taxes over that income interval.

Examination of Table 5.16 reveals that there are no striking interprovincial differences in tax elasticities. However, some variations can be observed. In the Atlantic Provinces, the incidence pattern tends to be slightly less regressive (or more progressive) than the national average except at the upper end of the income scale where nationally there is some evidence of progressive taxation and the Atlantic pattern is clearly regressive. This holds true for both income concepts. Based on Broad Income, no clear differences emerge between the national and Quebec incidence patterns. When using Full Income, the Quebec pattern tends to be slightly more progressive than the national pattern except over the upper tail of the income scale.

With either income concept, the most regressive incidence pattern over the lowest income levels is in Ontario. In addition, over most of the income scale, taxation in Ontario is slightly more regressive (less progressive) than the national average except at the very highest levels where the Ontario pattern is more progressive. Using both income measures, no consistent differences are evident between the national tax pattern

and either Manitoba-Saskatchewan or Alberta. In British Columbia the tax pattern is more progressive than the national pattern over the upper half of the Broad Income scale, but with Full Income, no consistent differences appear.

To summarize the overall tax patterns in Canada, the interprovincial differences are rather slight and are certainly not large enough to alter the basic incidence pattern, which is consistent across Canada. Finally, Table 5.16 shows that tax rates calculated against Full Income are clearly less regressive than those against Broad Income. This movement towards the more progressive pattern is to be expected since transfer payments re-distribute income in favour of the lower income classes.

Federal Taxes

The incidence pattern of all federal taxes appears to be the least regressive of the three levels of government over the lower income range and the only one that shows some evidence of progressivity over the higher range.⁴ Mainly responsible for this is the personal income tax, the only tax in the entire system that is progressive over all incomes. Since the income tax is by far the most important source of tax revenue for the federal government, its progressive influence (see Chart 5.8) tends to show up in the overall federal system. Note, however, that because of the available special exemptions and tax credits, the pattern of effective rates for the personal income tax is considerably less progressive than the statutory schedule would suggest.

Of the other important sources of federal government revenue, the corporate profits tax is regressive over the lower end of the income scale because of the portion allocated to consumers and is progressive at the very high levels where ownership of equity shares in corporations is a major factor (see Chart 5.8). The federal general sales tax is regressive over the entire income range, as are all the consumption-based taxes. Federal social security and Canada and Quebec Pension Plan premiums are

⁴The coefficients of elasticity of federal taxes for "All Provinces" (moving up the income scale) are: -.61, -.28, -.13, 0, .02, .08, .11, 0, .11, .12, .09, .09, based on Broad Income. The pattern based on Full Income is similar.

basically proportional taxes. The remaining federal taxes, mainly excises, tend to be either mildly regressive or proportional in nature.

Provincial Taxes

Except for the lowest income classes (up to about \$4,000), provincial taxes are approximately proportional.⁵ The personal income tax, which is relatively less important at the provincial level than the federal, is offset by general sales and excise taxes so that the overall pattern is basically proportional. As in the case of federal taxes, the personal income tax is the only uniformly progressive tax in the system. The provincial general sales taxes, the second largest revenue source, are regressive over the entire income span (Chart 5.8).

Gasoline taxes, another major provincial revenue source, tend to be regressive at the two extremes of the income scale and basically proportional over the middle range. Corporate profits taxes, again following the pattern at the federal level, are regressive at low income levels and progressive only at very high income levels.

Municipal Taxes

Clearly the most regressive components of the overall tax system are those taxes levied by municipal governments.⁶ Foremost among these, of course, are the municipal property taxes (Chart 5.8). Consistent with other analyses, this Study has found the property tax to be regressive over virtually all ranges of the income scale, especially over the lower ranges.

The other notable municipal tax included here is the business tax, and it is regressive over the lower income classes and approximately proportional (or very slightly regressive in some cases) thereafter.

⁵The coefficients of elasticity of provincial taxes for "All Provinces", based on Broad Income, are: -.64, -.40, -.24, .03, -.23, -.32, .11, -.16, -.06, 0, -.20, .05. Using Full Income, the coefficients are: -.41, .10, .17, .36, .69, -.16, .13, -.12, 0, -.19, 0, .05.

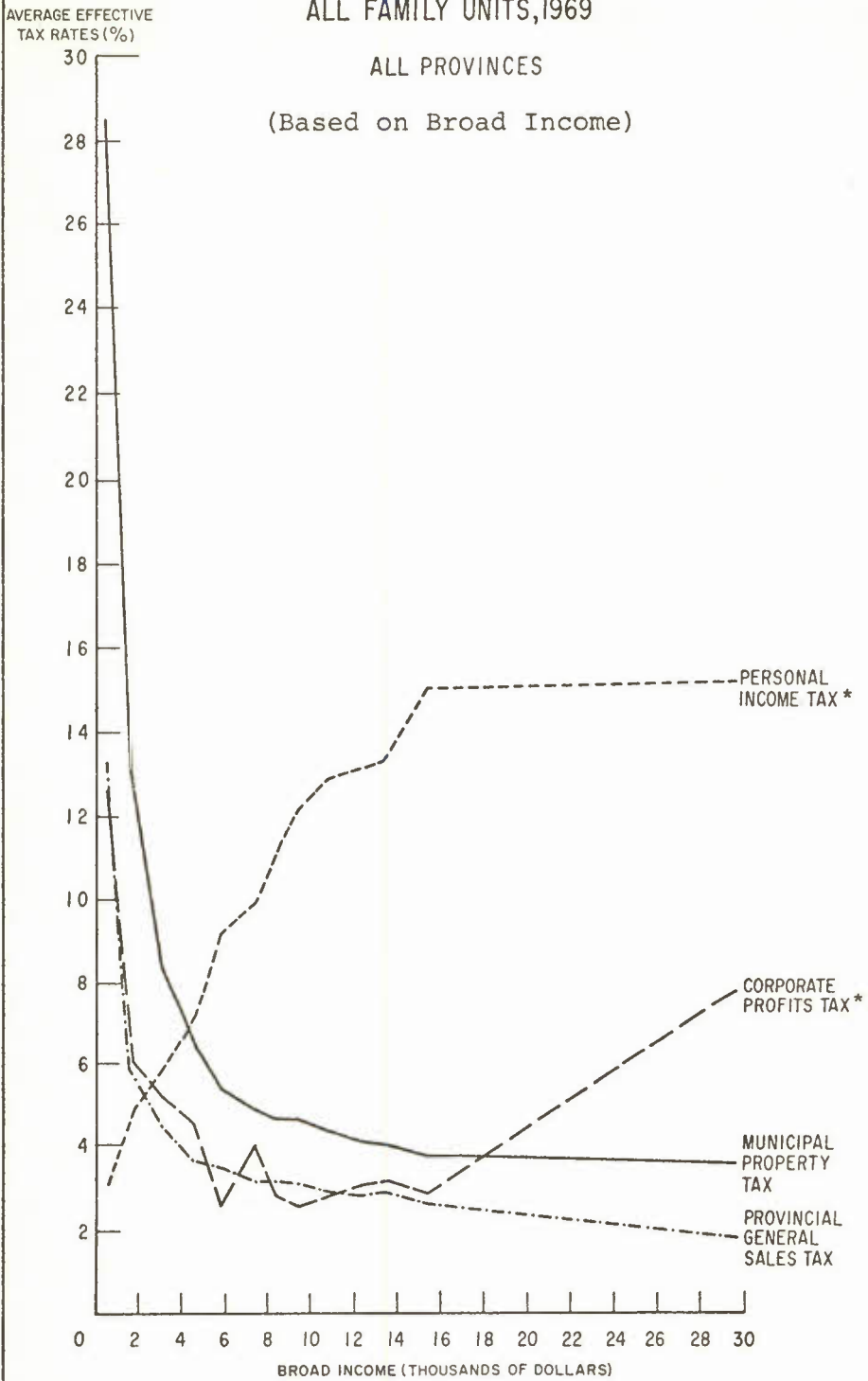
⁶The coefficients of elasticity of municipal taxes for "All Provinces", based on Broad Income, are: -.72, -.75, -.66, -.80, -.51, -.33, .15, -.58, -.49, -.29, -.46, -.16. The incidence pattern using Full Income is not appreciably altered.

CHART 5-8

THE INCIDENCE OF SELECTED TAXES,
ALL FAMILY UNITS, 1969

ALL PROVINCES

(Based on Broad Income)



* Includes federal plus provincial tax.

Source: Table 5.8.

SUMMARY

As already indicated, the extremely regressive nature of the tax system at the low end of the income scale and the lack of progressivity over the remainder is the predominant conclusion to emerge from this Study.⁷ It is important to note, moreover, that a substantial proportion of Canadian family units are included in the low end of the income scale and are thus subject to the regressive tax system. For example, the lowest three Family Money Income classes (the range of the regressive pattern based on Broad Income) include between 22 per cent and 39 per cent of all family units, depending on the province. The first two classes (approximately the regressive range based on Full Income) include between 17 per cent and 28 per cent of all units. Furthermore, it appears that as the levying government moves from the federal to the provincial to the municipal level, the tax system generally becomes more regressive over the whole income range. This pattern coincides with the generally accepted tenet that lower levels of government find it difficult to levy taxes that are directly income-related. Since it is these taxes that are, for the most part, progressive, the inability of these governments to tap these revenue sources results in the observed pattern of regressive tax systems.

It should also be noted that the procedures employed in this Study were all designed to bias the results in favour of a progressive system. That is, in matters

⁷This is consistent with the pattern that emerged from the 1964 study by Gillespie, *op. cit.* Where comparable, the results of this Study are also in agreement with another being prepared in the federal Department of Finance by D. Dodge, S. S. Prihar, and P. S. Sunga. Their study, which at the time of this writing had not been completed, examines the national (but not regional) incidence pattern of government taxation and expenditure policies and simulates the changes in the incidence pattern that can be expected from selected new federal programs.

where no clearly preferable course of action was indicated, the course selected maximized the progressivity of the tax. The allocation of the entire estate tax to the highest income class is an example of this. Another is the fact that no allowance is made for capital gains income. Such income, in all likelihood, is concentrated in the upper income classes; thus, if included, it would have increased average incomes in these classes, thereby lowering their effective tax rates.⁸ Thus the actual distribution of taxes, if it diverges significantly from the pattern presented, could very well exhibit even less evidence of progressivity than is shown here.

⁸A minor procedural point is relevant in this regard. In some cases, the distributive series for individual provinces contained negative percentages for the very lowest income classes (see Appendix Tables D.3 to D.8). When these series were used to allocate taxes, zero tax payments were entered in place of the negative percentage. This occurred most often in dealing with the property tax. The amounts involved were slight, and hence the effect is probably not great, but it should be noted that this procedure also carries a progressive bias since, in reality, it is likely that these low income groups do pay some positive amount of the tax in question.

TABLES TO CHAPTER 5

Table 5.1

AVERAGE TAX PAYMENTS PER FAMILY UNIT, 1969
ALL PROVINCES
(Dollars)

Revenue Source	Family Money Income Class				
	Under \$2,000	\$2,000- \$2,999	\$3,000- \$3,999	\$4,000- \$4,999	\$5,000- \$5,999
Corporate profits tax					
1. -- federal	56	82	127	159	113
2. -- provincial	18	27	42	52	37
Personal income tax					
3. -- federal	13	61	136	247	385
4. -- provincial	5	24	53	96	150
Succession and estate duties					
5. -- federal	--	--	--	--	--
6. -- provincial	--	--	--	--	--
General sales tax					
7. -- federal	105	143	193	239	273
8. -- provincial	78	106	143	177	202
Selective excise taxes					
Liquor taxes					
9. -- federal	12	17	25	32	59
10. -- provincial	18	25	38	48	88
Tobacco taxes					
11. -- federal	24	36	53	62	75
12. -- provincial	8	12	18	21	25
13. Auto, fuel, & gas taxes -- prov.	21	42	66	106	131
Amusement and admission taxes					
14. -- provincial	1	3	4	5	6
15. Other excise taxes -- federal	4	5	7	8	9
16. Import duties -- federal	42	59	74	91	102
Hospital insurance premiums					
17. -- provincial	26	33	37	38	46
18. Medical insur. premiums -- prov.	15	24	30	34	40
Property taxes					
19. -- provincial	2	3	4	4	5
20. -- municipal	167	235	275	307	314
21. Motor vehicle taxes -- prov.	13	26	32	46	50
Natural resources taxes					
22. -- federal	0	1	1	1	1
23. -- provincial	22	31	42	51	50
24. Premium income/insur. cos. -- prov.	1	2	3	5	6
25. Business taxes -- municipal	13	19	24	29	33
Social security taxes					
26. -- federal	11	22	39	60	82
27. -- provincial	8	13	20	27	35
28. CPP/QPP	19	34	58	86	114
Other					
29. -- federal	0	0	1	1	1
30. -- provincial	2	3	3	4	5
31. -- municipal	1	2	3	3	3
32. TOTAL	706	1,088	1,548	2,040	2,440

Source: Table B.1, Appendix B.

(cont'd.)

Table 5.1 (concl'd.)

Family Money Income Class								
\$6,000- \$6,999	\$7,000- \$7,999	\$8,000- \$8,999	\$9,000- \$9,999	\$10,000- \$10,999	\$11,000- \$11,999	\$12,000- \$14,999	\$15,000 and over	All Classes
225 74	174 57	191 63	229 75	290 95	315 103	324 106	1,754 576	307 101
523 204	672 261	819 319	995 387	1,172 456	1,279 498	1,664 648	3,259 1,268	814 317
-- --	-- --	-- --	-- --	-- --	-- --	-- --	90 353	7 29
320 237	358 265	402 297	425 315	476 352	514 381	556 411	758 561	348 258
45 68	50 74	57 85	63 94	66 99	76 113	87 130	113 170	51 77
87 29 166	85 28 176	92 31 203	99 33 209	97 32 231	116 39 232	102 34 266	115 38 294	76 25 155
7 10	7 12	8 13	8 14	10 15	11 16	12 17	17 23	7 11
116	130	144	152	166	178	191	255	125
45 45	45 45	50 51	54 51	54 57	52 56	67 63	78 76	47 43
5 354	6 389	6 441	7 479	8 523	8 539	9 592	15 1,056	6 421
63	59	70	69	74	76	79	93	55
1 68	1 67	1 74	1 82	2 94	2 101	2 107	2 297	1 81
10	10	12	14	14	17	20	33	11
37	42	46	49	53	57	61	82	40
100 42 138	120 49 165	137 56 188	151 61 206	168 67 229	189 75 256	213 83 288	286 111 385	114 47 156
1 5 4	1 6 4	1 7 5	1 7 5	1 8 5	2 8 6	2 9 7	2 12 9	1 6 4
3,028	3,358	3,869	4,337	4,916	5,316	6,148	12,181	3,740

Table 5.2

AVERAGE TAX PAYMENTS PER FAMILY UNIT, 1969
ATLANTIC PROVINCES

(Dollars)

Revenue Source	Family Money Income Class				
	Under \$2,000	\$2,000- \$2,999	\$3,000- \$3,999	\$4,000- \$4,999	\$5,000- \$5,999
Corporate profits tax					
1. -- federal	39	63	191	117	132
2. -- provincial	13	21	63	38	43
Personal income tax					
3. -- federal	15	64	126	226	361
4. -- provincial	5	20	39	70	111
Succession and estate duties					
5. -- federal	--	--	--	--	--
6. -- provincial	--	--	--	--	--
General sales tax					
7. -- federal	95	161	247	279	332
8. -- provincial	77	130	199	225	268
Selective excise taxes					
Liquor taxes					
9. -- federal	11	13	24	31	41
10. -- provincial	29	35	63	81	105
Tobacco taxes					
11. -- federal	32	43	68	78	95
12. -- provincial	7	9	15	17	21
13. Auto, fuel, & gas taxes -- prov.	32	41	100	140	201
Amusement and admission taxes					
14. -- provincial	1	1	2	3	3
15. Other excise taxes -- federal	4	6	7	9	11
16. Import duties -- federal	40	67	85	105	121
Hospital insurance premiums					
17. -- provincial	--	--	--	--	--
18. Medical insur. premiums -- prov.	--	--	--	--	--
Property taxes					
19. -- provincial	11	18	25	22	24
20. -- municipal	84	137	188	191	212
21. Motor vehicle taxes -- prov.	10	22	40	45	56
Natural resources taxes					
22. -- federal	0	1	1	1	1
23. -- provincial	19	32	53	52	59
24. Premium income/insur. cos. -- prov.	1	1	2	4	5
25. Business taxes -- municipal	4	6	8	10	11
Social security taxes					
26. -- federal	15	34	59	94	128
27. -- provincial	8	16	25	36	47
28. CPP/QPP	20	40	64	96	127
Other					
29. -- federal	0	1	1	1	1
30. -- provincial	1	1	2	2	3
31. -- municipal	2	5	7	9	10
32. TOTAL	576	988	1,705	1,983	2,530

Source: Table B.2, Appendix B.

(cont'd.)

Table 5.2 (concl'd.)

Family Money Income Class								
\$6,000- \$6,999	\$7,000- \$7,999	\$8,000- \$8,999	\$9,000- \$9,999	\$10,000- \$10,999	\$11,000- \$11,999	\$12,000- \$14,999	\$15,000 and over	All Classes
122	230	174	162	255	255	675	2,211	214
40	76	57	53	84	84	221	726	70
525	679	854	1,014	1,199	1,452	1,705	2,975	520
162	210	264	314	371	449	527	919	161
--	--	--	--	--	--	--	129	4
--	--	--	--	--	--	--	387	11
379	437	490	538	563	613	661	880	334
305	352	394	433	453	493	532	709	269
40	53	61	67	71	78	97	136	40
103	136	156	173	182	200	250	351	104
103	107	107	125	121	131	100	148	81
22	23	23	27	26	28	22	32	18
225	256	269	275	315	288	324	320	166
3	4	4	4	4	5	5	7	3
12	14	15	16	17	19	20	25	11
137	155	169	184	194	212	223	286	120
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
32	38	44	47	48	50	72	82	30
253	302	330	352	377	397	524	755	240
64	67	74	75	81	76	90	93	49
1	1	2	2	2	2	2	3	1
64	83	82	86	100	107	160	361	68
9	9	11	15	17	18	21	33	7
12	14	15	17	18	19	20	26	11
152	172	196	219	250	272	314	417	126
54	62	69	77	86	94	106	139	46
150	170	192	214	241	262	298	394	125
1	1	1	2	2	2	2	2	1
3	3	4	4	4	5	5	6	3
11	12	13	13	13	15	17	21	9
2,985	3,668	4,071	4,507	5,094	5,625	6,994	12,574	2,842

Table 5.3

AVERAGE TAX PAYMENTS PER FAMILY UNIT, 1969

QUEBEC

(Dollars)

Revenue Source	Family Money Income Class				
	Under \$2,000	\$2,000- \$2,999	\$3,000- \$3,999	\$4,000- \$4,999	\$5,000- \$5,999
Corporate profits tax					
1. -- federal	68	57	80	119	94
2. -- provincial	22	19	26	39	31
Personal income tax					
3. -- federal	5	45	110	184	308
4. -- provincial	4	34	85	142	238
Succession and estate duties					
5. -- federal	--	--	--	--	--
6. -- provincial	--	--	--	--	--
General sales tax					
7. -- federal	89	150	193	230	263
8. -- provincial	89	151	194	232	265
Selective excise taxes					
Liquor taxes					
9. -- federal	15	18	27	40	49
10. -- provincial	15	18	27	40	50
Tobacco taxes					
11. -- federal	27	51	61	78	89
12. -- provincial	10	20	23	30	34
13. Auto, fuel, & gas taxes -- prov.	8	34	64	108	114
Amusement and admission taxes					
14. -- provincial	1	2	5	6	6
15. Other excise taxes -- federal	3	5	6	8	9
16. Import duties -- federal	37	58	73	87	98
Hospital insurance premiums					
17. -- provincial	--	--	--	--	--
18. Medical insur. premiums -- prov.	--	--	--	--	--
Property taxes					
19. -- provincial	1	1	1	2	2
20. -- municipal	141	216	245	312	305
21. Motor vehicle taxes -- prov.	6	24	29	46	48
Natural resources taxes					
22. -- federal	--	1	1	1	1
23. -- provincial	21	28	36	45	46
24. Premium income/insur. cos. -- prov.	1	3	5	7	8
25. Business taxes -- municipal	9	15	18	22	25
Social security taxes					
26. -- federal	9	23	43	56	76
27. -- provincial	7	13	21	26	34
28. CPP/QPP	17	37	66	86	115
Other					
29. -- federal	0	0	1	1	1
30. -- provincial	1	1	2	2	2
31. -- municipal	3	5	7	8	9
32. TOTAL	610	1,029	1,449	1,955	2,316

Source: Table B.3, Appendix B.

(cont'd.)

Table 5.3 (concl'd.)

Family Money Income Class								
\$6,000- \$6,999	\$7,000- \$7,999	\$8,000- \$8,999	\$9,000- \$9,999	\$10,000- \$10,999	\$11,000- \$11,999	\$12,000- \$14,999	\$15,000 and over	All Classes
189	125	167	170	286	350	257	950	209
62	41	55	56	94	115	84	312	69
384	510	614	770	893	966	1,240	2,488	591
297	394	474	594	689	746	957	1,921	456
--	--	--	--	--	--	--	86	7
--	--	--	--	--	--	--	394	32
308	345	399	411	474	504	535	744	331
311	348	402	414	477	508	539	750	334
51	61	64	66	73	87	104	141	57
52	62	65	67	74	88	105	143	58
113	104	111	124	130	155	141	167	97
43	40	43	48	50	60	54	64	37
180	190	242	242	266	263	303	304	161
6	7	11	8	11	14	16	23	8
10	11	13	13	15	15	16	22	11
113	126	143	145	165	174	185	249	119
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
2	2	2	2	3	3	3	6	2
335	356	412	439	491	547	563	1,050	393
62	60	75	75	74	80	80	93	53
1	1	1	1	2	2	2	2	1
63	60	71	72	93	104	97	201	67
12	11	16	16	15	19	20	40	12
29	32	36	37	42	44	47	63	30
95	111	131	144	156	174	195	273	104
41	47	55	59	65	71	79	109	44
142	165	194	212	231	256	286	399	154
1	1	1	1	1	1	2	2	1
3	3	3	3	4	4	4	6	3
10	11	13	13	15	15	16	22	11
2,914	3,225	3,812	4,205	4,890	5,364	5,932	11,026	3,452

Table 5.4

AVERAGE TAX PAYMENTS PER FAMILY UNIT, 1969
ONTARIO
(Dollars)

Revenue Source	Family Money Income Class				
	Under \$2,000	\$2,000-\$2,999	\$3,000-\$3,999	\$4,000-\$4,999	\$5,000-\$5,999
Corporate profits tax					
1. -- federal	63	116	101	150	109
2. -- provincial	21	38	33	49	36
Personal income tax					
3. -- federal	22	47	169	294	434
4. -- provincial	6	14	49	85	126
Succession and estate duties					
5. -- federal	--	--	--	--	--
6. -- provincial	--	--	--	--	--
General sales tax					
7. -- federal	112	135	189	231	276
8. -- provincial	78	94	131	161	192
Selective excise taxes					
Liquor taxes					
9. -- federal	10	15	22	26	41
10. -- provincial	14	23	33	38	61
Tobacco taxes					
11. -- federal	19	27	46	52	61
12. -- provincial	8	11	19	22	26
13. Auto, fuel, & gas taxes -- prov.	20	36	49	103	123
Amusement and admission taxes					
14. -- provincial	2	4	4	6	8
15. Other excise taxes -- federal	4	5	6	8	9
16. Import duties -- federal	44	54	72	87	101
Hospital insurance premiums					
-- provincial	61	86	96	109	112
18. Medical insur. premiums -- prov.	20	33	49	53	66
Property taxes					
19. -- provincial	1	1	2	2	2
20. -- municipal	210	265	310	334	333
21. Motor vehicle taxes -- prov.	13	26	24	48	51
Natural resources taxes					
22. -- federal	0	1	1	1	1
23. -- provincial	23	33	38	49	49
24. Premium income/insur. cos. -- prov.	1	2	3	4	6
25. Business taxes -- municipal	23	28	37	45	52
Social security taxes					
26. -- federal	11	19	36	61	83
27. -- provincial	8	11	18	26	34
28. CPP/QPP	19	31	53	87	116
Other					
29. -- federal	0	0	1	1	1
30. -- provincial	3	4	5	6	7
31. -- municipal	--	--	--	--	--
32 TOTAL	816	1,158	1,597	2,139	2,516

Source: Table B.4, Appendix B.

(cont'd.)

Table 5.4 (concl'd.)

Family Money Income Class								
\$6,000- \$6,999	\$7,000- \$7,999	\$8,000- \$8,999	\$9,000- \$9,999	\$10,000- \$10,999	\$11,000- \$11,999	\$12,000- \$14,999	\$15,000 and over	All Classes
236	170	230	199	261	281	274	1,480	321
78	56	75	65	86	92	90	486	105
593	738	909	1,090	1,318	1,419	1,866	3,575	1,064
173	215	264	317	384	413	543	1,040	310
--	--	--	--	--	--	--	90	10
--	--	--	--	--	--	--	374	40
325	346	391	410	456	429	540	737	368
226	241	272	285	317	298	375	512	256
46	46	60	60	63	75	78	108	52
68	68	89	89	94	112	116	161	77
70	74	81	89	83	102	85	95	68
29	31	34	38	35	43	36	40	29
169	164	193	194	221	224	262	288	163
10	10	10	11	14	15	15	21	10
10	11	12	13	14	14	17	22	12
118	128	140	149	163	159	187	249	132
120	118	116	119	122	117	132	149	113
73	66	64	67	78	80	82	96	64
3	3	3	3	3	3	4	7	3
408	419	485	520	536	551	598	1,102	489
68	61	70	70	81	79	88	102	62
1	1	1	1	2	2	2	2	1
70	66	78	77	90	90	100	263	85
10	10	10	13	13	17	20	30	11
61	66	73	77	85	82	97	129	68
99	121	137	150	168	186	211	282	127
40	47	53	57	64	68	78	105	49
139	168	189	206	231	253	288	384	175
1	1	1	1	1	1	2	2	1
8	9	10	11	12	11	13	18	9
--	--	--	--	--	--	--	--	--
3,253	3,454	4,049	4,382	4,994	5,220	6,198	11,949	4,275

Table 5.5

AVERAGE TAX PAYMENTS PER FAMILY UNIT, 1969
MANITOBA-SASKATCHEWAN

(Dollars)

Revenue Source	Family Money Income Class				
	Under \$2,000	\$2,000- \$2,999	\$3,000- \$3,999	\$4,000- \$4,999	\$5,000- \$5,999
Corporate profits tax					
1. -- federal	58	83	125	237	95
2. -- provincial	19	27	41	78	31
Personal income tax					
3. -- federal	14	48	106	230	335
4. -- provincial	5	16	35	76	111
Succession and estate duties					
5. -- federal	--	--	--	--	--
6. -- provincial	--	--	--	--	--
General sales tax					
7. -- federal	107	147	198	230	249
8. -- provincial	78	107	144	167	181
Selective excise taxes					
Liquor taxes					
9. -- federal	18	20	37	31	44
10. -- provincial	31	34	64	54	78
Tobacco taxes					
11. -- federal	24	35	59	44	68
12. -- provincial	9	13	23	17	26
13. Auto, fuel, & gas taxes -- prov.	38	58	93	122	159
Amusement and admission taxes					
14. -- provincial	1	1	2	3	3
15. Other excise taxes -- federal	4	5	7	8	8
16. Import duties -- federal	43	57	74	86	93
Hospital insurance premiums					
-- provincial	34	45	56	59	62
18. Medical insur. premiums -- prov.	16	25	32	33	30
Property taxes					
19. -- provincial	1	1	1	2	2
20. -- municipal	168	257	275	325	335
21. Motor vehicle taxes -- prov.	20	28	37	43	51
Natural resources taxes					
22. -- federal	0	1	1	1	1
23. -- provincial	22	30	41	59	45
24. Premium income /insur. cos. -- prov.	1	1	2	3	4
25. Business taxes -- municipal	12	16	21	25	27
Social security taxes					
26. -- federal	12	21	40	54	74
27. -- provincial	8	13	20	26	33
28. CPP/QPP	20	31	53	70	92
Other					
29. -- federal	0	0	1	1	1
30. -- provincial	3	4	5	5	6
31. -- municipal	3	4	5	6	7
32. TOTAL	768	1,129	1,599	2,095	2,253

Source: Table B.5, Appendix B.

(cont'd.)

Table 5.5 (concl'd.)

Family Money Income Class								
\$6,000- \$6,999	\$7,000- \$7,999	\$8,000- \$8,999	\$9,000- \$9,999	\$10,000- \$10,999	\$11,000- \$11,999	\$12,000- \$14,999	\$15,000 and over	All Classes
155	300	184	193	220	174	488	3,343	345
51	98	60	63	72	57	160	1,097	113
498	574	714	888	1,017	1,164	1,436	3,344	585
165	190	237	295	337	386	476	1,109	194
--	--	--	--	--	--	--	56	3
--	--	--	--	--	--	--	167	9
307	339	367	408	454	461	517	671	288
223	247	267	297	330	335	376	488	209
46	50	52	58	74	66	80	98	44
81	88	91	101	129	116	140	173	77
70	70	77	86	78	80	100	106	60
27	27	30	33	30	31	39	41	23
168	188	184	219	239	248	238	305	144
4	4	4	4	6	6	7	10	4
10	11	12	13	14	14	16	20	9
109	120	132	143	156	162	175	226	103
56	58	66	61	58	66	73	68	55
37	34	43	33	44	51	46	61	33
2	2	2	3	3	3	3	7	2
356	430	440	503	562	487	610	1,027	384
57	53	57	61	61	63	65	70	45
1	1	1	1	2	2	2	2	1
57	78	69	74	82	79	120	472	78
7	7	10	11	11	12	16	30	7
31	34	38	41	45	46	50	65	30
108	123	140	157	171	220	228	306	98
44	50	57	63	69	84	88	117	41
130	147	168	187	204	255	266	356	118
1	1	1	1	1	1	1	2	1
7	8	8	9	10	10	11	14	7
8	9	10	10	11	12	13	16	8
2,817	3,341	3,520	4,019	4,491	4,692	5,838	13,865	3,119

Table 5.6

AVERAGE TAX PAYMENTS PER FAMILY UNIT, 1969
ALBERTA
(Dollars)

Revenue Source	Family Money Income Class				
	Under \$2,000	\$2,000- \$2,999	\$3,000- \$3,999	\$4,000- \$4,999	\$5,000- \$5,999
Corporate profits tax					
1. -- federal	53	89	154	199	174
2. -- provincial	17	29	50	65	57
Personal income tax					
3. -- federal	22	81	189	276	420
4. -- provincial	7	25	59	86	131
Succession and estate duties					
5. -- federal	--	--	--	--	--
6. -- provincial	--	--	--	--	--
General sales tax					
7. -- federal	136	190	229	295	318
8. -- provincial	--	--	--	--	--
Selective excise taxes					
Liquor taxes					
9. -- federal	19	23	27	42	50
10. -- provincial	35	42	50	79	93
Tobacco taxes					
11. -- federal	26	38	40	62	74
12. -- provincial	5	7	8	12	14
13. Auto, fuel, & gas taxes -- prov.	38	61	82	140	156
Amusement and admission taxes					
14. -- provincial	1	1	3	3	4
15. Other excise taxes -- federal	5	7	8	9	11
16. Import duties -- federal	54	75	89	106	119
Hospital insurance premiums					
17. -- provincial	--	--	--	--	--
18. Medical insur. premiums -- prov.	44	69	85	84	93
Property taxes					
19. -- provincial	1	1	1	2	2
20. -- municipal	186	276	313	331	361
21. Motor vehicle taxes -- prov.	18	25	33	43	51
Natural resources taxes					
22. -- federal	1	1	1	1	1
23. -- provincial	26	37	50	62	64
24. Premium income/insur. cos. -- prov.	1	3	3	5	5
25. Business taxes -- municipal	10	13	16	18	21
Social security taxes					
26. -- federal	14	29	43	66	82
27. -- provincial	10	18	24	34	41
28. CPP/QPP	25	46	67	98	121
Other					
29. -- federal	0	1	1	1	1
30. -- provincial	4	5	6	7	8
31. -- municipal	--	--	--	--	--
32. TOTAL	757	1,190	1,629	2,126	2,473

Source: Table B.6, Appendix B.

(cont'd.)

Table 5.6 (concl'd.)

Family Money Income Class								
\$6,000- \$6,999	\$7,000- \$7,999	\$8,000- \$8,999	\$9,000- \$9,999	\$10,000- \$10,999	\$11,000- \$11,999	\$12,000- \$14,999	\$15,000 and over	All Classes
189	257	157	494	519	338	359	1,891	342
62	84	51	162	170	111	118	621	112
623	835	919	1,129	1,296	1,523	1,815	3,371	854
195	261	287	353	405	476	567	1,053	267
--	--	--	--	--	--	--	55	4
--	--	--	--	--	--	--	165	12
356	412	460	494	565	551	629	874	392
--	--	--	--	--	--	--	--	--
49	54	57	74	73	60	96	101	52
91	101	107	137	136	113	179	188	97
76	75	103	86	91	79	106	84	68
15	14	20	17	17	15	20	16	13
164	192	213	244	251	228	270	315	165
4	4	5	5	5	5	7	8	4
11	13	15	16	17	17	19	26	12
129	148	165	177	197	193	218	292	140
--	--	--	--	--	--	--	--	--
103	93	102	95	101	110	104	106	87
2	2	3	3	3	3	4	6	2
346	446	480	517	603	582	669	1,065	444
55	60	64	70	69	67	73	90	51
1	1	2	2	2	2	2	3	1
69	83	78	122	131	109	121	326	91
10	16	16	19	18	26	30	40	13
23	26	29	31	35	34	38	51	25
100	119	133	158	165	176	214	267	108
49	57	65	75	79	82	99	125	53
146	172	194	227	239	252	305	384	158
1	1	1	1	2	2	2	2	1
9	10	11	12	13	13	15	20	9
--	--	--	--	--	--	--	--	--
2,876	3,538	3,736	4,719	5,205	5,166	6,080	11,546	3,579

Table 5.7

AVERAGE TAX PAYMENTS PER FAMILY UNIT, 1969
BRITISH COLUMBIA

(Dollars)

Revenue Source	Family Money Income Class				
	Under \$2,000	\$2,000- \$2,999	\$3,000- \$3,999	\$4,000- \$4,999	\$5,000- \$5,999
Corporate profits tax					
1. -- federal	46	56	247	264	167
2. -- provincial	15	18	81	87	55
Personal income tax					
3. -- federal	14	94	139	296	435
4. -- provincial	4	27	40	85	125
Succession and estate duties					
5. -- federal	--	--	--	--	--
6. -- provincial	--	--	--	--	--
General sales tax					
7. -- federal	108	157	193	252	279
8. -- provincial	85	125	153	199	221
Selective excise taxes					
Liquor taxes					
9. -- federal	9	18	27	38	42
10. -- provincial	16	31	47	67	73
Tobacco taxes					
11. -- federal	21	35	38	49	65
12. -- provincial	--	--	--	--	--
13. Auto, fuel, & gas taxes -- prov.	14	32	38	64	96
Amusement and admission taxes					
14. -- provincial	1	2	2	3	3
15. Other excise taxes -- federal	4	5	6	9	9
16. Import duties -- federal	44	60	72	96	105
Hospital insurance premiums					
17. -- provincial	--	--	--	--	--
18. Medical insur. premiums -- prov.	25	41	59	77	98
Property taxes					
19. -- provincial	6	7	10	11	9
20. -- municipal	169	211	297	317	287
21. Motor vehicle taxes -- prov.	12	20	26	36	40
Natural resources taxes					
22. -- federal	0	1	1	1	1
23. -- provincial	21	28	55	66	57
24. Premium income/insur. cos. -- prov.	0	2	1	3	5
25. Business taxes -- municipal	4	6	7	9	10
Social security taxes					
26. -- federal	11	20	30	55	70
27. -- provincial	8	13	17	28	34
28. CPP/QPP	20	33	48	84	105
Other					
29. -- federal	0	1	1	1	1
30. -- provincial	0	0	0	0	0
31. -- municipal	0	0	0	0	0
32. TOTAL	658	1,044	1,635	2,195	2,392

Source: Table B.7, Appendix B.

(cont'd.)

Table 5.7 (concl'd.)

Family Money Income Class								
\$6,000- \$6,999	\$7,000- \$7,999	\$8,000- \$8,999	\$9,000- \$9,999	\$10,000- \$10,999	\$11,000- \$11,999	\$12,000- \$14,999	\$15,000 and over	All Classes
491	128	142	308	339	443	409	3,829	507
161	42	47	101	111	145	134	1,257	166
621	766	927	1,067	1,314	1,357	1,806	3,592	920
179	220	267	307	378	390	520	1,033	265
--	--	--	--	--	--	--	134	10
--	--	--	--	--	--	--	383	29
317	361	385	431	470	527	551	785	357
251	286	305	342	372	418	436	622	283
43	44	43	66	69	81	91	95	49
75	78	75	115	120	142	159	166	85
76	74	78	82	90	99	93	95	66
--	--	--	--	--	--	--	--	--
99	119	140	139	147	172	168	203	105
4	4	4	6	5	6	6	9	4
10	12	13	14	15	17	18	22	11
117	132	142	156	168	189	193	249	128
--	--	--	--	--	--	--	--	--
99	95	126	107	110	113	110	148	89
12	12	14	15	17	17	20	35	14
358	354	416	454	511	526	592	1,080	417
52	56	65	59	68	67	65	86	48
1	1	1	2	2	2	2	2	1
100	63	68	92	101	120	118	537	105
5	8	9	9	11	11	14	27	8
11	12	13	14	16	17	18	23	12
83	111	123	133	143	168	194	239	102
39	50	55	60	65	75	84	105	47
124	163	180	195	211	246	281	347	151
1	1	1	1	1	1	2	2	1
1	1	1	1	1	1	1	1	1
0	0	0	0	0	0	0	0	0
3,329	3,193	3,642	4,278	4,858	5,351	6,084	15,106	3,981

Table 5.8

EFFECTIVE AVERAGE TAX RATES PER FAMILY UNIT, 1969
ALL PROVINCES

(Based on Broad Income)

Revenue Source	Family Money Income Class				
	Under \$2,000	\$2,000- \$2,999	\$3,000- \$3,999	\$4,000- \$4,999	\$5,000- \$5,999
Corporate profits tax					
1. -- federal	.095	.046	.039	.034	.019
2. -- provincial	.031	.015	.013	.011	.006
Personal income tax					
3. -- federal	.022	.034	.042	.052	.066
4. -- provincial	.009	.013	.016	.020	.026
Succession and estate duties					
5. -- federal	--	--	--	--	--
6. -- provincial	--	--	--	--	--
General sales tax					
7. -- federal	.179	.080	.059	.051	.047
8. -- provincial	.133	.059	.044	.037	.035
Selective excise taxes					
Liquor taxes					
9. -- federal	.020	.009	.008	.007	.010
10. -- provincial	.031	.014	.012	.010	.015
Tobacco taxes					
11. -- federal	.041	.020	.016	.013	.013
12. -- provincial	.014	.007	.006	.004	.004
13. Auto, fuel, & gas taxes -- prov.	.036	.023	.020	.022	.022
14. Amusement and admission taxes -- provincial	.002	.002	.001	.001	.001
15. Other excise taxes -- federal	.007	.003	.002	.002	.002
16. Import duties -- federal	.072	.033	.023	.019	.018
17. Hospital insurance premiums -- provincial	.044	.018	.011	.008	.008
18. Medical insur. premiums -- prov.	.026	.013	.009	.007	.007
Property taxes					
19. -- provincial	.003	.002	.001	.001	.001
20. -- municipal	.284	.131	.084	.065	.054
21. Motor vehicle taxes -- prov.	.022	.014	.010	.010	.009
Natural resources taxes					
22. -- federal	.000	.001	.000	.000	.000
23. -- provincial	.037	.017	.013	.011	.009
24. Premium income/insur. cos. -- prov.	.002	.001	.001	.001	.001
25. Business taxes -- municipal	.022	.011	.007	.006	.006
Social security taxes					
26. -- federal	.019	.012	.012	.013	.014
27. -- provincial	.014	.007	.006	.006	.006
28. CPP/QPP	.032	.019	.018	.018	.020
Other					
29. -- federal	.000	.000	.000	.000	.000
30. -- provincial	.003	.002	.001	.001	.001
31. -- municipal	.002	.001	.001	.001	.001
32. TOTAL	1.203	.606	.475	.431	.419

Source: Table B.1, Appendix B.

(cont'd.)

Table 5.8 (concl'd.)

Family Money Income Class								
\$6,000- \$6,999	\$7,000- \$7,999	\$8,000- \$8,999	\$9,000- \$9,999	\$10,000- \$10,999	\$11,000- \$11,999	\$12,000- \$14,999	\$15,000 and over	All Classes
.030	.021	.020	.021	.024	.024	.021	.059	.034
.010	.007	.007	.007	.008	.008	.007	.019	.011
.070	.081	.087	.092	.095	.096	.108	.109	.091
.027	.031	.034	.036	.037	.038	.042	.043	.035
--	--	--	--	--	--	--	.003	.001
--	--	--	--	--	--	--	.012	.003
.043	.043	.042	.039	.039	.039	.036	.025	.039
.032	.032	.031	.029	.029	.029	.027	.019	.029
.006	.006	.006	.006	.005	.006	.006	.004	.006
.009	.009	.009	.009	.008	.009	.008	.006	.009
.012	.010	.010	.009	.008	.009	.007	.004	.008
.004	.003	.003	.003	.003	.003	.002	.001	.003
.022	.021	.021	.019	.019	.017	.017	.010	.017
.001	.001	.001	.001	.001	.001	.001	.001	.001
.001	.001	.001	.001	.001	.001	.001	.001	.001
.016	.016	.015	.014	.013	.013	.012	.009	.014
.006	.005	.005	.005	.004	.004	.004	.003	.005
.006	.005	.005	.005	.005	.004	.004	.003	.005
.001	.001	.001	.001	.001	.001	.001	.001	.001
.048	.047	.047	.044	.042	.041	.038	.035	.047
.008	.007	.007	.006	.006	.006	.005	.003	.006
.000	.000	.000	.000	.000	.000	.000	.000	.000
.009	.008	.008	.008	.008	.008	.007	.010	.009
.001	.001	.001	.001	.001	.001	.001	.001	.001
.005	.005	.005	.005	.004	.004	.004	.003	.004
.013	.014	.014	.014	.014	.014	.014	.010	.013
.006	.006	.006	.006	.005	.006	.005	.004	.005
.019	.020	.020	.019	.019	.019	.019	.013	.017
.000	.000	.000	.000	.000	.000	.000	.000	.000
.001	.001	.001	.001	.001	.001	.001	.000	.001
.001	.000	.001	.000	.000	.000	.000	.000	.000
.408	.404	.409	.401	.399	.400	.398	.409	.418

Table 5.9

EFFECTIVE AVERAGE TAX RATES PER FAMILY UNIT, 1969
ATLANTIC PROVINCES

(Based on Broad Income)

Revenue Source	Family Money Income Class				
	Under \$2,000	\$2,000- \$2,999	\$3,000- \$3,999	\$4,000- \$4,999	\$5,000- \$5,999
Corporate profits tax					
1. -- federal	.071	.040	.060	.027	.023
2. -- provincial	.024	.013	.020	.009	.008
Personal income tax					
3. -- federal	.027	.041	.039	.053	.064
4. -- provincial	.009	.013	.012	.016	.020
Succession and estate duties					
5. -- federal	--	--	--	--	--
6. -- provincial	--	--	--	--	--
General sales tax					
7. -- federal	.172	.103	.077	.065	.059
8. -- provincial	.139	.083	.062	.052	.047
Selective excise taxes					
Liquor taxes					
9. -- federal	.020	.008	.007	.007	.007
10. -- provincial	.053	.022	.020	.019	.019
Tobacco taxes					
11. -- federal	.058	.027	.021	.018	.017
12. -- provincial	.013	.006	.005	.004	.004
13. Auto, fuel, & gas taxes -- prov.	.059	.026	.031	.033	.035
Amusement and admission taxes					
14. -- provincial	.002	.001	.001	.001	.001
15. Other excise taxes -- federal	.007	.004	.002	.002	.002
16. Import duties -- federal	.071	.043	.027	.024	.021
Hospital insurance premiums					
17. -- provincial	--	--	--	--	--
18. Medical insur. premiums -- prov.	--	--	--	--	--
Property taxes					
19. -- provincial	.020	.011	.008	.005	.004
20. -- municipal	.152	.087	.059	.044	.037
21. Motor vehicle taxes -- prov.	.018	.014	.012	.010	.010
Natural resources taxes					
22. -- federal	.000	.001	.000	.000	.000
23. -- provincial	.034	.020	.017	.012	.010
24. Premium income/insur. cos. -- prov.	.002	.001	.001	.001	.001
25. Business taxes -- municipal	.007	.004	.002	.002	.002
Social security taxes					
26. -- federal	.027	.022	.018	.022	.023
27. -- provincial	.014	.010	.008	.008	.008
28. CPP/QPP	.036	.026	.020	.022	.022
Other					
29. -- federal	.000	.001	.000	.000	.000
30. -- provincial	.002	.001	.001	.000	.001
31. -- municipal	.004	.003	.002	.002	.002
32. TOTAL	1.023	.637	.532	.461	.446

Source: Table B.2, Appendix B.

(cont'd.)

Table 5.9 (concl'd.)

Family Money Income Class								
\$6,000- \$6,999	\$7,000- \$7,999	\$8,000- \$8,999	\$9,000- \$9,999	\$10,000- \$10,999	\$11,000- \$11,999	\$12,000- \$14,999	\$15,000 and over	All Classes
.018	.028	.019	.016	.022	.020	.041	.068	.034
.006	.009	.006	.005	.007	.006	.013	.022	.011
.075	.082	.095	.101	.105	.112	.102	.092	.083
.023	.025	.029	.031	.032	.035	.032	.028	.026
--	--	--	--	--	--	--	.004	.001
--	--	--	--	--	--	--	.012	.002
.054	.053	.054	.053	.049	.047	.040	.027	.053
.044	.042	.044	.043	.040	.038	.032	.022	.043
.006	.006	.007	.007	.006	.006	.006	.004	.006
.015	.016	.017	.017	.016	.015	.015	.011	.017
.015	.013	.012	.012	.011	.010	.006	.005	.013
.003	.003	.003	.003	.002	.002	.001	.001	.003
.032	.031	.030	.027	.028	.022	.019	.010	.026
.000	.000	.000	.000	.000	.000	.000	.000	.000
.002	.002	.002	.002	.001	.001	.001	.001	.002
.020	.019	.019	.018	.017	.016	.014	.009	.019
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
.005	.005	.005	.005	.004	.004	.004	.003	.005
.036	.036	.037	.035	.033	.031	.031	.023	.038
.009	.008	.008	.007	.007	.006	.005	.003	.008
.000	.000	.000	.000	.000	.000	.000	.000	.000
.009	.010	.009	.009	.009	.008	.010	.011	.011
.001	.001	.001	.001	.001	.001	.001	.001	.001
.002	.002	.002	.002	.002	.001	.001	.001	.002
.022	.021	.022	.022	.022	.021	.019	.013	.020
.008	.007	.008	.008	.008	.007	.006	.004	.007
.022	.021	.021	.021	.021	.020	.018	.012	.020
.000	.000	.000	.000	.000	.000	.000	.000	.000
.000	.000	.000	.000	.000	.000	.000	.000	.000
.002	.001	.001	.001	.001	.001	.001	.001	.001
.429	.443	.452	.447	.446	.434	.426	.389	.453

Table 5.10

EFFECTIVE AVERAGE TAX RATES PER FAMILY UNIT, 1969
QUEBEC

(Based on Broad Income)

Revenue Source	Family Money Income Class				
	Under \$2,000	\$2,000- \$2,999	\$3,000- \$3,999	\$4,000- \$4,999	\$5,000- \$5,999
Corporate profits tax					
1. -- federal	.118	.036	.025	.026	.017
2. -- provincial	.038	.012	.008	.009	.005
Personal income tax					
3. -- federal	.009	.028	.035	.041	.054
4. -- provincial	.007	.021	.027	.031	.042
Succession and estate duties					
5. -- federal	--	--	--	--	--
6. -- provincial	--	--	--	--	--
General sales tax					
7. -- federal	.155	.095	.061	.051	.046
8. -- provincial	.155	.095	.061	.051	.047
Selective excise taxes					
Liquor taxes					
9. -- federal	.026	.011	.009	.009	.009
10. -- provincial	.026	.011	.009	.009	.009
Tobacco taxes					
11. -- federal	.047	.032	.019	.017	.016
12. -- provincial	.017	.013	.007	.007	.006
13. Auto, fuel, & gas taxes -- prov.	.014	.021	.020	.024	.020
Amusement and admission taxes					
14. -- provincial	.002	.001	.002	.001	.001
15. Other excise taxes -- federal	.005	.003	.002	.002	.002
16. Import duties -- federal	.064	.037	.023	.019	.017
Hospital insurance premiums					
17. -- provincial	--	--	--	--	--
18. Medical insur. premiums -- prov.	--	--	--	--	--
Property taxes					
19. -- provincial	.002	.001	.000	.000	.000
20. -- municipal	.245	.136	.078	.069	.054
21. Motor vehicle taxes -- prov.	.010	.015	.009	.010	.008
Natural resources taxes					
22. -- federal	.000	.001	.000	.000	.000
23. -- provincial	.036	.018	.011	.010	.008
24. Premium income/insur. cos. -- prov.	.002	.002	.002	.002	.001
25. Business taxes -- municipal	.016	.009	.006	.005	.004
Social security taxes					
26. -- federal	.016	.015	.014	.012	.013
27. -- provincial	.012	.008	.007	.006	.006
28. CPP/QPP	.030	.023	.021	.019	.020
Other					
29. -- federal	.000	.000	.000	.000	.000
30. -- provincial	.002	.001	.001	.000	.000
31. -- municipal	.005	.003	.002	.002	.002
32. TOTAL	1.059	.649	.459	.433	.408

Source: Table B.3, Appendix B.

(cont'd.)

Table 5.10 (concl'd.)

Family Money Income Class								
\$6,000- \$6,999	\$7,000- \$7,999	\$8,000- \$8,999	\$9,000- \$9,999	\$10,000- \$10,999	\$11,000- \$11,999	\$12,000- \$14,999	\$15,000 and over	All Classes
.026 .009	.016 .005	.018 .006	.016 .005	.023 .008	.026 .009	.017 .006	.035 .011	.025 .008
.053 .041	.064 .049	.066 .051	.073 .056	.073 .056	.072 .056	.083 .064	.091 .071	.071 .055
-- --	-- --	-- --	-- --	-- --	-- --	-- --	.003 .014	.001 .004
.043 .043	.043 .043	.043 .043	.039 .039	.039 .039	.038 .038	.036 .036	.027 .027	.040 .040
.007 .007	.008 .008	.007 .007	.006 .006	.006 .006	.006 .006	.007 .007	.005 .005	.007 .007
.016 .006 .025	.013 .005 .024	.012 .005 .026	.012 .005 .023	.011 .004 .022	.012 .004 .020	.009 .004 .020	.006 .002 .011	.012 .004 .019
.001 .001	.001 .001	.001 .001	.001 .001	.001 .001	.001 .001	.001 .001	.001 .001	.001 .001
.016 -- --	.016 -- --	.015 -- --	.014 -- --	.014 -- --	.013 -- --	.012 -- --	.009 -- --	.014 -- --
.000 .047	.000 .044	.000 .044	.000 .042	.000 .040	.000 .041	.000 .038	.000 .038	.000 .047
.009	.007	.008	.007	.006	.006	.005	.003	.006
.000 .009	.000 .007	.000 .008	.000 .007	.000 .008	.000 .008	.000 .007	.000 .007	.000 .008
.002	.001	.002	.002	.001	.001	.001	.001	.001
.004	.004	.004	.004	.003	.003	.003	.002	.004
.013 .006 .020	.014 .006 .021	.014 .006 .021	.014 .006 .020	.013 .005 .019	.013 .005 .019	.013 .005 .019	.010 .004 .015	.012 .005 .019
.000 .000 .001	.000 .000 .001	.000 .000 .001	.000 .000 .001	.000 .000 .001	.000 .000 .001	.000 .000 .001	.000 .000 .001	.000 .000 .001
.405	.403	.407	.398	.401	.400	.399	.403	.415

Table 5.11

EFFECTIVE AVERAGE TAX RATES PER FAMILY UNIT, 1969
ONTARIO

(Based on Broad Income)

Revenue Source	Family Money Income Class				
	Under \$2,000	\$2,000-\$2,999	\$3,000-\$3,999	\$4,000-\$4,999	\$5,000-\$5,999
Corporate profits tax					
1. -- federal	.117	.061	.034	.031	.018
2. -- provincial	.039	.020	.011	.010	.006
Personal income tax					
3. -- federal	.041	.025	.057	.061	.073
4. -- provincial	.011	.007	.016	.018	.021
Succession and estate duties					
5. -- federal	--	--	--	--	--
6. -- provincial	--	--	--	--	--
General sales tax					
7. -- federal	.207	.071	.063	.048	.047
8. -- provincial	.144	.050	.044	.033	.032
Selective excise taxes					
Liquor taxes					
9. -- federal	.019	.008	.007	.005	.007
10. -- provincial	.026	.012	.011	.008	.010
Tobacco taxes					
11. -- federal	.035	.014	.015	.011	.010
12. -- provincial	.015	.006	.006	.005	.004
13. Auto, fuel, & gas taxes -- prov.	.037	.019	.016	.021	.021
Amusement and admission taxes					
14. -- provincial	.004	.002	.001	.001	.001
15. Other excise taxes -- federal	.007	.003	.002	.002	.002
16. Import duties -- federal	.081	.029	.024	.018	.017
Hospital insurance premiums					
17. -- provincial	.113	.045	.032	.023	.019
18. Medical insur. premiums -- prov.	.037	.017	.016	.011	.011
Property taxes					
19. -- provincial	.002	.001	.001	.000	.000
20. -- municipal	.389	.140	.104	.069	.056
21. Motor vehicle taxes -- prov.	.024	.014	.008	.010	.009
Natural resources taxes					
22. -- federal	.000	.001	.000	.000	.000
23. -- provincial	.043	.017	.013	.010	.008
24. Premium income/insur. cos. -- prov.	.002	.001	.001	.001	.001
25. Business taxes -- municipal	.043	.015	.012	.009	.009
Social security taxes					
26. -- federal	.020	.010	.012	.013	.014
27. -- provincial	.015	.006	.006	.005	.006
28. CPF/QPP	.035	.016	.018	.018	.020
Other					
29. -- federal	.000	.000	.000	.000	.000
30. -- provincial	.006	.002	.002	.001	.001
31. -- municipal	--	--	--	--	--
32. TOTAL	1.511	.612	.536	.443	.424

Source: Table B.4, Appendix B.

(cont'd.)

Table 5.11 (concl'd.)

Family Money Income Class								
\$6,000- \$6,999	\$7,000- \$7,999	\$8,000- \$8,999	\$9,000- \$9,999	\$10,000- \$10,999	\$11,000- \$11,999	\$12,000- \$14,999	\$15,000 and over	All Classes
.032 .010	.020 .007	.024 .008	.018 .006	.022 .007	.021 .007	.018 .006	.052 .017	.032 .010
.080 .023	.089 .026	.093 .027	.101 .029	.110 .032	.107 .031	.121 .035	.126 .037	.106 .031
-- --	-- --	-- --	-- --	-- --	-- --	-- --	.003 .013	.001 .004
.044 .030	.042 .029	.040 .028	.038 .026	.038 .026	.032 .022	.035 .024	.026 .018	.037 .025
.006 .009	.006 .008	.006 .009	.006 .008	.005 .008	.005 .008	.005 .008	.004 .006	.005 .008
.009 .004 .023	.009 .004 .020	.008 .003 .020	.008 .004 .018	.007 .003 .018	.008 .003 .017	.006 .002 .017	.003 .001 .010	.007 .003 .016
.001 .001 .016	.001 .001 .015	.001 .001 .014	.001 .001 .014	.001 .001 .014	.001 .001 .012	.001 .001 .012	.001 .001 .009	.001 .001 .013
.016 .010	.014 .008	.012 .007	.011 .006	.010 .006	.009 .006	.009 .005	.005 .003	.011 .006
.000 .055	.000 .050	.000 .050	.000 .048	.000 .045	.000 .041	.000 .039	.000 .039	.000 .049
.009	.007	.007	.006	.007	.006	.006	.004	.006
.000 .009	.000 .008	.000 .008	.000 .007	.000 .008	.000 .007	.000 .007	.000 .009	.000 .008
.001	.001	.001	.001	.001	.001	.001	.001	.001
.008	.008	.007	.007	.007	.006	.006	.005	.007
.013 .005 .019	.015 .006 .020	.014 .005 .019	.014 .005 .019	.014 .005 .019	.014 .005 .019	.014 .005 .019	.010 .004 .014	.013 .005 .017
.000 .001 --	.000 .001 --	.000 .001 --	.000 .001 --	.000 .001 --	.000 .001 --	.000 .001 --	.000 .001 --	.000 .001 --
.437	.414	.415	.406	.417	.392	.403	.421	.425

Table 5.12

EFFECTIVE AVERAGE TAX RATES PER FAMILY UNIT, 1969
MANITOBA-SASKATCHEWAN

(Based on Broad Income)

Revenue Source	Family Money Income Class				
	Under \$2,000	\$2,000- \$2,999	\$3,000- \$3,999	\$4,000- \$4,999	\$5,000- \$5,999
Corporate profits tax					
1. -- federal	.073	.035	.032	.043	.017
2. -- provincial	.024	.011	.011	.014	.005
Personal income tax					
3. -- federal	.018	.020	.027	.042	.058
4. -- provincial	.006	.007	.009	.014	.019
Succession and estate duties					
5. -- federal	--	--	--	--	--
6. -- provincial	--	--	--	--	--
General sales tax					
7. -- federal	.134	.061	.051	.042	.043
8. -- provincial	.098	.045	.037	.030	.032
Selective excise taxes					
Liquor taxes					
9. -- federal	.023	.008	.010	.006	.008
10. -- provincial	.039	.014	.017	.010	.014
Tobacco taxes					
11. -- federal	.030	.015	.015	.008	.012
12. -- provincial	.011	.005	.006	.003	.005
13. Auto, fuel, & gas taxes -- prov.	.048	.024	.024	.022	.028
Amusement and admission taxes					
14. -- provincial	.001	.000	.001	.001	.001
15. Other excise taxes -- federal	.005	.002	.002	.001	.001
16. Import duties -- federal	.054	.024	.019	.016	.016
Hospital insurance premiums					
17. -- provincial	.043	.019	.014	.011	.011
18. Medical insur. premiums -- prov.	.020	.010	.008	.006	.005
Property taxes					
19. -- provincial	.001	.000	.000	.000	.000
20. -- municipal	.211	.107	.071	.059	.058
21. Motor vehicle taxes -- prov.	.025	.012	.010	.008	.009
Natural resources taxes					
22. -- federal	.000	.000	.000	.000	.000
23. -- provincial	.028	.013	.011	.011	.008
24. Premium income/insur. cos. -- prov.	.001	.000	.001	.001	.001
25. Business taxes -- municipal	.015	.007	.005	.005	.005
Social security taxes					
26. -- federal	.015	.009	.010	.010	.013
27. -- provincial	.010	.005	.005	.005	.006
28. CPP/QPP	.025	.013	.014	.013	.016
Other					
29. -- federal	.000	.000	.000	.000	.000
30. -- provincial	.004	.002	.001	.001	.001
31. -- municipal	.004	.002	.001	.001	.001
32. TOTAL	.962	.472	.413	.379	.393

Source: Table B.5, Appendix B.

(cont'd.)

Table 5.12 (concl'd.)

Family Money Income Class								
\$6,000- \$6,999	\$7,000- \$7,999	\$8,000- \$8,999	\$9,000- \$9,999	\$10,000- \$10,999	\$11,000- \$11,999	\$12,000- \$14,999	\$15,000 and over	All Classes
.020	.033	.018	.017	.017	.013	.030	.088	.042
.007	.011	.006	.006	.006	.004	.010	.029	.014
.064	.063	.072	.080	.079	.090	.087	.088	.071
.021	.021	.024	.027	.026	.030	.029	.029	.024
--	--	--	--	--	--	--	.001	.000
--	--	--	--	--	--	--	.004	.001
.040	.037	.037	.037	.035	.036	.031	.018	.035
.029	.027	.027	.027	.026	.026	.023	.013	.025
.006	.006	.005	.005	.006	.005	.005	.003	.005
.010	.010	.009	.009	.010	.009	.009	.005	.009
.009	.008	.008	.008	.006	.006	.006	.003	.007
.003	.003	.003	.003	.002	.002	.002	.001	.003
.022	.021	.018	.020	.019	.019	.014	.008	.018
.001	.000	.000	.000	.000	.000	.000	.000	.000
.001	.001	.001	.001	.001	.001	.001	.001	.001
.014	.013	.013	.013	.012	.013	.011	.006	.013
.007	.006	.007	.005	.005	.005	.004	.002	.007
.005	.004	.004	.003	.003	.004	.003	.002	.004
.000	.000	.000	.000	.000	.000	.000	.000	.000
.046	.047	.044	.045	.044	.038	.037	.027	.047
.007	.006	.006	.005	.005	.005	.004	.002	.005
.000	.000	.000	.000	.000	.000	.000	.000	.000
.007	.009	.007	.007	.006	.006	.007	.012	.009
.001	.001	.001	.001	.001	.001	.001	.001	.001
.004	.004	.004	.004	.004	.004	.003	.002	.004
.014	.014	.014	.014	.013	.017	.014	.008	.012
.006	.006	.006	.006	.005	.007	.005	.003	.005
.017	.016	.017	.017	.016	.020	.016	.009	.014
.000	.000	.000	.000	.000	.000	.000	.000	.000
.001	.001	.001	.001	.001	.001	.001	.000	.001
.001	.001	.001	.001	.001	.001	.001	.000	.001
.363	.368	.353	.361	.351	.364	.355	.366	.380

Table 5.13

EFFECTIVE AVERAGE TAX RATES PER FAMILY UNIT, 1969
ALBERTA

(Based on Broad Income)

Revenue Source	Family Money Income Class				
	Under \$2,000	\$2,000- \$2,999	\$3,000- \$3,999	\$4,000- \$4,999	\$5,000- \$5,999
Corporate profits tax					
1. -- federal	.070	.042	.044	.041	.031
2. -- provincial	.023	.014	.014	.014	.010
Personal income tax					
3. -- federal	.029	.038	.053	.057	.074
4. -- provincial	.009	.012	.017	.018	.023
Succession and estate duties					
5. -- federal	--	--	--	--	--
6. -- provincial	--	--	--	--	--
General sales tax					
7. -- federal	.180	.090	.065	.061	.056
8. -- provincial	--	--	--	--	--
Selective excise taxes					
Liquor taxes					
9. -- federal	.025	.011	.008	.009	.009
10. -- provincial	.046	.020	.014	.016	.016
Tobacco taxes					
11. -- federal	.034	.018	.011	.013	.013
12. -- provincial	.007	.003	.002	.002	.002
13. Auto, fuel, & gas taxes -- prov.	.050	.029	.023	.029	.028
Amusement and admission taxes					
14. -- provincial	.001	.000	.001	.001	.001
15. Other excise taxes -- federal	.007	.003	.002	.002	.002
16. Import duties -- federal	.072	.036	.025	.022	.021
Hospital insurance premiums					
-- provincial	--	--	--	--	--
18. Medical insur premiums -- prov.	.058	.033	.024	.017	.016
Property taxes					
19. -- provincial	.001	.000	.000	.000	.000
20. -- municipal	.247	.131	.088	.069	.064
21. Motor vehicle taxes -- prov.	.024	.012	.009	.009	.009
Natural resources taxes					
22. -- federal	.001	.000	.000	.000	.000
23. -- provincial	.034	.018	.014	.013	.011
24. Premium income/insur. cos. -- prov.	.001	.001	.001	.001	.001
25. Business taxes -- municipal	.013	.006	.005	.004	.004
Social security taxes					
26. -- federal	.019	.014	.012	.014	.014
27. -- provincial	.013	.009	.007	.007	.007
28. CPP/QPP	.033	.022	.019	.020	.021
Other					
29. -- federal	.000	.000	.000	.000	.000
30. -- provincial	.005	.002	.002	.001	.001
31. -- municipal	--	--	--	--	--
32. TOTAL	1.004	.564	.460	.442	.437

Source: Table B.6, Appendix B.

(cont'd.)

Table 5.13 (concl'd.)

Family Money Income Class								
\$6,000- \$6,999	\$7,000- \$7,999	\$8,000- \$8,999	\$9,000- \$9,999	\$10,000- \$10,999	\$11,000- \$11,999	\$12,000- \$14,999	\$15,000 and over	All Classes
.026	.030	.017	.043	.040	.025	.023	.062	.039
.009	.010	.005	.014	.013	.008	.007	.020	.013
.085	.098	.098	.098	.100	.111	.115	.111	.098
.027	.031	.031	.030	.031	.035	.036	.035	.031
--	--	--	--	--	--	--	.002	.000
--	--	--	--	--	--	--	.005	.001
.049	.048	.049	.043	.044	.040	.040	.029	.045
--	--	--	--	--	--	--	--	--
.007	.006	.006	.006	.006	.004	.006	.003	.006
.012	.012	.011	.012	.010	.008	.011	.006	.011
.010	.009	.011	.007	.007	.006	.007	.003	.008
.002	.002	.002	.001	.001	.001	.001	.001	.001
.022	.022	.023	.021	.019	.017	.017	.010	.019
.001	.000	.001	.000	.000	.000	.000	.000	.000
.002	.002	.002	.001	.001	.001	.001	.001	.001
.018	.017	.018	.015	.015	.014	.014	.010	.016
--	--	--	--	--	--	--	--	--
.014	.011	.011	.008	.008	.008	.007	.003	.010
.000	.000	.000	.000	.000	.000	.000	.000	.000
.047	.052	.051	.045	.047	.043	.042	.035	.051
.008	.007	.007	.006	.005	.005	.005	.003	.006
.000	.000	.000	.000	.000	.000	.000	.000	.000
.009	.010	.008	.011	.010	.008	.008	.011	.010
.001	.002	.002	.002	.001	.002	.002	.001	.001
.003	.003	.003	.003	.003	.002	.002	.002	.003
.014	.014	.014	.014	.013	.013	.014	.009	.012
.007	.007	.007	.006	.006	.006	.006	.004	.006
.020	.020	.021	.020	.018	.018	.019	.013	.018
.000	.000	.000	.000	.000	.000	.000	.000	.000
.001	.001	.001	.001	.001	.001	.001	.001	.001
--	--	--	--	--	--	--	--	--
.394	.414	.400	.408	.402	.377	.386	.381	.410

Table 5.14

EFFECTIVE AVERAGE TAX RATES PER FAMILY UNIT, 1969
BRITISH COLUMBIA

(Based on Broad Income)

Revenue Source	Family Money Income Class				
	Under \$2,000	\$2,000- \$2,999	\$3,000- \$3,999	\$4,000- \$4,999	\$5,000- \$5,999
Corporate profits tax					
1. -- federal	.084	.039	.073	.053	.026
2. -- provincial	.027	.013	.024	.017	.009
Personal income tax					
3. -- federal	.025	.066	.041	.059	.068
4. -- provincial	.007	.019	.012	.017	.020
Succession and estate duties					
5. -- federal	--	--	--	--	--
6. -- provincial	--	--	--	--	--
General sales tax					
7. -- federal	.196	.110	.057	.050	.044
8. -- provincial	.155	.087	.045	.040	.035
Selective excise taxes					
Liquor taxes					
9. -- federal	.016	.013	.008	.008	.007
10. -- provincial	.029	.022	.014	.013	.011
Tobacco taxes					
11. -- federal	.038	.024	.011	.010	.010
12. -- provincial	--	--	--	--	--
13. Auto, fuel, & gas taxes -- prov.	.025	.022	.011	.013	.015
14. Amusement and admission taxes -- provincial	.002	.001	.001	.001	.001
15. Other excise taxes -- federal	.007	.003	.002	.002	.001
16. Import duties -- federal	.080	.042	.021	.019	.016
17. Hospital insurance premiums -- provincial	--	--	--	--	--
18. Medical insur. premiums -- prov.	.045	.029	.017	.015	.015
Property taxes					
19. -- provincial	.011	.005	.003	.002	.002
20. -- municipal	.307	.147	.088	.063	.045
21. Motor vehicle taxes -- prov.	.022	.014	.008	.007	.006
Natural resources taxes					
22. -- federal	.000	.001	.000	.000	.000
23. -- provincial	.038	.020	.016	.013	.008
24. Premium income/insur. cos. -- prov.	.000	.001	.000	.001	.001
25. Business taxes -- municipal	.007	.004	.002	.002	.002
Social security taxes					
26. -- federal	.020	.014	.009	.011	.011
27. -- provincial	.015	.009	.005	.006	.005
28. CPP/QPP	.036	.023	.014	.017	.016
Other					
29. -- federal	.000	.001	.000	.000	.000
30. -- provincial	.000	.000	.000	.000	.000
31. -- municipal	.000	.000	.000	.000	.000
32. TOTAL	1.196	.729	.482	.437	.375

Source: Table B.7, Appendix B.

(cont'd.)

Table 5.14 (concl'd.)

Family Money Income Class								
\$6,000- \$6,999	\$7,000- \$7,999	\$8,000- \$8,999	\$9,000- \$9,999	\$10,000- \$10,999	\$11,000- \$11,999	\$12,000- \$14,999	\$15,000 and over	All Classes
.060	.016	.016	.028	.028	.034	.026	.108	.053
.020	.005	.005	.009	.009	.011	.009	.035	.017
.075	.094	.103	.096	.107	.103	.115	.101	.096
.022	.027	.030	.028	.031	.029	.033	.029	.028
--	--	--	--	--	--	--	.004	.001
--	--	--	--	--	--	--	.011	.003
.038	.044	.043	.039	.038	.040	.035	.022	.037
.030	.035	.034	.031	.030	.032	.028	.017	.030
.005	.005	.005	.006	.006	.006	.006	.003	.005
.009	.010	.008	.010	.010	.011	.010	.005	.009
.009	.009	.009	.007	.007	.007	.006	.003	.007
--	--	--	--	--	--	--	--	--
.012	.015	.016	.012	.012	.013	.011	.006	.011
.001	.001	.000	.001	.000	.000	.000	.000	.000
.001	.001	.001	.001	.001	.001	.001	.001	.001
.014	.016	.016	.014	.014	.014	.012	.007	.013
--	--	--	--	--	--	--	--	--
.012	.012	.014	.010	.009	.009	.007	.004	.010
.001	.001	.002	.001	.001	.001	.001	.001	.001
.043	.043	.046	.041	.042	.040	.038	.030	.043
.006	.007	.007	.005	.006	.005	.004	.002	.005
.000	.000	.000	.000	.000	.000	.000	.000	.000
.012	.008	.008	.008	.008	.009	.008	.015	.011
.001	.001	.001	.001	.001	.001	.001	.001	.001
.001	.001	.001	.001	.001	.001	.001	.001	.001
.010	.014	.014	.012	.012	.013	.012	.007	.011
.005	.006	.006	.005	.005	.006	.005	.003	.005
.015	.020	.020	.018	.017	.019	.018	.010	.016
.000	.000	.000	.000	.000	.000	.000	.000	.000
.000	.000	.000	.000	.000	.000	.000	.000	.000
.000	.000	.000	.000	.000	.000	.000	.000	.000
.404	.392	.403	.384	.396	.405	.387	.425	.415

The Pattern of Taxation in Canada

Table 5.15

EFFECTIVE AVERAGE TAX RATES, ALL FAMILY UNITS, 1969

(Percentages based on Broad Income)

	Family Money Income Class				
	Under \$2,000	\$2,000- \$2,999	\$3,000- \$3,999	\$4,000- \$4,999	\$5,000- \$5,999
All Taxes					
All Provinces	120.3	60.6	47.5	43.1	41.9
Atlantic Provinces	102.3	63.7	53.2	46.1	44.6
Quebec	105.9	64.9	45.9	43.3	40.8
Ontario	151.1	61.2	53.6	44.3	42.4
Manitoba-Saskatchewan	96.2	47.2	41.3	37.9	39.3
Alberta	100.4	56.4	46.0	44.2	43.7
British Columbia	119.6	72.9	48.2	43.7	37.5
Federal Taxes					
All Provinces	48.7	25.7	21.9	20.9	20.9
Atlantic Provinces	48.1	31.9	27.1	24.0	23.8
Quebec	47.0	28.1	20.9	19.6	19.4
Ontario	56.2	23.8	23.2	20.7	20.8
Manitoba-Saskatchewan	37.7	18.7	18.0	18.1	18.4
Alberta	47.0	27.4	23.9	23.9	24.1
British Columbia	50.2	33.6	23.6	22.9	19.9
Provincial Taxes					
All Provinces	40.7	20.7	16.4	15.0	15.1
Atlantic Provinces	38.2	22.5	19.8	17.0	16.8
Quebec	32.3	21.9	16.4	16.0	15.3
Ontario	51.8	21.9	18.4	15.7	15.0
Manitoba-Saskatchewan	35.9	16.7	15.5	13.7	14.5
Alberta	27.2	15.3	12.8	12.8	12.5
British Columbia	37.6	24.3	15.6	14.2	12.6
Municipal Taxes					
All Provinces	30.8	14.3	9.2	7.2	6.1
Atlantic Provinces	16.0	9.5	6.3	4.8	4.1
Quebec	26.6	14.8	8.6	7.6	6.0
Ontario	43.2	15.5	11.6	7.8	6.5
Manitoba-Saskatchewan	23.0	11.6	7.7	6.5	6.4
Alberta	26.0	13.7	9.3	7.3	6.8
British Columbia	31.4	15.1	9.0	6.5	4.7

Source: Tables 5.8 to 5.14.

(cont'd.)

Patterns of Tax Incidence in Canada

Table 5.15 (concl'd.)

Family Money Income Class								
\$6,000- \$6,999	\$7,000- \$7,999	\$8,000- \$8,999	\$9,000- \$9,999	\$10,000- \$10,999	\$11,000- \$11,999	\$12,000- \$14,999	\$15,000 and Over	All Classes
40.8	40.4	40.9	40.1	39.9	40.0	39.8	40.9	41.8
42.9	44.3	45.2	44.7	44.6	43.4	42.6	38.9	45.3
40.5	40.3	40.7	39.8	40.1	40.0	39.9	40.3	41.5
43.7	41.4	41.5	40.6	41.7	39.2	40.3	42.1	42.5
36.3	36.8	35.3	36.1	35.1	36.4	35.5	36.6	38.0
39.4	41.4	40.0	40.8	40.2	37.7	38.6	38.1	41.0
40.4	39.2	40.3	38.4	39.6	40.5	38.7	42.5	41.5
21.0	21.2	21.5	21.5	21.8	22.1	22.4	23.7	22.4
23.4	24.5	25.1	25.2	25.4	25.3	24.9	23.5	25.1
19.5	19.6	19.7	19.5	19.9	20.0	19.7	20.2	20.2
22.0	21.7	21.9	21.9	23.0	21.9	23.1	24.8	23.2
18.5	19.1	18.5	19.2	18.5	20.1	20.1	22.5	20.0
23.1	24.4	23.6	24.7	24.4	23.2	23.9	24.3	24.3
22.7	21.9	22.7	22.1	23.0	23.6	23.1	26.6	24.0
14.3	13.8	14.0	13.7	13.6	13.6	13.2	13.6	14.1
15.5	15.7	16.0	15.6	15.4	14.4	13.9	12.8	16.0
15.8	15.6	16.3	15.8	15.6	15.4	15.8	15.7	15.8
15.1	14.0	13.7	12.9	13.3	12.5	12.7	13.0	13.6
12.7	12.6	11.9	12.0	11.5	11.9	11.2	11.1	12.6
11.3	11.5	10.9	11.2	10.5	9.9	10.1	10.0	11.0
13.1	12.8	13.1	12.1	12.2	12.8	11.7	12.9	13.1
5.4	5.2	5.3	4.9	4.6	4.5	4.2	3.8	5.1
4.0	3.9	4.0	3.8	3.6	3.3	3.4	2.5	4.1
5.2	4.9	4.9	4.6	4.4	4.5	4.2	4.1	5.2
6.3	5.8	5.7	5.5	5.2	4.7	4.5	4.4	5.6
5.1	5.2	4.9	5.0	4.9	4.3	4.1	2.9	5.2
5.0	5.5	5.4	4.8	5.0	4.5	4.4	3.7	5.4
4.4	4.6	4.7	4.2	4.3	4.1	3.9	3.1	4.4

The Pattern of Taxation in Canada

Table 5.16

ELASTICITY OF TAXATION WITH RESPECT TO INCOME⁽¹⁾

(All taxes, 1969)

	Family Money Income Class				
	Under \$2,000	\$2,000- \$2,999	\$3,000- \$3,999	\$4,000- \$4,999	\$5,000- \$5,999
All Provinces					
Broad Income		-.65	-.42	-.26	-.14
Full Income		-.46	.06	.15	.22
Atlantic Provinces					
Broad Income		-.50	-.26	-.49	-.12
Full Income		-.31	.33	.10	.29
Quebec					
Broad Income		-.51	-.52	-.16	-.26
Full Income		-.29	.21	.05	.18
Ontario					
Broad Income		-.76	-.30	-.40	-.21
Full Income		-.57	.02	.14	-.02
Manitoba-Saskatchewan					
Broad Income		-.68	-.28	-.24	.96
Full Income		-.56	.21	-.09	1.33
Alberta					
Broad Income		-.59	-.39	-.14	-.21
Full Income		-.43	-.08	.27	.64
British Columbia					
Broad Income		-.54	-.50	-.25	-.65
Full Income		-.37	.03	.40	-.51

(1) Each coefficient presented indicates the elasticity between the average income of a given FMI class and the average income of the immediately preceding class. For example, -.65 is the elasticity of the tax system in "All Provinces" between the average Broad Income of the under-\$2,000 FMI class and the average of the \$2,000-\$2,999 FMI class.

Source: Tables 3.3 to 3.9, 5.15, and A.8.

(cont'd.)

Patterns of Tax Incidence in Canada

Table 5.16 (concl'd.)

Family Money Income Class							
\$6,000- \$6,999	\$7,000- \$7,999	\$8,000- \$8,999	\$9,000- \$9,999	\$10,000- \$10,999	\$11,000- \$11,999	\$12,000- \$14,999	\$15,000 and over
-.01	-.09	-.09	-.15	-.04	.03	-.03	.04
0.00	.08	.20	-.06	.07	-.03	0.00	.06
-.19	.19	.24	-.10	-.02	-.22	-.08	-.14
-.10	.30	.23	.02	-.02	-.09	-.01	-.13
-.03	-.05	.06	-.19	.05	-.03	-.02	.02
.15	.15	.07	.06	.09	.03	-.12	.03
.13	-.48	.02	-.22	.26	-.59	.19	.07
.19	-.38	.28	-.26	.44	-.59	.20	.10
-.27	.09	-.44	.21	-.20	5.08	-.10	.04
-.07	.13	-.43	.22	-.08	1.49	-.06	.05
-.32	.31	-.39	.09	-.13	-1.17	.17	-.02
-.38	.39	-.12	.20	-.07	-1.04	.23	-.02
.29	4.33	.28	-.23	.32	.30	-.26	.12
.42	.14	.16	-.13	.33	.32	-.26	.14

APPENDIX A

EFFECTIVE AVERAGE TAX RATES BASED ON FULL INCOME

Table A.1

EFFECTIVE AVERAGE TAX RATES PER FAMILY UNIT, 1969
ALL PROVINCES

(Based on Full Income)

Revenue Source	Family Money Income Class				
	Under \$2,000	\$2,000- \$2,999	\$3,000- \$3,999	\$4,000- \$4,999	\$5,000- \$5,999
Corporate profits tax					
1. -- federal	.039	.026	.030	.029	.018
2. -- provincial	.012	.009	.010	.009	.006
Personal income tax					
3. -- federal	.009	.019	.031	.044	.060
4. -- provincial	.003	.008	.012	.017	.023
Succession and estate duties					
5. -- federal	--	--	--	--	--
6. -- provincial	--	--	--	--	--
General sales tax					
7. -- federal	.072	.045	.044	.043	.042
8. -- provincial	.054	.034	.033	.032	.031
Selective excise taxes					
Liquor taxes					
9. -- federal	.008	.005	.006	.006	.009
10. -- provincial	.012	.008	.009	.009	.014
Tobacco taxes					
11. -- federal	.017	.011	.012	.011	.012
12. -- provincial	.006	.004	.004	.004	.004
13. Auto, fuel, and gas taxes -- prov.	.014	.013	.015	.019	.020
Amusement and admission taxes					
14. -- provincial	.001	.001	.001	.001	.001
15. Other excise taxes -- federal	.003	.002	.002	.001	.001
16. Import duties -- federal	.029	.019	.017	.016	.016
Hospital insurance premiums					
-- provincial	.018	.010	.008	.007	.007
18. Medical insurance premiums -- prov.	.010	.008	.007	.006	.006
Property taxes					
19. -- provincial	.001	.001	.001	.001	.001
20. -- municipal	.115	.075	.063	.055	.049
21. Motor vehicle taxes -- provincial	.009	.008	.007	.008	.008
Natural resources taxes					
22. -- federal	.000	.000	.000	.000	.000
23. -- provincial	.015	.010	.010	.009	.008
24. Premium income/insur. cos. -- prov.	.001	.001	.001	.001	.001
25. Business taxes -- municipal	.009	.006	.005	.005	.005
Social security taxes					
26. -- federal	.008	.007	.009	.011	.013
27. -- provincial	.006	.004	.005	.005	.005
28. CPP/QPP	.013	.011	.013	.015	.018
Other					
29. -- federal	.000	.000	.000	.000	.000
30. -- provincial	.001	.001	.001	.001	.001
31. -- municipal	.001	.001	.001	.001	.000
32. TOTAL	.487	.346	.353	.366	.378

Source: Table B.1, Appendix B.

(cont'd.)

Table A.1 (concl'd.)

Family Money Income Class								
\$6,000- \$6,999	\$7,000- \$7,999	\$8,000- \$8,999	\$9,000- \$9,999	\$10,000- \$10,999	\$11,000- \$11,999	\$12,000- \$14,999	\$15,000 and over	All Classes
.028	.020	.019	.020	.023	.023	.020	.058	.032
.009	.006	.006	.007	.008	.008	.007	.019	.011
.065	.076	.083	.089	.093	.094	.105	.108	.085
.025	.030	.032	.035	.036	.036	.041	.042	.033
--	--	--	--	--	--	--	.003	.001
--	--	--	--	--	--	--	.012	.003
.040	.041	.041	.038	.038	.038	.035	.025	.036
.030	.030	.030	.028	.028	.028	.026	.019	.027
.006	.006	.006	.006	.005	.006	.005	.004	.005
.008	.008	.009	.008	.008	.008	.008	.006	.008
.011	.010	.009	.009	.008	.008	.006	.004	.008
.004	.003	.003	.003	.003	.003	.002	.001	.003
.021	.020	.020	.019	.018	.017	.017	.010	.016
.001	.001	.001	.001	.001	.001	.001	.001	.001
.001	.001	.001	.001	.001	.001	.001	.001	.001
.014	.015	.015	.014	.013	.013	.012	.008	.013
.006	.005	.005	.005	.004	.004	.004	.003	.005
.006	.005	.005	.005	.005	.004	.004	.003	.004
.001	.001	.001	.001	.001	.001	.001	.000	.001
.044	.044	.045	.043	.041	.039	.037	.035	.044
.008	.007	.007	.006	.006	.006	.005	.003	.006
.000	.000	.000	.000	.000	.000	.000	.000	.000
.008	.008	.007	.007	.007	.007	.007	.010	.008
.001	.001	.001	.001	.001	.001	.001	.001	.001
.005	.005	.005	.004	.004	.004	.004	.003	.004
.012	.014	.014	.013	.013	.014	.013	.009	.012
.005	.006	.006	.005	.005	.005	.005	.004	.005
.017	.019	.019	.018	.018	.019	.018	.013	.016
.000	.000	.000	.000	.000	.000	.000	.000	.000
.001	.001	.001	.001	.001	.001	.001	.000	.001
.000	.000	.001	.000	.000	.000	.000	.000	.000
.378	.381	.390	.387	.390	.389	.389	.403	.389

Table A.2

EFFECTIVE AVERAGE TAX RATES PER FAMILY UNIT, 1969
ATLANTIC PROVINCES

(Based on Full Income)

Revenue Source	Family Money Income Class				
	Under \$2,000	\$2,000- \$2,999	\$3,000- \$3,999	\$4,000- \$4,999	\$5,000- \$5,999
Corporate profits tax					
1. -- federal	.028	.021	.042	.022	.021
2. -- provincial	.009	.007	.014	.007	.007
Personal income tax					
3. -- federal	.011	.021	.027	.043	.057
4. -- provincial	.004	.007	.009	.013	.017
Succession and estate duties					
5. -- federal	--	--	--	--	--
6. -- provincial	--	--	--	--	--
General sales tax					
7. -- federal	.068	.053	.054	.053	.052
8. -- provincial	.055	.043	.044	.043	.042
Selective excise taxes					
Liquor taxes					
9. -- federal	.008	.004	.005	.006	.006
10. -- provincial	.021	.012	.014	.015	.017
Tobacco taxes					
11. -- federal	.023	.014	.015	.015	.015
12. -- provincial	.005	.003	.003	.003	.003
13. Auto, fuel, and gas taxes -- prov.	.023	.014	.022	.027	.032
Amusement and admission taxes					
14. -- provincial	.001	.000	.000	.001	.000
15. Other excise taxes -- federal	.003	.002	.002	.002	.002
16. Import duties -- federal	.029	.022	.019	.020	.019
17. Hospital insurance premiums					
-- provincial	--	--	--	--	--
18. Medical insurance premiums -- prov.	--	--	--	--	--
Property taxes					
19. -- provincial	.008	.006	.005	.004	.004
20. -- municipal	.060	.045	.041	.036	.033
21. Motor vehicle taxes -- provincial	.007	.007	.009	.009	.009
Natural resources taxes					
22. -- federal	.000	.000	.000	.000	.000
23. -- provincial	.014	.011	.012	.010	.009
24. Premium income/insur. cos. -- prov.	.001	.000	.000	.001	.001
25. Business taxes -- municipal	.003	.002	.002	.002	.002
Social security taxes					
26. -- federal	.011	.011	.013	.018	.020
27. -- provincial	.006	.005	.005	.007	.007
28. CPP/QPP	.014	.013	.014	.018	.020
Other					
29. -- federal	.000	.000	.000	.000	.000
30. -- provincial	.001	.000	.000	.000	.000
31. -- municipal	.001	.002	.002	.002	.002
32. TOTAL	.411	.325	.372	.377	.398

Source: Table B.2, Appendix B.

(cont'd.)

Table A.2 (concl'd.)

Family Money Income Class								
\$6,000- \$6,999	\$7,000- \$7,999	\$8,000- \$8,999	\$9,000- \$9,999	\$10,000- \$10,999	\$11,000- \$11,999	\$12,000- \$14,999	\$15,000 and over	All Classes
.016	.026	.018	.015	.021	.019	.040	.067	.030
.005	.008	.006	.005	.007	.006	.013	.022	.010
.069	.076	.088	.094	.098	.107	.101	.090	.072
.021	.023	.027	.029	.030	.033	.031	.028	.022
--	--	--	--	--	--	--	.004	.001
--	--	--	--	--	--	--	.012	.002
.050	.049	.050	.050	.046	.045	.039	.027	.047
.040	.039	.040	.040	.037	.036	.031	.021	.037
.005	.006	.006	.006	.006	.006	.006	.004	.006
.014	.015	.016	.016	.015	.015	.015	.011	.014
.014	.012	.011	.012	.010	.010	.006	.004	.011
.003	.003	.002	.003	.002	.002	.001	.001	.003
.030	.029	.028	.026	.026	.021	.019	.010	.023
.000	.000	.000	.000	.000	.000	.000	.000	.000
.002	.002	.002	.001	.001	.001	.001	.001	.002
.018	.017	.017	.017	.016	.016	.013	.009	.017
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
.004	.004	.005	.004	.004	.004	.004	.002	.004
.033	.034	.034	.033	.031	.029	.031	.023	.033
.008	.007	.008	.007	.007	.006	.005	.003	.007
.000	.000	.000	.000	.000	.000	.000	.000	.000
.008	.009	.008	.008	.008	.008	.009	.011	.009
.001	.001	.001	.001	.001	.001	.001	.001	.001
.002	.002	.002	.002	.001	.001	.001	.001	.002
.020	.019	.020	.020	.021	.020	.019	.013	.018
.007	.007	.007	.007	.007	.007	.006	.004	.006
.020	.019	.020	.020	.020	.019	.018	.012	.017
.000	.000	.000	.000	.000	.000	.000	.000	.000
.000	.000	.000	.000	.000	.000	.000	.000	.000
.001	.001	.001	.001	.001	.001	.001	.001	.001
.391	.410	.418	.419	.418	.414	.413	.380	.396

Table A.3

EFFECTIVE AVERAGE TAX RATES PER FAMILY UNIT, 1969
QUEBEC

(Based on Full Income)

Revenue Source	Family Money Income Class				
	Under \$2,000	\$2,000- \$2,999	\$3,000- \$3,999	\$4,000- \$4,999	\$5,000- \$5,999
Corporate profits tax					
1. -- federal	.045	.018	.019	.022	.015
2. -- provincial	.015	.006	.006	.007	.005
Personal income tax					
3. -- federal	.003	.014	.027	.033	.048
4. -- provincial	.003	.011	.021	.026	.037
Succession and estate duties					
5. -- federal	--	--	--	--	--
6. -- provincial	--	--	--	--	--
General sales tax					
7. -- federal	.059	.048	.047	.042	.041
8. -- provincial	.059	.048	.047	.042	.042
Selective excise taxes					
Liquor taxes					
9. -- federal	.010	.006	.007	.007	.008
10. -- provincial	.010	.006	.007	.007	.008
Tobacco taxes					
11. -- federal	.018	.016	.015	.014	.014
12. -- provincial	.006	.006	.006	.005	.005
13. Auto, fuel, and gas taxes -- prov.	.005	.011	.015	.020	.018
Amusement and admission taxes					
14. -- provincial	.001	.001	.001	.001	.001
15. Other excise taxes -- federal	.002	.002	.001	.001	.001
16. Import duties -- federal	.024	.019	.018	.016	.015
Hospital insurance premiums					
17. -- provincial	--	--	--	--	--
18. Medical insurance premiums -- prov.	--	--	--	--	--
Property taxes					
19. -- provincial	.001	.000	.000	.000	.000
20. -- municipal	.093	.069	.059	.057	.048
21. Motor vehicle taxes -- provincial	.004	.008	.007	.008	.008
Natural resources taxes					
22. -- federal	--	.000	.000	.000	.000
23. -- provincial	.014	.009	.009	.008	.007
24. Premium income/insur. cos. -- prov.	.001	.001	.001	.001	.001
25. Business taxes -- municipal	.006	.005	.004	.004	.004
Social security taxes					
26. -- federal	.006	.007	.010	.010	.012
27. -- provincial	.005	.004	.005	.005	.005
28. CPP/QPP	.011	.012	.016	.016	.018
Other					
29. -- federal	.000	.000	.000	.000	.000
30. -- provincial	.001	.000	.000	.000	.000
31. -- municipal	.002	.002	.002	.001	.001
32. TOTAL	.403	.330	.350	.355	.364

Source: Table B.3, Appendix B.

(cont'd.)

Table A.3 (concl'd.)

Family Money Income Class								
\$6,000- \$6,999	\$7,000- \$7,999	\$8,000- \$8,999	\$9,000- \$9,999	\$10,000- \$10,999	\$11,000- \$11,999	\$12,000- \$14,999	\$15,000 and over	All Classes
.024	.015	.017	.016	.023	.026	.017	.034	.023
.008	.005	.006	.005	.008	.008	.005	.011	.008
.049	.060	.062	.071	.071	.071	.081	.089	.065
.038	.046	.048	.055	.055	.054	.062	.069	.050
--	--	--	--	--	--	--	.003	.001
--	--	--	--	--	--	--	.014	.004
.040	.041	.040	.038	.038	.037	.035	.027	.037
.040	.041	.040	.038	.038	.037	.035	.027	.037
.007	.007	.006	.006	.006	.006	.007	.005	.006
.007	.007	.007	.006	.006	.006	.007	.005	.006
.015	.012	.011	.011	.010	.011	.009	.006	.011
.006	.005	.004	.004	.004	.004	.004	.002	.004
.023	.022	.024	.022	.021	.019	.020	.011	.018
.001	.001	.001	.001	.001	.001	.001	.001	.001
.001	.001	.001	.001	.001	.001	.001	.001	.001
.015	.015	.014	.013	.013	.013	.012	.009	.013
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
.000	.000	.000	.000	.000	.000	.000	.000	.000
.043	.042	.041	.040	.039	.040	.037	.038	.043
.008	.007	.008	.007	.006	.006	.005	.003	.006
.000	.000	.000	.000	.000	.000	.000	.000	.000
.008	.007	.007	.007	.007	.008	.006	.007	.007
.002	.001	.002	.001	.001	.001	.001	.001	.001
.004	.004	.004	.003	.003	.003	.003	.002	.003
.012	.013	.013	.013	.012	.013	.013	.010	.011
.005	.006	.006	.005	.005	.005	.005	.004	.005
.018	.019	.019	.019	.018	.019	.019	.014	.017
.000	.000	.000	.000	.000	.000	.000	.000	.000
.000	.000	.000	.000	.000	.000	.000	.000	.000
.001	.001	.001	.001	.001	.001	.001	.001	.001
.375	.380	.383	.386	.391	.392	.387	.394	.382

Table A.4

EFFECTIVE AVERAGE TAX RATES PER FAMILY UNIT, 1969
ONTARIO

(Based on Full Income)

Revenue Source	Family Money Income Class				
	Under \$2,000	\$2,000- \$2,999	\$3,000- \$3,999	\$4,000- \$4,999	\$5,000- \$5,999
Corporate profits tax					
1. -- federal	.044	.037	.024	.027	.017
2. -- provincial	.015	.012	.008	.009	.006
Personal income tax					
3. -- federal	.015	.015	.040	.053	.067
4. -- provincial	.004	.004	.011	.015	.019
Succession and estate duties					
5. -- federal	--	--	--	--	--
6. -- provincial	--	--	--	--	--
General sales tax					
7. -- federal	.078	.043	.044	.042	.042
8. -- provincial	.054	.030	.031	.029	.030
Selective excise taxes					
Liquor taxes					
9. -- federal	.007	.005	.005	.005	.006
10. -- provincial	.010	.007	.008	.007	.009
Tobacco taxes					
11. -- federal	.013	.009	.011	.009	.009
12. -- provincial	.006	.004	.004	.004	.004
13. Auto, fuel, and gas taxes -- prov.	.014	.011	.011	.019	.019
Amusement and admission taxes					
14. -- provincial	.001	.001	.001	.001	.001
15. Other excise taxes -- federal	.003	.002	.001	.001	.001
16. Import duties -- federal	.031	.017	.017	.016	.016
Hospital insurance premiums					
17. -- provincial	.043	.027	.022	.020	.017
18. Medical insurance premiums -- prov.	.014	.011	.011	.010	.010
Property taxes					
19. -- provincial	.001	.000	.000	.000	.000
20. -- municipal	.147	.085	.073	.061	.051
21. Motor vehicle taxes -- provincial	.009	.008	.006	.009	.008
Natural resources taxes					
22. -- federal	.000	.000	.000	.000	.000
23. -- provincial	.016	.011	.009	.009	.008
24. Premium income/insur. cos. -- prov.	.001	.001	.001	.001	.001
25. Business taxes -- municipal	.016	.009	.009	.008	.008
Social security taxes					
26. -- federal	.008	.006	.008	.011	.013
27. -- provincial	.006	.004	.004	.005	.005
28. CPP/QPP	.013	.010	.012	.016	.018
Other					
29. -- federal	.000	.000	.000	.000	.000
30. -- provincial	.002	.001	.001	.001	.001
31. -- municipal	--	--	--	--	--
32. TOTAL	.570	.372	.374	.388	.387

Source: Table B.4, Appendix B.

(cont'd.)

Table A.4 (concl'd.)

Family Money Income Class								
\$6,000- \$6,999	\$7,000- \$7,999	\$8,000- \$8,999	\$9,000- \$9,999	\$10,000- \$10,999	\$11,000- \$11,999	\$12,000- \$14,999	\$15,000 and over	All Classes
.029	.019	.023	.018	.021	.021	.017	.052	.030
.010	.006	.007	.006	.007	.007	.006	.017	.010
.073	.083	.090	.098	.108	.104	.118	.124	.100
.021	.024	.026	.028	.031	.030	.034	.036	.029
--	--	--	--	--	--	--	.003	.001
--	--	--	--	--	--	--	.013	.004
.040	.039	.039	.037	.037	.031	.034	.026	.035
.028	.027	.027	.026	.026	.022	.024	.018	.024
.006	.005	.006	.005	.005	.005	.005	.004	.005
.008	.008	.009	.008	.008	.008	.007	.006	.007
.009	.008	.008	.008	.007	.007	.005	.003	.006
.004	.003	.003	.003	.003	.003	.002	.001	.003
.021	.018	.019	.017	.018	.016	.017	.010	.015
.001	.001	.001	.001	.001	.001	.001	.001	.001
.001	.001	.001	.001	.001	.001	.001	.001	.001
.015	.014	.014	.013	.012	.012	.012	.009	.012
.015	.013	.012	.011	.010	.009	.008	.005	.011
.009	.007	.006	.006	.006	.006	.005	.003	.006
.000	.000	.000	.000	.000	.000	.000	.000	.000
.051	.047	.048	.047	.044	.040	.038	.038	.046
.008	.007	.007	.006	.007	.006	.006	.004	.006
.000	.000	.000	.000	.000	.000	.000	.000	.000
.009	.007	.008	.007	.007	.007	.006	.009	.008
.001	.001	.001	.001	.001	.001	.001	.001	.001
.008	.007	.007	.007	.007	.006	.006	.004	.006
.012	.014	.014	.013	.014	.014	.013	.010	.012
.005	.005	.005	.005	.005	.005	.005	.004	.005
.017	.019	.019	.018	.019	.019	.018	.013	.016
.000	.000	.000	.000	.000	.000	.000	.000	.000
.001	.001	.001	.001	.001	.001	.001	.001	.001
--	--	--	--	--	--	--	--	--
.403	.389	.403	.392	.408	.382	.393	.416	.402

Table A.5

EFFECTIVE AVERAGE TAX RATES PER FAMILY UNIT, 1969
MANITOBA-SASKATCHEWAN

(Based on Full Income)

Revenue Source	Family Money Income Class				
	Under \$2,000	\$2,000- \$2,999	\$3,000- \$3,999	\$4,000- \$4,999	\$5,000- \$5,999
Corporate profits tax					
1. -- federal	.039	.024	.027	.038	.015
2. -- provincial	.013	.008	.009	.012	.005
Personal income tax					
3. -- federal	.009	.014	.023	.037	.052
4. -- provincial	.003	.005	.008	.012	.017
Succession and estate duties					
5. -- federal	--	--	--	--	--
6. -- provincial	--	--	--	--	--
General sales tax					
7. -- federal	.071	.042	.043	.037	.039
8. -- provincial	.052	.031	.031	.027	.028
Selective excise taxes					
Liquor taxes					
9. -- federal	.012	.006	.008	.005	.007
10. -- provincial	.021	.010	.014	.009	.012
Tobacco taxes					
11. -- federal	.016	.010	.013	.007	.011
12. -- provincial	.006	.004	.005	.003	.004
13. Auto, fuel, and gas taxes -- prov.	.025	.017	.020	.020	.025
14. Amusement and admission taxes -- provincial	.001	.000	.000	.000	.000
15. Other excise taxes -- federal	.003	.001	.001	.001	.001
16. Import duties -- federal	.029	.016	.016	.014	.014
17. Hospital insurance premiums -- provincial	.023	.013	.012	.009	.010
18. Medical insurance premiums -- prov.	.011	.007	.007	.005	.005
Property taxes					
19. -- provincial	.001	.000	.000	.000	.000
20. -- municipal	.112	.074	.059	.052	.052
21. Motor vehicle taxes -- provincial	.013	.008	.008	.007	.008
Natural resources taxes					
22. -- federal	.000	.000	.000	.000	.000
23. -- provincial	.015	.009	.009	.009	.007
24. Premium income/insur. cos. -- prov.	.001	.000	.000	.000	.001
25. Business taxes -- municipal	.008	.005	.005	.004	.004
Social security taxes					
26. -- federal	.008	.006	.009	.009	.011
27. -- provincial	.005	.004	.004	.004	.005
28. CPP/QPP	.013	.009	.011	.011	.014
Other					
29. -- federal	.000	.000	.000	.000	.000
30. -- provincial	.002	.001	.001	.001	.001
31. -- municipal	.002	.001	.001	.001	.001
32. TOTAL	.512	.325	.345	.336	.350

Source: Table B.5, Appendix B.

(cont'd.)

Table A.5 (concl'd.)

Family Money Income Class								
\$6,000- \$6,999	\$7,000- \$7,999	\$8,000- \$8,999	\$9,000- \$9,999	\$10,000- \$10,999	\$11,000- \$11,999	\$12,000- \$14,999	\$15,000 and over	All Classes
.019	.031	.018	.017	.017	.013	.029	.087	.039
.006	.010	.006	.005	.005	.004	.010	.029	.013
.061	.060	.069	.077	.078	.087	.085	.087	.066
.020	.020	.023	.025	.026	.029	.028	.029	.022
--	--	--	--	--	--	--	.002	.000
--	--	--	--	--	--	--	.004	.001
.037	.036	.035	.035	.035	.035	.031	.017	.033
.027	.026	.026	.026	.025	.025	.022	.013	.024
.006	.005	.005	.005	.006	.005	.005	.003	.005
.010	.009	.009	.009	.010	.009	.008	.005	.009
.009	.007	.007	.007	.006	.006	.006	.003	.007
.003	.003	.003	.003	.002	.002	.002	.001	.003
.021	.020	.018	.019	.018	.019	.014	.008	.016
.000	.000	.000	.000	.000	.000	.000	.000	.000
.001	.001	.001	.001	.001	.001	.001	.001	.001
.013	.013	.013	.012	.012	.012	.010	.006	.012
.007	.006	.006	.005	.004	.005	.004	.002	.006
.005	.004	.004	.003	.003	.004	.003	.002	.004
.000	.000	.000	.000	.000	.000	.000	.000	.000
.043	.045	.042	.043	.043	.037	.036	.028	.043
.007	.006	.005	.005	.005	.005	.004	.002	.005
.000	.000	.000	.000	.000	.000	.000	.000	.000
.007	.008	.007	.006	.006	.006	.007	.012	.009
.001	.001	.001	.001	.001	.001	.001	.001	.001
.004	.004	.004	.004	.003	.003	.003	.002	.003
.013	.013	.013	.014	.013	.017	.014	.008	.011
.005	.005	.005	.005	.005	.006	.005	.003	.005
.016	.015	.016	.016	.016	.019	.016	.009	.013
.000	.000	.000	.000	.000	.000	.000	.000	.000
.001	.001	.001	.001	.001	.001	.001	.000	.001
.001	.001	.001	.001	.001	.001	.001	.000	.001
.344	.351	.338	.346	.343	.352	.347	.361	.353

Table A.6

EFFECTIVE AVERAGE TAX RATES PER FAMILY UNIT, 1969
ALBERTA

(Based on Full Income)

Revenue Source	Family Money Income Class				
	Under \$2,000	\$2,000- \$2,999	\$3,000- \$3,999	\$4,000- \$4,999	\$5,000- \$5,999
Corporate profits tax					
1. -- federal	.035	.027	.034	.035	.028
2. -- provincial	.011	.009	.011	.012	.009
Personal income tax					
3. -- federal	.015	.025	.041	.049	.068
4. -- provincial	.005	.008	.013	.015	.021
Succession and estate duties					
5. -- federal	--	--	--	--	--
6. -- provincial	--	--	--	--	--
General sales tax					
7. -- federal	.090	.059	.050	.052	.052
8. -- provincial	--	--	--	--	--
Selective excise taxes					
Liquor taxes					
9. -- federal	.013	.007	.006	.007	.008
10. -- provincial	.023	.013	.011	.014	.015
Tobacco taxes					
11. -- federal	.017	.012	.009	.011	.012
12. -- provincial	.003	.002	.002	.002	.002
13. Auto, fuel, and gas taxes -- prov.	.025	.019	.018	.025	.025
Amusement and admission taxes					
14. -- provincial	.001	.000	.001	.001	.001
15. Other excise taxes -- federal	.003	.002	.002	.002	.002
16. Import duties -- federal	.036	.023	.020	.019	.019
Hospital insurance premiums					
-- provincial	--	--	--	--	--
18. Medical insurance premiums -- prov.	.029	.021	.019	.015	.015
Property taxes					
19. -- provincial	.001	.000	.000	.000	.000
20. -- municipal	.123	.086	.069	.059	.059
21. Motor vehicle taxes -- provincial	.012	.008	.007	.008	.008
Natural resources taxes					
22. -- federal	.001	.000	.000	.000	.000
23. -- provincial	.017	.011	.011	.011	.010
24. Premium income/insur. cos. -- prov.	.001	.001	.001	.001	.001
25. Business taxes -- municipal	.007	.004	.004	.003	.003
Social security taxes					
26. -- federal	.009	.009	.009	.012	.013
27. -- provincial	.007	.006	.005	.006	.007
28. CPP/QPP	.017	.014	.015	.017	.020
Other					
29. -- federal	.000	.000	.000	.000	.000
30. -- provincial	.003	.002	.001	.001	.001
31. -- municipal	--	--	--	--	--
32. TOTAL	.502	.367	.357	.378	.401

Source: Table B.6, Appendix B.

(cont'd.)

Table A.6 (concl'd.)

Family Money Income Class								
\$6,000- \$6,999	\$7,000- \$7,999	\$8,000- \$8,999	\$9,000- \$9,999	\$10,000- \$10,999	\$11,000- \$11,999	\$12,000- \$14,999	\$15,000 and over	All Classes
.024	.028	.016	.042	.040	.024	.022	.062	.037
.008	.009	.005	.014	.013	.008	.007	.020	.012
.079	.092	.095	.096	.099	.109	.114	.110	.092
.025	.029	.030	.030	.031	.034	.036	.034	.029
--	--	--	--	--	--	--	.002	.000
--	--	--	--	--	--	--	.005	.001
.045	.045	.047	.042	.043	.039	.039	.029	.042
--	--	--	--	--	--	--	--	--
.006	.006	.006	.006	.006	.004	.006	.003	.006
.012	.011	.011	.012	.010	.008	.011	.006	.010
.010	.008	.011	.007	.007	.006	.007	.003	.007
.002	.002	.002	.001	.001	.001	.001	.001	.001
.021	.021	.022	.021	.019	.016	.017	.010	.018
.001	.000	.001	.000	.000	.000	.000	.000	.000
.001	.001	.002	.001	.001	.001	.001	.001	.001
.016	.016	.017	.015	.015	.014	.014	.010	.015
--	--	--	--	--	--	--	--	--
.013	.010	.011	.008	.008	.008	.007	.003	.009
.000	.000	.000	.000	.000	.000	.000	.000	.000
.044	.049	.049	.044	.046	.042	.042	.035	.048
.007	.007	.007	.006	.005	.005	.005	.003	.005
.000	.000	.000	.000	.000	.000	.000	.000	.000
.009	.009	.008	.010	.010	.008	.008	.011	.010
.001	.002	.002	.002	.001	.002	.002	.001	.001
.003	.003	.003	.003	.003	.002	.002	.002	.003
.013	.013	.014	.013	.013	.013	.013	.009	.012
.006	.006	.007	.006	.006	.006	.006	.004	.006
.019	.019	.020	.019	.018	.018	.019	.013	.017
.000	.000	.000	.000	.000	.000	.000	.000	.000
.001	.001	.001	.001	.001	.001	.001	.001	.001
--	--	--	--	--	--	--	--	--
.366	.388	.385	.400	.397	.370	.381	.377	.385

Table A.7

EFFECTIVE AVERAGE TAX RATES PER FAMILY UNIT, 1969

BRITISH COLUMBIA

(Based on Full Income)

Revenue Source	Family Money Income Class				
	Under \$2,000	\$2,000- \$2,999	\$3,000- \$3,999	\$4,000- \$4,999	\$5,000- \$5,999
Corporate profits tax					
1. -- federal	.031	.018	.052	.045	.024
2. -- provincial	.010	.006	.017	.015	.008
Personal income tax					
3. -- federal	.009	.030	.029	.050	.062
4. -- provincial	.003	.009	.008	.014	.018
Succession and estate duties					
5. -- federal	--	--	--	--	--
6. -- provincial	--	--	--	--	--
General sales tax					
7. -- federal	.072	.051	.040	.043	.040
8. -- provincial	.057	.040	.032	.034	.032
Selective excise taxes					
Liquor taxes					
9. -- federal	.006	.006	.008	.006	.006
10. -- provincial	.011	.010	.008	.011	.010
Tobacco taxes					
11. -- federal	.014	.011	.008	.008	.009
12. -- provincial	--	--	--	--	--
13. Auto, fuel, and gas taxes -- prov.	.009	.010	.008	.011	.014
Amusement and admission taxes					
14. -- provincial	.001	.001	.000	.001	.000
15. Other excise taxes -- federal	.003	.002	.001	.002	.001
16. Import duties -- federal	.029	.019	.015	.016	.015
Hospital insurance premiums					
17. -- provincial	--	--	--	--	--
18. Medical insurance premiums -- prov.	.017	.013	.012	.013	.014
Property taxes					
19. -- provincial	.004	.002	.002	.002	.001
20. -- municipal	.113	.068	.062	.054	.041
21. Motor vehicle taxes -- provincial	.008	.006	.005	.006	.006
Natural resources taxes					
22. -- federal	.000	.000	.000	.000	.000
23. -- provincial	.014	.009	.012	.011	.008
24. Premium income/insur. cos. -- prov.	.000	.001	.000	.001	.001
25. Business taxes -- municipal	.003	.002	.001	.002	.001
Social security taxes					
26. -- federal	.007	.006	.006	.009	.010
27. -- provincial	.005	.004	.004	.005	.005
28. CPP/QPP	.013	.011	.010	.014	.015
Other					
29. -- federal	.000	.000	.000	.000	.000
30. -- provincial	.000	.000	.000	.000	.000
31. -- municipal	.000	.000	.000	.000	.000
32. TOTAL	.439	.338	.342	.372	.341

Source: Table B.7, Appendix B.

(cont'd.)

Table A.7 (concl'd.)

Family Money Income Class								
\$6,000- \$6,999	\$7,000- \$7,999	\$8,000- \$8,999	\$9,000- \$9,999	\$10,000- \$10,999	\$11,000- \$11,999	\$12,000- \$14,999	\$15,000 and over	All Classes
.055	.015	.015	.027	.027	.033	.025	.106	.049
.018	.005	.005	.009	.009	.011	.008	.035	.016
.070	.090	.097	.093	.104	.100	.112	.099	.089
.020	.026	.028	.027	.030	.029	.032	.029	.026
--	--	--	--	--	--	--	.004	.001
--	--	--	--	--	--	--	.011	.003
.036	.042	.040	.038	.037	.039	.034	.022	.035
.028	.034	.032	.030	.029	.031	.027	.017	.027
.005	.005	.004	.006	.005	.006	.006	.003	.005
.008	.009	.008	.010	.009	.010	.010	.005	.008
.009	.009	.008	.007	.007	.007	.006	.003	.006
--	--	--	--	--	--	--	--	--
.011	.014	.015	.012	.012	.013	.010	.006	.010
.000	.000	.000	.001	.000	.000	.000	.000	.000
.001	.001	.001	.001	.001	.001	.001	.001	.001
.013	.015	.015	.014	.013	.014	.012	.007	.012
--	--	--	--	--	--	--	--	--
.011	.011	.013	.009	.009	.008	.007	.004	.009
.001	.001	.001	.001	.001	.001	.001	.001	.001
.040	.042	.043	.040	.040	.039	.037	.030	.040
.006	.007	.007	.005	.005	.005	.004	.002	.005
.000	.000	.000	.000	.000	.000	.000	.000	.000
.011	.007	.007	.008	.008	.009	.007	.015	.010
.001	.001	.001	.001	.001	.001	.001	.001	.001
.001	.001	.001	.001	.001	.001	.001	.001	.001
.009	.013	.013	.012	.011	.012	.012	.007	.010
.004	.006	.006	.005	.005	.006	.005	.003	.005
.014	.019	.019	.017	.017	.018	.017	.010	.015
.000	.000	.000	.000	.000	.000	.000	.000	.000
.000	.000	.000	.000	.000	.000	.000	.000	.000
.000	.000	.000	.000	.000	.000	.000	.000	.000
.376	.374	.381	.372	.384	.393	.376	.418	.386

The Pattern of Taxation in Canada

Table A.8

EFFECTIVE AVERAGE TAX RATES, ALL FAMILY UNITS, 1969

(Percentages based on Full Income)

	Family Money Income Class				
	Under \$2,000	\$2,000- \$2,999	\$3,000- \$3,999	\$4,000- \$4,999	\$5,000- \$5,999
All Taxes					
All Provinces	48.7	34.6	35.3	36.6	37.8
Atlantic Provinces	41.1	32.5	37.2	37.7	39.8
Quebec	40.3	33.0	35.0	35.5	36.4
Ontario	57.0	37.2	37.4	38.8	38.7
Manitoba-Saskatchewan	51.2	32.5	34.5	33.6	35.0
Alberta	50.2	36.7	35.7	37.8	40.1
British Columbia	43.9	33.8	34.2	37.2	34.1
Federal Taxes					
All Provinces	19.8	14.5	16.4	17.6	18.9
Atlantic Provinces	19.5	16.1	19.1	19.7	21.2
Quebec	17.8	14.2	16.0	16.1	17.2
Ontario	21.2	14.4	16.2	18.0	18.9
Manitoba-Saskatchewan	20.0	12.8	15.1	15.9	16.4
Alberta	23.6	17.8	18.6	20.4	22.2
British Columbia	18.4	15.4	16.9	19.3	18.2
Provincial Taxes					
All Provinces	16.3	12.0	12.4	12.9	13.6
Atlantic Provinces	15.5	11.5	13.7	14.0	14.8
Quebec	12.5	11.1	12.5	13.0	13.7
Ontario	19.6	13.2	12.8	14.0	13.8
Manitoba-Saskatchewan	19.2	11.7	12.7	11.8	12.8
Alberta	13.8	10.0	10.0	11.1	11.5
British Columbia	13.9	11.1	10.8	12.4	11.7
Municipal Taxes					
All Provinces	12.5	8.2	6.9	6.1	5.4
Atlantic Provinces	6.4	4.9	4.5	4.0	3.7
Quebec	10.1	7.6	6.5	6.2	5.3
Ontario	16.3	9.4	8.2	6.8	5.9
Manitoba-Saskatchewan	12.2	8.0	6.6	5.7	5.7
Alberta	13.0	9.0	7.3	6.2	6.2
British Columbia	11.6	7.0	6.3	5.6	4.2

Source: Tables A.1 to A.7.

(cont'd.)

Table A.8 (concl'd.)

Family Money Income Class								All Classes
\$6,000- \$6,999	\$7,000- \$7,999	\$8,000- \$8,999	\$9,000- \$9,999	\$10,000- \$10,999	\$11,000- \$11,999	\$12,000- \$14,999	\$15,000 and over	
37.8	38.1	39.0	38.7	39.0	38.9	38.9	40.3	38.9
39.1	41.0	41.8	41.9	41.8	41.4	41.3	38.0	39.6
37.5	38.0	38.3	38.6	39.1	39.2	38.7	39.4	38.2
40.3	38.9	40.3	39.2	40.8	38.2	39.3	41.6	40.2
34.4	35.1	33.8	34.6	34.3	35.2	34.7	36.1	35.3
36.6	38.8	38.5	40.0	39.7	37.0	38.1	37.7	38.5
37.6	37.4	38.1	37.2	38.4	39.3	37.6	41.8	38.6
19.4	20.2	20.7	20.8	21.2	21.6	21.5	23.3	20.9
21.4	22.6	23.2	23.5	23.9	24.3	24.3	23.1	22.1
17.9	18.3	18.3	18.8	19.2	19.7	19.4	19.8	18.5
20.2	20.2	21.4	21.1	22.4	21.4	22.3	24.4	21.8
17.5	18.1	17.7	18.4	18.4	19.5	19.7	22.3	18.7
21.3	22.8	22.8	24.1	24.2	22.8	23.5	24.2	22.9
21.2	20.9	21.2	21.5	22.2	23.0	22.5	26.2	22.3
13.4	13.2	13.4	13.2	13.2	13.0	13.0	13.4	13.6
14.1	14.5	14.8	14.6	14.4	13.9	13.5	12.6	13.8
14.6	14.8	15.3	15.1	15.2	14.9	15.1	15.5	14.7
14.1	12.8	13.2	12.6	13.1	12.2	12.3	12.9	13.3
12.0	11.8	11.4	11.3	11.1	11.6	10.9	11.1	11.9
10.6	10.7	10.7	11.1	10.5	9.7	10.1	9.9	10.3
11.9	12.1	12.3	11.7	11.8	12.4	11.2	12.9	12.1
4.9	4.9	5.1	4.7	4.5	4.3	4.1	3.8	4.8
3.6	3.7	3.7	3.6	3.3	3.1	3.3	2.5	3.6
4.8	4.7	4.6	4.4	4.3	4.4	4.1	4.1	4.7
5.9	5.4	5.5	5.4	5.1	4.6	4.4	4.2	5.2
4.8	5.0	4.7	4.8	4.7	4.1	4.1	2.9	4.8
4.7	5.2	5.2	4.7	4.9	4.4	4.4	3.7	5.1
4.1	4.3	4.4	4.1	4.1	4.0	3.8	3.1	4.1

APPENDIX B

DISTRIBUTION OF TAX PAYMENTS

Table B.1

TOTAL TAX PAYMENTS, ALL FAMILY UNITS, 1969
ALL PROVINCES

(Thousands of dollars)

Revenue Source	Family Money Income Class				
	Under \$2,000	\$2,000- \$2,999	\$3,000- \$3,999	\$4,000- \$4,999	\$5,000- \$5,999
Corporate profits tax					
1. -- federal	44,497	42,485	63,543	77,425	58,647
2. -- provincial	14,605	13,945	20,855	25,412	19,247
Personal income tax					
3. -- federal	10,502	31,508	68,267	120,780	199,549
4. -- provincial	4,087	12,263	26,571	47,010	77,668
Succession and estate duties					
5. -- federal	--	--	--	--	--
6. -- provincial	--	--	--	--	--
General sales tax					
7. -- federal	83,074	74,093	96,546	116,753	141,451
8. -- provincial	61,473	54,827	71,442	86,395	104,670
Selective excise taxes					
Liquor taxes					
9. -- federal	9,589	8,597	12,565	15,541	30,420
10. -- provincial	14,347	12,862	18,799	23,251	45,513
Tobacco taxes					
11. -- federal	19,075	18,585	26,411	30,324	38,638
12. -- provincial	6,355	6,192	8,799	10,102	12,872
13. Auto, fuel, & gas taxes -- prov.	16,962	21,950	32,925	51,882	67,846
Amusement and admission taxes					
14. -- provincial	1,075	1,308	2,009	2,523	3,037
15. Other excise taxes -- federal	2,925	2,712	3,282	3,924	4,709
16. Import duties -- federal	32,970	30,557	36,990	44,227	53,073
Hospital insurance premiums					
17. -- provincial	20,293	17,264	18,475	18,778	23,927
18. Medical insur. premiums -- prov.	11,707	12,264	15,052	16,445	20,905
Property taxes					
19. -- provincial	1,914	1,763	1,992	2,173	2,360
20. -- municipal	132,131	121,694	137,631	149,972	162,919
21. Motor vehicle taxes -- prov.	10,582	13,404	15,873	22,575	26,102
Natural resources taxes					
22. -- federal	319	296	358	428	514
23. -- provincial	17,143	16,033	20,821	25,064	26,084
24. Premium income/insur. cos. -- prov.	749	1,090	1,431	2,316	3,134
25. Business taxes -- municipal	10,587	9,813	11,878	14,203	17,043
Social security taxes					
26. -- federal	8,710	11,388	19,689	29,333	42,271
27. -- provincial	6,152	6,667	9,792	13,397	18,138
28. CPP/QPP	14,847	17,862	28,925	41,749	58,848
Other					
29. -- federal	278	258	313	374	449
30. -- provincial	1,535	1,423	1,722	2,059	2,471
31. -- municipal	1,125	1,200	1,258	1,509	1,795
32. TOTAL	559,608	564,303	774,214	995,924	1,264,300

Source: See Appendix C.

(cont'd.)

Table B.1 (concl'd.)

Family Money Income Class								
\$6,000- \$6,999	\$7,000- \$7,999	\$8,000- \$8,999	\$9,000- \$9,999	\$10,000- \$10,999	\$11,000- \$11,999	\$12,000- \$14,999	\$15,000 and over	All Classes
115,014	93,655	91,676	90,838	105,223	86,680	172,791	935,910	1,978,384
37,749	30,739	30,090	29,814	34,535	28,450	56,712	307,176	649,329
267,816	362,340	393,848	393,848	425,355	351,837	887,470	1,738,180	5,251,300
104,239	141,029	153,293	153,293	165,556	136,941	345,419	676,531	2,043,900
--	--	--	--	--	--	--	47,973	47,973
--	--	--	--	--	--	--	188,317	188,317
163,903	193,091	193,091	168,394	172,884	141,451	296,372	404,144	2,245,247
121,285	142,883	142,883	124,608	127,930	104,670	219,309	299,058	1,661,433
23,146	26,783	27,444	24,799	24,138	20,831	46,291	60,509	330,653
34,630	40,072	41,061	37,103	36,114	31,167	69,260	90,532	494,711
44,507	45,974	44,018	39,127	35,214	31,791	54,289	61,136	489,089
14,828	15,317	14,665	13,035	11,732	10,591	18,087	20,368	162,943
84,808	94,785	97,778	82,812	83,810	63,855	141,679	156,645	997,737
3,458	3,785	3,925	3,364	3,644	3,130	6,448	9,018	46,724
5,280	6,208	6,136	5,352	5,352	4,352	9,062	12,058	71,352
59,506	69,960	69,155	60,310	60,310	49,052	102,125	135,898	804,133
23,018	24,230	23,927	21,504	19,687	14,235	35,739	41,797	302,874
23,135	24,250	24,529	20,348	20,626	15,330	33,448	40,695	278,734
2,632	3,042	3,072	2,751	2,756	2,148	4,580	8,172	39,355
181,521	209,870	211,942	189,779	190,055	148,198	315,944	563,531	2,715,187
32,099	32,099	33,509	27,160	26,808	20,810	42,328	49,382	352,731
576	677	669	584	584	475	988	1,315	7,783
34,986	36,288	35,766	32,460	34,137	27,893	57,177	158,368	522,220
4,905	5,450	5,791	5,518	5,110	4,701	10,492	17,440	68,127
19,109	22,466	22,208	19,367	19,367	15,752	32,795	43,641	258,229
51,182	64,975	66,071	59,839	61,058	52,017	113,794	152,497	732,824
21,441	26,608	26,839	24,053	24,409	20,540	44,366	59,350	301,752
70,666	89,021	90,278	81,476	82,983	70,410	153,389	205,441	1,005,895
503	591	585	510	510	415	863	1,149	6,798
2,772	3,258	3,220	2,808	2,808	2,284	4,755	6,328	37,443
2,134	2,350	2,317	2,059	1,974	1,715	3,523	4,856	27,815
1,550,848	1,811,796	1,859,786	1,716,913	1,784,669	1,461,721	3,279,495	6,497,415	24,120,992

Table B.2

TOTAL TAX PAYMENTS, ALL FAMILY UNITS, 1969
ATLANTIC PROVINCES

(Thousands of dollars)

Revenue Source	Family Money Income Class				
	Under \$2,000	\$2,000- \$2,999	\$3,000- \$3,999	\$4,000- \$4,999	\$5,000- \$5,999
Corporate profits tax					
1. -- federal	3,550	3,864	10,556	6,757	7,576
2. -- provincial	1,165	1,267	3,464	2,218	2,487
Personal income tax					
3. -- federal	1,396	3,909	6,980	13,122	20,661
4. -- provincial	431	1,208	2,158	4,056	6,386
Succession and estate duties					
5. -- federal	--	--	--	--	--
6. -- provincial	--	--	--	--	--
General sales tax					
7. -- federal	8,622	9,879	13,651	16,166	19,040
8. -- provincial	6,940	7,952	10,988	13,013	15,326
Selective excise taxes					
Liquor taxes					
9. -- federal	1,020	825	1,346	1,823	2,344
10. -- provincial	2,627	2,124	3,465	4,695	6,036
Tobacco taxes					
11. -- federal	2,873	2,612	3,743	4,527	5,441
12. -- provincial	625	568	814	984	1,183
13. Auto, fuel, & gas taxes -- prov.	2,939	2,494	5,522	8,104	11,489
Amusement and admission taxes					
14. -- provincial	53	64	116	154	171
15. Other excise taxes -- federal	325	366	417	542	616
16. Import duties -- federal	3,667	4,117	4,696	6,112	6,948
Hospital insurance premiums					
-- provincial	--	--	--	--	--
18. Medical insur. premiums -- prov.	5	5	7	19	12
Property taxes					
19. -- provincial	1,032	1,132	1,379	1,298	1,372
20. -- municipal	7,580	8,375	10,381	11,057	12,147
21. Motor vehicle taxes -- prov.	949	1,344	2,214	2,636	3,215
Natural resources taxes					
22. -- federal	35	40	46	59	67
23. -- provincial	1,743	1,944	2,934	3,004	3,403
24. Premium income/insur. cos. -- prov.	53	61	95	209	297
25. Business taxes -- municipal	332	372	425	553	629
Social security taxes					
26. -- federal	1,368	2,071	3,255	5,430	7,344
27. -- provincial	770	1,001	1,369	2,085	2,668
28. CPP/QPP	1,807	2,465	3,540	5,583	7,303
Other					
29. -- federal	31	35	40	52	59
30. -- provincial	80	90	103	134	152
31. -- municipal	185	319	411	531	564
32. TOTAL	52,203	60,503	94,115	114,923	144,936

Source: See Appendix C.

(cont'd.)

Table B.2 (concl'd.)

		Family Money Income Class							
\$6,000-	\$7,000-	\$8,000-	\$9,000-	\$10,000-	\$11,000-	\$12,000-	\$15,000	All	
\$6,999	\$7,999	\$8,999	\$9,999	\$10,999	\$11,999	\$14,999	and over	Classes	
5,895	9,376	5,221	3,564	4,388	4,410	16,131	33,827	115,115	
1,935	3,078	1,714	1,169	1,440	1,448	5,295	11,102	37,782	
25,407	27,641	25,686	22,336	20,661	25,128	40,763	45,510	279,200	
7,853	8,544	7,940	6,904	6,386	7,767	12,600	14,067	86,300	
--	--	--	--	--	--	--	1,970	1,970	
--	--	--	--	--	--	--	5,914	5,914	
18,321	17,782	14,729	11,855	9,699	10,598	15,806	13,471	179,619	
14,747	14,314	11,856	9,543	7,808	8,530	12,723	10,844	144,584	
1,932	2,148	1,823	1,476	1,215	1,346	2,322	2,083	21,703	
4,975	5,533	4,695	3,801	3,130	3,465	5,981	5,366	55,893	
5,006	4,353	3,221	2,742	2,089	2,264	2,394	2,264	43,529	
1,088	946	700	596	454	492	520	492	9,462	
10,865	10,420	8,104	6,056	5,433	4,987	7,748	4,898	89,059	
165	158	113	89	75	86	116	104	1,464	
588	559	451	360	297	325	474	388	5,708	
6,626	6,304	5,082	4,053	3,345	3,667	5,339	4,375	64,331	
--	--	--	--	--	--	--	--	--	
17	8	12	3	3	3	4	8	106	
1,531	1,552	1,327	1,030	834	857	1,726	1,253	16,323	
12,239	12,292	9,925	7,745	6,490	6,859	12,539	11,558	129,187	
3,084	2,715	2,240	1,660	1,397	1,318	2,161	1,423	26,356	
64	61	49	39	32	36	52	43	623	
3,090	3,379	2,452	1,885	1,724	1,844	3,816	5,530	36,748	
449	365	323	335	293	319	494	510	3,803	
600	569	460	367	303	332	483	396	5,821	
7,352	7,014	5,906	4,826	4,315	4,709	7,500	6,373	67,463	
2,634	2,511	2,088	1,695	1,483	1,621	2,523	2,126	24,574	
7,249	6,914	5,778	4,704	4,152	4,535	7,130	6,028	67,188	
56	53	43	34	28	31	45	37	544	
145	138	112	89	73	80	117	96	1,409	
509	476	398	281	223	254	414	320	4,885	
144,422	149,203	122,448	99,237	87,770	97,311	167,216	192,376	1,526,663	

Table B.3

TOTAL TAX PAYMENTS, ALL FAMILY UNITS, 1969
QUEBEC

(Thousands of dollars)

Revenue Source	Family Money Income Class				
	Under \$2,000	\$2,000- \$2,999	\$3,000- \$3,999	\$4,000- \$4,999	\$5,000- \$5,999
Corporate profits tax					
1. -- federal	13,527	7,781	11,872	17,028	14,842
2. -- provincial	4,440	2,553	3,897	5,588	4,871
Personal income tax					
3. -- federal	1,017	6,103	16,275	26,447	48,826
4. -- provincial	785	4,713	12,566	20,420	37,699
Succession and estate duties					
5. -- federal	--	--	--	--	--
6. -- provincial	--	--	--	--	--
General sales tax					
7. -- federal	17,679	20,531	28,515	33,077	41,631
8. -- provincial	17,816	20,689	28,735	33,332	41,953
Selective excise taxes					
Liquor taxes					
9. -- federal	3,048	2,458	3,933	5,703	7,768
10. -- provincial	3,091	2,493	3,989	5,784	7,877
Tobacco taxes					
11. -- federal	5,321	6,984	8,980	11,141	14,135
12. -- provincial	2,049	2,689	3,458	4,290	5,443
13. Auto, fuel, & gas taxes -- prov.	1,663	4,711	9,422	15,519	18,013
Amusement and admission taxes					
14. -- provincial	182	223	768	823	893
15. Other excise taxes -- federal	653	707	961	1,106	1,377
16. Import duties -- federal	7,353	7,966	10,825	12,459	15,523
Hospital insurance premiums					
17. -- provincial	--	--	--	--	--
Medical insur. premiums -- prov.					
18. -- provincial	--	--	--	--	--
Property taxes					
19. -- provincial	137	132	180	217	253
20. -- municipal	28,092	29,573	36,275	44,781	48,267
21. Motor vehicle taxes -- prov.	1,105	3,222	4,327	6,629	7,642
Natural resources taxes					
22. -- federal	71	77	105	120	150
23. -- provincial	4,244	3,796	5,310	6,504	7,358
24. Premium income/insur. cos. -- prov.	253	421	695	1,010	1,200
25. Business taxes -- municipal	1,859	2,014	2,737	3,150	3,925
Social security taxes					
26. -- federal	1,864	3,136	6,374	8,098	12,103
27. -- provincial	1,356	1,806	3,093	3,789	5,330
28. CPF/QPP	3,311	5,117	9,845	12,375	18,174
Other					
29. -- federal	62	68	92	105	131
30. -- provincial	166	180	245	282	351
31. -- municipal	653	707	960	1,106	1,378
32. TOTAL	121,797	140,850	214,434	280,883	367,113

Source: See Appendix C.

(cont'd.)

Table B.3 (concl'd.)

Family Money Income Class								
\$6,000- \$6,999	\$7,000- \$7,999	\$8,000- \$8,999	\$9,000- \$9,999	\$10,000- \$10,999	\$11,000- \$11,999	\$12,000- \$14,999	\$15,000 and over	All Classes
29,080	20,429	21,058	14,393	24,098	21,373	31,253	133,231	359,965
9,544	6,705	6,912	4,723	7,910	7,016	10,258	43,728	118,145
58,998	83,410	77,307	65,100	75,273	58,998	150,546	348,900	1,017,200
45,553	64,403	59,690	50,267	58,120	45,553	116,239	269,392	785,400
--	--	--	--	--	--	--	12,099	12,099
--	--	--	--	--	--	--	55,261	55,261
47,334	56,459	50,186	34,788	39,920	30,796	65,013	104,364	570,293
47,700	56,895	50,573	35,056	40,229	31,034	65,515	105,169	574,696
7,866	10,029	8,062	5,604	6,194	5,309	12,585	19,764	98,323
7,977	10,170	8,177	5,684	6,282	5,385	12,764	20,043	99,716
17,294	16,962	13,968	10,476	10,975	9,479	17,128	23,447	166,290
6,660	6,531	5,379	4,034	4,226	3,650	6,596	9,029	64,034
27,712	31,038	30,484	20,507	22,447	16,073	36,857	42,678	277,124
893	1,102	1,326	712	921	865	1,982	3,266	13,956
1,540	1,830	1,595	1,087	1,232	942	1,994	3,099	18,123
17,361	20,629	17,974	12,255	13,889	10,621	22,468	34,927	204,250
--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--
312	337	299	205	248	197	382	786	3,685
51,476	58,259	51,828	37,140	41,412	33,424	68,384	147,208	676,119
9,484	9,852	9,483	6,353	6,261	4,880	9,760	13,074	92,072
168	199	174	119	134	103	217	338	1,975
9,686	9,863	8,973	6,122	7,846	6,343	11,791	28,194	116,030
1,789	1,810	2,020	1,389	1,284	1,136	2,399	5,640	21,046
4,389	5,216	4,544	3,098	3,512	2,685	5,681	8,830	51,640
14,595	18,191	16,458	12,192	13,179	10,616	23,629	38,210	178,645
6,280	7,718	6,910	5,004	5,478	4,352	9,560	15,306	75,982
21,777	27,037	24,390	17,960	19,478	15,632	34,674	55,925	265,695
147	174	152	104	117	90	190	295	1,727
393	467	407	277	314	240	508	790	4,620
1,541	1,831	1,595	1,088	1,233	943	1,994	3,100	18,129
447,549	527,546	479,924	355,737	412,212	327,735	720,367	1,546,093	5,942,240

Table B.4

TOTAL TAX PAYMENTS, ALL FAMILY UNITS, 1969
ONTARIO

(Thousands of dollars)

Revenue Source	Family Money Income Class				
	Under \$2,000	\$2,000- \$2,999	\$3,000- \$3,999	\$4,000- \$4,999	\$5,000- \$5,999
Corporate profits tax					
1. -- federal	14,619	18,825	13,596	23,239	19,639
2. -- provincial	4,799	6,178	4,462	7,626	6,446
Personal income tax					
3. -- federal	5,051	7,577	22,731	45,461	78,294
4. -- provincial	1,470	2,204	6,614	13,228	22,782
Succession and estate duties					
5. -- federal	--	--	--	--	--
6. -- provincial	--	--	--	--	--
General sales tax					
7. -- federal	26,202	21,835	25,328	35,809	49,784
8. -- provincial	18,217	15,181	17,610	24,897	34,612
Selective excise taxes					
Liquor taxes					
9. -- federal	2,227	2,474	2,969	3,959	7,423
10. -- provincial	3,309	3,676	4,411	5,882	11,028
Tobacco taxes					
11. -- federal	4,371	4,371	6,152	8,094	11,008
12. -- provincial	1,851	1,851	2,605	3,427	4,660
13. Auto, fuel, & gas taxes -- prov.	4,650	5,812	6,587	15,887	22,087
Amusement and admission taxes					
14. -- provincial	341	633	510	974	1,461
15. Other excise taxes -- federal	916	777	860	1,193	1,610
16. Import duties -- federal	10,323	8,759	9,697	13,451	18,143
Hospital insurance premiums					
-- provincial	14,216	13,947	12,875	16,898	20,117
18. Medical insur. premiums -- prov.	4,735	5,347	6,569	8,249	11,915
Property taxes					
19. -- provincial	235	211	210	290	357
20. -- municipal	48,991	43,047	41,576	51,669	60,058
21. Motor vehicle taxes -- prov.	3,084	4,258	3,230	7,489	9,105
Natural resources taxes					
22. -- federal	100	85	94	130	176
23. -- provincial	5,448	5,371	5,101	7,587	8,868
24. Premium income/insur. cos. -- prov.	245	299	354	680	1,062
25. Business taxes -- municipal	5,353	4,542	5,029	6,976	9,409
Social security taxes					
26. -- federal	2,595	3,116	4,779	9,407	14,938
27. -- provincial	1,867	1,830	2,389	4,068	6,098
28. CPP/QPP	4,505	4,970	7,173	13,441	20,957
Other					
29. -- federal	87	74	82	114	153
30. -- provincial	741	628	696	965	1,302
31. -- municipal	--	--	--	--	--
32. TOTAL	190,548	187,878	214,289	331,090	453,492

Source: See Appendix C.

(cont'd.)

Table B.4 (concl'd.)

Family Money Income Class								
\$6,000- \$6,999	\$7,000- \$7,999	\$8,000- \$8,999	\$9,000- \$9,999	\$10,000- \$10,999	\$11,000- \$11,999	\$12,000- \$14,999	\$15,000 and over	All Classes
41,259 13,543	30,825 10,117	44,734 14,682	31,848 10,453	41,949 13,768	35,990 11,813	69,966 22,964	375,256 123,163	761,745 250,014
103,550 30,131	133,857 38,950	176,792 51,443	174,266 50,708	212,150 61,732	181,843 52,913	477,338 138,896	906,690 263,829	2,525,600 734,900
-- --	-- --	-- --	-- --	-- --	-- --	-- --	22,750 94,754	22,750 94,754
56,772 39,470	62,885 43,721	75,986 52,829	65,505 45,543	73,366 51,008	55,024 38,256	137,997 95,943	186,908 129,948	873,401 607,235
8,040 11,948	8,289 12,315	11,629 17,278	9,526 14,153	10,144 15,072	9,650 14,337	19,918 29,593	27,464 40,805	123,712 183,807
12,142 5,141 29,449	13,437 5,689 29,836	15,703 6,649 37,586	14,246 6,032 30,999	13,437 5,689 35,649	13,113 5,552 28,674	21,855 9,254 67,035	23,960 10,145 73,234	161,889 68,545 387,485
1,801 1,832	1,777 2,054	1,923 2,415	1,753 2,110	2,215 2,332	1,947 1,804	3,724 4,247	5,282 5,606	24,341 27,756
20,645	23,148	27,214	23,773	26,276	20,332	47,860	63,187	312,808
20,921 12,679	21,458 11,915	22,531 12,526	19,044 10,693	19,580 12,526	15,020 10,235	33,796 21,081	37,819 24,289	268,222 152,759
439 71,288	464 76,111	564 94,283	483 83,132	532 86,336	425 70,647	951 153,054	1,778 279,592	6,939 1,159,784
11,895	11,161	13,657	11,161	13,070	10,133	22,615	25,992	146,850
200 12,296	224 11,988	263 15,084	230 12,335	254 14,419	197 11,568	463 25,512	612 66,653	3,028 202,230
1,715	1,851	1,960	2,096	2,150	2,232	5,090	7,486	27,220
10,706	12,004	14,113	12,329	13,626	10,544	24,820	32,768	162,219
17,348 7,034 24,286	22,037 8,587 30,480	26,713 10,314 36,845	23,906 9,166 32,904	27,075 10,308 37,188	23,885 8,772 32,464	53,938 20,029 73,543	71,485 26,518 97,438	301,222 116,980 416,194
174 1,481 --	196 1,661 --	230 1,952 --	201 1,706 --	222 1,885 --	172 1,459 --	405 3,434 --	534 4,533 --	2,644 22,443 --
568,185	627,037	787,898	700,301	803,958	669,001	1,585,321	3,030,478	10,149,476

Table B.5

TOTAL TAX PAYMENTS, ALL FAMILY UNITS, 1969
MANITOBA-SASKATCHEWAN

(Thousands of dollars)

Revenue Source	Family Money Income Class				
	Under \$2,000	\$2,000- \$3,999	\$3,000- \$4,999	\$4,000- \$5,999	\$5,000- \$5,999
Corporate profits tax					
1. -- federal	5,983	5,766	8,705	12,902	4,511
2. -- provincial	1,963	1,893	2,857	4,235	1,480
Personal income tax					
3. -- federal	1,476	3,322	7,382	12,549	15,871
4. -- provincial	490	1,102	2,447	4,162	5,263
Succession and estate duties					
5. -- federal	--	--	--	--	--
6. -- provincial	--	--	--	--	--
General sales tax					
7. -- federal	11,093	10,184	13,822	12,549	11,822
8. -- provincial	8,063	7,403	10,046	9,121	8,592
Selective excise taxes					
Liquor taxes					
9. -- federal	1,826	1,356	2,545	1,688	2,103
10. -- provincial	3,210	2,384	4,476	2,968	3,697
Tobacco taxes					
11. -- federal	2,480	2,403	4,120	2,403	3,205
12. -- provincial	963	934	1,601	934	1,245
13. Auto, fuel, & gas taxes -- prov.	4,005	4,005	6,462	6,644	7,554
Amusement and admission taxes					
14. -- provincial	122	96	167	163	149
15. Other excise taxes -- federal	393	352	457	416	393
16. Import duties -- federal	4,429	3,973	5,146	4,690	4,429
Hospital insurance premiums					
17. -- provincial	3,569	3,119	3,881	3,223	2,945
18. Medical insur. premiums -- prov.	1,686	1,770	2,255	1,791	1,433
Property taxes					
19. -- provincial	81	74	95	92	78
20. -- municipal	17,512	17,816	19,134	17,694	15,860
21. Motor vehicle taxes -- prov.	2,065	1,950	2,610	2,323	2,438
Natural resources taxes					
22. -- federal	43	38	50	45	43
23. -- provincial	2,304	2,113	2,880	3,205	2,132
24. Premium income/insur. cos. -- prov.	59	84	142	159	200
25. Business taxes -- municipal	1,266	1,136	1,471	1,342	1,266
Social security taxes					
26. -- federal	1,298	1,486	2,800	2,938	3,517
27. -- provincial	871	879	1,402	1,395	1,542
28. CPP/QPP	2,039	2,166	3,726	3,800	4,370
Other					
29. -- federal	37	34	44	40	37
30. -- provincial	281	252	327	298	281
31. -- municipal	325	289	376	343	323
32. TOTAL	79,932	78,379	111,426	114,112	106,779

Source: See Appendix C.

(cont'd.)

Table B.5 (concl'd.)

Family Money Income Class								
\$6,000- \$6,999	\$7,000- \$7,999	\$8,000- \$8,999	\$9,000- \$9,999	\$10,000- \$10,999	\$11,000- \$11,999	\$12,000- \$14,999	\$15,000 and over	All Classes
7,832	13,500	6,472	7,233	6,799	3,642	14,916	119,529	217,790
2,571	4,431	2,124	2,374	2,231	1,195	4,896	39,231	71,481
25,099	25,837	25,099	33,219	31,374	24,361	43,923	119,588	369,100
8,323	8,568	8,323	11,016	10,404	8,078	14,566	39,658	122,400
--	--	--	--	--	--	--	1,991	1,991
--	--	--	--	--	--	--	5,973	5,973
15,459	15,277	12,912	15,277	14,004	9,639	15,822	24,006	181,866
11,236	11,104	9,385	11,104	10,179	7,006	11,500	17,449	132,188
2,324	2,240	1,826	2,158	2,269	1,383	2,435	3,513	27,666
4,087	3,941	3,211	3,795	3,989	2,433	4,281	6,178	48,650
3,548	3,166	2,708	3,205	2,403	1,679	3,052	3,777	38,149
1,379	1,230	1,052	1,245	934	652	1,186	1,468	14,823
8,464	8,464	6,462	8,192	7,372	5,188	7,281	10,922	91,015
178	174	143	165	174	132	212	354	2,229
486	480	410	474	428	300	474	717	5,780
5,471	5,406	4,625	5,341	4,820	3,387	5,341	8,077	65,135
2,841	2,633	2,322	2,287	1,802	1,386	2,218	2,426	34,652
1,876	1,518	1,496	1,243	1,349	1,075	1,412	2,171	21,075
96	103	82	96	86	58	103	256	1,300
17,942	19,370	15,486	18,816	17,327	10,200	18,658	36,716	242,531
2,897	2,409	2,008	2,295	1,893	1,319	1,979	2,495	28,681
53	52	45	52	47	32	52	78	630
2,897	3,534	2,432	2,780	2,541	1,653	3,675	16,861	49,007
347	322	338	405	334	247	485	1,057	4,179
1,564	1,546	1,322	1,527	1,378	968	1,527	2,309	18,622
5,431	5,524	4,940	5,876	5,280	4,595	6,959	10,939	61,583
2,235	2,256	1,994	2,355	2,118	1,756	2,683	4,182	25,668
6,541	6,628	5,896	6,988	6,282	5,345	8,127	12,727	74,635
46	46	39	45	41	29	45	68	551
348	343	294	339	306	215	339	513	4,136
399	395	337	390	350	247	391	590	4,755
141,970	150,497	123,783	150,292	138,514	98,200	178,538	495,819	1,968,241

Table B.6

TOTAL TAX PAYMENTS, ALL FAMILY UNITS, 1969
ALBERTA

(Thousands of dollars)

Revenue Source	Family Money Income Class				
	Under \$2,000	\$2,000- \$2,999	\$3,000- \$3,999	\$4,000- \$4,999	\$5,000- \$5,999
Corporate profits tax					
1. -- federal	3,775	3,534	5,555	6,085	6,168
2. -- provincial	1,239	1,160	1,824	1,997	2,024
Personal income tax					
3. -- federal	1,606	3,211	6,824	8,429	14,852
4. -- provincial	502	1,003	2,132	2,633	4,640
Succession and estate duties					
5. -- federal	--	--	--	--	--
6. -- provincial	--	--	--	--	--
General sales tax					
7. -- federal	9,758	7,549	8,285	9,021	11,231
8. -- provincial	--	--	--	--	--
Selective excise taxes					
Liquor taxes					
9. -- federal	1,344	904	978	1,296	1,760
10. -- provincial	2,510	1,688	1,825	2,418	3,285
Tobacco taxes					
11. -- federal	1,844	1,494	1,430	1,907	2,607
12. -- provincial	353	286	274	365	498
13. Auto, fuel, & gas taxes -- prov.	2,722	2,412	2,955	4,277	5,522
Amusement and admission taxes					
14. -- provincial	73	47	97	91	130
15. Other excise taxes -- federal	345	263	287	287	374
16. Import duties -- federal	3,890	2,967	3,231	3,231	4,220
Hospital insurance premiums					
17. -- provincial	--	--	--	--	--
18. Medical insur. premiums -- prov.	3,179	2,731	3,057	2,568	3,301
Property taxes					
19. -- provincial	62	48	54	54	69
20. -- municipal	13,293	10,986	11,304	10,130	12,772
21. Motor vehicle taxes -- prov.	1,255	1,014	1,208	1,304	1,787
Natural resources taxes					
22. -- federal	38	28	31	31	41
23. -- provincial	1,851	1,488	1,819	1,881	2,250
24. Premium income/insur. cos. -- prov.	106	125	112	144	194
25. Business taxes -- municipal	681	519	565	565	739
Social security taxes					
26. -- federal	1,004	1,149	1,555	2,005	2,891
27. -- provincial	747	708	881	1,044	1,462
28. CPP/QPP	1,755	1,842	2,408	2,999	4,273
Other					
29. -- federal	33	25	27	27	36
30. -- provincial	262	199	217	217	284
31. -- municipal	--	--	--	--	--
32. TOTAL	54,227	47,380	58,935	65,006	87,410

Source: See Appendix C.

(cont'd.)

Table B.6 (concl'd.)

Family Money Income Class.								
\$6,000- \$6,999	\$7,000- \$7,999	\$8,000- \$8,999	\$9,000- \$9,999	\$10,000- \$10,999	\$11,000- \$11,999	\$12,000- \$14,999	\$15,000 and over	All Classes
6,439	11,376	5,198	15,262	13,022	5,877	13,331	65,298	160,920
2,113	3,734	1,707	5,009	4,274	1,928	4,376	21,431	52,816
21,274	36,929	30,506	34,922	32,513	26,493	67,435	116,406	401,400
6,646	11,537	9,530	10,910	10,158	8,276	21,067	36,366	125,400
--	--	--	--	--	--	--	1,898	1,898
--	--	--	--	--	--	--	5,696	5,696
12,151	18,227	15,281	15,281	14,176	9,574	23,382	30,194	184,110
--	--	--	--	--	--	--	--	--
1,662	2,396	1,907	2,273	1,833	1,051	3,567	3,472	24,443
3,103	4,472	3,559	4,244	3,422	1,962	6,662	6,480	45,630
2,607	3,338	3,402	2,670	2,289	1,367	3,942	2,893	31,790
498	638	650	511	438	261	754	553	6,079
5,599	8,477	7,077	7,544	6,299	3,966	10,032	10,888	77,770
133	175	160	148	135	82	272	281	1,824
392	579	486	486	439	298	720	895	5,851
4,418	6,528	5,473	5,473	4,945	3,363	8,110	10,089	65,938
--	--	--	--	--	--	--	--	--
3,505	4,116	3,383	2,934	2,527	1,916	3,872	3,668	40,757
72	106	86	98	85	55	132	221	1,142
11,807	19,707	15,924	15,972	15,126	10,128	24,862	36,762	208,773
1,884	2,657	2,125	2,174	1,739	1,159	2,729	3,115	24,150
43	63	53	53	48	33	79	98	639
2,353	3,693	2,591	3,764	3,311	1,904	4,495	11,270	42,670
350	688	525	600	444	444	1,131	1,387	6,250
773	1,142	958	958	866	589	1,419	1,766	11,540
3,411	5,244	4,429	4,878	4,145	3,046	7,935	9,217	50,909
1,669	2,540	2,141	2,304	1,987	1,432	3,669	4,328	24,912
4,980	7,628	6,438	7,028	6,004	4,382	11,344	13,253	74,334
37	55	46	46	42	29	69	85	557
297	439	368	368	332	226	545	678	4,432
--	--	--	--	--	--	--	--	--
98,216	156,484	124,003	145,910	130,599	89,841	225,931	398,688	1,682,630

Table B.7

TOTAL TAX PAYMENTS, ALL FAMILY UNITS, 1969
BRITISH COLUMBIA

(Thousands of dollars)

Revenue Source	Family Money Income Class				
	Under \$2,000	\$2,000- \$2,999	\$3,000- \$3,999	\$4,000- \$4,999	\$5,000- \$5,999
Corporate profits tax					
1. -- federal	4,223	2,732	14,037	12,338	6,590
2. -- provincial	1,386	897	4,607	4,049	2,163
Personal income tax					
3. -- federal	1,318	4,611	7,905	13,835	17,129
4. -- provincial	379	1,326	2,274	3,980	4,927
Succession and estate duties					
5. -- federal	--	--	--	--	--
6. -- provincial	--	--	--	--	--
General sales tax					
7. -- federal	9,982	7,679	11,006	11,774	11,006
8. -- provincial	7,907	6,082	8,717	9,326	8,717
Selective excise taxes					
Liquor taxes					
9. -- federal	836	870	1,531	1,775	1,636
10. -- provincial	1,465	1,525	2,684	3,112	2,868
Tobacco taxes					
11. -- federal	1,992	1,708	2,135	2,277	2,562
12. -- provincial	--	--	--	--	--
13. Auto, fuel, & gas taxes -- prov.	1,280	1,581	2,183	3,011	3,764
Amusement and admission taxes					
-- provincial	79	96	116	119	116
15. Other excise taxes -- federal	358	260	366	399	366
16. Import duties -- federal	4,034	2,933	4,125	4,492	4,125
Hospital insurance premiums					
-- provincial	--	--	--	--	--
18. Medical insur. premiums -- prov.	2,305	1,985	3,330	3,586	3,842
Property taxes					
19. -- provincial	565	364	603	504	366
20. -- municipal	15,673	10,302	16,877	14,834	11,299
21. Motor vehicle taxes -- prov.	1,108	969	1,489	1,662	1,593
Natural resources taxes					
22. -- federal	39	28	40	44	40
23. -- provincial	1,955	1,382	3,132	3,067	2,264
24. Premium income/insur. cos. -- prov.	39	90	68	141	208
25. Business taxes -- municipal	369	269	377	411	377
Social security taxes					
26. -- federal	1,031	981	1,693	2,575	2,754
27. -- provincial	759	628	987	1,317	1,338
28. CPP/QPP	1,817	1,630	2,716	3,939	4,141
Other					
29. -- federal	34	25	35	38	35
30. -- provincial	18	13	18	20	18
31. -- municipal	2	2	2	2	2
32. TOTAL	60,953	50,968	93,053	102,627	94,246

Source: See Appendix C.

(cont'd.)

Table B.7 (concl'd.)

Family Money Income Class								
\$6,000- \$6,999	\$7,000- \$7,999	\$8,000- \$8,999	\$9,000- \$9,999	\$10,000- \$10,999	\$11,000- \$11,999	\$12,000- \$14,999	\$15,000 and over	All Classes
25,018	8,256	8,772	18,834	15,147	13,332	26,436	207,134	362,849
8,211	2,710	2,879	6,182	4,972	4,376	8,677	67,982	119,091
31,622	49,410	57,316	65,221	58,633	40,846	116,608	194,346	658,800
9,096	14,213	16,486	18,760	16,865	11,749	33,542	55,903	189,500
--	--	--	--	--	--	--	7,265	7,265
--	--	--	--	--	--	--	20,719	20,719
16,125	23,292	23,804	26,364	20,989	15,870	35,578	42,489	255,958
12,772	18,449	18,854	20,881	16,624	12,569	28,179	33,653	202,730
2,193	2,854	2,645	4,003	3,063	2,436	5,847	5,117	34,806
3,844	5,003	4,637	7,017	5,369	4,271	10,251	8,969	61,015
3,890	4,792	4,792	5,029	4,127	2,989	6,025	5,124	47,442
--	--	--	--	--	--	--	--	--
5,044	7,679	8,658	8,507	6,550	5,195	10,841	10,991	75,284
192	239	271	370	230	166	407	509	2,910
529	756	781	846	667	504	1,106	1,196	8,134
5,959	8,525	8,800	9,534	7,517	5,684	12,467	13,476	91,671
--	--	--	--	--	--	--	--	--
5,059	6,148	7,812	6,532	4,981	3,394	7,108	8,005	64,037
592	745	864	917	766	512	1,286	1,882	9,966
18,228	22,833	25,724	27,777	22,800	15,819	38,207	58,420	298,793
2,631	3,601	4,016	3,635	3,012	2,043	4,189	4,674	34,622
58	82	85	92	73	55	121	131	888
5,077	4,055	4,214	5,652	4,492	3,615	7,602	29,028	75,535
253	507	546	574	507	326	918	1,452	5,629
545	780	805	872	688	520	1,141	1,233	8,387
4,214	7,143	7,598	8,123	6,399	5,057	12,522	12,912	73,002
2,011	3,245	3,424	3,674	2,894	2,261	5,432	5,666	36,636
6,298	10,505	11,145	11,929	9,397	7,399	18,150	18,783	107,849
50	72	74	81	64	48	105	114	775
26	37	39	42	33	25	55	59	403
3	4	4	5	4	3	6	7	46
169,540	205,935	225,045	261,453	216,813	161,064	392,806	817,239	2,851,742

APPENDIX C

NOTES TO TABLES

APPENDIX C

NOTES TO TABLES

In all tables, details may not sum to totals due to rounding.

In all tables, entries marked "--" indicate items not relevant for, or not included in, a particular table. Items that round to zero are indicated by "0".

The Statistics Canada *Survey of Consumer Finances* and *Survey of Family Expenditures* both exclude from their samples people living in institutions (e.g., senior citizens' residences) and full-time members of the armed forces. Consequently, these groups are excluded from this Study, and the appropriate adjustments are made. For example, the N.A. item "military pay and allowances" is excluded from the income totals of Table 2.1 and "government transfer payments to persons in institutions" are excluded from Table 2.2.

TABLE 2.1: INCOME, BY PROVINCE, 1969

The entry in the "All Provinces" column in each case indicates the share of the Canadian total allocated to the 10 provinces. Unless otherwise indicated, the difference between this total and the "Canada" total represents the share attributable to the Yukon and Northwest Territories. In all cases, the foreign share, if any, has been previously removed.

Line 1 -- The total corresponds to the National Accounts (N.A.) total, with the portion paid to Canadian residents abroad removed. Supplementary labour income is entered separately as a nonmoney income component (line 16). The provincial distribution is by the "wages and salaries" series in line 9 of Appendix Table D.1.

Line 2 -- The N.A. total of \$1,644 million is here broken down between net income (\$1,527 million) and food and fuel produced and consumed on farms (\$117 million), which is shown in line 18. The provincial distribution is by the corresponding series in line 11 of Appendix Table D.1.

Line 3 -- From the N.A. total of \$4,410 million is subtracted the rent items, which are entered separately in lines 4, 5, 11, and 12. The amount shown here includes non-residential rents and is distributed by the series in line 10 of Appendix Table D.1.

Lines 4 and 5 -- These are distributed by the series "other investments", line 14, Appendix Table D.1.

Line 6 -- This item is taken from the N.A. total and includes interest and dividends from abroad and other investment income in the N.A. classification. Distribution is according to the interest series, line 12 of Appendix Table D.1. The other items in the N.A. classification "interest and dividends" are lines 7, 13, 14, and 15 (Table 2.1).

Line 7 -- This is distributed according to the series on dividends, line 13, Appendix Table D.1.

Line 8 -- The survey of consumer finances estimates a retirement pension income of \$768 million. From this is subtracted \$172 million of federal government employee

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pensions and \$62 million of provincial employee pensions. (These two items are included as transfer payments.) The remainder, \$534 million is distributed according to the pension series, line 18, Appendix Table D.1.

Line 9 -- The provincial distribution of transfer payments is from line 14 of Table 2.2.

Line 10 -- Family Money Income (FMI) is the sum of lines 1 through 9.

Line 11 -- Imputed farm rents are allocated by the series on income from farm self-employment, line 11, Appendix Table D.1.

Line 12 -- These imputed rents on residences are distributed by the owner-occupied home series, line 23, Appendix Table D.1.

Line 13 -- Imputed interest is allocated in the same way as paid interest income, line 12, Appendix Table D.1.

Line 14 -- This item is allocated on the basis of contributions to these funds, line 24, Appendix Table D.1.

Line 15 -- This item is allocated on the basis of contributions to these funds, line 25, Appendix Table D.1.

Line 16 -- Supplementary labour income is allocated by the series, wages and salaries, line 9, Appendix Table D.1.

Line 17 -- The distribution is from the portions of the social security taxes shifted forward to the consumers of each province. These portions are included in lines 26, 27, and 28 of Table 4.1.

Line 18 -- The total is distributed by the series on farm income, line 11, Appendix Table D.1.

Line 19 -- This portion of transfers to persons from corporations (the remainder of the N.A. total of \$127 million is in the form of charitable contributions) is distributed according to provincial shares of total retail sales, line 2, Appendix Table D.1.

Line 20 -- The N.A. total for corporate retained earning is \$2,813 million. After deducting the share of this accruing to foreign owners (35 per cent), the remainder (\$1,828 million) is distributed according to the dividends series, line 13, Appendix Table D.1.

Line 21 -- The unshifted portion of the corporate profits tax is included in the provincial allocation of lines 1 and 2 of Table 4.1. It is this portion that is entered here.

Line 22 -- Nonmoney income is the sum of lines 11 through 21.

Line 23 -- Full Income (FI) is the sum of FMI, line 10, plus nonmoney income, line 22.

Line 24 -- This is from line 9 of this table.

Line 25 -- Broad Income (BI) is equal to FI, line 23, minus transfer payments, line 24.

Line 26 -- The estimates of the number of family units in each province are from the survey of consumer finances (*Income Survey*).

Line 27 -- This is line 23 divided by line 26.

Line 28 -- This is line 25 divided by line 26.

Note: No "Canada" totals are shown for lines 26, 27, 28, and 29 because the *Income Survey* family-unit estimates do not include the northern territories.

TABLE 2.2: TRANSFER PAYMENTS FROM GOVERNMENTS, 1969

Line 1 -- The total is distributed by the series on family allowances, line 15, Appendix Table D.1.

Line 2 -- This total is distributed by a series derived from a regional breakdown of unemployment insurance payments. See Statistics Canada, *Annual Report on Benefit Periods Established and Terminated under the Unemployment Insurance Act, 1969* (Cat. No. 73-201).

Line 3 -- This is distributed by the retirement pension series, line 18, Appendix Table D.1.

Line 4 -- OAS/GIS payments are distributed by the series, old age pensions, line 16, Appendix Table D.1.

Line 5 -- Other federal transfers include veterans' benefits (302), PFAA (9), assistance to immigrants (7), adult training (122), NRC and Canada Council grants (113), and miscellaneous payments (104). To get the national total (391), deductions were made from NRC and Canada Council grants (92) as allowance for funds going to institutions and non-residents, miscellaneous payments (98) as allowance for grants to Indians and institutions, and a further deduction (75) as an estimate of payments to persons in institutions. The resulting total is distributed by the series, other government transfers, line 17, Appendix Table D.1.

Line 6 -- Pensions are distributed by the retirement pension series, line 18, Appendix Table D.1.

Line 7 -- Other provincial payments include direct relief (268), workmen's compensation (185), old age and blind assistance (25), payments to mothers and disabled persons (52), and miscellaneous payments (399). Subtracted from the latter is \$199 million, most of which is an Ontario tax/rent rebate to property-owners. The resulting total is distributed by the series, other transfers, line 17, Appendix Table D.1.

Lines 8, 9, and 11 -- These grants are to institutions and are excluded.

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Line 10 -- This is distributed by the series, other transfers, line 17, Appendix Table D.1.

Lines 12 and 13 -- These are distributed by the old age pension series, line 16, Appendix Table D.1.

Line 14 -- The totals are the sum of lines 1 through 13.

Note: Some of the adjustments made here are taken from a reconciliation table provided along with the *Income Survey*.

TABLES 2.3 TO 2.9: DISTRIBUTION OF INCOME, 1969

The totals for the income components are from the appropriate columns of Table 2.1. The Family Money Income classes are the income classes of the *Income Survey*, from which the distributive series are drawn. See the discussion in the text of Chapter 2 concerning the case of "bracket jumpers".

Line 1 -- Wages and salaries are allocated by the series in line 1 of the corresponding Appendix Tables D.2 to D.8.

Line 2 -- Net farm income is allocated by the series in line 3, Appendix Tables D.2 to D.8.

Line 3 -- Nonfarm unincorporated business income is allocated by the corresponding series, line 2 of Appendix Tables D.2 to D.8.

Lines 4 and 5 -- Rental incomes are allocated by the series in line 12, Appendix Tables D.2 to D.8.

Line 6 -- Interest payments are allocated by line 5, Appendix Tables D.2 to D.8.

Line 7 -- Dividends are distributed by line 6, Appendix Tables D.2 to D.8.

Line 8 -- These payments are allocated by the series on retirement pensions, line 11, Appendix Tables D.2 to D.8.

Line 9 -- Total transfer payments are the sum of the four preceding items. Family allowances are distributed by the series in line 8, Old Age Security/ Guaranteed Income Supplement payments by line 9, government pensions by line 11, and other transfers by line 10 of Appendix Tables D.2 to D.8.

Line 10 -- Family Money Income is the sum of lines 1 through 8 plus total government transfers.

Line 11 -- Distribution is by the series in line 3, Appendix Tables D.2 to D.8.

Line 12 -- Distribution is by line 15, Appendix Tables D.2 to D.8. Imputed rent of owner-occupied homes is the main component of this item.

Line 13 -- Imputed interest is allocated by line 5, Appendix Tables D.2 to D.8.

Line 14 -- Income of insurance companies imputed to individuals is allocated according to premium contributions, line 33, Appendix Tables D.2 to D.8.

Line 15 -- This is also distributed according to contributions to these funds, line 34, Appendix Tables D.2 to D.8.

Line 16 -- Supplementary labour income is allocated by the series on wages and salaries, line 1, Appendix Tables D.2 to D.8.

Lines 17 and 19 -- These items are allocated according to total consumption shares, line 35, Appendix Tables D.2 to D.8.

Line 18 -- Allocation is according to the corresponding series in line 37, Appendix Tables D.2 to D.8.

Lines 20 and 21 -- The portions of corporate income attributed to individuals for the tax analysis are allocated by the dividends series, line 6, Appendix Tables D.2 to D.8.

Line 22 -- Nonmoney income is the sum of lines 11 through 21.

Line 23 -- Full Income is the sum of FMI (line 10) and nonmoney income (line 22).

Line 24 -- This is line 9 of this table repeated.

Line 25 -- Broad Income is FI (line 23) minus government transfers (line 24).

Line 26 -- The number of family units is taken from the *Income Survey* estimates.

Line 27 -- FMI per family unit is line 10 divided by line 26.

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Line 28 -- FI per family unit is line 23 divided by line 26.

Line 29 -- BI per family unit is line 25 divided by line 26.

Note: In some cases, the average Family Money Income is larger than the upper end of the FMI class. This is because totals from the National Accounts are used rather than totals from the *Income Survey*. The latter tends to underestimate certain income components.

TABLE 4.1: TOTAL TAX PAYMENTS, 1969

As described in the text, the source data for this table are from:

- *Federal Government Finance, 1968 and 1969*
(Statistics Canada, Cat. No. 68-211)
- *Provincial Government Finance, 1968 and 1969*
(Statistics Canada, Cat. No. 68-207)
- *Local Government Finance, 1969 (preliminary)*
(Statistics Canada, Cat. No. 68-203)
- *Consolidated Government Finance, 1968* (Statistics Canada, Cat. No. 68-202)
- 1969 National Accounts (unpublished data supplied by Statistics Canada)
- *Taxation Statistics, 1970 and 1971 editions*
(Department of National Revenue).

Where applicable, the portion of each tax deemed paid by foreigners is subtracted before the data are entered into this table. See the discussion in the text for a more detailed explanation.

Footnotes

- (1) The difference between the "All Provinces" total and the "Canada" total in each case is accounted for by revenues allocated to the Yukon and Northwest Territories.
- (2) These three columns list revenues by federal, provincial, and municipal governments, depending on which government imposed the tax. Taxes levied by governments within the northern territories are classified as federal taxes for purposes of this Study.
- (3) Provincial general sales tax collections include revenue from some provincial excise taxes where these revenues could not be separately obtained. These excise taxes are mainly levied on utilities and are of minor importance in terms of the revenue they produce.

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- (4) Liquor taxes include:
- sales taxes where separable from general sales taxes;
 - revenue from liquor control and regulations; and
 - revenue from liquor boards and commissions (profits).
- (5) Contributions to the Canada and Quebec Pension Plans are both regarded as federal revenues in this table.

TABLES B.1 TO B.7: TOTAL TAX PAYMENTS, 1969

The total for each item in the tables (the "All Classes" column) is from the corresponding column of Table 4.1.

Lines 1 and 2 -- The portion of corporate profits taxes allocated to consumers is distributed by the total consumption series, line 35, Appendix Tables D.2 to D.8, while the portion allocated to shareholders is distributed by dividends, line 6, Appendix Tables D.2 to D.8. The amounts shown are the sums of these two portions.

Lines 3 and 4 -- Personal income taxes are allocated by the corresponding series, line 31, Appendix Tables D.2 to D.8.

Lines 5 and 6 -- As discussed in the text of Chapter 5, estate taxes are allocated entirely to family units in the highest income class.

Lines 7 and 8 -- Because food and medical expenditures are generally not subject to sales taxes, these items are distributed by the series in line 36, Appendix Tables D.2 to D.8.

Lines 9 and 10 -- Liquor taxes are allocated according to expenditures on alcoholic beverages, line 27, Appendix Tables D.2 to D.8.

Lines 11 and 12 -- These items are distributed by the series in line 26, Appendix Tables D.2 to D.8.

Line 13 -- Fuel taxes are allocated by the corresponding distributive series, line 28, Appendix Tables D.2 to D.8.

Line 14 -- The distributive series employed here is "Entertainment Admissions", line 30, Appendix Tables D.2 to D.8.

Lines 15 and 16 -- Miscellaneous federal excise taxes and import duties are allocated according to the consumption shares, line 35, Appendix Tables D.2 to D.8.

Lines 17 and 18 -- Hospital and medical care premiums are distributed according to the corresponding series, lines 24 and 25 respectively, Appendix Tables D.2 to D.8.

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Lines 19 and 20 -- Property taxes are divided into seven components for purposes of distribution:

- (1) Business owners' portion -- allocated by line 6, Appendix Tables D.2 to D.8;
- (2) Consumers' portion -- allocated by line 35, Appendix Tables D.2 to D.8;
- (3) Farm owners' portion -- allocated by line 3, Appendix Tables D.2 to D.8;
- (4) Food consumers' portion -- allocated by line 18, Appendix Tables D.2 to D.8;
- (5) Landlords' portion -- allocated by line 7, Appendix Tables D.2 to D.8;
- (6) Tenants' portion -- allocated by line 21, Appendix Tables D.2 to D.8;
- (7) Home-owners' portion -- allocated by line 23, Appendix Tables D.2 to D.8.

The amounts shown are the sums of these components.

Line 21 -- This item is allocated by the series in line 29, Appendix Tables D.2 to D.8.

Lines 22 and 23 -- Federal taxes are allocated by the total consumption series, line 35, Appendix Tables D.2 to D.8. Provincial taxes are allocated partly to consumers (using the series in line 35) and partly to owners (using the series in line 6).

Line 24 -- This is distributed according to the shares of premium payments, line 33, Appendix Tables D.2 to D.8.

Line 25 -- Business taxes are allocated to consumers, using the series in line 35 of Appendix Tables D.2 to D.8.

Lines 26 to 28 -- Social security payments are distributed partly to wage earners (using line 1, Appendix Tables D.2 to D.8) and partly to consumers (using line 35, Appendix Tables D.2 to D.8). The amounts shown are the sums of these two portions.

Lines 29 to 31 -- Federal and provincial miscellaneous taxes are distributed according to consumption shares (line 35, Appendix Tables D.2 to D.8). Municipal revenues are partly taxes on consumption (line 35) and partly poll taxes (line 32, Appendix Tables D.2 to D.8) and are distributed accordingly.

Line 32 -- Total taxes allocated to each income group are the sum of lines 1 through 31.

TABLE D.1: PROVINCIAL DISTRIBUTIVE SERIES, 1969

The column "All Provinces" in each case indicates the share of the Canadian total allocated to the 10 provinces. The difference between this total and the "Canada" total represents the share attributable to the Yukon and Northwest Territories. In all cases the foreign share, if any, has been previously removed.

Line 1 -- The population series is derived from Statistics Canada, *Estimated Population of Canada, by Provinces* (Cat. No. 91-201). The series is based on the estimated population on June 1, 1969.

Line 2 -- This series is from Table C (p. 10) of Statistics Canada, *Retail Trade* (Cat. No. 63-519), which covers total retail trade in each province in 1969.

Line 3 -- This series is from pp. 118-50 of Statistics Canada, *Retail Trade* (Cat. No. 63-519), which provides sales information by business type.

Line 4 -- Tobacco consumption is allocated on the basis of a confidential survey of smoking habits conducted by the Department of National Health and Welfare in 1970. Because of the nature of the survey, no allowance is made for the northern territories in this series (see footnote 2, next page). The shares derived from the 1970 survey were multiplied by population share in 1969 divided by population share in 1970 to adjust for population shifts. The resulting series is shown in line 4.

Line 5 -- Alcohol consumption is estimated from Statistics Canada, *Control and Sale of Alcoholic Beverages in Canada* (Cat. No. 63-202), which lists sales of alcoholic beverages by volume, by province. These sales are recorded on a fiscal-year basis. Therefore, the distribution listed is the sum of one-quarter of the FY1968 series (ended March 31, 1969) and three-quarters of the FY1969 distribution.

Line 6 -- The provincial distribution of all employees of the federal government and Crown corporations is from Statistics Canada, *Federal Government Employment* (Cat. No. 72-004). The distribution excludes employees not in Canada.

Line 7 -- This series is from Statistics Canada, *Provincial Government Employment* (Cat. No. 72-007), and includes all employees of the provincial government and provincial enterprises.

Lines 8 to 23 -- These are derived from Statistics Canada, *Income Distributions by Size in Canada, 1969*. No "Canada" total is shown for these series because the *Income Survey* does not include the northern territories.

Lines 24 and 25 -- These series are from Statistics Canada, *Family Expenditure in Canada, 1969*. No "Canada" total is shown for these series because the *Expenditure Survey* does not include the northern territories.

Footnotes

- (1) As compiled by Statistics Canada, the British Columbia share of total retail sales and food sales includes the northern territories. No attempt was made to adjust for this as the share of the northern territories is expected to be only about 1 per cent.
- (2) The northern territories were excluded from the Department of National Health and Welfare survey of smoking. Of the estimated \$489 million federal revenue from excise taxes on tobacco in 1969, the amount attributable to the northern territories is less than \$1 million.
- (3) The British Columbia government does not provide information about the number of its employees. It is assumed here that 12 per cent of all provincial government employees are in British Columbia, and the remaining provincial totals are allocated accordingly.

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TABLES D.2 TO D.8: DISTRIBUTIVE SERIES, 1969

Lines 1 to 17 -- These are derived from Statistics Canada, *Income Distributions by Size in Canada, 1969* (data were provided in advance of publication). Other investment income (line 7) includes mainly real estate rentals and loan interest. Other income (line 12) includes such items as scholarships, alimony, and royalties. Other money receipts (line 14) includes inheritances, gifts, windfall gains, tax refunds, and lump-sum insurance settlements.

Lines 18 to 37 -- These are calculated from Statistics Canada, *Family Expenditure in Canada, 1969* (data were provided in advance of publication).

Note: At the time this Study was done, family expenditure data were not available for the lowest two income classes of each of the Prairie Provinces. Only data for the region as a whole were available. The assumption employed here is that in each of the three provinces the average expenditures per family unit on the items in lines 18-37 are the same as the averages for the Prairie region in the income classes under \$2,000 and \$2,000-\$2,999.

Line 38 -- The number of estimated family units in the *Income Survey* was the basis on which the distributive series were constructed.

Lines 39 to 41 -- These are from lines 10, 23, and 25 respectively of corresponding Tables 2.3 to 2.9.

APPENDIX D

DISTRIBUTIVE SERIES

The Pattern of Taxation in Canada

Table D.1

PROVINCIAL DISTRIBUTIVE SERIES, 1969

	Atlantic Provinces	Quebec
1. Population	.096	.284
2. Retail sales	.080	.254
3. Food sales	.081	.286
4. Tobacco consumption	.089	.340
5. Alcohol consumption	.065	.295
6. Federal government employment	.143	.202
7. Provincial government employment	.129	.213
8. Total actual (money) income	.064	.260
9. Wages and salaries	.061	.260
10. Total nonfarm self-employment income	.066	.293
11. Total farm self-employment income	.039	.176
12. Interest	.042	.231
13. Dividends	.047	.145
14. Other investment income	.030	.262
15. Family allowances	.098	.354
16. Old age pensions	.106	.233
17. Other government transfers	.135	.329
18. Retirement pensions	.073	.223
19. Other income	.074	.257
20. Total government transfers	.113	.287
21. Other money receipts	.048	.387
22. Number of family units	.083	.267
23. Value of owner-occupied homes	.053	.176
24. Personal insurance and annuities premiums	.058	.296
25. Contributions to private retire- ment funds	.060	.196

Note: For footnotes, see p. 163 of Appendix C.

Source: See Appendix C.

(cont'd.)

Table D.1 (concl'd.)

Ontario	Manitoba- Saskatchewan	Alberta	British Columbia	All Provinces	Canada
.354	.092	.074	.098	.998	1.000
.389	.081	.082	.114(1)	1.000	1.000
.389	.069	.066	.109(1)	1.000	1.000
.331	.078	.065	.097	1.000(2)	1.000
.375	.083	.074	.106	.998	1.000
.401	.103	.060	.083	.992	1.000
.304	.124	.110	.120(3)	1.000	1.000
.410	.083	.071	.112	1.000	
.426	.075	.067	.111	1.000	
.364	.080	.081	.116	1.000	
.353	.260	.128	.044	1.000	
.370	.166	.070	.121	1.000	
.383	.125	.081	.219	1.000	
.310	.096	.154	.148	1.000	
.315	.083	.066	.084	1.000	
.342	.115	.065	.139	1.000	
.285	.068	.072	.111	1.000	
.416	.088	.040	.160	1.000	
.393	.094	.079	.103	1.000	
.319	.094	.067	.120	1.000	
.309	.060	.092	.104	1.000	
.368	.098	.073	.111	1.000	
.468	.082	.074	.147	1.000	
.399	.076	.071	.099	1.000	
.418	.121	.083	.122	1.000	

The Pattern of Taxation in Canada

Table D.2
DISTRIBUTIVE SERIES, 1969
ALL PROVINCES

Series	Family Money Income Class				
	Under \$2,000	\$2,000- \$2,999	\$3,000- \$3,999	\$4,000- \$4,999	\$5,000- \$5,999
1. Wages and salaries	.006	.011	.023	.037	.056
2. Total nonfarm self-employment income	.001	.016	.028	.035	.036
3. Farm self-employment income	-.017	.064	.083	.084	.064
4. Income from roomers and boarders	.081	.137	.054	.065	.062
5. Interest	.046	.055	.067	.073	.073
6. Dividends	.013	.013	.025	.031	.011
7. Other investment income	.020	.032	.056	.059	.056
8. Family allowances	.025	.043	.057	.070	.080
9. Old age pensions	.246	.220	.135	.082	.067
10. Other government transfers	.142	.163	.158	.118	.077
11. Retirement pensions	.041	.093	.112	.099	.113
12. Other income	.069	.073	.115	.085	.100
13. Total government transfers	.169	.166	.126	.091	.072
14. Other (unearned) money receipts	.057	.015	.075	.073	.066
15. Value of owner-occupied homes	.051	.044	.047	.048	.049
16. Total assets	.044	.041	.049	.050	.051
17. Total debts	.014	.020	.025	.038	.044
18. Total food expenditures (in Canada only)	.053	.047	.054	.062	.072
19. Expenditures on food prepared at home	.055	.050	.055	.063	.073
20. Total expenditures on rented living quarters	.084	.060	.069	.070	.086
21. Rent payments	.084	.060	.069	.070	.086
22. Total expenditures on owner-occupied dwellings	.039	.032	.035	.041	.047
23. Property taxes and assessments	.055	.046	.045	.048	.051
24. Hospital plan premiums	.067	.057	.061	.062	.079
25. Medical care premiums	.042	.044	.054	.059	.075
26. Cigarettes and tobacco expenditures	.039	.038	.054	.062	.079
27. Alcoholic beverages expenditures	.029	.026	.038	.047	.092
28. Gasoline expenditures	.017	.022	.033	.052	.068
29. Vehicle registration fees	.030	.038	.045	.064	.074
30. Entertainment admissions	.023	.028	.043	.054	.065
31. Personal income tax payments	.002	.006	.013	.023	.038
32. Personal property and poll tax payments	.036	.085	.039	.048	.053
33. Personal insurance and annuities premiums	.011	.016	.021	.034	.046
34. Contributions to private retirement funds	.001	.003	.006	.014	.031
35. Total current consumption	.041	.038	.046	.055	.066
36. Total consumption <u>minus</u> food and medical expenditures	.037	.033	.043	.052	.063
37. Consumption of goods produced and consumed on farms	.114	.100	.144	.153	.090
38. Number of family units	.123	.080	.078	.076	.080
39. Total Family Money Income	.019	.028	.036	.045	.057
40. Total Full Income	.019	.026	.035	.044	.054
41. Total Broad Income	.008	.016	.028	.040	.052

Source: See Appendix C.

(cont'd.)

Table D.2 (concl'd.)

Family Money Income Class								
\$6,000- \$6,999	\$7,000- \$7,999	\$8,000- \$8,999	\$9,000- \$9,999	\$10,000- \$10,999	\$11,000- \$11,999	\$12,000- \$14,999	\$15,000 and Over	All Classes
.069	.089	.091	.083	.085	.073	.161	.216	1.000
.047	.047	.040	.060	.078	.027	.098	.487	1.000
.038	.043	.063	.041	.043	.023	.096	.375	1.000
.062	.154	.131	.065	.036	.016	.065	.072	1.000
.085	.053	.050	.054	.049	.039	.083	.273	1.000
.050	.027	.026	.031	.042	.035	.067	.629	1.000
.046	.051	.052	.058	.028	.049	.063	.430	1.000
.091	.105	.100	.088	.076	.055	.103	.107	1.000
.054	.033	.043	.016	.016	.015	.028	.045	1.000
.077	.079	.043	.032	.014	.021	.042	.034	1.000
.086	.065	.029	.046	.035	.025	.089	.167	1.000
.053	.058	.042	.046	.067	.010	.100	.182	1.000
.068	.062	.055	.035	.028	.025	.048	.055	1.000
.106	.097	.108	.038	.032	.041	.072	.220	1.000
.064	.077	.080	.080	.077	.059	.131	.193	1.000
.062	.068	.069	.072	.069	.056	.120	.249	1.000
.064	.086	.088	.096	.087	.072	.149	.217	1.000
.080	.091	.087	.075	.071	.058	.114	.136	1.000
.081	.093	.090	.076	.071	.057	.110	.126	1.000
.086	.104	.087	.065	.062	.047	.097	.083	1.000
.086	.104	.087	.064	.062	.047	.097	.084	1.000
.062	.078	.084	.084	.086	.065	.138	.209	1.000
.062	.073	.079	.078	.080	.060	.129	.194	1.000
.076	.080	.079	.071	.065	.047	.118	.138	1.000
.083	.087	.088	.073	.074	.055	.120	.146	1.000
.091	.094	.090	.080	.072	.065	.111	.125	1.000
.070	.081	.083	.075	.073	.063	.140	.183	1.000
.085	.095	.098	.083	.084	.064	.142	.157	1.000
.091	.091	.095	.077	.076	.059	.120	.140	1.000
.074	.081	.084	.072	.078	.067	.138	.193	1.000
.051	.069	.075	.075	.081	.067	.169	.331	1.000
.099	.064	.061	.066	.038	.067	.124	.220	1.000
.072	.080	.085	.081	.075	.069	.154	.256	1.000
.045	.067	.075	.073	.084	.065	.171	.365	1.000
.074	.087	.086	.075	.075	.061	.127	.169	1.000
.073	.086	.086	.075	.077	.063	.132	.180	1.000
.078	.062	.065	.050	.044	.024	.038	.038	1.000
.079	.084	.075	.061	.056	.043	.083	.083	1.000
.067	.080	.080	.074	.076	.062	.140	.237	1.000
.066	.077	.077	.072	.074	.061	.136	.260	1.000
.066	.078	.079	.074	.077	.063	.143	.275	1.000

The Pattern of Taxation in Canada

Table D.3
DISTRIBUTIVE SERIES, 1969
ATLANTIC PROVINCES

Series	Family Money Income Class				
	Under \$2,000	\$2,000- \$2,999	\$3,000- \$3,999	\$4,000- \$4,999	\$5,000- \$5,999
1. Wages and salaries	.014	.025	.044	.078	.109
2. Total nonfarm self-employment income	.011	.034	.031	.060	.052
3. Farm self-employment income	.016	.079	.252	.064	.000
4. Income from roomers and boarders	.174	.059	.035	.071	.116
5. Interest	.070	.083	.087	.078	.090
6. Dividends	.008	.007	.108	.027	.029
7. Other investment income	.047	.035	.070	.058	.078
8. Family allowances	.034	.086	.108	.111	.124
9. Old age pensions	.240	.244	.115	.093	.088
10. Other government transfers	.140	.181	.207	.135	.063
11. Retirement pensions	.027	.102	.135	.195	.099
12. Other income	.073	.109	.106	.063	.131
13. Total government transfers	.168	.194	.147	.112	.085
14. Other (unearned) money receipts	.202	.055	.135	.050	.047
15. Value of owner-occupied homes	.062	.059	.070	.088	.098
16. Total assets	.052	.053	.062	.073	.086
17. Total debts	.023	.032	.046	.068	.089
18. Total food expenditures (in Canada only)	.078	.082	.087	.105	.112
19. Expenditures on food prepared at home	.075	.084	.086	.104	.137
20. Total expenditures on rented living quarters	.076	.067	.076	.090	.129
21. Rent payments	.076	.068	.075	.089	.130
22. Total expenditures on owner-occupied dwellings	.057	.065	.058	.075	.090
23. Property taxes and assessments	.068	.072	.064	.079	.079
24. Hospital plan premiums	.034	.041	.046	.075	.158
25. Medical care premiums	.048	.044	.066	.182	.118
26. Cigarettes and tobacco expenditures	.066	.060	.086	.104	.125
27. Alcoholic beverages expenditures	.047	.038	.062	.084	.108
28. Gasoline expenditures	.033	.028	.062	.091	.129
29. Vehicle registration fees	.036	.051	.084	.100	.122
30. Entertainment admissions	.036	.044	.079	.105	.117
31. Personal income tax payments	.005	.014	.025	.047	.074
32. Personal property and poll tax payments	.026	.066	.091	.117	.120
33. Personal insurance and annuities premiums	.014	.016	.025	.055	.078
34. Contributions to private retirement funds	.001	.004	.007	.031	.056
35. Total current consumption	.057	.064	.073	.095	.108
36. Total consumption <u>minus</u> food and medical expenditures	.048	.055	.076	.090	.106
37. Consumption of goods produced and consumed on farms	.078	.145	.103	.166	.122
38. Number of family units	.169	.114	.103	.108	.107
39. Total Family Money Income	.035	.052	.065	.082	.097
40. Total Full Income	.033	.049	.066	.079	.094
41. Total Broad Income	.015	.028	.052	.074	.096

Source: See Appendix C.

(cont'd.)

Table D.3 (concl'd.)

Family Money Income Class								
\$6,000- \$6,999	\$7,000- \$7,999	\$8,000- \$8,999	\$9,000- \$9,999	\$10,000- \$10,999	\$11,000- \$11,999	\$12,000- \$14,999	\$15,000 and Over	All Classes
.110	.105	.089	.073	.066	.072	.116	.099	1.000
.076	.076	.046	.068	.031	.066	.032	.417	1.000
.060	.085	.096	.002	.021	.020	.299	.006	1.000
.087	.035	.160	.072	.074	.028	.089	.000	1.000
.120	.109	.068	.023	.033	.041	.075	.123	1.000
.006	.067	.016	.003	.026	.022	.190	.491	1.000
.033	.143	.139	.110	.022	.023	.044	.198	1.000
.130	.110	.074	.054	.051	.036	.047	.035	1.000
.046	.036	.039	.026	.024	.017	.018	.014	1.000
.072	.053	.043	.023	.020	.020	.021	.022	1.000
.014	.084	.068	.093	.030	.035	.052	.066	1.000
.046	.057	.091	.027	.020	.015	.214	.048	1.000
.070	.055	.047	.030	.027	.021	.024	.020	1.000
.178	.109	.020	.024	.026	.020	.112	.022	1.000
.096	.099	.075	.062	.055	.050	.108	.078	1.000
.081	.089	.096	.052	.045	.045	.098	.168	1.000
.093	.100	.081	.080	.056	.073	.133	.126	1.000
.105	.094	.070	.054	.047	.050	.067	.049	1.000
.105	.092	.069	.052	.044	.047	.062	.043	1.000
.113	.094	.092	.070	.035	.057	.057	.044	1.000
.112	.095	.091	.070	.035	.057	.057	.045	1.000
.092	.101	.075	.074	.063	.064	.108	.078	1.000
.097	.093	.072	.067	.064	.058	.100	.087	1.000
.119	.173	.127	.018	.090	.008	.036	.075	1.000
.158	.076	.110	.028	.024	.031	.040	.075	1.000
.115	.100	.074	.063	.048	.052	.055	.052	1.000
.089	.099	.084	.068	.056	.062	.107	.096	1.000
.122	.117	.091	.068	.061	.056	.087	.055	1.000
.117	.103	.085	.063	.053	.050	.082	.054	1.000
.113	.108	.077	.061	.051	.059	.079	.071	1.000
.091	.099	.092	.080	.074	.090	.146	.163	1.000
.105	.097	.083	.054	.042	.049	.086	.064	1.000
.118	.096	.085	.088	.077	.084	.130	.134	1.000
.108	.088	.099	.088	.087	.108	.143	.180	1.000
.103	.098	.079	.063	.052	.057	.083	.068	1.000
.102	.099	.082	.066	.054	.059	.088	.075	1.000
.091	.061	.066	.092	.050	.000	.026	.000	1.000
.090	.076	.056	.041	.032	.032	.044	.028	1.000
.099	.095	.079	.064	.055	.062	.100	.115	1.000
.096	.094	.076	.061	.054	.061	.105	.131	1.000
.100	.100	.080	.066	.058	.066	.117	.147	1.000

The Pattern of Taxation in Canada

Table D.4
DISTRIBUTIVE SERIES, 1969
QUEBEC

Series	Family Money Income Class				
	Under \$2,000	\$2,000- \$2,999	\$3,000- \$3,999	\$4,000- \$4,999	\$5,000- \$5,999
1. Wages and salaries	.005	.013	.032	.042	.066
2. Total nonfarm self-employment income	.002	.010	.030	.046	.034
3. Farm self-employment income	.009	.054	.069	.137	.156
4. Income from roomers and boarders	.048	.195	.044	.127	.064
5. Interest	.032	.043	.044	.055	.071
6. Dividends	.039	.006	.015	.035	.010
7. Other investment income	.017	.056	.046	.050	.087
8. Family allowances	.022	.047	.064	.090	.104
9. Old age pensions	.247	.195	.114	.089	.080
10. Other government transfers	.141	.206	.142	.143	.084
11. Retirement pensions	.053	.056	.077	.109	.072
12. Other income	.040	.037	.204	.041	.036
13. Total government transfers	.153	.162	.111	.108	.088
14. Other (unearned) money receipts	.052	.017	.024	.073	.032
15. Value of owner-occupied homes	.045	.034	.041	.059	.063
16. Total assets	.039	.033	.042	.053	.067
17. Total debts	.014	.035	.034	.055	.054
18. Total food expenditures (in Canada only)	.045	.047	.059	.071	.084
19. Expenditures on food prepared at home	.045	.050	.060	.072	.087
20. Total expenditures on rented living quarters	.094	.067	.085	.078	.099
21. Rent payments	.096	.068	.085	.079	.098
22. Total expenditures on owner-occupied dwellings	.023	.034	.033	.050	.050
23. Property taxes and assessments	.033	.040	.045	.059	.050
24. Hospital plan premiums	.000	.021	.019	.018	.109
25. Medical care premiums	.014	.028	.012	.088	.055
26. Cigarettes and tobacco expenditures	.032	.042	.054	.067	.085
27. Alcoholic beverages expenditures	.031	.025	.040	.058	.079
28. Gasoline expenditures	.006	.017	.034	.056	.065
29. Vehicle registration fees	.012	.035	.047	.072	.083
30. Entertainment admissions	.013	.016	.055	.059	.064
31. Personal income tax payments	.001	.006	.016	.026	.048
32. Personal property and poll tax payments	.008	.246	.016	.016	.020
33. Personal insurance and annuities premiums	.012	.020	.033	.048	.057
34. Contributions to private retirement funds	.000	.004	.005	.024	.035
35. Total current consumption	.036	.039	.053	.061	.076
36. Total consumption <u>minus</u> food and medical expenditures	.031	.036	.050	.058	.073
37. Consumption of goods produced and consumed on farms	.005	.021	.095	.197	.102
38. Number of family units	.116	.080	.086	.083	.092
39. Total Family Money Income	.019	.029	.041	.052	.067
40. Total Full Income	.020	.027	.039	.051	.064
41. Total Broad Income	.008	.015	.032	.045	.062

Source: See Appendix C.

(cont'd.)

Table D.4 (concl'd.)

Family Money Income Class								
\$6,000- \$6,999	\$7,000- \$7,999	\$8,000- \$8,999	\$9,000- \$9,999	\$10,000- \$10,999	\$11,000- \$11,999	\$12,000- \$14,999	\$15,000 and Over	All Classes
.081	.102	.093	.070	.075	.061	.137	.223	1.000
.054	.076	.043	.047	.069	.017	.110	.462	1.000
.034	.016	.026	.018	.052	.023	.014	.392	1.000
.062	.128	.087	.057	.022	.007	.023	.136	1.000
.069	.054	.052	.027	.059	.062	.079	.353	1.000
.077	.017	.032	.022	.066	.066	.066	.549	1.000
.049	.080	.038	.012	.013	.094	.063	.395	1.000
.108	.108	.095	.070	.059	.044	.095	.094	1.000
.054	.042	.039	.014	.017	.009	.030	.070	1.000
.063	.064	.066	.013	.007	.007	.024	.040	1.000
.100	.065	.011	.013	.010	.049	.127	.258	1.000
.047	.039	.005	.108	.039	.000	.152	.252	1.000
.071	.066	.063	.027	.024	.017	.044	.066	1.000
.082	.078	.158	.030	.003	.030	.055	.366	1.000
.078	.084	.054	.062	.064	.052	.112	.252	1.000
.073	.078	.055	.054	.059	.063	.096	.288	1.000
.084	.095	.079	.066	.070	.065	.127	.222	1.000
.091	.105	.087	.059	.063	.049	.100	.140	1.000
.093	.109	.090	.061	.061	.047	.096	.129	1.000
.092	.110	.077	.049	.057	.041	.075	.076	1.000
.092	.110	.077	.048	.052	.042	.076	.077	1.000
.073	.091	.088	.071	.076	.054	.119	.238	1.000
.071	.084	.083	.066	.064	.049	.124	.232	1.000
.106	.082	.142	.137	.163	.054	.053	.096	1.000
.089	.156	.171	.086	.058	.038	.065	.140	1.000
.104	.102	.084	.063	.066	.057	.103	.141	1.000
.080	.102	.082	.057	.063	.054	.128	.201	1.000
.100	.112	.110	.074	.081	.058	.133	.154	1.000
.103	.107	.103	.069	.068	.053	.106	.142	1.000
.064	.079	.095	.051	.066	.062	.142	.234	1.000
.058	.082	.076	.064	.074	.058	.148	.343	1.000
.257	.020	.019	.012	.005	.021	.076	.284	1.000
.085	.086	.096	.066	.061	.054	.114	.268	1.000
.050	.092	.094	.063	.070	.052	.163	.348	1.000
.085	.101	.088	.060	.068	.052	.110	.171	1.000
.083	.099	.088	.061	.070	.054	.114	.183	1.000
.100	.090	.052	.063	.062	.028	.090	.095	1.000
.089	.095	.073	.049	.049	.035	.071	.081	1.000
.077	.092	.082	.060	.068	.053	.121	.240	1.000
.077	.088	.080	.059	.068	.054	.119	.255	1.000
.077	.091	.082	.062	.072	.057	.125	.271	1.000

The Pattern of Taxation in Canada

Table D.5
DISTRIBUTIVE SERIES, 1969
ONTARIO

Series	Family Money Income Class				
	Under \$2,000	\$2,000- \$2,999	\$3,000- \$3,999	\$4,000- \$4,999	\$5,000- \$5,999
1. Wages and salaries	.004	.007	.013	.029	.048
2. Total nonfarm self-employment income	.001	.023	.018	.027	.028
3. Farm self-employment income	-.034	.025	.044	.040	.009
4. Income from roomers and boarders	.067	.071	.038	.038	.074
5. Interest	.032	.052	.053	.073	.080
6. Dividends	.012	.023	.011	.024	.009
7. Other investment income	.032	.049	.056	.085	.060
8. Family allowances	.013	.021	.034	.049	.055
9. Old age pensions	.228	.231	.132	.072	.065
10. Other government transfers	.139	.097	.157	.091	.081
11. Retirement pensions	.036	.132	.119	.082	.126
12. Other income	.116	.119	.070	.088	.077
13. Total government transfers	.160	.152	.119	.072	.068
14. Other (unearned) money receipts	.009	.013	.107	.096	.034
15. Value of owner-occupied homes	.036	.040	.037	.040	.044
16. Total assets	.033	.039	.041	.044	.045
17. Total debts	.004	.010	.013	.032	.037
18. Total food expenditures (in Canada only)	.042	.035	.036	.048	.061
19. Expenditures on food prepared at home	.044	.038	.036	.046	.060
20. Total expenditures on rented living quarters	.064	.053	.056	.060	.080
21. Rent payments	.064	.053	.056	.060	.080
22. Total expenditures on owner-occupied dwellings	.035	.024	.024	.033	.042
23. Property taxes and assessments	.051	.040	.032	.040	.048
24. Hospital plan premiums	.053	.052	.048	.063	.075
25. Medical care premiums	.031	.035	.043	.054	.078
26. Cigarettes and tobacco expenditures	.027	.027	.038	.050	.068
27. Alcoholic beverages expenditures	.018	.020	.024	.032	.060
28. Gasoline expenditures	.012	.015	.017	.041	.057
29. Vehicle registration fees	.021	.029	.022	.051	.062
30. Entertainment admissions	.014	.026	.021	.040	.060
31. Personal income tax payments	.002	.003	.009	.018	.031
32. Personal property and poll tax payments	.011	.055	.014	.037	.075
33. Personal insurance and annuities premiums	.009	.011	.013	.025	.039
34. Contributions to private retirement funds	.001	.001	.004	.006	.023
35. Total current consumption	.033	.028	.031	.043	.058
36. Total consumption <u>minus</u> food and medical expenditures	.030	.025	.029	.041	.057
37. Consumption of goods produced and consumed on farms	.125	.120	.111	.199	.072
38. Number of family units	.098	.068	.057	.065	.076
39. Total Family Money Income	.014	.020	.024	.034	.049
40. Total Full Income	.013	.020	.023	.034	.046
41. Total Broad Income	.005	.013	.017	.031	.045

Source: See Appendix C.

(cont'd.)

Table D.5 (concl'd.)

Family Money Income Class								
\$6,000- \$6,999	\$7,000- \$7,999	\$8,000- \$8,999	\$9,000- \$9,999	\$10,000- \$10,999	\$11,000- \$11,999	\$12,000- \$14,999	\$15,000 and Over	All Classes
.056	.073	.089	.080	.091	.082	.184	.244	1.000
.027	.020	.032	.054	.071	.019	.145	.535	1.000
.039	.004	.096	.045	-.003	.039	.063	.633	1.000
.050	.207	.194	.077	.022	.021	.076	.065	1.000
.087	.056	.047	.069	.043	.043	.100	.265	1.000
.048	.023	.044	.024	.040	.038	.060	.644	1.000
.053	.050	.031	.102	.043	.036	.065	.338	1.000
.066	.096	.121	.113	.099	.070	.128	.135	1.000
.057	.030	.034	.014	.018	.025	.041	.053	1.000
.117	.106	.023	.050	.011	.033	.066	.029	1.000
.053	.072	.011	.018	.038	.013	.112	.188	1.000
.073	.032	.068	.024	.101	.011	.054	.167	1.000
.075	.064	.049	.044	.033	.036	.065	.063	1.000
.177	.163	.075	.044	.030	.045	.079	.128	1.000
.060	.069	.095	.084	.086	.066	.144	.199	1.000
.057	.060	.076	.078	.076	.062	.137	.252	1.000
.058	.077	.101	.107	.107	.077	.159	.218	1.000
.070	.080	.091	.080	.082	.069	.141	.165	1.000
.071	.083	.095	.082	.083	.068	.139	.155	1.000
.076	.099	.087	.066	.070	.055	.126	.108	1.000
.075	.099	.088	.066	.071	.055	.125	.108	1.000
.055	.066	.084	.084	.095	.073	.155	.230	1.000
.059	.063	.081	.078	.087	.068	.145	.208	1.000
.078	.080	.084	.071	.073	.056	.126	.141	1.000
.083	.078	.082	.070	.082	.067	.138	.159	1.000
.075	.083	.097	.088	.083	.081	.135	.148	1.000
.065	.067	.094	.077	.082	.078	.161	.222	1.000
.076	.077	.097	.080	.092	.074	.173	.189	1.000
.081	.076	.093	.076	.089	.069	.154	.177	1.000
.074	.073	.079	.072	.091	.080	.153	.217	1.000
.041	.053	.070	.069	.084	.072	.189	.359	1.000
.011	.086	.094	.089	.017	.103	.143	.265	1.000
.063	.068	.072	.077	.079	.082	.187	.275	1.000
.034	.048	.066	.066	.088	.065	.193	.405	1.000
.066	.074	.087	.076	.084	.065	.153	.202	1.000
.065	.072	.087	.075	.084	.063	.158	.214	1.000
.052	.030	.074	.060	.052	.034	.032	.039	1.000
.074	.076	.082	.067	.068	.054	.108	.107	1.000
.056	.066	.079	.073	.080	.071	.165	.268	1.000
.056	.064	.077	.071	.078	.069	.159	.290	1.000
.054	.063	.079	.072	.081	.071	.165	.303	1.000

The Pattern of Taxation in Canada

Table D.6
DISTRIBUTIVE SERIES, 1969
MANITOBA-SASKATCHEWAN

Series	Family Money Income Class				
	Under \$2,000	\$2,000- \$2,999	\$3,000- \$3,999	\$4,000- \$4,999	\$5,000- \$5,999
1. Wages and salaries	.012	.017	.039	.043	.055
2. Total nonfarm self-employment income	.013	.015	.072	.048	.055
3. Farm self-employment income	-.014	.126	.140	.128	.099
4. Income from roomers and boarders	.023	.440	.119	.070	.000
5. Interest	.067	.078	.067	.112	.040
6. Dividends	.014	.015	.027	.055	.005
7. Other investment income	.059	.040	.065	.103	.085
8. Family allowances	.055	.074	.087	.066	.074
9. Old age pensions	.271	.217	.128	.128	.081
10. Other government transfers	.130	.211	.170	.075	.070
11. Retirement pensions	.031	.066	.117	.059	.218
12. Other income	.042	.067	.188	.210	.098
13. Total government transfers	.201	.190	.130	.105	.077
14. Other (unearned) money receipts	.029	.003	.098	.096	.150
15. Value of owner-occupied homes	.088	.072	.082	.060	.047
16. Total assets	.073	.065	.078	.077	.043
17. Total debts	.022	.016	.041	.025	.052
18. Total food expenditures (in Canada only)	.084	.075	.085	.079	.074
19. Expenditures on food prepared at home	.082	.069	.090	.080	.078
20. Total expenditures on rented living quarters	.111	.088	.081	.103	.084
21. Rent payments	.111	.089	.080	.103	.084
22. Total expenditures on owner-occupied dwellings	.061	.060	.067	.051	.053
23. Property taxes and assessments	.079	.077	.076	.054	.057
24. Hospital plan premiums	.103	.090	.112	.093	.085
25. Medical care premiums	.080	.084	.107	.085	.068
26. Cigarettes and tobacco expenditures	.065	.063	.108	.063	.084
27. Alcoholic beverages expenditures	.066	.049	.092	.061	.076
28. Gasoline expenditures	.044	.044	.071	.073	.083
29. Vehicle registration fees	.072	.068	.091	.081	.085
30. Entertainment admissions	.055	.043	.075	.073	.067
31. Personal income tax payments	.004	.009	.020	.034	.043
32. Personal property and poll tax payments	.170	.039	.080	.061	.029
33. Personal insurance and annuities premiums	.014	.020	.034	.038	.048
34. Contributions to private retirement funds	.008	.005	.017	.018	.040
35. Total current consumption	.068	.061	.079	.072	.068
36. Total consumption <u>minus</u> food and medical expenditures	.061	.056	.076	.069	.065
37. Consumption of goods produced and consumed on farms	.180	.149	.228	.100	.090
38. Number of family units	.165	.110	.110	.086	.075
39. Total Family Money Income	.029	.046	.060	.061	.060
40. Total Full Income	.028	.043	.058	.061	.055
41. Total Broad Income	.016	.032	.052	.058	.053

Source: See Appendix C.

(cont'd.)

Table D.6 (concl'd.)

Family Money Income Class								
\$6,000- \$6,999	\$7,000- \$7,999	\$8,000- \$8,999	\$9,000- \$9,999	\$10,000- \$10,999	\$11,000- \$11,999	\$12,000- \$14,999	\$15,000 and Over	All Classes
.089	.091	.082	.098	.088	.079	.119	.188	1.000
.075	.029	.054	.085	.087	.000	.041	.426	1.000
.029	.087	.037	.065	.087	.000	.084	.132	1.000
.131	.064	.042	.060	.019	.000	.004	.028	1.000
.097	.051	.064	.049	.060	.015	.040	.260	1.000
.020	.055	.016	.017	.017	.005	.064	.690	1.000
.040	.017	.051	.066	.020	.006	.080	.368	1.000
.098	.105	.064	.084	.071	.046	.069	.107	1.000
.054	.034	.034	.018	.002	.009	.002	.022	1.000
.046	.053	.035	.073	.038	.039	.047	.013	1.000
.059	.078	.119	.034	.020	.000	.048	.151	1.000
.020	.119	.000	.011	.080	.015	.074	.076	1.000
.060	.051	.040	.042	.022	.023	.024	.035	1.000
.046	.032	.030	.062	.084	.066	.025	.279	1.000
.058	.071	.063	.075	.075	.057	.093	.159	1.000
.057	.058	.057	.072	.064	.037	.074	.245	1.000
.058	.088	.069	.094	.099	.084	.121	.231	1.000
.084	.081	.071	.076	.070	.048	.071	.102	1.000
.084	.083	.075	.078	.069	.047	.068	.097	1.000
.095	.101	.067	.068	.059	.031	.067	.045	1.000
.096	.101	.066	.066	.060	.031	.067	.046	1.000
.087	.078	.077	.097	.082	.057	.088	.142	1.000
.075	.077	.069	.089	.082	.053	.078	.134	1.000
.082	.076	.067	.066	.052	.040	.064	.070	1.000
.089	.072	.071	.059	.064	.051	.067	.103	1.000
.093	.083	.071	.084	.063	.044	.080	.099	1.000
.084	.081	.066	.078	.082	.050	.088	.127	1.000
.093	.093	.071	.090	.081	.057	.080	.120	1.000
.101	.084	.070	.080	.066	.046	.069	.087	1.000
.080	.078	.064	.074	.078	.059	.095	.159	1.000
.068	.070	.068	.090	.085	.066	.119	.324	1.000
.074	.095	.038	.094	.010	.000	.144	.166	1.000
.083	.077	.081	.097	.080	.059	.116	.253	1.000
.045	.077	.068	.102	.090	.052	.118	.360	1.000
.084	.083	.071	.082	.074	.052	.082	.124	1.000
.085	.084	.071	.084	.077	.053	.087	.132	1.000
.055	.064	.050	.019	.042	.009	.005	.009	1.000
.080	.071	.056	.059	.049	.033	.049	.057	1.000
.079	.079	.070	.083	.077	.055	.095	.206	1.000
.075	.077	.066	.079	.073	.051	.093	.241	1.000
.076	.079	.068	.081	.077	.053	.097	.257	1.000

The Pattern of Taxation in Canada

Table D.7

DISTRIBUTIVE SERIES, 1969
ALBERTA

Series	Family Money Income Class				
	Under \$2,000	\$2,000- \$2,999	\$3,000- \$3,999	\$4,000- \$4,999	\$5,000- \$5,999
1. Wages and salaries	.010	.017	.026	.037	.055
2. Total nonfarm self-employment income	-.004	.012	.018	.009	.024
3. Farm self-employment income	.005	.066	.050	.054	.067
4. Income from roomers and boarders	.215	.071	.056	.100	.045
5. Interest	.083	.043	.100	.052	.047
6. Dividends	.005	.010	.027	.032	.025
7. Other investment income	.024	.009	.020	.020	.018
8. Family allowances	.033	.041	.055	.054	.073
9. Old age pensions	.311	.244	.198	.037	.047
10. Other government transfers	.153	.141	.116	.166	.068
11. Retirement pensions	.130	.075	.150	.026	.156
12. Other income	.036	.015	.076	.065	.387
13. Total government transfers	.204	.170	.142	.083	.059
14. Other (unearned) money receipts	.111	.010	.076	.049	.146
15. Value of owner-occupied homes	.083	.045	.053	.041	.048
16. Total assets	.072	.040	.050	.040	.057
17. Total debts	.026	.025	.029	.030	.044
18. Total food expenditures (in Canada only)	.077	.058	.057	.048	.072
19. Expenditures on food prepared at home	.087	.061	.058	.048	.073
20. Total expenditures on rented living quarters	.072	.046	.061	.065	.096
21. Rent payments	.071	.047	.060	.066	.096
22. Total expenditures on owner-occupied dwellings	.056	.046	.047	.038	.051
23. Property taxes and assessments	.082	.066	.062	.045	.052
24. Hospital plan premiums	.111	.082	.100	.062	.060
25. Medical care premiums	.078	.067	.075	.063	.081
26. Cigarettes and tobacco expenditures	.058	.047	.045	.060	.082
27. Alcoholic beverages expenditures	.055	.037	.040	.053	.072
28. Gasoline expenditures	.035	.031	.038	.055	.071
29. Vehicle registration fees	.052	.042	.050	.054	.074
30. Entertainment admissions	.040	.026	.053	.050	.071
31. Personal income tax payments	.004	.008	.017	.021	.037
32. Personal property and poll tax payments	.103	.020	.000	.090	.005
33. Personal insurance and annuities premiums	.017	.020	.018	.023	.031
34. Contributions to private retirement funds	.003	.001	.011	.015	.034
35. Total current consumption	.059	.045	.049	.049	.064
36. Total consumption minus food and medical expenditures	.053	.041	.045	.049	.061
37. Consumption of goods produced and consumed on farms	.163	.111	.194	.094	.087
38. Number of family units	.152	.085	.077	.065	.075
39. Total Family Money Income	.026	.031	.038	.040	.052
40. Total Full Income	.025	.030	.038	.040	.050
41. Total Broad Income	.013	.021	.031	.036	.049

Source: See Appendix C.

(cont'd.)

Table D.7 (concl'd.)

Family Money Income Class								
\$6,000- \$6,999	\$7,000- \$7,999	\$8,000- \$8,999	\$9,000- \$9,999	\$10,000- \$10,999	\$11,000- \$11,999	\$12,000- \$14,999	\$15,000 and Over	All Classes
.067	.104	.088	.099	.083	.062	.164	.188	1.000
.074	.047	.079	.055	.064	.100	.041	.481	1.000
.030	.103	.062	.003	.104	.033	.200	.229	1.000
.051	.193	.004	.026	.098	.025	.000	.116	1.000
.043	.042	.030	.030	.040	.042	.080	.368	1.000
.026	.056	.006	.101	.084	.029	.062	.537	1.000
.011	.028	.033	.042	.029	.002	.071	.693	1.000
.072	.122	.107	.083	.073	.043	.117	.127	1.000
.048	.024	.023	.009	.010	.016	.004	.029	1.000
.076	.140	.048	.019	.001	.020	.027	.025	1.000
.190	.063	.041	.102	.026	.000	.012	.029	1.000
.001	.061	.055	.047	.056	.002	.059	.140	1.000
.062	.081	.048	.027	.020	.023	.034	.047	1.000
.052	.059	.184	.033	.052	.020	.138	.070	1.000
.050	.103	.071	.072	.064	.054	.137	.179	1.000
.050	.080	.063	.070	.063	.046	.120	.249	1.000
.053	.101	.070	.091	.049	.060	.157	.265	1.000
.072	.095	.082	.083	.070	.051	.114	.121	1.000
.072	.094	.083	.084	.069	.051	.109	.111	1.000
.086	.124	.127	.065	.064	.033	.096	.065	1.000
.085	.124	.128	.065	.064	.033	.096	.065	1.000
.053	.099	.068	.090	.072	.066	.136	.178	1.000
.048	.088	.065	.087	.071	.060	.122	.152	1.000
.069	.102	.078	.046	.052	.043	.091	.104	1.000
.086	.101	.083	.072	.062	.047	.095	.090	1.000
.082	.105	.107	.084	.072	.043	.124	.091	1.000
.068	.098	.078	.093	.075	.043	.146	.142	1.000
.072	.109	.091	.097	.081	.051	.129	.140	1.000
.078	.110	.088	.090	.072	.048	.113	.129	1.000
.073	.096	.088	.081	.074	.045	.149	.154	1.000
.053	.092	.076	.087	.081	.066	.168	.290	1.000
.135	.000	.101	.000	.123	.000	.223	.200	1.000
.056	.110	.084	.096	.071	.071	.181	.222	1.000
.040	.073	.061	.094	.072	.075	.185	.336	1.000
.067	.099	.083	.083	.075	.051	.123	.153	1.000
.066	.099	.083	.083	.077	.052	.127	.164	1.000
.099	.069	.079	.044	.003	.021	.013	.023	1.000
.073	.094	.071	.066	.053	.037	.079	.073	1.000
.064	.094	.078	.082	.075	.058	.140	.220	1.000
.061	.092	.074	.083	.075	.056	.136	.240	1.000
.061	.092	.076	.087	.079	.058	.143	.253	1.000

The Pattern of Taxation in Canada

Table D.8

DISTRIBUTIVE SERIES, 1969
BRITISH COLUMBIA

Series	Family Money Income Class				
	Under \$2,000	\$2,000- \$2,999	\$3,000- \$3,999	\$4,000- \$4,999	\$5,000- \$5,999
1. Wages and salaries	.007	.009	.018	.032	.036
2. Total nonfarm self-employment income	-.007	.003	.028	.030	.053
3. Farm self-employment income	-.080	.023	.061	.081	-.008
4. Income from roomers and boarders	.071	.133	.126	.000	.000
5. Interest	.054	.055	.125	.060	.109
6. Dividends	.003	.001	.037	.030	.011
7. Other investment income	-.035	-.023	.100	.029	.009
8. Family allowances	.034	.027	.031	.037	.028
9. Old age pensions	.237	.201	.172	.073	.029
10. Other government transfers	.156	.167	.165	.088	.072
11. Retirement pensions	.030	.061	.122	.126	.075
12. Other income	.016	.013	.030	.105	.103
13. Total government transfers	.184	.166	.150	.072	.041
14. Other (unearned) money receipts	.118	.009	.129	.020	.173
15. Value of owner-occupied homes	.062	.047	.059	.042	.031
16. Total assets	.051	.039	.056	.043	.041
17. Total debts	.031	.020	.026	.027	.028
18. Total food expenditures (in Canada only)	.061	.038	.050	.055	.048
19. Expenditures on food prepared at home	.064	.040	.055	.055	.046
20. Total expenditures on rented living quarters	.117	.062	.077	.063	.060
21. Rent payments	.118	.060	.078	.063	.060
22. Total expenditures on owner-occupied dwellings	.023	.028	.037	.038	.034
23. Property taxes and assessments	.053	.036	.058	.046	.035
24. Hospital plan premiums	.035	.050	.064	.064	.045
25. Medical care premiums	.036	.031	.052	.056	.060
26. Cigarettes and tobacco expenditures	.042	.036	.045	.048	.054
27. Alcoholic beverages expenditures	.024	.025	.044	.051	.047
28. Gasoline expenditures	.017	.021	.029	.040	.050
29. Vehicle registration fees	.032	.028	.043	.048	.046
30. Entertainment admissions	.027	.033	.040	.041	.040
31. Personal income tax payments	.002	.007	.012	.021	.026
32. Personal property and poll tax payments	.000	.000	.052	.019	.000
33. Personal insurance and annuities premiums	.007	.016	.012	.025	.037
34. Contributions to private retirement funds	.001	.002	.000	.008	.022
35. Total current consumption	.044	.032	.045	.049	.045
36. Total consumption <u>minus</u> food and medical expenditures	.039	.030	.043	.046	.043
37. Consumption of goods produced and consumed on farms	.055	.066	.075	.127	.049
38. Number of family units	.129	.068	.080	.065	.055
39. Total Family Money Income	.021	.023	.037	.039	.040
40. Total Full Income	.019	.021	.037	.038	.038
41. Total Broad Income	.008	.010	.028	.034	.037

Source: See Appendix C.

(cont'd.)

Table D.8 (concl'd.)

Family Money Income Class								
\$6,000- \$6,999	\$7,000- \$7,999	\$8,000- \$8,999	\$9,000- \$9,999	\$10,000- \$10,999	\$11,000- \$11,999	\$12,000- \$14,999	\$15,000 and Over	All Classes
.056	.099	.106	.113	.089	.071	.180	.184	1.000
.035	.052	.020	.091	.146	.022	.042	.485	1.000
.101	.014	.078	.110	.047	.015	.268	.412	1.000
.019	.126	.071	.050	.080	.011	.261	.052	1.000
.107	.033	.041	.094	.040	.013	.102	.167	1.000
.070	.004	.005	.038	.031	.030	.056	.684	1.000
.072	.028	.125	.046	.030	.078	.044	.497	1.000
.071	.109	.096	.125	.098	.085	.129	.130	1.000
.055	.029	.093	.016	.019	.008	.032	.036	1.000
.040	.059	.029	.031	.032	.025	.071	.065	1.000
.172	.031	.028	.137	.074	.036	.038	.070	1.000
.068	.147	.025	.019	.036	.025	.118	.295	1.000
.053	.049	.076	.036	.034	.024	.057	.058	1.000
.033	.037	.042	.056	.099	.087	.067	.130	1.000
.062	.077	.078	.101	.076	.050	.143	.172	1.000
.064	.070	.069	.087	.074	.048	.133	.225	1.000
.053	.083	.088	.126	.081	.065	.175	.197	1.000
.068	.093	.102	.103	.076	.060	.121	.125	1.000
.067	.094	.105	.105	.075	.060	.116	.118	1.000
.084	.104	.094	.096	.060	.036	.088	.059	1.000
.085	.105	.094	.096	.060	.036	.088	.057	1.000
.046	.083	.106	.104	.093	.073	.153	.182	1.000
.043	.077	.085	.093	.099	.059	.136	.180	1.000
.090	.084	.061	.120	.104	.040	.189	.054	1.000
.079	.096	.122	.102	.077	.053	.111	.125	1.000
.082	.101	.101	.106	.087	.063	.127	.108	1.000
.063	.082	.076	.115	.088	.070	.168	.147	1.000
.067	.102	.115	.113	.087	.069	.144	.146	1.000
.076	.104	.116	.105	.087	.059	.121	.135	1.000
.066	.082	.093	.127	.079	.057	.140	.175	1.000
.048	.075	.087	.099	.089	.062	.177	.295	1.000
.000	.039	.024	.163	.114	.191	.162	.236	1.000
.045	.090	.097	.102	.090	.058	.163	.258	1.000
.046	.066	.079	.071	.086	.071	.160	.388	1.000
.065	.093	.096	.104	.082	.062	.136	.147	1.000
.063	.091	.093	.103	.082	.062	.139	.166	1.000
.132	.110	.075	.036	.053	.063	.089	.070	1.000
.071	.090	.086	.085	.062	.042	.090	.076	1.000
.060	.083	.089	.102	.082	.059	.151	.215	1.000
.061	.076	.082	.097	.078	.056	.144	.254	1.000
.061	.078	.083	.101	.081	.059	.150	.269	1.000

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Note: In addition to these published data, Statistics Canada furnished other data either from worksheets or in advance of general publication. Most notable, of course, were the data from the 1969 *Income Survey* and the 1969 *Expenditure Survey*. Other information was furnished from National Accounts material and the Financial Management series of statistics.

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