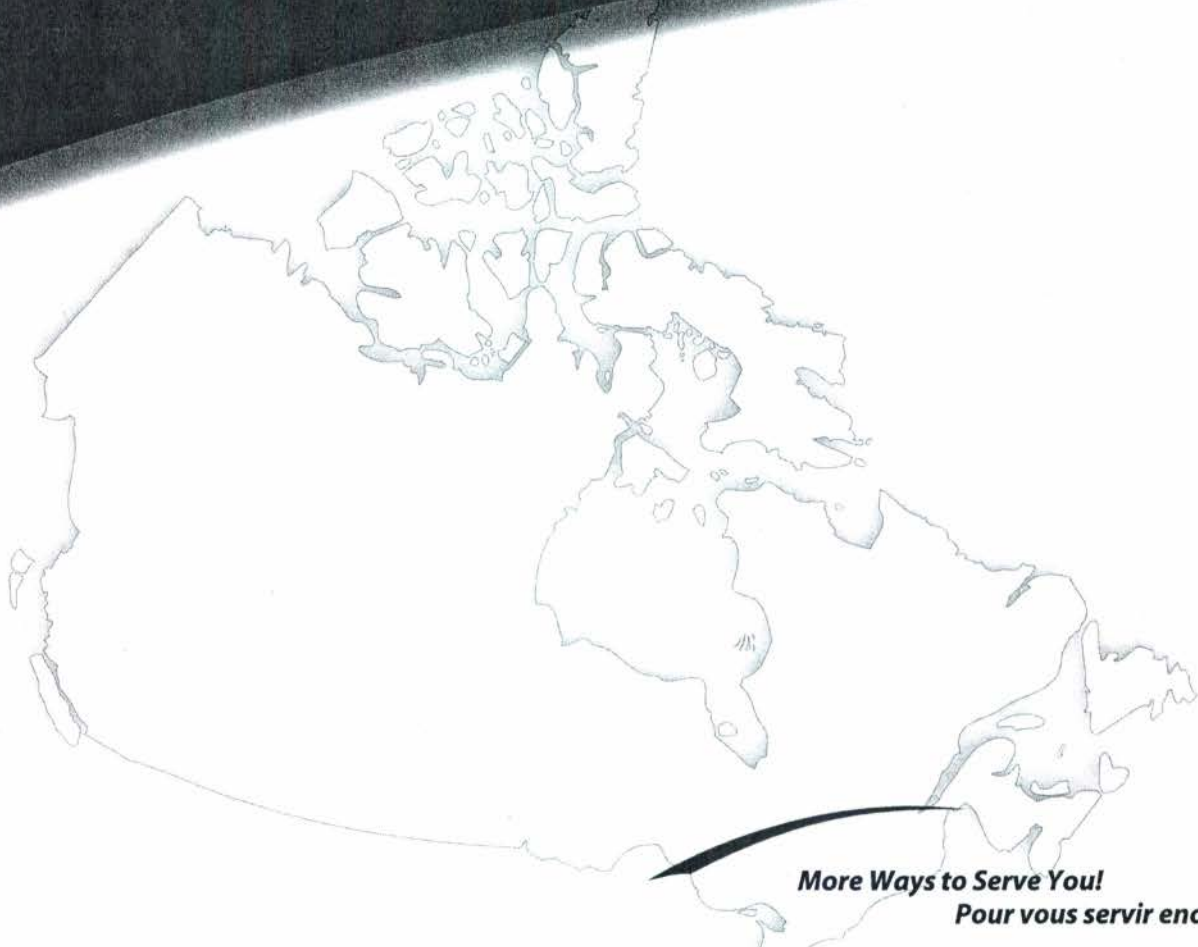


# Income Statistics 2000 Edition

Analyzing 1998  
individual tax returns and  
miscellaneous statistics

# Statistiques sur le revenu Édition 2000

Analyse des déclarations de  
revenus des particuliers de  
1998 et statistiques diverses



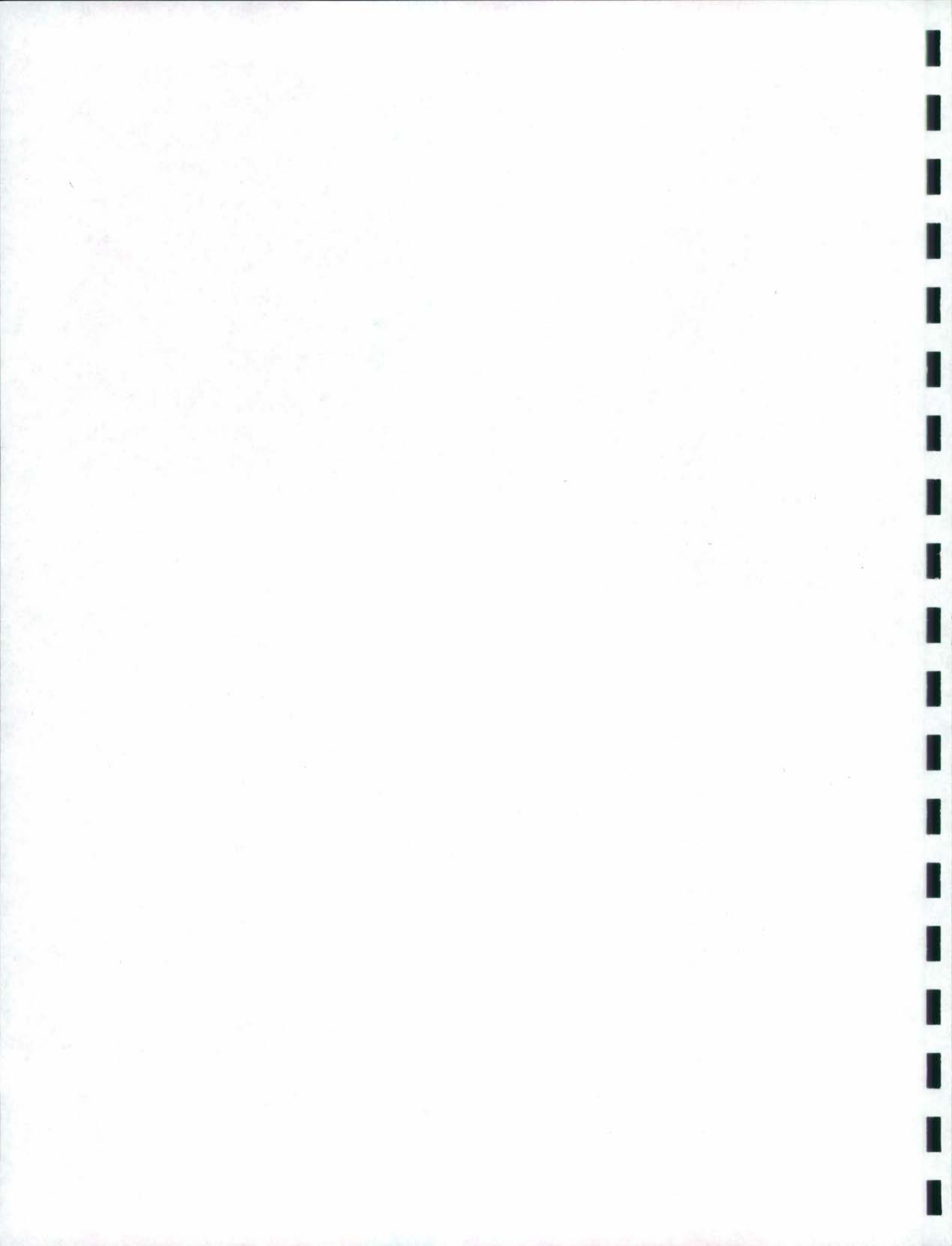
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# Income Statistics

## 2000 Edition

Analyzing 1998 individual tax returns and miscellaneous statistics

# Statistiques sur le revenu

## Édition 2000

Analyse des déclarations de revenus des particuliers de 1998 et statistiques diverses

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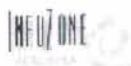
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Agence du revenu du Canada

**Director's Message - Statistics Division**

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

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

L.G. McElroy  
Director  
Statistics Division

**Message du directeur – Division de la statistique**

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

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

L.G. McElroy  
Directeur  
Division de la statistique

The Honourable John McCallum  
Minister of National Revenue

L'honorable John McCallum  
Ministre du Revenu national

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   Gestionnaire de secteur, Division de la Statistique

Gioia Campagna      Chief, Statistics and Modelling Operations Sector  
   Chef, Statistiques et modèles fiscaux, Opérations

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

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

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

By facsimile:      (613) 941-6778  
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La Division de la statistique tient à vous remercier de votre intérêt envers notre publication *Statistiques sur le revenu* (portant auparavant le titre de *Statistiques sur l'impôt des particuliers*). La version papier de ce document avait été suspendue en 2000. Compte tenu de l'intérêt et de la demande de nos clients, nous avons décidé de publier de nouveau une version papier. Cette publication est aussi disponible sur le site web de l'Agence du revenu du Canada à :  
[www.cra-arc.gc.ca/agency/stats/menu-f.html](http://www.cra-arc.gc.ca/agency/stats/menu-f.html)

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

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

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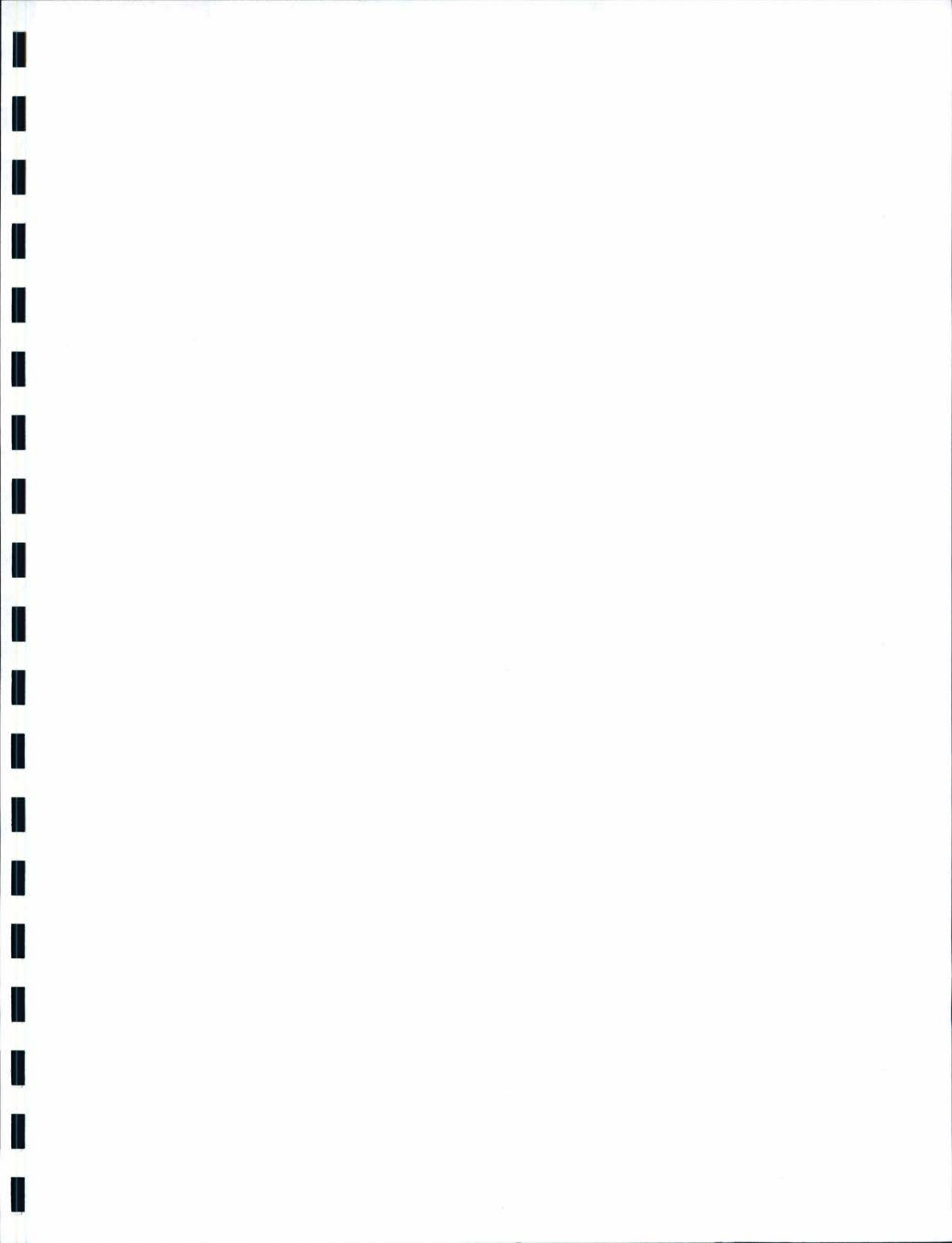
## About the Statistics Division

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

## À propos de la Division de la statistique

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





## Table of Contents

### Part I

Introduction (Other products and services, on page 3) .....	2
Major changes for the 1998 tax year .....	6
Major classification variables .....	8

### Part II – Canada Child Tax Benefit and goods and services tax credit

Description of Tables in Part II .....	14
Canada Child Tax Benefit – Total Canada Child Tax Benefits Paid by Net Family Income .....	16
Canada Child Tax Benefit – Total Canada Child Tax Benefits Paid by Province .....	17
Goods and Services Tax Credit (GSTC) – All Returns with GSTC by Number of Children, Marital Status, Age, and Net family Income .....	18
Goods and Services Tax Credit (GSTC) – All Returns with GSTC by Marital Status, Net family Income and by Province .....	24
Goods and Services Tax Credit (GSTC) – All Returns with GSTC by Number of Children, Marital Status, Age and by Province .....	30

### Part III - Basic Tables

Statistical sample .....	36
Data capture .....	36
Electronic filing (EFILE) .....	37
Confidentiality procedures .....	37
Description of Final Basic Tables .....	37
Final Basic Table 1 – General Statement by Province and Territory of Taxation .....	47
Final Basic Table 2 – All Returns by Total Income Class .....	48
Final Basic Table 2A – Taxable Returns by Total Income Class .....	56
Final Basic Table 3 – All Returns by Major Source of Income .....	64
Final Basic Table 3A – Taxable Returns by Major Source of Income .....	68
Final Basic Table 4 – All Returns by Age and Sex .....	72
Final Basic Table 4A – Taxable Returns by Age and Sex .....	86
Final Basic Table 5 – All Returns by Province and Territory .....	100
Final Basic Table 5A – Taxable Returns by Province and Territory .....	104
Final Basic Table 6 – All and Taxable Returns by Age, Sex, Total Income Class and Major Source of Income .....	108
Final Basic Table 7 – Distribution of Net Self-Employment Income by Province and Territory .....	116
Final Basic Table 8 – All and Taxable Returns with Allowed Child Care Expenses .....	118
Final Basic Table 9 – All Returns with Taxable Capital Gains by Total Income Class and by Major Source of Income .....	120
Final Basic Table 10 – Selected Items by Total Income Class .....	124
Final Basic Table 11A – All Returns with Pension Adjustment Amount by Total Income Class .....	130
Final Basic Table 11B – All Returns with RRSP Contributions by Total Income Class .....	134
Final Basic Table 11C – All Returns with RRSP Contributions and Pension Adjustment Amount by Total Income Class .....	138
Final Basic Table 11D – All Returns with RRSP Contributions or Pension Adjustment Amount or Both by Total Income Class .....	139
Final Basic Table 12 – All Returns with RRSP Contributions and/or Pension Adjustment Amount by Age, Total Income Class and Sex .....	140
Description of items in Part III .....	148

### Part IV – Summary Tables

Description of tables in Part IV .....	163
Summary of Basic Table 2 – All Returns by Total Income Class – 1998 .....	164
Summary of Basic Table 4 – All Returns by Age and Sex – 1998 .....	165

### Part V – Statistics by Locality

Description of table in Part V .....	169
Geographic Table – All Returns by Counties or Census Divisions and Selected Localities .....	170

### Part VI – Historical Tables and Graphs

Description of tables in Part VI .....	192
Historical Graph 1A – Number of Returns Filed for Selected Years – 1961 to 1998 .....	193
Historical Graph 1B – Total Income, Taxable Income and Total Tax Assessed for All Returns – 1961 to 1998 .....	194
Historical Table 1 – Yearly Record of Returns Filed – 1961 to 1998 .....	195
Historical Table 2 – Yearly Distribution of Taxable Returns by Total Income Class – 1959 to 1998 .....	196
Historical Graph 2 – Distribution of Taxable Returns by Income Class for Selected Years – 1975 to 1998 .....	198
Historical Table 3 – Yearly Distribution of Taxable Returns by Age and Sex – 1965 to 1998 .....	200
Historical Graph 3 – Taxable Returns by Age for Selected Years – 1970 to 1998 .....	204
Historical Graph 4 – Taxable Returns by Province for Selected Years – 1959 to 1998 .....	205
Historical Table 4 – Yearly Distribution of Taxable Returns by Province and Territory – 1959 to 1998 .....	206

# Table des matières

## Partie I

Introduction (Autres produits et services, à la page 3) .....	2
Principaux changements pour l'année d'imposition 1998 .....	6
Principales variables de classement .....	8

## Partie II – Prestation fiscale pour enfants et crédit pour la taxe sur les produits et services

Description des tableaux de la partie II .....	14
Prestation fiscale pour enfants - Total des versements de prestation fiscale canadienne pour enfants selon le revenu familial net .....	16
Prestation fiscale pour enfants - Total des versements de prestation fiscale canadienne pour enfants selon la province .....	17
Crédit pour la TPS – Toutes les déclarations avec le crédit pour la TPS selon le nombre d'enfants, l'état civil, l'âge et le revenu familial net .....	18
Crédit pour la TPS – Toutes les déclarations avec le crédit pour la TPS selon l'état civil, le revenu familial net et par province .....	24
Crédit pour la TPS – Toutes les déclarations avec le crédit pour la TPS selon le nombre d'enfants, l'état civil, l'âge et par province .....	30

## Part III – Tableaux de base

Échantillon .....	36
Saisie des données .....	36
Transmission électronique des déclarations (TED) .....	37
Règles de confidentialité .....	37
Description des tableaux de base finaux .....	37
Tableau final de base 1 – État général par province ou territoire d'imposition .....	47
Tableau final de base 2 – Toutes les déclarations selon le palier de revenu total .....	48
Tableau final de base 2A – Déclarations imposables selon le palier de revenu total .....	56
Tableau final de base 3 – Toutes les déclarations selon la principale source de revenu .....	64
Tableau final de base 3A – Déclarations imposables selon la principale source de revenu .....	68
Tableau final de base 4 – Toutes les déclarations selon l'âge et le sexe .....	72
Tableau final de base 4A – Déclarations imposables selon l'âge et le sexe .....	86
Tableau final de base 5 – Toutes les déclarations par province ou territoire .....	100
Tableau final de base 5A – Déclarations imposables par province ou territoire .....	104
Tableau final de base 6 – Toutes les déclarations et les déclarations imposables selon l'âge, le sexe, le palier de revenu total et la principale source de revenu .....	108
Tableau final de base 7 – Répartition de revenu net de travail indépendant par province ou territoire .....	116
Tableau final de base 8 – Toutes les déclarations et les déclarations imposables faisant état de frais de garde d'enfants admissibles .....	118
Tableau final de base 9 – Toutes les déclarations comportant des gains en capital imposables selon le palier de revenu total et la principale source de revenu .....	120
Tableau final de base 10 – Postes choisis selon le palier de revenu total .....	124
Tableau final de base 11A – Toutes les déclarations comportant un montant de FE selon le palier de revenu total .....	130
Tableau final de base 11B – Toutes les déclarations comportant des cotisations à un REER selon le palier de revenu total .....	134
Tableau final de base 11C – Toutes les déclarations comportant des cotisations à un REER et un montant de FE selon le palier de revenu total .....	138
Tableau final de base 11D – Toutes les déclarations comportant des cotisations à un REER ou un montant de FE, ou les deux, selon le palier de revenu total .....	139
Tableau final de base 12 – Toutes les déclarations comportant des cotisations à un REER et/ou un montant de FE selon l'âge, le palier de revenu total et le sexe .....	140
Description des postes de la partie III .....	148

## Partie IV – Tableaux récapitulatifs

Description des tableaux de la partie IV .....	163
Tableau récapitulatif du tableau de base 2 – Toutes les déclarations selon le palier de revenu total – 1998 .....	164
Tableau récapitulatif du tableau de base 4 – Toutes les déclarations selon l'âge et le sexe – 1998 .....	165

## Part V – Statistiques géographiques

Description du tableau de la partie V .....	169
Tableau géographique – Toutes les déclarations par comté ou division de recensement et endroits choisis .....	170

## Part VI – Tableaux et graphiques historiques

Description des tableaux de la partie VI .....	192
Graphique historique 1A – Nombre de déclarations produites pour les années choisies – 1961 à 1998 .....	193
Graphique historique 1B – Revenu total, revenu imposable et impôt total établi pour toutes les déclarations 1961 à 1998 .....	194
Tableau historique 1 – Relevé annuel des déclarations produites – 1961 à 1998 .....	195
Tableau historique 2 – Répartition annuelle des déclarations imposables selon le revenu total – 1959 à 1998 .....	196
Graphique historique 2 – Répartition des déclarations imposables selon le palier de revenu pour les années choisies 1975 à 1998 .....	198
Tableau historique 3 – Répartition annuelle des déclarations imposables selon l'âge et le sexe – 1965 à 1998 .....	200
Graphique historique 3 – Déclarations imposables selon l'âge pour les années choisies – 1970 à 1998 .....	204
Graphique historique 4 – Déclarations imposables par province pour les années choisies – 1959 à 1998 .....	205
Tableau historique 4 – Répartition annuelle des déclarations imposables par province ou territoire – 1959 à 1998 .....	206



## **Part I**

**Introduction**

**Major changes**

**Major classification variables**

## **Partie I**

**Introduction**

**Principaux changements**

**Principales variables de classement**

# Part I

## Introduction

This book is the CRA's annual report containing income tax statistics (formerly *Taxation Statistics*) based on individual income tax returns. The paper version of this document has been reinstated at the request of our clients and is also available in electronic format on our Web site at:

[www.cra-arc.gc.ca/agency/stats/menu-e.html](http://www.cra-arc.gc.ca/agency/stats/menu-e.html). The Web version contains links to the *General Income Tax and Benefit Package for 1998*, which may be obtained from our tax service office's or from the Web site at:

[www.cra-arc.gc.ca/formspubs/prioryear/t1/1998/menu-e.html](http://www.cra-arc.gc.ca/formspubs/prioryear/t1/1998/menu-e.html)

This book provides detailed profiles of Canadian taxfilers based on tax returns for the 1998 tax year that were filed in 1999.

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

We have tried to use plain language in this document. If you need help understanding the information it contains, e-mail: [SD-Client\\_Services@ccra-adrc.gc.ca](mailto:SD-Client_Services@ccra-adrc.gc.ca).

This book is divided into six parts. Part I details the changes for the 1998 tax year and describes other tax statistics that are available. Part II presents data on the goods and services tax credit and the Canada Child Tax Benefit program. Part III provides information on the statistical samples used to produce tables in Part III and how the data were collected. Descriptions for Items 1 through 58 may be found at the end of Part III. As in previous years, each table is described at the start of each section, including information on the how it was produced.

The phrase **total income assessed** used in this publication refers to the total of all items of income as they appear on page 1 of the tax return. This amount may differ from true economic income presented in other publications. Total income assessed does not include certain non-taxable incomes but does include some incomes that have been grossed-up. It also includes net self-employment income rather than gross self-employment income. For a more detailed explanation of this item, see Item 24 in the "Description of items" on page 148.

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

## Introduction

Ce document est le rapport annuel de l'ARC contenant des statistiques sur le revenu (auparavant *Statistiques sur l'impôt des particuliers*) produites à partir des déclarations de revenus des particuliers. Nous avons rétabli la version papier de ce document à la demande de nos clients. Il existe également une version électronique sur notre site Web à :

[www.ccra-adrc.gc.ca/agency/stats/menu-f.html](http://www.ccra-adrc.gc.ca/agency/stats/menu-f.html). Cette version électronique contient des liens vers le *Guide général d'impôt et de prestations pour 1998*. On peut se procurer ce guide dans les bureaux des services fiscaux ou dans notre site Web à :

[www.cra-arc.gc.ca/formspubs/prioryear/t1/1998/menu-f.html](http://www.cra-arc.gc.ca/formspubs/prioryear/t1/1998/menu-f.html). Le présent document fournit des profils détaillés des déclarants canadiens à partir des déclarations de revenus de l'année d'imposition 1998 qui ont été produites en 1999.

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

Nous avons tenté de rédiger ce document dans un langage simple. Si vous voulez obtenir plus d'explications, courriel : [SD-Client\\_Services@ccra-adrc.gc.ca](mailto:SD-Client_Services@ccra-adrc.gc.ca).

Ce document compte six parties. La partie I précise les changements pour l'année d'imposition 1998 et décrit les autres statistiques fiscales disponibles. La partie II présente les données sur le crédit pour la taxe sur les produits et services et le programme de la prestation fiscale canadienne pour enfants. La partie III fournit des renseignements sur les échantillons statistiques utilisés pour produire les tableaux de la partie III et sur les méthodes de collecte des données. On trouvera des descriptions des postes 1 à 58 à la fin de la partie III. Comme lors des années précédentes, chaque tableau est décrit au début de chaque section, et les méthodes utilisées pour produire les tableaux y sont présentées.

L'expression « **revenu total établi** » utilisée dans cette publication fait référence au total de tous les postes de revenu apparaissant à la page 1 de la déclaration de revenus. Ce montant peut être différent du vrai revenu économique présenté dans d'autres publications. Le revenu total établi ne comprend pas certains revenus non imposables mais comprend certains revenus qui ont été majorés. Il comprend aussi le revenu net d'un travail indépendant plutôt que le revenu brut d'un tel travail. Une description plus détaillée de ce poste est donnée au point 24 de la description des postes à la page 148.

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

**Other products and services**

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

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

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

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

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

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

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

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

**Autres produits et services**

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

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

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

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

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

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

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

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

## Part I

### General Information

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

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

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

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

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

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

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

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

### Information générale

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

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

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

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

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

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

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

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



## HIGHLIGHTS

## Major changes for the 1998 tax year

Internet filing was a pilot projet for 1998. Inclusion of a new territory Nunavut.

## POINTS SAILLANTS

## Changements majeurs pour l'année d'imposition 1998

En 1998, la production des déclarations par Internet était un projet pilote. Inclusion du nouveau territoire, le Nunavut.

## Individual tax returns by type, 1989-1998 tax years

## Déclarations de revenus des particuliers par type, années d'imposition 1989-1998

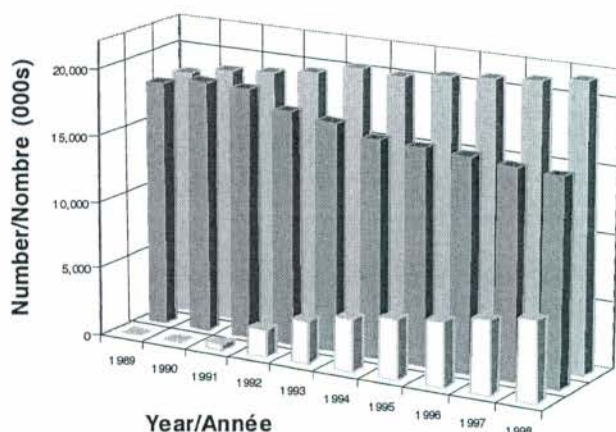
Total										
METHOD/MÉTHODE	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998
PAPER/PAPIER	18,232,072	18,761,570	18,674,017	17,438,195	17,061,310	16,229,492	16,077,567	15,938,253	15,652,340	15,443,068
EFILE/TED,TELEFILE/IMPÔTEL,NETFILE/IMPÔTNET	0	52,728	439,813	2,085,331	3,193,198	3,907,222	4,474,598	4,837,644	5,471,421	6,028,757
<b>TOTAL</b>	<b>18,232,072</b>	<b>18,814,298</b>	<b>19,113,830</b>	<b>19,523,526</b>	<b>20,254,508</b>	<b>20,136,714</b>	<b>20,552,165</b>	<b>20,775,897</b>	<b>21,123,761</b>	<b>21,471,825</b>
Percentage of the total/Pourcentage du total										
METHOD/MÉTHODE	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998
PAPER/PAPIER	100.0%	99.7%	97.7%	89.3%	84.2%	80.6%	78.2%	76.6%	74.1%	71.9%
EFILE/TED,TELEFILE/IMPÔTEL,NETFILE/IMPÔTNET	0.0%	0.3%	2.3%	10.7%	15.8%	19.4%	21.8%	23.4%	25.9%	28.1%

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

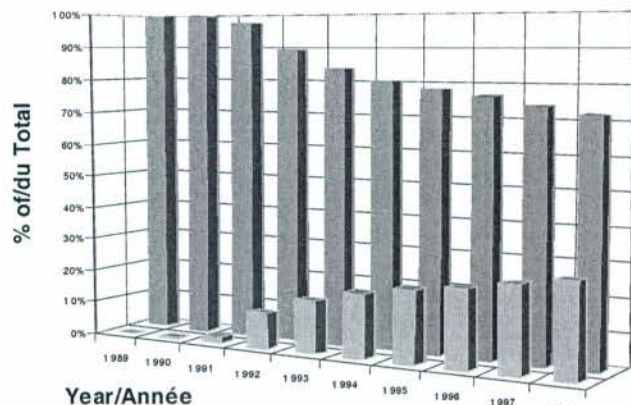
La production par IMPÔTEL des déclarations a commencé officiellement à partir de l'année d'imposition 1997.

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

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



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



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

## Part I

### Major changes for the 1998 tax year

The following changes to the 1998 tax return may have had an effect on the tables:

**Self-employed individuals** (lines 135 to 143) — Taxfilers may have been able to claim a deduction against their business income for premiums paid for coverage under a private health services plan, and also for computer software and hardware purchased to deal with dates after December 31, 1999. In addition, there were changes to most amounts taxfilers could claim for meals and entertainment they provided employees after February 23, 1998. For details, see the guides that applied to specific types of businesses.

**RPP and RRSP deductions** (lines 207 to 208) — Taxfilers no longer had to include these amounts -- deductions for registered pension plans (RPP) and registered retirement savings plans (RRSP) -- when finding out if they had to pay minimum tax. In addition, starting in 1999, they may have been able to withdraw funds tax-free from their RRSPs if they or their spouse participated in a continuing education program. For more information, see the guide called *Lifelong Learning Plan (LLP)*.

**Home Buyers' Plan** — There were new rules about participating after 1998 if taxfilers had participated before, including rules about buying or building a home for someone (themselves or a relative) who qualified for the disability amount (line 316). For more information, see the guide called *Home Buyers' Plan (HBP) - For 1999 Participants*.

**Child care expenses** (line 214) — The maximum amount taxfilers may be able to claim for each child increased from limits of \$5,000 for children under 7 and \$3,000 for children 7 to under 17 to \$7,000 and \$4,000 respectively. In addition, they may have been able to claim amounts paid to allow them or their spouse to go to school part time. For details, see Form T778, *Child Care Expenses Deduction for 1998*.

**Moving expenses** (line 214) — Taxfilers may have been able to claim additional amounts when they moved. They may have had to include in their income certain amounts relating to the move that they received from their employer. For details, see Form T1-M, *Moving Expenses Deduction*.

**Emergency volunteers** — If taxfilers received income from a government, municipality, or public authority for certain volunteer services, they may have been able to reduce the amount they had to report by up to \$1,000.

### Principaux changements l'année d'imposition 1998

Certains changements apportés à la déclaration de revenus de 1998 ont pu avoir une incidence sur les tableaux :

**Travailleurs indépendants** (lignes 135 à 143) — Les travailleurs indépendants pouvaient désormais déduire dans le calcul de leur revenu d'entreprise les primes versées à un régime privé d'assurance-maladie, ainsi que les dépenses admissibles pour les logiciels et le matériel informatique acquis en vue de remplacer les systèmes qui ne reconnaissaient pas les dates après le 31 décembre 1999. De plus, le montant qu'ils pouvaient déduire pour la plupart des frais de repas et de divertissement engagés pour leurs employés après le 23 février 1998 était modifié. Pour obtenir des précisions, ils pouvaient consulter le guide qui s'appliquait à leur entreprise.

**Déductions pour RPA et pour REER** (lignes 207 à 208) — Les contribuables n'avaient plus à tenir compte de ces montants -- déductions pour les régimes de pension agréés (RPA) et les régimes enregistrés d'épargne-retraite (REER) -- pour déterminer s'ils étaient assujettis à l'impôt minimum. De plus, à compter de 1999, les contribuables peuvent peut-être retirer des sommes de leur REER en franchise d'impôt pour se permettre ou permettre à leur conjoint de poursuivre des études. Pour obtenir plus de précisions, consultez le guide intitulé *Régime d'encouragement à l'éducation permanente (REEP)*.

**Régime d'accession à la propriété (RAP)** — Il y avait de nouvelles règles concernant la participation des contribuables au programmes après 1998 lorsqu'ils y avaient déjà participé, notamment s'ils achetaient ou construisaient une maison pour eux-mêmes ou pour une personne à laquelle ils étaient liés et qu'eux ou cette personne avaient droit au montant pour personnes handicapées (ligne 316). Pour obtenir des précisions, ils pouvaient consulter le guide intitulé *Régime d'accession à la propriété (RAP) - Participant pour 1999*.

**Frais de garde d'enfants** (ligne 214) — Le montant maximum que les contribuables pouvaient demander pour chaque enfant était augmenté les limites de 5 000 \$ pour les enfants âgés de moins de 7 ans et de 3 000 \$ pour ceux âgés de 7 à 17 ans étaient passées respectivement à 7 000 \$ et à 4 000 \$. De plus, ils pouvaient peut-être demander les montants payés pour leur permettre ou permettre à leur conjoint de fréquenter un établissement d'enseignement afin de poursuivre des études à temps partiel. Pour en savoir plus, ils pouvaient lire le formulaire T778, *Déduction pour frais de garde d'enfants pour 1998*.

**Frais de déménagement** (ligne 219) — Il y avait de nouveaux frais admissibles. De plus, les contribuables devaient peut-être inclure dans leur revenu certains montants qui se rapportaient à leur déménagement et que leur employeur leur avait remboursés. Pour en savoir plus, ils pouvaient se procurer le formulaire T1-M, *Déduction pour frais de déménagement*.

**Bénévoles des services d'urgence** — Un contribuable pouvait peut-être déduire jusqu'à 1 000 \$ du revenu qu'il avait reçu d'un gouvernement, d'une municipalité ou d'une administration publique pour ses services à titre de bénévole dans des situations d'urgence.

**Personal amount** (line 307) — Taxfilers may have been able to claim this for themselves and their spouse or a person described at line 305.

**Caregiver amount** (line 315) — If taxfilers cared for their or their spouse's parent or grandparent or an infirm dependant who lived with them, they may have been able to claim this amount.

**Disability amount** (line 316) — After February 24, 1998, occupational therapists and psychologists could certify certain kinds of impairments.

**Interest paid on student loans** (line 319) — Taxfilers could claim an amount for the interest paid during the year on certain student loans.

**Tuition and education amounts** (line 323) — The monthly education amount increased to \$200 for individuals in full-time programs, including those attending part time because they were mentally or physically impaired. In addition, taxfilers could claim an education amount of \$60 for each month in which they studied in a qualifying part-time program.

**Medical expenses** (line 330) — Taxfilers could claim amounts paid for them or a relative to learn to care for a relative who had a mental or physical infirmity and who was in their household or was dependent on them for support.

**Federal individual surtax** (line 419) — Taxfilers may have had less surtax to pay. For 1998, the reduction of \$250 of which half is used to reduce surtax. For 1999 onwards, the entire reduction is permitted.

### Changes to Tables

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

**Supplément des montants personnels** (ligne 307) — Les contribuables pouvaient peut-être demander ce supplément pour eux-mêmes ainsi que pour leur conjoint ou pour une personne définie à la ligne 305.

**Montant pour aidants naturels** (ligne 315) — Les contribuables pouvaient peut-être demander ce montant s'ils prenaient soin d'une personne à charge qui avait une déficience mentale ou physique ou d'un de leurs parents ou grands-parents (y compris ceux de leur conjoint), si cette personne habitait avec eux.

**Montant pour personnes handicapées** (ligne 316) — Après le 24 février 1998, les psychologues et les ergothérapeutes pouvaient attester l'existence de certaines déficiences graves et prolongées chez leurs clients.

**Intérêts payés sur vos prêts étudiants** (ligne 319) — Les contribuables pouvaient déduire les intérêts payés au courant de l'année sur certains prêts étudiants.

**Frais de scolarité et montant relatif aux études** (ligne 323) — Le montant relatif aux études passait à 200 \$ par mois pour un étudiant inscrit à un programme de formation admissible à temps plein ou un étudiant inscrit à temps partiel en raison d'une déficience mentale ou physique. De plus, un contribuable pouvait déduire 60 \$ pour chaque mois au cours duquel il était inscrit à temps partiel à un programme de formation admissible.

**Frais médicaux** (ligne 330) — Les contribuables pouvaient déduire les frais qu'ils avaient payés pour leur formation ou celle d'un particulier qui leur était lié, afin de fournir des soins à une personne qui leur était liée, qui avait une déficience mentale ou physique et qui habitait avec eux ou était à leur charge.

**Surtaxe fédérale des particuliers** (ligne 419) — Les contribuables avaient peut-être droit à une réduction de cette surtaxe. Pour 1998, le montant de la réduction se chiffrait à 250 \$, la moitié duquel servait à réduire la surtaxe. À partir de 1999, le plein montant de la réduction est permis.

### Changements apportés aux tableaux

À compter du 1er avril 1999, le Nunavut a été ajouté en tant que nouveau territoire. Nous avons modifié les tables de la PFCE et du CTPS et les tables 1, 5, 5A et 7 pour refléter l'ajout du nouveau territoire.

## Part I

### Major classification variables

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

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

### Taxable or non-taxable classification

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

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

However, we classified some returns as taxable even when the return showed a total income less than the allowable basic personal amount of \$6,794. This happened for:

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

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

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

### Income classification

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

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

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

### Principales variables de classement

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

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

### Classement selon le statut fiscal

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

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

Dans les cas suivants, des déclarations peuvent être considérées comme étant imposables même si le revenu total établi est inférieur au montant personnel de base de 6 794 \$ :

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

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

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

### Classement selon le revenu

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

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

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

You'll find a detailed list of non-taxable incomes in "Item 24: Total income assessed" on page 152.

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

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

## Major source of income classification

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

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

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

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

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

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

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

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

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

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

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

Vous trouverez une liste détaillée des revenus non imposables sous la rubrique « Poste 24 : Revenu total établi », à la page 152.

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

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

## Classement selon la principale source de revenu

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

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

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

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

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

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

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

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

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

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

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

## Part I

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

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

**Pension** – taxfilers whose major source of income is pensions.

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

### Age and sex classification

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

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

### Geographic classification

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

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

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

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

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

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

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

### Classement selon l'âge et le sexe

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

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

### Classement géographique

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

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

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

### Marital status classification

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

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

### Provincial or territorial classification

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

However, the province or territory of taxation used in **Table 1** differs in that it corresponds to where the taxfiler lived on December 31, 1998. In other words, it refers to the **province or territory to which he or she paid taxes**.

The province or territory of residence and the province or territory of taxation are different for taxfilers who moved to another province or territory sometime between December 31, 1998, and the day when they mailed their returns usually before April 30, 1999.

### Classement selon l'état civil

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

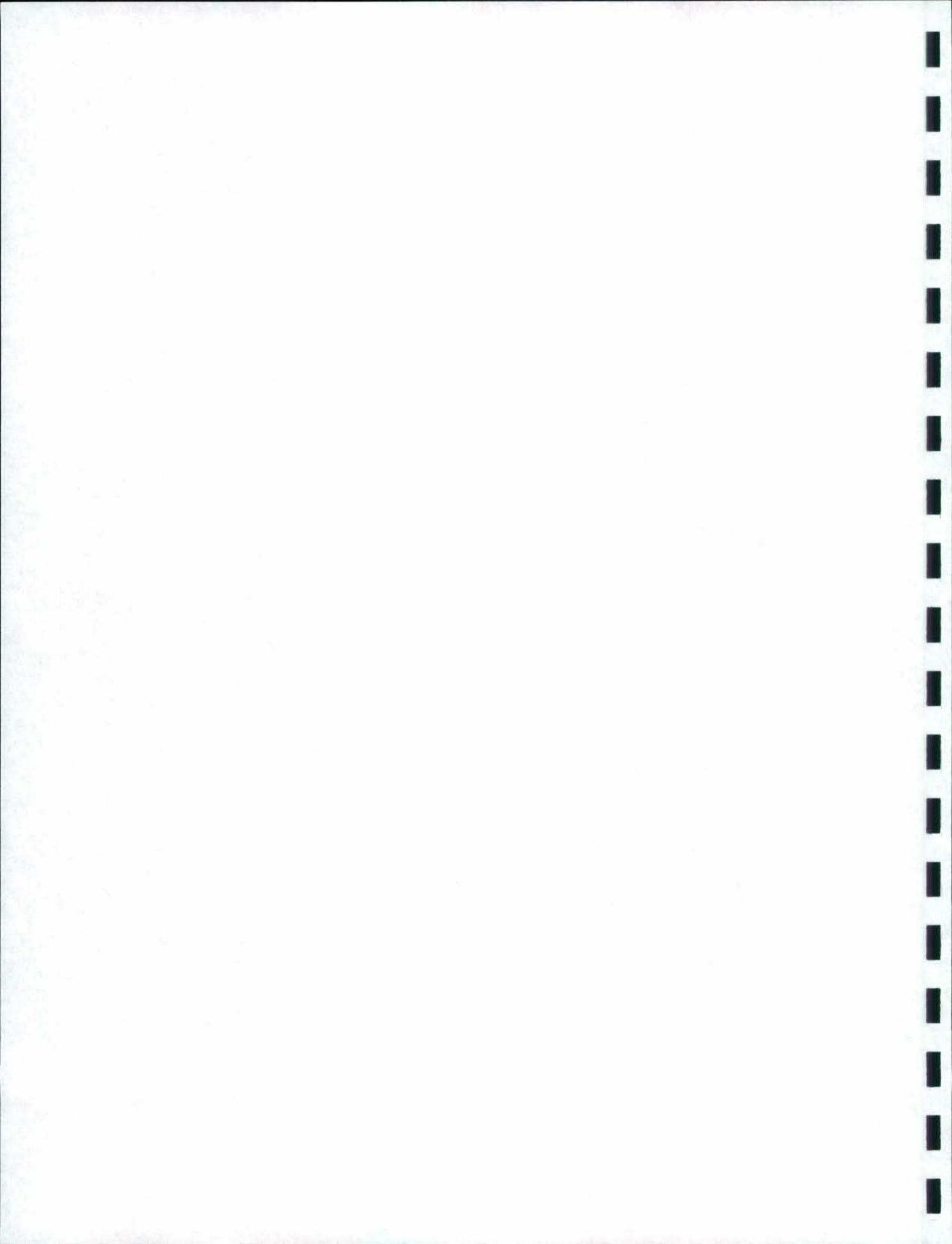
- le déclarant demande un montant pour conjoint;
- il indique un revenu net du conjoint pour pouvoir obtenir la prestation fiscale canadienne pour enfants.

### Classement selon la province ou le territoire

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

Toutefois, la province ou le territoire d'imposition utilisé dans le **tableau 1** correspond à l'endroit où habitait le déclarant le 31 décembre 1998, donc à la **province ou au territoire où il devait payer des impôts**.

Le même déclarant peut donc avoir une province ou un territoire de résidence différent de la province ou du territoire d'imposition s'il a déménagé entre le 31 décembre 1998 et le jour où il a fait parvenir sa déclaration, normalement avant le 30 avril 1999.





## **Part II**

### **Canada Child Tax Benefit**

### **Goods and services tax credit**

### **Description of tables in Part II**

Note: See page 37 for a description of confidentiality procedures.

## **Partie II**

### **Prestation fiscale canadienne pour enfants**

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

### **Description des tableaux de la partie II**

Note : La page 37 décrit les règles de confidentialité

## Part II

### Canada Child Tax Benefit and Goods and Services Tax Credit

#### Description of Tables in Part II

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

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

The data in this table are produced using a universe file called *CCTB Statistical Services Micro Data File* for the 1999-2000 program year, based on income reported on 1998 T1 returns.

The Canada Child Tax Benefit (CCTB) program started in July 1999 and ended in June 2000. The total benefits paid refers to the payments made during this same 12-month period, including any lump-sum payments. This amount however, does not include the reimbursement of overpayments, returned cheques, or supplementary cheques. The net family income class is based on the total of net income, Old Age Security supplements, social assistance payments, and workers' compensation payments, as reported by the CCTB recipient and his or her cohabiting spouse. Where family net income is more than \$25,921, a benefit reduction is applied.

##### Goods and services tax credit

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

The data in this table are produced from the universe file for the 1999-2000 program year, which is calculated on the recipient's family income for 1998. It is usually paid in instalments in July and October 1999, and January and April 2000. If the total credit is less than \$100, it is paid in one payment at the beginning of the program (i.e., July) if the taxfiler's return is filed and assessed on time. Where family net income is more than \$25,921, a benefit reduction is applied.

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

A taxfiler was eligible for the GSTC if, at the end of 1998, he or she was a resident of Canada and:

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

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

#### Description des tableaux de la partie II

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

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

Ces données proviennent d'un fichier contenant toutes les déclarations produites, appelé *CTB Statistical Services Micro Data File*, pour le programme de 1999-2000, et correspondent au revenu indiqué dans les déclarations de 1998.

Le programme de la PFCE pour l'année a débuté en juillet 1999 et s'est terminé en juin 2000. Le total des versements de la PFCE comprend les paiements faits au cours de l'année (c'est-à-dire la période de 12 mois), y compris les paiements forfaitaires. Sont exclus le remboursement de paiements en trop, les chèques retournés et les chèques supplémentaires. Le palier de revenu familial net est déterminé en fonction du total des montants suivants : le revenu net, le supplément de revenu garanti, les prestations d'assistance sociale et les indemnités pour accidents du travail, tels que les ont déclarés le bénéficiaire de la PFCE et son conjoint. Les familles dont le revenu net dépasse 25 921 \$ ont droit à un montant réduit de prestation.

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

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

Les données proviennent du fichier qui contient toutes les déclarations du programme de 1999-2000 et correspondent au revenu net de la famille du bénéficiaire en 1998. Le crédit pour la TPS est habituellement versé par acomptes en juillet et en octobre 1999, puis en janvier et en avril 2000. Si le montant du versement est inférieur à 100 \$, il est versé au début du programme, c.-à.-d. en juillet si la déclaration est produite et la cotisation établie à temps. Les familles dont le revenu net dépasse 25 921 \$ ont droit à un montant réduit.

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

Le déclarant a droit au crédit si, à la fin de 1998, il était résident du Canada et remplissait l'une des conditions suivantes :

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

## Part II

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

The number of children refers to the number of eligible children who were under 19 years of age at the end of 1998 and who:

- did not have a spouse;
- were not a parent; and
- either lived with the taxfiler at the end of 1998 or were claimed as a dependant by the taxfiler on line 305 or 306 of the T1 return.

For the marital status category, taxfilers were classified as:

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

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

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

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

## Partie II

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

Le nombre d'enfants est le nombre d'enfants admissibles qui étaient âgés de moins de 19 ans à la fin de 1998 et qui remplissaient alors les conditions suivantes :

- ils n'avaient pas de conjoint;
- ils n'avaient pas d'enfant;
- ils résidaient chez le déclarant à la fin de 1998, ou celui-ci les a déclarés comme personnes à charge à la ligne 305 ou 306 de sa déclaration de revenus.

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

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

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

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

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

## Part II - Tables

Canada Child Tax Benefit - Prestation fiscale canadienne pour enfants

### Total Canada Child Tax Benefits Paid by Net Family Income

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

July 1999 to June 2000 benefit year based on the 1998 tax year (all money figures in thousands of dollars)

De juillet 1999 à juin 2000 selon le revenu de l'année d'imposition de 1998 (montants en milliers de dollars)

Net family income	Average Number of children ( <sup>(2)</sup> (12-month period) (2)	Total Number of Families	Average Number of Benefits paid (12 month period) Nombre moyen de versements ( <sup>(2)</sup> (sur 12 mois)	Total CTB entitlements (\$000)  Total des versements PFCE (000\$)
Revenu familial net	Nombre moyen d'enfants ( <sup>(2)</sup> (sur 12 mois)	Nombre total de familles		
<b>Under Moins de \$25,921</b>	2,425,610	1,426,870	1,360,650	4,051,876
25,921 to - à 30,000	315,500	185,740	177,860	337,494
30,000 to - à 40,000	738,030	429,640	412,880	649,587
40,000 to - à 50,000	681,500	392,080	378,300	451,219
50,000 to - à 60,000	623,740	355,920	344,050	271,312
60,000 to - à 70,000	343,550	236,080	169,890	106,133
70,000 to - à 80,000	107,400	51,890	35,930	33,637
80,000 to - à 90,000	54,320	20,240	16,700	10,901
90,000 to - à 100,000	11,640	4,110	3,020	2,770
100,000 and over - et plus <sup>(1)</sup>	8,020	2,230	1,800	1,412
<b>TOTAL</b>	<b>5,309,310</b>	<b>3,104,800</b>	<b>2,901,080</b>	<b>5,916,342</b>

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

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

(2) 12 month period from July 1999 to June 2000

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

(2) sur 12 mois allant de juillet 1999 à juin 2000.

## Partie II - Tableaux

### Canada Child Tax Benefit - Prestation fiscale canadienne pour enfants

#### Total Canada Child Tax Benefits Paid by Province

#### Total des versements de prestation fiscale canadienne pour enfants selon la province

July 1999 to June 2000 benefit year based on the 1998 tax year (all money figures in thousands of dollars)

De juillet 1999 à juin 2000 selon le revenu de l'année d'imposition de 1998 (montants en milliers de dollars)

Provinces and Territories Provinces et Territoires	Average number of children (12 month period)  Nombre moyen d'enfants (période de 12 mois)	Total number of families in year  Nombre total de familles par année	Average Number of Benefits Paid (12 month period) Nombre moyen de versements (période de 12 mois)	Total CTB entitlements (\$000)  Total des versements PFCE (000\$)
NFLD & LAB.\T.-N. et Lab.	101,280	65,820	61,910	120,249
P.E.I.\I.-P.-É.	29,120	16,720	15,780	31,388
NS\N.-É.	170,630	103,370	97,290	195,685
NB\N.-B.	139,890	87,660	82,310	160,427
Québec	1,273,390	778,130	723,960	1,412,315
Ontario	1,891,210	1,095,750	1,025,300	2,064,554
Manitoba	236,350	127,960	119,720	275,563
Saskatchewan	224,240	117,620	110,140	266,877
Alberta	554,500	307,710	286,670	594,897
BC\C.-B.	663,950	391,390	366,070	765,349
Nunavut	8,510	4,590	4,250	9,876
NW\T.N.-O.	9,030	3,890	3,780	11,128
Yukon	5,530	3,240	3,020	6,263
Outside/Hors du Canada	1,610	890	800	1,587
<b>TOTAL</b>	<b>5,309,240</b>	<b>3,104,740</b>	<b>2,901,000</b>	<b>5,916,157</b>

The 12 month period is from July 1999 to June 2000.

Sur 12 mois allant de juillet 1999 à juin 2000.

## Part II - Tables

Goods and Services Tax Credit (GSTC)

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

July 1999 - June 2000 benefit year based on the 1998 tax year (all money figures in thousands of dollars)

Net family income	Under 65 - Moins de 65 ans					
	No children - Sans enfant					
	Married - Marié		Not married - Non marié		Total	
	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant
		\$		\$		\$
Loss and Nil	5,040	1,850	134,100	26,511	139,510	28,435
\$1 to 5,000	44,540	16,853	646,240	128,302	692,530	145,500
5,000 to 10,000	64,100	24,432	1,209,080	269,218	1,274,610	293,932
10,000 to 15,000	114,310	44,782	812,280	239,981	927,200	284,885
15,000 to 20,000	129,320	50,819	594,860	179,909	724,550	230,806
20,000 to 25,000	134,950	53,101	509,410	154,026	644,660	207,189
25,000 to 30,000	147,680	45,707	453,070	100,576	601,070	146,325
30,000 to 35,000	118,310	11,545	148,170	7,818	266,500	19,365
35,000 and over	0	0	0	0	0	0
<b>Total</b>	<b>758,250</b>	<b>249,091</b>	<b>4,507,210</b>	<b>1,106,341</b>	<b>5,270,620</b>	<b>1,356,439</b>

	Under 65 - Moins de 65 ans					
	With 1 child - 1 enfant					
	Married - Marié		Not married - Non marié		Total	
	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant
		\$		\$		\$
Loss and Nil	3,320	1,665	10,580	5,302	13,920	6,971
\$1 to 5,000	19,240	9,591	38,730	19,401	58,000	29,000
5,000 to 10,000	23,470	11,725	113,920	57,162	137,420	68,896
10,000 to 15,000	46,330	23,194	116,670	58,547	163,030	81,750
15,000 to 20,000	48,090	24,082	67,910	34,068	116,020	58,159
20,000 to 25,000	51,410	25,748	53,950	27,044	105,390	52,801
25,000 to 30,000	58,470	24,319	47,820	20,125	106,310	44,451
30,000 to 35,000	62,720	10,839	36,840	6,653	0	0
35,000 and over	12,140	310	5,550	145	17,690	456
<b>Total</b>	<b>325,180</b>	<b>131,472</b>	<b>491,980</b>	<b>228,448</b>	<b>817,350</b>	<b>359,978</b>

	Under 65 - Moins de 65 ans					
	With 2 children - 2 enfants					
	Married - Marié		Not married - Non marié		Total	
	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant
		\$		\$		\$
Loss and Nil	3,570	2,158	5,930	3,597	9,510	5,757
\$1 to 5,000	17,520	10,543	18,760	11,360	36,290	21,907
5,000 to 10,000	19,660	11,865	55,080	33,418	74,750	45,291
10,000 to 15,000	45,820	27,734	74,340	45,114	120,190	72,857
15,000 to 20,000	48,670	29,455	38,340	23,249	87,030	52,713
20,000 to 25,000	54,250	32,855	29,330	17,784	83,610	50,652
25,000 to 30,000	61,030	31,766	24,450	12,859	85,490	44,633
30,000 to 35,000	68,160	18,869	19,060	5,448	87,240	24,322
35,000 and over	44,610	3,465	8,780	711	53,400	4,177
<b>Total</b>	<b>363,290</b>	<b>168,712</b>	<b>274,070</b>	<b>153,540</b>	<b>637,510</b>	<b>322,309</b>

## Partie II - Tableaux

Crédit pour la taxe sur les produits et services (CTPS)  
**Toutes les déclarations avec le crédit pour la TPS selon le nombre d'enfants, l'état civil, l'âge et le revenu familial net**  
 De juillet 1999 à juin 2000 selon le revenu d'imposition 1998 (en milliers de dollars)

Under 65 - Moins de 65 ans						Revenu familial net
With 3 or more children - 3 enfants ou plus						
Married - Marié		Not married - Non marié		Total		
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
	\$		\$		\$	
4,460	3,613	4,840	3,792	9,300	7,406	Perte et néant
13,810	10,808	10,240	7,748	24,060	18,561	1 à 5 000\$
12,020	9,136	21,530	16,049	33,560	25,190	5 000 à 10 000
29,660	22,613	32,810	24,342	62,470	46,960	10 000 à 15 000
31,050	23,598	20,530	15,593	51,590	39,195	15 000 à 20 000
31,670	23,995	10,780	8,087	42,460	32,086	20 000 à 25 000
33,180	22,180	7,560	4,994	40,740	27,178	25 000 à 30 000
34,200	14,389	5,250	2,158	39,460	16,549	30 000 à 35 000
40,040	6,324	3,880	607	43,930	6,933	35 000 et plus
<b>230,090</b>	<b>136,657</b>	<b>117,420</b>	<b>83,369</b>	<b>347,570</b>	<b>220,058</b>	<b>Total</b>
Under 65 - Moins de 65 ans						
Total						
Married - Marié		Not married - Non marié		Total		
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
	\$		\$		\$	
16,390	9,286	155,460	39,203	172,230	48,569	Perte et néant
95,110	47,795	713,970	166,811	810,870	214,969	1 à 5 000\$
119,250	57,158	1,399,610	375,846	1,520,340	433,309	5 000 à 10 000
236,120	118,324	1,036,100	367,983	1,272,880	486,452	10 000 à 15 000
257,130	127,954	721,630	252,818	979,200	380,872	15 000 à 20 000
272,280	135,698	603,480	206,941	876,130	342,729	20 000 à 25 000
300,350	123,972	532,890	138,553	833,610	262,587	25 000 à 30 000
283,390	55,643	209,320	22,077	492,780	77,730	30 000 à 35 000
96,790	10,101	18,210	1,465	115,020	11,568	35 000 et plus
<b>1,676,810</b>	<b>685,931</b>	<b>5,390,670</b>	<b>1,571,698</b>	<b>7,073,050</b>	<b>2,258,784</b>	<b>Total</b>
Over 65 - Plus de 65 ans						
With no children - Sans enfant						
Married - Marié		Not married - Non marié		Total		
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
	\$		\$		\$	
780	301	5,910	1,165	6,710	1,470	Perte et néant
8,520	3,351	15,180	3,032	23,750	6,393	1 à 5 000\$
9,370	3,595	42,990	9,991	52,500	13,613	5 000 à 10 000
21,240	8,159	701,010	205,564	722,780	213,825	10 000 à 15 000
89,390	34,897	269,040	80,432	358,520	115,348	15 000 à 20 000
188,750	73,683	145,820	43,818	334,630	117,516	20 000 à 25 000
124,870	39,245	98,950	22,332	223,860	61,585	25 000 à 30 000
79,700	7,937	28,960	1,561	108,670	9,499	30 000 à 35 000
0	0	0	0	0	0	35 000 et plus
<b>522,620</b>	<b>171,168</b>	<b>1,307,860</b>	<b>367,896</b>	<b>1,831,410</b>	<b>539,251</b>	<b>Total</b>

## Part II - Tables

Goods and Services Tax Credit (GSTC)

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

July 1999 - June 2000 benefit year based on the 1998 tax year (all money figures in thousands of dollars)

Net family income	Over 65 - Plus de 65 ans					
	With 1 child - 1 enfant					
	Married - Marié		Not married - Non marié		Total	
	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant
		\$		\$		\$
Loss and Nil	10	6	20	8	30	14
\$1 to 5,000	60	32	50	23	110	55
5,000 to 10,000	80	41	130	65	210	106
10,000 to 15,000	290	145	1,160	578	1,450	722
15,000 to 20,000	720	356	590	292	1,300	648
20,000 to 25,000	750	377	330	163	1,080	540
25,000 to 30,000	500	208	200	82	700	290
30,000 to 35,000	410	72	140	28	550	100
35,000 and over	70	2	0	0	90	2
<b>Total</b>	<b>2,890</b>	<b>1,239</b>	<b>2,620</b>	<b>1,238</b>	<b>5,510</b>	<b>2,477</b>

	Over 65 - Plus de 65 ans					
	With 2 children - 2 enfants					
	Married - Marié		Not married - Non marié		Total	
	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant
		\$		\$		\$
Loss and Nil						
\$1 to 5,000	20	12	10	8	30	20
5,000 to 10,000	20	12	30	20	50	32
10,000 to 15,000	60	38	210	122	270	161
15,000 to 20,000	180	108	90	52	270	160
20,000 to 25,000	180	107	40	26	220	133
25,000 to 30,000	110	59	20	11	130	71
30,000 to 35,000	100	28	20	5	120	33
35,000 and over	50	4	0	0	50	4
<b>Total</b>	<b>730</b>	<b>370</b>	<b>430</b>	<b>247</b>	<b>1,160</b>	<b>618</b>

	Over 65 - Plus de 65 ans					
	With 3 or more children - 3 enfants ou plus					
	Married - Marié		Not married - Non marié		Total	
	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant
		\$		\$		\$
Loss and Nil						
\$1 to 5,000	0	0	0	0	10	9
5,000 to 10,000	0	0	10	11	20	14
10,000 to 15,000	50	37	100	75	140	111
15,000 to 20,000	70	55	30	23	100	78
20,000 to 25,000	60	46	20	18	80	64
25,000 to 30,000	50	33	10	7	60	40
30,000 to 35,000	30	16	0	0	40	18
35,000 and over	20	4	0	0	30	6
<b>Total</b>	<b>290</b>	<b>197</b>	<b>190</b>	<b>143</b>	<b>480</b>	<b>341</b>



## Partie II - Tableaux

Crédit pour la taxe sur les produits et services (CTPS)  
 Toutes les déclarations avec le crédit pour la TPS selon le nombre d'enfants, l'état civil, l'âge et le revenu familial net  
 De juillet 1999 à juin 2000 selon le revenu d'imposition 1998 (en milliers de dollars)

Over 65 - Plus de 65 ans						Revenu familial net
Total						
Married - Marié		Not married - Non marié		Total		
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
	\$		\$		\$	
790	308	5,930	1,175	6,740	1,488	Perte et néant
8,600	3,398	15,240	3,068	23,900	6,477	1 à 5 000\$
9,480	3,650	43,170	10,087	52,790	13,765	5 000 à 10 000
21,640	8,379	702,470	206,339	724,640	214,820	10 000 à 15 000
90,360	35,417	269,750	80,798	360,190	116,233	15 000 à 20 000
189,740	74,213	146,210	44,025	336,010	118,254	20 000 à 25 000
125,530	39,545	99,180	22,432	224,750	61,986	25 000 à 30 000
80,240	8,053	29,120	1,596	109,370	9,651	30 000 à 35 000
140	10	30	4	180	14	35 000 et plus
<b>526,530</b>	<b>172,975</b>	<b>1,311,100</b>	<b>369,524</b>	<b>1,838,560</b>	<b>542,687</b>	<b>Total</b>
Grand total - Total global						
With no children - Sans enfant						
Married - Marié		Not married - Non marié		Total		
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
	\$		\$		\$	
5,850	2,165	140,170	27,708	146,410	29,950	Perte et néant
53,330	20,316	661,850	131,419	717,000	152,092	1 à 5 000\$
73,620	28,082	1,252,470	279,296	1,327,650	307,689	5 000 à 10 000
135,670	52,986	1,513,680	445,658	1,650,480	498,869	10 000 à 15 000
218,810	85,757	863,960	260,359	1,083,230	346,212	15 000 à 20 000
323,750	126,802	655,260	197,855	979,380	324,735	20 000 à 25 000
272,570	84,960	552,040	122,911	824,970	207,923	25 000 à 30 000
198,030	19,483	177,130	9,379	375,180	28,865	30 000 à 35 000
0	0	10	3	20	4	35 000 et plus
<b>1,281,630</b>	<b>420,553</b>	<b>5,816,570</b>	<b>1,474,588</b>	<b>7,104,320</b>	<b>1,896,340</b>	<b>Total</b>
Grand total - Total global						
With 1 child - 1 enfant						
Married - Marié		Not married - Non marié		Total		
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
	\$		\$		\$	
3,330	1,671	10,600	5,311	13,950	6,985	Perte et néant
19,310	9,628	38,790	19,427	58,130	29,064	1 à 5 000\$
23,560	11,768	114,050	57,228	137,640	69,005	5 000 à 10 000
46,630	23,343	117,840	59,129	164,490	82,480	10 000 à 15 000
48,810	24,441	68,500	34,360	117,330	58,809	15 000 à 20 000
52,160	26,126	54,280	27,208	106,470	53,344	20 000 à 25 000
58,970	24,528	48,020	20,209	107,010	44,744	25 000 à 30 000
63,130	10,912	36,980	6,680	100,130	17,595	30 000 à 35 000
12,210	312	5,560	146	17,770	458	35 000 et plus
<b>328,110</b>	<b>132,728</b>	<b>494,620</b>	<b>229,698</b>	<b>822,920</b>	<b>362,484</b>	<b>Total</b>

## Part II - Tables

## Partie II - Tableaux

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

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

Toutes les d clarations avec le cr dit pour la TPS selon le nombre d'enfants, l' tat civil, l' ge et le revenu familial net

July 1999 - June 2000 benefit year based on the 1998 tax year (all money figures in thousands of dollars)

De juillet 1999   juin 2000 selon le revenu d'imposition 1998 (en milliers de dollars)

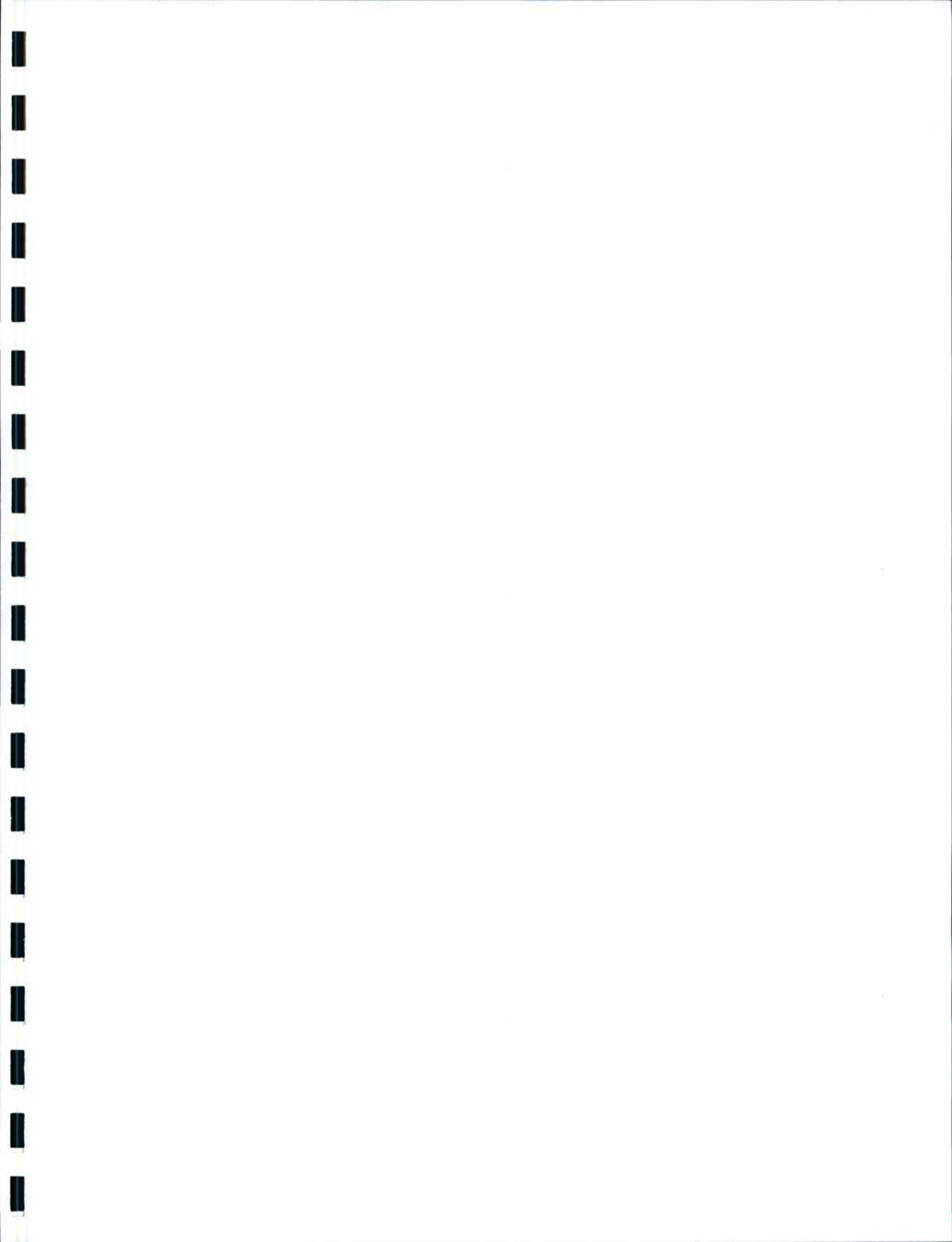
Net family income Revenu familial net	Grand total - Total global					
	With 2 children - 2 enfants					
	Married - Mari�		Not married - Non mari�		Total	
	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant
		\$		\$		\$
Loss and Nil - Perte et n�ant	3,570	2,160	5,930	3,599	9,510	5,761
\$1 to 5,000	17,550	10,559	18,780	11,369	36,330	21,932
5,000 to 10,000	19,680	11,878	55,110	33,440	74,810	45,326
10,000 to 15,000	45,890	27,773	74,560	45,240	120,460	73,022
15,000 to 20,000	48,850	29,565	38,430	23,301	87,300	52,874
20,000 to 25,000	54,430	32,964	29,380	17,810	83,840	50,788
25,000 to 30,000	61,140	31,827	24,470	12,871	85,630	44,705
30,000 to 35,000	68,270	18,899	19,080	5,454	87,370	24,357
35,000 and over	44,660	3,469	8,790	712	53,450	4,181
<b>Total</b>	<b>364,040</b>	<b>169,094</b>	<b>274,520</b>	<b>153,795</b>	<b>638,710</b>	<b>322,946</b>

	Grand total - Total global					
	With 3 or more children - 3 enfants ou plus					
	Married - Mari�		Not married - Non mari�		Total	
	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant
		\$		\$		\$
Loss and Nil - Perte et n�ant	4,460	3,613	4,840	3,792	9,300	7,406
\$1 to 5,000	13,830	10,818	10,250	7,756	24,080	18,580
5,000 to 10,000	12,020	9,141	21,550	16,061	33,580	25,207
10,000 to 15,000	29,710	22,652	32,900	24,417	62,620	47,074
15,000 to 20,000	31,130	23,656	20,560	15,618	51,700	39,278
20,000 to 25,000	31,730	24,044	10,810	8,105	42,550	32,155
25,000 to 30,000	33,230	22,214	7,570	5,001	40,810	27,219
30,000 to 35,000	34,240	14,405	5,250	2,160	39,500	16,568
35,000 and over	40,060	6,329	3,880	609	43,960	6,939
<b>Total</b>	<b>230,400</b>	<b>136,873</b>	<b>117,620</b>	<b>83,519</b>	<b>348,090</b>	<b>220,425</b>

	Grand total - Total global					
	Married - Mari�		Not married - Non mari�		Total	
	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant
		\$		\$		\$
Loss and Nil - Perte et n�ant	17,220	9,609	161,550	40,410	179,170	50,103
\$1 to 5,000	104,020	51,322	729,660	169,971	835,540	221,668
5,000 to 10,000	128,880	60,869	1,443,180	386,025	1,573,680	447,227
10,000 to 15,000	257,890	126,754	1,738,980	574,443	1,998,050	701,445
15,000 to 20,000	347,600	163,417	991,440	333,637	1,339,560	497,173
20,000 to 25,000	462,080	209,936	749,730	250,979	1,212,240	461,022
25,000 to 30,000	425,900	163,529	632,100	160,992	1,058,420	324,591
30,000 to 35,000	363,660	63,700	238,450	23,674	602,180	87,385
35,000 and over	96,940	10,111	18,250	1,469	115,200	11,582
<b>Total</b>	<b>2,204,180</b>	<b>859,248</b>	<b>6,703,320</b>	<b>1,941,601</b>	<b>8,914,040</b>	<b>2,802,196</b>



## Part II - Tables

Goods and Services Tax Credit (GSTC)

### All Returns with GSTC by Marital Status, Net Family Income and by Province

July 1999 - June 2000 benefit year based on the 1998 tax year (all money figures in thousands of dollars)

Net family income	Newfoundland and Labrador - Terre-Neuve et Labrador					
	Married - Marié		Not married - Non marié		Total	
	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant
		\$		\$		\$
Loss and Nil	200	105	4,984	1,112	5,204	1,221
\$1 to 5,000	954	427	22,967	5,044	23,974	5,482
5,000 to 10,000	4,627	2,147	26,433	7,229	31,080	9,381
10,000 to 12,500	4,513	2,256	24,230	8,120	28,751	10,378
12,500 to 15,000	3,718	1,853	14,009	4,681	17,738	6,536
15,000 to 17,500	4,033	1,870	8,255	2,763	12,289	4,632
17,500 to 20,000	7,582	3,313	6,161	2,074	13,745	5,388
20,000 to 22,500	7,565	3,353	5,526	1,874	13,094	5,228
22,500 to 25,000	6,594	3,008	4,703	1,600	11,303	4,609
25,000 to 30,000	11,805	4,564	6,678	1,762	18,489	6,327
30,000 to 35,000	9,682	1,683	2,298	242	11,981	1,925
35,000 and over	2,124	186	177	13	2,302	199
<b>Total</b>	<b>63,397</b>	<b>24,765</b>	<b>126,421</b>	<b>36,514</b>	<b>189,950</b>	<b>61,306</b>

	Prince Edward Island - Île-du-Prince-Édouard					
	Married - Marié		Not married - Non marié		Total	
	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant
		\$		\$		\$
Loss and Nil	36	19	400	103	436	122
\$1 to 5,000	162	78	2,985	676	3,151	754
5,000 to 10,000	370	166	6,413	1,657	6,789	1,824
10,000 to 12,500	377	171	6,182	1,963	6,565	2,135
12,500 to 15,000	561	273	4,693	1,613	5,257	1,886
15,000 to 17,500	661	316	3,192	1,108	3,855	1,424
17,500 to 20,000	1,353	601	2,492	866	3,847	1,468
20,000 to 22,500	1,384	627	2,063	705	3,447	1,332
22,500 to 25,000	1,394	654	1,719	583	3,113	1,237
25,000 to 30,000	2,662	1,072	2,621	691	5,288	1,764
30,000 to 35,000	2,437	472	737	78	3,174	550
35,000 and over	848	93	44	4	892	96
<b>Total</b>	<b>12,245</b>	<b>4,540</b>	<b>33,541</b>	<b>10,047</b>	<b>45,814</b>	<b>14,593</b>

	Nova Scotia - Nouvelle-Écosse					
	Married - Marié		Not married - Non marié		Total	
	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant
		\$		\$		\$
Loss and Nil	390	224	6,418	1,601	6,835	1,830
\$1 to 5,000	1,750	858	29,536	6,633	31,385	7,511
5,000 to 10,000	3,730	1,708	48,334	13,124	52,111	14,842
10,000 to 12,500	3,858	1,801	37,167	12,669	41,046	14,474
12,500 to 15,000	4,070	1,985	29,508	10,215	33,589	12,202
15,000 to 17,500	4,552	2,174	19,451	662	24,008	8,836
17,500 to 20,000	7,324	3,312	14,534	4,946	21,862	8,259
20,000 to 22,500	9,240	4,059	12,398	4,190	21,640	8,249
22,500 to 25,000	8,576	3,849	10,820	3,621	19,397	7,471
25,000 to 30,000	15,498	5,873	17,297	4,419	32,799	10,293
30,000 to 35,000	13,365	2,267	5,828	568	19,193	2,835
35,000 and over	3,376	320	424	35	3,800	355
<b>Total</b>	<b>75,729</b>	<b>28,431</b>	<b>231,715</b>	<b>68,682</b>	<b>307,665</b>	<b>97,157</b>

## Partie II - Tableaux

### Crédit pour la taxe sur les produits et services (TPS) Toutes les déclarations avec le crédit pour la TPS selon l'état civil, le revenu familial net et par province

De juillet 1999 à juin 2000 selon le revenu d'imposition 1998 (en milliers de dollars)

New Brunswick - Nouveau-Brunswick						Revenu familial net
Married - Marié		Not married - Non marié		Total		
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
	\$		\$		\$	
226	119	4,343	1,075	4,578	1,196	Perte et néant
1,255	591	19,691	4,506	20,984	5,104	1 à 5 000\$
3,920	1,741	45,241	12,333	49,190	14,080	5 000 à 10 000
4,271	2,140	32,762	11,064	37,072	13,213	10 000 à 12 500
3,622	1,744	23,114	7,728	26,745	9,474	12 500 à 15 000
3,987	1,861	15,430	5,143	19,418	7,004	15 000 à 17 500
7,053	3,102	11,901	3,992	18,958	7,094	17 500 à 20 000
8,130	3,562	10,366	3,456	18,500	7,019	20 000 à 22 500
7,560	3,403	8,986	3,000	16,549	6,404	22 500 à 25 000
14,296	5,471	13,249	3,398	27,552	8,870	25 000 à 30 000
12,073	2,104	4,263	426	16,336	2,530	30 000 à 35 000
3,111	304	342	29	3,454	333	35 000 et plus
<b>69,504</b>	<b>26,140</b>	<b>189,688</b>	<b>56,149</b>	<b>259,336</b>	<b>82,320</b>	<b>Total</b>

Quebec - Québec						Revenu familial net
Married - Marié		Not married - Non marié		Total		
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
	\$		\$		\$	
2,044	1,062	33,718	7,740	35,872	8,825	Perte et néant
18,740	9,083	184,959	41,554	204,235	50,746	1 à 5 000\$
33,347	15,653	462,029	128,571	495,924	144,336	5 000 à 10 000
35,072	17,672	256,555	78,683	291,877	96,405	10 000 à 12 500
38,560	18,554	217,457	69,035	256,158	87,620	12 500 à 15 000
37,570	17,923	143,706	46,521	181,356	64,462	15 000 à 17 500
55,151	24,800	115,115	37,703	170,324	32,517	17 500 à 20 000
69,627	30,784	101,983	33,592	171,677	64,391	20 000 à 22 500
65,683	29,517	94,992	31,475	160,755	61,012	22 500 à 25 000
121,305	46,404	160,613	41,260	282,045	87,685	25 000 à 30 000
103,334	18,145	56,789	5,544	160,143	23,692	30 000 à 35 000
27,068	2,710	4,156	314	31,229	3,025	35 000 et plus
<b>607,501</b>	<b>232,307</b>	<b>1,832,072</b>	<b>521,991</b>	<b>2,441,595</b>	<b>754,716</b>	<b>Total</b>

Ontario						Revenu familial net
Married - Marié		Not married - Non marié		Total		
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
	\$		\$		\$	
6,040	3,119	58,517	13,518	64,696	16,667	Perte et néant
39,598	19,160	255,103	58,096	295,291	77,376	1 à 5 000\$
42,404	19,981	463,459	119,056	506,375	139,142	5 000 à 10 000
34,997	16,783	340,054	112,050	375,265	128,876	10 000 à 12 500
45,405	22,382	264,498	91,768	310,030	114,177	12 500 à 15 000
52,960	25,593	195,811	67,777	248,873	93,392	15 000 à 17 500
64,665	30,258	158,275	54,334	223,030	84,612	17 500 à 20 000
70,486	32,631	142,755	48,390	213,320	81,041	20 000 à 22 500
72,906	33,566	130,434	43,927	203,410	78	22 500 à 25 000
141,347	54,066	240,519	61,164	382,030	115,254	25 000 à 30 000
121,592	20,915	94,482	9,457	216,104	30,377	30 000 à 35 000
31,605	3,369	7,347	600	38,956	3,969	35 000 et plus
<b>724,005</b>	<b>281,822</b>	<b>2,351,254</b>	<b>680,136</b>	<b>3,077,380</b>	<b>962,392</b>	<b>Total</b>

## Part II - Tables

Goods and Services Tax Credit (GSTC)

**All Returns with GSTC by Marital Status, Net Family Income and by Province**

July 1999 - June 2000 benefit year based on the 1998 tax year (all money figures in thousands of dollars)

Net family income	Manitoba					
	Married - Marié		Not married - Non marié		Total	
	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant
		\$		\$		\$
Loss and Nil	3,131	2,105	12,348	4,000	15,482	6,106
\$1 to 5,000	4,666	2,530	29,710	7,220	34,416	9,757
5,000 to 10,000	3,758	1,845	50,249	13,143	54,030	14,993
10,000 to 12,500	3,078	1,499	37,808	12,262	40,901	13,763
12,500 to 15,000	5,393	2,789	32,948	10,999	38,344	13,788
15,000 to 17,500	5,507	2,691	23,078	7,758	28,588	10,450
17,500 to 20,000	7,841	3,683	18,063	6,083	25,908	9,767
20,000 to 22,500	9,426	4,380	16,110	5,375	25,541	9,756
22,500 to 25,000	9,051	4,179	14,147	4,725	23,205	8,906
25,000 to 30,000	16,962	6,660	23,311	5,878	40,279	12,539
30,000 to 35,000	15,173	2,805	8,283	795	23,458	3,600
35,000 and over	4,491	491	606	50	5,098	541
<b>Total</b>	<b>88,477</b>	<b>35,655</b>	<b>266,661</b>	<b>78,288</b>	<b>355,250</b>	<b>113,966</b>

	Saskatchewan					
	Married - Marié		Not married - Non marié		Total	
	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant
		\$		\$		\$
Loss and Nil	973	628	6,473	2,274	7,457	2,905
\$1 to 5,000	4,224	2,446	25,468	7,176	29,739	9,632
5,000 to 10,000	3,867	1,934	42,113	11,623	46,018	13,565
10,000 to 12,500	3,365	1,667	33,968	11,332	37,357	13,004
12,500 to 15,000	6,439	3,319	27,760	9,460	34,203	12,780
15,000 to 17,500	6,110	3,129	18,241	6,259	24,363	9,390
17,500 to 20,000	8,308	3,863	14,176	4,847	22,495	8,713
20,000 to 22,500	9,169	4,203	12,583	4,260	21,756	8,465
22,500 to 25,000	8,602	3,978	11,261	3,802	19,868	7,781
25,000 to 30,000	15,135	5,962	18,886	4,800	34,027	10,764
30,000 to 35,000	12,830	2,399	6,554	670	19,385	3,069
35,000 and over	3,873	439	546	50	4,419	488
<b>Total</b>	<b>82,895</b>	<b>33,967</b>	<b>218,029</b>	<b>66,554</b>	<b>301,088</b>	<b>100,555</b>

	Alberta					
	Married - Marié		Not married - Non marié		Total	
	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant
		\$		\$		\$
Loss and Nil	1,177	707	7,956	2,491	9,143	3,200
\$1 to 5,000	9,971	5,141	64,143	16,354	74,271	21,527
5,000 to 10,000	10,330	4,986	114,519	30,812	124,977	35,824
10,000 to 12,500	7,720	3,721	63,187	20,827	70,971	24,561
12,500 to 15,000	11,974	6,060	77,669	25,615	89,695	31,687
15,000 to 17,500	11,992	5,926	56,465	18,948	68,493	24,882
17,500 to 20,000	13,877	6,780	42,793	14,494	56,691	21,280
20,000 to 22,500	20,106	9,324	38,580	13,015	58,712	22,346
22,500 to 25,000	21,809	9,934	35,510	11,891	57,331	21,828
25,000 to 30,000	37,002	14,432	63,255	16,110	100,296	30,550
30,000 to 35,000	31,152	5,757	24,201	2,400	55,361	8,158
35,000 and over	9,797	1,093	1,925	161	11,723	1,255
<b>Total</b>	<b>186,907</b>	<b>73,863</b>	<b>590,203</b>	<b>173,118</b>	<b>777,664</b>	<b>247,099</b>

## Partie II - Tableaux

### Crédit pour la taxe sur les produits et services (TPS) Toutes les déclarations avec le crédit pour la TPS selon l'état civil, le revenu familial net et par province

De juillet 1999 à juin 2000 selon le revenu d'imposition 1998 (en milliers de dollars)

British Columbia - Colombie-Britannique						Revenu familial net
Married - Marié		Not married - Non marié		Total		
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
	\$		\$		\$	
2,967	1,504	26,106	6,401	29,152	7,921	Perte et néant
22,304	10,812	92,442	21,991	115,035	32,861	1 à 5 000\$
22,082	10,485	181,273	47,519	203,618	58,058	5 000 à 10 000
17,613	8,543	116,250	40,759	133,978	49,327	10 000 à 12 500
22,552	11,160	95,404	32,279	118,025	43,453	12 500 à 15 000
20,314	9,804	67,477	22,400	87,837	32,215	15 000 à 17 500
25,948	11,970	54,300	18,043	80,281	30,021	17 500 à 20 000
27,212	12,349	48,468	16,090	75,709	28,445	20 000 à 22 500
26,575	12,046	44,467	14,733	71,072	26,786	22 500 à 25 000
49,075	18,633	84,024	21,046	133,151	39,688	25 000 à 30 000
41,301	6,978	34,329	3,406	75,645	10,386	30 000 à 35 000
10,271	1,054	2,550	201	12,823	1,255	35 000 et plus
<b>288,214</b>	<b>115,339</b>	<b>847,090</b>	<b>244,869</b>	<b>1,136,326</b>	<b>360,418</b>	<b>Total</b>
Northwest Territories - Territoires du Nord-Ouest						
Married - Marié		Not married - Non marié		Total		
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
	\$		\$		\$	
5	2	62	22	67	24	Perte et néant
196	95	1,805	482	2,005	578	1 à 5 000\$
309	155	2,162	702	2,475	858	5 000 à 10 000
256	135	1,190	430	1,446	564	10 000 à 12 500
281	156	1,197	444	1,480	600	12 500 à 15 000
298	172	881	325	1,179	498	15 000 à 17 500
290	166	700	262	991	428	17 500 à 20 000
397	214	569	211	966	425	20 000 à 22 500
343	201	557	206	900	407	22 500 à 25 000
550	285	968	282	1,518	567	25 000 à 30 000
483	132	399	55	882	187	30 000 à 35 000
265	41	81	9	346	50	35 000 et plus
<b>3,673</b>	<b>1,754</b>	<b>10,571</b>	<b>3,430,083</b>	<b>14,255</b>	<b>5,186,726</b>	<b>Total</b>
Yukon						
Married - Marié		Not married - Non marié		Total		
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
	\$		\$		\$	
26	13	214	71	241	84	Perte et néant
179	89	810	230	989	319	1 à 5 000\$
127	63	927	249	1,055	313	5 000 à 10 000
79	39	730	234	811	273	10 000 à 12 500
92	43	617	210	709	252	12 500 à 15 000
99	49	514	181	614	230	15 000 à 17 500
121	59	406	143	527	201	17 500 à 20 000
118	55	376	134	494	189	20 000 à 22 500
120	58	348	121	468	179	22 500 à 25 000
249	100	654	178	903	278	25 000 à 30 000
209	40	270	31	479	71	30 000 à 35 000
83	9	46	4	129	12	35 000 et plus
<b>1,502</b>	<b>616</b>	<b>5,912</b>	<b>1,784</b>	<b>7,419</b>	<b>2,401</b>	<b>Total</b>

## Part II - Tables

## Partie II - Tableaux

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

All Returns with GSTC by Marital Status, Net Family Income and by Province

Toutes les déclarations avec le crédit pour la TPS selon l'état civil, le revenu familial net et par province

July 1999 - June 2000 benefit year based on the 1998 tax year (all money figures in thousands of dollars)

De juillet 1999 à juin 2000 selon le revenu d'imposition 1998 (en milliers de dollars)

Net family income Revenu familial net	Nunavut					
	Married - Marié		Not married - Non marié		Total	
	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant
		\$		\$		\$
Loss and Nil - Perte et néant	0	0	0	0	0	0
\$1 to 5,000	0	0	2	0	2	0
5,000 to 10,000	0	0	0	0	0	0
10,000 to 12,500	0	0	0	0	0	0
12,500 to 15,000	0	0	0	0	0	0
15,000 to 17,500	0	0	0	0	0	0
17,500 to 20,000	0	0	0	0	0	0
20,000 to 22,500	0	0	0	0	0	0
22,500 to 25,000	0	0	0	0	0	0
25,000 to 30,000	1	1	0	0	1	1
30,000 to 35,000	0	0	0	0	0	0
35,000 and over	1	0	0	0	0	0
<b>Total</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>0</b>	<b>3</b>	<b>1</b>

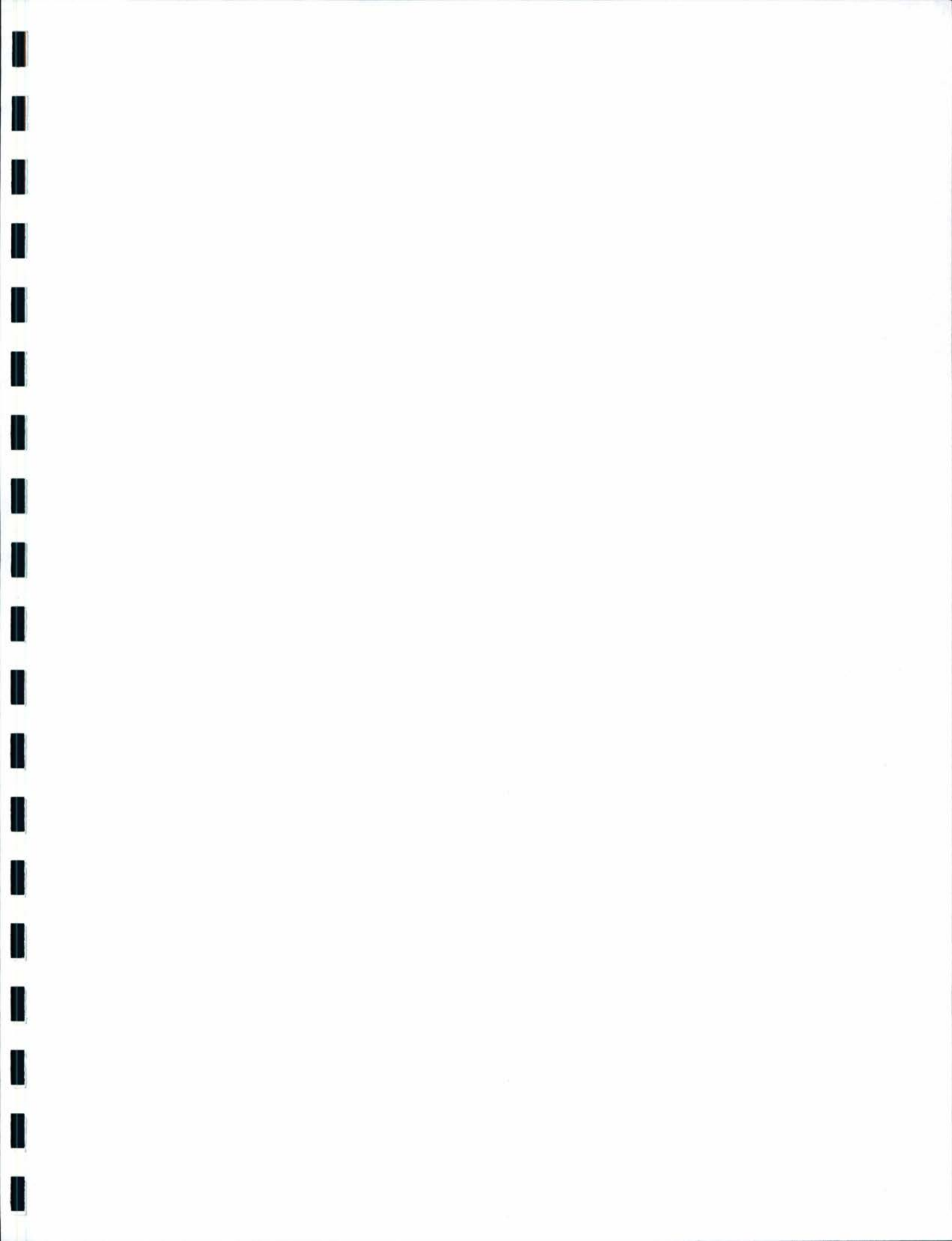
  

	Outside Canada - Hors du Canada					
	Married - Marié		Not married - Non marié		Total	
	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant
		\$		\$		\$
Loss and Nil - Perte et néant	1	1	6	1	7	2
\$1 to 5,000	25	12	38	7	63	19
5,000 to 10,000	8	5	32	7	40	11
10,000 to 12,500	11	6	10	3	21	8
12,500 to 15,000	9	4	9	2	18	6
15,000 to 17,500	3	1	14	4	17	6
17,500 to 20,000	4	1	11	3	15	5
20,000 to 22,500	3	1	5	2	8	3
22,500 to 25,000	4	2	3	1	7	3
25,000 to 30,000	16	7	20	5	36	12
30,000 to 35,000	25	4	12	1	37	5
35,000 and over	24	3	1	0	25	3
<b>Total</b>	<b>133</b>	<b>48</b>	<b>161</b>	<b>37</b>	<b>294</b>	<b>84</b>

	All Canada - Tout le Canada					
	Married - Marié		Not married - Non marié		Total	
	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant
		\$		\$		\$
Loss and Nil - Perte et néant	17,216	9,609	161,545	40,410	179,170	50,103
\$1 to 5,000	104,024	51,322	729,659	169,971	835,540	221,668
5,000 to 10,000	128,879	60,869	1,443,184	386,025	1,573,682	447,227
10,000 to 12,500	115,210	56,433	950,093	310,396	1,066,061	366,983
12,500 to 15,000	142,676	70,322	788,883	264,048	931,991	334,463
15,000 to 17,500	148,086	71,509	552,515	185,848	700,890	257,421
17,500 to 20,000	199,517	91,909	438,927	147,789	638,674	239,752
20,000 to 22,500	232,863	105,541	391,782	131,294	624,864	236,888
22,500 to 25,000	229,217	104,395	357,947	119,686	587,378	224,133
25,000 to 30,000	425,903	163,529	632,095	160,992	1,058,415	324,591
30,000 to 35,000	636,656	63,700	238,445	23,674	602,178	87,385
35,000 and over	96,936	10,111	18,245	1,469	115,196	11,582
<b>Total</b>	<b>2,204,183</b>	<b>859,248</b>	<b>6,703,320</b>	<b>1,941,601</b>	<b>8,914,039</b>	<b>2,802,196</b>





## Part II - Tables

### Goods and Services Tax Credit (GSTC)

#### All Returns with GSTC by Number of Children, Marital Status, Age, and by Province

July 1999 - June 2000 benefit year based on the 1998 tax year (all money figures in thousands of dollars)

Province	Under 65 - Moins de 65					
	Married - Marié		Not married - Non marié		Total	
	# of families # de familles	Amount paid Montant payé	# of families # de familles	Amount paid Montant payé	# of families # de familles	Amount paid Montant payé
Nfld. and Lab./T.-N. et Lab.	24,130	7,972	84,640	20,339	108,770	28,311
P.E.I./Î.-P.-É.	4,070	1,276	21,920	5,603	25,990	6,879
N.S./N.-É.	28,760	9,266	150,590	36,940	179,350	46,206
N.B./N.-B.	25,850	8,374	124,110	30,679	149,960	39,053
Quebec/Québec	210,460	68,300	1,248,660	307,556	1,459,120	375,856
Ontario	244,870	80,870	1,579,750	386,510	1,824,620	467,380
Manitoba	26,490	8,535	172,360	42,390	198,850	50,925
Saskatchewan	25,030	8,237	131,940	32,559	156,970	40,796
Alberta	65,000	21,238	412,850	102,890	477,850	124,128
B.C./C.-B.	102,110	34,522	568,980	138,062	671,090	172,584
Yukon Terr./T. du Yukon	620	208	4,240	1,052	4,860	1,260
N.W.T./T.N.-O.	830	280	7,040	1,728	7,870	2,008
Outside Canada/Hors du Can.	40	11	150	30	190	41
<b>Total</b>	<b>758,250</b>	<b>249,089</b>	<b>4,507,210</b>	<b>1,106,338</b>	<b>5,265,460</b>	<b>1,355,427</b>

Province	Under 65 - Moins de 65					
	Married - Marié		Not married - Non marié		Total	
	# of families # de familles	Amount paid Montant payé	# of families # de familles	Amount paid Montant payé	# of families # de familles	Amount paid Montant payé
Nfld. and Lab./T.-N. et Lab.	11,170	4,490	10,960	5,284	22,130	9,774
P.E.I./Î.-P.-É.	0	0	2,680	1,284	2,680	1,284
N.S./N.-É.	10,810	4,238	19,220	9,218	30,030	13,455
N.B./N.-B.	10,640	4,171	17,020	8,198	27,660	12,368
Quebec/Québec	90,550	35,559	128,110	59,215	218,660	94,774
Ontario	107,040	43,859	170,660	78,749	277,700	122,608
Manitoba	11,870	4,747	18,360	8,641	30,230	13,388
Saskatchewan	10,440	4,275	16,730	7,931	27,170	12,206
Alberta	25,950	10,361	42,700	19,702	68,650	30,063
B.C./C.-B.	43,940	18,681	63,600	29,315	107,540	47,996
Yukon	240	99	600	277	840	376
N.W.T./T.N.-O.	740	327	1,330	632	2,070	959
Outside Canada/Hors du Can.	30	11	10	5	40	16
<b>Total</b>	<b>325,180</b>	<b>131,472</b>	<b>491,980</b>	<b>228,448</b>	<b>817,160</b>	<b>359,921</b>

Province	Under 65 - Moins de 65					
	Married - Marié		Not married - Non marié		Total	
	# of families # de familles	Amount paid Montant payé	# of families # de familles	Amount paid Montant payé	# of families # de familles	Amount paid Montant payé
Nfld. and Lab./T.-N. et Lab.	10,650	5,045	4,720	2,738	15,370	7,783
P.E.I./Î.-P.-É.	2,030	845	1,280	734	3,310	1,579
N.S./N.-É.	11,840	5,241	10,660	6,173	22,500	11,414
N.B./N.-B.	11,470	5,068	7,950	4,607	19,420	9,676
Quebec/Québec	96,440	43,504	60,830	34,139	157,270	77,643
Ontario	121,580	57,193	102,260	56,811	223,840	114,004
Manitoba	14,430	6,534	10,630	6,021	25,060	12,555
Saskatchewan	13,040	6,105	10,150	5,788	23,190	11,892
Alberta	31,240	14,218	25,910	14,321	57,150	28,539
B.C./C.-B.	49,530	24,458	38,610	21,618	88,140	46,076
Yukon	300	140	330	181	630	321
N.W.T./T.N.-O.	690	346	730	409	1,420	754
Outside Canada/Hors du Can.	50	16	0	0	50	16
<b>Total</b>	<b>363,290</b>	<b>168,712</b>	<b>274,070</b>	<b>153,540</b>	<b>637,360</b>	<b>322,252</b>

**Crédit pour la taxe sur les produits et services (CTPS)**  
**Toutes les décl. avec le crédit pour la TPS selon le nombre d'enfants, l'état civil, l'âge et la province**  
 De juillet 1999 à juin 2000 selon le revenu d'imposition 1998 (en milliers de dollars)

Under 65 - Moins de 65						Province
3 or more children - 3 enfants au plus						
Married - Marié		Not married - Non marié		Total		
# of families # de familles	Amount paid Montant payé	# of families # de familles	Amount paid Montant payé	# of families # de familles	Amount paid Montant payé	
4,250	2,523	1,560	1,114	5,810	3,637	Nfld. and Lab./T.-N. et Lab.
1,570	808	540	385	2,110	1,192	P.E.I./Î.-P.-É.
6,390	3,647	4,030	2,885	10,420	6,532	N.S./N.-É.
5,380	3,006	2,510	1,771	7,890	4,777	N.B./N.-B.
58,260	33,978	21,290	14,989	79,550	48,967	Quebec/Québec
74,760	44,018	44,600	31,366	119,360	75,384	Ontario
13,720	8,707	6,140	4,545	19,860	13,252	Manitoba
13,020	8,220	7,430	5,575	20,450	13,795	Saskatchewan
24,790	14,920	12,530	8,927	37,320	23,848	Alberta
26,650	16,027	16,080	11,325	42,730	27,352	B.C./C.-B.
190	113	180	117	370	230	Yukon
1,090	681	540	370	1,630	1,051	N.W.T./T.N.-O.
20	9	0	0	20	9	Outside Canada/Hors du Can.
<b>230,090</b>	<b>136,657</b>	<b>117,420</b>	<b>83,369</b>	<b>347,510</b>	<b>220,026</b>	<b>Total</b>

Under 65 - Moins de 65						Province
Total						
Married - Marié		Not married - Non marié		Total		
# of families # de familles	Amount paid Montant payé	# of families # de familles	Amount paid Montant payé	# of families # de familles	Amount paid Montant payé	
50,200	20,030	101,880	29,475	152,080	49,506	Nfld. and Lab./T.-N. et Lab.
9,450	3,585	26,420	8,005	35,870	11,590	P.E.I./Î.-P.-É.
57,800	22,392	184,490	55,215	242,290	77,607	N.S./N.-É.
53,340	20,619	151,590	45,255	204,930	65,874	N.B./N.-B.
455,720	181,342	1,458,890	415,899	1,914,610	597,240	Quebec/Québec
548,250	225,939	1,897,270	553,436	2,445,520	779,376	Ontario
66,510	28,523	207,490	61,597	274,000	90,120	Manitoba
61,520	26,837	166,240	51,853	227,760	78,690	Saskatchewan
146,980	60,738	493,990	145,841	640,970	206,578	Alberta
222,220	93,687	687,260	200,321	909,480	294,007	B.C./C.-B.
1,340	560	5,360	1,627	6,700	2,187	Yukon
3,350	1,633	9,640	3,139	12,990	4,772	N.W.T./T.N.-O.
130	47	160	36	290	83	Outside Canada/Hors du Can.
<b>1,676,810</b>	<b>685,931</b>	<b>5,390,670</b>	<b>1,571,698</b>	<b>7,067,480</b>	<b>2,257,630</b>	<b>Total</b>

Over 65 - Plus de 65						Province
With no children - Sans enfant						
Married - Marié		Not married - Non marié		Total		
# of families # de familles	Amount paid Montant payé	# of families # de familles	Amount paid Montant payé	# of families # de familles	Amount paid Montant payé	
13,120	4,697	24,470	7,009	37,590	11,705	Nfld. and Lab./T.-N. et Lab.
2,770	946	7,080	2,026	9,850	2,972	P.E.I./Î.-P.-É.
17,820	5,987	47,080	13,397	64,900	19,384	N.S./N.-É.
16,090	5,485	37,990	10,847	54,080	16,333	N.B./N.-B.
150,900	50,567	372,400	105,783	523,300	156,350	Quebec/Québec
173,900	55,059	452,140	125,980	626,040	181,038	Ontario
21,680	6,990	58,890	16,551	80,570	23,540	Manitoba
21,140	7,019	51,520	14,566	72,660	21,584	Saskatchewan
39,500	12,933	95,750	27,070	135,250	40,003	Alberta
65,290	21,344	159,170	44,275	224,460	65,619	B.C./C.-B.
150	52	550	154	700	207	Yukon
250	89	830	238	1,080	326	N.W.T./T.N.-O.
				0		Outside Canada/Hors du Can.
<b>522,620</b>	<b>171,168</b>	<b>1,307,860</b>	<b>367,896</b>	<b>1,830,480</b>	<b>539,064</b>	<b>Total</b>

## Part II - Tables

### Goods and Services Tax Credit (GSTC)

#### All Returns with GSTC by Number of Children, Marital Status, Age, and by Province

July 1999 - June 2000 benefit year based on the 1998 tax year (all money figures in thousands of dollars)

Province	Over 65 - Plus de 65 With 1 child - 1 enfant					
	Married - Marié		Not married - Non marié		Total	
	# of families # de familles	Amount paid Montant payé	# of families # de familles	Amount paid Montant payé	# of families # de familles	Amount paid Montant payé
Nfld. and Lab./T.-N. et Lab.	70	32	50	26	120	59
P.E.I./Î.-P.-É.	20	8	10	7	30	15
N.S./N.-É.	90	38	110	51	200	89
N.B./N.-B.	60	27	80	37	140	64
Quebec/Québec	590	250	400	188	990	437
Ontario	1,050	447	880	411	1,930	858
Manitoba	190	82	200	96	390	179
Saskatchewan	160	74	190	88	350	162
Alberta	250	110	270	129	520	238
B.C./C.-B.	360	149	370	173	730	322
Yukon	0	0	0	0	0	0
N.W.T./T.N.-O.	40	19	60	31	100	50
Outside Canada/Hors du Can.	0	0	0	0	0	0
<b>Total</b>	<b>2,890</b>	<b>1,239</b>	<b>2,620</b>	<b>1,238</b>	<b>5,510</b>	<b>2,477</b>

	Over 65 - Plus de 65 With 2 children - 2 enfants					
	Married - Marié		Not married - Non marié		Total	
	# of families # de familles	Amount paid Montant payé	# of families # de familles	Amount paid Montant payé	# of families # de familles	Amount paid Montant payé
Nfld. and Lab./T.-N. et Lab.	0	0	0	0	0	0
P.E.I./Î.-P.-É.	0	0	0	0	0	0
N.S./N.-É.	10	5	10	7	20	13
N.B./N.-B.	10	6	0	0	10	6
Quebec/Québec	140	71	60	34	200	105
Ontario	290	143	130	77	420	220
Manitoba	60	31	40	24	100	54
Saskatchewan	40	21	50	27	90	47
Alberta	70	35	40	24	110	59
B.C./C.-B.	90	48	60	36	150	84
Yukon	0	0	0	0	0	0
N.W.T./T.N.-O.	20	7	20	13	40	20
Outside Canada/Hors du Can.	0	0	0	0	0	0
<b>Total</b>	<b>730</b>	<b>370</b>	<b>430</b>	<b>247</b>	<b>1,160</b>	<b>618</b>

	Over 65 - Plus de 65 With 3 or more children - 3 enfants ou plus					
	Married - Marié		Not married - Non marié		Total	
	# of families # de familles	Amount paid Montant payé	# of families # de familles	Amount paid Montant payé	# of families # de familles	Amount paid Montant payé
Nfld. and Lab./T.-N. et Lab.	0	0	0	0	0	0
P.E.I./Î.-P.-É.	0	0	0	0	0	0
N.S./N.-É.	0	0	0	0	0	0
N.B./N.-B.	0	0	0	0	0	0
Quebec/Québec	50	31	10	13	60	44
Ontario	100	68	60	44	160	113
Manitoba	40	25	20	15	60	40
Saskatchewan	20	13	20	15	40	28
Alberta	30	19	30	25	60	44
B.C./C.-B.	40	26	30	19	70	45
Yukon	0	0	0	0	0	0
N.W.T./T.N.-O.	0	0	10	8	10	8
Outside Canada/Hors du Can.	0	0	0	0	0	0
<b>Total</b>	<b>290</b>	<b>197</b>	<b>190</b>	<b>143</b>	<b>480</b>	<b>340</b>

**Crédit pour la taxe sur les produits et services (CTPS)**  
**Toutes les décl. avec le crédit pour la TPS selon le nombre d'enfants, l'état civil, l'âge et la province**  
 De juillet 1999 à juin 2000 selon le revenu d'imposition 1998 (en milliers de dollars)

Over 65 - Plus de 65						Province
Total						
Married - Marié		Not married - Non marié		Total		
# of families # de familles	Amount paid Montant payé	# of families # de familles	Amount paid Montant payé	# of families # de familles	Amount paid Montant payé	
13,200	4,733	24,530	7,038	37,730	11,770	Nfld. and Lab./T.-N. et Lab.
2,800	956	7,090	2,034	9,890	2,989	P.E.I./Î.-P.-É.
17,920	6,035	47,200	13,459	65,120	19,494	N.S./N.-É.
16,160	5,521	38,070	10,888	54,230	16,409	N.B./N.-B.
151,670	50,919	372,870	106,017	524,540	156,936	Quebec/Québec
175,350	55,718	453,210	126,511	628,560	182,229	Ontario
21,960	7,128	59,150	16,686	81,110	23,814	Manitoba
21,360	7,126	51,770	14,696	73,130	21,822	Saskatchewan
39,850	13,096	96,100	27,248	135,950	40,344	Alberta
65,780	21,567	159,630	44,502	225,410	66,070	B.C./C.-B.
160	56	560	157	720	213	Yukon
320	118	920	288	1,240	407	N.W.T./T.N.-O.
0	0	0	0	0	0	Outside Canada/Hors du Can.
<b>526,530</b>	<b>172,975</b>	<b>1,311,100</b>	<b>369,524</b>	<b>1,837,630</b>	<b>542,499</b>	<b>Total</b>

Total under 65 - Moins de 65						Province
No children - Sans enfant						
Married - Marié		Not married - Non marié		Total		
# of families # de familles	Amount paid Montant payé	# of families # de familles	Amount paid Montant payé	# of families # de familles	Amount paid Montant payé	
37,250	12,671	109,110	27,349	146,360	40,020	Nfld. and Lab./T.-N. et Lab.
6,840	2,222	29,030	7,638	35,870	9,860	P.E.I./Î.-P.-É.
46,580	15,255	197,690	50,345	244,270	65,600	N.S./N.-É.
41,940	13,859	162,120	41,532	204,060	55,391	N.B./N.-B.
361,450	118,899	1,621,360	413,410	1,982,810	532,309	Quebec/Québec
419,150	136,074	2,032,640	512,664	2,451,790	648,738	Ontario
48,180	15,529	231,270	58,946	279,450	74,475	Manitoba
46,180	15,259	183,470	47,129	229,650	62,388	Saskatchewan
104,570	34,198	508,710	129,988	613,280	164,186	Alberta
167,600	55,944	728,340	182,381	895,940	238,325	B.C./C.-B.
770	261	4,800	1,207	5,570	1,468	Yukon
1,090	371	7,870	1,967	8,960	2,338	N.W.T./T.N.-O.
40	13	150	31	190	44	Outside Canada/Hors du Can.
<b>1,281,630</b>	<b>420,553</b>	<b>5,816,570</b>	<b>1,474,588</b>	<b>7,098,200</b>	<b>1,895,142</b>	<b>Total</b>

Total						Province
With 1 child - 1 enfant						
Married - Marié		Not married - Non marié		Total		
# of families # de familles	Amount paid Montant payé	# of families # de familles	Amount paid Montant payé	# of families # de familles	Amount paid Montant payé	
11,250	4,523	11,020	5,311	22,270	9,833	Nfld. and Lab./T.-N. et Lab.
1,800	664	2,690	1,291	4,490	1,955	P.E.I./Î.-P.-É.
10,900	4,276	19,330	9,268	30,230	13,545	N.S./N.-É.
10,700	4,198	17,100	8,236	27,800	12,434	N.B./N.-B.
91,150	35,812	128,510	59,405	219,660	95,218	Quebec/Québec
108,110	44,313	171,550	79,164	279,660	123,478	Ontario
12,050	4,830	18,560	8,738	30,610	13,568	Manitoba
10,600	4,349	16,910	8,019	27,510	12,368	Saskatchewan
26,200	10,471	42,970	19,831	69,170	30,302	Alberta
44,300	18,833	63,970	29,489	108,270	48,322	B.C./C.-B.
250	101	610	278	860	380	Yukon
780	347	1,400	664	2,180	1,011	N.W.T./T.N.-O.
30	11	10	5	40	16	Outside Canada/Hors du Can.
<b>328,110</b>	<b>132,728</b>	<b>494,620</b>	<b>229,698</b>	<b>822,730</b>	<b>362,426</b>	<b>Total</b>

## Part II - Tables

## Partie II - Tableaux

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

All Returns with GSTC by Number of Children, Marital Status, Age, and by Province

Toutes les décl. avec le crédit pour la TPS selon le nombre d'enfants, l'état civil, l'âge et la province

July 1999 - June 2000 benefit year based on the 1998 tax year (all money figures in thousands of dollars)

De juillet 1999 à juin 2000 selon le revenu d'imposition 1998 (en milliers de dollars)

Province	Total					
	With 2 children - 2 enfants					
	Married - Marié		Not married - Non marié		Total	
# of families # de familles	Amount paid Montant payé	# of families # de familles	Amount paid Montant payé	# of families # de familles	Amount paid Montant payé	
Nfld. and Lab./T.-N. et Lab.	10,650	5,048	4,730	2,741	15,380	7,789
P.E.I./Î.-P.-É.	2,030	845	1,280	735	3,310	1,580
N.S./N.-É.	11,850	5,247	10,670	6,180	22,520	11,427
N.B./N.-B.	11,480	5,074	7,960	4,610	19,440	9,684
Quebec/Québec	96,590	43,580	60,900	34,174	157,490	77,754
Ontario	121,870	57,340	102,400	56,892	224,270	114,232
Manitoba	14,490	6,565	10,670	6,045	25,160	12,609
Saskatchewan	13,080	6,125	10,190	5,815	23,270	11,940
Alberta	31,310	14,253	25,960	14,346	57,270	28,599
B.C./C.-B.	49,620	24,508	38,680	21,655	88,300	46,163
Yukon	300	140	330	181	630	322
N.W.T./T.N.-O.	710	353	750	421	1,460	774
Outside Canada/Hors du Can.	50	16	0		50	16
<b>Total</b>	<b>364,040</b>	<b>169,094</b>	<b>274,520</b>	<b>153,795</b>	<b>638,560</b>	<b>322,889</b>

	Total					
	With 3 or more children - 3 enfants ou plus					
	Married - Marié		Not married - Non marié		Total	
# of families # de familles	Amount paid Montant payé	# of families # de familles	Amount paid Montant payé	# of families # de familles	Amount paid Montant payé	
Nfld. and Lab./T.-N. et Lab.	4,250	2,524	1,560	1,114	5,810	3,638
P.E.I./Î.-P.-É.	1,570	809	540	385	2,110	1,194
N.S./N.-É.	6,400	3,652	4,030	2,889	10,430	6,541
N.B./N.-B.	5,380	3,010	2,510	1,771	7,890	4,781
Quebec/Québec	58,320	34,016	21,310	15,002	79,630	49,018
Ontario	74,870	44,095	44,660	31,415	119,530	75,510
Manitoba	13,760	8,732	6,160	4,560	19,920	13,292
Saskatchewan	13,040	8,234	7,450	5,590	20,490	13,824
Alberta	24,820	14,941	12,560	8,953	37,380	23,894
B.C./C.-B.	26,690	16,055	16,110	11,344	42,800	27,399
Yukon	190	114	180	117	370	231
N.W.T./T.N.-O.	1,100	684	550	378	1,650	1,062
Outside Canada/Hors du Can.	20	9			20	9
<b>Total</b>	<b>230,400</b>	<b>136,873</b>	<b>117,620</b>	<b>83,519</b>	<b>348,020</b>	<b>220,392</b>

	Total					
	Married - Marié		Not married - Non marié		Total	
	# of families # de familles	Amount paid Montant payé	# of families # de familles	Amount paid Montant payé	# of families # de familles	Amount paid Montant payé
Nfld. and Lab./T.-N. et Lab.	63,400	24,765	126,420	36,514	189,820	61,279
P.E.I./Î.-P.-É.	12,250	4,540	33,540	10,047	45,790	14,588
N.S./N.-É.	75,730	28,431	231,720	68,682	307,450	97,113
N.B./N.-B.	69,500	26,140	189,690	56,149	259,190	82,290
Quebec/Québec	607,500	232,307	1,832,070	521,991	2,439,570	754,298
Ontario	724,010	281,822	2,351,250	680,136	3,075,260	961,958
Manitoba	88,480	35,655	266,660	78,288	355,140	113,944
Saskatchewan	82,900	33,967	218,030	66,554	300,930	100,520
Alberta	186,910	73,863	590,200	173,118	777,110	246,981
B.C./C.-B.	288,210	115,339	847,090	244,869	1,135,300	360,208
Yukon	1,500	616	5,910	1,784	7,410	2,400
N.W.T./T.N.-O.	3,670	1,754	10,570	3,430	14,240	5,184
Outside Canada/Hors du Can.	130	48	160	37	290	86
<b>Total</b>	<b>2,204,180</b>	<b>859,248</b>	<b>6,703,320</b>	<b>1,941,601</b>	<b>8,907,500</b>	<b>2,800,849</b>

## **Part III**

### **Statistical sample**

### **Description of Final Basic Tables**

#### **Final Basic Tables**

Note: See page 148 to 160 for item descriptions; 37 to 44 for table descriptions; and page 3 for a list of unpublished tables.

### **Description of items**

## **Partie III**

### **Échantillon**

### **Description des tableaux de base finaux**

#### **Tableaux de base finaux**

Note : Les pages 148 à 160 décrivent les postes, les pages 37 à 44 décrivent les tableaux et la page 3 fournit la liste des données non publiées.

### **Description des postes**

## Part III

### Statistical sample

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

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

A sample of 451,479 returns was used to produce this report and represents the 21,383,860 returns that were filed in 1999 for the 1998 tax year. We selected the sample data from returns, schedules, financial statements, and various information slips. Taxfilers used the following types of returns for the 1998 tax year:

To select the sample, we divided the entire filing population into 1,280 socio-economic levels (strata) developed from the possible combinations of primary source of income, place of residence, tax status, and total income range. An additional six special strata covering filers with unusual characteristics includes earners with total income greater than \$250,000, outliers (taxfilers with exception claims and deductions), and non-residents.

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

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

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

### Data capture

In each of the eight tax centres, data capture operators analyzed and captured data from the returns in the sample. We took these data from returns, schedules, financial statements, and the various information slips. Taxfilers used the following types of returns for the 1998 tax year:

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

### Échantillon

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

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

L'échantillon de 451 479 déclarations de revenus que nous avons utilisé pour produire la plupart des tableaux provient des 21 383 860 déclarations qui ont été produites en 1999 pour l'année d'imposition 1998. Nous avons tiré les données des déclarations, des annexes, des états financiers ainsi que des différents feuillets de renseignements. Les déclarants ont utilisé les déclarations suivantes pour l'année d'imposition 1998.

L'échantillon comprend 1 280 niveaux socio-économiques (strates) qui ont été établis à l'aide de l'une des combinaisons possibles suivantes : la principale source de revenu, le lieu de résidence, le statut fiscal et le palier de revenu établi. Six strates spéciales visant les déclarants qui ont des caractéristiques peu communes ont été constituées, comprenant notamment des non-résidents ainsi que des déclarants ayant un revenu total supérieur à 250 000 \$ ou faisant des demandes de crédit ou de déductions très particulières.

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

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

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

### Saisie des données

Dans chacun des huit centres fiscaux, des commis ont fait l'analyse et la saisie des données provenant des déclarations faisant partie de l'échantillon. Nous avons tiré ces données des déclarations, des annexes, des états financiers ainsi que des différents feuillets de renseignements. Les déclarants ont utilisé les déclarations suivantes pour l'année d'imposition 1998 :

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



You can find the *General Income Tax and Benefit Guide for 1998* and special returns at:

[www.cra-arc.gc.ca/formspubs/prioryear/t1/1998/menu\\_e.html](http://www.cra-arc.gc.ca/formspubs/prioryear/t1/1998/menu_e.html).

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

### **Electronic filing**

This year's sample includes 139,145 returns (30.8% of the total) that were filed electronically.

### **Confidentiality procedures**

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

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

### **Description of Final Basic Tables**

For a detailed list and explanation of the changes in this year's data, please see "Major changes for the 1998 tax year", on page 6.

#### **Part I – Final Basic Tables 1 to 12**

Final Basic Tables 2 through 5A indicate figures for 58 items grouped under source of income, deductions, non-refundable tax credits, and tax payable. In all of these tables, the column of items remains the same and only the classification variables differ. A detailed description of each item appears in "Description of items", on pages 148 to 160.

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

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

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

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

On trouvera le *Guide général d'impôt et de prestations* pour 1998 et des déclarations spéciales au :

[www.cra-arc.gc.ca/formspubs/prioryear/t1/1998/menu\\_f.html](http://www.cra-arc.gc.ca/formspubs/prioryear/t1/1998/menu_f.html).

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

### **Transmission électronique des déclarations**

Le fichier de données d'échantillon de cette année comprend 139 145 déclarations de revenus (30,8 % du total) qui ont été transmises par voie électronique.

### **Règles de confidentialité**

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

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

### **Description des tableaux de base finaux**

Pour obtenir une liste détaillée et une description des changements dont ce document tient compte, lisez « Principaux changements pour l'année d'imposition 1998 », à la page 6.

#### **Partie I – Tableaux de base finaux 1 à 12**

Les tableaux de base 2 à 5A présentent des données sur 58 postes ayant trait aux sources de revenus, aux déductions, aux crédits d'impôt non remboursables et à l'impôt payer. Dans tous ces tableaux, les postes sont les mêmes; seules les variables de classement diffèrent. Vous trouverez une description détaillée de chacun de ces postes dans « Description des postes », aux pages 148 à 160.

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

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

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

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

## Part III

province or territory of residence.

Tables 5 and 5A present data for 58 items by province. In Table 7, six types of self-employment income are reported. For each self-employment type, the number and the net amount are shown for anyone who reported self-employment income, and for all taxfilers who reported self-employment income as their major source of income. The total for each type is also supplied.

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

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

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

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

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

Certain types of income aren't included in total income assessed because they're non-taxable, so true economic income may be understated. An overstatement may be caused by other types of income that are grossed-up (such as dividends grossed-up to 125%) or gross income. For a description of the income components, see Item 24: "Total income assessed," on page 152.

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

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

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

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

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

Les tableaux 5 et 5A présentent des données pour 58 postes par province et par territoire. Le tableau 7 fournit les six genres de revenu provenant d'un travail indépendant. Pour chaque genre, nous présentons le nombre, le revenu brut et le revenu net de tous ceux qui ont déclaré un revenu d'un travail indépendant, ainsi que de ceux qui ont déclaré un revenu d'un travail indépendant comme étant leur principale source de revenu. Nous donnons également le total des deux.

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

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

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

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

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

Étant donné que certains types de revenus ne sont pas inclus dans le revenu total établi parce qu'ils ne sont pas imposables, le revenu économique réel peut être sous-évalué. Il peut également être surévalué, parce que certains types de revenus sont majorés (tels que les dividendes majorés à 125 %). Pour en savoir plus, lisez la section intitulée « Poste 24 : Revenu total établi », à la page 152.

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

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

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

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

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

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

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

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

This table presents the number of taxfilers in each category, total income assessed, taxable income assessed, non-refundable tax credits, and total tax payable. These items are defined in the same way as the equivalent items in Tables 2 through 5A and are described in the "Description of items section", in Part III on pages 148 to 160.

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

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

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

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

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

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

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

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

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

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

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

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

Ce tableau présente des données sur le nombre de déclarants dans chaque catégorie, le revenu total établi, le revenu imposable établi, les crédits d'impôt non remboursables et l'impôt total à payer. Ces postes sont définis de la même manière que les postes équivalents des tableaux 2 à 5A et sont décrits à la section intitulée « Description des postes », aux pages 148 à 160 de la partie III.

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

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

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

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

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

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

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

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

## Part III

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

This table provides data on individuals who report taxable capital gains. It presents a variety of information such as type of gain, income class, and taxfilers' major source of income. We collected these data from Schedule 3, *Capital Gains (or Losses) in 1998*, of the tax return. We have also presented here a list of the variables that the table uses, along with the corresponding line of the schedule or return.

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

### Final Basic Table 10 – Selected Items by Total Income Class

You will find in this table additional components of income, deductions, and tax credits. These components are not included as separate items in the 58 items used in Basic Tables 2 through 5A. The level of disaggregation found in those tables would certainly cause reliability and confidentiality problems for items not as widely used.

We classified taxable returns and all returns by total income class. The table indicates the number of taxfilers and the corresponding amounts for 17 other items not included in the 58 items. You can get information on non-taxable returns by subtracting taxable returns from all returns for the various components.

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

Ce tableau fournit des renseignements sur les particuliers qui déclarent des gains en capital imposables. Vous y trouverez une foule de renseignements, tant sur le type de gains que sur le palier de revenu ou la principale source de revenu du déclarant. Les données sont extraites de l'annexe 3, de la déclaration de 1998, *Gains (ou pertes) en capital*. Nous indiquons ci-dessous une liste des différentes variables utilisées dans le tableau avec le numéro des lignes correspondantes de l'annexe ou de la déclaration.

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

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

Vous trouverez dans ce tableau des éléments supplémentaires de revenus, de déductions et de crédits d'impôt. Les postes de ce tableau ne sont pas tirés des 58 postes des tableaux de base 2 à 5A. Le niveau de ventilation de ces tableaux aurait certainement des répercussions négatives sur la confidentialité et la fiabilité des postes moins utilisés.

Nous avons classé les déclarations imposables et toutes les déclarations selon le palier de revenu total. Le tableau présente le nombre de contribuables ainsi que les montants correspondants pour 17 autres postes non inclus dans les 58 postes. Pour obtenir des données sur les déclarations non imposables, vous n'avez qu'à soustraire les déclarations imposables de toutes les déclarations pour les divers éléments.

## Description of selected items in Table 10

## Selected income items

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

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

## Support payments received – Line 128 of the return

This is the alimony or maintenance payments to the taxfiler.

## Scholarship and bursary income

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

## Net foreign income

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

## Workers' compensation payments – Line 144 of the return

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

## Social assistance payments – Line 145 of the return

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

## Net federal supplements – Line 146 of the return

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

## Selected deduction items

## Moving expenses – Line 219 of the return

A taxfiler may deduct moving expenses if the move:

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

## Description des postes choisis du tableau 10

## Postes de revenus choisis

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

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

## Pension alimentaire – Ligne 128 de la déclaration

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

## Revenus de bourses d'études et d'entretien

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

## Revenu étranger net

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

## Indemnité pour accidents du travail – Ligne 144 de la déclaration

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

## Prestations d'assistance sociale – Ligne 145 de la déclaration

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

## Versement net des suppléments fédéraux – Ligne 146 de la déclaration

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

## Postes de déductions choisis

## Frais de déménagement – Ligne 219 de la déclaration

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

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

## Part III

- was made within Canada.

### Support payments – Line 220 of the return

This is the alimony or maintenance payments paid by the taxpayer. This field could include child support amounts payable under a grandfathered (pre May 1997) agreement. Child support payments are no longer deductible as of May 1997.

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

Within certain limits, taxpayers may have deducted all or a part of their net capital losses of other years that they had not applied in a previous year. They may carry net capital losses for 1998, other than from dispositions of listed personal property, back three years or forward until these losses have been fully applied.

### Selected tax credit items

#### Disability amount – Line 316 of the return

In 1998, the maximum claim allowed per disabled taxpayer was \$4,233. A spouse or supporting person may claim any part not used to reduce federal tax to zero.

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

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

#### Tuition and education amounts – Line 323 of the return

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

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

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

#### Federal political contribution tax credit – Line 410 of the return

A taxpayer can claim a tax credit for contributions made to a registered federal political party or to a candidate for election to the House of Commons. In 1998, the maximum allowable federal political contribution tax credit was \$500.

- il a déménagé d'un endroit à un autre au Canada.

### Pension alimentaire payée – Ligne 220 de la déclaration

Somme que le déclarant a payée à titre de pension alimentaire ou de paiements. Ce champ pourrait comprendre les montants des pensions alimentaires pour enfants, payables conformément à une convention des droits acquis conclue avant mai 1997. Depuis cette date, les paiements des pensions alimentaires pour enfants ne sont plus déductibles.

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

S'il respecte certaines conditions, le déclarant peut déduire la totalité ou une partie des pertes en capital nettes d'autres années qu'il n'a pas déjà déduites. Les pertes en capital nettes de 1998, autres que les pertes résultant de la disposition de biens personnels désignés, peuvent être reportées sur les trois années précédentes ou suivantes, jusqu'à ce qu'elles soient épuisées.

### Postes de crédits d'impôt choisis

#### Montant pour personnes handicapées – Ligne 316 de la déclaration

En 1998, un déclarant handicapé pouvait demander une déduction maximale de 4 233 \$. Toute portion du montant qu'un déclarant n'a pas utilisée pour réduire son impôt fédéral à zéro peut être transférée au conjoint ou à un autre soutien.

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

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

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

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

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

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

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

Un déclarant peut demander un crédit d'impôt s'il a fait des contributions à un parti politique fédéral enregistré ou à la caisse d'un candidat à la députation de la Chambre des communes. Le crédit d'impôt maximum admissible pour contributions politiques fédérales était de 500 \$ en 1998.

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

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

### General information on registered retirement savings plans (RRSPs)

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

For the 1998 tax year, the RRSP contribution deduction was 18% of the 1997 earned income to a maximum of \$13,500, minus the 1997 pension adjustment (PA). For the 1998 tax year, the PA amount represents the value of pension benefits accruing to the taxfiler as an employee for the 1997 tax year. This amount may also reflect benefits accrued under a registered deferred profit sharing plan (DPSP). Therefore, generally speaking, an employee who is enrolled in a pension plan or DPSP will have a PA amount.

The **RRSP contribution** is the 1998 amount minus any transfer of funds or rollovers. **RRSP room** is the unused amount that a taxfiler is entitled to deduct in a particular year. To calculate this amount, the contribution room at the end of the 1997 tax year is added to the 1998 tax year contribution limit (18% of earned income to maximum of \$13,500, minus the PA amount, minus the past service pension adjustment). Then the deductions actually taken and allowed are subtracted from this amount.

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

In this table we analyze the pension adjustment amount. The data that we produced for this table are offered by total income class based on the size of the 1997 tax year pension adjustment amount for taxfilers with:

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

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

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

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

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

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

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

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

Pour l'année d'imposition 1998, la déduction maximale relative aux cotisations à un REER correspondait à 18 % du revenu gagné en 1997, jusqu'à concurrence de 13 500 \$, moins le facteur d'équivalence (FE) pour 1997. Pour 1998, le montant du FE correspond à la valeur accumulée de pension à laquelle a droit le déclarant à titre d'employé pour l'année d'imposition 1997. Ce montant peut également représenter les avantages accumulés dans le cadre d'un régime de participation différée aux bénéfices (RPDB). En général, on calculera le FE pour tout employé qui participe à un régime de pension ou à un RPDB.

La **cotisation à un REER** est le total des versements en 1998, moins tout transfert de fonds ou transfert libre d'impôt. Les **droits de cotisation à un REER** représentent le montant inutilisé que peut déduire le déclarant dans une année donnée. On calcule ce montant en additionnant le montant des droits à un REER pour l'année d'imposition 1997 à la cotisation maximale pour l'année d'imposition 1998 (18 % du revenu gagné jusqu'à concurrence de 13 500 \$, moins le FE et le facteur d'équivalence pour services passés). On soustrait ensuite de ce montant les déductions déjà utilisées.

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

Ce tableau sert à l'analyse des montants de facteur d'équivalence (FE). Les données sont présentées par palier de revenu total, en fonction du FE pour l'année d'imposition 1997. Les déclarants sont répartis de la façon suivante :

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

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

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

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

## Part III

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

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

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

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

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

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

- total income assessed – total from all sources of income as reported on line 150 of the T1 return;
- CPP/QPP contributions – contributions made by employees and self-employed taxpayers;
- Home Buyers' Plan Balance – the remaining outstanding amount to be paid back after the 1998 tax year repayment;
- Home Buyers' Plan Repayment – the amount the taxpayer paid back for the 1998 tax year;
- RRSP room available – the unused amount the taxpayer is allowed to deduct in the 1998 tax year;
- all RRSP contributions – everyone with an RRSP contribution whether or not they are members of a registered pension plan (RPP);
- all pension adjustment (PA) amount – for everyone whether or not they contributed to an RRSP;
- RRSP contributions only – includes taxpayers who are not members of an RPP;
- Pension adjustment amount only – those who are members of an RPP but made no RRSP contribution; and
- total RRSP contributions and PA amount – the total of all RRSP contributions and PA amounts.

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

## Partie III

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

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

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

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

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

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

- revenu total établi : revenu de toutes provenances, tel qu'il est inscrit à la ligne 150 de la déclaration de revenus;
- cotisations au RPC/RRQ : cotisations faites par les employés et par les travailleurs indépendants;
- solde du Régime d'accèsion à la propriété : solde à rembourser par suite du remboursement effectué pour l'année d'imposition 1998;
- remboursement dans le cadre du Régime d'accèsion à la propriété : montant du remboursement effectué pour l'année d'imposition 1998;
- droits de cotisation à un REER : montant inutilisé que le déclarant peut déduire en 1998;
- toutes les cotisations à un REER : toute personne ayant versé des cotisations à un REER, qu'elle participe ou non à un régime de pension agréé (RPA);
- tous les montants de facteur d'équivalence (FE) : comprend tous les déclarants ayant un tel montant, qu'ils aient ou non versé des cotisations à un REER;
- cotisations à un REER seulement : comprend les déclarants qui ne participent pas à un RPA;
- facteur d'équivalence seulement : comprend les déclarants qui participent à un RPA mais qui n'ont pas versé de cotisations à un REER;
- total des cotisations à un REER et du FE : total de toutes les cotisations à un REER et de tous les montants de FE.

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



## **Part III**

### **Final Basic Tables**

#### **Statistics on individuals**

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

Note: See page 148 to 160 for item descriptions; 37 to 44 for table descriptions; and page 3 for a list of unpublished tables.

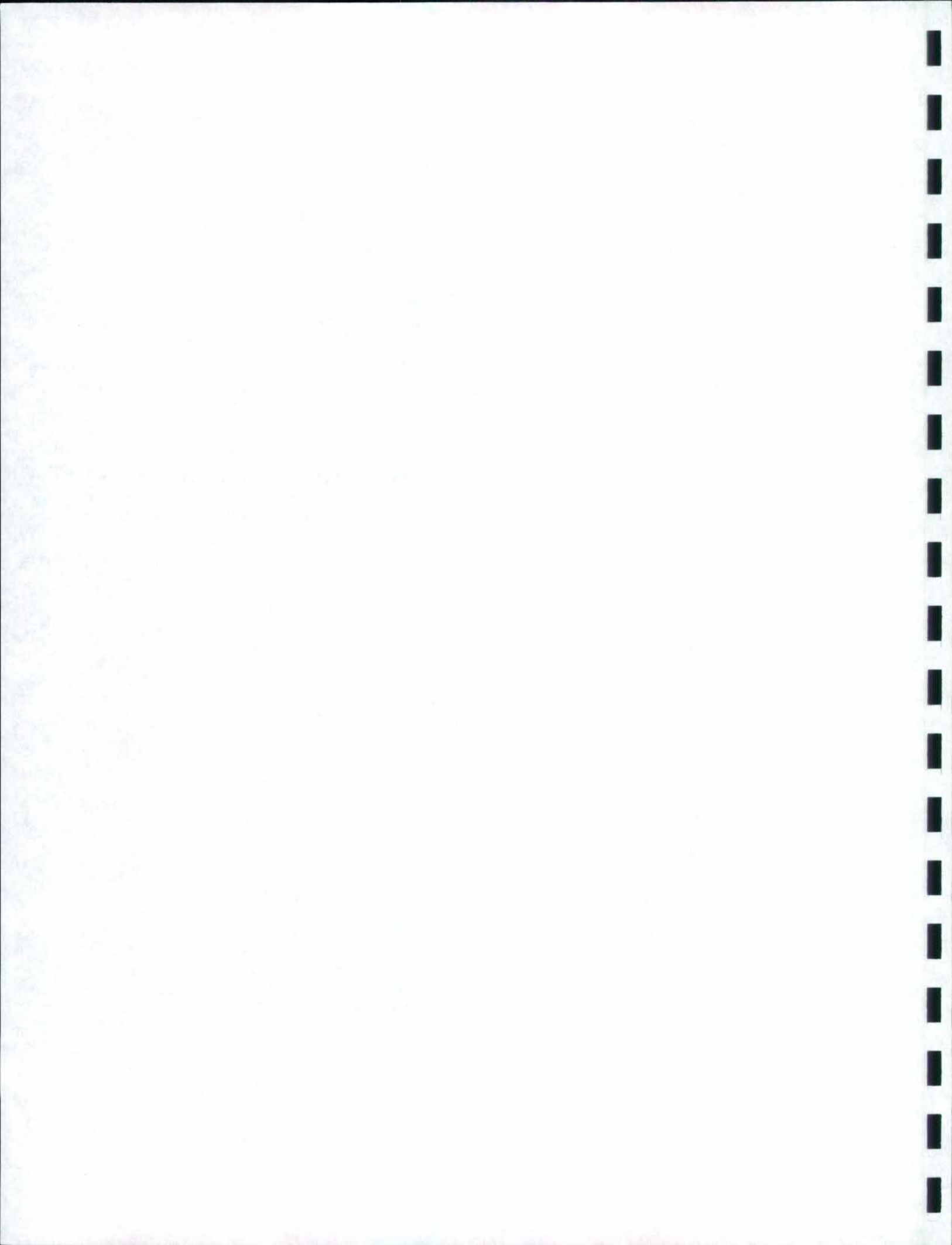
## **Partie III**

### **Tableaux de base finaux**

#### **Statistiques sur les particuliers**

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

Note : Les pages 148 à 160 décrivent les postes, les pages 37 à 44 décrivent les tableaux et la page 3 fournit la liste des données non publiées.



# Part III Table Partie III - Tableaux

Final Basic Table 1 - Tableau final de base 1  
**General Statement by Province and Territory of Taxation - État général par province ou territoire d'imposition**  
 1998 tax year (all money figures in millions of dollars) - Année d'imposition 1998 (en millions de dollars)

Province or Territory	Number of returns	Total income assessed	Total deductions	Taxable income assessed	Total non-refundable tax credits	Net federal tax	Net provincial tax	Total tax payable	CPP contributions by individuals	Unemployment Insurance premiums
Province ou Territoire	Nombre de déclarations	Revenu total établi	Déductions totales	Revenu imposable établi	Total des crédits d'impôt non remboursables	Impôt fédéral net	Impôt provincial net	Impôt total à payer	Cotisations au RPC par les particuliers	Cotisations à l'assurance-emploi
<b>Taxable returns</b>										
<b>Déclarations imposables</b>										
Nfld./T.-N.	222,440	\$ 6,750	\$ 570	\$ 6,171	\$ 367	\$ 825	\$ 565	\$ 1,390	\$ 111	\$ 100
P.E.I./Î.-P.-É.	65,080	1,922	172	1,747	104	226	135	362	33	28
N.S./N.-É.	424,800	14,208	1,182	13,006	707	1,838	1,012	2,850	227	200
N.B./N.-B.	342,410	10,707	854	9,842	571	1,324	796	2,120	178	159
Quebec/Québec	3,547,340	122,117	10,760	111,240	5,730	16,205	23	16,228		1,787
Ontario	5,569,670	233,337	22,076	210,970	9,508	34,581	12,806	47,388	3,489	2,949
Manitoba	545,360	18,579	1,789	16,774	918	2,399	1,526	3,925	316	265
Saskatchewan	474,570	15,765	1,655	14,093	807	1,960	1,312	3,272	267	211
Alberta	1,453,370	60,597	5,954	54,587	2,407	8,982	4,146	13,127	948	767
B.C./C.-B.	1,880,710	71,890	7,294	64,506	3,142	9,853	5,314	15,167	1,133	931
Yukon	14,280	568	106	461	22	68	34	102	11	9
N.W.T./T.N.-O.	18,490	842	140	702	30	116	51	167	14	13
Nunavut	7,240	331	61	269	12	45	20	65	5	5
Outside Canada/Hors du Can.	11,210	568	60	507	11	166	56	221	3	3
<b>CANADA</b>	<b>14,577,540</b>	<b>558,215</b>	<b>52,676</b>	<b>504,906</b>	<b>24,336</b>	<b>78,587</b>	<b>31,142</b>	<b>109,729</b>	<b>6,734</b>	<b>7,425</b>
<b>Non-taxable returns</b>										
<b>Déclarations non imposables</b>										
Nfld./T.-N.	158,960	\$ 1,039	\$ 410	\$ 634	\$ 228	\$	\$	\$	\$ 3	\$ 5
P.E.I./Î.-P.-É.	31,710	239	83	165	48				1	2
N.S./N.-É.	231,590	1,588	516	1,098	346				5	8
N.B./N.-B.	192,840	1,336	486	868	281				5	7
Quebec/Québec	1,772,300	12,035	5,072	7,177	2,564					59
Ontario	2,429,890	17,316	7,120	10,618	3,626				85	105
Manitoba	262,190	1,633	602	1,080	393				8	13
Saskatchewan	219,510	1,368	502	905	313				8	10
Alberta	584,420	4,024	1,392	2,741	854				23	31
B.C./C.-B.	883,840	5,899	2,234	3,943	1,318				31	35
Yukon	5,880	38	16	22	8				1	1
N.W.T./T.N.-O.	7,120	44	18	27	10					1
Nunavut	6,140	42	28	16	8					
Outside Canada/Hors du Can.	20,510	148	127	50	20					
<b>CANADA</b>	<b>6,806,320</b>	<b>46,713</b>	<b>18,600</b>	<b>29,312</b>	<b>10,015</b>				<b>170</b>	<b>276</b>
<b>All returns</b>										
<b>Toutes les déclarations</b>										
Nfld./T.-N.	381,400	\$ 7,789	\$ 980	\$ 6,805	\$ 594	\$ 825	\$ 565	\$ 1,390	\$ 114	\$ 105
P.E.I./Î.-P.-É.	96,790	2,162	255	1,911	152	226	135	362	34	29
N.S./N.-É.	656,400	15,796	1,698	14,105	1,053	1,838	1,012	2,850	232	208
N.B./N.-B.	535,250	12,043	1,340	10,710	852	1,324	796	2,120	182	165
Quebec/Québec	5,319,640	134,152	15,831	118,417	8,294	16,205	23	16,228		1,846
Ontario	7,999,560	250,652	29,197	221,588	13,134	34,581	12,806	47,388	3,574	3,055
Manitoba	807,550	20,212	2,390	17,853	1,311	2,399	1,526	3,925	324	278
Saskatchewan	694,070	17,132	2,157	14,998	1,120	1,960	1,312	3,272	274	221
Alberta	2,037,790	64,621	7,345	57,327	3,261	8,982	4,146	13,127	971	798
B.C./C.-B.	2,764,550	77,789	9,528	68,448	4,459	9,853	5,314	15,167	1,164	966
Yukon	20,160	606	122	484	30	68	34	102	11	9
N.W.T./T.N.-O.	25,610	887	157	729	40	116	51	167	15	13
Nunavut	13,370	373	89	285	20	45	20	65	6	6
Outside Canada/Hors du Can.	31,720	715	187	558	30	166	56	221	3	3
<b>CANADA</b>	<b>21,383,860</b>	<b>604,928</b>	<b>71,276</b>	<b>534,218</b>	<b>34,351</b>	<b>78,587</b>	<b>31,142</b>	<b>109,729</b>	<b>6,904</b>	<b>7,702</b>

# Part III - Tables

Final Basic Table 2

## All Returns by Total Income Class

1998 tax year (all money figures in thousands of dollars)

Item	Poste	Loss and nil-Perte et néant		\$1 to-\$10,000	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of tax able returns	1	20		689,230	
Number of non-tax able returns	2	839,540		4,113,410	
Total number of returns	3	839,560		4,802,630	
<b>Sources of income</b>			\$		\$
Employment income	4	14,660	123,100	2,432,330	10,676,220
Commissions from employment	5	220	8,831	48,130	38,958
Other employment income	6	2,160	13,017	196,180	441,127
Old age security pension	7	3,090	13,466	409,470	1,622,524
CPP or QPP benefits	8	5,970	22,144	648,930	2,008,148
Other pensions, superannuation	9	720	7,882	85,360	218,509
Employment insurance benefit	10	3,450	14,707	344,060	1,010,777
Taxable amount of dividends	11	6,290	4,158	262,720	109,606
Investment income	12	23,310	32,022	1,149,550	1,077,820
Annuity income	13	350	1,357	67,700	118,148
Net rental income	14	16,610	-143,638	131,860	51,600
Taxable capital gains	15	6,590	15,382	247,040	219,363
RRSP income	16	4,660	21,421	116,690	319,455
Net business income	17	55,610	-627,213	420,950	1,387,601
Net professional income	18	3,970	-21,385	47,330	178,587
Net commission income	19	3,750	-14,391	29,970	91,737
Net farming income	20	14,680	-288,780	85,060	-1,566
Net fishing income	21	190	-2,763	6,250	3,603
Tax exempt income	22	3,700	11,505	1,213,760	5,627,806
Other income	23	13,090	-53,625	585,890	962,280
Total income assessed	24	85,640	-862,802	4,802,630	26,162,302
<b>Deductions</b>					
RPP contributions	25	4,250	4,443	73,100	19,206
RRSP contributions	26	4,020	9,288	169,330	180,648
Union & professional dues	27	4,320	940	376,240	39,618
Child care expenses	28	1,460	4,828	104,200	123,396
Carrying charges & interest expenses	29	5,480	11,604	111,240	42,339
Other employment expenses	30	790	6,265	18,150	25,874
Other deductions from total income	31	5,050	25,711	107,540	129,494
Capital gains deductions	32	50	1,028	2,050	3,867
Other deductions from net income	33	4,190	16,723	1,253,350	5,707,517
Total deductions	34	25,570	80,830	1,980,330	6,271,959
Taxable income assessed	35			4,190,670	19,948,546
<b>Non-refundable tax credits</b>					
<b>Amounts allowed: (items 36-46)</b>					
Basic personal amount	36	830,470	5,236,774	4,795,140	30,647,085
Age amount	37	20,890	71,125	459,530	1,593,202
Married or equivalent amount	38	53,050	261,629	369,320	1,644,755
Personal Amount Supplement	39	394,440	114,253	3,270,000	868,398
CPP or QPP contributions	40	11,340	4,757	1,511,630	175,939
Employment insurance premiums	41	21,170	10,000	1,706,960	255,310
Eligible pension income amount	42	830	833	117,850	98,892
Disability amount	43	4,220	17,855	78,650	329,711
Tuition fees & education amount	44	39,890	157,286	633,750	1,995,712
Amount transferred from spouse	45	6,770	19,112	45,530	124,328
Medical expenses	46	6,040	5,899	191,720	134,674
Total tax credits	47	830,640	976,266	4,796,250	6,153,475
<b>Donations allowed: (items 48-49)</b>					
Charitable donations & Gov't gifts	48			154,090	37,831
Cultural and Ecological Gifts	49	40	378	120	129
Total tax credits on donations	50	40	109	144,740	9,165
Total non-refundable tax credits	51	830,640	976,375	4,796,360	6,162,640
<b>Tax payable</b>					
Net federal tax payable	52	20	310	689,120	157,467
Net provincial tax payable	53	20	142	172,080	21,033
Total net tax payable	54	20	452	689,230	178,501
<b>Other tax and deductions components</b>					
Social benefits repayment	55		0	10	4
Basic federal tax	56	20	299	737,800	155,351
Federal individual surtax	57	20	11	547,240	2,002
Dividend tax credit	58	5,470	551	234,440	14,471

# Partie III - Tableaux

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

Année d'imposition 1998 (en milliers de dollars)

\$10,000 to-à \$15,000		\$15,000 to-à \$20,000		\$20,000 to-à \$25,000		\$25,000 to-à \$30,000		\$30,000 to-à \$35,000		Item Poste
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
1,659,650		1,849,290		1,667,920		1,586,080		1,381,620		1
1,425,710		261,070		77,870		37,190		18,390		2
3,085,360		2,110,360		1,745,790		1,623,270		1,400,010		3
	\$		\$		\$		\$		\$	
1,359,910	13,236,116	1,273,030	18,227,899	1,213,860	23,080,300	1,214,230	29,026,401	1,104,410	31,590,879	4
35,800	60,947	30,220	97,381	34,140	163,772	29,920	190,941	28,440	251,808	5
104,660	322,812	102,720	373,039	102,460	378,468	114,770	401,774	100,600	347,243	6
1,141,390	5,278,108	570,980	2,705,899	362,790	1,715,678	269,930	1,274,859	195,270	913,749	7
1,124,360	4,638,784	671,780	3,890,596	452,950	2,822,074	348,910	2,238,934	266,100	1,703,208	8
247,300	741,804	397,800	2,053,268	330,120	2,733,556	290,650	3,573,308	231,210	3,605,870	9
409,590	1,655,579	387,650	1,758,201	325,570	1,615,257	262,510	1,333,669	190,220	943,378	10
197,640	177,785	198,620	256,069	188,670	322,945	201,160	543,978	195,890	549,059	11
942,150	1,363,723	732,180	1,400,587	612,670	1,330,030	584,650	1,258,694	531,850	1,149,138	12
143,330	311,930	189,030	577,751	167,210	704,919	147,020	735,584	113,450	686,948	13
107,300	135,060	110,710	138,617	102,850	132,875	97,300	136,806	94,950	102,496	14
152,540	189,158	146,880	220,357	142,180	250,793	143,210	289,624	141,630	295,220	15
92,790	336,010	105,350	398,094	102,250	395,266	110,650	453,704	103,520	451,402	16
214,570	1,425,671	164,900	1,333,167	140,340	1,309,758	114,730	1,136,535	98,210	1,012,805	17
29,200	203,266	23,980	230,553	22,710	268,028	22,150	279,235	21,660	356,482	18
16,370	106,607	12,150	114,920	11,440	91,488	11,650	151,671	10,030	132,009	19
62,430	167,905	41,950	176,697	37,060	160,803	36,210	239,223	30,260	168,059	20
5,690	18,592	5,690	41,981	5,510	47,914	4,360	50,973	2,170	35,005	21
1,347,790	7,134,260	449,890	1,961,714	192,030	1,004,256	119,550	665,171	87,200	475,246	22
338,290	765,203	298,610	736,396	253,340	674,805	238,550	623,677	219,990	573,560	23
3,085,360	38,269,319	2,110,360	36,693,185	1,745,790	39,202,985	1,623,270	44,604,762	1,400,010	45,343,564	24
91,760	36,866	143,450	76,404	230,380	177,332	342,780	347,353	393,390	493,675	25
289,510	439,447	414,210	731,832	498,460	1,029,284	587,100	1,411,047	627,790	1,730,014	26
283,890	46,001	337,690	70,860	397,220	108,447	470,390	162,018	487,610	196,108	27
106,850	204,381	117,820	267,068	127,290	320,076	113,890	305,869	100,810	293,935	28
188,440	55,646	214,080	75,129	208,950	84,600	226,460	84,475	223,670	97,918	29
26,470	43,258	35,780	71,356	44,610	97,805	50,560	115,198	54,120	141,375	30
96,180	144,314	88,840	150,119	99,620	250,849	90,990	251,053	81,110	274,540	31
2,610	6,390	3,370	13,923	2,330	10,510	3,340	25,070	4,820	44,291	32
1,392,200	7,365,544	499,360	2,183,769	241,520	1,212,731	162,330	851,647	125,630	630,898	33
2,076,770	8,341,847	1,330,290	3,640,462	1,169,790	3,291,635	1,189,240	3,553,730	1,116,860	3,902,756	34
2,902,070	29,957,169	2,075,280	33,064,905	1,733,160	35,948,515	1,616,710	41,057,825	1,395,790	41,461,847	35
3,083,780	19,860,253	2,109,600	13,589,225	1,744,990	11,246,990	1,622,990	10,466,639	1,399,310	9,025,230	36
1,155,910	4,024,589	577,680	2,011,297	368,080	1,281,295	273,150	893,368	197,610	510,569	37
401,620	1,878,410	331,170	1,426,118	284,480	1,202,067	256,360	1,114,257	217,230	962,890	38
3,069,630	591,070	1,961,730	241,941	502,590	104,968	312,750	63,955	235,920	33,866	39
1,358,170	362,041	1,293,950	534,410	1,229,020	699,282	1,219,840	889,141	1,101,730	977,000	40
1,207,980	335,216	1,170,300	466,031	1,124,900	591,604	1,124,920	742,328	1,018,680	805,309	41
341,220	306,767	491,110	478,166	379,630	375,503	326,970	323,667	254,660	253,091	42
93,260	391,545	73,260	310,829	55,570	233,355	41,220	173,612	30,860	130,890	43
326,370	921,256	228,370	571,362	180,210	411,813	164,210	325,854	140,380	258,516	44
121,410	345,950	116,240	363,775	82,450	249,590	68,950	200,542	42,990	116,155	45
336,440	465,817	328,030	490,602	236,190	387,806	184,990	318,260	131,750	246,977	46
3,084,280	5,002,392	2,109,890	3,500,041	1,745,220	2,868,596	1,623,090	2,653,183	1,399,540	2,278,812	47
389,730	156,244	511,290	251,483	492,470	267,119	513,440	284,235	494,190	319,386	48
410	562	750	110	820	6,312	560	182	470	791	49
377,510	39,545	496,800	64,943	480,720	71,721	499,080	74,735	479,950	85,451	50
3,084,300	5,041,937	2,109,890	3,564,984	1,745,260	2,940,317	1,623,140	2,727,918	1,399,540	2,364,263	51
1,649,860	1,013,285	1,842,260	2,221,678	1,665,760	3,213,497	1,584,430	4,258,034	1,380,790	4,845,317	52
595,490	177,640	986,210	493,931	1,069,050	839,659	1,051,180	1,184,456	948,870	1,408,951	53
1,659,650	1,190,924	1,849,290	2,715,608	1,667,920	4,053,156	1,586,080	5,442,490	1,381,620	6,254,268	54
										55
1,687,160	1,002,261	1,854,270	2,196,884	1,671,200	3,179,495	1,587,230	4,211,654	1,382,740	4,792,587	56
1548340	14221	1810960	32043	1659050	46862	1,581,410	63,192	1378250	71211	57
181,240	23,599	184,900	34,036	175,620	42,956	189,550	72,421	183,550	73,102	58

## Part III - Tables

Final Basic Table 2 (continued)

### All Returns by Total Income Class

1998 tax year (all money figures in thousands of dollars)

Item	Poste	\$35,000 to-à \$40,000		\$30,000 to-à \$40,000	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of tax able returns	1	1,159,360		2,540,980	
Number of non-tax able returns	2	9,540		27,930	
Total number of returns	3	1,168,900		2,568,910	
<b>Sources of income</b>					
			\$		\$
Employment income	4	964,070	32,401,409	2,068,490	63,992,288
Commissions from employment	5	25,340	300,742	53,780	552,550
Other employment income	6	101,300	327,165	201,900	674,408
Old age security pension	7	129,880	613,617	325,150	1,527,366
CPP or QPP benefits	8	182,580	1,136,977	448,680	2,840,186
Other pensions, superannuation	9	168,880	3,211,411	400,090	6,817,281
Employment insurance benefit	10	131,420	657,596	321,640	1,600,974
Taxable amount of dividends	11	180,610	525,832	376,500	1,074,891
Investment income	12	441,210	970,546	973,060	2,119,684
Annuity income	13	79,370	531,705	192,830	1,218,653
Net rental income	14	81,850	83,251	176,800	185,747
Taxable capital gains	15	125,660	311,089	267,290	606,309
RRSP income	16	91,620	408,272	195,140	859,674
Net business income	17	78,800	830,779	177,010	1,843,584
Net professional income	18	19,260	329,321	40,920	685,802
Net commission income	19	6,750	78,220	16,780	210,229
Net farming income	20	21,920	137,721	52,180	305,780
Net fishing income	21	2,350	29,547	4,520	64,552
Tax exempt income	22	60,090	336,701	147,290	811,947
Other income	23	183,510	512,460	403,510	1,086,021
Total income assessed	24	1,168,900	43,734,363	2,568,910	89,077,927
<b>Deductions</b>					
RPP contributions	25	409,120	634,068	802,510	1,127,743
RRSP contributions	26	592,860	1,857,340	1,220,650	3,587,354
Union & professional dues	27	465,340	223,118	952,960	419,227
Child care expenses	28	81,800	263,952	182,610	557,887
Carrying charges & interest expenses	29	209,680	110,822	433,350	208,740
Other employment expenses	30	61,370	173,052	115,480	314,427
Other deductions from total income	31	76,930	317,019	158,040	591,560
Capital gains deductions	32	3,770	34,915	8,590	79,207
Other deductions from net income	33	95,360	481,457	220,980	1,112,355
Total deductions	34	995,560	4,095,745	2,112,420	7,998,501
Taxable income assessed	35	1,166,080	39,644,656	2,561,870	81,106,503
<b>Non-refundable tax credits</b>					
<b>Amounts allowed: (items 36-46)</b>					
Basic personal amount	36	1,168,500	7,538,450	2,567,810	16,563,680
Age amount	37	131,520	244,013	329,130	754,582
Married or equivalent amount	38	190,660	842,322	407,890	1,805,212
Personal Amount Supplement	39	157,220	13,948	393,140	47,814
CPP or QPP contributions	40	963,720	984,850	2,065,450	1,961,850
Employment insurance premiums	41	901,780	830,177	1,920,460	1,635,485
Eligible pension income amount	42	184,040	182,388	438,710	435,479
Disability amount	43	21,240	89,848	52,100	220,738
Tuition fees & education amount	44	129,510	239,018	269,890	497,534
Amount transferred from spouse	45	30,620	85,924	73,610	202,079
Medical expenses	46	86,010	176,793	217,760	423,770
Total tax credits	47	1,168,660	1,919,520	2,568,200	4,198,332
<b>Donations allowed: (items 48-49)</b>					
Charitable donations & Gov't gifts	48	450,930	283,308	945,120	602,695
Cultural and Ecological Gifts	49	740	2,001	1,220	2,792
Total tax credits on donations	50	442,230	75,981	922,180	161,432
Total non-refundable tax credits	51	1,168,720	1,995,501	2,568,260	4,359,764
<b>Tax payable</b>					
Net federal tax payable	52	1,158,970	5,246,305	2,539,760	10,091,622
Net provincial tax payable	53	824,010	1,576,985	1,772,880	2,985,936
Total net tax payable	54	1,159,360	6,823,289	2,540,980	13,077,558
<b>Other tax and deductions components</b>					
Social benefits repayment	55	1,290	140	1,300	163
Basic federal tax	56	1,160,140	5,193,765	2,542,880	9,986,352
Federal individual surtax	57	1,158,270	77,324	2,536,530	148,535
Dividend tax credit	58	167,640	70,013	351,190	143,116

# Partie III - Tableaux

Tableau final de base 2 (suite)  
Toutes les déclarations selon le palier de revenu total  
Année d'imposition 1998 (en milliers de dollars)

\$40,000 to-à \$45,000		\$45,000 to-à \$50,000		\$40,000 to-à \$50,000		\$50,000 to-à \$60,000		\$60,000 to-à \$70,000		Item Poste
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
931,210		736,630		1,667,840		1,087,140		675,820		1
7,170		3,410		10,580		4,420		2,370		2
938,380		740,040		1,678,420		1,091,560		678,190		3
	\$		\$		\$		\$		\$	
789,670	30,339,720	637,960	27,458,903	1,427,630	57,798,623	957,200	47,860,487	603,920	35,420,385	4
21,990	291,347	17,670	278,873	39,650	570,220	29,430	575,824	24,040	628,671	5
88,610	262,272	77,910	221,837	166,520	484,109	119,280	353,094	81,650	281,233	6
97,890	460,953	69,170	327,042	167,070	787,995	88,650	415,042	48,630	228,936	7
139,620	878,882	98,710	604,468	238,330	1,483,350	127,800	772,893	68,120	413,491	8
126,300	2,696,923	92,890	2,203,224	219,180	4,900,148	124,900	3,227,313	66,550	1,848,629	9
88,340	411,611	59,270	282,218	147,610	693,829	66,390	252,623	28,150	109,724	10
149,560	421,110	130,380	404,419	279,930	825,529	219,470	795,715	161,920	643,670	11
358,130	803,733	299,160	660,242	657,290	1,463,975	455,180	1,091,972	296,720	791,055	12
63,640	502,551	45,490	406,436	109,120	908,988	59,340	622,434	34,590	432,481	13
72,610	68,225	62,750	59,317	135,370	127,543	91,900	121,298	61,890	94,559	14
108,050	297,372	96,200	292,687	204,250	590,059	157,660	575,045	119,770	538,828	15
80,100	410,141	61,770	341,541	141,870	751,683	86,750	509,561	51,050	340,522	16
63,060	667,257	50,630	494,717	113,680	1,161,974	74,630	746,168	44,440	542,628	17
17,470	321,433	13,220	255,191	30,690	576,624	25,820	626,224	21,200	554,538	18
5,200	114,114	3,910	95,001	9,110	209,115	7,250	185,566	5,200	143,576	19
17,790	120,179	13,370	60,871	31,160	181,050	21,500	100,914	13,430	74,957	20
1,620	39,192	780	19,025	2,400	58,217	1,590	38,881	790	27,542	21
45,240	251,707	33,150	207,981	78,390	459,688	41,800	223,154	19,200	110,340	22
149,060	413,836	126,420	391,217	275,480	805,054	200,120	591,558	130,970	514,046	23
938,380	39,772,559	740,040	35,065,211	1,678,420	74,837,771	1,091,560	59,685,766	678,190	43,739,810	24
360,840	651,442	311,030	658,402	671,870	1,309,843	497,840	1,291,744	315,900	973,710	25
519,200	1,897,507	438,110	1,711,947	957,310	3,609,454	703,060	3,154,162	470,900	2,525,562	26
408,330	223,401	355,080	210,882	763,400	434,284	545,580	372,625	336,200	247,804	27
59,120	192,279	44,620	158,156	103,740	350,435	55,190	208,733	28,290	111,670	28
180,060	98,531	158,090	97,354	338,150	195,884	264,570	209,969	186,990	171,734	29
56,820	172,534	46,390	152,326	103,210	324,860	72,800	269,535	54,950	238,507	30
63,970	283,637	53,330	223,092	117,310	506,729	77,910	415,905	52,900	308,401	31
3,620	48,772	2,440	36,881	6,060	85,653	4,770	85,623	4,360	82,662	32
76,450	380,023	61,150	320,269	137,600	700,292	87,940	411,929	54,020	247,905	33
827,760	3,948,126	672,910	3,569,308	1,500,670	7,517,434	1,012,990	6,420,225	641,490	4,907,955	34
937,290	35,835,349	739,460	31,484,616	1,676,750	67,319,965	1,090,480	53,219,534	677,770	38,743,825	35
938,150	6,053,064	739,890	4,772,101	1,678,050	10,825,165	1,091,200	7,040,518	677,660	4,372,049	36
99,030	114,498	64,300	32,337	163,330	146,834	10,270	9,012	1,700	1,921	37
155,350	686,703	130,250	586,849	285,600	1,273,552	204,220	921,987	131,030	593,601	38
49,420	3,991	15,080	1,379	64,500	5,370	8,630	1,071	2,130	350	39
792,560	842,284	635,320	679,959	1,427,880	1,522,243	960,290	1,036,420	609,310	660,508	40
738,160	732,585	597,570	604,627	1,335,730	1,337,213	897,660	918,965	563,360	579,699	41
138,240	137,250	101,520	100,932	239,760	238,182	137,200	136,161	73,460	72,903	42
16,250	68,640	13,570	58,209	29,820	126,849	16,990	71,312	9,250	39,170	43
111,780	217,941	94,730	190,203	206,520	408,143	148,940	323,675	103,700	246,252	44
21,250	53,468	15,180	37,144	36,430	90,612	22,340	56,765	13,900	30,580	45
62,500	145,920	41,190	103,218	103,690	249,138	52,780	143,251	28,640	87,042	46
938,260	1,546,521	739,930	1,224,573	1,678,190	2,771,094	1,091,410	1,818,811	677,720	1,140,447	47
393,320	260,764	337,270	230,195	730,600	490,959	557,770	396,144	379,870	315,197	48
590	1,392	400	165	990	1,557	1,650	6,840	830	4,464	49
386,280	70,098	332,650	61,584	718,920	131,682	550,530	107,884	375,460	86,268	50
938,280	1,616,619	739,960	1,286,157	1,678,230	2,902,776	1,091,430	1,926,695	677,810	1,226,714	51
930,890	5,225,013	736,530	4,936,421	1,667,420	10,161,435	1,086,580	9,016,578	675,600	7,117,530	52
676,200	1,610,189	554,180	1,568,706	1,230,380	3,178,895	841,460	2,908,790	540,530	2,371,926	53
931,210	6,835,203	736,630	6,505,127	1,667,840	13,340,330	1,087,140	11,925,368	675,820	9,489,456	54
11,490	6,664	11,750	13,935	23,240	20,599	85,900	59,358	70,760	98,367	55
932,620	5,172,851	737,380	4,885,864	1,670,010	10,058,715	1,087,990	8,907,326	676,740	6,982,904	56
931,110	77,135	736,490	73,318	1,667,610	150,453	1,087,030	158,824	676,290	172,173	57
140,380	56,067	120,790	53,852	261,160	109,919	207,550	105,974	153,170	85,735	58

## Part III - Tables

Final Basic Table 2 (continued)

### All Returns by Total Income Class

1998 tax year (all money figures in thousands of dollars)

Item	Poste	\$70,000 to-à \$80,000		\$80,000 to-à \$90,000	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1	367,360		213,930	
Number of non-taxable returns	2	1,610		1,350	
Total number of returns	3	368,980		215,280	
<b>Sources of income</b>	<b>Sources de revenu</b>		<b>\$</b>		<b>\$</b>
Employment income	4 Revenus d'emploi	4	326,210	21,685,678	185,960
Commissions from employment	5 Commissions (d'emploi)	5	14,860	469,974	10,980
Other employment income	6 Autres revenus d'emploi	6	51,760	174,033	33,830
Old age security pension	7 Pension de sécurité de la vieillesse	7	27,740	127,809	17,610
CPP or QPP benefits	8 Prestations du RPC ou du RRQ	8	37,560	224,735	24,240
Other pensions, superannuation	9 Autres pensions et pensions de retraite	9	35,200	1,029,765	23,530
Employment insurance benefit	10 Prestations d'assurance-emploi	10	11,710	40,804	4,240
Taxable amount of dividends	11 Montant imposable des dividendes	11	104,460	526,519	72,760
Investment income	12 Revenus de placements	12	175,250	556,463	108,700
Annuity income	13 Revenus de rentes	13	18,890	265,374	12,130
Net rental income	14 Revenus nets de location	14	36,820	69,534	23,430
Taxable capital gains	15 Gains en capital imposables	15	77,170	418,036	53,160
RRSP income	16 Revenu d'un REER	16	27,240	230,492	15,600
Net business income	17 Revenus nets d'entreprise	17	25,910	410,664	15,610
Net professional income	18 Revenus nets de profession libérale	18	16,170	649,967	12,760
Net commission income	19 Revenus nets de commissions	19	2,810	94,775	2,200
Net farming income	20 Revenus nets d'agriculture	20	7,990	44,215	4,740
Net fishing income	21 Revenus nets de pêche	21	440	19,317	240
Tax exempt income	22 Revenus non imposables	22	8,280	53,260	3,930
Other income	23 Autres revenus d'emploi	23	77,680	398,623	52,250
Total income assessed	24 Revenu total établi	24	368,980	27,490,037	215,280
<b>Deductions</b>	<b>Déductions</b>				
RPP contributions	25 Cotisations à un RPA	25	150,470	483,964	81,570
RRSP contributions	26 Cotisations à un REER	26	270,820	1,850,065	163,810
Union & professional dues	27 Cotisations syndicales et professionnelles	27	152,840	112,339	78,070
Child care expenses	28 Frais de garde d'enfants	28	14,310	65,952	8,220
Carrying charges & interest expenses	29 Frais financiers et frais d'intérêts	29	117,530	150,773	76,310
Other employment expenses	30 Autres dépenses d'emploi	30	36,900	182,943	23,920
Other deductions from total income	31 Autres déductions (du revenu total)	31	30,880	219,457	20,120
Capital gains deductions	32 Déduction pour gains en capital	32	2,810	75,749	2,240
Other deductions from net income	33 Déductions supplémentaires (du revenu net)	33	33,880	156,402	20,870
Total deductions	34 Total des déductions	34	350,820	3,297,645	205,760
Taxable income assessed	35 Revenu imposable établi	35	368,570	24,110,515	215,040
<b>Non-refundable tax credits</b>	<b>Crédits d'impôt non remboursables</b>				
<b>Amounts allowed: (items 36-46)</b>	<b>Montants alloués (postes 36-46)</b>				
Basic personal amount	36 Montant personnel de base	36	368,700	2,376,875	215,040
Age amount	37 Montant en raison de l'âge	37	600	1,137	250
Married or equivalent amount	38 Montant pour conjoint ou équivalent	38	77,420	351,450	46,170
Personal Amount Supplement	39 Supplément des montants personnels	39	1,210	277	480
CPP or QPP contributions	40 Cotisations au RPC ou au RRQ	40	331,550	364,467	191,090
Employment insurance premiums	41 Cotisations à l'assurance-emploi	41	296,480	304,058	167,050
Eligible pension income amount	42 Montant pour revenu de pensions	42	39,190	38,891	26,650
Disability amount	43 Montant pour personnes handicapées	43	4,970	21,117	3,470
Tuition fees & education amount	44 Frais de scolarité et montant rel. aux études	44	53,970	140,429	34,690
Amount transferred from spouse	45 Montants transférés du conjoint	45	7,340	16,656	4,120
Medical expenses	46 Partie déductible des frais médicaux	46	14,100	42,948	9,370
Total tax credits	47 Total des crédits d'impôt	47	368,740	624,108	215,140
<b>Donations allowed: (items 48-49)</b>	<b>Dons alloués (postes 48-49)</b>				
Charitable donations & Gov't gifts	48 Dons de bienfaisance dons au gouvernement	48	219,690	211,831	138,250
Cultural and Ecological Gifts	49 Dons des biens culturels ou écosensibles	49	310	1,637	300
Total tax credits on donations	50 Total des crédits d'impôt pour les dons	50	217,900	58,050	137,080
Total non-refundable tax credits	51 Total des crédits d'impôt non remboursables	51	368,760	682,158	215,140
<b>Tax payable</b>	<b>Impôt à payer</b>				
Net federal tax payable	52 Impôt fédéral net à payer	52	367,120	4,724,348	213,490
Net provincial tax payable	53 Impôt provincial net à payer	53	295,330	1,662,899	176,060
Total net tax payable	54 Total de l'impôt à payer	54	367,360	6,387,247	213,930
<b>Other tax and deductions components</b>	<b>Autres éléments d'impôt et de déductions</b>				
Social benefits repayment	55 Remb. des prestations de progr. Sociaux	55	38,070	87,265	21,390
Basic federal tax	56 Impôt fédéral de base	56	367,850	4,604,788	214,490
Federal individual surtax	57 Surtaxe fédérale des particuliers	57	367,560	147,384	214,420
Dividend tax credit	58 Crédit d'impôt pour dividendes	58	99,610	70,144	69,850



# Partie III - Tableaux

Tableau final de base 2 (suite)  
 Toutes les déclarations selon le palier de revenu total  
 Année d'imposition 1998 (en milliers de dollars)

\$90,000 to-à \$100,000		\$50,000 to-à \$100,000		\$100,000 to-à \$150,000		\$150,000 to-à \$250,000		\$250,000 and over-et plus		Item
Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Poste
Nombre	Montant	Nombre	Montant	Nombre	Montant	Nombre	Montant	Nombre	Montant	
132,280		2,476,530		252,330		112,750		74,350		1
610		10,360		2,030		780		420		2
132,890		2,486,900		254,360		113,530		74,770		3
	\$		\$		\$		\$		\$	
111,840	8,891,499	2,185,130	127,504,354	200,150	18,481,984	79,070	10,044,753	53,630	20,459,999	4
7,650	342,581	86,950	2,408,549	18,830	1,070,118	8,900	966,721	5,620	1,783,706	5
21,550	117,742	308,060	1,093,289	42,990	307,855	20,240	278,869	15,040	1,148,239	6
12,540	57,635	195,170	910,618	28,210	130,738	15,320	69,919	10,780	48,508	7
16,310	98,041	274,020	1,653,055	36,260	220,629	18,100	113,574	12,730	81,832	8
15,260	463,710	265,430	7,247,631	31,360	1,024,897	11,960	462,595	7,540	457,394	9
1,780	6,816	112,270	425,375	2,970	14,123	630	3,075	230	1,222	10
48,720	400,744	607,330	2,800,884	107,760	1,290,181	56,900	1,243,839	46,190	4,643,328	11
71,700	325,055	1,107,560	3,187,081	149,390	946,151	79,540	747,705	62,470	1,731,148	12
9,000	175,551	133,940	1,700,518	18,150	423,391	9,590	261,151	6,810	307,097	13
15,630	55,026	229,680	383,563	31,570	163,984	16,640	138,158	13,320	417,800	14
36,210	339,489	443,970	2,255,520	83,600	1,348,905	46,930	1,647,051	39,330	5,812,621	15
9,500	106,360	190,140	1,349,027	17,080	289,863	5,720	186,412	2,730	253,452	16
10,290	246,648	170,880	2,227,141	20,220	614,231	9,370	293,338	7,280	488,636	17
9,630	517,906	85,580	2,955,182	31,200	2,590,214	26,080	4,002,658	15,450	4,599,389	18
1,650	69,361	19,110	583,484	3,710	213,032	1,610	141,245	830	120,317	19
2,990	26,246	50,650	281,879	6,910	98,191	4,030	111,425	3,100	95,197	20
160	9,089	3,220	105,865	410	22,303	90	10,050	40	7,077	21
2,040	26,506	75,250	460,484	3,530	63,376	1,130	61,774	430	26,341	22
33,400	297,816	494,420	2,153,826	72,970	900,788	39,300	563,702	31,330	1,208,725	23
132,890	12,573,823	2,486,900	161,687,324	254,360	30,214,955	113,530	21,348,012	74,770	43,692,027	24
43,250	159,736	1,089,020	3,192,798	65,850	252,103	17,780	90,772	6,860	41,119	25
99,800	917,356	1,708,380	9,727,072	181,410	2,102,129	78,580	1,093,615	52,220	854,036	26
41,180	27,295	1,153,870	815,273	58,920	40,463	17,520	12,541	7,990	5,710	27
4,410	21,321	110,420	448,985	8,040	39,494	2,770	16,341	1,320	7,397	28
50,740	83,783	696,140	723,180	107,230	304,619	55,230	290,775	45,280	678,942	29
15,900	108,407	204,470	938,156	30,340	255,236	13,820	182,868	8,110	171,986	30
11,780	105,933	193,580	1,199,746	30,650	351,545	17,310	279,723	16,330	587,933	31
1,790	75,552	15,970	397,561	6,300	440,796	6,350	746,154	7,090	1,669,776	32
14,430	96,456	211,140	1,036,595	33,480	307,793	16,390	252,014	15,110	1,024,273	33
126,470	1,595,839	2,337,520	18,479,364	241,530	4,094,179	107,030	2,964,802	70,780	5,041,172	34
132,710	10,922,524	2,484,570	142,863,603	253,690	26,006,524	113,320	18,314,044	74,610	38,629,998	35
132,740	856,238	2,485,330	16,032,229	253,440	1,633,005	113,160	728,422	74,260	477,370	36
130	236	12,940	12,962	360	694	220	529	140	230	37
26,800	120,739	485,640	2,196,871	51,970	239,650	20,510	94,467	12,530	57,354	38
210	33	12,660	1,824	440	107	100	15	80	16	39
116,050	130,770	2,208,290	2,404,946	215,060	253,806	93,460	121,384	59,570	76,247	40
97,980	100,343	2,022,530	2,074,636	163,710	166,338	55,290	55,199	32,160	32,213	41
17,800	17,680	294,300	291,984	36,760	36,251	16,020	15,783	10,560	10,336	42
2,120	9,023	36,790	155,004	3,790	15,784	2,200	9,411	1,300	5,459	43
21,370	61,450	362,670	866,707	39,480	120,115	16,530	56,776	10,380	37,341	44
2,590	5,741	50,290	119,558	5,450	10,568	2,030	4,532	1,410	2,830	45
7,170	29,668	112,050	340,635	15,540	77,138	7,880	44,901	6,480	56,837	46
132,800	227,184	2,485,800	4,179,483	253,650	435,092	113,270	192,733	74,480	128,713	47
88,340	127,726	1,383,910	1,198,843	172,580	286,944	82,440	239,942	56,550	833,184	48
150	1,620	3,240	16,924	530	11,967	240	5,054	400	57,090	49
87,750	35,807	1,368,710	329,029	171,580	83,245	82,130	69,301	56,470	256,909	50
132,820	262,991	2,485,960	4,508,512	253,690	518,336	113,310	262,034	74,510	385,622	51
132,080	2,342,405	2,474,880	26,463,013	251,750	5,951,718	112,480	4,574,503	74,250	10,480,499	52
107,770	907,123	1,961,140	9,079,384	209,620	2,503,578	91,600	2,044,391	63,730	5,285,361	53
132,280	3,249,528	2,476,530	35,542,397	252,330	8,455,296	112,750	6,618,894	74,350	15,765,860	54
14,070	57,300	230,190	376,347	30,520	131,623	15,680	70,126	10,850	48,119	55
132,480	2,259,093	2,479,540	25,928,401	252,670	5,720,700	112,910	4,385,082	74,440	9,886,495	56
132,310	99,791	2,477,610	701,150	252,340	302,746	112,730	281,726	74,350	744,743	57
46,560	53,405	576,740	373,117	104,050	171,964	55,490	165,814	45,570	618,821	58

## Part III - Tables

## Partie III - Tableaux

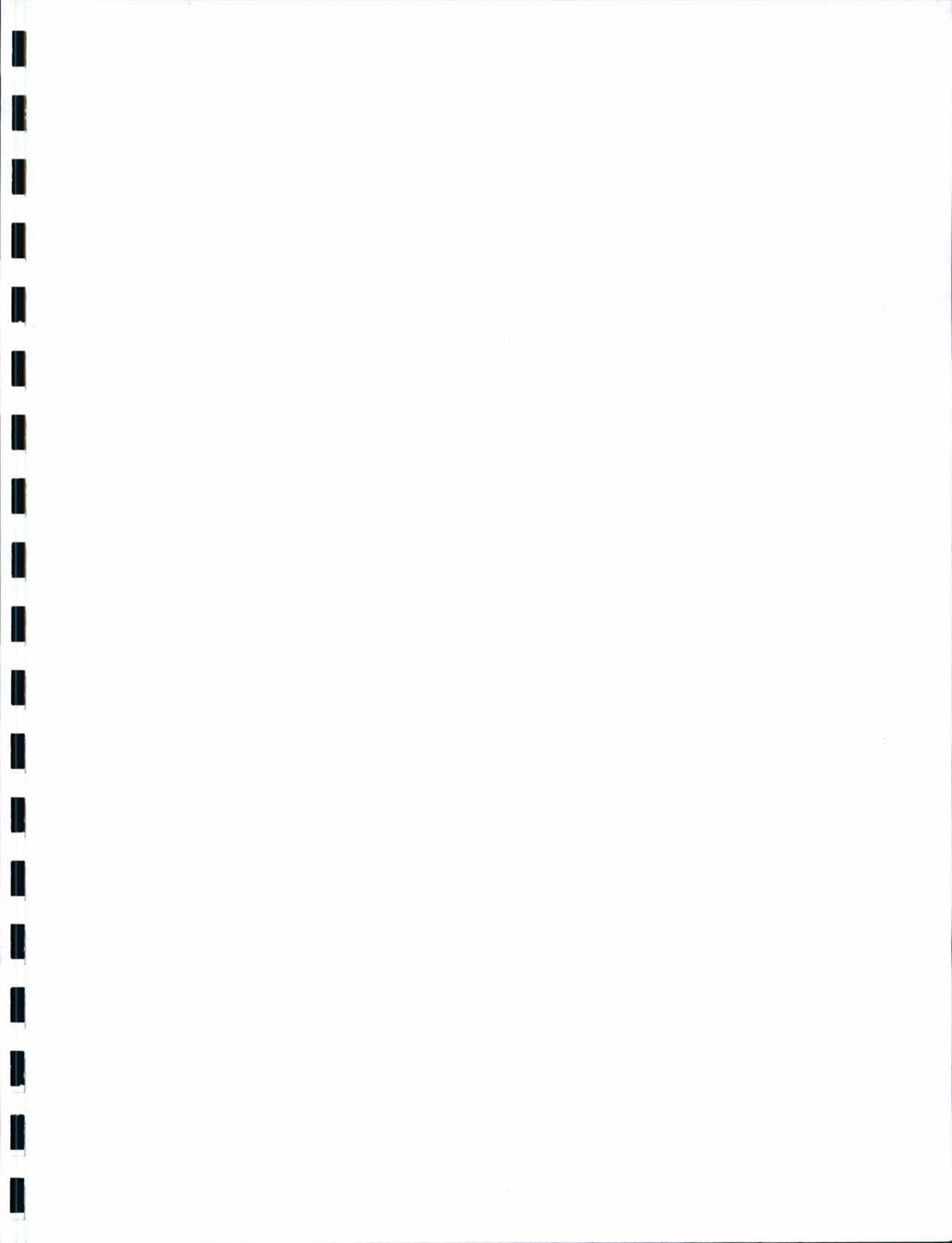
Final Basic Table 2 (end)  
All Returns by Total Income Class

1998 tax year (all money figures in thousands of dollars)

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

Année d'imposition 1998 (en milliers de dollars)

Item	Poste	\$50,000 and over-et plus		Grand total-Total global	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of tax able returns	1	2,915,970		14,576,970	
Number of non-tax able returns	2	13,590		6,806,890	
Total number of returns	3	2,929,560		21,383,860	
<b>Sources of income</b>					
<b>Sources de revenu</b>					
Employment income	4	2,517,990	176,491,090	13,522,120	392,652,038
Commissions from employment	5	120,300	6,229,094	392,160	7,912,695
Other employment income	6	386,330	2,828,252	1,377,690	5,917,006
Old age security pension	7	249,470	1,159,782	3,499,330	16,085,679
CPP or QPP benefits	8	341,110	2,069,090	4,281,030	22,013,306
Other pensions, superannuation	9	316,290	9,192,517	2,287,510	30,238,272
Employment insurance benefit	10	116,100	443,795	2,318,180	10,126,787
Taxable amount of dividends	11	818,180	9,978,231	2,529,710	13,293,192
Investment income	12	1,398,950	6,612,086	7,073,810	16,658,619
Annuity income	13	168,500	2,692,156	1,185,080	7,269,486
Net rental income	14	291,210	1,103,505	1,170,010	1,868,115
Taxable capital gains	15	613,840	11,064,097	1,923,800	13,445,142
RRSP income	16	215,670	2,078,753	1,085,070	5,614,060
Net business income	17	207,740	3,623,345	1,609,520	12,594,424
Net professional income	18	158,300	14,147,442	379,240	16,548,152
Net commission income	19	25,270	1,058,079	136,490	2,019,456
Net farming income	20	64,690	586,692	425,410	1,527,804
Net fishing income	21	3,750	145,295	38,360	428,363
Tax exempt income	22	80,340	611,976	3,632,720	18,288,322
Other income	23	638,010	4,827,040	3,044,760	10,426,850
Total income assessed	24	2,929,560	256,942,318	20,629,940	604,927,767
<b>Deductions</b>					
<b>Déductions</b>					
RPP contributions	25	1,179,510	3,576,792	3,539,610	6,675,982
RRSP contributions	26	2,020,590	13,776,851	6,161,170	24,775,206
Union & professional dues	27	1,238,300	873,987	4,824,420	2,155,381
Child care expenses	28	122,540	512,217	980,400	2,646,158
Carrying charges & interest expenses	29	903,890	1,997,516	2,630,050	2,755,934
Other employment expenses	30	256,740	1,548,246	651,790	2,547,289
Other deductions from total income	31	257,880	2,418,947	1,021,440	4,468,776
Capital gains deductions	32	35,710	3,254,286	64,100	3,479,933
Other deductions from net income	33	276,120	2,620,675	4,187,660	21,771,254
Total deductions	34	2,756,860	30,579,517	14,141,950	71,275,914
Taxable income assessed	35	2,926,200	225,814,169	19,682,720	534,217,598
<b>Non-refundable tax credits</b>					
<b>Crédits d'impôt non remboursables</b>					
<b>Amounts allowed: (items 36-46)</b>					
<b>Montants alloués (postes 36-46)</b>					
Basic personal amount	36	2,926,190	18,871,026	21,359,010	137,306,838
Age amount	37	13,670	14,414	3,361,360	10,790,706
Married or equivalent amount	38	570,660	2,588,342	2,960,140	13,194,340
Personal Amount Supplement	39	13,280	1,962	9,982,050	2,039,731
CPP or QPP contributions	40	2,576,380	2,856,383	12,693,650	9,006,046
Employment insurance premiums	41	2,273,690	2,328,385	11,886,100	7,701,573
Eligible pension income amount	42	357,640	354,354	2,693,710	2,611,843
Disability amount	43	44,070	185,659	472,150	1,990,152
Tuition fees & education amount	44	429,070	1,080,939	2,478,280	6,369,900
Amount transferred from spouse	45	59,190	137,489	610,570	1,733,475
Medical expenses	46	141,950	519,511	1,746,800	2,995,476
Total tax credits	47	2,927,200	4,936,021	21,362,960	33,059,401
<b>Donations allowed: (items 48-49)</b>					
<b>Dons alloués (postes 48-49)</b>					
Charitable donations & Gov't gifts	48	1,695,490	2,558,914	5,432,200	4,649,478
Cultural and Ecological Gifts	49	4,420	91,035	9,330	103,056
Total tax credits on donations	50	1,678,890	738,484	5,318,890	1,291,815
Total non-refundable tax credits	51	2,927,470	5,674,505	21,363,540	34,351,216
<b>Tax payable</b>					
<b>Impôt à payer</b>					
Net federal tax payable	52	2,913,350	47,469,733	14,551,970	78,587,060
Net provincial tax payable	53	2,326,090	18,912,714	9,203,370	27,794,407
Total net tax payable	54	2,915,970	66,382,447	14,576,970	106,381,467
<b>Other tax and deductions components</b>					
<b>Autres éléments d'impôt et de déductions</b>					
Social benefits repayment	55	287,240	626,215	311,790	646,981
Basic federal tax	56	2,919,560	45,920,678	14,670,130	76,711,689
Federal individual surtax	57	2,917,020	2,030,364	14,268,170	2,487,683
Dividend tax credit	58	781,860	1,329,717	2,365,430	1,770,786



## Part III - Tables

Final Basic Table 2A

### Taxable Returns by Total Income Class

1998 tax year (all money figures in thousands of dollars)

Item	Poste	Loss and nil-Perte et néant		\$1 to-\$10,000	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1	20		689,230	
Number of non-taxable returns	2				
Total number of returns	3	20		689,230	
<b>Sources of income</b>	<b>Sources de revenu</b>				
Employment income	4	20	\$ 2,970	477,350	\$ 3,299,216
Commissions from employment	5			11,420	14,821
Other employment income	6			38,000	116,070
Old age security pension	7			1,800	2,859
CPP or QPP benefits	8			76,870	418,489
Other pensions, superannuation	9			11,570	46,573
Employment insurance benefit	10			131,690	444,857
Taxable amount of dividends	11			39,240	9,884
Investment income	12	20	25	153,880	216,477
Annuity income	13			7,740	23,151
Net rental income	14			26,590	45,902
Taxable capital gains	15			38,220	47,926
RRSP income	16			32,060	112,817
Net business income	17			96,300	553,051
Net professional income	18			11,910	62,412
Net commission income	19			7,660	39,607
Net farming income	20			18,120	47,021
Net fishing income	21			2,460	2,773
Tax exempt income	22			30,900	30,877
Other income	23	20	-5,623	78,850	180,194
Total income assessed	24	20	-2,628	689,230	5,714,977
<b>Deductions</b>	<b>Déductions</b>				
RPP contributions	25			16,180	3,935
RRSP contributions	26	20	233	48,020	36,222
Union & professional dues	27			75,510	9,056
Child care expenses	28			17,130	12,599
Carrying charges & interest expenses	29	20	52	21,750	3,477
Other employment expenses	30			3,950	2,516
Other deductions from total income	31			20,370	7,248
Capital gains deductions	32			80	52
Other deductions from net income	33			36,140	36,342
Total deductions	34	20	285	198,040	111,447
Taxable income assessed	35			689,220	5,603,698
<b>Non-refundable tax credits</b>	<b>Crédits d'impôt non remboursables</b>				
<b>Amounts allowed: (items 36-46)</b>	<b>Montants alloués (postes 36-46)</b>				
Basic personal amount	36	20	136	684,270	4,254,142
Age amount	37			1,780	2,494
Married or equivalent amount	38			12,350	13,298
Personal Amount Supplement	39	20	5	650,370	142,997
CPP or QPP contributions	40	20	22	475,790	76,808
Employment insurance premiums	41			420,280	81,694
Eligible pension income amount	42			11,670	10,741
Disability amount	43			590	2,107
Tuition fees & education amount	44			45,790	56,591
Amount transferred from spouse	45			1,790	1,838
Medical expenses	46			67,330	35,490
Total tax credits	47	20	28	684,690	796,199
<b>Donations allowed: (items 48-49)</b>	<b>Dons alloués (postes 48-49)</b>				
Charitable donations & Gov't gifts	48			60,120	10,655
Cultural and Ecological Gifts	49				
Total tax credits on donations	50			56,940	2,379
Total non-refundable tax credits	51	20	28	684,770	798,578
<b>Tax payable</b>	<b>Impôt à payer</b>				
Net federal tax payable	52	20	310	689,120	157,467
Net provincial tax payable	53	20	142	172,080	21,033
Total net tax payable	54	20	452	689,230	178,501
<b>Other tax and deductions components</b>	<b>Autres éléments d'impôt et de déductions</b>				
Social benefits repayment	55				
Basic federal tax	56	20	299	689,150	155,190
Federal individual surtax	57	20	11	546,710	2,001
Dividend tax credit	58			35,150	1,298

# Partie III - Tableaux

Tableau final de base 2A  
Déclarations imposables selon le palier de revenu total  
Année d'imposition 1998 (en milliers de dollars)

\$10,000 to-à \$15,000		\$15,000 to-à \$20,000		\$20,000 to-à \$25,000		\$25,000 to-à \$30,000		\$30,000 to-à \$35,000		Item Poste
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
1,659,650		1,849,290		1,667,920		1,586,080		1,381,620		1
1,659,650		1,849,290		1,667,920		1,586,080		1,381,620		2
	\$		\$		\$		\$		\$	3
1,075,640	11,128,493	1,197,350	17,522,335	1,186,120	22,749,461	1,202,020	28,836,903	1,096,480	31,417,292	4
30,040	45,144	28,080	84,537	33,600	157,904	29,700	187,641	28,260	248,161	5
77,210	243,724	92,660	337,977	99,240	362,022	112,850	390,520	99,160	334,557	6
319,040	1,524,359	454,000	2,163,724	336,600	1,593,741	261,760	1,237,562	191,440	896,059	7
422,840	2,159,551	547,150	3,185,717	421,290	2,627,975	338,270	2,173,114	260,180	1,667,397	8
131,800	462,481	334,190	1,785,727	312,600	2,605,752	283,920	3,497,362	227,790	3,564,050	9
345,390	1,390,389	372,050	1,690,024	320,500	1,589,129	261,110	1,328,391	189,650	940,599	10
125,620	68,970	170,250	141,535	175,740	218,318	189,510	338,105	191,210	476,050	11
522,630	873,486	640,360	1,229,758	583,730	1,252,734	570,920	1,218,778	523,920	1,116,378	12
84,290	218,280	165,940	532,090	160,820	682,034	144,990	725,018	111,900	681,627	13
73,620	106,570	97,600	128,638	98,110	129,661	95,270	136,415	93,730	101,190	14
101,880	126,579	128,980	180,459	133,780	225,609	139,390	273,720	139,040	276,121	15
74,320	280,976	98,650	377,982	99,640	377,990	109,330	447,586	102,660	442,811	16
157,560	1,100,514	149,050	1,222,907	134,910	1,267,148	112,650	1,122,104	97,230	1,001,144	17
21,820	160,558	20,810	197,554	21,790	257,844	21,470	269,520	21,460	352,064	18
11,300	77,948	10,710	102,781	10,900	85,940	11,460	149,640	9,890	131,686	19
38,100	150,985	34,960	174,619	34,880	157,120	34,880	229,484	29,780	166,854	20
4,780	17,678	5,380	39,533	5,480	47,737	4,320	50,679	2,170	35,005	21
248,950	502,901	269,340	539,103	149,920	450,856	104,790	385,252	80,910	327,011	22
203,390	478,879	261,110	643,276	241,320	644,010	232,500	593,955	216,960	575,860	23
1,659,650	21,118,463	1,849,290	32,280,276	1,667,920	37,482,987	1,586,080	43,591,748	1,381,620	44,751,916	24
77,140	28,804	137,180	73,168	226,990	174,269	340,970	344,139	391,870	491,089	25
236,030	314,218	394,410	658,164	489,380	983,779	582,150	1,373,348	624,170	1,704,508	26
227,090	37,041	319,570	67,366	390,480	106,662	467,520	161,287	485,700	195,598	27
74,110	124,016	104,670	220,773	122,770	301,904	112,830	300,115	100,200	290,107	28
114,670	23,955	186,970	48,058	199,400	69,846	221,450	74,610	219,980	85,121	29
20,230	26,391	32,060	56,580	43,340	91,886	49,980	109,720	53,740	138,665	30
61,480	36,183	74,990	75,866	90,570	119,293	85,020	166,291	76,370	164,266	31
1,650	3,315	2,340	5,437	1,860	6,401	2,930	17,724	4,440	37,260	32
275,210	547,001	308,520	637,403	193,060	568,516	143,990	505,936	116,990	432,287	33
831,660	1,140,925	1,099,140	1,842,815	1,103,340	2,422,558	1,160,710	3,053,169	1,100,320	3,538,902	34
1,659,580	19,977,538	1,849,060	30,437,461	1,667,900	35,060,724	1,586,080	40,538,579	1,381,620	41,212,991	35
1,658,210	10,663,110	1,848,550	11,904,653	1,667,170	10,744,781	1,585,860	10,226,935	1,380,930	8,906,620	36
322,560	1,123,134	457,540	1,592,973	341,380	1,188,343	264,800	865,616	193,610	499,591	37
85,370	321,714	211,420	870,475	251,470	1,046,183	246,300	1,067,777	212,090	938,324	38
1,653,300	265,356	1,709,350	178,408	461,660	92,347	299,430	60,595	229,520	32,309	39
1,109,600	302,974	1,224,400	511,693	1,206,310	689,364	1,210,710	883,911	1,096,700	973,443	40
981,450	282,636	1,108,220	448,678	1,103,350	584,012	1,116,200	737,995	1,012,600	801,460	41
184,460	172,039	417,640	408,130	361,270	357,521	320,660	317,638	251,430	249,989	42
13,560	56,526	40,170	169,082	46,130	192,650	37,630	158,358	29,320	124,363	43
222,020	473,184	207,060	464,489	172,920	362,361	160,640	299,117	138,460	250,221	44
22,430	33,580	72,630	202,039	74,510	217,663	66,670	193,145	41,940	112,700	45
234,660	180,088	284,310	268,883	221,220	253,736	179,750	254,675	129,000	210,213	46
1,658,670	2,369,991	1,848,840	2,912,080	1,667,400	2,691,230	1,585,920	2,577,879	1,381,170	2,241,075	47
267,720	77,481	466,320	194,651	478,190	232,207	506,870	264,426	489,930	294,419	48
370	556	690	105	800	237	560	182	470	791	49
257,470	18,868	452,330	49,341	466,530	60,125	492,620	69,127	475,700	78,301	50
1,658,670	2,388,859	1,848,840	2,961,421	1,667,440	2,751,355	1,585,940	2,647,005	1,381,170	2,319,377	51
1,649,860	1,013,285	1,842,260	2,221,678	1,665,760	3,213,497	1,584,430	4,258,034	1,380,790	4,845,317	52
595,490	177,640	986,210	493,931	1,069,050	839,659	1,051,180	1,184,456	948,870	1,408,951	53
1,659,650	1,190,924	1,849,290	2,715,608	1,667,920	4,053,156	1,586,080	5,442,490	1,381,620	6,254,268	54
										55
1,650,290	1,001,719	1,842,470	2,196,395	1,665,850	3,178,449	1,584,510	4,210,966	1,380,970	4,791,914	56
1,547,340	14,214	1,810,430	32,036	1,658,300	46,847	1,581,050	63,182	1,378,040	71,201	57
113,760	9,129	157,940	18,781	163,110	29,014	177,930	44,977	178,940	63,371	58

## Part III - Tables

Final Basic Table 2A (continued)

### Taxable Returns by Total Income Class

1998 tax year (all money figures in thousands of dollars)

Item	Poste	\$35,000 to-à \$40,000		\$30,000 to-à \$40,000	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1	1,159,360		2,540,980	
Number of non-taxable returns	2				
Total number of returns	3	1,159,360		2,540,980	
<b>Sources of income</b>					
<b>Sources de revenu</b>					
Employment income	4	959,160	32,260,582	2,055,640	63,677,874
Commissions from employment	5	25,230	296,420	53,490	544,581
Other employment income	6	100,650	320,848	199,810	655,406
Old age security pension	7	128,360	606,729	319,800	1,502,788
CPP or QPP benefits	8	180,020	1,120,028	440,200	2,787,425
Other pensions, superannuation	9	167,490	3,186,818	395,280	6,750,869
Employment insurance benefit	10	130,890	654,480	320,530	1,595,079
Taxable amount of dividends	11	178,380	491,933	369,590	967,983
Investment income	12	437,920	957,894	961,850	2,074,272
Annuity income	13	78,720	528,102	190,620	1,209,729
Net rental income	14	81,140	82,820	174,870	183,811
Taxable capital gains	15	124,260	302,226	263,300	578,347
RRSP income	16	91,270	406,197	193,930	849,008
Net business income	17	78,220	830,234	175,450	1,831,378
Net professional income	18	19,070	324,992	40,530	677,056
Net commission income	19	6,720	77,741	16,610	209,427
Net farming income	20	21,590	136,974	51,370	303,827
Net fishing income	21	2,060	31,261	4,230	66,266
Tax exempt income	22	57,240	257,673	138,150	584,684
Other income	23	182,040	504,371	399,000	1,080,230
Total income assessed	24	1,159,360	43,378,124	2,540,980	88,130,040
<b>Deductions</b>					
<b>Déductions</b>					
RPP contributions	25	407,920	630,893	799,780	1,121,982
RRSP contributions	26	590,850	1,841,396	1,215,020	3,545,904
Union & professional dues	27	464,230	222,749	949,920	418,347
Child care expenses	28	81,610	263,089	181,810	553,195
Carrying charges & interest expenses	29	208,060	106,259	428,040	191,381
Other employment expenses	30	61,020	170,155	114,760	308,821
Other deductions from total income	31	73,530	220,443	149,900	384,710
Capital gains deductions	32	3,570	29,808	8,010	67,068
Other deductions from net income	33	91,240	366,262	208,230	798,550
Total deductions	34	986,660	3,851,055	2,086,980	7,389,957
Taxable income assessed	35	1,159,280	39,526,929	2,540,900	80,739,920
<b>Non-refundable tax credits</b>					
<b>Crédits d'impôt non remboursables</b>					
<b>Amounts allowed: (items 36-46)</b>					
<b>Montants alloués (postes 36-46)</b>					
Basic personal amount	36	1,158,980	7,477,002	2,539,920	16,383,622
Age amount	37	129,800	240,325	323,410	739,916
Married or equivalent amount	38	187,580	827,747	399,670	1,766,071
Personal Amount Supplement	39	153,720	12,992	383,240	45,302
CPP or QPP contributions	40	960,680	982,279	2,057,390	1,955,722
Employment insurance premiums	41	898,300	827,189	1,910,900	1,628,650
Eligible pension income amount	42	182,680	181,060	434,100	431,049
Disability amount	43	20,370	86,234	49,690	210,596
Tuition fees & education amount	44	128,790	235,332	267,250	485,552
Amount transferred from spouse	45	30,030	84,272	71,970	196,971
Medical expenses	46	85,130	164,227	214,130	374,440
Total tax credits	47	1,159,140	1,901,008	2,540,310	4,142,084
<b>Donations allowed: (items 48-49)</b>					
<b>Dons alloués (postes 48-49)</b>					
Charitable donations & Gov't gifts	48	448,740	268,972	938,660	563,391
Cultural and Ecological Gifts	49	720	1,829	1,200	2,619
Total tax credits on donations	50	440,070	71,820	915,770	150,122
Total non-refundable tax credits	51	1,159,180	1,972,829	2,540,350	4,292,205
<b>Tax payable</b>					
<b>Impôt à payer</b>					
Net federal tax payable	52	1,158,970	5,246,305	2,539,760	10,091,622
Net provincial tax payable	53	824,010	1,576,985	1,772,880	2,985,936
Total net tax payable	54	1,159,360	6,823,289	2,540,980	13,077,558
<b>Other tax and deductions components</b>					
<b>Autres éléments d'impôt et de déductions</b>					
Social benefits repayment	55	1,290	140	1,300	163
Basic federal tax	56	1,159,040	5,193,163	2,540,010	9,985,076
Federal individual surtax	57	1,158,130	77,315	2,536,180	148,516
Dividend tax credit	58	165,460	65,495	344,400	128,865

# Partie III - Tableaux

Tableau final de base 2A  
Déclarations imposables selon le palier de revenu total  
Année d'imposition 1998 (en milliers de dollars)

\$40,000 to-à \$45,000		\$45,000 to-à \$50,000		\$40,000 to-à \$50,000		\$50,000 to-à \$60,000		\$60,000 to-à \$70,000		Item Poste
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
931,210		736,630		1,667,840		1,087,140		675,820		1
931,210		736,630		1,667,840		1,087,140		675,820		2
	\$		\$		\$		\$		\$	3
786,330	30,249,303	636,190	27,403,131	1,422,520	57,652,434	955,260	47,788,416	602,700	35,371,473	4
21,960	291,345	17,630	277,478	39,600	568,823	29,310	575,510	24,020	627,463	5
88,160	253,408	77,430	211,292	165,590	464,699	118,770	336,753	81,210	266,517	6
96,550	455,242	68,570	324,343	165,120	779,585	87,620	410,448	48,300	227,891	7
137,310	865,199	97,890	599,913	235,200	1,465,111	126,360	764,873	67,600	411,133	8
125,000	2,671,909	92,340	2,191,657	217,340	4,863,566	124,240	3,210,733	66,180	1,838,663	9
88,240	411,259	59,130	281,518	147,370	692,776	66,340	252,264	28,120	109,517	10
147,420	397,679	129,470	391,657	276,880	789,335	218,250	774,949	161,260	631,998	11
354,280	787,766	297,450	651,840	651,730	1,439,606	452,800	1,079,044	295,560	785,211	12
63,120	498,880	45,300	403,267	108,220	902,147	59,040	618,592	34,400	427,074	13
71,850	66,675	62,360	58,229	134,200	124,904	91,390	120,410	61,610	94,530	14
106,410	274,272	95,230	277,982	201,640	552,254	156,550	548,554	118,940	512,719	15
79,750	403,415	61,530	339,794	141,270	743,209	86,550	506,039	51,010	339,352	16
62,350	658,519	50,380	498,135	112,730	1,156,654	74,320	742,787	44,320	544,105	17
17,340	317,998	13,220	254,721	30,560	572,719	25,730	624,045	21,020	547,152	18
5,130	111,742	3,890	94,544	9,020	206,286	7,200	183,766	5,200	143,576	19
17,450	121,070	13,190	60,054	30,640	181,125	21,070	96,508	13,150	73,129	20
1,620	39,192	780	19,021	2,400	58,213	1,590	38,881	790	27,542	21
43,080	192,960	32,230	180,301	75,310	373,261	40,890	190,586	18,880	98,542	22
147,680	400,440	125,640	385,724	273,320	786,164	199,370	584,395	130,370	507,728	23
931,210	39,468,272	736,630	34,904,600	1,667,840	74,372,872	1,087,140	59,447,552	675,820	43,585,313	24
360,360	650,302	310,560	657,400	670,920	1,307,702	497,090	1,289,453	315,680	973,008	25
517,390	1,878,476	437,300	1,704,499	954,700	3,582,975	701,890	3,140,621	469,860	2,512,897	26
407,540	223,060	354,470	210,656	762,010	433,716	544,880	372,296	335,550	247,570	27
58,960	191,597	44,510	157,730	103,470	349,327	55,180	208,732	28,260	111,643	28
178,140	90,713	157,330	93,420	335,470	184,132	263,550	203,671	186,480	165,831	29
56,550	172,069	46,190	149,827	102,740	321,896	72,630	267,564	54,890	238,318	30
62,140	227,263	52,340	202,614	114,480	429,877	76,800	377,241	52,400	291,815	31
3,140	34,514	2,170	26,416	5,320	60,930	4,300	65,791	3,940	60,726	32
72,970	278,296	59,370	261,144	132,340	539,440	86,020	332,975	53,270	215,977	33
821,110	3,746,289	669,730	3,463,706	1,490,830	7,209,995	1,008,870	6,258,345	639,260	4,817,785	34
931,160	35,715,751	736,630	31,426,964	1,667,790	67,142,715	1,087,090	53,130,190	675,770	38,670,021	35
931,000	6,007,249	736,510	4,750,289	1,667,510	10,757,539	1,086,820	7,012,338	675,290	4,356,749	36
97,610	112,631	63,700	31,880	161,310	144,511	10,120	8,652	1,590	1,698	37
153,200	676,714	129,260	581,792	282,460	1,258,505	203,390	917,895	130,730	592,324	38
47,810	3,536	14,400	1,189	62,210	4,725	7,790	784	1,820	263	39
790,140	839,974	633,960	678,795	1,424,100	1,518,769	959,070	1,035,135	608,600	659,799	40
736,310	731,262	596,520	603,776	1,332,830	1,335,038	896,800	918,307	562,990	579,453	41
137,160	136,187	100,930	100,348	238,090	236,535	136,460	135,440	73,120	72,557	42
15,610	65,935	13,300	57,079	28,910	123,014	16,720	70,182	9,150	38,785	43
111,050	214,606	94,370	187,457	205,410	402,063	148,650	321,048	103,550	245,941	44
20,950	52,556	15,070	36,893	36,020	89,449	22,130	56,144	13,870	30,486	45
61,690	131,859	40,790	99,327	102,490	231,186	52,410	136,728	28,450	83,839	46
931,110	1,532,153	736,550	1,218,055	1,667,650	2,750,207	1,086,980	1,810,923	675,350	1,136,665	47
391,520	246,350	336,310	223,632	727,830	469,982	556,630	382,588	379,270	309,300	48
570	976	390	66	950	1,042	1,600	6,030	760	1,812	49
384,500	65,835	331,660	59,672	716,160	125,507	549,370	103,743	374,900	83,799	50
931,110	1,597,987	736,570	1,277,727	1,667,680	2,875,714	1,087,010	1,914,666	675,440	1,220,464	51
930,890	5,225,013	736,530	4,936,421	1,667,420	10,161,435	1,086,580	9,016,578	675,600	7,117,530	52
676,200	1,610,189	554,180	1,568,706	1,230,380	3,178,895	841,460	2,908,790	540,530	2,371,926	53
931,210	6,835,203	736,630	6,505,127	1,667,840	13,340,330	1,087,140	11,925,368	675,820	9,489,456	54
11,490	6,664	11,750	13,930	23,240	20,594	85,560	59,253	70,550	98,022	55
931,120	5,170,024	736,630	4,884,218	1,667,750	10,054,243	1,086,970	8,902,378	675,780	6,974,507	56
930,600	77,093	736,210	73,293	1,666,810	150,386	1,086,470	158,725	675,620	171,914	57
138,340	52,944	119,880	52,151	258,220	105,095	206,360	103,206	152,530	84,179	58

## Part III - Tables

Final Basic Table 2A (continued)

### Taxable Returns by Total Income Class

1998 tax year (all money figures in thousands of dollars)

Item	Poste	\$70,000 to-à \$80,000		\$80,000 to-à \$90,000	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1	367,360		213,930	
Number of non-taxable returns	2				
Total number of returns	3	367,360		213,930	
<b>Sources of income</b>	<b>Sources de revenu</b>				
Employment income	4	325,240	21,626,272	185,420	13,612,145
Commissions from employment	5	14,860	469,974	10,960	391,421
Other employment income	6	51,600	165,685	33,420	134,620
Old age security pension	7	27,640	127,403	17,440	80,448
CPP or QPP benefits	8	37,370	223,575	23,990	142,891
Other pensions, superannuation	9	35,120	1,027,433	23,480	678,096
Employment insurance benefit	10	11,700	40,674	4,240	15,408
Taxable amount of dividends	11	103,950	519,670	72,330	428,294
Investment income	12	174,240	550,858	107,860	421,693
Annuity income	13	18,790	262,210	12,110	203,036
Net rental income	14	36,580	67,807	23,230	42,927
Taxable capital gains	15	76,230	395,782	52,630	368,652
RRSP income	16	27,230	230,340	15,570	162,092
Net business income	17	25,720	417,746	15,550	282,207
Net professional income	18	16,150	637,898	12,740	604,905
Net commission income	19	2,810	94,775	2,200	90,206
Net farming income	20	7,740	45,311	4,680	33,243
Net fishing income	21	440	19,317	240	11,036
Tax exempt income	22	8,200	49,524	3,630	31,675
Other income	23	77,430	397,684	51,930	348,038
Total income assessed	24	367,360	27,369,936	213,930	18,083,032
<b>Deductions</b>	<b>Déductions</b>				
RPP contributions	25	150,410	483,618	81,570	283,644
RRSP contributions	26	270,100	1,842,286	163,160	1,272,059
Union & professional dues	27	152,720	112,206	77,640	55,116
Child care expenses	28	14,080	65,656	8,190	41,221
Carrying charges & interest expenses	29	116,860	143,294	76,130	104,947
Other employment expenses	30	36,820	182,300	23,820	138,251
Other deductions from total income	31	30,300	190,140	19,850	134,055
Capital gains deductions	32	2,510	55,976	2,030	62,553
Other deductions from net income	33	33,440	134,745	20,460	104,251
Total deductions	34	349,240	3,210,221	204,410	2,196,095
Taxable income assessed	35	367,360	24,072,782	213,920	15,813,984
<b>Non-refundable tax credits</b>	<b>Crédits d'impôt non remboursables</b>				
<b>Amounts allowed: (items 36-46)</b>	<b>Montants alloués (postes 36-46)</b>				
Basic personal amount	36	367,130	2,366,793	213,690	1,377,943
Age amount	37	600	1,137	230	577
Married or equivalent amount	38	77,240	350,612	46,000	208,232
Personal Amount Supplement	39	840	116	280	43
CPP or QPP contributions	40	330,820	363,997	190,800	212,481
Employment insurance premiums	41	295,910	303,799	166,860	171,402
Eligible pension income amount	42	39,060	38,764	26,600	26,297
Disability amount	43	4,970	21,117	3,470	14,382
Tuition fees & education amount	44	53,840	139,984	34,570	94,588
Amount transferred from spouse	45	7,340	16,656	4,050	9,641
Medical expenses	46	14,050	42,697	9,300	37,560
Total tax credits	47	367,130	621,947	213,790	367,098
<b>Donations allowed: (items 48-49)</b>	<b>Dons alloués (postes 48-49)</b>				
Charitable donations & Gov't gifts	48	219,330	208,659	138,040	147,428
Cultural and Ecological Gifts	49	280	601	300	2,364
Total tax credits on donations	50	217,540	56,837	136,880	40,873
Total non-refundable tax credits	51	367,150	678,783	213,790	407,971
<b>Tax payable</b>	<b>Impôt à payer</b>				
Net federal tax payable	52	367,120	4,724,348	213,490	3,262,152
Net provincial tax payable	53	295,330	1,662,899	176,060	1,228,647
Total net tax payable	54	367,360	6,387,247	213,930	4,490,798
<b>Other tax and deductions components</b>	<b>Autres éléments d'impôt et de déductions</b>				
Social benefits repayment	55	37,970	86,933	21,240	73,457
Basic federal tax	56	367,300	4,600,263	213,880	3,164,326
Federal individual surtax	57	367,180	147,229	213,820	122,559
Dividend tax credit	58	99,130	69,231	69,420	57,067



# Partie III - Tableaux

Tableau final de base 2A (fin)  
Déclarations imposables selon le palier de revenu total  
Année d'imposition 1980 (en milliers de dollars)

\$90,000 to-à \$100,000		\$50,000 to-à \$100,000		\$100,000 to-à \$150,000		\$150,000 to-à \$250,000		\$250,000 and over-et plus		Item Poste
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
132,280		2,476,530		252,330		112,750		74,350		1
132,280		2,476,530		252,330		112,750		74,350		2
	\$		\$		\$		\$		\$	3
111,510	8,866,612	2,180,130	127,264,918	199,210	18,396,970	78,670	9,998,336	53,490	20,415,289	4
7,650	342,581	86,800	2,406,949	18,800	1,067,158	8,900	966,721	5,610	1,782,033	5
21,550	117,742	306,540	1,021,316	42,850	300,082	20,200	278,466	15,000	1,104,667	6
12,480	57,364	193,490	903,553	27,770	129,080	15,100	69,029	10,630	47,973	7
16,180	97,492	271,510	1,639,963	35,770	218,509	17,840	112,549	12,580	81,139	8
15,250	463,557	264,270	7,218,482	31,180	1,019,749	11,880	460,883	7,470	452,914	9
1,760	6,758	112,170	424,622	2,950	14,038	630	3,075	230	1,219	10
48,530	393,858	604,320	2,748,769	107,050	1,282,615	56,740	1,234,871	45,990	4,616,708	11
71,410	322,545	1,101,870	3,159,351	148,220	933,284	78,980	742,689	62,180	1,709,511	12
8,980	175,536	133,320	1,686,448	18,050	421,865	9,550	260,760	6,750	305,985	13
15,580	54,655	228,380	380,329	31,380	162,681	16,530	137,186	13,230	411,159	14
35,940	325,783	440,290	2,151,488	82,680	1,275,837	46,690	1,626,347	39,100	5,651,718	15
9,460	106,327	189,800	1,344,149	16,970	288,351	5,700	184,151	2,700	251,349	16
10,240	246,794	170,150	2,233,639	19,950	611,785	9,290	289,667	7,220	482,834	17
9,630	517,906	85,260	2,931,906	31,150	2,587,064	26,060	3,997,460	15,400	4,586,748	18
1,650	69,361	19,060	581,684	3,690	213,152	1,610	141,245	830	120,045	19
2,930	24,856	49,570	273,047	6,600	89,522	3,880	95,259	3,050	88,534	20
160	9,089	3,220	105,865	410	22,303	90	10,050	40	7,077	21
1,970	22,038	73,570	392,366	3,210	37,266	920	35,154	380	8,334	22
33,310	295,934	492,400	2,133,780	72,560	899,107	39,040	559,957	31,210	1,189,961	23
132,280	12,516,790	2,476,530	161,002,624	252,330	29,970,418	112,750	21,203,854	74,350	43,315,198	24
43,250	159,736	1,088,000	3,189,458	65,720	251,153	17,710	90,743	6,850	40,565	25
99,630	915,327	1,704,630	9,683,190	180,920	2,097,806	78,500	1,092,778	52,150	850,453	26
41,110	27,277	1,151,900	814,464	58,640	40,315	17,500	12,521	7,960	5,698	27
4,390	21,308	110,100	448,560	8,020	39,443	2,770	16,341	1,320	7,352	28
50,600	80,022	693,620	697,766	106,650	287,264	54,990	278,934	45,090	605,034	29
15,870	107,600	204,020	934,033	30,290	251,820	13,820	182,868	8,100	171,679	30
11,670	99,917	191,020	1,093,168	30,130	316,515	17,150	265,208	16,210	551,345	31
1,630	62,696	14,410	307,742	5,740	377,325	6,170	714,483	7,000	1,645,053	32
14,190	81,626	207,370	869,574	32,480	212,553	15,870	182,996	14,900	875,188	33
125,860	1,555,508	2,327,650	18,037,954	239,550	3,874,193	106,260	2,836,872	70,380	4,752,366	34
132,280	10,904,272	2,476,420	142,591,248	252,330	25,966,400	112,710	18,297,817	74,320	38,518,999	35
132,170	852,651	2,475,090	15,966,474	251,540	1,620,746	112,420	723,668	73,860	474,837	36
110	166	12,650	12,231	340	620	200	473	120	160	37
26,690	120,158	484,040	2,189,220	51,500	237,534	20,400	94,030	12,480	57,083	38
170	19	10,900	1,225	230	25	70	6	30	6	39
115,830	130,603	2,205,130	2,402,015	214,410	253,040	93,150	121,002	59,440	76,045	40
97,870	100,282	2,020,430	2,073,242	163,400	166,095	55,200	55,190	32,120	32,178	41
17,760	17,651	293,000	290,709	36,630	36,130	15,970	15,731	10,470	10,254	42
2,120	9,023	36,430	153,489	3,730	15,530	2,170	9,310	1,280	5,369	43
21,260	61,215	361,870	862,776	39,310	119,479	16,490	56,648	10,360	37,278	44
2,560	5,641	49,950	118,567	5,370	10,390	2,020	4,476	1,400	2,785	45
7,140	28,448	111,340	329,273	15,380	75,136	7,850	44,860	6,440	55,511	46
132,230	226,152	2,475,480	4,162,785	251,650	431,942	112,510	191,710	74,080	127,906	47
88,200	126,097	1,381,460	1,174,072	172,270	284,886	82,230	235,014	56,410	777,230	48
150	1,620	3,090	12,426	530	11,967	240	5,054	380	35,854	49
87,610	35,338	1,366,290	320,590	171,260	82,654	81,920	67,877	56,320	234,527	50
132,230	261,490	2,475,610	4,483,375	251,690	514,596	112,550	259,586	74,100	362,433	51
132,080	2,342,405	2,474,880	26,463,013	251,750	5,951,718	112,480	4,574,503	74,250	10,480,499	52
107,770	907,123	1,961,140	9,079,384	209,620	2,503,578	91,600	2,044,391	63,730	5,285,361	53
132,280	3,249,528	2,476,530	35,542,397	252,330	8,455,296	112,750	6,618,894	74,350	15,765,860	54
13,990	57,011	229,300	374,675	30,080	130,098	15,480	69,204	10,720	47,627	55
132,260	2,256,825	2,476,180	25,898,299	252,240	5,714,757	112,750	4,384,372	74,340	9,881,270	56
132,180	99,691	2,475,260	700,117	252,100	302,421	112,660	281,691	74,320	744,343	57
46,370	52,487	573,810	366,171	103,330	170,956	55,330	164,619	45,380	615,272	58

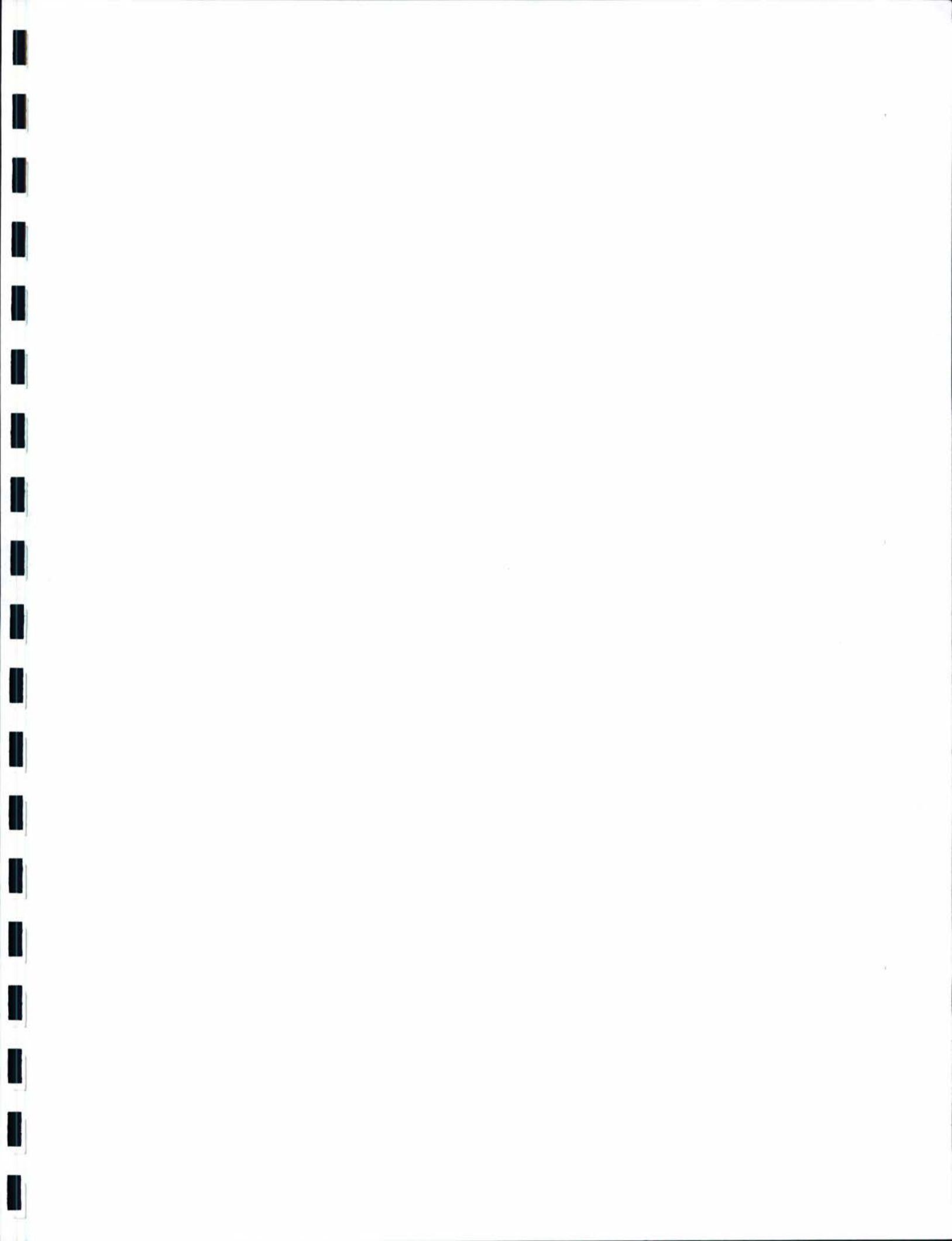
## Part III - Tables

Final Basic Table 2A (end)  
**Taxable Returns by Total Income Class**  
 1998 tax year (all money figures in thousands of dollars)

## Partie III - Tableaux

Tableau final de base 2A (fin)  
**Déclarations imposables selon le palier de revenu total**  
 Année d'imposition 1998 (en milliers de dollars)

Item	Poste	\$50,000 and over-et plus		Grand total-Total global	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1	2,915,970		14,576,970	
Number of non-tax able returns	2				
Total number of returns	3	2,915,970		14,576,970	
<b>Sources of income</b>					
<b>Sources de revenu</b>					
Employment income	4	2,511,500	176,075,514	11,128,150	380,945,200
Commissions from employment	5	120,110	6,222,861	346,020	7,826,313
Other employment income	6	384,590	2,704,531	1,169,950	5,274,949
Old age security pension	7	246,990	1,149,635	2,105,100	9,954,255
CPP or QPP benefits	8	337,690	2,052,160	2,819,510	16,869,541
Other pensions, superannuation	9	314,790	9,152,028	2,001,480	29,164,359
Employment insurance benefit	10	115,980	442,955	2,014,620	9,173,601
Taxable amount of dividends	11	814,090	9,882,963	2,160,910	12,417,093
Investment income	12	1,391,260	6,544,834	5,476,390	14,849,970
Annuity income	13	167,670	2,675,057	1,030,490	6,967,506
Net rental income	14	289,520	1,091,354	989,790	1,947,255
Taxable capital gains	15	608,770	10,705,391	1,615,950	12,690,285
RRSP income	16	215,170	2,068,000	964,360	5,257,568
Net business income	17	206,600	3,617,925	1,145,260	11,871,680
Net professional income	18	157,870	14,103,178	326,770	16,300,840
Net commission income	19	25,180	1,056,126	102,840	1,927,755
Net farming income	20	63,090	546,362	306,040	1,790,542
Net fishing income	21	3,750	145,295	32,790	428,173
Tax exempt income	22	78,070	473,120	1,095,430	3,340,055
Other income	23	635,210	4,782,806	2,324,710	9,183,891
Total income assessed	24	2,915,970	255,492,095	14,576,970	558,180,829
<b>Deductions</b>					
<b>Déductions</b>					
RPP contributions	25	1,178,270	3,571,919	3,447,420	6,625,919
RRSP contributions	26	2,016,200	13,724,227	5,935,920	24,219,070
Union & professional dues	27	1,236,010	872,998	4,428,120	2,106,473
Child care expenses	28	122,210	511,695	838,990	2,373,624
Carrying charges & interest expenses	29	900,340	1,868,998	2,408,120	2,464,508
Other employment expenses	30	256,230	1,540,400	623,280	2,458,209
Other deductions from total income	31	254,510	2,226,235	851,300	3,445,703
Capital gains deductions	32	33,320	3,044,603	55,510	3,205,530
Other deductions from net income	33	270,620	2,140,311	1,568,110	5,773,499
Total deductions	34	2,743,840	29,501,385	10,714,560	52,672,536
Taxable income assessed	35	2,915,780	225,374,463	14,576,300	504,875,097
<b>Non-refundable tax credits</b>					
<b>Crédits d'impôt non remboursables</b>					
<b>Amounts allowed: (items 48-49)</b>					
<b>Montants alloués (postes 48-49)</b>					
Basic personal amount	36	2,912,910	18,785,725	14,564,410	93,720,642
Age amount	37	13,310	13,483	1,886,070	5,670,470
Married or equivalent amount	38	568,420	2,577,867	2,057,450	8,921,890
Personal Amount Supplement	39	11,230	1,261	5,230,800	790,996
CPP or QPP contributions	40	2,572,120	2,852,101	11,280,420	8,791,364
Employment insurance premiums	41	2,271,150	2,326,706	10,244,380	7,425,409
Eligible pension income amount	42	356,070	352,824	2,323,960	2,286,476
Disability amount	43	43,610	183,698	260,280	1,096,031
Tuition fees & education amount	44	428,040	1,076,181	1,709,130	3,619,537
Amount transferred from spouse	45	58,740	136,217	404,760	1,070,902
Medical expenses	46	141,010	504,779	1,444,900	2,103,278
Total tax credits	47	2,913,710	4,914,342	14,567,210	23,154,039
<b>Donations allowed: (items 47-48)</b>					
<b>Dons alloués (postes 47-48)</b>					
Charitable donations & Gov't gifts	48	1,692,370	2,471,202	5,138,080	4,283,995
Cultural and Ecological Gifts	49	4,250	65,301	8,840	70,046
Total tax credits on donations	50	1,675,790	705,648	5,033,620	1,181,117
Total non-refundable tax credits	51	2,913,950	5,619,991	14,567,660	24,335,156
<b>Tax payable</b>					
<b>Impôt à payer</b>					
Net federal tax payable	52	2,913,350	47,469,733	14,551,970	78,587,060
Net provincial tax payable	53	2,326,090	18,912,714	9,203,370	27,794,407
Total net tax payable	54	2,915,970	66,382,447	14,576,970	106,381,467
<b>Other tax and deductions components</b>					
<b>Autres éléments d'impôt et de déductions</b>					
Social benefits repayment	55	285,580	621,604	310,120	642,361
Basic federal tax	56	2,915,500	45,878,698	14,555,550	76,661,036
Federal individual surtax	57	2,914,340	2,028,573	14,261,180	2,485,764
Dividend tax credit	58	777,850	1,317,017	2,028,360	1,654,175



## Part III - Tables

Final Basic Table 3

### All Returns by Major Source of Income

1998 tax year (all money figures in thousands of dollars)

Item	Poste	Employment Emploi		Farming Agriculture	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1	10,231,330		148,600	
Number of non-taxable returns	2	2,161,930		90,440	
Total number of returns	3	12,393,260		239,040	
<b>Sources of income</b>					
<b>Sources de revenu</b>					
Employment income	4	12,255,240	380,268,284	61,970	928,410
Commissions from employment	5	370,100	7,644,403	830	11,909
Other employment income	6	1,085,520	5,234,026	6,700	19,226
Old age security pension	7	73,460	292,782	41,020	189,845
CPP or QPP benefits	8	336,380	1,393,444	52,820	255,909
Other pensions, superannuation	9	147,330	1,604,358	11,370	94,063
Employment insurance benefit	10	1,756,730	6,389,491	9,260	41,826
Taxable amount of dividends	11	1,208,930	2,510,950	60,820	74,923
Investment income	12	3,282,950	3,176,946	131,490	328,297
Annuity income	13	63,800	313,213	15,960	82,469
Net rental income	14	583,090	-216,201	14,720	35,611
Taxable capital gains	15	915,760	2,117,024	47,600	334,974
RRSP income	16	614,600	1,967,796	7,590	48,242
Net business income	17	444,910	-156,368	16,370	83,899
Net professional income	18	93,150	372,556	1,400	17,605
Net commission income	19	38,200	64,192	950	5,563
Net farming income	20	100,620	-292,079	233,290	2,018,928
Net fishing income	21	5,540	847	220	336
Tax exempt income	22	909,620	3,570,724	19,940	69,860
Other income	23	1,457,170	3,091,930	83,340	173,144
Total income assessed	24	12,393,000	419,348,316	238,600	4,815,039
<b>Deductions</b>					
<b>Déductions</b>					
RPP contributions	25	3,368,580	6,465,533	9,490	12,747
RRSP contributions	26	5,151,590	19,231,179	66,630	284,433
Union & professional dues	27	4,396,650	2,064,379	13,030	4,410
Child care expenses	28	827,590	2,285,467	5,840	8,923
Carrying charges & interest expenses	29	1,356,450	1,221,587	24,400	18,850
Other employment expenses	30	601,110	2,398,104	2,760	5,980
Other deductions from total income	31	706,640	3,039,235	15,620	27,133
Capital gains deductions	32	16,040	248,680	12,600	384,424
Other deductions from net income	33	1,194,230	5,399,767	31,710	132,727
Total deductions	34	8,981,100	42,353,930	127,510	879,627
Taxable income assessed	35	12,358,620	376,947,014	224,850	4,125,711
<b>Non-refundable tax credits</b>					
<b>Crédits d'impôt non remboursables</b>					
<b>Amounts allowed: (items 36-46)</b>					
<b>Montants alloués (postes 36-46)</b>					
Basic personal amount	36	12,387,020	79,655,896	238,660	1,540,380
Age amount	37	67,210	180,589	37,390	116,598
Married or equivalent amount	38	1,891,130	8,743,865	40,310	159,669
Personal Amount Supplement	39	4,593,010	890,957	156,750	38,610
CPP or QPP contributions	40	11,074,750	7,760,098	145,000	114,958
Employment insurance premiums	41	11,137,850	7,474,657	39,550	18,514
Eligible pension income amount	42	159,090	152,739	21,620	20,561
Disability amount	43	99,340	420,685	3,290	14,113
Tuition fees & education amount	44	2,003,070	4,889,477	12,520	31,321
Amount transferred from spouse	45	127,220	308,350	9,030	26,072
Medical expenses	46	709,790	800,504	39,710	46,884
Total tax credits	47	12,390,510	18,789,718	238,660	361,514
<b>Donations allowed: (items 48-49)</b>					
<b>Dons alloués (postes 48-49)</b>					
Charitable donations & Gov't gifts	48	3,347,130	2,180,605	81,920	105,524
Cultural and Ecological Gifts	49	4,900	53,575	20	490
Total tax credits on donations	50	3,262,660	599,862	80,970	29,201
Total non-refundable tax credits	51	12,390,650	19,389,580	238,660	390,715
<b>Tax payable</b>					
<b>Impôt à payer</b>					
Net federal tax payable	52	10,222,990	58,675,180	147,010	413,689
Net provincial tax payable	53	6,666,120	20,295,359	98,740	194,202
Total net tax payable	54	10,231,330	78,970,539	148,600	607,890
<b>Other tax and deductions components</b>					
<b>Autres éléments d'impôt et de déductions</b>					
Social benefits repayment	55	120,860	156,074	3,480	8,651
Basic federal tax	56	10,295,000	57,357,999	154,780	418,468
Federal individual surtax	57	10,107,790	1,747,294	137,650	9,925
Dividend tax credit	58	1,094,000	334,139	57,580	9,957

# Partie III - Tableaux

Tableau final de base 3  
Toutes les déclarations selon la principale source de revenu  
Année d'imposition 1998 (en milliers de dollars)

Fishing Pêche		Self-empl. Professional inc. Rev. de profession libérale et de travail indépendant		Self-employed sales Ventes		Bus. Proprietorship or partnership Entreprises indiv. ou sociétés de personnes		Investment Placement		Item Poste
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
21,920		197,900		54,620		585,080		616,390		1
3,600		39,910		21,580		392,590		502,720		2
25,520		237,810		76,210		977,670		1,119,110		3
	\$		\$		\$		\$		\$	
4,470	28,282	48,950	753,193	11,760	97,742	223,830	2,526,983	216,360	4,417,466	4
		660	3,112	1,140	16,026	5,830	115,594	4,570	90,544	5
560	3,568	21,160	57,076	4,480	17,055	30,880	98,007	36,220	214,528	6
480	2,299	10,000	45,535	3,260	14,631	34,370	152,927	309,230	1,406,446	7
1,640	6,690	14,180	86,466	5,960	31,874	67,090	301,881	348,280	1,514,064	8
240	2,276	6,940	123,994	1,660	20,501	21,800	248,018	110,250	1,032,682	9
22,380	178,415	5,140	23,798	1,440	4,956	39,160	173,710	25,550	117,859	10
2,020	3,231	52,410	203,808	12,710	23,043	99,510	253,597	480,800	9,462,287	11
6,440	8,664	105,100	269,280	24,260	28,904	279,220	402,179	925,860	7,776,165	12
250	841	6,160	85,391	1,550	19,833	14,350	81,538	145,220	1,294,070	13
1,020	1,645	25,880	-2,912	8,010	-6,313	79,340	85,712	275,220	1,842,047	14
1,720	3,689	42,820	278,459	11,150	24,081	94,530	311,603	379,520	9,562,812	15
980	3,973	13,590	119,923	7,180	39,265	53,850	277,837	33,200	204,224	16
1,170	1,890	8,380	-46,809	3,510	2,276	961,400	12,456,911	60,610	228,263	17
		235,890	15,547,846	250	636	5,850	124,477	16,430	386,975	18
		640	2,593	75,810	1,864,946	4,430	23,523	6,460	47,615	19
410	-1,174	3,030	-14,025	700	-4,257	19,640	-60,667	22,850	-7,166	20
25,340	403,637	200	643	20	108	350	1,149	960	8,828	21
1,440	6,491	3,840	12,968	2,240	8,322	50,410	231,434	86,110	543,557	22
2,780	11,874	50,690	112,891	14,380	27,566	113,810	260,251	237,000	671,891	23
25,520	666,295	237,420	17,663,233	76,130	2,231,197	970,230	18,066,664	1,117,650	40,815,157	24
380	253	7,680	19,981	650	493	20,560	24,390	22,630	35,420	25
6,600	31,379	146,260	1,344,637	31,530	205,161	292,280	1,319,540	165,030	853,414	26
4,190	682	22,650	14,450	4,280	2,451	59,640	18,178	54,470	16,672	27
450	593	21,980	86,285	5,380	14,605	68,570	165,440	12,230	25,947	28
1,250	1,534	47,560	213,297	9,910	16,637	71,560	125,031	309,170	831,429	29
160	289	2,640	9,132	1,810	10,107	14,150	44,686	6,580	29,655	30
2,180	6,755	21,790	246,668	3,630	17,178	45,560	172,299	70,900	349,325	31
10	199	530	20,071	90	2,999	2,130	49,770	27,710	2,749,753	32
2,850	10,131	14,990	87,445	4,170	18,077	84,620	410,821	147,800	1,086,322	33
13,540	51,815	175,800	2,041,967	43,660	287,707	482,890	2,330,155	552,930	5,977,937	34
25,320	608,449	232,850	15,644,641	72,620	1,959,773	912,940	16,238,092	1,092,210	34,819,214	35
25,520	164,651	237,160	1,526,007	76,190	489,067	976,290	6,286,048	1,111,380	7,144,534	36
410	1,108	4,120	10,363	2,800	7,797	33,530	104,497	253,790	737,563	37
4,830	19,899	24,310	107,996	10,270	44,014	144,950	621,075	80,870	336,608	38
12,610	2,495	74,980	15,807	38,490	8,924	640,440	156,228	495,200	110,467	39
20,120	17,423	208,890	305,852	62,520	68,266	739,560	593,471	155,320	86,358	40
23,560	11,906	30,340	12,452	6,860	1,888	147,690	49,976	100,180	41,725	41
360	315	9,880	9,650	2,360	2,191	26,970	25,764	198,770	189,098	42
220	906	2,050	8,839	710	2,983	7,060	30,328	43,520	183,819	43
3,390	13,499	32,860	99,054	9,650	27,727	68,600	165,392	81,260	277,100	44
410	1,368	3,090	6,334	940	2,034	13,460	32,837	22,920	65,712	45
2,730	2,123	27,850	53,859	7,740	11,173	117,860	127,478	154,540	535,387	46
25,520	40,106	237,160	367,657	76,190	112,223	976,330	1,389,354	1,111,420	1,634,086	47
7,750	3,740	108,440	250,075	23,440	25,994	185,620	193,051	272,150	778,231	48
10	1	400	6,526	50	475	610	3,945	690	19,882	49
7,570	943	108,060	72,284	23,140	7,267	181,700	54,075	268,960	226,217	50
25,520	41,049	237,280	439,941	76,190	119,490	976,420	1,443,428	1,111,620	1,860,303	51
21,890	70,653	197,440	3,556,399	54,520	304,639	584,770	1,912,845	612,560	5,475,886	52
20,290	43,670	128,780	1,452,213	29,970	104,825	327,500	679,152	389,200	2,355,029	53
21,920	114,324	197,900	5,008,612	54,620	409,464	585,080	2,591,997	616,390	7,830,915	54
2,720	6,866	6,100	21,896	620	1,969	3,750	9,479	71,540	226,553	55
22,040	73,959	198,730	3,380,531	54,780	294,812	592,020	1,880,413	620,840	5,279,946	56
21,630	1,664	193,060	196,167	53,010	10,947	553,660	58,154	595,700	272,191	57
1,950	430	49,890	27,144	11,570	3,066	90,230	33,520	472,310	1,261,348	58

# Part III - Tables

Final Basic Table 3 (end)

## All Returns by Major Source of Income

1998 tax year (all money figures in thousands of dollars)

Item	Poste	Pension Pension		Unclassified Non classés	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1	2,256,410		464,710	
Number of non-taxable returns	2	1,655,290		1,938,830	
Total number of returns	3	3,911,700		2,403,540	
<b>Sources of income</b>					
			\$		\$
Employment income	4	298,760	1,330,432	400,780	2,301,246
Commissions from employment	5	2,910	11,341	6,120	19,765
Other employment income	6	158,100	215,197	34,080	58,322
Old age security pension	7	2,999,000	13,868,463	28,500	112,750
CPP or QPP benefits	8	3,361,040	18,018,725	93,650	404,253
Other pensions, superannuation	9	1,947,630	26,724,567	40,290	387,814
Employment insurance benefit	10	62,960	225,459	395,560	2,971,272
Taxable amount of dividends	11	543,550	680,788	68,970	80,565
Investment income	12	2,115,270	4,433,413	203,210	234,770
Annuity income	13	912,490	5,162,329	25,310	229,768
Net rental income	14	160,770	130,319	21,960	-1,792
Taxable capital gains	15	375,550	679,673	55,140	132,827
RRSP income	16	184,930	919,666	169,160	2,033,133
Net business income	17	76,150	32,593	37,010	-8,230
Net professional income	18	18,410	69,124	7,870	28,930
Net commission income	19	6,250	9,037	3,740	1,987
Net farming income	20	39,910	-85,871	4,960	-25,885
Net fishing income	21	540	1,026	5,190	11,788
Tax exempt income	22	1,621,230	6,610,696	937,890	7,234,270
Other income	23	619,210	892,188	466,390	5,185,114
Total income assessed	24	3,909,370	79,929,197	1,662,030	21,392,669
<b>Deductions</b>					
RPP contributions	25	61,240	74,309	48,410	42,857
RRSP contributions	26	192,730	601,089	108,520	904,373
Union & professional dues	27	162,430	18,120	107,080	16,040
Child care expenses	28	1,490	1,847	36,870	57,052
Carrying charges & interest expenses	29	751,930	264,782	57,820	62,787
Other employment expenses	30	9,010	19,312	13,590	30,024
Other deductions from total income	31	96,430	315,389	58,690	294,795
Capital gains deductions	32	4,430	17,435	560	6,602
Other deductions from net income	33	1,752,510	7,313,173	954,800	7,312,790
Total deductions	34	2,556,750	8,625,456	1,207,770	8,727,321
Taxable income assessed	35	3,885,820	71,178,036	877,480	12,696,667
<b>Non-refundable tax credits</b>					
<b>Amounts allowed: (items 36-46)</b>					
Basic personal amount	36	3,909,820	25,224,032	2,396,980	15,276,223
Age amount	37	2,901,740	9,438,261	60,380	193,930
Married or equivalent amount	38	370,550	1,218,866	392,920	1,942,348
Personal Amount Supplement	39	2,485,820	408,893	1,484,760	407,349
CPP or QPP contributions	40	66,520	17,756	220,960	41,863
Employment insurance premiums	41	113,160	27,556	286,920	62,899
Eligible pension income amount	42	2,225,400	2,164,010	49,270	47,514
Disability amount	43	284,970	1,198,274	31,000	130,205
Tuition fees & education amount	44	62,160	146,185	204,770	720,145
Amount transferred from spouse	45	415,220	1,241,223	18,280	49,544
Medical expenses	46	612,800	1,314,986	73,790	103,083
Total tax credits	47	3,909,940	7,209,473	2,397,220	3,155,271
<b>Donations allowed: (items 48-49)</b>					
Charitable donations & Gov't gifts	48	1,288,880	1,020,500	116,870	91,758
Cultural and Ecological Gifts	49	2,320	5,236	330	12,926
Total tax credits on donations	50	1,273,460	273,321	112,370	28,646
Total non-refundable tax credits	51	3,909,960	7,482,793	2,397,240	3,183,916
<b>Tax payable</b>					
Net federal tax payable	52	2,246,860	6,650,633	463,950	1,527,136
Net provincial tax payable	53	1,296,460	2,113,737	246,310	556,219
Total net tax payable	54	2,256,410	8,764,370	464,710	2,083,356
<b>Other tax and deductions components</b>					
Social benefits repayment	55	95,100	197,006	7,640	18,487
Basic federal tax	56	2,264,080	6,547,316	467,860	1,478,246
Federal individual surtax	57	2,162,510	136,391	443,160	54,950
Dividend tax credit	58	524,420	90,480	63,480	10,704

# Partie III - Tableaux

Tableau final de base 3 (fin)  
 Toutes les déclarations selon la principale source de revenu  
 Année d'imposition 1998 (en milliers de dollars)

Grand Total Total global		Item Poste
Number Nombre	Amount Montant	
14,576,970		1
6,806,890		2
21,383,860		3
	\$	
13,522,120	392,652,038	4
392,160	7,912,695	5
1,377,690	5,917,006	6
3,499,330	16,085,679	7
4,281,030	22,013,306	8
2,287,510	30,238,272	9
2,318,180	10,126,787	10
2,529,710	13,293,192	11
7,073,810	16,658,619	12
1,185,080	7,269,486	13
1,170,010	1,868,115	14
1,923,800	13,445,142	15
1,085,070	5,614,060	16
1,609,520	12,594,424	17
379,240	16,548,152	18
136,490	2,019,456	19
425,410	1,527,804	20
38,360	428,363	21
3,632,720	18,288,322	22
3,044,760	10,426,850	23
20,629,940	604,927,767	24
3,539,610	6,675,982	25
6,161,170	24,775,206	26
4,824,420	2,155,381	27
980,400	2,646,158	28
2,630,050	2,755,934	29
651,790	2,547,289	30
1,021,440	4,468,776	31
64,100	3,479,933	32
4,187,660	21,771,254	33
14,141,950	71,275,914	34
19,682,720	534,217,598	35
21,359,010	137,306,838	36
3,361,360	10,790,706	37
2,960,140	13,194,340	38
9,982,050	2,039,731	39
12,693,650	9,006,046	40
11,886,100	7,701,573	41
2,693,710	2,611,843	42
472,150	1,990,152	43
2,478,280	6,369,900	44
610,570	1,733,475	45
1,746,800	2,995,476	46
21,362,960	33,059,401	47
5,432,200	4,649,478	48
9,330	103,056	49
5,318,890	1,291,815	50
21,363,540	34,351,216	51
14,551,970	78,587,060	52
9,203,370	27,794,407	53
14,576,970	106,381,467	54
311,790	646,981	55
14,670,130	76,711,689	56
14,268,170	2,487,683	57
2,365,430	1,770,786	58

# Part III - Tables

Final Basic Table 3A

## Taxable Returns by Major Source of Income

1998 tax year (all money figures in thousands of dollars)

Item	Poste	Employment Emploi		Farming Agriculture	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1	10,231,330		148,600	
Number of non-taxable returns	2				
Total number of returns	3	10,231,330		148,600	
<b>Sources of income</b>					
			\$		\$
Employment income	4	10,163,690	369,419,244	45,840	804,273
Commissions from employment	5	328,980	7,580,395	680	9,744
Other employment income	6	921,400	4,656,990	5,020	14,253
Old age security pension	7	70,120	284,364	26,590	124,494
CPP or QPP benefits	8	286,340	1,316,412	32,690	176,428
Other pensions, superannuation	9	142,900	1,593,356	8,620	81,740
Employment insurance benefit	10	1,624,540	6,124,694	6,590	31,221
Taxable amount of dividends	11	1,128,820	2,488,242	45,930	62,488
Investment income	12	2,946,870	3,042,322	90,500	273,563
Annuity income	13	61,370	309,644	13,510	75,708
Net rental income	14	564,560	-92,494	10,100	26,621
Taxable capital gains	15	839,950	2,080,173	33,900	261,399
RRSP income	16	592,790	1,932,639	5,120	39,158
Net business income	17	409,320	-71,793	10,270	63,624
Net professional income	18	88,200	374,224	680	14,822
Net commission income	19	32,960	64,015	730	5,588
Net farming income	20	95,910	-256,481	145,450	2,101,180
Net fishing income	21	4,630	2,617	140	193
Tax exempt income	22	548,760	1,561,668	6,880	19,672
Other income	23	1,227,460	2,865,050	55,330	124,972
Total income assessed	24	10,231,330	405,275,282	148,600	4,311,141
<b>Deductions</b>					
RPP contributions	25	3,296,740	6,432,999	8,450	12,002
RRSP contributions	26	5,043,200	18,981,372	59,000	264,443
Union & professional dues	27	4,068,760	2,026,265	10,850	3,942
Child care expenses	28	740,730	2,116,084	3,480	4,686
Carrying charges & interest expenses	29	1,324,230	1,135,724	18,000	14,487
Other employment expenses	30	582,110	2,334,572	1,860	4,166
Other deductions from total income	31	629,480	2,407,826	10,970	17,473
Capital gains deductions	32	15,540	248,371	9,500	307,452
Other deductions from net income	33	811,350	3,083,175	15,280	57,080
Total deductions	34	8,131,010	38,766,388	92,000	685,732
Taxable income assessed	35	10,231,130	366,355,942	148,560	3,618,293
<b>Non-refundable tax credits</b>					
<b>Amounts allowed: (items 36-46)</b>					
Basic personal amount	36	10,226,290	65,773,263	148,400	957,882
Age amount	37	52,540	130,918	22,930	66,532
Married or equivalent amount	38	1,587,070	7,237,248	20,540	79,454
Personal Amount Supplement	39	3,219,420	495,132	76,110	14,152
CPP or QPP contributions	40	9,977,290	7,630,040	109,350	102,493
Employment insurance premiums	41	9,631,280	7,228,424	30,400	15,726
Eligible pension income amount	42	155,240	149,532	18,070	17,233
Disability amount	43	86,820	365,475	1,460	6,404
Tuition fees & education amount	44	1,449,690	2,940,912	9,590	23,391
Amount transferred from spouse	45	116,350	277,645	4,090	11,420
Medical expenses	46	647,840	739,489	28,630	33,998
Total tax credits	47	10,228,980	15,909,639	148,400	226,084
<b>Donations allowed: (items 48-49)</b>					
Charitable donations & Gov't gifts	48	3,269,120	2,115,376	70,500	88,296
Cultural and Ecological Gifts	49	4,820	39,784	20	490
Total tax credits on donations	50	3,190,150	577,913	69,660	24,439
Total non-refundable tax credits	51	10,229,100	16,487,552	148,400	250,523
<b>Tax payable</b>					
Net federal tax payable	52	10,222,990	58,675,180	147,010	413,689
Net provincial tax payable	53	6,666,120	20,295,359	98,740	194,202
Total net tax payable	54	10,231,330	78,970,539	148,600	607,890
<b>Other tax and deductions components</b>					
Social benefits repayment	55	120,800	155,886	3,350	8,153
Basic federal tax	56	10,225,470	57,313,698	147,110	418,195
Federal individual surtax	57	10,102,700	1,745,733	137,310	9,916
Dividend tax credit	58	1,029,980	331,155	43,390	8,307



# Partie III - Tableaux

Tableau final de base 3A  
Déclarations imposables selon la principale source de revenu  
Année d'imposition 1998 (en milliers de dollars)

Fishing Pêche		Self-Empl. Professional inc. Rev. de profession libérale et de travail indépendant		Self-employed sales Ventes		Bus. Proprietorship or Partnership Entreprises indiv. ou sociétés de personnes		Investment Placement		Item Poste
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
21,920		197,900		54,620		585,080		616,390		1
21,920		197,900		54,620		585,080		616,390		2
	\$		\$		\$		\$		\$	
3,820	26,535	42,010	729,479	8,490	90,462	155,580	2,257,211	163,090	4,252,369	4
		640	2,986	1,070	15,938	3,940	100,727	3,580	86,177	5
480	2,664	19,430	53,400	3,890	16,604	21,780	79,915	26,710	200,504	6
420	1,983	9,600	43,896	3,020	13,674	25,450	115,124	268,110	1,253,734	7
1,480	6,020	13,070	81,876	4,910	28,086	45,330	229,043	297,400	1,389,804	8
240	2,276	6,760	123,525	1,550	20,272	17,800	226,231	101,480	999,396	9
19,790	163,382	4,400	21,634	1,070	3,902	27,350	135,639	20,540	103,860	10
1,810	3,152	49,200	201,103	10,590	21,976	73,950	226,759	342,320	8,704,306	11
5,770	7,505	96,060	261,407	18,570	24,639	190,830	332,548	519,690	6,925,858	12
220	685	5,730	84,818	1,480	19,727	11,710	73,188	134,470	1,267,076	13
940	2,030	23,510	3,825	6,720	-3,746	56,210	78,460	180,260	1,775,115	14
1,600	3,645	39,870	273,771	8,740	22,756	68,740	273,113	266,590	9,009,293	15
840	3,570	12,620	117,190	6,260	36,980	37,950	226,920	23,920	178,009	16
1,080	1,467	7,560	-36,898	2,760	5,272	583,120	11,612,346	43,510	242,483	17
		197,620	15,329,537	230	675	3,720	99,526	13,510	375,936	18
		430	2,759	54,530	1,780,958	2,690	17,622	4,540	43,568	19
390	-1,083	2,820	-13,120	490	-3,532	13,360	-25,818	18,010	35,574	20
21,770	402,225	200	645	20	108	180	1,017	710	9,181	21
1,090	5,109	1,890	5,315	1,020	1,865	21,350	71,578	28,610	148,207	22
2,630	11,232	45,880	109,199	11,860	25,203	77,990	219,357	169,550	686,373	23
21,920	642,399	197,900	17,396,346	54,620	2,121,819	585,080	16,350,506	616,390	37,686,824	24
140	227	6,880	19,620	620	484	17,710	23,583	19,370	31,711	25
6,490	30,995	138,880	1,318,486	29,600	197,452	247,630	1,214,391	143,280	798,059	26
3,840	625	20,170	13,503	3,550	1,382	45,370	15,411	41,320	14,541	27
420	541	18,130	76,185	3,560	9,974	38,670	106,208	8,330	20,473	28
1,170	972	45,570	209,443	8,550	14,796	56,900	91,344	249,370	706,924	29
160	289	2,130	6,986	1,200	7,610	10,860	35,370	5,380	27,297	30
1,940	5,306	20,040	227,059	2,970	13,472	31,440	120,039	45,810	259,879	31
10	199	510	20,034	90	2,999	1,940	46,390	23,720	2,557,852	32
1,940	7,874	11,750	56,510	2,530	8,676	44,390	170,412	78,350	522,033	33
12,060	47,027	159,990	1,947,827	36,290	256,846	350,940	1,823,149	396,650	4,938,768	34
21,920	588,506	197,900	15,426,639	54,600	1,863,299	585,080	14,517,926	616,220	32,529,520	35
21,920	141,397	197,290	1,270,116	54,610	351,240	584,080	3,760,351	611,350	3,936,968	36
340	874	3,540	8,410	2,400	6,570	22,910	67,661	195,320	537,773	37
4,020	15,981	18,170	80,056	6,120	26,108	72,960	298,114	30,490	118,634	38
9,570	1,554	48,090	8,034	23,880	4,338	336,400	61,982	187,190	26,776	39
18,630	17,171	184,540	296,876	50,960	64,883	539,690	542,362	138,590	82,561	40
20,760	11,141	27,350	11,933	5,590	1,731	113,280	43,605	82,900	37,963	41
330	292	9,650	9,440	2,220	2,078	22,360	21,478	184,850	177,732	42
180	746	1,790	7,734	500	2,077	3,670	15,200	24,240	102,470	43
3,250	13,063	28,100	81,323	7,050	15,939	43,820	100,452	41,650	121,314	44
380	1,287	2,600	5,041	770	1,531	7,180	16,247	12,760	33,766	45
2,330	1,610	23,110	46,452	6,440	9,547	84,290	96,617	123,890	373,700	46
21,920	34,941	197,300	312,943	54,610	83,072	584,100	856,925	611,370	945,265	47
7,610	3,651	104,850	242,595	21,690	23,901	166,360	168,820	250,920	689,607	48
10	1	390	5,431	50	475	570	3,501	580	12,875	49
7,450	919	104,480	69,855	21,390	6,696	162,880	47,260	248,140	198,856	50
21,920	35,861	197,420	382,798	54,610	89,768	584,190	904,185	611,480	1,144,121	51
21,890	70,653	197,440	3,556,399	54,520	304,639	584,770	1,912,845	612,560	5,475,886	52
20,290	43,670	128,780	1,452,213	29,970	104,825	327,500	679,152	389,200	2,355,029	53
21,920	114,324	197,900	5,008,612	54,620	409,464	585,080	2,591,997	616,390	7,830,915	54
2,720	6,866	6,100	21,880	620	1,969	3,710	9,435	70,450	223,430	55
21,920	73,958	197,480	3,379,311	54,520	294,812	584,850	1,880,212	613,060	5,275,753	56
21,630	1,664	192,920	196,117	53,010	10,947	553,490	58,151	594,940	271,903	57
1,740	419	46,970	26,785	9,560	2,924	68,380	29,956	339,070	1,160,360	58

## Part III - Tables

Final Basic Table 3A  
**Taxable Returns by Major Source of Income**  
 1998 tax year (all money figures in thousands of dollars)

Item	Poste	Pension Pension		Unclassified Non classés	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1	2,256,410		464,710	
Number of non-taxable returns	2				
Total number of returns	3	2,256,410		464,710	
<b>Sources of income</b>					
<b>Sources de revenu</b>					
Employment income	4	262,460	1,272,391	283,190	2,093,236
Commissions from employment	5	2,630	10,971	4,510	19,375
Other employment income	6	145,770	202,013	25,480	48,607
Old age security pension	7	1,676,000	8,011,490	25,790	105,496
CPP or QPP benefits	8	2,060,240	13,265,300	78,050	376,572
Other pensions, superannuation	9	1,684,200	25,739,656	37,940	377,906
Employment insurance benefit	10	57,780	216,215	252,560	2,373,054
Taxable amount of dividends	11	457,520	634,011	50,780	75,057
Investment income	12	1,472,650	3,775,563	135,450	206,564
Annuity income	13	781,410	4,919,156	20,580	217,505
Net rental income	14	128,660	154,318	18,830	3,127
Taxable capital gains	15	318,310	641,787	38,250	124,347
RRSP income	16	168,680	888,316	116,180	1,834,785
Net business income	17	61,700	42,488	25,940	12,691
Net professional income	18	16,530	76,555	6,280	29,562
Net commission income	19	4,680	10,915	2,290	2,331
Net farming income	20	26,240	-37,084	3,380	-9,095
Net fishing income	21	540	1,026	4,610	11,161
Tax exempt income	22	444,210	1,363,771	41,630	162,870
Other income	23	526,410	818,936	207,610	4,323,568
Total income assessed	24	2,256,410	62,007,793	464,710	12,388,720
<b>Deductions</b>					
<b>Déductions</b>					
RPP contributions	25	57,510	67,336	40,010	37,957
RRSP contributions	26	173,400	547,061	94,450	866,811
Union & professional dues	27	151,540	16,861	82,720	13,945
Child care expenses	28	870	805	24,800	38,667
Carrying charges & interest expenses	29	655,340	236,124	49,000	54,694
Other employment expenses	30	7,860	17,648	11,730	24,273
Other deductions from total income	31	75,670	223,411	32,990	171,237
Capital gains deductions	32	3,680	15,646	520	6,586
Other deductions from net income	33	547,320	1,654,998	55,210	212,740
Total deductions	34	1,287,280	2,779,889	248,350	1,426,909
Taxable income assessed	35	2,256,180	59,031,646	464,710	10,943,326
<b>Non-refundable tax credits</b>					
<b>Crédits d'impôt non remboursables</b>					
<b>Montants alloués (postes 36-46)</b>					
Basic personal amount	36	2,256,330	14,557,303	464,160	2,972,122
Age amount	37	1,565,230	4,792,972	20,870	58,761
Married or equivalent amount	38	248,000	755,574	70,090	310,722
Personal Amount Supplement	39	1,018,110	123,453	312,040	55,575
CPP or QPP contributions	40	63,810	17,258	197,570	37,720
Employment insurance premiums	41	105,290	26,350	227,510	48,536
Eligible pension income amount	42	1,885,350	1,864,401	45,890	44,290
Disability amount	43	130,460	549,318	11,170	46,608
Tuition fees & education amount	44	50,890	110,894	75,100	212,248
Amount transferred from spouse	45	254,530	708,489	6,100	15,476
Medical expenses	46	472,320	724,393	56,040	77,473
Total tax credits	47	2,256,370	4,123,244	464,170	661,926
<b>Donations allowed: (items 48-49)</b>					
<b>Dons alloués (postes 48-49)</b>					
Charitable donations & Gov't gifts	48	1,147,110	880,182	99,910	71,566
Cultural and Ecological Gifts	49	2,120	4,641	270	2,848
Total tax credits on donations	50	1,133,120	235,100	96,340	20,080
Total non-refundable tax credits	51	2,256,370	4,358,343	464,190	682,005
<b>Tax payable</b>					
<b>Impôt à payer</b>					
Net federal tax payable	52	2,246,860	6,650,633	463,950	1,527,136
Net provincial tax payable	53	1,296,460	2,113,737	246,310	556,219
Total net tax payable	54	2,256,410	8,764,370	464,710	2,083,356
<b>Other tax and deductions components</b>					
<b>Autres éléments d'impôt et de déductions</b>					
Social benefits repayment	55	94,760	196,258	7,640	18,485
Basic federal tax	56	2,247,160	6,546,875	463,990	1,478,222
Federal individual surtax	57	2,162,070	136,385	443,120	54,950
Dividend tax credit	58	442,110	84,290	47,150	9,979

# Partie III - Tableaux

Tableau final de base 3A (fin)  
 Déclarations imposables selon la principale source de revenu  
 Année d'imposition 1998 (en milliers de dollars)

Grand Total Total global		Item Poste
Number Nombre	Amount Montant	
14,576,970		1
		2
14,576,970		3
	\$	
11,128,150	380,945,200	4
346,020	7,826,313	5
1,169,950	5,274,949	6
2,105,100	9,954,255	7
2,819,510	16,869,541	8
2,001,480	29,164,359	9
2,014,620	9,173,601	10
2,160,910	12,417,093	11
5,476,390	14,849,970	12
1,030,490	6,967,506	13
989,790	1,947,255	14
1,615,950	12,690,285	15
964,360	5,257,568	16
1,145,260	11,871,680	17
326,770	16,300,840	18
102,840	1,927,755	19
306,040	1,790,542	20
32,790	428,173	21
1,095,430	3,340,055	22
2,324,710	9,183,891	23
14,576,970	558,180,829	24
3,447,420	6,625,919	25
5,935,920	24,219,070	26
4,428,120	2,106,473	27
838,990	2,373,624	28
2,408,120	2,464,508	29
623,280	2,458,209	30
851,300	3,445,703	31
55,510	3,205,530	32
1,568,110	5,773,499	33
10,714,560	52,672,536	34
14,576,300	504,875,097	35
14,564,410	93,720,642	36
1,886,070	5,670,470	37
2,057,450	8,921,890	38
5,230,800	790,996	39
11,280,420	8,791,364	40
10,244,380	7,425,409	41
2,323,960	2,286,476	42
260,280	1,096,031	43
1,709,130	3,619,537	44
404,760	1,070,902	45
1,444,900	2,103,278	46
14,567,210	23,154,039	47
5,138,080	4,283,995	48
8,840	70,046	49
5,033,620	1,181,117	50
14,567,660	24,335,156	51
14,551,970	78,587,060	52
9,203,370	27,794,407	53
14,576,970	106,381,467	54
310,120	642,361	55
14,555,550	76,661,036	56
14,261,180	2,485,764	57
2,028,360	1,654,175	58

# Part III - Tables

Final Basic Table 4

All Returns by Age and Sex

1998 tax year (all money figures in thousands of dollars)

Item	Poste	Age group under 20-Groupe d'âge : moins de 20 ans			
		Males-Hommes		Females-Femmes	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1	134,950		86,170	
Number of non-taxable returns	2	374,270		403,020	
Total number of returns	3	509,220		489,190	
<b>Sources of income</b>					
<b>Sources de revenu</b>					
Employment income	4	435,970	2,494,273	392,360	1,805,374
Commissions from employment	5	5,010	3,158	12,590	10,484
Other employment income	6	20,370	51,744	24,580	60,255
Old age security pension	7				
CPP or QPP benefits	8	13,540	17,242	17,000	23,321
Other pensions, superannuation	9	610	1,213	490	1,108
Employment insurance benefit	10	16,790	44,940	6,580	10,367
Taxable amount of dividends	11	38,650	292,178	35,230	314,473
Investment income	12	98,840	70,612	97,160	65,728
Annuity income	13	450	645	160	42
Net rental income	14	510	1,122	230	112
Taxable capital gains	15	34,960	127,046	28,520	74,385
RRSP income	16	1,130	909	1,140	4,692
Net business income	17	9,700	44,076	7,910	42,596
Net professional income	18	960	6,120	1,300	3,988
Net commission income	19	460	2,608	750	2,170
Net farming income	20	3,200	16,505	1,070	7,895
Net fishing income	21	1,250	8,194	320	1,382
Tax exempt income	22	22,280	52,784	32,590	140,936
Other income	23	52,260	117,584	65,100	139,716
Total income assessed	24	491,680	3,352,952	459,700	2,709,026
<b>Deductions</b>					
<b>Déductions</b>					
RPP contributions	25	4,100	1,284	2,890	363
RRSP contributions	26	18,890	22,429	9,860	10,705
Union & professional dues	27	71,860	8,977	48,270	5,431
Child care expenses	28			640	733
Carrying charges & interest expenses	29	4,390	1,411	5,760	1,929
Other employment expenses	30	1,940	2,232	1,120	759
Other deductions from total income	31	5,400	3,365	4,940	4,781
Capital gains deductions	32	620	74,170	330	30,431
Other deductions from net income	33	24,670	56,127	33,410	143,302
Total deductions	34	118,170	169,994	98,980	198,435
Taxable income assessed	35	484,560	3,184,193	442,730	2,511,404
<b>Non-refundable tax credits</b>					
<b>Crédits d'impôt non remboursables</b>					
<b>Amounts allowed: (items 36-46)</b>					
Basic personal amount	36	509,080	3,281,439	489,130	3,153,081
Age amount	37				
Married or equivalent amount	38	2,810	13,107	12,390	65,308
Personal Amount Supplement	39	288,680	62,615	278,260	65,994
CPP or QPP contributions	40	194,310	31,745	167,540	18,682
Employment insurance premiums	41	325,420	60,292	274,380	42,610
Eligible pension income amount	42	640	496	490	399
Disability amount	43	400	1,693	1,020	4,301
Tuition fees & education amount	44	96,530	249,243	117,850	307,678
Amount transferred from spouse	45	60	29		
Medical expenses	46	2,890	2,720	2,480	1,767
Total tax credits	47	509,150	602,551	489,170	584,501
<b>Donations allowed: (items 48-49)</b>					
<b>Dons alloués (postes 48-49)</b>					
Charitable donations & Gov't gifts	48	11,710	2,889	10,850	2,733
Cultural and Ecological Gifts	49				
Total tax credits on donations	50	10,560	725	9,750	689
Total non-refundable tax credits	51	509,150	603,276	489,170	585,189
<b>Tax payable</b>					
<b>Impôt à payer</b>					
Net federal tax payable	52	134,300	123,943	85,040	62,836
Net provincial tax payable	53	58,270	35,734	36,410	18,029
Total net tax payable	54	134,950	159,678	86,170	80,865
<b>Other tax and deductions components</b>					
<b>Autres éléments d'impôt et de déductions</b>					
Social benefits repayment	55	70	54		
Basic federal tax	56	138,650	122,606	91,040	62,227
Federal individual surtax	57	121,400	2,035	74,520	1,073
Dividend tax credit	58	33,630	38,935	31,390	41,910

# Partie III - Tableaux

Tableau final de base 4  
Toutes les déclarations selon l'âge et le sexe  
Année d'imposition 1998 (en milliers de dollars)

Total		Age Group/Groupe d'âge : 20 - 24						Item Poste
Number Nombre	Amount Montant	Males-Hommes		Females-Femmes		Total		
		Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
221,120		535,100		408,310		943,410		1
777,290		343,430		499,770		843,200		2
998,410		878,530		908,080		1,786,610		3
	\$		\$		\$		\$	
828,330	4,299,647	778,540	11,414,797	747,800	8,333,071	1,526,340	19,747,868	4
17,600	13,642	19,840	97,205	33,150	60,511	53,000	157,717	5
44,950	111,998	40,350	98,349	49,870	93,649	90,220	191,998	6
								7
30,540	40,562	19,050	32,004	25,460	43,128	44,500	75,132	8
1,110	2,321	850	2,250	1,380	5,214	2,220	7,464	9
23,370	55,308	147,840	526,959	97,040	268,006	244,880	794,965	10
73,880	606,651	38,580	71,993	38,420	81,980	77,010	153,973	11
196,000	136,340	134,520	90,207	146,960	86,482	281,470	176,689	12
600	687	310	1,204	980	1,414	1,290	2,618	13
740	1,234	7,320	-5,940	5,040	-1,438	12,360	-7,378	14
63,480	201,431	37,980	84,878	33,700	58,052	71,680	142,929	15
2,260	5,602	16,340	21,527	10,080	13,707	26,430	35,234	16
17,610	86,671	29,670	164,614	23,940	82,195	53,610	246,808	17
2,250	10,108	4,500	29,809	4,670	23,743	9,160	53,553	18
1,210	4,778	2,840	12,560	2,760	6,797	5,590	19,357	19
4,270	24,400	8,320	34,219	3,000	18,519	11,330	52,738	20
1,580	9,577	2,280	21,145	30	123	2,310	21,268	21
54,870	193,720	102,010	347,619	126,830	682,589	228,840	1,030,208	22
117,360	257,300	100,460	166,659	123,930	221,701	224,390	388,360	23
951,380	6,061,978	850,150	13,212,059	847,930	10,079,442	1,698,080	23,291,501	24
6,990	1,648	46,090	33,075	56,540	33,029	102,630	66,104	25
28,760	33,133	164,890	309,745	125,450	187,948	290,340	497,693	26
120,130	14,408	191,070	44,314	159,250	31,478	350,310	75,792	27
640	733	1,840	4,542	22,720	34,818	24,560	39,360	28
10,150	3,340	16,680	5,801	14,640	3,862	31,320	9,663	29
3,070	2,991	24,170	53,394	10,460	21,284	34,620	74,678	30
10,340	8,146	33,900	31,692	29,720	46,843	63,620	78,534	31
950	104,602	520	14,846	390	10,464	910	25,310	32
58,080	199,428	114,070	378,535	133,800	706,811	247,870	1,085,347	33
217,140	368,429	434,020	875,944	413,280	1,076,536	847,300	1,952,481	34
927,290	5,695,597	820,100	12,344,297	793,960	9,014,583	1,614,060	21,358,879	35
998,210	6,434,519	877,880	5,652,375	907,820	5,834,187	1,785,700	11,486,562	36
								37
15,200	78,415	39,500	164,721	78,420	399,886	117,920	564,607	38
566,940	128,609	530,850	95,614	617,270	133,865	1,148,120	229,480	39
361,850	50,427	687,310	279,959	618,940	187,762	1,306,250	467,721	40
599,800	102,903	714,690	293,594	667,160	217,153	1,381,850	510,746	41
1,130	894	520	522	1,360	1,123	1,880	1,644	42
1,420	5,994	2,700	11,367	2,380	9,918	5,080	21,285	43
214,370	556,921	294,380	979,215	339,260	1,119,990	633,640	2,099,205	44
60	29	4,870	10,750	1,530	3,865	6,400	14,615	45
5,370	4,488	12,280	8,349	25,110	13,370	37,390	21,719	46
998,310	1,187,052	878,170	1,206,336	907,920	1,256,595	1,786,090	2,462,931	47
22,560	5,622	74,730	24,088	80,270	18,100	155,000	42,187	48
		160	6			160	6	49
20,300	1,414	68,800	6,243	75,150	4,580	143,950	10,822	50
998,310	1,188,465	878,170	1,212,579	907,920	1,261,174	1,786,090	2,473,753	51
219,340	186,779	533,580	1,141,893	406,750	609,627	940,330	1,751,520	52
94,690	53,763	312,640	357,346	214,850	167,766	527,480	525,112	53
221,120	240,543	535,100	1,499,240	408,310	777,393	943,410	2,276,633	54
70	54	2,120	1,895	10	17	2,140	1,912	55
229,690	184,833	549,030	1,128,407	427,670	603,582	976,700	1,731,989	56
195,930	3,109	518,990	19,368	388,230	9,573	907,220	28,941	57
65,010	80,845	32,210	9,579	31,310	10,909	63,520	20,488	58

## Part III - Tables

Final Basic Table 4 (continued)

### All Returns by Age and Sex

1998 tax year (all money figures in thousands of dollars)

Item	Poste	Age Group/Groupe d'âge : 25 - 29			
		Males-Hommes		Females-Femmes	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of tax able returns	1	730,370		604,540	
Number of non-taxable returns	2	179,460		338,640	
Total number of returns	3	909,830		943,170	
<b>Sources of income</b>			<b>\$</b>		<b>\$</b>
Employment income	4	790,350	20,925,709	738,030	14,513,730
Commissions from employment	5	28,250	407,794	25,980	155,833
Other employment income	6	58,750	151,929	57,380	152,354
Old age security pension	7				
CPP or QPP benefits	8	4,080	11,663	4,940	12,334
Other pensions, superannuation	9	720	4,221	420	2,030
Employment insurance benefit	10	175,430	778,566	177,510	677,050
Taxable amount of dividends	11	51,330	110,070	48,500	60,012
Investment income	12	137,950	83,512	151,300	89,211
Annuity income	13	520	663	1,430	1,164
Net rental income	14	29,890	-23,904	18,450	3,023
Taxable capital gains	15	45,620	130,611	43,390	62,054
RRSP income	16	45,680	94,668	33,370	65,103
Net business income	17	66,080	516,735	50,090	250,360
Net professional income	18	13,080	198,661	11,780	191,969
Net commission income	19	6,420	66,328	4,490	34,370
Net farming income	20	12,530	17,531	4,680	21,135
Net fishing income	21	2,800	29,169	300	2,561
Tax exempt income	22	115,600	455,673	132,820	856,847
Other income	23	93,160	221,936	112,980	261,001
Total income assessed	24	889,540	24,181,537	869,760	17,412,139
<b>Deductions</b>					
RPP contributions	25	131,990	165,862	148,390	171,298
RRSP contributions	26	327,010	1,046,700	285,330	706,338
Union & professional dues	27	230,700	90,065	221,500	76,771
Child care expenses	28	15,870	36,376	94,120	212,362
Carrying charges & interest expenses	29	39,880	25,830	36,230	9,985
Other employment expenses	30	50,300	162,622	25,170	60,816
Other deductions from total income	31	61,140	106,906	35,750	53,908
Capital gains deductions	32	1,400	44,046	270	18,396
Other deductions from net income	33	136,710	546,392	144,070	897,479
Total deductions	34	614,100	2,224,799	601,940	2,207,353
Taxable income assessed	35	851,340	21,969,656	810,440	15,215,477
<b>Non-refundable tax credits</b>					
<b>Amounts allowed: (items 36-46)</b>					
Basic personal amount	36	908,100	5,810,951	942,820	6,042,351
Age amount	37				
Married or equivalent amount	38	111,910	477,218	128,410	650,125
Personal Amount Supplement	39	370,230	70,696	508,170	117,013
CPP or QPP contributions	40	779,970	539,236	676,630	379,128
Employment insurance premiums	41	745,620	493,876	676,230	364,806
Eligible pension income amount	42	540	316	430	299
Disability amount	43	3,890	16,398	2,870	12,140
Tuition fees & education amount	44	154,440	429,215	169,170	377,390
Amount transferred from spouse	45	11,550	26,674	5,130	15,392
Medical expenses	46	22,080	18,673	42,380	30,882
Total tax credits	47	908,650	1,334,829	942,940	1,351,532
<b>Donations allowed: (items 48-49)</b>					
Charitable donations & Gov't gifts	48	153,230	61,199	141,770	41,105
Cultural and Ecological Gifts	49	80	9	170	26
Total tax credits on donations	50	146,340	16,074	135,460	10,514
Total non-refundable tax credits	51	908,650	1,350,903	942,940	1,362,046
<b>Tax payable</b>					
Net federal tax payable	52	729,360	2,927,058	604,080	1,673,481
Net provincial tax payable	53	483,690	948,512	385,870	512,100
Total net tax payable	54	730,370	3,875,570	604,540	2,185,581
<b>Other tax and deductions components</b>					
Social benefits repayment	55	7,270	7,623	810	976
Basic federal tax	56	734,270	2,883,517	608,960	1,656,467
Federal individual surtax	57	719,810	59,423	593,370	28,243
Dividend tax credit	58	43,720	14,650	39,930	7,976

# Partie III - Tableaux

Tableau final de base 4 (suite)  
 Toutes les déclarations selon l'âge et le sexe  
 Année d'imposition 1998 (en milliers de dollars)

Total		Age Group/Groupe d'âge : 30 - 34						Item Poste
		Males-Hommes		Females-Femmes		Total		
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
1,334,910		859,470		709,330		1,568,810		1
518,090		177,960		380,820		558,780		2
1,853,000		1,037,440		1,090,150		2,127,590		3
	\$		\$		\$		\$	
1,528,380	35,439,439	860,870	30,353,689	812,440	19,249,974	1,673,310	49,603,663	4
54,230	563,627	34,880	850,168	23,540	247,210	58,420	1,097,378	5
116,130	304,283	83,060	348,596	67,430	203,838	150,490	552,434	6
								7
9,020	23,997	4,450	24,114	6,850	27,873	11,300	51,987	8
1,140	6,251	970	5,793	1,050	6,506	2,020	12,299	9
352,940	1,455,616	176,580	885,640	196,580	878,117	373,160	1,763,757	10
99,830	170,083	76,560	323,704	73,640	160,060	150,200	483,763	11
289,250	172,724	183,400	140,102	213,310	151,134	396,710	291,236	12
1,940	1,827	1,050	1,529	1,260	2,618	2,300	4,147	13
48,340	-20,881	54,210	-26,085	36,910	10,398	91,120	-15,687	14
89,010	192,665	60,630	301,095	61,930	143,972	122,570	445,067	15
79,040	159,771	65,030	186,162	61,660	160,199	126,690	346,361	16
116,170	767,096	108,630	1,037,412	82,030	444,493	190,660	1,481,905	17
24,860	390,629	22,730	775,062	17,570	485,369	40,310	1,260,430	18
10,910	100,697	6,440	112,689	5,510	43,353	11,950	156,042	19
17,210	38,667	20,900	78,277	8,190	43,037	29,100	121,314	20
3,100	31,730	4,580	55,398	450	2,930	5,040	58,329	21
248,420	1,312,520	136,950	680,768	134,570	909,653	271,530	1,590,421	22
206,150	482,937	104,630	265,793	144,730	407,642	249,360	673,435	23
1,759,300	41,593,677	1,016,900	36,399,905	997,830	23,578,376	2,014,730	59,978,281	24
280,380	337,160	207,790	360,671	234,060	337,738	441,850	698,410	25
612,340	1,753,037	427,900	1,750,173	351,460	1,060,815	779,350	2,810,988	26
452,200	166,837	296,460	145,442	282,100	113,371	578,560	258,813	27
109,990	248,738	46,470	147,128	204,860	593,242	251,330	740,370	28
76,110	35,816	78,380	75,238	58,000	29,140	136,380	104,378	29
75,470	223,438	67,430	271,050	29,480	89,952	96,910	361,002	30
96,900	160,814	79,250	289,599	35,220	93,561	114,480	383,160	31
1,670	62,442	2,420	133,934	1,290	48,852	3,710	182,787	32
280,780	1,443,871	165,310	836,833	149,910	973,427	315,220	1,810,260	33
1,216,040	4,432,152	783,950	4,010,069	736,690	3,340,097	1,520,640	7,350,167	34
1,661,770	37,185,133	965,670	32,438,830	931,820	20,269,084	1,897,500	52,707,914	35
1,850,920	11,853,302	1,036,330	6,626,563	1,089,410	6,987,673	2,125,730	13,614,236	36
								37
240,320	1,127,343	207,830	921,174	174,080	883,377	381,910	1,804,551	38
878,390	187,709	357,530	76,052	538,860	130,894	896,390	206,946	39
1,456,600	918,365	887,870	733,089	769,290	497,464	1,657,160	1,230,554	40
1,421,850	858,682	808,810	626,011	742,080	453,451	1,550,890	1,079,461	41
970	615	900	821	1,160	1,055	2,060	1,876	42
6,750	28,539	7,700	32,898	6,690	28,280	14,380	61,178	43
323,610	806,606	95,490	208,384	114,740	185,814	210,220	394,198	44
16,680	42,067	14,080	31,185	4,540	13,121	18,620	44,306	45
64,450	49,555	32,960	30,160	61,300	62,397	94,250	92,557	46
1,851,590	2,686,361	1,036,830	1,576,315	1,089,610	1,569,688	2,126,440	3,146,003	47
295,000	102,304	246,390	140,384	193,650	61,928	440,040	202,312	48
240	36	550	755	120	118	670	874	49
281,810	26,588	238,920	37,687	188,280	15,702	427,200	53,390	50
1,851,590	2,712,949	1,036,850	1,614,003	1,089,630	1,585,390	2,126,480	3,199,393	51
1,333,430	4,600,539	859,250	5,089,357	709,110	2,562,889	1,568,360	7,652,246	52
869,550	1,460,611	556,440	1,672,489	443,410	781,644	999,850	2,454,133	53
1,334,910	6,061,151	859,470	6,761,846	709,330	3,344,534	1,568,810	10,106,380	54
8,090	8,598	11,350	10,585	4,380	5,462	15,730	16,047	55
1,343,230	4,539,984	863,540	4,990,594	712,070	2,530,168	1,575,610	7,520,762	56
1,313,180	87,666	850,550	138,221	698,020	53,427	1,548,560	191,648	57
83,650	22,626	67,370	43,117	64,840	21,302	132,210	64,419	58

# Part III - Tables

Final Basic Table 4 (continued)

## All Returns by Age and Sex

1998 tax year (all money figures in thousands of dollars)

		Age Group/Groupe d'âge : 35 - 39			
		Males-Hommes		Females-Femmes	
Item	Poste	Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1	1,030,840		832,990	
Number of non-taxable returns	2	194,290		411,640	
Total number of returns	3	1,225,130		1,244,630	
<b>Sources of income</b>	<b>Sources de revenu</b>		<b>\$</b>		<b>\$</b>
Employment income	4	998,560	40,525,593	911,110	23,335,415
Commissions from employment	5	37,290	1,247,166	21,020	326,153
Other employment income	6	111,050	497,663	75,460	250,127
Old age security pension	7				
CPP or QPP benefits	8	10,990	60,138	19,410	93,944
Other pensions, superannuation	9	4,200	41,366	3,560	17,389
Employment insurance benefit	10	189,230	975,429	168,940	704,309
Taxable amount of dividends	11	109,380	620,974	107,790	326,527
Investment income	12	266,070	243,528	304,060	251,016
Annuity income	13	1,010	3,004	2,540	7,748
Net rental income	14	76,920	-38,467	57,550	16,494
Taxable capital gains	15	86,190	641,923	86,160	283,721
RRSP income	16	78,960	309,218	68,570	227,231
Net business income	17	142,220	1,378,080	113,270	728,288
Net professional income	18	34,310	1,814,624	23,260	695,812
Net commission income	19	12,900	218,218	6,770	76,708
Net farming income	20	32,240	147,009	13,280	47,497
Net fishing income	21	4,360	57,668	690	3,480
Tax exempt income	22	152,010	895,884	143,510	1,005,529
Other income	23	134,610	376,904	172,990	558,628
Total income assessed	24	1,202,610	50,015,923	1,144,410	28,956,015
<b>Deductions</b>	<b>Déductions</b>				
RPP contributions	25	290,640	564,203	282,640	459,615
RRSP contributions	26	536,010	2,436,584	416,650	1,349,774
Union & professional dues	27	383,580	201,334	326,030	138,607
Child care expenses	28	75,930	249,949	233,620	664,258
Carrying charges & interest expenses	29	140,930	163,928	100,710	55,938
Other employment expenses	30	84,220	376,453	25,960	96,071
Other deductions from total income	31	108,800	518,157	39,300	120,626
Capital gains deductions	32	4,530	280,467	1,750	96,218
Other deductions from net income	33	188,660	1,120,976	162,180	1,094,774
Total deductions	34	961,060	5,912,051	842,860	4,075,882
Taxable income assessed	35	1,143,810	44,196,288	1,073,630	24,927,285
<b>Non-refundable tax credits</b>	<b>Crédits d'impôt non remboursables</b>				
<b>Amounts allowed: (items 36-46)</b>	<b>Montants alloués (postes 36-46)</b>				
Basic personal amount	36	1,223,990	7,841,734	1,243,630	7,968,918
Age amount	37				
Married or equivalent amount	38	277,330	1,254,525	229,530	1,153,513
Personal Amount Supplement	39	388,400	84,707	618,700	147,948
CPP or QPP contributions	40	1,055,800	923,176	889,680	600,081
Employment insurance premiums	41	921,830	752,189	825,080	523,864
Eligible pension income amount	42	3,720	3,635	2,820	2,476
Disability amount	43	16,540	69,445	10,790	45,693
Tuition fees & education amount	44	80,980	134,242	113,260	151,840
Amount transferred from spouse	45	16,740	34,473	4,850	12,617
Medical expenses	46	54,490	57,733	93,140	100,694
Total tax credits	47	1,224,330	1,896,880	1,243,710	1,820,242
<b>Donations allowed: (items 48-49)</b>	<b>Dons alloués (postes 48-49)</b>				
Charitable donations & Gov't gifts	48	362,000	284,656	253,810	107,381
Cultural and Ecological Gifts	49	380	7,952	210	17
Total tax credits on donations	50	353,880	79,442	246,130	27,837
Total non-refundable tax credits	51	1,224,360	1,976,322	1,243,710	1,848,079
<b>Tax payable</b>	<b>Impôt à payer</b>				
Net federal tax payable	52	1,029,690	7,503,160	832,670	3,270,915
Net provincial tax payable	53	658,850	2,520,425	498,730	1,016,758
Total net tax payable	54	1,030,840	10,023,585	832,990	4,287,673
<b>Other tax and deductions components</b>	<b>Autres éléments d'impôt et de déductions</b>				
Social benefits repayment	55	15,370	12,996	4,100	4,444
Basic federal tax	56	1,033,280	7,316,939	835,630	3,217,346
Federal individual surtax	57	1,020,570	242,138	817,710	74,625
Dividend tax credit	58	99,660	82,498	96,290	43,478



# Partie III - Tableaux

Tableau final de base 4 (suite)  
 Toutes les déclarations selon l'âge et le sexe  
 Année d'imposition 1998 (en milliers de dollars)

Total		Age Group/Groupe d'âge : 40 - 44						Item Poste
		Males-Hommes		Females-Femmes		Total		
		Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
1,863,830		958,140		835,520		1,793,660		1
605,920		188,730		334,360		523,090		2
2,469,760		1,146,870		1,169,880		2,316,750		3
	\$		\$		\$		\$	
1,909,670	63,861,009	911,720	41,081,000	880,910	24,059,864	1,792,630	65,140,865	4
58,320	1,573,319	30,860	1,310,178	18,170	262,960	49,020	1,573,138	5
186,510	747,790	105,420	567,832	71,450	300,519	176,870	868,352	6
								7
30,400	154,082	16,410	105,519	32,250	173,763	48,660	279,282	8
7,760	58,755	7,080	86,905	4,890	38,529	11,970	125,434	9
358,170	1,679,738	153,470	819,275	140,620	509,740	294,080	1,329,015	10
217,170	947,501	132,470	865,454	130,190	424,138	262,670	1,289,592	11
570,130	494,544	301,260	388,701	347,230	361,620	648,490	750,322	12
3,550	10,752	3,130	8,704	4,410	13,334	7,550	22,038	13
134,470	-21,973	80,480	-2,102	60,450	41,619	140,920	39,517	14
172,340	925,645	97,990	828,437	94,190	484,505	192,180	1,312,942	15
147,520	536,449	71,750	355,416	69,640	281,492	141,390	636,908	16
255,490	2,106,369	138,360	1,481,094	104,540	773,415	242,900	2,254,509	17
57,570	2,510,437	35,890	2,421,248	25,430	800,737	61,320	3,221,985	18
19,670	294,926	11,570	235,510	8,470	95,670	20,040	331,180	19
45,520	194,506	35,410	150,958	14,870	28,944	50,270	179,903	20
5,040	61,147	5,130	68,116	480	5,152	5,610	73,268	21
295,520	1,901,413	141,080	855,838	119,370	786,120	260,450	1,641,958	22
307,600	935,532	141,200	547,149	166,790	682,991	307,990	1,230,140	23
2,347,020	78,971,938	1,126,380	52,175,234	1,097,180	30,125,113	2,223,550	82,300,347	24
573,280	1,023,818	306,340	667,075	308,990	551,688	615,330	1,218,763	25
952,660	3,786,358	509,030	2,534,430	435,130	1,478,752	944,160	4,013,182	26
709,610	339,940	388,960	221,608	344,330	151,246	733,290	372,855	27
309,550	914,208	53,040	161,808	134,130	325,228	187,170	487,036	28
241,640	219,865	165,040	250,909	121,210	74,874	286,240	325,783	29
110,180	472,524	75,670	345,528	25,960	87,634	101,630	433,162	30
148,100	638,783	110,330	667,271	34,460	118,586	144,780	785,856	31
6,280	376,684	5,600	320,564	2,410	147,718	8,000	468,281	32
350,840	2,215,751	178,490	1,145,576	139,580	880,630	318,070	2,026,206	33
1,803,920	9,987,932	910,160	6,314,769	799,440	3,816,356	1,709,590	10,131,124	34
2,217,440	69,123,572	1,063,440	45,973,825	1,038,270	26,366,238	2,101,710	72,340,062	35
2,467,620	15,810,651	1,144,620	7,346,850	1,168,490	7,511,368	2,313,110	14,858,218	36
								37
506,850	2,408,038	254,620	1,150,980	189,860	928,397	444,480	2,079,377	38
1,007,110	232,655	334,720	75,392	529,130	117,748	863,850	193,140	39
1,945,480	1,523,257	976,920	885,037	866,950	610,520	1,843,870	1,495,558	40
1,746,910	1,276,054	824,490	698,174	796,950	524,529	1,621,440	1,222,703	41
6,540	6,111	6,790	6,538	5,090	4,855	11,880	11,393	42
27,330	115,138	20,660	87,207	13,530	58,715	34,190	145,923	43
194,230	286,082	103,060	204,975	121,000	211,640	224,050	416,615	44
21,590	47,090	13,730	27,011	4,800	11,595	18,520	38,607	45
147,630	158,427	60,230	77,151	110,150	128,215	170,380	205,366	46
2,468,040	3,717,122	1,144,930	1,796,797	1,168,580	1,718,567	2,313,500	3,515,365	47
615,810	392,037	380,610	338,317	270,580	146,795	651,180	485,112	48
580	7,969	500	13,837	650	1,845	1,150	15,682	49
600,010	107,279	373,350	96,172	263,850	39,332	637,200	135,504	50
2,468,070	3,824,401	1,145,060	1,892,970	1,168,620	1,757,899	2,313,680	3,650,868	51
1,862,360	10,774,075	957,660	8,294,124	835,210	3,649,136	1,792,870	11,943,260	52
1,157,580	3,537,183	623,780	2,947,159	523,980	1,166,471	1,147,760	4,113,629	53
1,863,830	14,311,258	958,140	11,241,282	835,520	4,815,607	1,793,660	16,056,889	54
19,480	17,440	16,920	16,772	2,240	1,712	19,160	18,484	55
1,868,910	10,534,285	961,060	8,051,765	838,260	3,570,388	1,799,320	11,622,154	56
1,838,280	316,764	951,150	301,570	823,590	89,716	1,774,750	391,286	57
195,950	125,976	122,540	115,320	118,220	56,482	240,750	171,802	58

## Part III - Tables

Final Basic Table 4 (continued)

All Returns by Age and Sex

1998 tax year (all money figures in thousands of dollars)

Item	Poste	Age Group/Groupe d'âge : 45 - 49			
		Males-Hommes		Females-Femmes	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1	845,180		743,540	
Number of non-taxable returns	2	167,620		278,840	
Total number of returns	3	1,012,810		1,022,380	
<b>Sources of income</b>			<b>\$</b>		<b>\$</b>
Employment income	4	788,620	37,752,448	756,610	21,770,197
Commissions from employment	5	26,050	985,577	13,510	171,264
Other employment income	6	97,300	551,633	60,840	261,022
Old age security pension	7				
CPP or QPP benefits	8	29,040	200,124	49,400	273,726
Other pensions, superannuation	9	11,300	183,295	7,870	74,285
Employment insurance benefit	10	120,940	648,671	107,470	383,071
Taxable amount of dividends	11	137,750	951,978	130,400	448,871
Investment income	12	320,040	514,252	354,140	561,144
Annuity income	13	4,390	14,394	6,460	24,521
Net rental income	14	83,940	79,921	66,540	45,634
Taxable capital gains	15	100,630	930,034	99,190	454,771
RRSP income	16	60,480	391,283	57,720	298,569
Net business income	17	120,460	1,212,815	98,090	669,675
Net professional income	18	30,830	2,381,873	21,590	565,951
Net commission income	19	11,520	237,092	7,530	97,927
Net farming income	20	37,410	163,307	13,580	48,832
Net fishing income	21	4,010	41,042	690	8,033
Tax exempt income	22	118,820	776,401	97,130	616,891
Other income	23	134,480	591,044	140,820	592,566
Total income assessed	24	995,980	48,607,183	968,780	27,366,949
<b>Deductions</b>					
RPP contributions	25	305,430	744,125	297,260	594,408
RRSP contributions	26	461,260	2,356,311	403,910	1,409,126
Union & professional dues	27	367,830	215,976	325,940	155,816
Child care expenses	28	27,240	72,868	48,210	100,940
Carrying charges & interest expenses	29	171,370	282,042	122,240	100,054
Other employment expenses	30	66,680	325,274	22,530	68,979
Other deductions from total income	31	92,550	608,907	30,250	120,447
Capital gains deductions	32	4,670	294,925	2,220	116,444
Other deductions from net income	33	156,010	1,078,507	117,360	700,213
Total deductions	34	811,480	5,978,935	698,910	3,366,428
Taxable income assessed	35	943,150	42,736,377	911,750	24,092,483
<b>Non-refundable tax credits</b>					
<b>Amounts allowed: (items 36-46)</b>					
Basic personal amount	36	1,011,490	6,500,533	1,021,230	6,567,145
Age amount	37				
Married or equivalent amount	38	211,470	953,367	130,690	619,171
Personal Amount Supplement	39	291,110	66,196	429,220	92,780
CPP or QPP contributions	40	846,720	781,684	757,050	546,013
Employment insurance premiums	41	710,120	611,272	680,250	466,614
Eligible pension income amount	42	11,190	10,706	8,800	8,455
Disability amount	43	23,690	99,186	15,690	67,727
Tuition fees & education amount	44	164,160	455,188	129,610	282,953
Amount transferred from spouse	45	10,990	23,787	5,450	14,468
Medical expenses	46	65,310	89,348	101,850	123,030
Total tax credits	47	1,011,680	1,633,093	1,021,310	1,496,499
<b>Donations allowed: (items 48-49)</b>					
Charitable donations & Gov't gifts	48	365,970	370,195	260,670	148,764
Cultural and Ecological Gifts	49	600	6,989	440	1,348
Total tax credits on donations	50	359,800	103,275	254,800	39,684
Total non-refundable tax credits	51	1,011,790	1,736,368	1,021,310	1,536,183
<b>Tax payable</b>					
Net federal tax payable	52	844,490	7,841,118	742,650	3,376,329
Net provincial tax payable	53	564,520	2,936,541	478,010	1,127,476
Total net tax payable	54	845,180	10,777,659	743,540	4,503,805
<b>Other tax and deductions components</b>					
Social benefits repayment	55	13,690	14,537	1,510	1,891
Basic federal tax	56	848,340	7,598,272	745,000	3,316,067
Federal individual surtax	57	837,280	296,838	731,880	82,563
Dividend tax credit	58	130,310	126,853	121,380	59,777

# Partie III - Tableaux

Tableau final de base 4 (suite)  
Toutes les déclarations selon l'âge et le sexe  
Année d'imposition 2000 (en milliers de dollars)

Total		Age Group/Groupe d'âge : 50 - 54						Item Poste
Number Nombre	Amount Montant	Males-Hommes		Females-Femmes		Total		
		Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
1,588,720		749,910		617,700		1,367,620		1
446,460		150,510		226,890		377,390		2
2,035,180		900,420		844,590		1,745,010		3
	\$		\$		\$		\$	
1,545,220	59,522,645	665,330	32,898,879	594,350	16,621,083	1,259,670	49,519,962	4
39,570	1,156,841	21,740	766,886	7,890	107,419	29,630	874,305	5
158,140	812,655	88,390	592,165	52,680	251,104	141,070	843,269	6
								7
78,440	473,850	38,140	271,567	68,000	378,177	106,140	649,744	8
19,160	257,580	48,830	1,067,724	35,500	558,307	84,330	1,626,032	9
228,410	1,031,742	104,140	576,713	93,070	311,306	197,210	888,019	10
268,150	1,400,848	147,010	1,135,172	135,060	461,748	282,070	1,596,921	11
674,180	1,075,396	329,590	655,231	348,400	676,317	677,990	1,331,548	12
10,850	38,914	8,890	40,025	10,360	54,776	19,250	94,801	13
150,480	125,555	89,690	134,892	64,370	30,274	154,060	165,165	14
199,820	1,384,805	107,010	1,033,790	104,470	510,813	211,480	1,544,603	15
118,200	689,853	57,120	430,393	52,950	326,273	110,070	756,666	16
218,550	1,882,491	109,970	1,044,795	75,800	510,337	185,770	1,555,131	17
52,420	2,947,824	32,190	2,313,669	16,170	352,774	48,350	2,666,443	18
19,050	335,019	11,920	224,666	6,410	114,405	18,330	339,072	19
50,990	212,139	36,150	118,491	14,040	56,542	50,190	175,033	20
4,700	49,075	4,250	54,731	280	2,587	4,520	57,318	21
215,950	1,393,292	104,070	717,794	81,760	515,952	185,830	1,233,746	22
275,300	1,183,610	146,280	783,302	137,230	571,846	283,500	1,355,148	23
1,964,760	75,974,132	885,870	44,860,885	811,250	22,412,042	1,697,120	67,272,927	24
602,690	1,338,534	264,260	683,146	237,700	490,840	501,950	1,173,986	25
865,170	3,765,438	412,690	2,242,920	343,230	1,259,867	755,920	3,502,787	26
693,770	371,793	325,420	192,072	254,880	118,383	580,300	310,455	27
75,450	173,809	8,590	19,775	9,590	15,783	18,180	35,558	28
293,610	382,096	176,520	313,386	123,730	116,521	300,250	429,907	29
89,210	394,252	52,400	236,574	15,810	46,493	68,210	283,066	30
122,800	729,354	65,110	452,464	32,600	102,644	97,710	555,108	31
6,890	411,369	4,820	294,716	2,230	117,340	7,050	412,056	32
273,370	1,778,719	139,140	1,038,991	99,100	601,168	238,240	1,640,159	33
1,510,390	9,345,363	712,890	5,474,044	583,590	2,869,039	1,296,480	8,343,083	34
1,854,900	66,828,860	838,290	39,482,518	763,090	19,595,161	1,601,380	59,077,679	35
2,032,720	13,067,678	899,040	5,784,787	843,780	5,432,813	1,742,820	11,217,601	36
								37
342,150	1,572,538	196,280	879,267	68,950	303,964	265,230	1,183,231	38
720,320	158,976	261,890	61,380	355,350	70,542	617,240	131,922	39
1,603,770	1,327,697	720,280	661,217	589,500	414,244	1,309,780	1,075,461	40
1,390,380	1,077,885	592,480	510,148	523,040	350,730	1,115,510	860,877	41
19,990	19,161	48,830	48,470	36,720	36,151	85,540	84,620	42
39,380	166,912	20,930	87,784	15,050	63,117	35,980	150,901	43
293,760	738,142	143,530	465,959	84,270	204,566	227,800	670,525	44
16,450	38,256	10,190	23,418	6,520	16,141	16,710	39,559	45
167,160	212,378	59,110	84,089	92,730	110,810	151,830	194,899	46
2,032,990	3,129,592	899,320	1,466,189	843,840	1,192,882	1,743,150	2,659,072	47
626,640	518,960	350,190	369,871	221,880	139,467	572,060	509,338	48
1,040	8,338	560	12,337	420	591	980	12,928	49
614,590	142,959	345,390	104,853	217,890	37,177	563,280	142,029	50
2,033,100	3,272,551	899,380	1,571,042	843,840	1,230,059	1,743,220	2,801,101	51
1,587,140	11,217,447	749,400	7,342,771	616,870	2,739,829	1,366,270	10,082,600	52
1,042,530	4,064,018	509,970	2,850,987	402,800	944,102	912,770	3,795,089	53
1,588,720	15,281,465	749,910	10,193,758	617,700	3,683,931	1,367,620	13,877,689	54
15,190	16,427	12,900	14,537	1,530	1,400	14,430	15,937	55
1,593,330	10,914,340	752,920	7,126,752	619,830	2,693,279	1,372,740	9,820,031	56
1,569,160	379,401	742,600	294,302	604,780	68,029	1,347,380	362,331	57
251,690	186,631	138,610	151,276	128,710	61,492	267,320	212,768	58

## Part III - Tables

Final Basic Table 4 (continued)

All Returns by Age and Sex

1998 tax year (all money figures in thousands of dollars)

Item	Poste	Age Group/Groupe d'âge : 55 - 59			
		Males-Hommes		Females-Femmes	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of tax able returns	1	553,620		431,650	
Number of non-tax able returns	2	129,350		206,550	
Total number of returns	3	682,970		638,200	
<b>Sources of income</b>					
<b>Sources de revenu</b>			\$		\$
Employment income	4	431,480	19,697,465	354,160	8,497,091
Commissions from employment	5	12,480	476,441	5,940	65,294
Other employment income	6	70,920	458,277	39,580	176,290
Old age security pension	7				
CPP or QPP benefits	8	51,040	389,249	97,650	587,530
Other pensions, superannuation	9	130,640	3,028,665	89,590	1,360,789
Employment insurance benefit	10	78,950	439,516	61,680	204,281
Taxable amount of dividends	11	120,930	977,717	118,960	425,987
Investment income	12	283,190	719,742	303,720	775,423
Annuity income	13	20,050	134,843	17,560	113,765
Net rental income	14	73,640	194,423	53,110	124,324
Taxable capital gains	15	85,010	976,065	96,010	449,759
RRSP income	16	55,100	467,614	53,380	363,581
Net business income	17	83,090	829,130	57,090	356,344
Net professional income	18	23,530	1,438,524	10,050	168,717
Net commission income	19	9,130	171,340	4,340	64,809
Net farming income	20	32,210	130,840	11,540	42,956
Net fishing income	21	3,080	38,263	320	-69
Tax exempt income	22	89,920	665,569	65,590	433,712
Other income	23	130,810	842,551	117,370	503,396
Total income assessed	24	672,230	32,076,234	608,710	14,713,978
<b>Deductions</b>					
<b>Déductions</b>					
RPP contributions	25	145,560	348,918	126,020	222,413
RRSP contributions	26	283,640	1,641,173	218,200	837,110
Union & professional dues	27	195,380	107,637	139,810	57,415
Child care expenses	28	2,040	3,285	970	1,482
Carrying charges & interest expenses	29	137,900	314,133	96,410	82,728
Other employment expenses	30	32,240	146,878	9,810	28,915
Other deductions from total income	31	44,860	343,147	26,670	62,956
Capital gains deductions	32	4,340	274,464	1,750	96,001
Other deductions from net income	33	116,190	964,491	81,300	518,697
Total deductions	34	504,750	4,144,124	387,900	1,907,717
Taxable income assessed	35	630,500	27,988,584	573,570	12,850,953
<b>Non-refundable tax credits</b>					
<b>Crédits d'impôt non remboursables</b>					
<b>Amounts allowed: (Items 36-46)</b>					
<b>Montants alloués (postes 36-46)</b>					
Basic personal amount	36	681,500	4,392,750	638,010	4,110,468
Age amount	37				
Married or equivalent amount	38	161,590	718,186	32,020	130,720
Personal Amount Supplement	39	227,730	51,433	302,700	59,846
CPP or QPP contributions	40	466,200	407,984	340,210	220,379
Employment insurance premiums	41	360,660	293,553	289,710	176,963
Eligible pension income amount	42	130,440	129,210	90,510	88,653
Disability amount	43	22,680	94,405	20,930	87,248
Tuition fees & education amount	44	64,520	194,974	30,870	65,598
Amount transferred from spouse	45	8,990	22,435	11,490	27,482
Medical expenses	46	58,010	74,599	87,380	107,334
Total tax credits	47	681,810	1,086,611	638,010	864,307
<b>Donations allowed: (Items 48-49)</b>					
<b>Dons alloués (postes 48-49)</b>					
Charitable donations & Gov't gifts	48	253,710	287,482	161,070	114,478
Cultural and Ecological Gifts	49	810	23,663	550	1,277
Total tax credits on donations	50	250,790	85,761	158,400	30,885
Total non-refundable tax credits	51	681,830	1,172,372	638,010	895,192
<b>Tax payable</b>					
<b>Impôt à payer</b>					
Net federal tax payable	52	552,860	5,107,901	431,290	1,702,317
Net provincial tax payable	53	376,760	2,015,483	277,600	595,692
Total net tax payable	54	553,620	7,123,385	431,650	2,298,009
<b>Other tax and deductions components</b>					
<b>Autres éléments d'impôt et de déductions</b>					
Social benefits repayment	55	10,200	11,741	690	753
Basic federal tax	56	555,500	4,955,644	433,920	1,674,095
Federal individual surtax	57	545,320	209,020	421,760	43,077
Dividend tax credit	58	116,510	130,295	114,620	56,733

# Partie III - Tableaux

Tableau final de base 4 (suite)  
Toutes les déclarations selon l'âge et le sexe  
Année d'imposition 1998 (en milliers de dollars)

Total		Age Group/Groupe d'âge : 60 - 64						Item Poste
Number Nombre	Amount Montant	Males-Hommes		Females-Femmes		Total		
		Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
985,280		448,760		322,910		771,670		1
335,890		115,570		222,870		338,440		2
1,321,170		564,330		545,780		1,110,100		3
	\$		\$		\$		\$	
785,640	28,194,556	238,000	8,661,002	167,530	3,231,464	405,520	11,892,465	4
18,420	541,735	6,090	212,490	2,700	27,173	8,790	239,663	5
110,500	634,567	57,690	315,468	28,840	131,767	86,530	447,235	6
								7
148,690	976,780	332,380	1,891,956	336,750	1,478,767	669,130	3,370,723	8
220,220	4,389,453	204,990	4,363,901	129,440	1,650,321	334,430	6,014,221	9
140,630	643,798	50,100	264,491	28,890	101,390	78,990	365,881	10
239,890	1,403,704	105,500	810,712	107,480	406,917	212,970	1,217,629	11
586,900	1,495,165	268,510	801,605	281,750	905,824	550,250	1,707,429	12
37,610	248,608	43,350	339,266	41,570	223,150	84,920	562,416	13
126,750	318,747	64,540	237,088	43,800	111,471	108,350	348,559	14
181,020	1,425,825	77,410	813,821	82,950	456,475	160,360	1,270,295	15
108,480	831,195	53,940	452,219	55,880	366,708	109,830	818,927	16
140,180	1,185,474	55,120	453,768	33,560	182,092	88,680	635,860	17
33,580	1,607,241	17,490	956,707	5,160	100,057	22,640	1,056,765	18
13,470	236,149	5,410	74,653	2,470	28,359	7,880	103,012	19
43,750	173,796	27,950	121,427	9,080	51,688	37,030	173,115	20
3,400	38,193	1,730	18,239	240	1,628	1,960	19,867	21
155,510	1,099,281	78,810	586,796	134,700	674,027	213,510	1,260,823	22
248,190	1,345,946	129,180	684,549	102,610	380,943	231,790	1,065,492	23
1,280,940	46,790,212	558,570	22,060,157	533,950	10,510,221	1,092,510	32,570,378	24
271,580	571,331	60,710	131,437	45,810	65,156	106,510	196,594	25
501,830	2,478,283	174,090	934,934	112,240	426,259	286,320	1,361,194	26
335,190	165,052	99,970	42,617	57,880	18,702	157,860	61,318	27
3,020	4,767	310	1,130	110	123	410	1,253	28
234,310	396,860	123,020	167,256	85,690	67,615	208,710	234,871	29
42,050	175,792	15,970	72,852	3,540	7,959	19,520	80,810	30
71,530	406,103	32,160	226,538	18,660	49,489	50,820	276,026	31
6,090	370,465	4,590	254,958	1,410	92,935	6,000	347,893	32
197,480	1,483,188	101,920	750,489	150,520	765,695	252,430	1,516,184	33
892,650	6,051,841	365,800	2,582,210	331,710	1,493,933	697,510	4,076,142	34
1,204,070	40,839,538	543,030	19,535,860	497,350	9,039,646	1,040,390	28,575,506	35
1,319,510	8,503,218	563,340	3,630,139	545,440	3,517,386	1,108,780	7,147,526	36
								37
193,610	848,907	162,110	678,422	16,950	65,535	179,060	743,956	38
530,430	111,279	240,160	56,527	293,920	56,015	534,080	112,542	39
806,410	628,363	215,270	176,496	132,280	80,953	347,560	257,449	40
650,370	470,516	178,350	127,396	119,760	64,171	298,110	191,567	41
220,950	217,863	206,650	204,356	132,150	129,119	338,800	333,476	42
43,610	181,654	28,120	118,823	16,260	68,060	44,380	186,883	43
95,390	260,572	22,690	69,142	11,450	18,465	34,130	87,607	44
20,470	49,917	24,070	64,241	16,720	42,381	40,790	106,622	45
145,390	181,933	69,770	83,443	89,970	98,772	159,730	182,214	46
1,319,820	1,950,918	563,470	887,271	545,480	704,850	1,108,950	1,592,121	47
414,790	401,960	225,600	228,549	132,670	104,530	358,270	333,079	48
1,360	24,941	300	7,830	260	824	560	8,654	49
409,200	116,646	221,370	64,549	130,730	28,239	352,100	92,787	50
1,319,840	2,067,563	563,490	951,820	545,480	733,089	1,108,970	1,684,909	51
984,150	6,810,218	448,240	3,275,286	322,380	1,112,623	770,620	4,387,909	52
654,370	2,611,176	296,560	1,262,631	197,550	385,954	494,110	1,648,585	53
985,280	9,421,394	448,760	4,537,918	322,910	1,498,577	771,670	6,036,494	54
10,890	12,493	5,850	7,601	320	452	6,170	8,053	55
989,410	6,629,739	451,090	3,180,070	324,130	1,094,598	775,220	4,274,667	56
967,080	252,096	441,450	125,593	312,550	28,845	754,000	154,438	57
231,130	187,028	101,490	108,038	104,040	54,198	205,530	162,236	58

## Part III - Tables

Final Basic Table 4 (continued)

All Returns by Age and Sex

1998 tax year (all money figures in thousands of dollars)

Item	Poste	Age Group/Groupe d'âge : 65 - 69			
		Males-Hommes		Females-Femmes	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1	398,700		285,870	
Number of non-taxable returns	2	144,360		260,900	
Total number of returns	3	543,060		546,770	
<b>Sources of income</b>				<b>\$</b>	
Employment income	4	98,640	2,780,320	57,550	784,044
Commissions from employment	5	2,760	74,694	910	8,875
Other employment income	6	37,980	183,061	16,010	52,038
Old age security pension	7	509,810	2,215,849	519,250	2,257,825
CPP or QPP benefits	8	513,860	3,093,624	460,200	2,009,916
Other pensions, superannuation	9	297,290	4,401,315	188,670	1,649,031
Employment insurance benefit	10	14,040	81,158	6,190	17,180
Taxable amount of dividends	11	103,510	905,048	99,660	422,221
Investment income	12	281,930	949,807	303,730	1,061,877
Annuity income	13	95,940	561,761	96,840	457,492
Net rental income	14	51,280	230,554	30,970	107,378
Taxable capital gains	15	72,830	788,468	74,200	430,416
RRSP income	16	54,670	417,197	39,540	262,339
Net business income	17	37,850	185,321	17,260	66,134
Net professional income	18	12,650	529,560	2,170	33,367
Net commission income	19	3,130	50,381	1,250	12,183
Net farming income	20	25,660	62,226	7,220	14,544
Net fishing income	21	420	4,411	280	1,081
Tax exempt income	22	189,910	717,664	199,950	734,347
Other income	23	116,880	315,973	87,990	206,205
Total income assessed	24	541,030	18,548,391	543,460	10,588,492
<b>Deductions</b>					
RPP contributions	25	14,700	25,600	8,820	9,014
RRSP contributions	26	83,060	441,263	43,780	209,233
Union & professional dues	27	41,410	9,397	15,430	2,506
Child care expenses	28	10	38		
Carrying charges & interest expenses	29	125,760	154,277	92,610	65,751
Other employment expenses	30	5,710	26,313	710	2,815
Other deductions from total income	31	26,450	150,725	12,210	30,159
Capital gains deductions	32	2,950	170,373	1,740	62,136
Other deductions from net income	33	215,970	903,540	221,460	845,121
Total deductions	34	378,550	1,881,526	329,260	1,226,735
Taxable income assessed	35	535,810	16,592,454	537,630	9,343,193
<b>Non-refundable tax credits</b>					
<b>Amounts allowed: (items 36-46)</b>					
Basic personal amount	36	542,200	3,494,650	546,370	3,524,698
Age amount	37	479,210	1,439,851	525,300	1,730,777
Married or equivalent amount	38	125,860	422,105	8,250	32,834
Personal Amount Supplement	39	271,160	53,052	359,420	57,429
CPP or QPP contributions	40	35,450	23,044	17,020	6,904
Employment insurance premiums	41	52,640	28,298	28,590	10,846
Eligible pension income amount	42	329,480	321,016	241,250	230,464
Disability amount	43	29,960	125,771	20,410	86,087
Tuition fees & education amount	44	9,350	22,357	4,950	6,910
Amount transferred from spouse	45	84,720	248,585	17,850	50,239
Medical expenses	46	84,300	123,649	83,770	107,469
Total tax credits	47	542,250	1,072,859	546,370	993,661
<b>Donations allowed: (items 48-49)</b>					
Charitable donations & Gov't gifts	48	223,580	278,187	134,800	115,345
Cultural and Ecological Gifts	49	380	8,465	470	2,996
Total tax credits on donations	50	221,310	78,931	133,310	31,819
Total non-refundable tax credits	51	542,300	1,151,790	546,390	1,025,480
<b>Tax payable</b>					
Net federal tax payable	52	397,830	2,321,050	284,830	868,522
Net provincial tax payable	53	256,890	909,589	161,690	305,936
Total net tax payable	54	398,700	3,230,638	285,870	1,174,458
<b>Other tax and deductions components</b>					
Social benefits repayment	55	47,710	116,864	14,910	35,472
Basic federal tax	56	400,690	2,251,654	287,180	852,936
Federal individual surtax	57	388,490	88,554	272,450	24,588
Dividend tax credit	58	98,790	120,617	97,080	56,242

# Partie III - Tableaux

Tableau final de base 4 (suite)  
**Toutes les déclarations selon l'âge et le sexe**  
 Année d'imposition 1998 (en milliers de dollars)

Total		Age Group/Groupe d'âge : 70 - 74						Item Poste
		Males-Hommes		Females-Femmes		Total		
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
684,570		322,950		276,260		599,210		1
405,260		123,210		217,120		340,320		2
1,089,830		446,150		493,380		939,530		3
	\$		\$		\$		\$	
156,190	3,564,364	41,600	969,637	25,090	262,514	66,690	1,232,151	4
3,680	83,569	920	23,508	330	7,518	1,240	31,026	5
53,990	235,099	22,390	84,604	7,050	18,271	29,440	102,875	6
1,029,060	4,473,674	430,320	2,039,162	478,400	2,263,469	908,730	4,302,632	7
974,060	5,103,540	424,480	2,628,566	396,810	1,836,274	821,300	4,464,840	8
485,960	6,050,346	263,570	3,592,444	186,230	1,484,904	449,790	5,077,347	9
20,230	98,338	3,210	10,727	1,350	5,610	4,560	16,337	10
203,160	1,327,268	80,260	633,758	90,960	369,773	171,220	1,003,532	11
585,660	2,011,684	248,210	905,440	303,540	1,136,204	551,750	2,041,644	12
192,780	1,019,253	202,990	1,458,806	196,680	1,156,479	399,670	2,615,285	13
82,250	337,932	32,110	173,744	24,000	101,443	56,110	275,187	14
147,030	1,218,884	53,580	633,712	64,700	388,317	118,280	1,022,029	15
94,210	679,536	6,180	30,439	4,180	23,673	10,360	54,112	16
55,110	251,456	16,580	54,557	9,310	25,557	25,880	80,115	17
14,820	562,927	5,110	169,711	2,170	13,751	7,280	183,462	18
4,380	62,565	1,930	17,753	590	7,305	2,510	25,058	19
32,880	76,770	21,040	38,774	4,900	15,314	25,940	54,088	20
700	5,492	280	2,534	10	-2	300	2,532	21
389,860	1,452,011	158,340	542,486	197,090	751,100	355,430	1,293,585	22
204,870	522,178	85,210	205,005	72,680	179,104	157,900	384,109	23
1,084,490	29,136,883	443,230	14,215,368	490,360	10,046,577	933,590	24,261,945	24
23,510	34,614	5,190	7,707	1,630	1,181	6,810	8,888	25
126,840	650,496	11,870	56,672	2,490	39,591	14,350	96,263	26
56,850	11,904	21,390	3,438	6,020	701	27,410	4,138	27
10	38	80	283			80	283	28
218,370	220,027	106,540	99,489	97,530	55,255	204,070	154,744	29
6,420	29,128	2,700	10,408	750	2,921	3,450	13,329	30
38,660	180,885	17,830	102,617	10,450	43,914	28,280	146,530	31
4,690	232,509	3,300	126,145	1,510	61,095	4,800	187,239	32
437,430	1,748,660	180,580	675,044	216,630	853,558	397,210	1,528,602	33
707,810	3,108,261	286,130	1,081,803	300,600	1,058,214	586,730	2,140,017	34
1,073,440	25,935,647	439,690	13,044,896	484,810	8,943,055	924,500	21,987,950	35
1,088,570	7,019,349	445,310	2,871,816	492,950	3,179,803	938,270	6,051,619	36
1,004,510	3,170,628	397,720	1,215,393	469,390	1,544,639	867,110	2,760,032	37
134,120	454,940	71,410	179,343	5,960	23,753	77,370	203,096	38
630,580	110,481	224,730	39,411	322,040	47,157	546,770	86,568	39
52,460	29,948	1,470	756	1,000	481	2,470	1,237	40
81,230	39,144	13,620	5,648	7,820	2,896	21,430	8,544	41
570,730	551,479	321,600	313,621	281,100	269,285	602,700	582,907	42
50,370	211,858	27,290	114,788	19,200	80,403	46,490	195,192	43
14,300	29,266	4,540	9,718	3,620	6,409	8,160	16,126	44
102,560	298,824	122,710	367,184	13,950	40,009	136,660	407,193	45
168,070	231,118	68,720	121,548	77,970	118,715	146,680	240,263	46
1,088,610	2,066,520	445,380	891,363	492,950	903,567	938,330	1,794,930	47
358,380	393,532	195,490	309,725	144,870	144,768	340,360	454,493	48
850	11,461	350	2,155	200	138	540	2,294	49
354,620	110,750	193,240	86,617	144,360	39,240	337,610	125,857	50
1,088,690	2,177,270	445,400	977,980	492,970	942,807	938,370	1,920,787	51
682,670	3,189,572	321,620	1,740,118	275,800	866,152	597,420	2,606,270	52
418,590	1,215,524	207,050	682,565	157,540	307,171	364,580	989,736	53
684,570	4,405,096	322,950	2,422,683	276,260	1,173,323	599,210	3,596,005	54
62,610	152,336	38,510	106,964	19,580	51,625	58,090	158,589	55
687,870	3,104,590	323,540	1,689,262	277,540	846,949	601,090	2,536,211	56
660,940	113,142	313,190	64,661	264,340	24,783	577,530	89,444	57
195,870	176,859	77,970	84,459	88,300	49,254	166,270	133,713	58

## Part III - Tables

Final Basic Table 4 (end)

All Returns by Age and Sex

1998 tax year (all money figures in thousands of dollars)

Item	Poste	Age group 75 and over - Groupe d'âge 75 et plus			
		Males-Hommes		Females-Femmes	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1	401,020		452,110	
Number of non-taxable returns	2	231,060		504,710	
Total number of returns	3	632,080		956,830	
<b>Sources of income</b>			<b>\$</b>		<b>\$</b>
Employment income	4	25,260	463,806	19,050	148,854
Commissions from employment	5	160	6,286	80	430
Other employment income	6	24,170	47,244	8,670	17,006
Old age security pension	7	619,200	2,882,246	942,350	4,427,127
CPP or QPP benefits	8	584,360	3,328,442	724,470	3,020,309
Other pensions, superannuation	9	343,640	4,035,453	323,760	2,575,205
Employment insurance benefit	10	1,410	3,827	160	447
Taxable amount of dividends	11	108,840	832,053	162,660	859,673
Investment income	12	423,480	1,909,361	641,380	3,064,380
Annuity income	13	207,610	1,463,696	215,160	1,184,443
Net rental income	14	33,040	192,248	30,990	129,881
Taxable capital gains	15	78,570	1,133,853	115,590	1,209,276
RRSP income	16	5,000	32,636	5,590	30,811
Net business income	17	12,270	33,293	6,520	22,749
Net professional income	18	3,610	72,436	840	1,793
Net commission income	19	1,180	10,287	310	1,314
Net farming income	20	20,680	36,985	6,110	15,358
Net fishing income	21	120	567		
Tax exempt income	22	250,320	796,300	506,700	2,089,043
Other income	23	110,590	242,430	119,460	331,107
Total income assessed	24	629,550	17,523,450	951,550	19,129,204
<b>Deductions</b>					
RPP contributions	25	4,600	4,970	1,500	1,163
RRSP contributions	26	2,370	14,027	760	12,326
Union & professional dues	27	19,800	1,613	9,150	464
Child care expenses	28				
Carrying charges & interest expenses	29	172,140	115,942	216,700	122,621
Other employment expenses	30	610	2,578	450	519
Other deductions from total income	31	17,300	69,227	15,990	34,462
Capital gains deductions	32	4,610	198,757	2,440	99,539
Other deductions from net income	33	278,030	960,375	542,390	2,328,556
Total deductions	34	429,880	1,367,493	705,450	2,599,651
Taxable income assessed	35	624,620	16,064,991	938,530	16,445,056
<b>Non-refundable tax credits</b>					
<b>Amounts allowed: (items 36-46)</b>					
Basic personal amount	36	630,810	4,070,142	956,100	6,171,278
Age amount	37	574,600	1,823,794	915,140	3,036,252
Married or equivalent amount	38	55,760	104,176	6,130	21,124
Personal Amount Supplement	39	363,060	55,626	678,750	93,795
CPP or QPP contributions	40				
Employment insurance premiums	41	3,790	1,570	2,530	918
Eligible pension income amount	42	409,220	397,190	421,320	402,612
Disability amount	43	54,720	232,166	68,060	286,530
Tuition fees & education amount	44	3,090	6,614	1,520	1,421
Amount transferred from spouse	45	178,500	553,151	16,560	53,242
Medical expenses	46	117,290	440,576	171,160	779,883
Total tax credits	47	630,850	1,307,085	956,120	1,844,144
<b>Donations allowed: (items 48-49)</b>					
Charitable donations & Gov't gifts	48	268,360	431,412	313,750	377,118
Cultural and Ecological Gifts	49	640	6,753	540	3,122
Total tax credits on donations	50	265,530	121,674	311,510	104,113
Total non-refundable tax credits	51	630,850	1,428,760	956,120	1,948,257
<b>Tax payable</b>					
Net federal tax payable	52	397,070	1,903,711	448,910	1,466,926
Net provincial tax payable	53	260,100	769,020	258,750	550,204
Total net tax payable	54	401,020	2,672,732	452,110	2,017,130
<b>Other tax and deductions components</b>					
Social benefits repayment	55	46,260	128,183	33,500	92,427
Basic federal tax	56	401,160	1,850,563	454,800	1,434,531
Federal individual surtax	57	385,540	69,630	427,630	46,954
Dividend tax credit	58	106,560	110,861	159,960	114,534



# Partie III - Tableaux

Tableau final de base 4 (fin)  
 Toutes les déclarations selon l'âge et le sexe  
 Année d'imposition 1998 (en milliers de dollars)

Total		Grand Total-Total global						Item Poste
Number Nombre	Amount Montant	Males-Hommes		Females-Femmes		Total		
		Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
853,140		7,969,850		6,607,120		14,576,970		1
735,770		2,520,630		4,286,270		6,806,890		2
1,588,910		10,490,480		10,893,380		21,383,860		3
	\$		\$		\$		\$	
44,310	612,660	7,065,090	250,039,320	6,457,030	142,612,718	13,522,120	392,652,038	4
240	6,716	226,350	6,461,572	165,810	1,451,124	392,160	7,912,695	5
32,840	64,250	817,850	3,948,767	559,840	1,968,239	1,377,690	5,917,006	6
1,561,550	7,309,373	1,559,330	7,137,258	1,940,000	8,948,421	3,499,330	16,085,679	7
1,308,830	6,348,752	2,041,810	12,054,207	2,239,220	9,959,099	4,281,030	22,013,306	8
667,400	6,610,657	1,314,670	20,814,656	972,840	9,423,616	2,287,510	30,238,272	9
1,560	4,274	1,232,110	6,055,913	1,086,080	4,070,874	2,318,180	10,126,787	10
271,500	1,691,726	1,250,770	8,530,812	1,278,950	4,762,380	2,529,710	13,293,192	11
1,064,860	4,973,741	3,277,140	7,472,259	3,796,670	9,186,360	7,073,810	16,658,619	12
422,770	2,648,139	589,670	4,028,541	595,410	3,240,945	1,185,080	7,269,486	13
64,030	322,129	677,590	1,147,504	492,410	720,611	1,170,010	1,868,115	14
194,160	2,343,129	938,740	8,436,203	985,070	5,008,939	1,923,800	13,445,142	15
10,590	63,447	571,390	3,189,681	513,680	2,424,379	1,085,070	5,614,060	16
18,780	56,042	930,100	8,439,554	679,420	4,154,870	1,609,520	12,594,424	17
4,440	74,229	237,090	13,110,058	142,160	3,438,095	379,240	16,548,152	18
1,490	11,601	84,840	1,434,087	51,650	585,369	136,490	2,019,456	19
26,790	52,343	313,750	1,114,944	111,660	412,859	425,410	1,527,804	20
120	567	34,270	399,476	4,090	28,886	38,360	428,363	21
757,010	2,885,343	1,660,130	8,091,575	1,972,600	10,196,747	3,632,720	18,288,322	22
230,040	573,537	1,480,030	5,389,688	1,564,730	5,037,162	3,044,760	10,426,850	23
1,581,100	36,652,654	10,304,800	377,296,074	10,325,150	227,631,693	20,629,940	604,927,767	24
6,100	6,133	1,787,380	3,738,074	1,752,230	2,937,908	3,539,610	6,675,982	25
3,130	26,353	3,412,690	15,787,361	2,748,480	8,987,846	6,161,170	24,775,206	26
28,950	2,077	2,633,820	1,284,490	2,190,590	870,891	4,824,420	2,155,381	27
		231,430	697,188	748,970	1,948,970	980,400	2,646,158	28
388,840	238,563	1,458,580	1,969,659	1,171,470	786,275	2,630,050	2,755,934	29
1,050	3,097	480,060	2,032,174	171,740	515,116	651,790	2,547,289	30
33,280	103,689	695,210	3,586,401	326,230	882,375	1,021,440	4,468,776	31
7,050	298,296	44,370	2,482,365	19,730	997,569	64,100	3,479,933	32
820,420	3,288,931	1,995,930	10,461,453	2,191,730	11,309,801	4,187,660	21,771,254	33
1,135,330	3,967,144	7,311,300	42,039,164	6,830,660	29,236,750	14,141,950	71,275,914	34
1,563,140	32,510,047	9,884,940	335,600,161	9,797,780	198,617,437	19,682,720	534,217,598	35
1,586,910	10,241,420	10,473,840	67,305,533	10,885,180	70,001,305	21,359,010	137,306,838	36
1,489,730	4,860,046	1,451,530	4,479,037	1,909,830	6,311,669	3,361,360	10,790,706	37
61,890	125,300	1,878,500	7,916,634	1,081,630	5,277,706	2,960,140	13,194,340	38
1,041,810	149,421	4,150,270	848,705	5,831,780	1,191,027	9,982,050	2,039,731	39
		6,867,580	5,443,434	5,826,070	3,562,612	12,693,650	9,006,046	40
6,320	2,487	6,252,520	4,502,023	5,633,580	3,199,550	11,886,100	7,701,573	41
830,540	799,802	1,470,510	1,436,896	1,223,200	1,174,947	2,693,710	2,611,843	42
122,770	518,696	259,270	1,091,933	212,870	898,220	472,150	1,990,152	43
4,600	8,035	1,236,730	3,429,224	1,241,550	2,940,675	2,478,280	6,369,900	44
195,060	606,393	501,180	1,432,923	109,390	300,552	610,570	1,733,475	45
288,450	1,220,459	707,440	1,212,137	1,039,360	1,783,339	1,746,800	2,995,476	46
1,586,970	3,151,229	10,476,950	16,758,344	10,886,010	16,301,057	21,362,960	33,059,401	47
582,110	808,531	3,111,580	3,126,965	2,320,630	1,522,513	5,432,200	4,649,478	48
1,190	9,875	5,310	90,753	4,020	12,303	9,330	103,056	49
577,030	225,787	3,049,260	882,006	2,269,620	409,809	5,318,890	1,291,815	50
1,586,970	3,377,016	10,477,420	17,640,349	10,886,120	16,710,867	21,363,540	34,351,216	51
845,980	3,370,637	7,956,180	54,624,370	6,595,790	23,962,691	14,551,970	78,587,060	52
518,850	1,319,225	5,166,010	19,914,693	4,037,360	7,879,714	9,203,370	27,794,407	53
853,140	4,689,862	7,969,850	74,539,062	6,607,120	31,842,405	14,576,970	106,381,467	54
79,750	220,610	228,220	450,351	83,570	196,630	311,790	646,981	55
855,960	3,285,094	8,013,900	53,158,242	6,656,230	23,553,447	14,670,130	76,711,689	56
813,170	116,584	7,837,160	1,912,152	6,431,010	575,531	14,268,170	2,487,683	57
266,530	225,395	1,169,360	1,136,498	1,196,080	634,288	2,365,430	1,770,786	58

## Part III - Tables

Final Basic Table 4A

### Taxable Returns by Age and Sex

1998 tax year (all money figures in thousands of dollars)

		Age Group Under 20-Groupe d'âge : moins de 20 ans			
		Males-Hommes		Females-Femmes	
Item	Poste	Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1	134,950		86,170	
Number of non-taxable returns	2				
Total number of returns	3	134,950		86,170	
<b>Sources of income</b>	<b>Sources de revenu</b>		\$		\$
Employment income	4	124,180	1,412,159	75,350	739,934
Commissions from employment	5	1,530	1,278	3,870	6,457
Other employment income	6	5,280	20,452	4,070	19,886
Old age security pension	7				
CPP or QPP benefits	8	4,110	6,651	3,010	4,198
Other pensions, superannuation	9	150	960	90	801
Employment insurance benefit	10	14,410	40,350	3,680	6,819
Taxable amount of dividends	11	11,940	162,519	11,720	182,262
Investment income	12	26,950	39,770	23,040	37,341
Annuity income	13			160	42
Net rental income	14	230	335		
Taxable capital gains	15	9,830	105,872	7,950	60,111
RRSP income	16	670	627	850	4,570
Net business income	17	3,510	28,430	3,890	33,560
Net professional income	18	420	4,326	470	2,976
Net commission income	19	270	2,409	90	625
Net farming income	20	1,730	10,590	280	4,148
Net fishing income	21	730	6,951	150	1,280
Tax exempt income	22	5,880	4,971	2,180	2,168
Other income	23	14,980	67,557	13,260	60,929
Total income assessed	24	134,950	1,916,207	86,170	1,168,165
<b>Deductions</b>	<b>Déductions</b>				
RPP contributions	25	2,000	1,037	930	238
RRSP contributions	26	15,130	19,675	7,010	8,202
Union & professional dues	27	24,460	4,268	11,660	1,948
Child care expenses	28				
Carrying charges & interest expenses	29	2,650	691	3,120	1,307
Other employment expenses	30	1,490	1,974	130	453
Other deductions from total income	31	2,120	1,042	1,420	2,678
Capital gains deductions	32	320	66,282	140	27,609
Other deductions from net income	33	7,150	7,002	2,890	3,966
Total deductions	34	45,930	101,970	23,240	46,400
Taxable income assessed	35	134,950	1,814,183	86,160	1,121,765
<b>Non-refundable tax credits</b>	<b>Crédits d'impôt non remboursables</b>				
<b>Amounts allowed: (items 36-46)</b>	<b>Montants alloués (postes 36-46)</b>				
Basic personal amount	36	134,850	869,800	86,130	555,067
Age amount	37				
Married or equivalent amount	38	1,050	4,950	210	1,146
Personal Amount Supplement	39	113,370	19,424	75,060	13,418
CPP or QPP contributions	40	94,330	25,202	56,930	11,996
Employment insurance premiums	41	116,710	35,811	69,060	18,434
Eligible pension income amount	42	150	148	90	92
Disability amount	43	80	334	90	373
Tuition fees & education amount	44	24,560	51,994	21,420	43,036
Amount transferred from spouse	45	60	29		
Medical expenses	46	2,010	1,782	1,660	1,284
Total tax credits	47	134,900	171,620	86,150	109,939
<b>Donations allowed: (items 48-49)</b>	<b>Dons alloués (postes 48-49)</b>				
Charitable donations & Gov't gifts	48	7,640	1,802	5,220	1,309
Cultural and Ecological Gifts	49				
Total tax credits on donations	50	6,900	445	5,020	323
Total non-refundable tax credits	51	134,900	172,065	86,150	110,263
<b>Tax payable</b>	<b>Impôt à payer</b>				
Net federal tax payable	52	134,300	123,943	85,040	62,836
Net provincial tax payable	53	58,270	35,734	36,410	18,029
Total net tax payable	54	134,950	159,678	86,170	80,865
<b>Other tax and deductions components</b>	<b>Autres éléments d'impôt et de déductions</b>				
Social benefits repayment	55	70	54		
Basic federal tax	56	134,300	122,572	85,180	62,191
Federal individual surtax	57	121,380	2,035	74,390	1,073
Dividend tax credit	58	11,060	21,662	10,990	24,295

# Partie III - Tableaux

Tableau final de base 4A  
Déclarations imposables selon l'âge et le sexe  
Année d'imposition 1998 (en milliers de dollars)

Total		Age Group/Groupe d'âge : 20 - 24						Item Poste
Number Nombre	Amount Montant	Males-Hommes		Females-Femmes		Total		
		Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
221,120		535,100		408,310		943,410		1
221,120		535,100		408,310		943,410		2
								3
	\$		\$		\$		\$	
199,540	2,152,094	522,450	10,112,020	401,840	6,589,696	924,290	16,701,716	4
5,400	7,735	15,240	90,573	20,170	56,116	35,410	146,689	5
9,350	40,338	25,810	63,778	25,280	49,407	51,080	113,185	6
								7
7,120	10,849	9,280	15,088	8,920	15,474	18,200	30,563	8
240	1,762	440	1,613	470	4,300	910	5,913	9
18,080	47,169	130,930	486,362	69,010	200,695	199,950	687,057	10
23,650	344,780	24,110	51,626	20,320	60,914	44,430	112,539	11
49,990	77,111	81,760	67,752	76,040	53,271	157,800	121,023	12
160	42	240	1,157	270	239	510	1,395	13
230	392	6,430	-5,019	3,640	-188	10,070	-5,207	14
17,780	165,983	23,650	74,019	16,970	49,155	40,620	123,174	15
1,520	5,197	14,050	19,286	8,250	12,588	22,290	31,873	16
7,400	61,990	19,670	139,706	11,580	59,708	31,250	199,414	17
890	7,302	2,680	21,287	2,800	20,079	5,480	41,366	18
360	3,034	1,280	7,917	1,130	4,882	2,410	12,799	19
2,010	14,738	6,120	32,250	1,340	10,107	7,460	42,357	20
870	8,231	2,070	20,739			2,070	20,739	21
8,060	7,140	37,490	55,580	19,290	31,927	56,780	87,507	22
28,240	128,486	49,740	81,800	46,120	95,084	95,860	176,884	23
221,120	3,084,373	535,100	11,337,534	408,310	7,313,455	943,410	18,650,989	24
2,930	1,275	41,550	32,347	46,700	31,557	88,240	63,904	25
22,130	27,877	150,610	292,525	107,150	166,817	257,760	459,341	26
36,120	6,216	142,280	39,793	104,300	26,149	246,580	65,942	27
		1,530	3,423	10,990	19,756	12,520	23,179	28
5,770	1,997	13,900	5,391	10,360	2,015	24,260	7,406	29
1,620	2,427	22,010	50,043	8,480	17,138	30,490	67,182	30
3,540	3,720	24,820	21,445	15,950	11,312	40,760	32,757	31
460	93,891	340	10,838	150	9,835	490	20,673	32
10,040	10,968	47,940	80,615	25,130	47,030	73,070	127,645	33
69,170	148,370	305,590	536,421	221,680	331,608	527,270	868,029	34
221,100	2,935,948	535,100	10,799,218	408,310	6,981,831	943,410	17,781,048	35
220,980	1,424,867	534,730	3,442,583	408,250	2,626,488	942,980	6,069,071	36
								37
1,260	6,096	26,370	105,094	14,270	66,801	40,640	171,895	38
188,440	32,841	314,810	42,462	285,410	40,063	600,220	82,525	39
151,260	37,198	521,330	261,242	395,620	164,502	916,950	425,745	40
185,760	54,245	513,610	261,092	395,020	173,631	908,630	434,722	41
240	240	360	356	470	469	830	825	42
170	707	590	2,489	360	1,363	950	3,852	43
45,990	95,030	146,290	347,465	138,370	325,349	284,660	672,814	44
60	29	4,220	10,035	1,490	3,714	5,710	13,749	45
3,670	3,066	8,650	5,686	17,030	10,242	25,680	15,928	46
221,050	281,559	534,860	770,658	408,290	593,586	943,150	1,364,243	47
12,860	3,111	62,780	20,652	62,890	15,779	125,670	36,431	48
		160	6			160	6	49
11,910	768	59,060	5,356	58,770	4,032	117,830	9,387	50
221,050	282,327	534,860	776,013	408,290	597,617	943,150	1,373,631	51
219,340	186,779	533,580	1,141,893	406,750	609,627	940,330	1,751,520	52
94,690	53,763	312,640	357,346	214,850	167,766	527,480	525,112	53
221,120	240,543	535,100	1,499,240	408,310	777,393	943,410	2,276,633	54
70	54	2,120	1,895	10	17	2,140	1,912	55
219,490	184,763	533,630	1,126,865	406,760	602,977	940,390	1,729,842	56
195,770	3,108	518,540	19,336	388,030	9,564	906,570	28,900	57
22,050	45,957	19,960	6,871	16,990	8,111	36,950	14,982	58

## Part III - Tables

Final Basic Table 4A (continued)

### Taxable Returns by Age and Sex

1998 tax year (all money figures in thousands of dollars)

		Age Group/Groupe d'âge : 25 - 29			
		Males-Hommes		Females-Femmes	
Item	Poste	Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1	730,370		604,540	
Number of non-taxable returns	2				
Total number of returns	3	730,370		604,540	
<b>Sources of income</b>					
			\$		\$
Employment income	4	696,000	20,394,422	584,760	13,758,061
Commissions from employment	5	26,700	404,624	23,750	151,580
Other employment income	6	51,580	129,615	43,180	116,417
Old age security pension	7				
CPP or QPP benefits	8	1,850	4,759	2,630	6,172
Other pensions, superannuation	9	540	3,034	280	2,011
Employment insurance benefit	10	159,140	721,717	140,180	569,087
Taxable amount of dividends	11	45,490	89,471	41,780	55,745
Investment income	12	120,100	69,784	123,020	75,993
Annuity income	13	520	663	1,190	994
Net rental income	14	26,550	-17,888	14,600	-742
Taxable capital gains	15	40,590	125,341	36,460	59,063
RRSP income	16	43,330	91,121	29,250	60,319
Net business income	17	50,560	481,342	28,950	208,489
Net professional income	18	11,050	199,246	9,700	186,187
Net commission income	19	5,250	64,434	3,490	32,862
Net farming income	20	8,750	21,699	2,990	19,036
Net fishing income	21	2,570	28,110	270	2,456
Tax exempt income	22	52,290	98,774	26,610	83,022
Other income	23	72,480	182,675	66,700	171,067
Total income assessed	24	730,370	23,092,942	604,540	15,557,819
<b>Deductions</b>					
RPP contributions	25	127,740	164,265	140,540	168,479
RRSP contributions	26	320,940	1,032,017	274,110	691,261
Union & professional dues	27	215,560	87,683	194,530	73,439
Child care expenses	28	13,040	30,731	71,220	175,402
Carrying charges & interest expenses	29	38,090	23,644	33,570	9,401
Other employment expenses	30	48,770	158,777	23,650	57,033
Other deductions from total income	31	52,790	75,906	27,950	22,884
Capital gains deductions	32	1,090	42,450	230	16,940
Other deductions from net income	33	71,290	170,089	37,040	113,595
Total deductions	34	523,360	1,785,561	448,520	1,328,434
Taxable income assessed	35	730,300	21,299,759	604,540	14,228,409
<b>Non-refundable tax credits</b>					
<b>Amounts allowed: (items 36-46)</b>					
Basic personal amount	36	729,020	4,676,122	604,290	3,881,642
Age amount	37				
Married or equivalent amount	38	88,410	367,832	49,350	241,820
Personal Amount Supplement	39	244,790	36,442	272,960	41,860
CPP or QPP contributions	40	711,670	528,645	585,700	367,185
Employment insurance premiums	41	676,570	480,516	568,480	345,889
Eligible pension income amount	42	540	316	290	281
Disability amount	43	1,710	7,247	990	4,195
Tuition fees & education amount	44	111,610	234,199	113,990	166,106
Amount transferred from spouse	45	10,700	24,370	4,290	12,139
Medical expenses	46	17,940	15,226	34,460	26,768
Total tax credits	47	729,430	1,099,831	604,400	882,746
<b>Donations allowed: (items 48-49)</b>					
Charitable donations & Gov't gifts	48	147,370	56,454	135,820	37,575
Cultural and Ecological Gifts	49	80	9	170	26
Total tax credits on donations	50	141,060	14,761	130,010	9,557
Total non-refundable tax credits	51	729,430	1,114,592	604,400	892,303
<b>Tax payable</b>					
Net federal tax payable	52	729,360	2,927,058	604,080	1,673,481
Net provincial tax payable	53	483,690	948,512	385,870	512,100
Total net tax payable	54	730,370	3,875,570	604,540	2,185,581
<b>Other tax and deductions components</b>					
Social benefits repayment	55	7,270	7,623	810	976
Basic federal tax	56	729,670	2,881,701	604,240	1,653,547
Federal individual surtax	57	719,620	59,365	592,960	28,167
Dividend tax credit	58	38,480	11,906	34,750	7,411

# Partie III - Tableaux

Tableau final de base 4A (suite)  
**Déclarations imposables selon l'âge et le sexe**  
 Année d'imposition 1998 (en milliers de dollars)

Total		Age Group/Groupe d'âge : 30 - 34						Item Poste
Number Nombre	Amount Montant	Males-Hommes		Females-Femmes		Total		
		Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
1,334,910		859,470		709,330		1,568,810		1
1,334,910		859,470		709,330		1,568,810		2
	\$		\$		\$		\$	3
1,280,760	34,152,483	790,990	29,912,176	673,130	18,540,349	1,464,120	48,452,525	4
50,450	556,204	34,310	844,187	21,110	241,474	55,420	1,085,660	5
94,760	246,031	76,710	302,108	54,980	167,349	131,680	469,457	6
								7
4,480	10,930	2,630	13,122	3,020	12,480	5,650	25,601	8
820	5,045	880	5,265	710	3,988	1,600	9,253	9
299,320	1,290,804	161,020	818,731	161,420	777,911	322,440	1,596,641	10
87,280	145,216	71,080	302,388	63,160	139,678	134,240	442,066	11
243,120	145,777	167,340	124,888	171,600	126,707	338,940	251,595	12
1,700	1,657	1,030	1,525	1,250	2,618	2,290	4,143	13
41,150	-18,630	49,030	-24,057	29,650	10,280	78,680	-13,777	14
77,050	184,404	56,080	283,505	50,540	132,272	106,620	415,778	15
72,580	151,440	61,000	177,654	52,020	140,579	113,010	318,233	16
79,500	689,831	86,420	971,986	48,650	388,833	135,070	1,360,819	17
20,740	385,433	19,780	760,095	14,830	474,581	34,600	1,234,676	18
8,730	97,296	4,840	106,434	4,270	39,374	9,110	145,808	19
11,740	40,735	16,540	96,102	5,140	42,815	21,680	138,917	20
2,840	30,566	3,790	55,957	300	2,526	4,080	58,483	21
78,900	181,797	58,720	150,065	27,900	80,826	86,610	230,890	22
139,180	353,742	87,000	227,775	94,780	289,598	181,780	517,373	23
1,334,910	38,650,761	859,470	35,129,906	709,330	21,614,237	1,568,810	56,744,143	24
								25
268,290	332,743	205,600	359,800	225,600	334,338	431,200	694,139	25
595,050	1,723,277	418,920	1,726,231	338,020	1,033,765	756,940	2,759,996	26
410,090	161,122	284,580	143,763	257,310	109,550	541,890	253,313	27
84,260	206,134	40,280	128,652	174,580	535,891	214,870	664,543	28
71,660	33,045	75,670	72,841	52,950	24,735	128,620	97,576	29
72,420	215,810	66,350	265,259	27,660	85,431	94,010	350,689	30
80,740	98,790	70,570	205,612	26,790	34,799	97,350	240,411	31
1,320	59,389	2,190	124,579	880	43,744	3,070	168,322	32
108,340	283,684	83,970	280,213	40,820	127,661	124,790	407,874	33
971,880	3,113,995	675,860	3,306,949	572,450	2,329,914	1,248,310	5,636,863	34
1,334,840	35,528,168	859,470	31,812,372	709,330	19,278,862	1,568,810	51,091,234	35
								36
1,333,300	8,557,764	858,740	5,501,915	709,070	4,559,477	1,567,810	10,061,392	36
								37
137,760	609,653	168,850	735,655	84,880	421,635	253,730	1,157,290	38
517,740	78,301	234,060	38,350	286,660	48,243	520,720	86,593	39
1,297,370	895,830	834,650	721,532	683,590	484,329	1,518,240	1,205,862	40
1,245,050	826,406	757,690	615,422	646,180	434,700	1,403,870	1,050,123	41
830	597	820	740	850	752	1,670	1,492	42
2,700	11,442	4,660	20,108	3,200	13,766	7,860	33,873	43
225,600	400,305	75,360	114,804	86,540	108,309	161,900	223,113	44
15,000	36,508	13,390	29,278	3,970	11,860	17,370	41,138	45
52,400	41,994	28,050	27,866	51,310	51,603	79,350	79,469	46
1,333,830	1,982,577	859,120	1,335,723	709,190	1,051,445	1,568,310	2,387,168	47
								48
283,190	94,029	242,110	135,097	187,580	56,444	429,690	191,541	48
240	36	550	755	120	118	670	874	49
271,070	24,318	234,930	36,226	182,570	14,195	417,500	50,421	50
1,333,830	2,006,895	859,140	1,371,949	709,210	1,065,641	1,568,350	2,437,590	51
								52
1,333,430	4,600,539	859,250	5,089,357	709,110	2,562,889	1,568,360	7,652,246	52
869,550	1,460,611	556,440	1,672,489	443,410	781,644	999,850	2,454,133	53
1,334,910	6,061,151	859,470	6,761,846	709,330	3,344,534	1,568,810	10,106,380	54
								55
8,090	8,598	11,350	10,585	4,380	5,462	15,730	16,047	55
1,333,910	4,535,248	859,390	4,981,040	709,270	2,525,694	1,568,660	7,506,733	56
1,312,580	87,531	849,860	137,818	697,340	53,291	1,547,200	191,109	57
73,220	19,317	62,170	40,278	56,280	18,590	118,450	58,868	58

# Part III - Tables

Final Basic Table 4A (continued)

## Taxable Returns by Age and Sex

1998 tax year (all money figures in thousands of dollars)

Item	Poste	Age Group/Groupe d'âge : 35 - 39			
		Males-Hommes		Females-Femmes	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of tax able returns	1	1,030,840		832,990	
Number of non-tax able returns	2				
Total number of returns	3	1,030,840		832,990	
<b>Sources of income</b>					
Employment income	4	937,560	40,125,822	776,430	22,639,498
Commissions from employment	5	36,210	1,242,741	19,410	323,448
Other employment income	6	104,090	470,258	61,800	218,306
Old age security pension	7				
CPP or QPP benefits	8	5,370	31,924	10,630	47,676
Other pensions, superannuation	9	4,150	41,193	2,360	14,575
Employment insurance benefit	10	175,280	919,977	141,070	610,992
Taxable amount of dividends	11	102,230	589,729	92,800	301,089
Investment income	12	242,810	226,140	246,440	207,356
Annuity income	13	950	2,847	2,210	7,045
Net rental income	14	70,440	-3,380	44,990	20,288
Taxable capital gains	15	80,480	622,228	70,650	255,299
RRSP income	16	73,190	281,487	56,810	197,998
Net business income	17	110,930	1,293,965	66,200	628,101
Net professional income	18	30,890	1,798,597	19,300	670,955
Net commission income	19	10,010	209,597	4,900	70,676
Net farming income	20	25,600	149,944	9,260	51,533
Net fishing income	21	3,740	55,971	620	3,022
Tax exempt income	22	68,020	197,426	32,530	93,600
Other income	23	115,310	344,020	126,860	451,309
Total income assessed	24	1,030,840	48,600,486	832,990	26,812,766
<b>Deductions</b>					
RPP contributions	25	287,320	561,167	274,430	456,040
RRSP contributions	26	525,880	2,405,955	398,190	1,310,002
Union & professional dues	27	372,900	199,465	301,670	135,319
Child care expenses	28	68,560	229,048	202,570	605,365
Carrying charges & interest expenses	29	136,100	154,698	93,510	47,604
Other employment expenses	30	82,420	368,289	23,580	89,396
Other deductions from total income	31	100,210	439,788	29,060	52,279
Capital gains deductions	32	4,190	268,714	1,640	90,765
Other deductions from net income	33	100,710	393,071	48,350	155,898
Total deductions	34	845,910	5,020,195	665,840	2,942,670
Taxable income assessed	35	1,030,840	43,567,309	832,990	23,865,652
<b>Non-refundable tax credits</b>					
<b>Amounts allowed: (items 36-46)</b>					
Basic personal amount	36	1,030,120	6,611,946	832,640	5,344,822
Age amount	37				
Married or equivalent amount	38	232,530	1,043,249	135,110	673,583
Personal Amount Supplement	39	251,170	42,728	353,720	61,949
CPP or QPP contributions	40	1,001,040	909,002	799,460	584,772
Employment insurance premiums	41	879,440	742,533	735,480	506,494
Eligible pension income amount	42	3,670	3,590	1,820	1,774
Disability amount	43	11,870	50,583	5,230	22,149
Tuition fees & education amount	44	69,360	92,013	89,600	95,768
Amount transferred from spouse	45	16,230	33,368	4,150	10,856
Medical expenses	46	46,090	51,456	83,590	91,108
Total tax credits	47	1,030,400	1,634,137	832,680	1,262,736
<b>Donations allowed: (items 48-49)</b>					
Charitable donations & Gov't gifts	48	355,310	269,761	246,830	100,247
Cultural and Ecological Gifts	49	380	7,952	210	17
Total tax credits on donations	50	347,200	75,232	239,440	25,863
Total non-refundable tax credits	51	1,030,430	1,709,369	832,680	1,288,599
<b>Tax payable</b>					
Net federal tax payable	52	1,029,690	7,503,160	832,670	3,270,915
Net provincial tax payable	53	658,850	2,520,425	498,730	1,016,758
Total net tax payable	54	1,030,840	10,023,585	832,990	4,287,673
<b>Other tax and deductions components</b>					
Social benefits repayment	55	15,370	12,996	4,100	4,444
Basic federal tax	56	1,030,300	7,314,459	832,750	3,213,578
Federal individual surtax	57	1,020,190	242,064	817,320	74,492
Dividend tax credit	58	93,580	78,336	82,880	40,095

# Partie III - Tableaux

Tableau final de base 4A (suite)  
Déclarations imposables selon l'âge et le sexe  
Année d'imposition 1998 (en milliers de dollars)

Total		Age Group/Groupe d'âge : 40 - 44						Item Poste
Number Nombre	Amount Montant	Males-Hommes		Females-Femmes		Total		
		Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
1,863,830		958,140		835,520		1,793,660		1
1,863,830		958,140		835,520		1,793,660		2
	\$		\$		\$		\$	3
1,713,990	62,765,320	859,670	40,678,874	772,080	23,506,135	1,631,750	64,185,009	4
55,620	1,566,189	30,010	1,302,002	17,360	260,055	47,360	1,562,058	5
165,890	688,564	99,710	537,504	60,930	269,443	160,650	806,947	6
								7
16,000	79,600	7,830	44,960	19,730	110,600	27,560	155,560	8
6,510	55,768	6,850	84,971	4,210	37,276	11,060	122,246	9
316,340	1,530,969	141,320	763,840	119,870	451,413	261,190	1,215,253	10
195,020	890,818	124,350	815,473	112,770	396,120	237,120	1,211,593	11
489,250	433,495	274,630	351,462	282,890	306,653	557,520	658,115	12
3,160	9,892	2,660	7,670	3,260	10,054	5,920	17,723	13
115,430	16,908	72,430	8,959	50,280	39,860	122,710	48,819	14
151,120	877,528	90,310	811,797	79,650	462,844	169,950	1,274,641	15
130,000	479,484	67,440	336,533	60,220	259,388	127,650	595,921	16
177,130	1,922,066	106,010	1,446,491	68,860	705,038	174,870	2,151,529	17
50,200	2,469,552	31,320	2,398,896	20,250	772,779	51,570	3,171,675	18
14,910	280,273	9,370	226,681	5,800	94,954	15,170	321,634	19
34,860	201,476	28,530	166,553	9,640	36,019	38,170	202,573	20
4,360	58,993	4,710	66,807	440	4,964	5,140	71,771	21
100,540	291,026	59,610	214,189	29,970	99,610	89,570	313,798	22
242,170	795,329	124,130	521,946	127,980	594,620	252,110	1,116,567	23
1,863,830	75,413,251	958,140	50,785,609	835,520	28,417,825	1,793,660	79,203,433	24
								25
561,750	1,017,207	302,910	664,221	301,000	548,052	603,910	1,212,273	26
924,070	3,715,957	499,760	2,492,352	418,560	1,441,209	918,320	3,933,561	27
674,570	334,784	380,730	220,025	324,240	148,326	704,980	368,351	28
271,130	834,413	47,330	145,420	122,450	304,097	169,770	449,517	29
229,610	202,302	158,450	225,615	112,880	66,213	271,320	291,828	30
105,990	457,685	74,280	340,741	24,500	84,501	98,780	425,242	31
129,270	492,067	99,340	567,340	27,810	60,077	127,150	627,417	32
5,830	359,479	5,240	313,775	2,080	138,600	7,320	452,375	33
149,060	548,970	93,130	446,302	47,120	178,417	140,260	624,719	34
1,511,750	7,962,864	798,580	5,415,789	662,710	2,969,493	1,461,290	8,385,282	35
1,863,830	67,432,961	958,130	45,353,264	835,520	25,446,620	1,793,650	70,799,884	36
								37
1,862,760	11,956,768	956,840	6,153,640	834,980	5,378,507	1,791,820	11,532,147	38
								39
367,630	1,716,832	207,460	928,164	124,030	602,650	331,490	1,530,814	40
604,890	104,677	204,170	34,146	320,680	52,000	524,840	86,146	41
1,800,500	1,493,774	926,650	872,063	795,370	598,227	1,722,020	1,470,290	42
1,614,920	1,249,027	789,940	689,030	725,830	511,172	1,515,770	1,200,201	43
5,490	5,363	6,550	6,296	4,310	4,218	10,860	10,514	44
17,100	72,732	14,400	60,197	7,670	32,259	22,070	92,456	45
158,960	187,781	94,940	179,937	102,620	166,905	197,550	346,842	46
20,390	44,224	12,960	24,753	3,100	7,682	16,060	32,435	47
129,690	142,565	52,900	67,151	96,710	112,174	149,610	179,325	48
1,863,080	2,896,873	957,070	1,537,137	835,040	1,274,000	1,792,110	2,811,137	49
								50
602,140	370,008	373,790	324,896	262,500	139,428	636,290	464,324	51
580	7,969	470	3,235	590	1,461	1,060	4,696	52
586,640	101,095	366,740	89,334	256,150	37,191	622,890	126,524	53
1,863,100	2,997,968	957,130	1,626,471	835,090	1,311,190	1,792,220	2,937,661	54
								55
1,862,360	10,774,075	957,660	8,294,124	835,210	3,649,136	1,792,870	11,943,260	56
1,157,580	3,537,183	623,780	2,947,159	523,980	1,166,471	1,147,760	4,113,629	57
1,863,830	14,311,258	958,140	11,241,282	835,520	4,815,607	1,793,660	16,056,889	58
								59
19,480	17,440	16,920	16,772	2,240	1,712	19,160	18,484	60
1,863,060	10,528,037	958,040	8,047,992	835,300	3,566,845	1,793,340	11,614,837	61
1,837,500	316,555	950,720	301,431	823,070	89,598	1,773,790	391,029	62
176,460	118,431	114,890	108,661	102,220	52,756	217,110	161,416	63

# Part III - Tables

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

1998 tax year (all money figures in thousands of dollars)

			Age Group/Groupe d'âge : 45 - 49			
			Males-Hommes		Females-Femmes	
Item	Poste		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1	Nombre de déclarations imposables	845,180		743,540	
Number of non-taxable returns	2	Nombre de déclarations non imposables				
Total number of returns	3	Nombre total de déclarations	845,180		743,540	
<b>Sources of income</b>		<b>Sources de revenu</b>		<b>\$</b>		<b>\$</b>
Employment income	4	Revenus d'emploi	746,850	37,420,728	672,670	21,334,789
Commissions from employment	5	Commissions (d'emploi)	25,090	980,279	11,930	169,399
Other employment income	6	Autres revenus d'emploi	91,590	518,562	54,120	236,453
Old age security pension	7	Pension de sécurité de la vieillesse				
CPP or QPP benefits	8	Prestations du RPC ou du RRQ	17,080	114,359	32,230	182,543
Other pensions, superannuation	9	Autres pensions et pensions de retraite	10,800	180,623	7,050	70,564
Employment insurance benefit	10	Prestations d'assurance-emploi	112,540	610,458	90,220	334,003
Taxable amount of dividends	11	Montant imposable des dividendes	128,820	916,416	110,250	417,317
Investment income	12	Revenus de placements	287,620	470,937	288,620	494,718
Annuity income	13	Revenus de rentes	3,990	11,754	5,410	23,987
Net rental income	14	Revenus nets de location	74,510	78,225	53,710	47,831
Taxable capital gains	15	Gains en capital imposables	91,490	889,515	84,540	431,727
RRSP income	16	Revenu d'un REER	56,350	373,247	51,240	280,624
Net business income	17	Revenus nets d'entreprise	93,690	1,200,695	65,340	631,530
Net professional income	18	Revenus nets de profession libérale	27,780	2,351,809	18,000	551,126
Net commission income	19	Revenus nets de commissions	9,200	227,483	5,380	94,059
Net farming income	20	Revenus nets d'agriculture	27,550	194,512	10,210	54,423
Net fishing income	21	Revenus nets de pêche	3,240	44,210	670	8,000
Tax exempt income	22	Revenus non imposables	50,210	215,714	26,290	90,560
Other income	23	Autres revenus d'emploi	119,370	562,768	112,610	535,268
Total income assessed	24	Revenu total établi	845,180	47,362,296	743,540	25,988,920
<b>Deductions</b>		<b>Déductions</b>				
RPP contributions	25	Cotisations à un RPA	302,690	740,180	291,070	590,752
RRSP contributions	26	Cotisations à un REER	451,140	2,314,954	387,880	1,368,651
Union & professional dues	27	Cotisations syndicales et professionnelles	359,430	214,521	312,080	154,129
Child care expenses	28	Frais de garde d'enfants	24,120	65,789	42,950	93,151
Carrying charges & interest expenses	29	Frais financiers et frais d'intérêts	164,390	262,672	112,900	87,575
Other employment expenses	30	Autres dépenses d'emploi	64,160	313,490	21,330	65,939
Other deductions from total income	31	Autres déductions (du revenu total)	84,010	540,887	23,040	48,920
Capital gains deductions	32	Déduction pour gains en capital	4,160	272,358	2,030	115,593
Other deductions from net income	33	Déductions supplémentaires (du revenu net)	83,540	465,669	43,110	146,567
Total deductions	34	Total des déductions	714,270	5,190,520	585,520	2,671,278
Taxable income assessed	35	Revenu imposable établi	845,150	42,157,799	743,530	23,315,778
<b>Non-refundable tax credits</b>		<b>Crédits d'impôt non remboursables</b>				
<b>Amounts allowed: (items 36-46)</b>		<b>Montants alloués (postes 36-46)</b>				
Basic personal amount	36	Montant personnel de base	844,340	5,434,645	743,110	4,783,857
Age amount	37	Montant en raison de l'âge				
Married or equivalent amount	38	Montant pour conjoint ou équivalent	171,270	770,813	86,320	406,131
Personal Amount Supplement	39	Supplément des montants personnels	170,270	28,713	252,410	39,829
CPP or QPP contributions	40	Cotisations au RPC ou au RRQ	804,590	769,919	699,450	535,481
Employment insurance premiums	41	Cotisations à l'assurance-emploi	680,890	603,921	629,230	456,581
Eligible pension income amount	42	Montant pour revenu de pensions	10,730	10,275	7,860	7,625
Disability amount	43	Montant pour personnes handicapées	14,350	59,887	7,450	31,489
Tuition fees & education amount	44	Frais de scolarité et montant rel. aux études	156,230	429,765	116,980	253,377
Amount transferred from spouse	45	Montants transférés du conjoint	9,970	21,766	4,040	10,658
Medical expenses	46	Partie déductible des frais médicaux	56,850	80,854	89,180	108,516
Total tax credits	47	Total des crédits d'impôt	844,480	1,400,008	743,170	1,131,895
<b>Donations allowed: (items 48-49)</b>		<b>Dons alloués (postes 48-49)</b>				
Charitable donations & Gov't gifts	48	Dons de bienfaisance dons au gouvernement	358,610	355,241	252,140	141,074
Cultural and Ecological Gifts	49	Dons des biens culturels ou écosensibles	600	6,989	440	1,348
Total tax credits on donations	50	Total des crédits d'impôt pour les dons	352,460	99,083	246,430	37,587
Total non-refundable tax credits	51	Total des crédits d'impôt non remboursables	844,550	1,499,091	743,170	1,169,482
<b>Tax payable</b>		<b>Impôt à payer</b>				
Net federal tax payable	52	Impôt fédéral net à payer	844,490	7,841,118	742,650	3,376,329
Net provincial tax payable	53	Impôt provincial net à payer	564,520	2,936,541	478,010	1,127,476
Total net tax payable	54	Total de l'impôt à payer	845,180	10,777,659	743,540	4,503,805
<b>Other tax and deductions components</b>		<b>Autres éléments d'impôt et de déductions</b>				
Social benefits repayment	55	Remb. des prestations de progr. Sociaux	13,670	14,505	1,490	1,873
Basic federal tax	56	Impôt fédéral de base	844,770	7,596,001	742,680	3,314,859
Federal individual surtax	57	Surtax fédérale des particuliers	836,740	296,748	731,640	82,526
Dividend tax credit	58	Crédit d'impôt pour dividendes	121,880	122,116	102,570	55,581



# Partie III - Tableaux

Tableau final de base 4A (suite)  
Déclarations imposables selon l'âge et le sexe  
Année d'imposition 1998 (en milliers de dollars)

Total		Age Group/Groupe d'âge : 50 - 54						Item Poste
Number Nombre	Amount Montant	Males-Hommes		Females-Femmes		Total		
		Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
1,588,720		749,910		617,700		1,367,620		1
1,588,720		749,910		617,700		1,367,620		2
								3
	\$		\$		\$		\$	
1,419,530	58,755,517	634,600	32,673,245	530,930	16,287,746	1,165,530	48,960,991	4
37,020	1,149,678	21,250	763,603	7,360	104,148	28,610	867,750	5
145,720	755,015	83,910	564,892	44,290	220,713	128,200	785,605	6
								7
49,310	296,902	24,860	172,475	48,960	279,315	73,830	451,789	8
17,850	251,188	47,280	1,051,807	33,430	544,752	80,710	1,596,559	9
202,750	944,461	97,620	547,224	80,280	276,240	177,900	823,465	10
239,070	1,333,733	136,250	1,096,995	116,320	435,126	252,570	1,532,121	11
576,230	965,655	298,080	612,516	281,060	593,321	579,130	1,205,837	12
9,400	35,741	8,280	37,093	8,500	50,869	16,770	87,961	13
128,220	126,056	81,440	131,151	50,940	61,835	132,380	192,986	14
176,040	1,321,242	99,710	975,858	87,560	479,789	187,270	1,455,647	15
107,590	653,871	53,220	415,157	44,350	295,735	97,570	710,891	16
159,030	1,832,225	86,600	1,017,449	50,750	486,326	137,350	1,503,775	17
45,780	2,902,935	29,460	2,289,662	13,540	343,794	43,010	2,633,457	18
14,570	321,543	9,220	215,343	4,830	108,778	14,050	324,121	19
37,760	248,935	27,430	141,507	10,380	56,693	37,810	198,201	20
3,910	52,210	3,560	56,565	210	2,206	3,770	58,771	21
76,500	306,274	42,990	210,894	22,410	88,863	65,400	299,757	22
231,980	1,098,036	131,310	757,340	111,400	531,607	242,710	1,288,948	23
1,588,720	73,351,216	749,910	43,730,776	617,700	21,247,856	1,367,620	64,978,632	24
								25
593,770	1,330,933	261,370	680,804	231,350	484,781	492,720	1,165,586	25
839,020	3,683,605	404,740	2,213,897	329,570	1,225,590	734,310	3,439,487	26
671,510	368,650	317,350	190,314	243,470	117,088	560,820	307,402	27
67,070	158,940	7,540	17,394	8,680	13,878	16,220	31,272	28
277,290	350,247	169,280	294,153	113,070	104,167	282,340	398,320	29
85,490	379,430	51,040	231,917	14,690	43,610	65,730	275,527	30
107,040	589,806	58,690	398,514	26,210	65,964	84,900	464,478	31
6,190	387,951	4,600	285,269	2,010	110,143	6,600	395,412	32
126,650	612,236	73,930	462,151	36,300	138,638	110,230	600,789	33
1,299,790	7,861,799	627,860	4,774,413	488,260	2,303,860	1,116,120	7,078,273	34
1,588,680	65,473,577	749,870	38,942,569	617,690	18,942,726	1,367,560	57,885,295	35
								36
1,587,440	10,218,502	749,080	4,823,712	617,180	3,977,555	1,366,260	8,801,267	36
								37
257,590	1,176,944	160,100	709,935	46,190	197,340	206,290	907,275	38
422,690	68,542	155,170	27,820	215,550	31,835	370,730	59,655	39
1,504,040	1,305,400	689,060	651,427	549,670	407,594	1,238,730	1,059,020	40
1,310,130	1,060,503	573,120	505,543	487,550	343,729	1,060,670	849,272	41
18,590	17,900	47,340	47,005	34,620	34,201	81,950	81,206	42
21,790	91,376	13,890	58,573	8,470	35,639	22,360	94,212	43
273,210	683,142	137,350	446,821	77,620	190,921	214,980	637,742	44
14,020	32,423	9,500	21,124	4,680	10,751	14,180	31,875	45
146,030	189,370	50,980	73,258	81,110	95,038	132,090	168,296	46
1,587,650	2,531,902	749,250	1,255,853	617,240	907,796	1,366,490	2,163,649	47
								48
610,750	496,314	340,890	354,791	213,390	129,839	554,280	484,630	48
1,040	8,338	540	9,671	420	591	970	10,262	49
598,890	136,671	336,290	99,874	209,550	34,543	545,840	134,417	50
1,587,720	2,668,573	749,310	1,355,727	617,250	942,339	1,366,560	2,298,066	51
								52
1,587,140	11,217,447	749,400	7,342,771	616,870	2,739,829	1,366,270	10,082,600	52
1,042,530	4,064,018	509,970	2,850,987	402,800	944,102	912,770	3,795,089	53
1,588,720	15,281,465	749,910	10,193,758	617,700	3,683,931	1,367,620	13,877,689	54
								55
15,160	16,378	12,890	14,498	1,530	1,400	14,420	15,898	55
1,587,450	10,910,860	749,520	7,122,929	617,080	2,692,035	1,366,600	9,814,964	56
1,568,390	379,274	742,230	294,130	604,650	67,992	1,346,880	362,123	57
224,450	177,697	128,310	146,191	110,600	57,953	238,910	204,144	58

# Part III - Tables

Final Basic Table 4A (continued)

## Taxable Returns by Age and Sex

1998 tax year (all money figures in thousands of dollars)

Item	Poste	Age Group/Groupe d'âge : 55 - 59			
		Males-Hommes		Females-Femmes	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1	553,620		431,650	
Number of non-taxable returns	2				
Total number of returns	3	553,620		431,650	
<b>Sources of income</b>			<b>\$</b>		<b>\$</b>
Employment income	4	411,530	19,525,720	311,830	8,309,000
Commissions from employment	5	12,220	472,640	5,670	60,584
Other employment income	6	67,690	410,843	32,160	156,116
Old age security pension	7				
CPP or QPP benefits	8	33,780	258,665	69,360	428,593
Other pensions, superannuation	9	123,530	2,976,940	79,370	1,317,493
Employment insurance benefit	10	72,990	414,724	50,500	173,820
Taxable amount of dividends	11	110,250	943,591	97,540	393,068
Investment income	12	252,280	645,320	233,060	675,421
Annuity income	13	18,430	130,280	15,490	107,927
Net rental income	14	63,200	185,667	42,830	115,061
Taxable capital gains	15	78,560	890,770	76,970	418,029
RRSP income	16	50,750	445,958	42,970	325,923
Net business income	17	63,120	773,049	38,000	340,716
Net professional income	18	21,310	1,422,799	8,310	161,100
Net commission income	19	8,000	167,276	2,850	59,503
Net farming income	20	23,050	155,419	8,040	44,388
Net fishing income	21	2,760	39,779	280	-124
Tax exempt income	22	35,500	202,564	16,300	80,158
Other income	23	119,490	816,679	94,370	470,081
Total income assessed	24	553,620	30,878,684	431,650	13,636,857
<b>Deductions</b>					
RPP contributions	25	143,150	345,843	122,240	219,185
RRSP contributions	26	276,750	1,620,489	206,250	809,621
Union & professional dues	27	190,790	106,595	133,290	56,485
Child care expenses	28	1,870	2,952	840	1,314
Carrying charges & interest expenses	29	129,960	238,775	86,500	69,071
Other employment expenses	30	31,450	141,980	8,750	22,667
Other deductions from total income	31	39,620	274,904	18,910	39,162
Capital gains deductions	32	3,860	252,543	1,490	85,788
Other deductions from net income	33	58,170	405,931	28,560	124,552
Total deductions	34	429,800	3,390,011	306,630	1,427,844
Taxable income assessed	35	553,590	27,482,696	431,570	12,208,597
<b>Non-refundable tax credits</b>					
<b>Amounts allowed: (items 36-46)</b>					
Basic personal amount	36	552,820	3,565,911	431,590	2,782,233
Age amount	37				
Married or equivalent amount	38	132,280	582,727	19,150	73,183
Personal Amount Supplement	39	137,300	23,458	171,740	25,412
CPP or QPP contributions	40	441,990	400,631	315,430	215,938
Employment insurance premiums	41	349,440	290,605	267,250	173,177
Eligible pension income amount	42	123,270	122,339	80,610	79,643
Disability amount	43	13,760	56,427	8,900	37,275
Tuition fees & education amount	44	61,570	185,216	28,030	58,542
Amount transferred from spouse	45	7,760	19,334	5,390	13,183
Medical expenses	46	50,650	65,825	73,310	86,684
Total tax credits	47	553,090	905,161	431,590	604,427
<b>Donations allowed: (items 48-49)</b>					
Charitable donations & Gov't gifts	48	248,330	274,156	154,340	107,073
Cultural and Ecological Gifts	49	750	14,376	510	689
Total tax credits on donations	50	245,470	79,305	151,690	28,682
Total non-refundable tax credits	51	553,110	984,466	431,590	633,109
<b>Tax payable</b>					
Net federal tax payable	52	552,860	5,107,901	431,290	1,702,317
Net provincial tax payable	53	376,760	2,015,483	277,600	595,692
Total net tax payable	54	553,620	7,123,385	431,650	2,298,009
<b>Other tax and deductions components</b>					
Social benefits repayment	55	10,190	11,717	690	753
Basic federal tax	56	553,090	4,954,007	431,410	1,673,626
Federal individual surtax	57	545,110	208,961	421,440	43,070
Dividend tax credit	58	106,100	125,751	94,210	52,356

# Partie III - Tableaux

Tableau final de base 4A (suite)  
Déclarations imposables selon l'âge et le sexe  
Année d'imposition 1998 (en milliers de dollars)

Total		Age Group/Groupe d'âge : 60 - 64						Item Poste
Number Nombre	Amount Montant	Males-Hommes		Females-Femmes		Total		
		Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
985,280		448,760		322,910		771,670		1
985,280		448,760		322,910		771,670		2
	\$		\$		\$		\$	3
723,370	27,834,720	225,600	8,575,874	145,700	3,131,890	371,300	11,707,764	4
17,880	533,224	5,730	208,703	2,530	27,173	8,260	235,875	5
99,850	566,959	53,280	301,390	23,710	116,777	76,990	418,167	6
								7
103,140	687,258	261,730	1,573,995	204,740	1,126,995	466,470	2,700,990	8
202,890	4,294,432	196,430	4,317,140	114,390	1,594,111	310,820	5,911,251	9
123,490	588,544	46,170	248,172	24,600	92,497	70,770	340,669	10
207,790	1,336,659	96,920	784,585	87,600	387,804	184,510	1,172,389	11
485,340	1,320,742	236,900	753,559	201,400	802,334	438,300	1,555,894	12
33,910	238,206	40,520	327,334	33,430	201,792	73,950	529,127	13
106,030	300,728	57,930	242,353	33,230	123,076	91,170	365,429	14
155,530	1,308,798	70,840	779,564	66,090	423,206	136,940	1,202,769	15
93,720	771,881	50,730	436,785	45,560	335,660	96,300	772,445	16
101,120	1,113,765	43,170	432,715	22,970	155,307	66,140	588,022	17
29,620	1,583,899	16,340	950,289	4,330	96,898	20,670	1,047,188	18
10,850	226,779	4,230	70,542	1,510	27,350	5,740	97,892	19
31,100	199,807	20,160	141,580	6,310	52,099	26,470	193,679	20
3,040	39,656	1,670	17,866	70	1,661	1,740	19,527	21
51,800	282,722	31,440	207,079	31,750	116,630	63,200	323,710	22
213,860	1,286,760	116,300	668,080	80,620	349,113	196,920	1,017,193	23
985,280	44,515,541	448,760	21,037,605	322,910	9,162,374	771,670	30,199,980	24
								25
265,390	565,028	59,990	130,164	44,440	63,651	104,430	193,814	26
483,000	2,430,109	168,020	909,230	103,850	396,416	271,870	1,305,646	27
324,080	163,080	96,130	41,864	54,930	18,362	151,060	60,227	28
2,710	4,266	260	958	70	75	340	1,033	29
216,460	307,846	116,580	156,709	74,430	62,576	191,010	219,285	30
40,200	164,647	15,370	70,072	3,060	7,327	18,430	77,399	31
58,520	314,067	28,890	179,752	12,700	29,618	41,580	209,370	32
5,350	338,331	4,070	236,092	1,090	77,284	5,160	313,376	33
86,730	530,483	50,920	339,370	43,210	155,060	94,130	494,430	34
736,430	4,817,855	302,940	2,064,210	205,530	810,371	508,480	2,874,581	35
985,160	39,691,294	448,740	18,966,307	322,810	8,351,726	771,560	27,318,033	36
								37
984,410	6,348,143	448,290	2,889,474	322,720	2,082,110	771,010	4,971,584	38
								39
151,430	655,910	126,030	520,910	8,170	27,753	134,200	548,662	40
309,040	48,870	153,210	28,177	150,840	21,008	304,050	49,186	41
757,420	616,569	202,750	172,846	122,460	78,823	325,210	251,669	42
616,680	463,782	171,870	125,910	111,270	62,701	283,140	188,611	43
203,880	201,982	198,050	196,558	117,420	116,068	315,470	312,625	44
22,670	93,702	16,820	71,388	8,680	35,912	25,490	107,300	45
89,600	243,758	21,560	65,538	10,120	16,774	31,680	82,312	46
13,150	32,517	19,920	52,483	6,530	15,356	26,440	67,840	47
123,960	152,509	61,800	71,791	74,620	79,698	136,420	151,489	48
984,670	1,509,588	448,420	714,731	322,720	431,893	771,140	1,146,624	49
								50
402,670	381,229	218,020	219,097	124,700	97,563	342,710	316,659	51
1,260	15,065	270	5,226	260	824	530	6,050	52
397,160	107,987	213,790	61,191	122,910	26,355	336,700	87,545	53
984,690	1,617,575	448,450	775,922	322,720	458,248	771,160	1,234,169	54
								55
984,150	6,810,218	448,240	3,275,286	322,380	1,112,623	770,620	4,387,909	56
654,370	2,611,176	296,560	1,262,631	197,550	385,954	494,110	1,648,585	57
985,280	9,421,394	448,760	4,537,918	322,910	1,498,577	771,670	6,036,494	58
								59
10,880	12,470	5,850	7,601	310	387	6,160	7,988	60
984,500	6,627,633	448,240	3,178,515	322,490	1,094,014	770,730	4,272,529	61
966,550	252,031	441,260	125,518	312,490	28,816	753,750	154,334	62
200,310	178,106	93,250	104,559	85,210	51,661	178,460	156,220	63

# Part III - Tables

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

1998 tax year (all money figures in thousands of dollars)

			Age Group/Groupe d'âge : 65 - 69			
			Males-Hommes		Females-Femmes	
			Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of tax able returns	1	Nombre de déclarations imposables	1	398,700	285,870	
Number of non-taxable returns	2	Nombre de déclarations non imposables	2			
Total number of returns	3	Nombre total de déclarations	3	398,700	285,870	
<b>Sources of income</b>		<b>Sources de revenu</b>		<b>\$</b>	<b>\$</b>	
Employment income	4	Revenus d'emploi	4	90,040	46,850	
Commissions from employment	5	Commissions (d'emploi)	5	2,630	70,454	
Other employment income	6	Autres revenus d'emploi	6	35,700	178,303	
Old age security pension	7	Pension de sécurité de la vieillesse	7	383,650	1,702,343	
CPP or QPP benefits	8	Prestations du RPC ou du RRQ	8	388,280	2,560,580	
Other pensions, superannuation	9	Autres pensions et pensions de retraite	9	269,430	4,300,380	
Employment insurance benefit	10	Prestations d'assurance-emploi	10	12,500	76,490	
Taxable amount of dividends	11	Montant imposable des dividendes	11	92,880	888,766	
Investment income	12	Revenus de placements	12	233,530	887,338	
Annuity income	13	Revenus de rentes	13	87,060	538,062	
Net rental income	14	Revenus nets de location	14	43,960	237,124	
Taxable capital gains	15	Gains en capital imposables	15	65,560	754,344	
RRSP income	16	Revenu d'un REER	16	50,240	404,106	
Net business income	17	Revenus nets d'entreprise	17	29,950	207,159	
Net professional income	18	Revenus nets de profession libérale	18	11,680	530,794	
Net commission income	19	Revenus nets de commissions	19	2,670	49,313	
Net farming income	20	Revenus nets d'agriculture	20	16,200	92,400	
Net fishing income	21	Revenus nets de pêche	21	380	4,661	
Tax exempt income	22	Revenus non imposables	22	80,950	231,136	
Other income	23	Autres revenus d'emploi	23	103,700	299,503	
Total income assessed	24	Revenu total établi	24	398,700	16,743,928	
<b>Deductions</b>		<b>Déductions</b>				
RPP contributions	25	Cotisations à un RPA	25	14,390	25,450	
RRSP contributions	26	Cotisations à un REER	26	79,390	425,235	
Union & professional dues	27	Cotisations syndicales et professionnelles	27	39,410	9,072	
Child care expenses	28	Frais de garde d'enfants	28	10	38	
Carrying charges & interest expenses	29	Frais financiers et frais d'intérêts	29	116,440	135,470	
Other employment expenses	30	Autres dépenses d'emploi	30	5,330	23,738	
Other deductions from total income	31	Autres déductions (du revenu total)	31	22,270	129,945	
Capital gains deductions	32	Déduction pour gains en capital	32	2,400	146,041	
Other deductions from net income	33	Déductions supplémentaires (du revenu net)	33	104,340	375,644	
Total deductions	34	Total des déductions	34	260,680	1,270,634	
Taxable income assessed	35	Revenu imposable établi	35	398,700	15,357,433	
<b>Non-refundable tax credits</b>		<b>Crédits d'impôt non remboursables</b>				
<b>Amounts allowed: (items 36-46)</b>		<b>Montants alloués (postes 36-46)</b>				
Basic personal amount	36	Montant personnel de base	36	398,370	2,567,011	
Age amount	37	Montant en raison de l'âge	37	336,070	944,412	
Married or equivalent amount	38	Montant pour conjoint ou équivalent	38	85,140	267,489	
Personal Amount Supplement	39	Supplément des montants personnels	39	138,900	20,181	
CPP or QPP contributions	40	Cotisations au RPC ou au RRQ	40	32,350	22,381	
Employment insurance premiums	41	Cotisations à l'assurance-emploi	41	49,060	27,559	
Eligible pension income amount	42	Montant pour revenu de pensions	42	296,840	291,910	
Disability amount	43	Montant pour personnes handicapées	43	18,910	78,953	
Tuition fees & education amount	44	Frais de scolarité et montant rel. aux études	44	8,620	20,075	
Amount transferred from spouse	45	Montants transférés du conjoint	45	61,850	173,858	
Medical expenses	46	Partie déductible des frais médicaux	46	69,650	93,539	
Total tax credits	47	Total des crédits d'impôt	47	398,390	767,449	
<b>Donations allowed: (items 48-49)</b>		<b>Dons alloués (postes 48-49)</b>				
Charitable donations & Gov't gifts	48	Dons de bienfaisance dons au gouvernement	48	207,530	259,617	
Cultural and Ecological Gifts	49	Dons des biens culturels ou écosensibles	49	340	7,346	
Total tax credits on donations	50	Total des crédits d'impôt pour les dons	50	205,350	73,524	
Total non-refundable tax credits	51	Total des crédits d'impôt non remboursables	51	398,440	840,973	
<b>Tax payable</b>		<b>Impôt à payer</b>				
Net federal tax payable	52	Impôt fédéral net à payer	52	397,830	2,321,050	
Net provincial tax payable	53	Impôt provincial net à payer	53	256,890	909,589	
Total net tax payable	54	Total de l'impôt à payer	54	398,700	3,230,638	
<b>Other tax and deductions components</b>		<b>Autres éléments d'impôt et de déductions</b>				
Social benefits repayment	55	Remb. des prestations de progr. Sociaux	55	47,370	116,053	
Basic federal tax	56	Impôt fédéral de base	56	397,870	2,251,555	
Federal individual surtax	57	Surtaxe fédérale des particuliers	57	388,340	88,552	
Dividend tax credit	58	Crédit d'impôt pour dividendes	58	88,710	118,452	

# Partie III - Tableaux

Tableau final de base 4A (suite)  
Déclarations imposables selon l'âge et le sexe  
Année d'imposition 1998 (en milliers de dollars)

Total		Age Group/Groupe d'âge : 70 - 74						Item Poste
Number Nombre	Amount Montant	Males-Hommes		Females-Femmes		Total		
		Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
684,570		322,950		276,260		599,210		1
684,570		322,950		276,260		599,210		3
	\$		\$		\$		\$	
136,900	3,467,937	37,700	948,962	20,220	243,251	57,920	1,192,213	4
3,250	77,693	780	23,302	330	7,518	1,100	30,821	5
49,620	226,216	21,080	80,892	6,380	16,725	27,470	97,617	6
662,220	2,961,043	319,670	1,553,221	274,100	1,336,166	593,770	2,889,387	7
661,450	4,074,217	318,780	2,175,790	261,730	1,472,963	580,510	3,648,752	8
428,810	5,863,785	238,130	3,503,869	160,020	1,409,882	398,150	4,913,752	9
17,280	90,310	2,810	9,948	1,200	4,717	4,020	14,665	10
174,760	1,290,313	73,310	622,032	79,050	356,442	152,360	978,474	11
435,150	1,828,960	206,960	852,072	215,900	1,034,634	422,860	1,886,705	12
162,910	959,155	186,840	1,425,491	165,010	1,105,240	351,850	2,530,731	13
68,240	343,476	26,950	173,508	18,650	98,842	45,600	272,351	14
126,050	1,154,836	49,790	610,040	57,140	375,804	106,940	985,844	15
83,810	653,522	5,670	29,519	3,890	22,526	9,550	52,044	16
42,510	277,804	13,440	68,289	6,960	28,771	20,400	97,060	17
13,670	563,649	4,870	169,837	1,630	14,267	6,510	184,104	18
3,530	61,243	1,770	17,224	420	6,659	2,190	23,882	19
20,190	118,453	14,870	69,554	3,810	16,870	18,680	86,424	20
600	5,807	280	2,534			280	2,534	21
126,560	343,836	64,500	160,914	51,410	120,499	115,910	281,413	22
172,300	487,691	77,080	196,233	61,000	165,544	138,090	361,777	23
684,570	24,849,947	322,950	12,693,231	276,260	7,837,320	599,210	20,530,551	24
22,850	34,354	5,030	7,606	1,470	1,143	6,500	8,749	25
116,890	619,604	11,450	55,783	2,450	39,408	13,900	95,191	26
53,330	11,399	20,410	3,330	5,760	692	26,170	4,022	27
10	38	80	283			80	283	28
195,700	192,191	99,320	93,793	87,560	51,122	186,880	144,915	29
5,990	26,448	2,550	10,265	680	2,807	3,230	13,072	30
30,950	151,486	15,190	81,049	8,900	38,116	24,090	119,165	31
3,870	203,213	2,800	112,588	1,400	57,976	4,200	170,564	32
166,230	534,435	84,310	251,055	67,440	167,170	151,750	418,225	33
418,180	1,773,168	186,010	615,752	146,060	358,435	332,060	974,187	34
684,380	22,925,986	322,890	11,971,593	276,260	7,427,527	599,150	19,399,120	35
684,140	4,411,976	322,640	2,081,435	276,170	1,781,964	598,810	3,863,399	36
601,280	1,772,094	275,380	792,000	252,760	792,049	528,140	1,584,048	37
87,330	275,234	49,180	102,038	2,040	6,785	51,220	108,823	38
267,990	32,097	112,090	15,300	126,060	11,052	238,150	26,352	39
46,580	28,840	1,170	680	950	477	2,110	1,158	40
73,980	37,847	12,400	5,390	7,430	2,845	19,830	8,235	41
493,240	483,356	286,350	282,825	232,320	228,052	518,670	510,877	42
28,440	119,012	17,830	74,759	8,870	37,285	26,700	112,044	43
13,190	25,688	4,260	9,110	3,420	4,800	7,690	13,910	44
67,990	188,909	84,390	237,187	5,370	13,492	89,760	250,679	45
138,180	176,371	58,480	95,257	65,860	88,257	124,340	183,514	46
684,170	1,285,094	322,660	628,964	276,170	504,670	598,830	1,133,633	47
328,400	360,299	181,880	283,518	129,760	126,326	311,640	409,844	48
810	7,894	350	2,155	80	13	430	2,168	49
324,930	100,629	179,720	79,278	129,170	34,118	308,890	113,395	50
684,220	1,385,723	322,680	708,242	276,190	538,787	598,880	1,247,029	51
682,670	3,189,572	321,620	1,740,118	275,800	866,152	597,420	2,606,270	52
418,590	1,215,524	207,050	682,565	157,540	307,171	364,580	989,736	53
684,570	4,405,096	322,950	2,422,683	276,260	1,173,323	599,210	3,596,005	54
62,090	151,030	38,330	106,344	19,460	51,359	57,790	157,703	55
682,740	3,102,714	321,730	1,689,198	275,940	846,945	597,670	2,536,143	56
660,720	113,014	313,080	64,660	264,340	24,783	577,420	89,443	57
169,120	171,947	71,570	82,899	76,710	47,483	148,280	130,382	58

# Part III - Tables

Final Basic Table 4A (end)

## Taxable Returns by Age and Sex

1998 tax year (all money figures in thousands of dollars)

Item	Poste	Age Group 75 and over - Groupe d'âge 75 et plus			
		Males-Hommes		Females-Femmes	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1	401,020		452,110	
Number of non-taxable returns	2				
Total number of returns	3	401,020		452,110	
<b>Sources of income</b>			<b>\$</b>		<b>\$</b>
Employment income	4	23,060	457,104	15,920	140,273
Commissions from employment	5	160	6,286	80	430
Other employment income	6	21,210	44,872	7,470	15,772
Old age security pension	7	399,300	1,925,860	449,820	2,177,965
CPP or QPP benefits	8	394,050	2,547,507	411,740	2,149,021
Other pensions, superannuation	9	286,720	3,826,660	254,390	2,306,633
Employment insurance benefit	10	970	3,153	130	441
Taxable amount of dividends	11	95,520	812,625	132,600	813,767
Investment income	12	310,990	1,731,932	391,600	2,666,967
Annuity income	13	184,550	1,421,213	183,410	1,130,520
Net rental income	14	26,410	191,824	23,450	125,889
Taxable capital gains	15	69,190	1,062,509	94,580	1,143,337
RRSP income	16	4,270	31,215	4,500	29,549
Net business income	17	8,970	46,741	4,470	21,881
Net professional income	18	3,010	71,706	810	1,977
Net commission income	19	960	10,494	260	957
Net farming income	20	13,790	84,274	4,270	19,326
Net fishing income	21	90	883		
Tax exempt income	22	71,950	153,806	103,670	236,379
Other income	23	94,170	226,863	95,030	298,930
Total income assessed	24	401,020	14,657,529	452,110	13,280,014
<b>Deductions</b>					
RPP contributions	25	4,050	4,794	1,410	1,122
RRSP contributions	26	2,340	13,468	340	11,949
Union & professional dues	27	18,300	1,521	8,630	445
Child care expenses	28				
Carrying charges & interest expenses	29	151,340	106,627	175,800	110,902
Other employment expenses	30	610	2,578	260	56
Other deductions from total income	31	13,340	53,147	11,920	33,236
Capital gains deductions	32	3,800	164,216	1,860	78,338
Other deductions from net income	33	95,640	256,789	131,050	318,788
Total deductions	34	235,900	603,145	277,550	554,835
Taxable income assessed	35	401,020	13,927,497	452,110	12,633,877
<b>Non-refundable tax credits</b>					
<b>Amounts allowed: (items 36-46)</b>					
Basic personal amount	36	400,670	2,585,965	451,960	2,917,561
Age amount	37	345,140	1,027,965	411,520	1,286,363
Married or equivalent amount	38	35,620	52,444	1,240	3,977
Personal Amount Supplement	39	150,900	17,183	210,400	18,026
CPP or QPP contributions	40				
Employment insurance premiums	41	3,670	1,544	2,280	890
Eligible pension income amount	42	339,760	335,262	332,480	324,236
Disability amount	43	31,780	135,344	30,210	127,978
Tuition fees & education amount	44	2,830	5,745	1,300	1,355
Amount transferred from spouse	45	99,890	284,036	4,770	14,539
Medical expenses	46	88,580	264,384	114,870	354,900
Total tax credits	47	400,720	801,285	451,960	858,639
<b>Donations allowed: (items 48-49)</b>					
Charitable donations & Gov't gifts	48	239,040	370,204	258,750	305,360
Cultural and Ecological Gifts	49	610	4,277	490	2,412
Total tax credits on donations	50	236,320	103,812	257,060	84,144
Total non-refundable tax credits	51	400,720	905,097	451,960	942,783
<b>Tax payable</b>					
Net federal tax payable	52	397,070	1,903,711	448,910	1,466,926
Net provincial tax payable	53	260,100	769,020	258,750	550,204
Total net tax payable	54	401,020	2,672,732	452,110	2,017,130
<b>Other tax and deductions components</b>					
Social benefits repayment	55	45,820	127,056	33,150	91,303
Basic federal tax	56	397,080	1,849,213	448,910	1,434,507
Federal individual surtax	57	385,470	69,524	427,600	46,954
Dividend tax credit	58	93,560	108,278	131,010	108,430

# Partie III - Tableaux

Tableau final de base 4A (fin)  
Déclarations imposables selon l'âge et le sexe  
Année d'imposition 1998 (en milliers de dollars)

Total		Grand Total-Total global						Item Poste
Number Nombre	Amount Montant	Males-Hommes		Females-Femmes		Total		
		Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
853,140		7,969,850		6,607,120		14,576,970		1
853,140		7,969,850		6,607,120		14,576,970		2
	\$		\$		\$		\$	3
38,980	597,377	6,100,420	244,987,310	5,027,740	135,957,890	11,128,150	380,945,200	4
240	6,716	211,840	6,410,693	134,190	1,415,620	346,020	7,826,313	5
28,690	60,644	737,660	3,623,672	432,290	1,651,277	1,169,950	5,274,949	6
849,110	4,103,825	1,102,620	5,181,425	1,002,480	4,772,830	2,105,100	9,954,255	7
805,790	4,696,528	1,469,630	9,519,875	1,349,880	7,349,666	2,819,510	16,869,541	8
541,110	6,133,293	1,185,320	20,294,566	816,170	8,869,793	2,001,480	29,164,359	9
1,100	3,594	1,127,700	5,661,145	886,930	3,512,455	2,014,620	9,173,601	10
228,120	1,626,392	1,113,130	8,076,215	1,047,780	4,340,878	2,160,910	12,417,093	11
702,590	4,398,899	2,740,110	6,833,632	2,736,270	8,016,338	5,476,390	14,849,970	12
367,960	2,551,733	535,060	3,905,089	495,430	3,062,417	1,030,490	6,967,506	13
49,860	317,713	599,530	1,198,812	390,260	748,443	989,790	1,947,255	14
163,770	2,205,846	826,290	7,997,062	789,660	4,693,223	1,615,950	12,690,285	15
8,770	60,764	530,890	3,042,693	433,470	2,214,875	964,360	5,257,568	16
13,440	68,622	716,090	8,112,115	429,170	3,759,565	1,145,260	11,871,680	17
3,820	73,683	210,790	12,971,199	115,980	3,329,642	326,770	16,300,840	18
1,220	11,451	67,060	1,375,148	35,780	552,607	102,840	1,927,755	19
18,060	103,600	230,310	1,356,383	75,730	434,159	306,040	1,790,542	20
90	883	29,580	401,034	3,210	27,138	32,790	428,173	21
175,610	390,186	659,530	2,103,112	435,900	1,236,943	1,095,430	3,340,055	22
189,200	525,793	1,225,340	4,982,235	1,099,370	4,201,656	2,324,710	9,183,891	23
853,140	27,937,543	7,969,850	358,033,413	6,607,120	200,147,417	14,576,970	558,180,829	24
5,460	5,916	1,757,770	3,717,678	1,689,650	2,908,241	3,447,420	6,625,919	25
2,680	25,417	3,325,060	15,521,809	2,610,860	8,697,260	5,935,920	24,219,070	26
26,930	1,966	2,462,330	1,262,215	1,965,790	844,258	4,428,120	2,106,473	27
		204,630	624,694	634,360	1,748,930	838,990	2,373,624	28
327,140	217,529	1,372,200	1,771,095	1,035,920	693,413	2,408,120	2,464,508	29
870	2,634	465,850	1,979,141	157,430	479,069	623,280	2,458,209	30
25,250	86,383	611,990	2,985,116	239,320	460,587	851,300	3,445,703	31
5,660	242,554	39,050	2,295,744	16,470	909,786	55,510	3,205,530	32
226,690	575,577	955,200	3,937,365	612,910	1,836,134	1,568,110	5,773,499	33
513,460	1,157,980	5,953,030	34,094,857	4,761,520	18,577,679	10,714,560	52,672,536	34
853,140	26,561,373	7,969,590	323,499,392	6,606,710	181,375,705	14,576,300	504,875,097	35
852,640	5,503,526	7,960,560	51,204,395	6,603,860	42,516,247	14,564,410	93,720,642	36
756,660	2,314,328	956,590	2,764,377	929,490	2,906,094	1,886,070	5,670,470	37
36,860	56,422	1,484,320	6,191,342	573,140	2,730,548	2,057,450	8,921,890	38
361,300	35,209	2,380,220	374,386	2,850,590	416,610	5,230,800	790,996	39
		6,261,580	5,335,580	5,018,840	3,455,783	11,280,420	8,791,364	40
5,950	2,433	5,574,410	4,384,878	4,669,970	3,040,531	10,244,380	7,425,409	41
672,240	659,498	1,314,420	1,297,620	1,009,540	988,856	2,323,960	2,286,476	42
61,980	263,322	160,640	676,290	99,640	419,741	260,280	1,096,031	43
4,130	7,100	914,540	2,182,683	794,590	1,436,854	1,709,130	3,619,537	44
104,650	298,576	350,840	931,620	53,920	139,283	404,760	1,070,902	45
203,460	619,284	592,670	914,174	852,230	1,189,104	1,444,900	2,103,278	46
852,680	1,659,924	7,962,830	13,022,624	6,604,380	10,131,415	14,567,210	23,154,039	47
497,790	675,564	2,983,300	2,925,294	2,154,780	1,358,701	5,138,080	4,283,995	48
1,100	6,689	5,090	62,000	3,750	8,046	8,840	70,046	49
493,380	187,956	2,925,270	817,421	2,108,350	363,696	5,033,620	1,181,117	50
852,680	1,847,880	7,963,190	13,840,045	6,604,470	10,495,111	14,567,660	24,335,156	51
845,980	3,370,637	7,956,180	54,624,370	6,595,790	23,962,691	14,551,970	78,587,060	52
518,850	1,319,225	5,166,010	19,914,693	4,037,360	7,879,714	9,203,370	27,794,407	53
853,140	4,689,862	7,969,850	74,539,062	6,607,120	31,842,405	14,576,970	106,381,467	54
78,970	218,359	227,220	447,699	82,900	194,662	310,120	642,361	55
845,990	3,283,721	7,958,470	53,128,245	6,597,090	23,532,791	14,555,550	76,661,036	56
813,070	116,478	7,833,360	1,910,942	6,427,820	574,823	14,261,180	2,485,764	57
224,580	216,708	1,043,520	1,075,961	984,840	578,214	2,028,360	1,654,175	58

# Part III - Tables

## Final Basic Table 5

### All Returns by Province and Territory

1998 tax year (all money figures in thousands of dollars)

Item	Poste	Newfoundland Terre-Neuve		Prince Edward Island Île-du-Prince-Édouard	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1	222,320		65,080	
Number of non-taxable returns	2	158,960		31,710	
Total number of returns	3	381,290		96,790	
<b>Sources of income</b>			<b>\$</b>		<b>\$</b>
Employment income	4	225,680	4,659,153	63,440	1,218,018
Commissions from employment	5	3,120	31,474	930	19,707
Other employment income	6	15,450	60,363	4,410	19,690
Old age security pension	7	59,130	274,322	15,960	75,487
CPP or QPP benefits	8	77,170	337,033	20,660	91,121
Other pensions, superannuation	9	31,540	440,309	8,370	117,898
Employment insurance benefit	10	93,680	557,715	25,960	150,906
Taxable amount of dividends	11	18,150	58,150	8,690	31,801
Investment income	12	74,770	90,898	27,210	44,224
Annuity income	13	11,550	72,679	4,420	28,349
Net rental income	14	11,450	11,402	3,520	7,235
Taxable capital gains	15	13,230	58,434	6,980	67,385
RRSP income	16	14,960	69,405	5,080	28,237
Net business income	17	13,490	65,526	6,370	40,713
Net professional income	18	2,770	180,491	1,040	49,316
Net commission income	19	1,030	14,475	250	3,744
Net farming income	20	770	-2,768	2,560	13,115
Net fishing income	21	12,690	167,876	2,600	46,507
Tax exempt income	22	91,230	420,113	18,340	74,997
Other income	23	43,800	220,534	9,310	33,199
Total income assessed	24	361,550	7,787,584	95,000	2,161,649
<b>Deductions</b>					
RPP contributions	25	65,890	121,112	15,750	29,216
RRSP contributions	26	64,110	221,413	20,470	76,157
Union & professional dues	27	86,240	33,707	17,810	5,824
Child care expenses	28	12,110	30,846	4,630	10,375
Carrying charges & interest expenses	29	20,200	15,324	10,010	8,006
Other employment expenses	30	10,990	26,507	2,640	6,070
Other deductions from total income	31	17,350	45,747	5,040	15,328
Capital gains deductions	32	270	10,425	320	21,461
Other deductions from net income	33	102,080	474,898	19,720	82,552
Total deductions	34	235,960	979,979	60,590	254,990
Taxable income assessed	35	338,490	6,804,084	90,710	1,911,412
<b>Non-refundable tax credits</b>					
<b>Amounts allowed: (items 36-46)</b>					
Basic personal amount	36	381,190	2,452,962	96,790	622,713
Age amount	37	58,690	196,678	15,320	50,114
Married or equivalent amount	38	54,850	243,168	11,770	50,307
Personal Amount Supplement	39	193,700	39,521	52,970	9,956
CPP or QPP contributions	40	198,910	113,603	60,320	33,635
Employment insurance premiums	41	203,940	105,161	58,680	29,432
Eligible pension income amount	42	34,590	33,792	10,110	9,880
Disability amount	43	7,460	30,735	2,730	11,560
Tuition fees & education amount	44	45,210	178,453	11,800	39,081
Amount transferred from spouse	45	11,200	34,604	2,870	9,141
Medical expenses	46	27,930	26,908	10,670	9,920
Total tax credits	47	381,190	581,116	96,790	147,061
<b>Donations allowed: (items 48-49)</b>					
Charitable donations & Gov't gifts	48	80,810	49,097	26,970	17,993
Cultural and Ecological Gifts	49	80	497	410	89
Total tax credits on donations	50	79,120	12,864	26,330	4,790
Total non-refundable tax credits	51	381,210	593,979	96,790	151,851
<b>Tax payable</b>					
<b>Impôt à payer</b>					
Net federal tax payable	52	222,290	824,985	65,080	226,418
Net provincial tax payable	53	222,320	564,451	65,080	135,093
Total net tax payable	54	222,320	1,389,436	65,080	361,511
<b>Other tax and deductions components</b>					
<b>Autres éléments d'impôt et de déductions</b>					
Social benefits repayment	55	4,770	8,781	1,330	3,474
Basic federal tax	56	224,320	808,424	66,050	223,804
Federal individual surtax	57	216,300	20,799	63,410	5,708
Dividend tax credit	58	17,100	7,744	8,080	4,236



# Partie III - Tableaux

Tableau final de base 5  
Toutes les déclarations par province ou territoire  
Année d'imposition 1998 (en milliers de dollars)

Nova Scotia Nouvelle-Ecosse		New Brunswick Nouveau-Brunswick		Quebec Québec		Ontario		Manitoba		Item Poste
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
424,720		342,410		3,547,540		5,568,100		545,320		1
231,590		192,840		1,772,400		2,428,420		262,160		2
656,310		535,250		5,319,940		7,996,520		807,480		3
	\$		\$		\$		\$		\$	
397,990	9,555,498	333,840	7,569,874	3,335,100	86,995,122	5,050,580	162,608,579	503,350	12,938,530	4
9,700	147,190	8,120	84,042	108,000	1,629,894	147,830	3,642,274	12,390	195,923	5
34,880	139,445	30,230	104,930	282,760	679,421	604,260	2,906,900	49,810	183,097	6
117,950	550,835	91,620	433,594	880,090	4,093,771	1,313,260	5,971,540	144,470	674,715	7
156,910	813,020	117,650	581,049	1,059,550	5,166,340	1,625,840	8,846,590	170,740	846,211	8
85,010	1,185,065	59,030	748,943	553,800	7,235,145	940,500	12,851,186	84,630	986,743	9
103,160	491,181	112,240	564,192	755,490	3,279,519	640,500	2,583,978	72,450	274,255	10
66,220	328,412	42,050	171,185	526,330	2,686,099	1,031,610	5,396,913	105,250	345,915	11
177,380	302,389	135,960	221,095	1,614,090	3,210,773	2,819,470	7,311,266	291,120	618,995	12
30,260	182,328	26,340	139,216	271,230	1,529,215	491,000	3,222,409	57,870	323,045	13
17,970	29,859	11,840	12,282	351,530	649,059	443,950	351,530	27,630	60,317	14
45,230	258,947	30,550	163,490	335,730	1,994,228	831,080	5,867,239	83,530	446,463	15
33,610	180,729	22,780	110,554	227,170	1,139,612	414,920	2,192,888	41,260	175,122	16
38,910	262,499	32,070	192,912	279,360	2,167,371	644,900	5,398,282	63,300	474,233	17
7,650	358,711	4,750	217,014	100,380	3,775,027	154,280	8,315,507	12,040	540,152	18
2,230	29,410	1,600	21,810	37,540	508,313	54,550	966,703	4,000	60,781	19
6,500	20,340	4,230	10,250	52,400	354,881	100,660	311,308	41,360	151,729	20
7,310	100,013	3,840	29,440	1,730	12,714	640	5,001	2,570	-1,615	21
121,280	535,755	104,550	477,948	1,125,830	4,951,951	1,193,780	7,210,247	130,470	577,337	22
80,530	323,196	54,820	189,197	671,510	2,093,633	1,205,160	4,466,914	118,560	339,219	23
632,110	15,794,822	513,790	12,043,016	5,144,200	134,152,089	7,719,900	250,546,824	767,500	20,211,165	24
116,580	216,720	87,750	172,526	1,010,450	1,692,293	1,186,940	2,365,380	165,570	291,368	25
139,680	506,237	102,230	357,779	1,412,080	5,014,322	2,479,430	10,728,334	229,900	796,941	26
123,500	49,524	94,650	41,406	1,439,630	607,451	1,681,390	766,631	194,790	81,046	27
29,250	76,474	22,840	59,490	309,540	599,579	351,770	1,197,597	35,920	75,217	28
68,630	58,700	49,880	32,380	332,320	357,713	1,102,850	1,365,759	133,420	77,297	29
20,380	60,503	17,980	48,532	112,720	406,581	265,540	1,171,313	26,090	81,622	30
29,120	92,100	21,220	64,901	224,160	817,412	371,000	1,777,150	35,290	148,429	31
650	48,161	810	45,310	11,100	638,022	18,320	1,325,196	4,420	161,197	32
130,620	589,310	111,430	517,898	1,216,350	5,695,396	1,366,660	8,486,172	158,030	677,270	33
404,340	1,697,728	323,970	1,340,221	3,600,090	15,828,770	5,248,860	29,183,533	544,320	2,390,387	34
606,490	14,103,474	484,340	10,709,801	4,845,630	118,419,956	7,382,840	221,492,476	735,830	17,851,816	35
656,220	4,225,779	535,210	3,448,050	5,318,900	34,221,020	7,993,800	51,358,086	807,400	5,196,549	36
112,760	366,554	88,190	287,658	851,470	2,796,506	1,247,170	3,933,274	138,770	447,576	37
100,200	438,892	76,650	335,089	742,070	3,260,837	1,106,550	5,009,530	110,340	484,416	38
325,640	65,259	279,730	56,222	2,560,800	505,074	3,562,500	740,100	418,700	87,555	39
359,990	232,089	304,370	181,983	3,137,660	2,110,017	4,764,220	3,570,055	476,290	323,548	40
351,520	208,395	298,160	165,432	2,945,820	1,846,371	4,470,620	3,054,648	454,500	277,479	41
93,320	91,284	67,800	65,328	644,760	618,473	1,095,010	1,067,134	107,950	104,545	42
20,260	84,709	13,200	56,206	79,590	335,929	196,250	827,364	24,960	104,047	43
60,110	197,053	50,460	173,081	643,610	1,324,267	928,770	2,686,002	83,240	221,730	44
20,560	63,721	17,860	53,166	166,550	473,228	215,530	614,985	24,750	70,204	45
53,640	85,103	58,120	72,556	554,030	781,396	545,560	1,170,829	68,120	106,497	46
656,220	1,022,280	535,230	825,234	5,319,500	8,167,257	7,995,130	12,486,854	807,430	1,253,717	47
155,280	114,885	127,540	99,514	1,233,730	489,232	2,234,920	2,285,299	231,750	208,402	48
520	933	270	317	1,500	8,269	5,540	70,386	80	1,500	49
151,300	30,964	124,150	26,761	1,194,370	127,605	2,202,520	645,962	225,450	57,076	50
656,220	1,053,244	535,230	851,995	5,319,520	8,294,862	7,995,180	13,132,816	807,430	1,310,793	51
424,610	1,837,547	342,170	1,323,597	3,547,540	16,203,945	5,566,590	34,558,486	540,170	2,398,336	52
371,260	1,011,801	342,360	795,874	2,060	24,026	4,021,300	12,795,041	504,690	1,525,939	53
424,720	2,849,349	342,410	2,119,471	3,547,540	16,227,971	5,568,100	47,353,527	545,320	3,924,275	54
9,470	19,455	5,690	11,394	59,420	117,678	142,350	299,520	7,610	17,449	55
428,150	1,799,827	345,080	1,301,526	3,566,890	15,880,074	5,613,960	33,701,169	545,870	2,345,468	56
417,430	48,835	334,650	33,004	3,482,070	449,626	5,467,110	1,182,867	529,050	67,699	57
63,510	43,752	39,860	22,801	487,550	357,859	963,560	719,029	97,590	46,066	58

# Part III - Tables

Final Basic Table 5 (end)

All Returns by Province and Territory

1998 tax year (all money figures in thousands of dollars)

Item	Poste	Saskatchewan		Alberta	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1	474,660		1,452,940	
Number of non-taxable returns	2	219,470		584,340	
Total number of returns	3	694,130		2,037,280	
<b>Sources of income</b>			<b>\$</b>		<b>\$</b>
Employment income	4	422,350	10,582,100	1,411,480	44,766,762
Commissions from employment	5	9,130	160,628	43,980	942,796
Other employment income	6	42,100	112,423	131,100	819,182
Old age security pension	7	138,890	656,212	269,550	1,238,481
CPP or QPP benefits	8	156,340	738,978	333,260	1,681,902
Other pensions, superannuation	9	68,430	748,669	157,200	2,069,648
Employment insurance benefit	10	55,540	228,966	167,560	683,409
Taxable amount of dividends	11	96,370	240,489	282,460	2,093,374
Investment income	12	261,460	598,168	667,610	1,610,872
Annuity income	13	48,190	263,403	87,750	528,557
Net rental income	14	27,090	77,430	82,120	193,870
Taxable capital gains	15	75,180	456,938	215,630	1,809,069
RRSP income	16	35,760	169,093	122,560	636,256
Net business income	17	62,570	399,371	193,380	1,699,567
Net professional income	18	9,270	402,362	34,660	1,096,646
Net commission income	19	4,110	47,113	10,050	135,518
Net farming income	20	87,060	431,535	96,990	300,106
Net fishing income	21	240	579	210	965
Tax exempt income	22	124,150	519,974	274,930	1,249,451
Other income	23	123,680	300,858	296,730	1,046,090
Total income assessed	24	669,900	17,135,289	1,974,200	64,602,519
<b>Deductions</b>					
RPP contributions	25	141,290	242,398	297,730	633,226
RRSP contributions	26	204,460	706,888	664,300	2,812,754
Union & professional dues	27	154,900	64,682	378,740	149,113
Child care expenses	28	27,270	59,528	87,510	229,772
Carrying charges & interest expenses	29	106,190	57,977	281,080	293,879
Other employment expenses	30	20,270	58,465	74,930	280,826
Other deductions from total income	31	45,680	150,096	117,800	634,925
Capital gains deductions	32	6,570	249,442	14,870	621,743
Other deductions from net income	33	138,770	567,534	371,470	1,688,464
Total deductions	34	480,690	2,157,010	1,331,240	7,344,702
Taxable income assessed	35	640,630	15,000,706	1,927,740	57,309,961
<b>Non-refundable tax credits</b>					
<b>Amounts allowed: (items 36-46)</b>					
Basic personal amount	36	693,900	4,467,983	2,035,940	13,082,642
Age amount	37	132,960	430,689	258,810	831,215
Married or equivalent amount	38	88,040	379,828	271,460	1,204,413
Personal Amount Supplement	39	352,660	72,646	916,520	182,409
CPP or QPP contributions	40	404,180	274,024	1,342,700	970,030
Employment insurance premiums	41	365,410	220,579	1,228,670	797,603
Eligible pension income amount	42	92,050	87,910	193,460	187,018
Disability amount	43	12,640	53,372	39,430	167,500
Tuition fees & education amount	44	72,110	194,899	242,090	615,595
Amount transferred from spouse	45	23,430	66,051	50,910	137,063
Medical expenses	46	78,010	121,602	170,250	259,587
Total tax credits	47	693,970	1,075,342	2,036,450	3,113,748
<b>Donations allowed: (items 48-49)</b>					
Charitable donations & Gov't gifts	48	190,330	164,857	514,970	534,095
Cultural and Ecological Gifts	49	30	845	250	2,652
Total tax credits on donations	50	186,180	44,829	504,830	147,433
Total non-refundable tax credits	51	693,970	1,120,171	2,036,470	3,261,181
<b>Tax payable</b>					
Net federal tax payable	52	458,130	1,960,196	1,452,680	8,977,287
Net provincial tax payable	53	454,810	1,311,901	1,287,390	4,143,657
Total net tax payable	54	474,660	3,272,097	1,452,940	13,120,943
<b>Other tax and deductions components</b>					
Social benefits repayment	55	8,020	17,487	26,980	57,987
Basic federal tax	56	462,930	1,916,385	1,467,720	8,733,815
Federal individual surtax	57	443,350	52,565	1,423,080	319,721
Dividend tax credit	58	90,160	32,013	266,510	278,701

# Partie III - Tableaux

Tableau final de base 5 (fin)  
Toutes les déclarations par province ou territoire  
Année d'imposition 1998 (en milliers de dollars)

British Columbia Colombie-Britannique		Yukon		Northwest Territories Territoires du Nord-Ouest		Nunavut		Outside Canada Hors du Canada		Grand Total Total global		Item
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Poste
1,880,270		14,280		18,540		7,240		13,570		14,576,970		1
883,670		5,880		7,120		6,140		22,190		6,806,890		2
2,763,940		20,160		25,650		13,370		35,760		21,383,860		3
	\$		\$		\$		\$		\$		\$	
1,724,750	49,929,523	15,690	460,516	22,040	728,854	10,940	313,824	4,890	325,685	13,522,120	392,652,038	4
48,710	1,054,822	140	2,244	120	1,647					392,160	7,912,695	5
179,620	868,262	1,520	8,636	690	8,866	440	1,615	440	4,175	1,377,690	5,917,006	6
456,440	2,073,371	1,120	5,234	1,310	6,105	620	3,004	8,940	29,007	3,499,330	16,085,679	7
547,100	2,847,763	1,770	7,494	1,900	8,158	700	1,798	11,440	45,850	4,281,030	22,013,306	8
294,090	3,806,558	610	11,188	970	12,219	140	2,434	3,180	22,268	2,287,510	30,238,272	9
282,830	1,259,264	3,160	20,564	4,100	26,600	1,400	6,428	130	689	2,318,180	10,126,787	10
347,490	1,909,793	1,850	17,643	1,840	10,370	560	2,429	850	617	1,529,710	13,243,192	11
992,220	2,632,706	3,750	6,949	4,620	5,003	940	1,037	3,210	4,244	7,073,810	16,658,619	12
155,560	976,014	290	1,912	520	2,016	40	10	80	334	1,185,080	7,269,486	13
189,520	350,709	1,230	1,090	1,050	1,051	340	481	760	1,354	1,170,010	1,868,115	14
278,050	2,010,654	1,370	3,657	1,820	7,135	430	2,375	5,000	299,126	1,923,800	13,445,142	15
163,480	892,557	960	7,707	1,380	7,088	530	1,362	610	3,451	1,085,070	5,614,060	16
268,840	1,813,977	2,800	18,292	1,510	14,343	280	1,010	1,760	46,329	1,609,520	12,594,424	17
50,770	1,564,475	510	7,420	340	12,878	60	3,206	730	24,947	379,240	16,548,152	18
21,010	229,690	70	1,663	10	14	40	221			136,490	2,019,456	19
32,340	-62,370	110	-265	110	95	40	-94	300	-59	425,410	1,527,804	20
6,470	66,482	20	-99	30	151	20	350			38,360	428,363	21
439,040	2,220,155	1,880	11,559	2,990	15,725	3,930	21,285	330	1,826	3,632,720	18,288,322	22
427,660	1,320,761	2,140	13,032	3,970	20,446	1,750	9,749	5,140	50,021	3,044,760	10,426,850	23
2,665,440	77,765,166	19,540	606,437	25,070	888,763	12,860	372,524	28,900	859,919	20,629,940	604,927,767	24
435,040	870,119	5,140	12,465	6,220	14,185	2,990	7,819	2,280	7,156	3,539,610	6,675,982	25
827,490	3,475,725	6,080	24,136	6,450	31,272	2,300	12,374	2,190	10,874	6,161,170	24,775,206	26
633,130	347,747	5,950	2,423	8,450	3,559	3,990	1,761	1,250	507	4,824,420	2,155,381	27
96,320	297,453	780	1,592	1,780	6,766	580	995	90	473	980,400	2,646,158	28
519,320	483,052	2,830	2,213	1,150	1,410	850	859	1,320	1,365	2,630,050	2,755,934	29
99,220	405,223	490	717	400	580	70	26	100	323	651,790	2,547,289	30
148,950	654,901	1,530	6,869	1,870	6,488	840	11,470	1,610	42,959	1,021,440	4,468,776	31
6,660	353,163	60	1,271	30	1,701			20	2,241	64,100	3,479,933	32
524,840	2,639,936	14,760	70,495	19,020	91,282	10,000	52,833	3,920	137,214	4,187,660	21,771,254	33
1,853,870	9,527,319	17,000	122,183	21,010	157,243	11,150	88,738	8,860	203,111	14,141,950	71,275,914	34
2,549,990	68,424,382	18,820	483,763	24,570	731,357	11,360	285,113	25,300	689,295	19,682,720	534,217,598	35
2,762,760	17,740,489	20,160	130,102	25,650	164,883	13,370	86,326	17,730	109,253	21,359,010	137,306,838	36
443,860	1,405,257	1,220	3,703	1,580	5,399	660	2,284	9,910	33,798	3,361,360	10,790,360	37
386,490	1,735,511	2,220	10,372	3,580	16,338	2,530	11,395	3,370	14,245	2,960,140	13,194,340	38
1,287,260	273,950	8,080	1,657	9,570	1,916	6,140	1,559	7,790	1,908	9,982,050	2,039,731	39
1,599,520	1,162,727	14,840	11,012	19,110	14,801	8,250	5,502	3,290	3,020	12,693,650	9,006,046	40
1,463,770	965,524	13,740	9,243	19,270	13,358	8,750	5,505	3,270	2,843	11,886,100	7,701,573	41
349,440	341,394	720	710	1,250	1,219	140	140	3,120	3,011	2,693,710	2,611,843	42
74,630	314,417	310	1,325	240	1,016	10	51	450	1,922	472,150	1,990,152	43
333,390	725,683	2,450	3,698	3,480	6,301	920	1,834	650	2,223	2,478,280	6,369,900	44
76,140	209,607	210	591	280	416			280	700	610,570	1,733,475	45
178,540	356,791	500	429	560	1,059	110	181	770	2,617	1,746,800	2,995,476	46
2,763,210	4,269,544	20,160	29,307	25,650	38,592	13,370	19,572	18,670	29,778	21,362,960	33,059,401	47
624,290	672,998	3,650	3,020	4,590	5,685	1,640	1,214	1,750	3,187	5,432,200	4,649,478	48
630	17,333									9,330	103,056	49
613,170	189,849	3,630	818	4,500	1,579	1,640	324	1,720	962	5,318,890	1,291,815	50
2,763,240	4,459,393	20,160	30,125	25,650	40,172	13,370	19,896	19,110	30,740	21,363,540	34,351,216	51
1,879,100	9,847,234	14,280	68,384	18,540	116,301	7,240	45,394	13,570	198,949	14,551,970	78,587,060	52
1,879,030	5,309,964	14,280	33,544	18,540	50,748	7,230	19,838	13,030	72,530	9,203,370	27,794,407	53
1,880,270	15,157,197	14,280	101,928	18,540	167,049	7,240	65,232	13,570	271,480	14,576,970	106,381,467	54
45,000	92,137	500	852	600	708	50	59			311,790	646,981	55
1,895,220	9,635,819	14,360	66,815	18,780	112,820	7,240	44,059	13,570	141,684	14,670,130	76,711,689	56
1,839,610	292,388	14,050	1,625	18,400	3,567	7,100	1,340	12,560	7,940	14,268,170	2,487,683	57
326,720	254,448	1,760	2,351	1,640	1,382	550	324	840	82	2,365,430	1,770,786	58

# Part III - Tables

Final Basic Table 5A  
**Taxable Returns by Province and Territory**  
 1998 tax year (all money figures in thousands of dollars)

Item	Poste	Newfoundland Terre-Neuve		Prince Edward Island Île-du-Prince-Édouard	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1	222,320		65,080	
Number of non-taxable returns	2				
Total number of returns	3	222,320		65,080	
<b>Sources of income</b>			<b>\$</b>		<b>\$</b>
Employment income	4	173,070	4,452,561	50,970	1,159,455
Commissions from employment	5	2,510	31,105	930	19,705
Other employment income	6	14,850	58,896	3,710	15,092
Old age security pension	7	20,140	91,710	7,430	34,878
CPP or QPP benefits	8	35,600	205,610	11,060	60,230
Other pensions, superannuation	9	27,380	425,037	7,100	113,179
Employment insurance benefit	10	79,860	501,083	21,590	134,089
Taxable amount of dividends	11	15,770	54,848	7,260	29,365
Investment income	12	57,260	80,679	20,740	37,829
Annuity income	13	9,510	67,470	4,130	27,902
Net rental income	14	10,190	9,840	2,850	6,971
Taxable capital gains	15	11,010	53,649	5,570	61,782
RRSP income	16	13,250	65,379	4,770	27,680
Net business income	17	9,260	61,633	4,630	35,989
Net professional income	18	2,630	180,146	960	48,874
Net commission income	19	930	14,074	180	3,519
Net farming income	20	590	-3,206	1,810	20,125
Net fishing income	21	11,750	166,424	2,230	45,720
Tax exempt income	22	16,610	43,358	4,330	11,104
Other income	23	33,480	188,800	7,190	28,905
Total income assessed	24	222,320	6,749,095	65,080	1,922,395
<b>Deductions</b>					
RPP contributions	25	63,860	120,248	15,220	28,361
RRSP contributions	26	62,410	218,641	19,910	74,930
Union & professional dues	27	80,740	33,056	16,990	5,719
Child care expenses	28	11,210	29,327	4,180	9,320
Carrying charges & interest expenses	29	19,770	14,151	9,630	6,799
Other employment expenses	30	10,360	24,060	2,440	5,716
Other deductions from total income	31	14,670	32,113	3,620	8,391
Capital gains deductions	32	240	8,185	250	18,488
Other deductions from net income	33	26,410	90,600	5,410	14,627
Total deductions	34	151,630	570,381	43,350	172,351
Taxable income assessed	35	222,320	6,170,074	65,080	1,746,643
<b>Non-refundable tax credits</b>					
<b>Amounts allowed: (items 36-46)</b>					
Basic personal amount	36	222,240	1,430,370	65,080	417,980
Age amount	37	19,230	59,275	6,790	20,431
Married or equivalent amount	38	38,390	163,060	8,170	32,566
Personal Amount Supplement	39	102,790	16,750	30,410	4,431
CPP or QPP contributions	40	174,870	110,972	52,460	32,603
Employment insurance premiums	41	171,750	100,314	48,400	27,761
Eligible pension income amount	42	28,950	28,815	8,710	8,572
Disability amount	43	4,450	18,628	1,770	7,490
Tuition fees & education amount	44	31,190	98,342	7,680	21,435
Amount transferred from spouse	45	7,210	20,886	1,530	4,721
Medical expenses	46	24,680	22,992	8,640	7,927
Total tax credits	47	222,250	354,627	65,080	100,218
<b>Donations allowed: (items 48-49)</b>					
Charitable donations & Gov't gifts	48	75,100	44,840	24,970	14,304
Cultural and Ecological Gifts	49	80	497	410	89
Total tax credits on donations	50	73,610	11,744	24,350	3,749
Total non-refundable tax credits	51	222,250	366,372	65,080	103,967
<b>Tax payable</b>					
Net federal tax payable	52	222,290	824,985	65,080	226,418
Net provincial tax payable	53	222,320	564,451	65,080	135,093
Total net tax payable	54	222,320	1,389,436	65,080	361,511
<b>Other tax and deductions components</b>					
Social benefits repayment	55	4,740	8,640	1,310	3,401
Basic federal tax	56	222,320	808,404	65,080	223,665
Federal individual surtax	57	216,250	20,799	63,350	5,706
Dividend tax credit	58	14,790	7,304	6,660	3,911

# Partie III - Tableaux

Tableau final de base 5A  
Déclarations imposables par province ou territoire  
Année d'imposition 1998 (en milliers de dollars)

Nova Scotia Nouvelle-Écosse		New Brunswick Nouveau-Brunswick		Quebec Québec		Ontario		Manitoba		Item Poste
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
424,720		342,410		3,547,540		5,568,100		545,320		1
424,720		342,410		3,547,540		5,568,100		545,320		3
	\$		\$		\$		\$		\$	
317,680	9,215,902	268,870	7,277,005	2,771,490	84,479,354	4,155,720	157,986,664	410,310	12,491,620	4
8,110	144,379	6,640	81,377	91,840	1,617,065	130,950	3,604,899	11,410	195,152	5
29,190	123,770	24,060	86,497	245,120	632,454	517,080	2,568,780	41,570	163,426	6
60,630	284,627	45,170	214,478	453,550	2,147,620	886,880	4,200,094	88,860	424,686	7
88,310	533,252	65,030	388,940	649,700	3,869,620	1,155,400	7,052,904	113,490	658,532	8
72,930	1,136,511	49,490	714,781	473,860	6,941,472	837,980	12,459,521	74,670	955,167	9
86,740	441,258	96,980	513,620	670,640	3,026,356	560,910	2,348,130	58,980	229,531	10
56,480	305,423	33,950	162,335	452,340	2,470,127	884,610	5,059,587	89,540	338,597	11
137,110	269,681	104,180	193,436	1,231,810	2,847,902	2,228,440	6,589,985	223,090	549,813	12
26,390	172,190	21,420	129,397	228,620	1,462,677	437,670	3,109,764	50,140	309,808	13
14,860	33,612	10,180	10,972	300,130	653,976	376,220	564,502	23,240	60,695	14
39,050	244,313	24,560	152,567	285,160	1,891,162	698,400	5,594,503	70,910	432,829	15
29,400	169,413	20,100	105,260	202,560	1,069,957	370,280	2,052,045	37,060	165,583	16
27,760	247,176	22,040	186,808	187,090	1,989,153	466,430	5,075,905	47,150	442,351	17
6,780	354,598	4,220	215,720	85,040	3,707,615	135,360	8,207,794	11,100	537,886	18
1,330	27,698	1,150	21,794	29,470	482,844	40,880	924,536	3,500	61,248	19
4,890	25,934	3,010	10,681	38,630	325,093	73,620	364,748	27,410	176,531	20
6,870	101,117	3,360	29,883	1,500	11,959	440	4,969	840	1,035	21
32,360	82,334	22,230	50,251	309,200	734,406	380,850	1,451,001	40,610	82,970	22
64,270	293,280	38,710	161,499	470,900	1,756,306	956,390	4,012,971	93,520	300,323	23
424,720	14,206,468	342,410	10,707,302	3,547,540	122,117,119	5,568,100	233,233,303	545,320	18,577,781	24
114,230	215,649	86,970	172,170	965,740	1,676,141	1,167,860	2,349,188	161,000	289,037	25
135,120	496,581	97,340	347,563	1,374,960	4,926,781	2,382,760	10,471,229	221,070	782,996	26
116,890	48,867	90,000	40,701	1,310,630	594,075	1,549,570	748,939	179,220	79,095	27
25,500	68,898	20,130	53,811	258,450	526,184	303,760	1,077,524	31,110	68,621	28
64,030	55,459	47,000	29,791	302,920	325,360	1,016,570	1,242,944	120,180	69,181	29
19,550	58,982	17,030	46,759	108,620	396,424	253,200	1,131,563	25,430	80,765	30
25,420	76,372	17,210	52,981	185,070	611,981	313,310	1,439,151	27,520	89,590	31
590	47,663	760	42,049	9,730	580,641	15,640	1,211,849	3,970	157,536	32
39,770	113,240	27,400	67,986	379,690	1,119,266	526,470	2,395,766	65,630	171,811	33
296,500	1,181,711	225,540	853,811	2,566,060	10,756,854	4,108,490	22,068,153	420,940	1,788,631	34
424,720	13,005,314	342,410	9,842,130	3,547,530	111,243,151	5,568,030	210,874,301	545,210	16,772,344	35
424,650	2,734,142	342,370	2,205,699	3,546,660	22,832,766	5,566,090	35,814,767	545,240	3,511,068	36
54,720	164,695	41,310	124,669	416,000	1,284,391	779,800	2,313,374	81,950	249,842	37
72,270	308,960	55,620	233,937	545,880	2,356,243	748,400	3,278,221	68,990	286,131	38
176,660	27,645	153,430	24,229	1,416,060	214,387	1,781,510	265,796	214,240	31,085	39
317,890	226,974	268,530	177,374	2,802,730	2,064,465	4,233,720	3,485,199	419,410	315,518	40
300,030	200,441	253,540	158,722	2,569,840	1,787,003	3,854,280	2,949,324	381,780	264,501	41
79,170	78,357	55,760	54,880	541,570	531,006	965,570	951,059	93,000	91,777	42
9,810	40,925	7,690	32,374	40,290	167,761	113,650	480,160	10,880	45,311	43
39,050	107,371	33,640	96,076	446,490	810,548	634,950	1,465,570	57,410	135,587	44
13,140	38,379	12,380	34,569	109,950	292,881	144,660	385,445	15,370	39,931	45
45,270	53,114	50,000	56,120	463,030	549,608	439,190	762,102	58,410	94,724	46
424,650	679,951	342,390	546,875	3,547,140	5,616,615	5,567,060	8,915,053	545,260	864,462	47
147,050	100,991	120,260	90,299	1,155,790	443,515	2,129,130	2,120,501	219,790	196,464	48
480	932	270	317	1,410	4,575	5,190	43,798	80	1,500	49
143,530	27,094	117,030	24,232	1,120,630	114,271	2,098,940	592,297	213,780	53,846	50
424,650	707,046	342,390	571,108	3,547,160	5,730,886	5,567,110	9,507,350	545,260	918,308	51
424,610	1,837,547	342,170	1,323,597	3,547,540	16,203,945	5,566,590	34,558,486	540,170	2,398,336	52
371,260	1,011,801	342,360	795,874	2,060	24,026	4,021,300	12,795,041	504,690	1,525,939	53
424,720	2,849,349	342,410	2,119,471	3,547,540	16,227,971	5,568,100	47,353,527	545,320	3,924,275	54
9,470	19,445	5,680	11,361	59,250	117,123	141,430	297,163	7,600	17,445	55
424,720	1,799,586	342,410	1,300,063	3,547,540	15,879,386	5,568,100	33,660,273	540,380	2,345,354	56
417,100	48,828	334,490	32,975	3,481,810	449,603	5,462,490	1,181,394	528,990	67,692	57
54,110	40,693	32,400	21,626	421,130	329,103	831,290	674,133	83,650	45,098	58

## Part III - Tables

Final Basic Table 5A (end)

### Taxable Returns by Province and Territory

1998 tax year (all money figures in thousands of dollars)

Item	Poste	Saskatchewan		Alberta	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of taxable returns	1	474,660		1,452,940	
Number of non-taxable returns	2				
Total number of returns	3	474,660		1,452,940	
<b>Sources of income</b>			<b>\$</b>		<b>\$</b>
Employment income	4	340,200	10,179,358	1,163,550	43,494,208
Commissions from employment	5	8,370	159,118	40,900	937,812
Other employment income	6	34,070	98,380	109,200	737,730
Old age security pension	7	89,350	424,648	158,730	751,732
CPP or QPP benefits	8	108,990	601,701	215,740	1,261,825
Other pensions, superannuation	9	61,380	737,910	136,190	1,986,727
Employment insurance benefit	10	47,440	199,714	142,000	613,364
Taxable amount of dividends	11	84,520	236,421	243,990	2,004,719
Investment income	12	201,510	548,007	516,760	1,451,912
Annuity income	13	42,920	255,611	75,630	508,175
Net rental income	14	23,580	72,055	70,810	181,747
Taxable capital gains	15	64,900	436,167	178,910	1,690,792
RRSP income	16	31,250	156,400	109,080	596,843
Net business income	17	45,150	371,833	142,770	1,571,380
Net professional income	18	7,900	398,543	29,630	1,074,656
Net commission income	19	3,730	47,125	7,830	131,224
Net farming income	20	65,180	471,846	68,860	391,731
Net fishing income	21	10	-22	190	965
Tax exempt income	22	41,310	112,600	99,170	260,824
Other income	23	96,890	260,204	228,690	930,837
Total income assessed	24	474,660	15,767,619	1,452,940	60,579,202
<b>Deductions</b>					
RPP contributions	25	136,500	239,605	293,470	629,519
RRSP contributions	26	196,700	689,605	635,920	2,742,666
Union & professional dues	27	138,870	62,890	348,090	145,107
Child care expenses	28	23,330	55,358	74,490	209,486
Carrying charges & interest expenses	29	97,620	55,466	256,840	233,547
Other employment expenses	30	19,760	57,302	71,290	269,552
Other deductions from total income	31	36,600	90,458	100,220	513,776
Capital gains deductions	32	6,360	248,924	11,970	560,117
Other deductions from net income	33	54,980	155,265	188,910	649,523
Total deductions	34	364,090	1,654,873	1,067,980	5,953,295
Taxable income assessed	35	474,260	14,096,190	1,452,880	54,569,592
<b>Non-refundable tax credits</b>					
<b>Amounts allowed: (items 36-46)</b>					
Basic personal amount	36	474,480	3,056,978	1,452,070	9,334,237
Age amount	37	82,270	254,190	140,440	420,751
Married or equivalent amount	38	60,750	254,940	199,670	865,498
Personal Amount Supplement	39	192,510	29,915	497,000	74,719
CPP or QPP contributions	40	353,420	266,520	1,194,700	946,861
Employment insurance premiums	41	308,180	210,576	1,050,840	766,412
Eligible pension income amount	42	82,640	80,499	164,490	161,395
Disability amount	43	9,200	39,089	23,130	97,706
Tuition fees & education amount	44	50,780	116,398	168,860	337,053
Amount transferred from spouse	45	16,490	46,163	32,400	80,195
Medical expenses	46	68,700	110,833	142,900	201,143
Total tax credits	47	474,550	762,978	1,452,530	2,271,182
<b>Donations allowed: (items 48-49)</b>					
Charitable donations & Gov't gifts	48	182,700	160,670	483,330	492,832
Cultural and Ecological Gifts	49	30	845	250	2,652
Total tax credits on donations	50	178,720	43,758	473,880	136,021
Total non-refundable tax credits	51	474,550	806,736	1,452,550	2,407,202
<b>Tax payable</b>					
Net federal tax payable	52	458,130	1,960,196	1,452,680	8,977,287
Net provincial tax payable	53	454,810	1,311,901	1,287,390	4,143,657
Total net tax payable	54	474,660	3,272,097	1,452,940	13,120,943
<b>Other tax and deductions components</b>					
Social benefits repayment	55	8,020	17,487	26,780	57,331
Basic federal tax	56	458,300	1,916,346	1,452,900	8,730,162
Federal individual surtax	57	443,300	52,564	1,422,350	319,534
Dividend tax credit	58	79,100	31,477	230,180	266,901

# Partie III - Tableaux

Tableau final de base 5A (fin)  
Déclarations imposables par province ou territoire  
Année d'imposition 1998 (en milliers de dollars)

British Columbia Colombie-Britannique		Yukon		Northwest Territories Territoires du Nord-Ouest		Nunavut		Outside Canada Hors du Canada		Grand Total Total global		Item Poste
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
1,880,270		14,280		18,540		7,240		13,570		14,576,970		1
1,880,270		14,280		18,540		7,240		13,570		14,576,970		2
	\$		\$		\$		\$		\$		\$	3
1,434,650	48,461,569	12,820	447,142	17,610	709,718	7,040	294,907	4,170	295,737	11,128,150	380,945,200	4
44,180	1,031,815	70	2,237	120	1,647					346,020	7,826,313	5
149,000	769,874	950	5,832	620	8,746	200	1,482	340	3,989	1,169,950	5,274,949	6
291,350	1,366,216	450	2,124	510	2,514	190	897	1,870	8,032	2,105,100	9,954,255	7
371,930	2,210,941	660	3,990	1,010	5,555	260	1,283	2,320	15,158	2,819,510	16,869,541	8
257,450	3,653,124	520	10,533	840	11,642	100	2,196	1,590	16,558	2,001,480	29,164,359	9
241,820	1,115,778	2,840	19,492	3,630	25,004	1,130	5,927	60	256	2,014,620	9,173,601	10
287,930	1,725,463	1,670	17,106	1,640	10,138	520	2,424	700	541	2,160,910	12,417,093	11
745,230	2,266,664	2,970	6,171	4,010	4,596	830	816	2,450	2,480	5,476,390	14,849,970	12
133,550	921,084	270	1,858	200	1,552	40	10			1,030,490	6,967,506	13
154,580	349,160	1,140	917	1,010	1,075	330	468	670	1,264	989,790	1,947,255	14
230,600	1,896,726	1,010	3,356	1,640	6,671	430	2,369	3,810	223,399	1,615,950	12,690,285	15
143,540	830,709	910	7,495	1,310	6,961	520	1,237	330	2,607	964,360	5,257,568	16
188,300	1,812,405	2,080	16,873	1,150	14,121	200	1,105	1,250	44,948	1,145,260	11,871,680	17
41,680	1,527,424	430	6,971	320	12,664	60	3,206	660	24,743	326,770	16,300,840	18
13,800	212,074	30	1,521							102,840	1,927,755	19
21,630	5,328	90	-147	100	94	40	-94	170	1,880	306,040	1,790,542	20
5,550	65,720	20	-99			10	343			32,790	428,173	21
146,270	502,357	520	2,496	900	3,125	910	2,624	190	606	1,095,430	3,340,055	22
326,800	1,141,626	1,580	12,478	2,720	18,551	1,410	9,265	2,170	68,846	2,324,710	9,183,891	23
1,880,270	71,866,055	14,280	568,346	18,540	844,530	7,240	330,563	13,570	711,050	14,576,970	558,180,829	24
426,190	864,607	5,120	12,456	6,100	14,146	2,990	7,819	2,180	6,973	3,447,420	6,625,919	25
793,250	3,391,174	5,940	23,723	6,360	30,850	2,260	12,144	1,920	10,187	5,935,920	24,219,070	26
578,760	339,949	5,750	2,395	8,050	3,541	3,540	1,715	1,020	425	4,428,120	2,106,473	27
83,970	265,995	730	1,546	1,680	6,456	410	861	50	237	838,990	2,373,624	28
467,870	426,490	2,660	2,132	1,130	1,383	810	535	1,090	1,270	2,408,120	2,464,508	29
94,750	385,627	320	676	400	580	70	26	80	177	623,280	2,458,209	30
123,460	492,744	1,060	4,444	1,760	5,991	800	6,518	590	21,193	851,300	3,445,703	31
5,890	324,561	60	1,271	30	1,404			20	2,241	55,510	3,205,530	32
219,010	802,000	11,990	57,433	15,500	75,436	5,900	31,066	1,050	29,480	1,568,110	5,773,499	33
1,427,760	7,293,148	13,530	106,077	17,300	139,785	6,880	61,283	4,520	72,183	10,714,560	52,672,536	34
1,880,260	64,481,815	14,280	461,417	18,540	704,037	7,240	269,221	13,570	638,867	14,576,300	504,875,097	35
1,879,690	12,088,713	14,280	92,182	18,540	119,609	7,240	46,722	5,800	35,409	14,564,410	93,720,642	36
260,710	770,215	400	847	460	1,503	180	616	1,830	5,671	1,886,070	5,670,470	37
252,640	1,112,034	1,250	5,962	2,650	12,035	1,060	4,984	1,720	7,314	2,057,450	8,921,890	38
652,900	100,091	3,960	516	4,920	719	2,270	327	2,150	385	5,230,800	790,996	39
1,422,330	1,131,713	13,110	10,530	17,410	14,447	6,800	5,299	3,060	2,887	11,280,420	8,791,364	40
1,267,750	930,876	11,680	8,673	16,530	12,889	6,770	5,154	3,000	2,763	10,244,380	7,425,409	41
301,030	297,097	620	604	850	823	100	103	1,500	1,488	2,323,960	2,286,476	42
38,950	164,657	180	749	150	622	10	51	120	508	260,280	1,096,031	43
233,680	421,621	1,640	2,398	2,480	4,212	840	1,778	440	1,150	1,709,130	3,619,537	44
51,050	126,603	200	546	280	404			110	179	404,760	1,070,902	45
142,680	242,656	470	377	510	999	110	178	310	504	1,444,900	2,103,278	46
1,880,020	2,971,133	14,280	21,052	18,540	28,802	7,240	11,158	6,240	9,934	14,567,210	23,154,039	47
589,010	607,156	3,570	2,780	4,490	5,650	1,440	1,135	1,440	2,859	5,138,080	4,283,995	48
620	14,607									8,840	70,046	49
578,370	170,606	3,550	750	4,400	1,571	1,440	305	1,400	872	5,033,620	1,181,117	50
1,880,040	3,141,739	14,280	21,802	18,540	30,373	7,240	11,464	6,580	10,805	14,567,660	24,335,156	51
1,879,100	9,847,234	14,280	68,384	18,540	116,301	7,240	45,394	13,570	198,949	14,551,970	78,587,060	52
1,879,030	5,309,964	14,280	33,544	18,540	50,748	7,230	19,838	13,030	72,530	9,203,370	27,794,407	53
1,880,270	15,157,197	14,280	101,928	18,540	167,049	7,240	65,232	13,570	271,480	14,576,970	106,381,467	54
44,710	91,345	500	852	600	708	50	59			310,120	642,361	55
1,880,190	9,632,420	14,280	66,814	18,540	112,820	7,240	44,059	13,570	141,684	14,555,550	76,661,036	56
1,838,960	292,197	14,040	1,625	18,400	3,567	7,100	1,340	12,560	7,940	14,261,180	2,485,764	57
270,820	229,903	1,590	2,280	1,460	1,351	510	323	690	72	2,028,360	1,654,175	58

# Part III - Tables

Final Basic Table 6  
**All and Taxable Returns by Age, Sex, Total Income Class, and Major Source of Income**  
 1998 tax year (all money figures in thousands of dollars)

Total income class	Age Group Under 25 - Groupe d'âge: moins de 25 ans									
	MALES-HOMMES					FEMALES-FEMMES				
	Number Nombre	Total income assessed Revenu total établi	Tax able income assessed Revenu imposable établi	Total non-refundable tax credit Total des crédits d'impôt non remboursables	Total tax payable Impôt total à payer	Number Nombre	Total income assessed Revenu total établi	Taxable income assessed Revenu imposable établi	Total non-refundable tax credit Total des crédits d'impôt non remboursables	Total tax payable Impôt total à payer
<b>Taxable returns</b>		\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Under \$10,000</b>	107,250	903,670	893,081	129,128	26,132	90,300	758,544	750,660	109,637	20,780
<b>10,000 to 15,000</b>	177,530	2,207,313	2,150,273	245,356	156,241	161,060	1,999,962	1,946,953	229,564	131,637
<b>15,000 to 20,000</b>	134,830	2,357,979	2,284,983	194,449	261,488	108,940	1,881,555	1,811,324	163,411	193,356
<b>20,000 to 25,000</b>	89,340	2,000,129	1,916,841	130,713	269,693	61,250	1,365,869	1,305,867	91,678	177,506
<b>25,000 to 30,000</b>	62,570	1,717,413	1,639,192	94,036	251,606	36,200	987,868	935,393	55,649	140,425
<b>30,000 to 35,000</b>	41,050	1,322,918	1,252,796	62,199	211,461	17,090	551,090	517,013	25,659	77,382
<b>35,000 to 40,000</b>	23,170	859,117	805,277	35,557	151,992	9,550	354,844	332,036	15,152	55,497
<b>40,000 to 45,000</b>	13,430	566,006	521,153	22,747	106,410	3,950	166,510	154,147	5,917	31,364
<b>45,000 to 50,000</b>	7,960	374,171	346,533	12,491	78,813	2,390	113,327	104,708	4,546	19,271
<b>50,000 to 100,000</b>	11,820	699,168	640,707	19,692	158,931	3,450	211,539	193,939	6,004	43,761
<b>100,000 and over</b>	1,090	245,858	162,566	1,710	64,150	320	90,512	51,555	663	18,949
<b>Total</b>	<b>670,050</b>	<b>13,253,741</b>	<b>12,613,401</b>	<b>948,078</b>	<b>1,736,918</b>	<b>494,490</b>	<b>8,481,621</b>	<b>8,103,596</b>	<b>707,880</b>	<b>909,929</b>
<b>Major source of income</b>										
<b>Employment</b>	615,770	12,113,055	11,584,939	873,347	1,605,664	457,630	7,703,081	7,381,633	655,687	836,289
<b>Farming</b>	4,220	74,623	69,302	5,835	9,219	880	17,389	16,724	1,312	2,393
<b>Fishing</b>	1,760	34,297	33,153	2,442	5,486	70	846	846	86	88
<b>Self-empl. Profession</b>	1,560	32,882	30,545	2,544	3,946	980	19,412	18,793	1,445	2,666
<b>Self-empl. Sales</b>	840	11,526	10,868	1,167	894	470	6,887	6,543	647	677
<b>Business Proprietorship</b>	12,620	223,872	212,831	18,098	26,777	6,850	110,283	105,382	10,110	11,252
<b>Investment</b>	12,340	467,411	383,051	17,150	54,050	13,160	429,979	389,230	18,953	39,452
<b>Pension</b>	290	3,963	3,801	356	388	290	5,666	5,402	461	755
<b>Unclassified</b>	20,660	292,113	284,910	27,140	30,494	14,160	188,078	179,043	19,179	16,357
<b>Total</b>	<b>670,050</b>	<b>13,253,741</b>	<b>12,613,401</b>	<b>948,078</b>	<b>1,736,918</b>	<b>494,490</b>	<b>8,481,621</b>	<b>8,103,596</b>	<b>707,880</b>	<b>909,929</b>
<b>All Returns</b>		\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Under \$10,000</b>	779,070	3,553,879	3,265,764	911,832	26,132	914,220	4,026,383	3,520,845	1,102,655	20,780
<b>10,000 to 15,000</b>	212,560	2,614,399	2,484,369	308,793	156,241	227,580	2,772,225	2,408,677	352,725	131,637
<b>15,000 to 20,000</b>	140,020	2,446,639	2,352,511	205,215	261,488	116,030	2,000,050	1,884,449	177,553	193,356
<b>20,000 to 25,000</b>	91,480	2,048,090	1,957,541	134,574	269,693	62,830	1,400,859	1,335,765	94,280	177,506
<b>25,000 to 30,000</b>	65,290	1,793,689	1,711,650	98,725	251,606	39,040	1,065,669	1,009,003	59,826	140,425
<b>30,000 to 35,000</b>	41,330	1,332,063	1,261,684	62,742	211,461	17,710	570,445	522,859	26,615	77,382
<b>35,000 to 40,000</b>	23,300	863,936	809,102	35,906	151,992	9,620	357,599	334,688	15,263	55,497
<b>40,000 to 45,000</b>	13,530	570,056	524,662	22,962	106,410	3,960	167,253	154,890	5,965	31,364
<b>45,000 to 50,000</b>	8,040	377,746	350,095	12,909	78,813	2,450	116,055	107,432	4,610	19,271
<b>50,000 to 100,000</b>	12,000	712,254	647,917	20,366	158,931	3,480	213,278	195,677	6,184	43,761
<b>100,000 and over</b>	1,140	252,261	163,195	1,831	64,150	350	98,652	51,702	689	18,949
<b>Total</b>	<b>1,387,750</b>	<b>16,565,011</b>	<b>15,528,489</b>	<b>1,815,855</b>	<b>1,736,918</b>	<b>1,397,270</b>	<b>12,788,468</b>	<b>11,525,987</b>	<b>1,846,364</b>	<b>909,929</b>
<b>Major source of income</b>										
<b>Employment</b>	1,158,350	14,734,949	14,047,348	1,533,219	1,605,664	1,090,960	10,935,185	10,303,686	1,446,453	836,289
<b>Farming</b>	7,350	88,717	84,711	9,686	9,219	3,120	31,630	29,132	4,037	2,393
<b>Fishing</b>	2,120	36,193	35,006	2,890	5,486	130	1,025	1,006	152	88
<b>Self-empl. Profession</b>	3,160	44,098	40,788	4,706	3,946	2,660	26,235	26,069	3,460	2,666
<b>Self-empl. Sales</b>	1,780	16,671	15,686	2,303	894	1,510	11,317	11,445	1,926	677
<b>Business Proprietorship</b>	24,220	281,761	272,442	32,971	26,777	17,890	154,995	155,175	24,677	11,252
<b>Investment</b>	50,470	688,145	590,512	62,367	54,050	48,710	645,457	592,285	60,865	39,452
<b>Pension</b>	5,740	20,414	16,894	6,473	388	9,890	35,989	28,450	11,762	755
<b>Unclassified</b>	134,570	654,063	425,102	161,240	30,494	222,400	946,636	378,739	293,030	16,357
<b>Total</b>	<b>1,387,750</b>	<b>16,565,011</b>	<b>15,528,489</b>	<b>1,815,855</b>	<b>1,736,918</b>	<b>1,397,270</b>	<b>12,788,468</b>	<b>11,525,987</b>	<b>1,846,364</b>	<b>909,929</b>



# Partie III - Tableaux

Tableau final de base 6

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

Année d'imposition 1998 (en milliers de dollars)

Age Group/Groupe d'âge: 25 - 34

MALES-HOMMES					FEMALES-FEMMES					Palier de revenu total
Number	Total income assessed	Taxable income assessed	Total non-refundable tax credit	Total tax payable	Number	Total income assessed	Taxable income assessed	Total non-refundable tax credit	Total tax payable	
Nombre	Revenu total établi	Revenu imposable établi	Total des crédits d'impôt non remboursables	Impôt total à payer	Nombre	Revenu total établi	Revenu imposable établi	Total des crédits d'impôt non remboursables	Impôt total à payer	
	\$	\$	\$	\$		\$	\$	\$	\$	Déclarations imposables
54,520	432,512	421,096	57,917	16,396	72,870	609,104	593,825	84,163	19,626	Moins de \$10,000
123,780	1,577,773	1,494,421	164,006	116,434	174,900	2,207,450	2,067,604	231,289	156,271	10,000 à 15,000
173,650	3,059,936	2,896,426	251,941	321,556	196,350	3,432,713	3,180,204	283,580	344,184	15,000 à 20,000
184,310	4,144,393	3,902,411	278,155	512,462	199,700	4,489,843	4,113,329	299,053	541,133	20,000 à 25,000
187,220	5,137,699	4,811,300	290,306	709,715	185,360	5,102,001	4,665,435	282,565	719,073	25,000 à 30,000
173,280	5,620,094	5,198,066	274,422	854,641	151,530	4,901,507	4,438,167	237,070	731,706	30,000 à 35,000
166,370	6,230,973	5,724,428	271,787	1,073,835	109,720	4,102,232	3,647,474	177,498	667,630	35,000 à 40,000
134,600	5,697,467	5,186,258	223,842	1,063,774	73,940	3,125,545	2,779,606	119,541	564,862	40,000 à 45,000
99,810	4,721,176	4,303,392	166,470	949,624	49,980	2,362,625	2,087,328	80,197	460,571	45,000 à 50,000
266,520	16,865,442	15,053,819	455,508	3,897,022	92,630	5,685,740	4,960,783	150,258	1,247,162	50,000 à 100,000
25,800	4,736,942	4,121,969	52,212	1,547,346	6,940	1,155,042	975,177	12,788	338,831	100,000 et plus
<b>1,589,860</b>	<b>58,224,409</b>	<b>53,113,586</b>	<b>2,486,568</b>	<b>11,062,805</b>	<b>1,313,910</b>	<b>37,173,804</b>	<b>33,508,933</b>	<b>1,958,001</b>	<b>5,791,049</b>	<b>Total</b>
										Source principale de revenu
1,415,300	53,069,928	48,593,054	2,224,698	10,204,633	1,200,080	34,331,651	31,016,334	1,794,519	5,351,559	Emploi
11,810	282,370	247,096	18,432	36,298	5,110	100,167	89,738	7,253	12,614	Agriculture
4,560	134,235	121,954	7,212	23,774	380	7,053	6,489	523	991	Pêche
16,880	1,010,693	894,668	28,806	252,969	15,170	705,859	613,341	23,797	150,098	Profession libérale
4,900	178,976	157,271	7,503	34,460	2,860	78,562	69,683	4,141	12,971	Ventes
74,500	1,842,234	1,643,647	111,042	269,751	34,730	743,319	660,570	49,692	95,907	Propriétaires d'entreprises
11,410	792,567	604,002	17,618	135,656	10,040	467,861	380,854	13,756	77,945	Placement
1,240	15,931	13,206	1,560	827	830	15,230	13,931	1,383	981	Pension
49,280	897,474	838,688	69,697	104,436	44,710	724,102	657,992	62,937	87,983	Non classés
<b>1,589,860</b>	<b>58,224,409</b>	<b>53,113,586</b>	<b>2,486,568</b>	<b>11,062,805</b>	<b>1,313,910</b>	<b>37,173,804</b>	<b>33,508,933</b>	<b>1,958,001</b>	<b>5,791,049</b>	<b>Total</b>
	\$	\$	\$	\$		\$	\$	\$	\$	Toutes les déclarations
340,730	1,639,018	1,152,294	406,313	16,396	652,590	2,453,673	1,769,201	809,621	19,626	Moins de \$10,000
171,620	2,148,869	1,807,847	247,971	116,434	281,540	3,487,594	2,591,892	428,088	156,271	10,000 à 15,000
186,030	3,271,331	3,004,949	277,316	321,556	218,860	3,811,550	3,334,134	329,384	344,184	15,000 à 20,000
189,190	4,252,043	3,939,496	287,460	512,462	205,590	4,618,484	4,166,756	311,569	541,133	20,000 à 25,000
189,160	5,190,389	4,831,686	293,944	709,715	187,700	5,165,272	4,681,985	286,619	719,073	25,000 à 30,000
174,780	5,668,239	5,213,033	276,962	854,641	152,050	4,918,392	4,447,568	238,169	731,706	30,000 à 35,000
167,280	6,265,182	5,730,635	273,613	1,073,835	110,250	4,121,463	3,649,037	178,622	667,630	35,000 à 40,000
135,010	5,714,799	5,192,044	224,679	1,063,774	74,240	3,138,217	2,784,700	120,445	564,862	40,000 à 45,000
100,070	4,733,402	4,306,235	166,929	949,624	50,130	2,369,643	2,089,257	80,559	460,571	45,000 à 50,000
267,390	16,930,799	15,100,979	456,936	3,897,022	93,340	5,735,430	4,991,016	151,086	1,247,162	50,000 à 100,000
26,010	4,767,372	4,129,288	52,784	1,547,346	7,030	1,170,796	979,014	13,273	338,831	100,000 et plus
<b>1,947,260</b>	<b>60,581,442</b>	<b>54,408,486</b>	<b>2,964,906</b>	<b>11,062,805</b>	<b>2,033,320</b>	<b>40,990,516</b>	<b>35,484,561</b>	<b>2,947,436</b>	<b>5,791,049</b>	<b>Total</b>
										Source principale de revenu
1,561,090	54,291,613	49,407,984	2,431,699	10,204,633	1,461,750	36,287,589	32,364,761	2,180,465	5,351,559	Emploi
18,830	312,776	285,045	28,179	36,298	9,370	115,093	108,198	12,731	12,614	Agriculture
5,240	140,187	127,083	8,283	23,774	500	7,711	7,146	693	991	Pêche
21,060	1,035,806	920,018	34,884	252,969	18,800	726,792	629,776	28,436	150,098	Profession libérale
6,830	188,002	166,370	10,064	34,460	4,310	83,970	73,889	5,901	12,971	Ventes
107,640	2,011,697	1,811,055	157,667	269,751	81,420	906,718	817,890	109,503	95,907	Propriétaires d'entreprises
27,100	896,227	676,382	39,229	135,656	44,280	563,042	452,253	55,212	77,945	Placement
4,440	44,171	29,900	5,988	827	5,410	54,792	33,804	7,903	981	Pension
195,030	1,660,962	984,649	248,913	104,436	407,480	2,244,809	996,843	546,592	87,983	Non classés
<b>1,947,260</b>	<b>60,581,442</b>	<b>54,408,486</b>	<b>2,964,906</b>	<b>11,062,805</b>	<b>2,033,320</b>	<b>40,990,516</b>	<b>35,484,561</b>	<b>2,947,436</b>	<b>5,791,049</b>	<b>Total</b>

# Part III - Tables

Final Basic Table 6 (continued)  
**All and Taxable Returns by Age, Sex, Total Income Class, and Major Source of Income**  
 1998 tax year (all money figures in thousands of dollars)

Total income class	Age Group/Groupe d'âge: 35 - 44									
	MALES-HOMMES					FEMALES-FEMMES				
	Number Nombre	Total income assessed Revenu total établi	Taxable income assessed Revenu imposable établi	Total non-refundable tax credit Total des crédits d'impôt non remboursables	Total tax payable Impôt total à payer	Number Nombre	Total income assessed Revenu total établi	Taxable income assessed Revenu imposable établi	Total non-refundable tax credit Total des crédits d'impôt non remboursables	Total tax payable Impôt total à payer
<b>Taxable returns</b>		\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Under \$10,000</b>	47,460	388,653	377,015	51,669	14,686	90,350	744,609	730,571	103,531	23,896
<b>10,000 to 15,000</b>	97,700	1,244,781	1,170,932	129,329	89,358	188,720	2,376,489	2,246,580	249,249	172,060
<b>15,000 to 20,000</b>	129,270	2,268,999	2,106,700	188,495	219,400	214,960	3,758,790	3,485,215	315,326	365,359
<b>20,000 to 25,000</b>	156,970	3,547,728	3,254,330	241,525	411,220	200,330	4,502,863	4,123,044	307,433	528,283
<b>25,000 to 30,000</b>	178,550	4,925,030	4,512,680	282,315	640,693	208,470	5,734,419	5,228,343	327,585	752,577
<b>30,000 to 35,000</b>	181,450	5,897,205	5,384,165	296,693	850,344	182,670	5,915,754	5,341,410	296,446	854,292
<b>35,000 to 40,000</b>	185,180	6,945,524	6,293,520	309,549	1,142,785	145,380	5,429,121	4,851,995	245,346	857,975
<b>40,000 to 45,000</b>	171,010	7,248,043	6,538,058	291,000	1,297,148	114,020	4,830,456	4,275,800	193,098	843,442
<b>45,000 to 50,000</b>	148,750	7,057,515	6,348,471	257,550	1,362,810	80,800	3,823,624	3,361,558	136,743	716,429
<b>50,000 to 100,000</b>	587,510	38,601,494	34,336,523	1,052,204	8,917,164	219,820	13,880,196	12,050,154	377,217	3,029,704
<b>100,000 and over</b>	105,280	21,270,115	18,606,354	235,951	7,094,520	23,220	4,250,721	3,632,076	48,130	1,345,983
<b>Total</b>	<b>1,989,120</b>	<b>99,395,087</b>	<b>88,928,748</b>	<b>3,336,281</b>	<b>22,040,127</b>	<b>1,668,730</b>	<b>55,247,041</b>	<b>49,326,746</b>	<b>2,600,105</b>	<b>9,489,998</b>
<b>Major source of income</b>										
<b>Employment</b>	1,694,070	85,834,182	77,287,366	2,861,674	19,098,768	1,460,930	48,693,333	43,672,268	2,290,900	8,334,133
<b>Farming</b>	26,880	751,959	616,780	43,027	98,128	9,210	232,087	192,095	14,529	27,762
<b>Fishing</b>	5,460	176,115	157,648	8,860	33,280	700	12,686	12,141	967	1,876
<b>Self-empl. Profession</b>	42,480	4,339,556	3,863,329	84,659	1,317,473	24,480	1,505,036	1,303,332	39,966	373,903
<b>Self-empl. Sales</b>	11,270	456,683	402,068	19,137	92,586	5,310	180,748	155,867	7,792	34,734
<b>Business Proprietorship</b>	117,910	3,603,548	3,176,423	182,779	613,193	71,090	1,690,616	1,499,259	104,299	244,317
<b>Investment</b>	28,750	2,782,353	2,133,826	46,353	568,008	29,900	1,650,577	1,332,840	44,628	318,707
<b>Pension</b>	6,920	132,669	113,624	9,957	15,115	8,130	127,961	114,518	11,919	11,426
<b>Unclassified</b>	55,380	1,318,021	1,177,684	79,835	203,577	58,980	1,153,998	1,044,426	85,105	143,140
<b>Total</b>	<b>1,989,120</b>	<b>99,395,087</b>	<b>88,928,748</b>	<b>3,336,281</b>	<b>22,040,127</b>	<b>1,668,730</b>	<b>55,247,041</b>	<b>49,326,746</b>	<b>2,600,105</b>	<b>9,489,998</b>
<b>All Returns</b>		\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Under \$10,000</b>	331,700	1,441,704	960,320	405,702	14,686	698,800	2,525,040	1,887,027	851,949	23,896
<b>10,000 to 15,000</b>	158,210	1,969,295	1,500,520	232,651	89,358	284,760	3,533,152	2,724,176	422,764	172,060
<b>15,000 to 20,000</b>	146,380	2,565,080	2,214,593	220,774	219,400	241,390	4,207,455	3,664,770	368,509	365,359
<b>20,000 to 25,000</b>	165,400	3,735,370	3,314,622	257,881	411,220	208,350	4,678,901	4,185,330	323,772	528,283
<b>25,000 to 30,000</b>	183,420	5,057,886	4,551,940	290,071	640,693	210,960	5,801,859	5,253,535	332,693	752,577
<b>30,000 to 35,000</b>	184,180	5,985,842	5,417,917	303,156	850,344	184,140	5,962,745	5,360,700	299,556	854,292
<b>35,000 to 40,000</b>	186,580	6,998,107	6,310,600	312,407	1,142,785	146,540	5,472,990	4,859,715	247,446	857,975
<b>40,000 to 45,000</b>	171,950	7,287,952	6,554,572	293,183	1,297,148	114,840	4,865,180	4,286,073	194,827	843,442
<b>45,000 to 50,000</b>	149,250	7,081,330	6,357,699	258,742	1,362,810	81,010	3,833,178	3,364,116	137,219	716,429
<b>50,000 to 100,000</b>	589,220	38,711,776	34,365,188	1,055,058	8,917,164	220,450	13,921,442	12,068,858	378,172	3,029,704
<b>100,000 and over</b>	105,710	21,356,814	18,622,142	239,666	7,094,520	23,280	4,279,185	3,639,223	49,072	1,345,983
<b>Total</b>	<b>2,372,000</b>	<b>102,191,157</b>	<b>90,170,112</b>	<b>3,869,292</b>	<b>22,040,127</b>	<b>2,414,510</b>	<b>59,081,128</b>	<b>51,293,522</b>	<b>3,605,978</b>	<b>9,489,998</b>
<b>Major source of income</b>										
<b>Employment</b>	1,789,680	86,833,066	77,801,491	3,007,638	19,098,768	1,671,060	50,319,826	44,707,200	2,602,079	8,334,133
<b>Farming</b>	38,790	810,654	683,993	60,667	98,128	17,260	270,697	227,600	25,133	27,762
<b>Fishing</b>	6,350	182,075	161,363	10,061	33,280	800	13,412	12,779	1,115	1,876
<b>Self-empl. Profession</b>	49,460	4,385,521	3,897,084	94,180	1,317,473	31,920	1,551,252	1,340,718	50,530	373,903
<b>Self-empl. Sales</b>	15,600	477,359	422,320	25,199	92,586	7,840	193,062	167,287	11,284	34,734
<b>Business Proprietorship</b>	174,770	3,861,169	3,448,963	265,736	613,193	144,630	1,973,358	1,769,789	199,864	244,317
<b>Investment</b>	52,600	2,957,535	2,245,512	78,360	568,008	103,440	1,883,198	1,507,354	135,266	318,707
<b>Pension</b>	19,570	273,866	199,081	29,978	15,115	27,070	287,412	221,548	42,523	11,426
<b>Unclassified</b>	225,200	2,409,913	1,310,306	297,473	203,577	410,490	2,588,912	1,339,247	538,182	143,140
<b>Total</b>	<b>2,372,000</b>	<b>102,191,157</b>	<b>90,170,112</b>	<b>3,869,292</b>	<b>22,040,127</b>	<b>2,414,510</b>	<b>59,081,128</b>	<b>51,293,522</b>	<b>3,605,978</b>	<b>9,489,998</b>

# Partie III - Tableaux

Tableau final de base 6 (suite)

Toutes les déclarations et les déclarations imposables selon l'âge, le sexe, le palier de revenu total et la principale source de revenu  
Année d'imposition 1998 (en milliers de dollars)

Age Group/Groupe d'âge: 45 - 54										
MALES-HOMMES					FEMALES-FEMMES					Palier de revenu total
Number	Total income assessed	Taxable income assessed	Total non-refundable tax credit	Total tax payable	Number	Total income assessed	Taxable income assessed	Total non-refundable tax credit	Total tax payable	
Nombre	Revenu total établi	Revenu imposable établi	Total des crédits d'impôt non remboursables	Impôt total à payer	Nombre	Revenu total établi	Revenu imposable établi	Total des crédits d'impôt non remboursables	Impôt total à payer	
	\$	\$	\$	\$		\$	\$	\$	\$	Déclarations imposables
41,180	338,287	331,378	46,421	12,122	78,420	653,735	640,138	91,464	21,283	Moins de \$10,000
74,440	941,086	881,051	100,557	63,278	146,680	1,850,363	1,754,961	190,618	138,276	10,000 à 15,000
87,280	1,531,579	1,427,503	131,816	144,344	157,700	2,759,138	2,566,922	224,489	283,258	15,000 à 20,000
104,690	2,362,925	2,167,652	165,994	269,931	157,320	3,542,728	3,270,171	231,467	432,834	20,000 à 25,000
116,840	3,224,634	2,947,901	190,771	409,648	161,310	4,428,970	4,072,106	249,531	592,183	25,000 à 30,000
123,800	4,015,968	3,637,630	209,855	563,510	148,910	4,814,256	4,383,602	235,368	712,599	30,000 à 35,000
131,200	4,917,164	4,417,010	225,081	776,828	114,960	4,299,892	3,859,184	187,914	694,891	35,000 à 40,000
123,820	5,259,223	4,698,518	219,292	906,628	87,000	3,691,094	3,281,119	144,865	648,295	40,000 à 45,000
115,170	5,470,180	4,866,339	207,804	1,033,099	71,540	3,393,936	3,007,360	122,889	643,943	45,000 à 50,000
558,270	37,262,006	32,888,774	1,058,059	8,525,930	214,780	13,607,211	11,849,611	384,280	2,988,920	50,000 à 100,000
118,440	25,773,053	22,838,910	299,261	8,724,535	22,730	4,197,988	3,575,863	49,060	1,298,211	100,000 et plus
<b>1,595,130</b>	<b>91,096,105</b>	<b>81,102,666</b>	<b>2,854,913</b>	<b>21,429,854</b>	<b>1,361,360</b>	<b>47,239,309</b>	<b>42,261,036</b>	<b>2,111,946</b>	<b>8,454,693</b>	<b>Total</b>
										Source principale de revenu
1,285,590	74,530,190	66,809,803	2,326,131	17,595,121	1,124,380	39,706,045	35,715,949	1,764,020	7,150,278	Emploi
24,860	785,170	634,709	41,438	111,449	10,250	263,247	211,874	15,508	33,586	Agriculture
4,380	139,395	128,103	7,784	24,106	630	12,262	11,684	884	1,898	Pêche
39,520	4,857,912	4,347,273	88,229	1,559,860	17,890	976,502	859,630	30,613	243,786	Profession libérale
11,150	473,998	412,635	19,651	94,104	6,000	225,982	194,938	9,411	44,143	Ventes
95,990	3,101,284	2,728,008	155,213	561,599	60,650	1,483,442	1,309,545	89,345	219,643	Propriétaires d'entreprises
43,150	4,161,072	3,399,708	75,895	927,109	49,920	2,367,955	1,999,046	72,653	445,170	Placement
45,280	1,341,762	1,204,204	71,431	209,200	39,430	858,551	789,169	56,267	101,987	Pension
45,220	1,705,323	1,438,223	69,139	347,306	52,210	1,345,322	1,169,201	73,246	214,202	Non classés
<b>1,595,130</b>	<b>91,096,105</b>	<b>81,102,666</b>	<b>2,854,913</b>	<b>21,429,854</b>	<b>1,361,360</b>	<b>47,239,309</b>	<b>42,261,036</b>	<b>2,111,946</b>	<b>8,454,693</b>	<b>Total</b>
	\$	\$	\$	\$		\$	\$	\$	\$	Toutes les déclarations
276,380	1,183,264	856,365	347,860	12,122	511,400	2,071,300	1,589,693	618,660	21,283	Moins de \$10,000
122,660	1,510,913	1,140,343	181,560	63,278	197,210	2,449,023	2,025,877	274,893	138,276	10,000 à 15,000
103,130	1,806,677	1,538,704	162,433	144,344	170,790	2,982,165	2,673,907	250,077	283,258	15,000 à 20,000
112,010	2,527,012	2,227,461	179,807	269,931	161,070	3,625,326	3,301,262	238,626	432,834	20,000 à 25,000
121,280	3,345,555	2,992,705	199,262	409,648	163,020	4,475,240	4,093,840	252,645	592,183	25,000 à 30,000
126,370	4,099,167	3,664,078	214,931	563,510	150,260	4,858,842	4,395,083	237,818	712,599	30,000 à 35,000
132,360	4,960,408	4,431,178	227,632	776,828	115,670	4,326,209	3,867,485	189,335	694,891	35,000 à 40,000
125,020	5,310,231	4,717,002	221,983	906,628	87,340	3,705,214	3,285,047	145,501	648,295	40,000 à 45,000
115,650	5,493,013	4,875,860	208,970	1,033,099	71,790	3,405,753	3,010,024	123,211	643,943	45,000 à 50,000
559,400	37,334,985	32,911,071	1,060,310	8,525,930	215,520	13,655,381	11,866,549	385,789	2,988,920	50,000 à 100,000
118,960	25,896,844	22,864,127	302,662	8,724,535	22,910	4,224,538	3,578,878	49,689	1,298,211	100,000 et plus
<b>1,913,220</b>	<b>93,468,068</b>	<b>82,218,895</b>	<b>3,307,410</b>	<b>21,429,854</b>	<b>1,866,970</b>	<b>49,778,991</b>	<b>43,687,644</b>	<b>2,766,242</b>	<b>8,454,693</b>	<b>Total</b>
										Source principale de revenu
1,345,970	75,170,416	67,151,188	2,419,921	17,595,121	1,244,510	40,575,987	36,320,573	1,930,563	7,150,278	Emploi
40,330	841,808	713,972	64,324	111,449	15,470	289,345	236,711	22,895	33,586	Agriculture
5,260	144,276	132,830	9,094	24,106	690	12,747	12,031	966	1,898	Pêche
43,910	4,895,407	4,376,031	95,114	1,559,860	22,910	1,004,898	884,667	37,159	243,786	Profession libérale
14,410	489,200	425,171	24,250	94,104	8,530	236,414	204,105	12,645	44,143	Ventes
139,200	3,304,041	2,942,288	218,455	561,599	113,840	1,655,992	1,504,408	156,620	219,643	Propriétaires d'entreprises
80,740	4,454,612	3,564,624	128,253	927,109	127,000	2,642,067	2,217,477	168,111	445,170	Placement
69,490	1,626,974	1,387,424	113,837	209,200	71,280	1,133,025	985,854	104,169	101,987	Pension
173,910	2,541,333	1,525,368	234,161	347,306	262,760	2,228,514	1,321,816	333,113	214,202	Non classés
<b>1,913,220</b>	<b>93,468,068</b>	<b>82,218,895</b>	<b>3,307,410</b>	<b>21,429,854</b>	<b>1,866,970</b>	<b>49,778,991</b>	<b>43,687,644</b>	<b>2,766,242</b>	<b>8,454,693</b>	<b>Total</b>

# Part III - Tables

Final Basic Table 6 (continued)  
**All and Taxable Returns by Age, Sex, Total Income Class, and Major Source of Income**  
 1998 tax year (all money figures in thousands of dollars)

Total income class	Age Group/Groupe d'âge: 55 - 64									
	MALES-HOMMES					FEMALES-FEMMES				
	Number Nombre	Total income assessed Revenu total établi	Taxable income assessed Revenu imposable établi	Total non-refundable tax credit Total des crédits d'impôt non remboursables	Total tax payable Impôt total à payer	Number Nombre	Total income assessed Revenu total établi	Taxable income assessed Revenu imposable établi	Total non-refundable tax credit Total des crédits d'impôt non remboursables	Total tax payable Impôt total à payer
<b>Taxable returns</b>		\$	\$	\$	\$		\$	\$	\$	\$
Under \$10,000	33,960	279,739	276,395	39,726	9,126	70,080	587,970	575,338	83,402	17,474
10,000 to 15,000	69,300	873,442	825,888	95,820	57,420	122,600	1,538,509	1,443,032	158,943	110,356
15,000 to 20,000	79,580	1,401,077	1,319,390	124,078	131,827	109,000	1,898,563	1,766,936	149,389	199,007
20,000 to 25,000	85,650	1,935,298	1,800,102	136,813	223,854	86,830	1,946,068	1,819,264	123,085	252,309
25,000 to 30,000	97,400	2,678,620	2,481,192	159,883	352,939	87,390	2,405,366	2,205,010	128,055	331,029
30,000 to 35,000	95,760	3,110,205	2,865,014	161,551	457,764	72,420	2,343,538	2,136,894	107,721	357,900
35,000 to 40,000	90,060	3,370,051	3,083,559	154,914	553,141	53,940	2,013,978	1,830,703	83,431	337,525
40,000 to 45,000	73,220	3,106,636	2,826,740	128,834	553,854	38,690	1,641,266	1,477,737	60,485	301,901
45,000 to 50,000	63,080	2,991,006	2,684,842	113,862	562,834	27,300	1,292,164	1,151,006	43,831	244,793
50,000 to 100,000	248,600	16,433,124	14,470,956	472,293	3,695,279	74,590	4,795,824	4,181,715	126,915	1,061,705
100,000 and over	65,770	15,737,091	13,814,925	172,613	5,247,214	11,730	2,335,985	1,972,688	26,099	705,790
<b>Total</b>	<b>1,002,380</b>	<b>51,916,289</b>	<b>46,449,004</b>	<b>1,760,388</b>	<b>11,845,252</b>	<b>754,560</b>	<b>22,799,231</b>	<b>20,560,323</b>	<b>1,091,357</b>	<b>3,919,790</b>
<b>Major source of income</b>										
Employment	516,940	30,670,874	27,504,837	943,048	7,467,377	382,120	12,484,901	11,194,290	570,038	2,225,582
Farming	20,890	667,885	531,177	35,085	95,467	7,380	177,705	148,401	10,739	23,956
Fishing	3,460	107,591	99,619	6,148	19,345	100	2,433	2,408	131	598
Self-empl. Profession	22,420	2,568,699	2,277,931	49,602	785,590	6,030	280,801	250,562	10,035	67,205
Self-empl. Sales	6,280	265,224	235,400	10,447	57,591	2,410	94,353	81,134	3,669	18,092
Business Proprietorship	53,430	1,821,606	1,607,860	85,558	346,096	30,840	717,430	648,989	43,496	106,011
Investment	58,600	4,518,487	3,741,568	97,653	980,117	81,650	3,016,843	2,651,207	112,801	551,165
Pension	274,940	9,340,154	8,803,878	460,178	1,683,940	192,920	4,672,831	4,405,088	274,139	697,530
Unclassified	45,420	1,955,768	1,646,732	72,669	409,730	51,100	1,351,933	1,178,244	66,309	229,650
<b>Total</b>	<b>1,002,380</b>	<b>51,916,289</b>	<b>46,449,004</b>	<b>1,760,388</b>	<b>11,845,252</b>	<b>754,560</b>	<b>22,799,231</b>	<b>20,560,323</b>	<b>1,091,357</b>	<b>3,919,790</b>
<b>All Returns</b>		\$	\$	\$	\$		\$	\$	\$	\$
Under \$10,000	207,290	1,066,316	774,165	265,241	9,126	443,820	2,138,664	1,567,952	534,868	17,474
10,000 to 15,000	109,950	1,354,600	1,104,851	169,399	57,420	162,890	2,006,386	1,649,905	217,810	110,356
15,000 to 20,000	93,180	1,633,149	1,417,101	150,593	131,827	116,660	2,028,866	1,816,926	161,766	199,007
20,000 to 25,000	91,640	2,068,893	1,852,362	149,957	223,854	89,900	2,013,452	1,850,527	129,342	252,309
25,000 to 30,000	101,380	2,787,285	2,525,640	167,590	352,939	88,890	2,446,379	2,219,420	130,394	331,029
30,000 to 35,000	98,060	3,184,504	2,886,633	166,037	457,764	73,450	2,376,431	2,147,811	109,307	357,900
35,000 to 40,000	91,270	3,415,393	3,098,700	157,634	553,141	54,470	2,033,544	1,836,668	84,431	337,525
40,000 to 45,000	74,410	3,157,252	2,839,028	131,194	553,854	39,020	1,654,699	1,481,202	61,105	301,901
45,000 to 50,000	63,710	3,021,088	2,694,360	115,365	562,834	27,460	1,299,970	1,153,828	44,310	244,793
50,000 to 100,000	250,170	16,537,393	14,501,420	475,995	3,695,279	75,420	4,848,418	4,190,235	128,224	1,061,705
100,000 and over	66,230	15,910,518	13,830,185	175,186	5,247,214	12,000	2,377,389	1,976,126	26,722	705,790
<b>Total</b>	<b>1,247,290</b>	<b>54,136,392</b>	<b>47,524,445</b>	<b>2,124,192</b>	<b>11,845,252</b>	<b>1,183,980</b>	<b>25,224,198</b>	<b>21,890,599</b>	<b>1,628,280</b>	<b>3,919,790</b>
<b>Major source of income</b>										
Employment	540,510	31,029,110	27,662,476	982,152	7,467,377	435,500	12,847,830	11,440,565	639,488	2,225,582
Farming	35,120	751,960	616,356	57,155	95,467	11,600	202,262	169,246	16,647	23,956
Fishing	3,820	110,004	101,520	6,672	19,345	110	2,442	2,415	132	598
Self-empl. Profession	24,740	2,586,657	2,293,642	53,565	785,590	8,060	296,093	260,591	12,870	67,205
Self-empl. Sales	7,630	274,719	241,895	12,581	57,591	4,260	105,733	90,039	6,144	18,092
Business Proprietorship	80,640	1,990,296	1,748,868	125,059	346,096	56,150	819,099	755,509	76,072	106,011
Investment	86,960	4,820,965	3,896,275	138,995	980,117	159,380	3,390,495	2,916,662	208,959	551,165
Pension	348,490	10,101,228	9,245,820	577,930	1,683,940	324,940	5,572,836	4,946,952	442,475	697,530
Unclassified	119,370	2,471,452	1,717,592	170,083	409,730	184,000	1,987,409	1,308,619	225,495	229,650
<b>Total</b>	<b>1,247,290</b>	<b>54,136,392</b>	<b>47,524,445</b>	<b>2,124,192</b>	<b>11,845,252</b>	<b>1,183,980</b>	<b>25,224,198</b>	<b>21,890,599</b>	<b>1,628,280</b>	<b>3,919,790</b>

# Partie III - Tableaux

Toutes les déclarations et les déclarations imposables selon l'âge, le sexe, le palier de revenu total et la principale source de revenu  
Année d'imposition 1998 (en milliers de dollars)

Age Group/Groupe d'âge: 65 - 74										
MALES-HOMMES					FEMALES-FEMMES					Palier de revenu total
Number	Total income assessed	Taxable income assessed	Total non-refundable tax credit	Total tax payable	Number	Total income assessed	Taxable income assessed	Total non-refundable tax credit	Total tax payable	
Nombre	Revenu total établi	Revenu imposable établi	Total des crédits d'impôt non remboursables	Impôt total à payer	Nombre	Revenu total établi	Revenu imposable établi	Total des crédits d'impôt non remboursables	Impôt total à payer	
	\$	\$	\$	\$		\$	\$	\$	\$	Déclarations imposables
1,660	10,072	9,182	1,171	676	310	1,549	1,348	177	111	Moins de \$10,000
57,550	768,078	712,715	105,751	18,251	119,260	1,563,942	1,478,783	219,718	35,978	10,000 à 15,000
109,510	1,923,785	1,819,312	230,592	102,981	143,830	2,483,388	2,385,141	281,185	163,472	15,000 à 20,000
120,410	2,705,805	2,583,515	272,400	222,960	88,590	1,976,038	1,913,920	179,090	198,291	20,000 à 25,000
105,520	2,895,877	2,785,181	241,376	315,435	61,620	1,684,396	1,639,409	124,278	211,214	25,000 à 30,000
81,640	2,637,902	2,538,857	174,112	373,405	40,370	1,303,081	1,264,470	79,299	196,212	30,000 à 35,000
53,400	1,994,537	1,911,539	109,647	337,877	29,520	1,104,751	1,057,772	55,339	188,814	35,000 à 40,000
44,310	1,878,573	1,790,577	85,744	358,831	19,240	816,550	778,490	33,705	157,854	40,000 à 45,000
32,050	1,513,882	1,428,965	59,578	309,990	13,160	624,715	602,757	21,654	133,204	45,000 à 50,000
88,530	5,759,717	5,247,334	161,761	1,349,583	37,230	2,419,444	2,213,086	64,663	561,580	50,000 à 100,000
27,080	7,348,931	6,501,849	107,082	2,386,549	9,000	1,965,484	1,660,903	24,430	585,379	100,000 et plus
<b>721,650</b>	<b>29,437,159</b>	<b>27,329,027</b>	<b>1,549,215</b>	<b>5,776,538</b>	<b>562,130</b>	<b>15,943,339</b>	<b>14,996,079</b>	<b>1,083,537</b>	<b>2,432,108</b>	<b>Total</b>
										Source principale de revenu
45,810	4,257,578	3,848,112	117,575	1,251,940	26,880	1,225,000	1,119,261	50,030	271,252	Emploi
15,910	559,577	497,787	32,983	96,483	3,140	112,438	97,075	6,357	18,320	Agriculture
350	14,059	13,182	681	2,850	30	480	332	47	15	Pêche
7,680	901,369	782,065	17,204	266,667	1,090	66,457	61,164	2,118	17,488	Profession libérale
2,080	100,591	91,243	4,026	22,291	740	32,196	29,970	1,586	6,479	Ventes
15,390	627,108	559,894	32,383	122,412	7,530	209,243	197,821	13,865	34,142	Propriétaires d'entreprises
53,630	4,799,137	4,222,178	123,729	1,145,801	76,840	3,613,515	3,314,403	146,146	732,689	Placement
571,060	17,600,967	16,797,236	1,200,370	2,728,970	434,570	10,226,587	9,767,798	842,461	1,256,631	Pension
9,750	576,775	517,329	20,264	139,125	11,310	457,422	408,254	20,927	95,091	Non classés
<b>721,650</b>	<b>29,437,159</b>	<b>27,329,027</b>	<b>1,549,215</b>	<b>5,776,538</b>	<b>562,130</b>	<b>15,943,339</b>	<b>14,996,079</b>	<b>1,083,537</b>	<b>2,432,108</b>	<b>Total</b>
	\$	\$	\$	\$		\$	\$	\$	\$	Toutes les déclarations
68,290	359,939	291,181	129,161	676	241,510	1,676,949	1,401,458	431,731	111	Moins de \$10,000
197,730	2,495,488	1,914,102	391,784	18,251	335,160	4,136,583	3,097,652	617,375	35,978	10,000 à 15,000
154,400	2,680,057	2,387,332	348,139	102,981	158,980	2,733,609	2,559,061	317,674	163,472	15,000 à 20,000
130,010	2,916,052	2,723,240	300,107	222,960	91,910	2,049,138	1,958,648	188,408	198,291	20,000 à 25,000
107,970	2,961,800	2,821,029	248,022	315,435	62,370	1,704,975	1,649,112	126,386	211,214	25,000 à 30,000
82,920	2,678,468	2,562,355	178,120	373,405	41,120	1,327,046	1,275,298	81,709	196,212	30,000 à 35,000
54,200	2,024,792	1,925,871	112,385	337,877	29,710	1,111,838	1,061,029	55,990	188,814	35,000 à 40,000
44,910	1,904,205	1,801,585	87,390	358,831	19,340	820,775	781,003	34,073	157,854	40,000 à 45,000
32,210	1,521,676	1,431,105	59,853	309,990	13,440	637,728	606,790	22,444	133,204	45,000 à 50,000
89,200	5,801,175	5,264,565	165,002	1,349,583	37,410	2,430,335	2,214,456	65,089	561,580	50,000 à 100,000
27,370	7,420,105	6,514,985	109,806	2,386,549	9,190	2,006,093	1,681,740	27,408	585,379	100,000 et plus
<b>989,210</b>	<b>32,763,759</b>	<b>29,637,349</b>	<b>2,129,770</b>	<b>5,776,538</b>	<b>1,040,150</b>	<b>20,635,069</b>	<b>18,286,248</b>	<b>1,968,287</b>	<b>2,432,108</b>	<b>Total</b>
										Source principale de revenu
51,830	4,329,078	3,896,958	131,479	1,251,940	34,630	1,291,819	1,177,194	65,443	271,252	Emploi
24,220	654,488	562,254	50,911	96,483	5,580	133,379	110,698	11,387	18,320	Agriculture
380	14,488	13,541	745	2,850	40	643	495	76	15	Pêche
8,160	909,864	788,465	18,675	266,667	1,170	67,197	61,615	2,266	17,488	Profession libérale
2,330	103,825	93,417	4,459	22,291	860	34,498	32,139	2,087	6,479	Ventes
21,070	676,877	607,186	44,648	122,412	10,960	235,235	222,876	20,356	34,142	Propriétaires d'entreprises
65,010	4,956,051	4,321,761	150,080	1,145,801	94,940	3,799,936	3,461,482	183,881	732,689	Placement
794,790	20,465,672	18,819,590	1,682,676	2,728,970	866,010	14,547,235	12,786,823	1,635,114	1,256,631	Pension
21,420	653,416	534,176	46,096	139,125	25,960	525,126	432,925	47,677	95,091	Non classés
<b>989,210</b>	<b>32,763,759</b>	<b>29,637,349</b>	<b>2,129,770</b>	<b>5,776,538</b>	<b>1,040,150</b>	<b>20,635,069</b>	<b>18,286,248</b>	<b>1,968,287</b>	<b>2,432,108</b>	<b>Total</b>

# Part III - Tables

Final Basic Table 6 (end)  
**All and Taxable Returns by Age, Sex, Total Income Class, and Major Source of Income**  
 1998 tax year (all money figures in thousands of dollars)

Total income class	Age Group 75 and over - Groupe d'âge: 75 et plus									
	MALES-HOMMES					FEMALES-FEMMES				
	Number Nombre	Total income assessed Revenu total établi	Taxable income assessed Revenu imposable établi	Total non-refundable tax credit Total des crédits d'impôt non remboursables	Total tax pay able Impôt total à payer	Number Nombre	Total income assessed Revenu total établi	Taxable income assessed Revenu imposable établi	Total non-refundable tax credit Total des crédits d'impôt non remboursables	Total tax pay able Impôt total à payer
<b>Taxable returns</b>		\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Under \$10,000</b>	240	981	981	112	102	100	793	690	88	42
<b>10,000 to 15,000</b>	46,500	629,305	578,080	86,276	15,137	99,520	1,338,783	1,225,083	182,383	30,421
<b>15,000 to 20,000</b>	84,860	1,475,989	1,426,201	184,049	78,531	119,460	2,045,727	1,960,147	238,618	124,715
<b>20,000 to 25,000</b>	67,710	1,519,226	1,479,441	157,788	128,244	64,870	1,445,143	1,411,937	136,257	139,460
<b>25,000 to 30,000</b>	51,330	1,403,560	1,374,619	120,018	158,931	46,340	1,266,446	1,241,368	100,683	150,261
<b>30,000 to 35,000</b>	37,810	1,222,142	1,184,370	86,112	171,410	33,830	1,095,614	1,069,895	72,869	154,632
<b>35,000 to 40,000</b>	24,530	919,113	900,750	53,313	161,591	22,380	836,007	810,865	48,301	138,327
<b>40,000 to 45,000</b>	18,960	802,861	784,561	38,828	159,598	15,130	643,323	628,092	30,480	125,590
<b>45,000 to 50,000</b>	14,250	674,386	653,920	27,982	142,091	10,400	491,891	479,782	22,130	99,348
<b>50,000 to 100,000</b>	42,200	2,769,835	2,611,153	89,462	674,079	30,790	2,026,213	1,904,975	65,412	472,601
<b>100,000 and over</b>	12,630	3,240,131	2,933,421	61,157	1,046,861	9,300	2,090,074	1,901,041	45,561	647,373
<b>Total</b>	<b>401,020</b>	<b>14,657,529</b>	<b>13,927,497</b>	<b>905,097</b>	<b>2,736,577</b>	<b>452,110</b>	<b>13,280,014</b>	<b>12,633,877</b>	<b>942,783</b>	<b>2,082,770</b>
<b>Major source of income</b>										
<b>Employment</b>	3,470	504,605	479,004	11,425	177,817	2,730	165,054	160,036	5,460	48,627
<b>Farming</b>	6,350	233,725	217,199	14,674	45,164	1,630	52,151	47,686	3,352	9,384
<b>Fishing</b>	40	946	946	96	109					
<b>Self-empl. Profession</b>	1,290	118,226	111,870	3,222	35,848	240	11,021	10,216	559	2,168
<b>Self-empl. Sales</b>	300	15,383	14,982	580	3,739					
<b>Business Proprietorship</b>	2,270	125,533	118,459	5,438	30,479	1,240	46,228	44,678	2,866	9,503
<b>Investment</b>	45,280	3,695,530	3,362,263	124,289	922,759	101,250	4,881,598	4,592,028	232,490	1,025,312
<b>Pension</b>	339,690	9,776,378	9,444,978	740,073	1,465,879	340,840	7,889,143	7,554,812	687,788	929,719
<b>Unclassified</b>	2,340	187,203	177,797	5,300	54,783	4,180	234,109	223,725	10,257	57,822
<b>Total</b>	<b>401,020</b>	<b>14,657,529</b>	<b>13,927,497</b>	<b>905,097</b>	<b>2,736,577</b>	<b>452,110</b>	<b>13,280,014</b>	<b>12,633,877</b>	<b>942,783</b>	<b>2,082,770</b>
<b>All Returns</b>		\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Under \$10,000</b>	54,290	328,785	254,723	103,097	102	120,590	834,449	655,522	220,206	42
<b>10,000 to 15,000</b>	181,660	2,306,963	1,779,346	369,765	15,137	441,700	5,482,402	3,726,428	826,359	30,421
<b>15,000 to 20,000</b>	116,240	2,000,116	1,875,471	274,033	78,531	148,190	2,525,386	2,339,940	321,518	124,715
<b>20,000 to 25,000</b>	73,680	1,649,973	1,590,802	180,439	128,244	72,670	1,617,929	1,543,273	164,064	139,460
<b>25,000 to 30,000</b>	53,650	1,465,963	1,422,959	129,937	158,931	49,170	1,342,802	1,293,323	111,805	150,261
<b>30,000 to 35,000</b>	38,460	1,242,895	1,199,829	89,281	171,410	35,160	1,137,845	1,106,358	79,862	154,632
<b>35,000 to 40,000</b>	24,960	934,662	909,176	54,672	161,591	22,690	847,419	819,954	50,166	138,327
<b>40,000 to 45,000</b>	19,310	817,665	795,096	40,835	159,598	15,500	659,062	638,443	32,477	125,590
<b>45,000 to 50,000</b>	14,290	676,426	655,093	28,220	142,091	10,540	498,203	482,721	22,816	99,348
<b>50,000 to 100,000</b>	42,750	2,805,375	2,626,757	92,713	674,079	31,120	2,045,758	1,915,825	67,564	472,601
<b>100,000 and over</b>	12,800	3,294,628	2,955,739	65,767	1,046,861	9,510	2,137,949	1,923,268	51,420	647,373
<b>Total</b>	<b>632,080</b>	<b>17,523,450</b>	<b>16,064,991</b>	<b>1,428,760</b>	<b>2,736,577</b>	<b>956,830</b>	<b>19,129,204</b>	<b>16,445,056</b>	<b>1,948,257</b>	<b>2,082,770</b>
<b>Major source of income</b>										
<b>Employment</b>	3,880	510,776	482,489	12,529	177,817	3,320	169,737	163,448	6,390	48,627
<b>Farming</b>	9,490	253,042	241,762	21,747	45,164	2,390	60,196	55,384	5,217	9,384
<b>Fishing</b>	60	1,090	1,233	170	109					
<b>Self-empl. Profession</b>	1,320	120,269	113,039	3,536	35,848	240	11,021	10,216	559	2,168
<b>Self-empl. Sales</b>	300	15,383	14,982	580	3,739	40	1,042	1,027	67	233
<b>Business Proprietorship</b>	3,080	137,526	126,357	7,410	30,479	2,020	53,402	50,726	4,388	9,503
<b>Investment</b>	55,160	3,851,662	3,474,191	152,436	922,759	122,750	5,222,916	4,879,127	298,184	1,025,312
<b>Pension</b>	551,110	12,417,589	11,428,555	1,214,383	1,465,879	813,450	13,347,957	11,047,305	1,607,559	929,719
<b>Unclassified</b>	7,690	216,113	182,384	15,969	54,783	12,620	262,933	237,822	25,892	57,822
<b>Total</b>	<b>632,080</b>	<b>17,523,450</b>	<b>16,064,991</b>	<b>1,428,760</b>	<b>2,736,577</b>	<b>956,830</b>	<b>19,129,204</b>	<b>16,445,056</b>	<b>1,948,257</b>	<b>2,082,770</b>

# Partie III - Tableaux

Toutes les déclarations et les déclarations imposables selon l'âge, le sexe, le palier de revenu total et la principale source de revenu  
 Tableau final de base 6 (fin)  
 Année d'imposition 1998 (en milliers de dollars)

Grand total - Total global										
MALES-HOMMES					FEMALES-FEMMES					Palier de revenu Total
Number	Total income assessed	Taxable income assessed	Total non-refundable tax credit	Total tax payable	Number	Total income assessed	Taxable income assessed	Total non-refundable tax credit	Total tax payable	
Nombre	Revenu total établi	Revenu imposable établi	Total des crédits d'impôt non remboursables	Impôt total à payer	Nombre	Revenu total établi	Revenu imposable établi	Total des crédits d'impôt non remboursables	Impôt total à payer	
	\$	\$	\$	\$		\$	\$	\$	\$	Déclarations imposables
286,690	2,355,265	2,310,349	326,145	79,529	402,550	3,357,084	3,293,349	472,461	103,416	Moins de \$10,000
646,910	8,242,965	7,814,543	927,094	516,510	1,012,740	12,875,498	12,162,995	1,461,764	775,000	10,000 à 15,000
799,020	14,020,082	13,281,251	1,305,422	1,260,385	1,050,270	18,260,194	17,156,210	1,655,999	1,673,463	15,000 à 20,000
809,130	18,216,477	17,105,235	1,383,417	2,038,565	858,900	19,269,042	17,958,021	1,368,063	2,269,986	20,000 à 25,000
799,430	21,982,832	20,552,065	1,378,705	2,838,968	786,670	21,609,466	19,987,064	1,268,346	2,896,762	25,000 à 30,000
734,790	23,827,075	22,061,538	1,264,946	3,482,695	646,830	20,924,840	19,151,452	1,054,431	3,084,723	30,000 à 35,000
673,900	25,236,479	23,136,083	1,159,848	4,198,050	485,460	18,141,645	16,390,846	812,981	2,940,980	35,000 à 40,000
579,360	24,558,809	22,345,865	1,010,288	4,446,243	351,970	14,914,744	13,374,991	588,092	2,673,307	40,000 à 45,000
481,060	22,802,318	20,632,464	845,737	4,439,261	255,580	12,102,282	10,794,500	431,990	2,317,559	45,000 à 50,000
1,803,490	118,394,310	105,252,357	3,309,003	27,219,163	673,280	42,626,167	37,354,263	1,174,750	9,405,432	50,000 à 100,000
356,260	78,410,387	69,019,570	930,003	26,127,918	83,250	16,087,185	13,770,682	206,731	4,941,230	100,000 et plus
7,970,050	358,046,999	323,511,320	13,840,607	76,647,287	6,607,490	200,168,148	181,394,374	10,495,609	33,081,859	Total
										Source principale de revenu
5,577,140	261,000,536	236,126,768	9,357,958	57,408,262	4,654,760	144,309,064	130,259,771	7,130,654	24,217,720	Emploi
110,910	3,355,308	2,814,050	191,474	492,208	37,690	955,833	804,243	59,049	128,181	Agriculture
20,010	606,639	554,605	33,223	108,949	1,910	35,760	33,901	2,638	5,465	Pêche
132,000	13,831,191	12,309,534	274,266	4,223,011	65,900	3,565,155	3,117,104	108,532	857,329	Profession libérale
36,820	1,502,380	1,324,468	62,511	305,665	17,810	619,439	538,831	27,257	117,331	Ventes
372,160	11,349,282	10,051,020	590,512	1,972,003	212,920	5,001,223	4,466,906	313,673	721,069	Propriétaires d'entreprises
253,550	21,256,404	17,867,825	502,695	4,743,187	362,840	16,430,419	14,661,695	641,426	3,191,375	Placement
1,239,410	38,211,823	36,380,928	2,483,923	6,104,319	1,017,000	23,795,970	22,650,718	1,874,420	2,999,030	Pension
228,040	6,933,435	6,082,121	344,045	1,289,682	236,670	5,455,284	4,861,205	337,960	844,358	Non classés
7,970,050	358,046,999	323,511,320	13,840,607	76,647,287	6,607,490	200,168,148	181,394,374	10,495,609	33,081,859	Total
	\$	\$	\$	\$		\$	\$	\$	\$	Toutes les déclarations
2,058,970	9,572,261	7,556,033	2,569,303	79,529	3,583,220	15,727,240	12,392,513	4,569,712	103,416	Moins de \$10,000
1,154,520	14,401,953	11,732,562	1,901,924	516,510	1,930,840	23,867,365	18,224,607	3,140,013	775,000	10,000 à 15,000
939,430	16,403,785	14,791,397	1,638,505	1,260,385	1,170,940	20,289,400	18,273,508	1,926,480	1,673,463	15,000 à 20,000
853,450	19,198,407	17,606,465	1,490,256	2,038,565	892,340	20,004,578	18,342,050	1,450,061	2,269,986	20,000 à 25,000
822,140	22,602,567	20,857,608	1,427,551	2,838,968	801,130	22,002,195	20,200,217	1,300,368	2,896,762	25,000 à 30,000
746,120	24,191,818	22,206,171	1,291,229	3,482,695	653,900	21,151,746	19,255,676	1,073,034	3,084,723	30,000 à 35,000
679,940	25,462,479	23,215,263	1,174,249	4,198,050	488,960	18,271,884	16,429,393	821,252	2,940,980	35,000 à 40,000
584,150	24,762,158	22,423,990	1,022,225	4,446,243	354,230	15,010,401	13,411,359	594,394	2,673,307	40,000 à 45,000
483,220	22,904,681	20,670,448	850,988	4,439,261	256,820	12,160,531	10,814,169	435,170	2,317,559	45,000 à 50,000
1,810,160	118,837,283	105,420,987	3,326,403	27,219,163	676,740	42,850,042	37,442,616	1,182,109	9,405,432	50,000 à 100,000
358,400	78,958,683	69,119,237	947,718	26,127,918	84,270	16,296,310	13,831,330	218,274	4,941,230	100,000 et plus
10,490,480	377,296,074	335,600,161	17,640,349	76,647,287	10,893,380	227,631,693	198,617,437	16,710,867	33,081,859	Total
										Source principale de revenu
6,451,490	266,920,302	240,469,587	10,518,699	57,408,262	5,941,770	152,428,014	136,477,427	8,870,881	24,217,720	Emploi
174,170	3,711,841	3,188,093	292,668	492,208	64,870	1,103,198	937,618	98,047	128,181	Agriculture
23,240	628,313	572,575	37,914	108,949	2,280	37,982	35,873	3,134	5,465	Pêche
152,030	13,979,677	12,430,921	304,661	4,223,011	85,780	3,683,555	3,213,720	135,280	857,329	Profession libérale
48,870	1,565,160	1,379,841	79,436	305,665	27,340	666,037	579,932	40,055	117,331	Ventes
550,730	12,267,229	10,961,058	851,948	1,972,003	426,930	5,799,435	5,277,034	591,480	721,069	Propriétaires d'entreprises
418,540	22,665,626	18,790,486	749,823	4,743,187	700,570	18,149,531	16,028,728	1,110,480	3,191,375	Placement
1,793,640	44,949,915	41,127,263	3,631,265	6,104,319	2,118,060	34,979,282	30,050,773	3,851,528	2,999,030	Pension
877,760	10,608,011	6,680,335	1,173,935	1,289,682	1,525,780	10,784,658	6,016,332	2,009,982	844,358	Non classés
10,490,480	377,296,074	335,600,161	17,640,349	76,647,287	10,893,380	227,631,693	198,617,437	16,710,867	33,081,859	Total

## Part III - Tables

### Final Basic Table 7

#### Self-Employment Income

1998 tax year (all money in thousands of dollars)

Self-Employment Income	Newfoundland Terre-Neuve		Prince Edward Island Île-du-Prince-Édouard		Nova Scotia Nouvelle-Écosse		New Brunswick Nouveau-Brunswick	
	Number Nombre	Net amount Montant net	Number Nombre	Net amount Montant net	Number Nombre	Net amount Montant net	Number Nombre	Net amount Montant net
Business income (major source)	7,660	69,150	3,630	40,007	23,140	254,066	20,100	191,339
All other business income	5,830	-3,624	2,750	705	15,770	8,433	11,970	1,572
<b>Total business income</b>	<b>13,490</b>	<b>65,526</b>	<b>6,380</b>	<b>40,712</b>	<b>38,910</b>	<b>262,499</b>	<b>32,070</b>	<b>192,911</b>
Professional income (major source)	1,740	169,626	560	44,708	4,410	333,583	2,830	206,567
All other professional income	1,030	10,865	480	4,609	3,240	25,128	1,920	10,448
<b>Total professional income</b>	<b>2,770</b>	<b>180,491</b>	<b>1,040</b>	<b>49,317</b>	<b>7,650</b>	<b>358,711</b>	<b>4,750</b>	<b>217,015</b>
Commission income (major source)	590	12,241	180	3,228	970	25,407	1,070	20,196
All other commission income	440	2,234	80	516	1,260	4,003	530	1,613
<b>Total commission income</b>	<b>1,030</b>	<b>14,475</b>	<b>260</b>	<b>3,744</b>	<b>2,230</b>	<b>29,410</b>	<b>1,600</b>	<b>21,809</b>
Farming income (major source)	280	1,505	1,820	15,426	2,640	29,538	1,720	16,739
All other farming income	500	-4,273	750	-2,311	3,860	-9,198	2,500	-6,489
<b>Total farming income</b>	<b>780</b>	<b>-2,768</b>	<b>2,570</b>	<b>13,115</b>	<b>6,500</b>	<b>20,340</b>	<b>4,220</b>	<b>10,250</b>
Fishing income (major source)	10,010	154,813	1,760	45,836	4,930	95,886	2,190	26,498
All other fishing income	2,680	13,064	840	672	2,390	4,128	1,650	2,942
<b>Total fishing income</b>	<b>12,690</b>	<b>167,877</b>	<b>2,600</b>	<b>46,508</b>	<b>7,320</b>	<b>100,014</b>	<b>3,840</b>	<b>29,440</b>
Rental income (major source)	1,270	7,204	500	4,287	3,300	24,225	1,740	10,082
All other rental income	10,190	4,197	3,020	2,948	14,670	5,634	10,100	2,200
<b>Total rental income</b>	<b>11,460</b>	<b>11,401</b>	<b>3,520</b>	<b>7,235</b>	<b>17,970</b>	<b>29,859</b>	<b>11,840</b>	<b>12,282</b>
Self-employment income (major source)	21,540	414,539	8,440	153,492	39,400	762,704	29,650	471,421
All other self-employment income	20,660	22,463	7,910	7,138	41,170	38,128	28,670	12,286
<b>Total self-employment income</b>	<b>42,200</b>	<b>437,001</b>	<b>16,350</b>	<b>160,630</b>	<b>80,570</b>	<b>800,832</b>	<b>58,320</b>	<b>483,708</b>

Self-Employment Income	Saskatchewan		Alberta		British Columbia Colombie-Britannique		Yukon	
	Number Nombre	Net amount Montant net	Number Nombre	Net amount Montant net	Number Nombre	Net amount Montant net	Number Nombre	Net amount Montant net
Business income (major source)	34,140	392,602	109,120	1,616,770	155,080	1,840,883	1,440	19,866
All other business income	28,440	6,770	84,260	82,797	113,760	-26,907	1,360	-1,574
<b>Total business income</b>	<b>62,580</b>	<b>399,372</b>	<b>193,380</b>	<b>1,699,567</b>	<b>268,840</b>	<b>1,813,976</b>	<b>2,800</b>	<b>18,292</b>
Professional income (major source)	4,900	377,859	19,120	997,062	31,910	1,440,476	250	6,597
All other professional income	4,370	24,503	15,540	99,584	18,860	123,999	260	823
<b>Total professional income</b>	<b>9,270</b>	<b>402,362</b>	<b>34,660</b>	<b>1,096,646</b>	<b>50,770</b>	<b>1,564,475</b>	<b>510</b>	<b>7,420</b>
Commission income (major source)	1,360	41,431	5,430	123,325	12,570	222,481	30	1,521
All other commission income	2,750	5,683	4,620	12,193	8,440	7,209	40	141
<b>Total commission income</b>	<b>4,110</b>	<b>47,114</b>	<b>10,050</b>	<b>135,518</b>	<b>21,010</b>	<b>229,690</b>	<b>70</b>	<b>1,662</b>
Farming income (major source)	55,680	480,186	54,210	416,414	10,550	19,829	10	82
All other farming income	31,370	-48,651	42,780	-116,307	21,790	-82,199	90	-347
<b>Total farming income</b>	<b>87,050</b>	<b>431,535</b>	<b>96,990</b>	<b>300,107</b>	<b>32,340</b>	<b>-62,370</b>	<b>100</b>	<b>-265</b>
Fishing income (major source)	0	0	10	116	3,720	62,971	0	0
All other fishing income	240	579	200	849	2,760	3,511	20	-120
<b>Total fishing income</b>	<b>240</b>	<b>579</b>	<b>210</b>	<b>965</b>	<b>6,480</b>	<b>66,482</b>	<b>20</b>	<b>-120</b>
Rental income (major source)	3,820	33,245	13,150	110,776	44,220	335,220	130	658
All other rental income	23,260	44,186	68,970	83,094	145,300	15,489	1,090	432
<b>Total rental income</b>	<b>27,080</b>	<b>77,431</b>	<b>82,120</b>	<b>193,870</b>	<b>189,520</b>	<b>350,709</b>	<b>1,220</b>	<b>1,090</b>
Self-employment income (major source)	99,890	1,325,322	201,040	3,264,463	258,050	3,921,860	1,870	28,744
All other self-employment income	90,440	33,068	216,370	162,209	310,890	41,103	2,880	-644
<b>Total self-employment income</b>	<b>190,340</b>	<b>1,358,390</b>	<b>417,410</b>	<b>3,426,672</b>	<b>568,940</b>	<b>3,962,963</b>	<b>4,740</b>	<b>28,101</b>



# Partie III - Tableaux

Tableau final de base 7  
Répartition du revenu net de travail indépendant par province ou territoire  
Année d'imposition 1998 (en milliers de dollars)

Quebec Québec		Ontario		Manitoba		North west Territories Territoires du Nord-Ouest		Travail indépendant
Number Nombre	Net amount Montant net	Number Nombre	Net amount Montant net	Number Nombre	Net amount Montant net	Number Nombre	Net amount Montant net	
	\$		\$		\$		\$	
187,020	2,137,583	381,210	5,375,763	36,390	457,965	780	13,789	Revenu d'entreprise (principale source)
92,340	29,788	263,690	22,519	26,900	16,267	730	554	Tous autres revenus d'entreprise
<b>279,360</b>	<b>2,167,371</b>	<b>644,900</b>	<b>5,398,282</b>	<b>63,290</b>	<b>474,232</b>	<b>1,510</b>	<b>14,343</b>	<b>Total - Toutes entreprises</b>
62,900	3,590,381	99,400	7,833,696	6,890	507,719	280	12,491	Rev. de profession libérale (princ. source)
37,490	184,646	54,890	481,812	5,150	32,433	60	387	Tous autres revenus de profession libérale
<b>100,390</b>	<b>3,775,027</b>	<b>154,290</b>	<b>8,315,508</b>	<b>12,040</b>	<b>540,152</b>	<b>340</b>	<b>12,878</b>	<b>Total - Professions libérales</b>
20,360	455,155	30,930	903,857	2,330	56,006	0	0	Rev. de commissions (principale source)
17,180	53,158	23,620	62,846	1,680	4,775	10	14	Tous autres revenus de commissions
<b>37,540</b>	<b>508,313</b>	<b>54,550</b>	<b>966,703</b>	<b>4,010</b>	<b>60,781</b>	<b>10</b>	<b>14</b>	<b>Total - Revenus de commissions</b>
29,820	386,064	50,290	467,405	26,000	185,671	0	0	Revenus d'agriculture (principale source)
22,580	-31,183	50,370	-156,097	15,360	-33,941	100	3	Tous autres revenus d'agriculture
<b>52,400</b>	<b>354,881</b>	<b>100,660</b>	<b>311,308</b>	<b>41,360</b>	<b>151,730</b>	<b>100</b>	<b>3</b>	<b>Total - Revenus d'agriculture</b>
1,180	12,239	240	3,626	1,260	1,135	20	147	Revenus de pêche (principale source)
550	475	400	1,375	1,310	-2,749	0	0	Tous autres revenus de pêche
<b>1,730</b>	<b>12,714</b>	<b>640</b>	<b>5,001</b>	<b>2,570</b>	<b>-1,614</b>	<b>20</b>	<b>147</b>	<b>Total - Revenus de pêche</b>
66,590	498,031	81,490	569,164	4,120	30,929	90	388	Revenus de location (principale source)
284,940	151,028	362,470	-97,187	23,510	29,388	960	663	Tous autres revenus de location
<b>351,530</b>	<b>649,059</b>	<b>443,960</b>	<b>471,977</b>	<b>27,630</b>	<b>60,317</b>	<b>1,050</b>	<b>1,051</b>	<b>Total - Revenus de location</b>
367,870	7,079,453	643,560	15,153,511	76,990	1,239,425	1,180	26,907	Revenus de travail indép. (princ. source)
455,060	387,912	755,410	315,268	73,900	46,174	1,860	1,624	Tous autres revenus d'un travail indép.
<b>822,930</b>	<b>7,467,364</b>	<b>1,398,970</b>	<b>15,468,779</b>	<b>150,900</b>	<b>1,285,598</b>	<b>3,040</b>	<b>28,531</b>	<b>Total - Rev. d'un travail indépendant</b>
Nunavut		Grand total Total global						Travail indépendant
Number Nombre	Net amount Montant net	Number Nombre	Net amount Montant net					
	\$		\$					
110	1,239	959,810	12,411,022					Revenu d'entreprise (principale source)
160	-264	647,950	137,073					Tous autres revenus d'entreprise
<b>270</b>	<b>975</b>	<b>1,607,770</b>	<b>12,548,095</b>					<b>Total - Toutes entreprises</b>
40	3,151	235,220	15,523,914					Rev. de profession libérale (princ. source)
30	56	143,300	999,292					Tous autres revenus de profession libérale
<b>70</b>	<b>3,207</b>	<b>378,520</b>	<b>16,523,206</b>					<b>Total - Professions libérales</b>
0	0	75,810	1,864,946					Rev. de commissions (principale source)
40	123	60,680	154,510					Tous autres revenus de commissions
<b>40</b>	<b>123</b>	<b>136,490</b>	<b>2,019,456</b>					<b>Total - Revenus de commissions</b>
0	0	233,040	2,018,951					Revenus d'agriculture (principale source)
40	-94	192,080	-491,088					Tous autres revenus d'agriculture
<b>40</b>	<b>-94</b>	<b>425,110</b>	<b>1,527,863</b>					<b>Total - Revenus d'agriculture</b>
20	350	25,340	403,637					Revenus de pêche (principale source)
0	0	13,030	24,725					Tous autres revenus de pêche
<b>20</b>	<b>350</b>	<b>38,360</b>	<b>428,363</b>					<b>Total - Revenus de pêche</b>
10	81	220,450	1,624,290					Revenus de location (principale source)
330	399	948,800	242,472					Tous autres revenus de location
<b>340</b>	<b>480</b>	<b>1,169,250</b>	<b>1,866,762</b>					<b>Total - Revenus de location</b>
180	4,919	1,749,670	33,846,761					Revenus de travail indép. (princ. source)
600	255	2,005,820	1,066,983					Tous autres revenus d'un travail indép.
<b>780</b>	<b>5,174</b>	<b>3,755,490</b>	<b>34,913,744</b>					<b>Total - Rev. d'un travail indépendant</b>

## Part III - Tables

Final Basic Table 8

### All and Taxable Returns with Allowed Child Care Expenses

1998 tax year (all money figures in thousands of dollars)

Total income class	Number claiming	Number of children claimed	Total payment for care	Child care expenses allowed	Number deducting in Part A	Number deducting in Parts B and C
	Nombre de demandes	Nombre d'enfants visés	Montant total versé pour garde d'enfants	Déductions admises pour garde d'enfants	Nombre de déductions dans la partie A	Nombre de déductions dans les parties B et C
<b>Taxable returns</b> <b>Déclarations imposables</b>	Claimed by male - Demandes faites par un homme					
			\$	\$		
Under \$10,000	3,090	5,130	2,345	2,345	2,200	
10,000 to 20,000	30,520	48,040	66,977	66,672	20,240	530
20,000 to 30,000	55,030	87,550	158,494	157,860	36,970	1,550
30,000 to 40,000	42,530	69,500	129,065	127,778	29,240	700
40,000 to 50,000	29,360	49,110	103,524	102,241	19,310	860
50,000 to 100,000	38,550	65,250	149,519	142,044	25,170	2,560
100,000 and over	5,550	10,710	31,699	25,754	3,140	1,050
<b>TOTAL</b>	<b>204,630</b>	<b>335,280</b>	<b>641,624</b>	<b>624,694</b>	<b>136,260</b>	<b>7,250</b>
	Claimed by female - Demandes faites par une femme					
Under \$10,000	14,040	23,830	10,554	10,254	9,330	480
10,000 to 20,000	148,260	242,060	280,474	278,117	98,290	2,730
20,000 to 30,000	180,570	289,420	445,198	444,159	119,220	4,080
30,000 to 40,000	139,270	230,080	428,533	425,417	93,000	4,320
40,000 to 50,000	74,110	123,970	252,703	247,086	47,870	2,860
50,000 to 100,000	71,550	122,110	314,933	306,516	44,110	5,390
100,000 and over	6,560	12,050	43,616	37,381	3,250	1,110
<b>TOTAL</b>	<b>634,360</b>	<b>1,043,510</b>	<b>1,776,011</b>	<b>1,748,930</b>	<b>415,080</b>	<b>20,970</b>
	Total claiming - Total des demandes					
Under \$10,000	17,130	28,960	12,899	12,599	11,540	480
10,000 to 20,000	178,780	290,100	347,450	344,789	118,530	3,250
20,000 to 30,000	235,600	376,970	603,693	602,019	156,190	5,630
30,000 to 40,000	181,810	299,570	557,598	553,195	122,240	5,010
40,000 to 50,000	103,470	173,080	356,228	349,327	67,180	3,720
50,000 to 100,000	110,100	187,360	464,451	448,560	69,280	7,950
100,000 and over	12,110	22,750	75,315	63,135	6,390	2,170
<b>TOTAL</b>	<b>838,990</b>	<b>1,378,790</b>	<b>2,417,635</b>	<b>2,373,624</b>	<b>551,340</b>	<b>28,220</b>

# Partie III - Tableaux

Tableau final de base 8  
Toutes les déclarations et les déclarations imposables faisant état de frais de garde d'enfants admissibles  
Année d'imposition 1998 (en milliers de dollars)

Number claiming	Number of children claimed	Total payment for care	Child care expenses allowed	Number deducting in Part A	Number deducting in Parts B and C	Palier de revenu total
Nombre de demandes	Nombre d'enfants visés	Montant total versé pour garde d'enfants	Déductions admises pour garde d'enfants	Nombre de déductions dans la partie A	Nombre de déductions dans les parties B et C	
Claimed by male - Demandes faites par un homme						All returns Toutes les déclarations
		\$	\$			
20,720	35,230	40,318	36,248	11,380	2,800	Moins de 10,000\$
37,690	60,430	99,358	97,683	24,500	1,250	10,000 à 20,000
56,380	89,800	164,265	163,298	37,720	1,850	20,000 à 30,000
42,740	69,870	130,672	129,145	29,320	720	30,000 à 40,000
29,520	49,400	103,887	102,605	19,450	860	40,000 à 50,000
38,820	65,780	149,855	142,379	25,410	2,560	50,000 à 100,000
5,570	10,730	31,776	25,830	3,150	1,050	100,000 et plus
<b>231,430</b>	<b>381,250</b>	<b>720,130</b>	<b>697,188</b>	<b>150,930</b>	<b>11,090</b>	<b>Total</b>
Claimed by female - Demandes faites par une femme						
84,950	144,940	99,757	91,976	48,910	7,740	Moins de 10,000\$
186,980	302,330	378,767	373,766	120,450	4,520	10,000 à 20,000
184,790	297,210	463,907	462,647	121,400	4,360	20,000 à 30,000
139,860	231,210	431,904	428,742	93,230	4,400	30,000 à 40,000
74,230	124,320	253,448	247,831	47,960	2,860	40,000 à 50,000
71,590	122,150	315,022	306,605	44,110	5,390	50,000 à 100,000
6,560	12,050	43,640	37,402	3,250	1,110	100,000 et plus
<b>748,970</b>	<b>1,234,210</b>	<b>1,986,445</b>	<b>1,948,970</b>	<b>479,320</b>	<b>30,390</b>	<b>Total</b>
Total claiming - Total des demandes						
105,670	180,160	140,074	128,224	60,290	10,540	Moins de 10,000\$
224,670	362,760	478,125	471,450	144,950	5,770	10,000 à 20,000
241,170	387,010	628,172	625,945	159,120	6,200	20,000 à 30,000
182,610	301,080	562,576	557,887	122,550	5,130	30,000 à 40,000
103,740	173,720	357,336	350,435	67,420	3,720	40,000 à 50,000
110,420	187,930	464,876	448,985	69,520	7,950	50,000 à 100,000
12,130	22,780	75,416	63,232	6,400	2,170	100,000 et plus
<b>980,400</b>	<b>1,615,460</b>	<b>2,706,575</b>	<b>2,646,158</b>	<b>630,250</b>	<b>41,480</b>	<b>Total</b>

## Part III - Tables

Final Basic Table 9

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

1998 tax year (all money figures in thousands of dollars)

Total income class	Gain or loss on shares				Gain or loss on real property			
	Gains ou pertes sur actions				Gain ou perte sur biens immeubles			
	Number with gain	Amount of gain	Number with loss	Amount of loss	Number with gain	Amount of gain	Number with loss	Amount of loss
	Nombre comportant un gain	Montant du gain	Nombre comportant une perte	Montant de la perte	Nombre comportant un gain	Montant du gain	Nombre comportant une perte	Montant de la perte
		\$		\$		\$		\$
Loss and nil	1,170	3,454	2,370	-40,875	810	8,684	3,370	-138,501
\$1 to 20,000	97,760	268,245	58,750	-330,794	16,240	99,593	12,070	-150,650
20,000 to 40,000	118,770	574,799	67,090	-437,596	20,070	211,009	11,050	-163,663
40,000 to 60,000	100,800	661,677	51,070	-331,104	13,220	194,665	7,420	-93,485
60,000 to 80,000	66,340	560,499	31,970	-220,391	8,040	145,088	3,940	-62,696
80,000 to 100,000	33,530	421,590	16,090	-113,387	3,740	118,620	1,990	-33,029
100,000 to 150,000	34,380	702,814	17,810	-215,054	4,320	221,086	1,500	-21,222
150,000 to 200,000	14,290	458,559	7,270	-145,451	1,760	113,083	570	-12,467
200,000 to 250,000	7,940	368,370	3,490	-49,907	870	65,803	320	-7,417
250,000 and over	21,010	3,516,278	10,810	-399,574	2,620	697,557	800	-22,243
<b>Total</b>	<b>496,000</b>	<b>7,536,285</b>	<b>266,710</b>	<b>-2,284,132</b>	<b>71,680</b>	<b>1,875,189</b>	<b>43,030</b>	<b>-705,372</b>
<b>Major source of income</b>								
Employment	204,000	1,362,410	122,010	-963,253	20,640	211,912	17,560	-191,700
Self-employed	43,930	367,238	33,700	-334,015	15,220	176,951	6,100	-89,305
Investment	145,380	5,351,203	49,920	-645,307	25,750	1,402,711	9,250	-282,929
Pension	90,520	376,421	51,370	-245,841	8,780	63,108	7,880	-109,687
Unclassified	12,160	79,012	9,720	-95,717	1,290	20,507	2,240	-31,751
<b>Total</b>	<b>496,000</b>	<b>7,536,285</b>	<b>266,710</b>	<b>-2,284,132</b>	<b>71,680</b>	<b>1,875,189</b>	<b>43,030</b>	<b>-705,372</b>

Total income class	Gain or loss on bonds or other properties				Small business shares		Qualified farm property	
	Gains ou pertes sur obligations et autres biens				Actions de petite entreprise		Biens agricoles admissibles	
	Number with gain	Amount of gain	Number with loss	Amount of loss	Number with gain	Amount of gain	Number with loss	Amount of loss
	Nombre comportant un gain	Montant du gain	Nombre comportant une perte	Montant de la perte	Nombre comportant un gain	Montant du gain	Nombre comportant une perte	Montant de la perte
		\$		\$		\$		\$
Loss and nil	210	1,017	1,180	-13,615	130	-327	470	172
\$1 to 20,000	7,900	18,700	3,350	-16,318	7,930	-6,690	7,190	56,336
20,000 to 40,000	8,900	29,351	6,710	-29,763	14,610	15,670	9,410	95,106
40,000 to 60,000	7,840	31,855	5,220	-50,241	12,870	56,886	6,080	165,618
60,000 to 80,000	4,740	24,350	2,770	-23,572	8,590	84,433	3,050	133,225
80,000 to 100,000	3,430	19,687	1,400	-13,500	4,270	81,344	1,980	113,869
100,000 to 150,000	4,050	49,033	2,000	-20,608	5,300	276,023	2,600	298,606
150,000 to 200,000	1,810	26,059	620	-7,941	3,180	343,244	1,180	194,561
200,000 to 250,000	840	11,035	410	-6,996	1,960	316,533	700	141,616
250,000 and over	3,190	211,702	1,630	-75,446	6,750	2,756,518	1,260	432,390
<b>Total</b>	<b>42,910</b>	<b>422,788</b>	<b>25,270</b>	<b>-258,000</b>	<b>65,590</b>	<b>3,923,634</b>	<b>33,930</b>	<b>1,631,498</b>
<b>Major source of income</b>								
Employment	9,800	53,587	6,430	-62,241	30,930	343,728	4,430	32,865
Self-employed	4,060	34,617	2,580	-22,812	4,250	88,852	13,980	351,331
Investment	19,970	313,574	10,630	-133,345	20,540	3,503,486	12,400	1,236,264
Pension	7,590	14,957	5,220	-27,853	8,460	-11,690	2,640	5,949
Unclassified	1,490	6,053	410	-11,749	1,410	-743	480	5,090
<b>Total</b>	<b>42,910</b>	<b>422,788</b>	<b>25,270</b>	<b>-258,000</b>	<b>65,590</b>	<b>3,923,634</b>	<b>33,930</b>	<b>1,631,498</b>

# Partie III - Tableaux

Tableau final de base 9  
Toutes les déclarations comportant des gains en capital imposables selon le palier de revenu total  
et la principale source de revenu  
Année d'imposition 1998 (en milliers de dollars)

Gains or Losses from Information Slips				All other gains or losses				Palier de revenu total
Gains ou pertes des feuillets de renseignements				Tous les autres gains ou pertes				
Number with gain	Amount of gain	Number with loss	Amount of loss	Number with gain	Amount of gain	Number with loss	Amount of loss	
Nombre comportant un gain	Montant du gain	Nombre comportant une perte	Montant de la perte	Nombre comportant un gain	Montant du gain	Nombre comportant une perte	Montant de la perte	
	\$		\$		\$		\$	
6,600	11,347	580	-5,850	620	5,513	10	-109	Perte et néant
478,610	468,109	15,140	-35,226	4,630	21,869	70	-272	\$1 à 20,000
481,700	639,975	16,410	-20,259	7,180	40,517	530	-6,406	20,000 à 40,000
300,800	514,713	12,060	-10,624	4,190	33,429	230	-3,845	40,000 à 60,000
157,550	365,380	6,680	-9,348	2,420	22,003	110	-406	60,000 à 80,000
71,240	228,817	2,800	-10,654	1,130	12,013	20	-476	80,000 à 100,000
63,160	302,472	2,370	-7,681	1,250	24,031	40	-369	100,000 à 150,000
21,640	134,989	880	-2,780	420	12,674	0	0	150,000 à 200,000
11,510	90,667	690	-1,107	230	4,477	20	-97	200,000 à 250,000
26,300	409,165	1,010	-15,920	1,240	75,108	30	-1,119	250,000 et plus
<b>1,619,100</b>	<b>3,165,635</b>	<b>58,610</b>	<b>-119,449</b>	<b>23,300</b>	<b>251,635</b>	<b>1,060</b>	<b>-13,708</b>	<b>Total</b>
								<b>Principale source de revenu</b>
788,980	931,250	32,770	-37,976	10,770	82,717	280	-931	Emploi
160,190	315,614	6,390	-11,078	2,450	28,702	70	-1,137	Travail indépendant
279,840	1,312,308	6,230	-30,218	4,310	106,420	480	-8,990	Placement
340,210	537,106	10,410	-17,245	4,560	18,472	120	-609	Pension
49,900	69,356	2,810	-22,932	1,210	15,323	110	-2,042	Non classés
<b>1,619,100</b>	<b>3,165,635</b>	<b>58,610</b>	<b>-119,449</b>	<b>23,300</b>	<b>251,635</b>	<b>1,060</b>	<b>-13,708</b>	<b>Total</b>
Total amount of reserve		Total capital gain or loss from all sources						Palier de revenu total
Montant total des réserves		Total des gains ou pertes en capital de toutes provenances						
Number	Amount	Number with gain	Amount with gain	Number with loss	Amount of loss			
Nombre	Montant	Nombre comportant un gain	Montant du gain	Nombre comportant une perte	Montant de la perte			
	\$		\$		\$			
	170	1,872	7,110	29,912	7,270	-197,130	Perte et néant	
	3,170	-7,270	537,900	880,406	73,980	-494,775	\$1 à 20,000	
	5,030	7,934	551,640	1,571,455	85,400	-614,778	20,000 à 40,000	
	3,070	-8,302	361,140	1,595,059	63,230	-433,819	40,000 à 60,000	
	1,930	9,179	196,530	1,300,419	36,510	-272,674	60,000 à 80,000	
	1,190	7,179	89,190	978,949	17,080	-146,877	80,000 à 100,000	
	1,700	2,267	83,940	1,824,753	16,560	-213,355	100,000 à 150,000	
	800	-5,388	30,570	1,240,803	6,580	-132,271	150,000 à 200,000	
	450	-13,695	16,580	972,035	3,280	-52,753	200,000 à 250,000	
	1,550	-200,606	39,500	7,770,519	8,860	-386,709	250,000 et plus	
	<b>19,060</b>	<b>-206,831</b>	<b>1,914,100</b>	<b>18,164,312</b>	<b>318,750</b>	<b>-2,945,141</b>	<b>Total</b>	
							<b>Principale source de revenu</b>	
	3,320	-13,063	909,090	2,905,521	156,720	-1,156,218	Emploi	
	2,900	-14,695	198,020	1,295,742	40,370	-405,478	Travail indépendant	
	9,950	-194,007	377,050	12,808,949	50,470	-877,779	Placement	
	2,480	-909	374,800	956,223	58,020	-354,041	Pension	
	410	15,845	55,150	197,876	13,160	-151,625	Non classés	
	<b>19,060</b>	<b>-206,831</b>	<b>1,914,100</b>	<b>18,164,312</b>	<b>318,750</b>	<b>-2,945,141</b>	<b>Total</b>	

## Part III - Tables

## Partie III - Tableaux

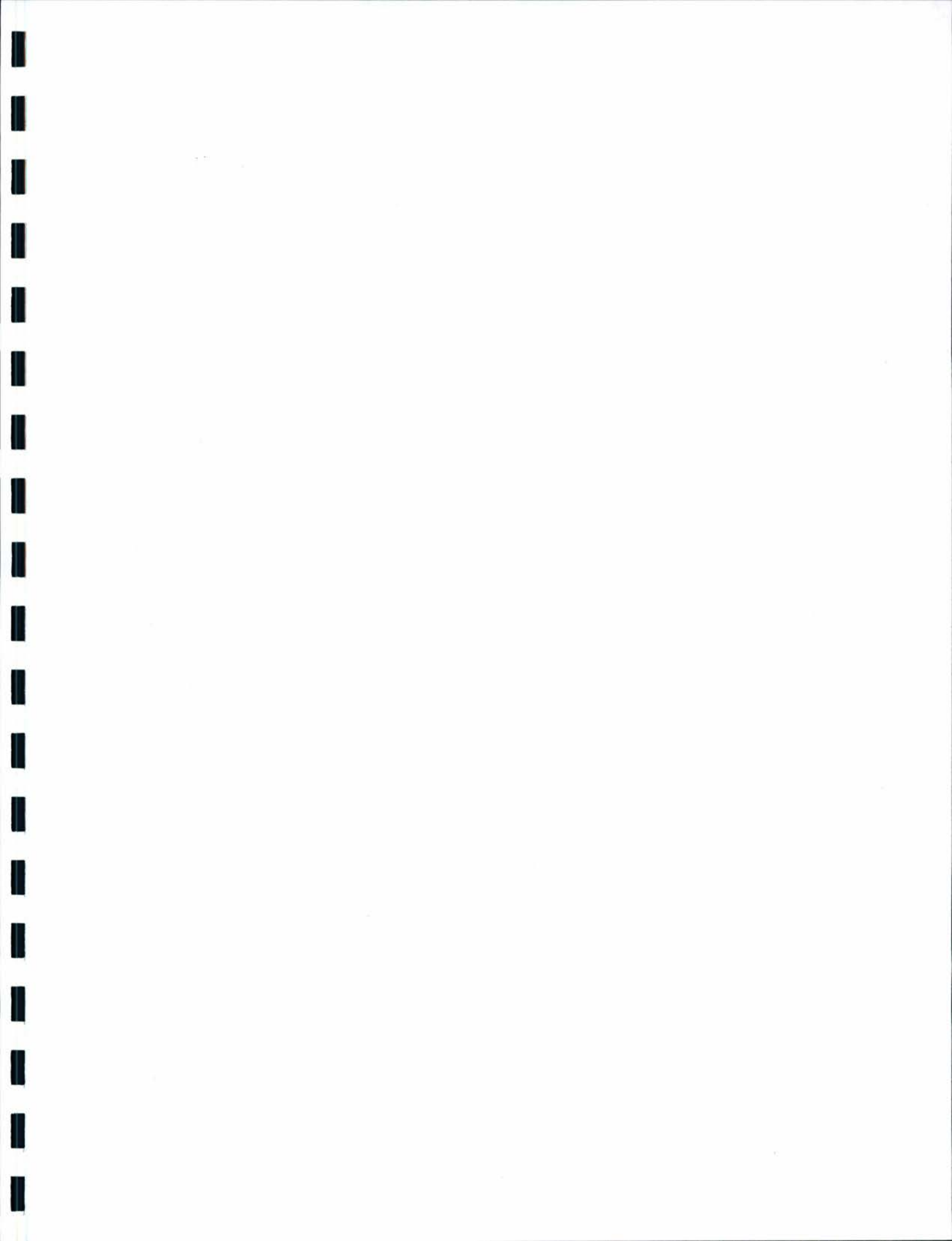
Final Basic Table 9 (end) - Tableau de base 9 (fin)

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

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

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

Total income class	Total taxable capital gains		Capital gains deduction	
	Total des gains en capital imposables		Déduction pour gains en capital	
	Number	Amount	Number	Amount
	Nombre	Montant	Nombre	Montant
		\$		\$
Loss and nil	6,590	15,382	50	1,028
\$1 to 20,000	546,460	628,878	8,030	24,180
20,000 to 40,000	552,680	1,146,725	14,260	114,787
40,000 to 60,000	361,910	1,165,105	10,830	171,275
60,000 to 80,000	196,940	956,864	7,170	158,411
80,000 to 100,000	89,380	723,611	4,030	153,527
100,000 to 150,000	83,600	1,348,905	6,300	440,796
150,000 to 200,000	30,430	922,814	3,830	398,529
200,000 to 250,000	16,500	724,237	2,520	347,624
250,000 and over	39,330	5,812,621	7,090	1,669,776
<b>Total</b>	<b>1,923,800</b>	<b>13,445,142</b>	<b>64,100</b>	<b>3,479,933</b>
<b>Major source of income</b>				
Employment	915,760	2,117,024	16,040	248,680
Self-employed	197,830	952,806	15,360	457,464
Investment	379,520	9,562,812	27,710	2,749,753
Pension	375,550	679,673	4,430	17,435
Unclassified	55,140	132,827	560	6,602
<b>Total</b>	<b>1,923,800</b>	<b>13,445,142</b>	<b>64,100</b>	<b>3,479,933</b>



## Part III - Tables

Final Basic Table 10

### Selected Items by Total Income Class

1998 tax year (all money figures in thousands of dollars)

Total income class	Income items Postes de revenus			
	Net partnership income for limited or non-active partners Rev. net de sociétés de pers. : commanditaires ou associés passifs		Alimony or maintenance income Pension alimentaire	
	Number Nombre	Amount Montant	Number Nombre	Amount Montant
<b>Taxable returns</b>				
under \$20,000	7,890	\$ -3,865	50,100	\$ 280,642
20,000 to 40,000	25,900	-3,733	73,690	512,513
40,000 to 60,000	27,580	-2,934	27,000	242,695
60,000 to 100,000	33,990	14,800	10,210	149,152
100,000 and over	47,280	-10,458	1,390	48,579
<b>Total</b>	<b>142,640</b>	<b>-6,189</b>	<b>162,380</b>	<b>1,233,582</b>
<b>All returns</b>				
under \$20,000	19,540	-76,113	122,690	522,542
20,000 to 40,000	26,930	-13,413	75,210	518,928
40,000 to 60,000	27,860	-1,953	27,100	245,270
60,000 to 100,000	34,230	18,816	10,250	149,341
100,000 and over	47,460	-9,414	1,410	48,904
<b>Total</b>	<b>156,020</b>	<b>-82,079</b>	<b>236,660</b>	<b>1,484,985</b>

Total income class	Income items Postes de revenus			
	Net scholarship and bursary income Revenus nets de bourses d'études et d'entretien		Net foreign income Revenu étranger net	
	Number Nombre	Amount Montant	Number Nombre	Amount Montant
<b>Taxable returns</b>				
under \$20,000	39,450	\$ 157,534	122,100	\$ 106,568
20,000 to 40,000	20,420	134,780	253,710	407,138
40,000 to 60,000	4,580	23,696	166,910	351,555
60,000 to 100,000	1,400	2,950	147,040	706,942
100,000 and over	260	1,527	108,490	2,264,278
<b>Total</b>	<b>66,120</b>	<b>320,486</b>	<b>798,260</b>	<b>3,836,481</b>
<b>All returns</b>				
under \$20,000	174,480	468,082	232,260	283,908
20,000 to 40,000	22,150	153,757	262,600	453,725
40,000 to 60,000	4,620	23,991	169,680	420,619
60,000 to 100,000	1,400	2,950	149,410	842,272
100,000 and over	260	1,527	109,420	2,337,237
<b>Total</b>	<b>202,920</b>	<b>650,307</b>	<b>923,370</b>	<b>4,337,761</b>



# Partie III - Tableaux

Tableau final de base 10  
**Postes choisis selon le palier de revenu total**  
 Année d'imposition 1998 (en milliers de dollars)

Income items Postes de revenus				Palier de revenu total
Workers' Compensation payments Indemnité pour accidents du travail		Social assistance payments Prestations d'assistance sociale		
Number Nombre	Amount Montant	Number Nombre	Amount Montant	
	\$		\$	<b>Déclarations imposables</b>
112,640	227,151	161,880	287,263	Moins de \$20,000
268,550	1,076,274	70,910	229,620	20,000 à 40,000
108,840	541,216	4,940	15,024	40,000 à 60,000
30,580	193,998	1,320	4,289	60,000 à 100,000
3,720	73,639	360	5,858	100,000 et plus
<b>524,330</b>	<b>2,112,278</b>	<b>239,410</b>	<b>542,055</b>	<b>Total</b>
241,110	900,507	1,623,680	9,052,091	Moins de \$20,000
307,360	1,776,411	96,120	554,180	20,000 à 40,000
112,300	654,898	5,360	18,780	40,000 à 60,000
31,040	223,470	1,490	9,796	60,000 à 100,000
4,140	122,698	560	27,294	
<b>695,950</b>	<b>3,677,983</b>	<b>1,727,200</b>	<b>9,662,141</b>	<b>Total</b>
Income items Postes de revenus		Deduction items Postes de déductions		Palier de revenu total
Net federal supplements Versements net des suppléments fédéraux		Moving expenses Frais de déménagement		
Number Nombre	Amount Montant	Number Nombre	Amount Montant	
	\$		\$	<b>Déclarations imposables</b>
304,880	558,467	26,100	22,433	Moins de \$20,000
66,130	114,898	43,150	81,908	20,000 à 40,000
3,430	7,607	23,810	86,312	40,000 à 60,000
990	3,492	10,210	55,186	60,000 à 100,000
580	1,258	3,870	35,799	100,000 et plus
<b>376,010</b>	<b>685,722</b>	<b>107,140</b>	<b>281,639</b>	<b>Total</b>
1,403,370	4,782,686	44,190	39,756	Toutes les déclarations
75,850	150,784	44,200	86,022	Moins de \$20,000
3,870	9,164	23,940	86,753	20,000 à 40,000
1,240	4,065	10,270	55,327	40,000 à 60,000
720	1,500	3,870	35,799	60,000 à 100,000
<b>1,485,050</b>	<b>4,948,198</b>	<b>126,460</b>	<b>303,656</b>	<b>Total</b>

# Part III - Tables

Final Basic Table 10

## Selected Items by Total Income Class

1998 tax year (all money figures in thousands of dollars)

Total income class	Deduction items Postes de déductions			
	Alimony or maintenance paid Pension alimentaire payée		Net capital losses of other years Pertes nettes en capital d'autres années	
	Number Nombre	Amount Montant	Number Nombre	Amount Montant
<b>Taxable returns</b>				
under \$20,000	20,460	42,681	13,390	10,787
20,000 to 40,000	94,810	358,954	41,600	65,628
40,000 to 60,000	82,270	458,702	38,100	73,528
60,000 to 100,000	51,480	457,509	41,150	98,311
100,000 and over	19,810	406,495	31,140	251,994
<b>Total</b>	<b>268,830</b>	<b>1,724,341</b>	<b>165,380</b>	<b>500,248</b>
<b>All returns</b>				
under \$20,000	32,750	80,466	21,460	22,302
20,000 to 40,000	97,330	375,761	43,300	72,881
40,000 to 60,000	82,760	464,755	38,640	82,933
60,000 to 100,000	51,530	457,873	41,410	102,917
100,000 and over	19,870	407,489	31,370	268,208
<b>Total</b>	<b>284,230</b>	<b>1,786,343</b>	<b>176,180</b>	<b>549,241</b>
Total income class	Tax credit items Postes de crédits d'impôt			
	Disability amount for self Montant pour personnes handicapées pour vous-même		Disability amount for dependant other than spouse Montant pour une pers. handicapée à charge autre que votre conjoint	
	Number Nombre	Amount Montant	Number Nombre	Amount Montant
<b>Taxable returns</b>				
under \$20,000	48,490	204,484	5,820	23,231
20,000 to 40,000	103,160	435,890	30,780	125,714
40,000 to 60,000	25,360	107,336	20,570	85,860
60,000 to 100,000	8,100	34,270	11,660	49,037
100,000 and over	3,160	13,374	4,020	16,834
<b>Total</b>	<b>188,270</b>	<b>795,355</b>	<b>72,850</b>	<b>300,676</b>
<b>All returns</b>				
under \$20,000	232,990	978,967	16,730	70,973
20,000 to 40,000	116,820	493,258	32,670	134,447
40,000 to 60,000	26,320	111,408	20,780	86,753
60,000 to 100,000	8,190	34,655	11,660	49,037
100,000 and over	3,260	13,810	4,030	16,844
<b>Total</b>	<b>387,580</b>	<b>1,632,099</b>	<b>85,860</b>	<b>358,053</b>

# Partie III - Tableaux

Tableau final de base 10  
**Postes choisis selon le palier de revenu total**  
 Année d'imposition 1998 (en milliers de dollars)

Tax credit items Postes de crédits d'impôt				Palier de revenu total
Tuition fees for self Frais de scolarité pour vous-même		Education amount for self Montant relatif aux études pour vous-même		
Number Nombre	Amount Montant	Number Nombre	Amount Montant	
	\$		\$	
389,970	531,115	276,600	333,131	Moins de \$20,000
415,040	459,214	138,830	156,420	20,000 à 40,000
201,140	196,919	35,350	37,403	40,000 à 60,000
87,620	86,901	14,190	15,262	60,000 à 100,000
19,390	24,181	2,620	3,441	100,000 et plus
<b>1,113,170</b>	<b>1,298,331</b>	<b>467,590</b>	<b>545,657</b>	<b>Total</b>
				<b>Toutes les déclarations</b>
1,067,090	2,196,560	916,710	1,242,930	Moins de \$20,000
425,050	521,547	146,100	167,293	20,000 à 40,000
202,050	202,979	35,820	38,170	40,000 à 60,000
87,980	87,448	14,280	15,406	60,000 à 100,000
19,470	24,352	2,630	3,479	100,000 et plus
<b>1,801,640</b>	<b>3,032,886</b>	<b>1,115,550</b>	<b>1,467,278</b>	<b>Total</b>

Tax credit items Postes de crédits d'impôt				Palier de revenu total
Tuition fee and education amount transferred from child Frais de scolarité et montant relatif aux études transférés d'un enfant		Federal political contribution tax credit Crédit d'impôt pour contributions politiques fédérales		
Number Nombre	Amount Montant	Number Nombre	Amount Montant	
	\$		\$	
50,080	130,018	12,190	652	Déclarations imposables
183,350	531,395	36,390	2,593	Moins de \$20,000
159,800	488,789	24,330	2,116	20,000 à 40,000
133,650	439,565	20,170	1,928	40,000 à 60,000
49,070	185,783	16,660	2,388	60,000 à 100,000
<b>575,950</b>	<b>1,775,550</b>	<b>109,750</b>	<b>9,678</b>	<b>Total</b>
				<b>Toutes les déclarations</b>
70,670	206,127	12,670	676	Moins de \$20,000
186,820	546,361	36,770	2,619	20,000 à 40,000
160,300	490,669	24,420	2,121	40,000 à 60,000
133,790	440,178	20,210	1,930	60,000 à 100,000
49,220	186,401	16,670	2,389	100,000 et plus
<b>600,790</b>	<b>1,869,735</b>	<b>110,750</b>	<b>9,735</b>	<b>Total</b>

# Part III - Tables

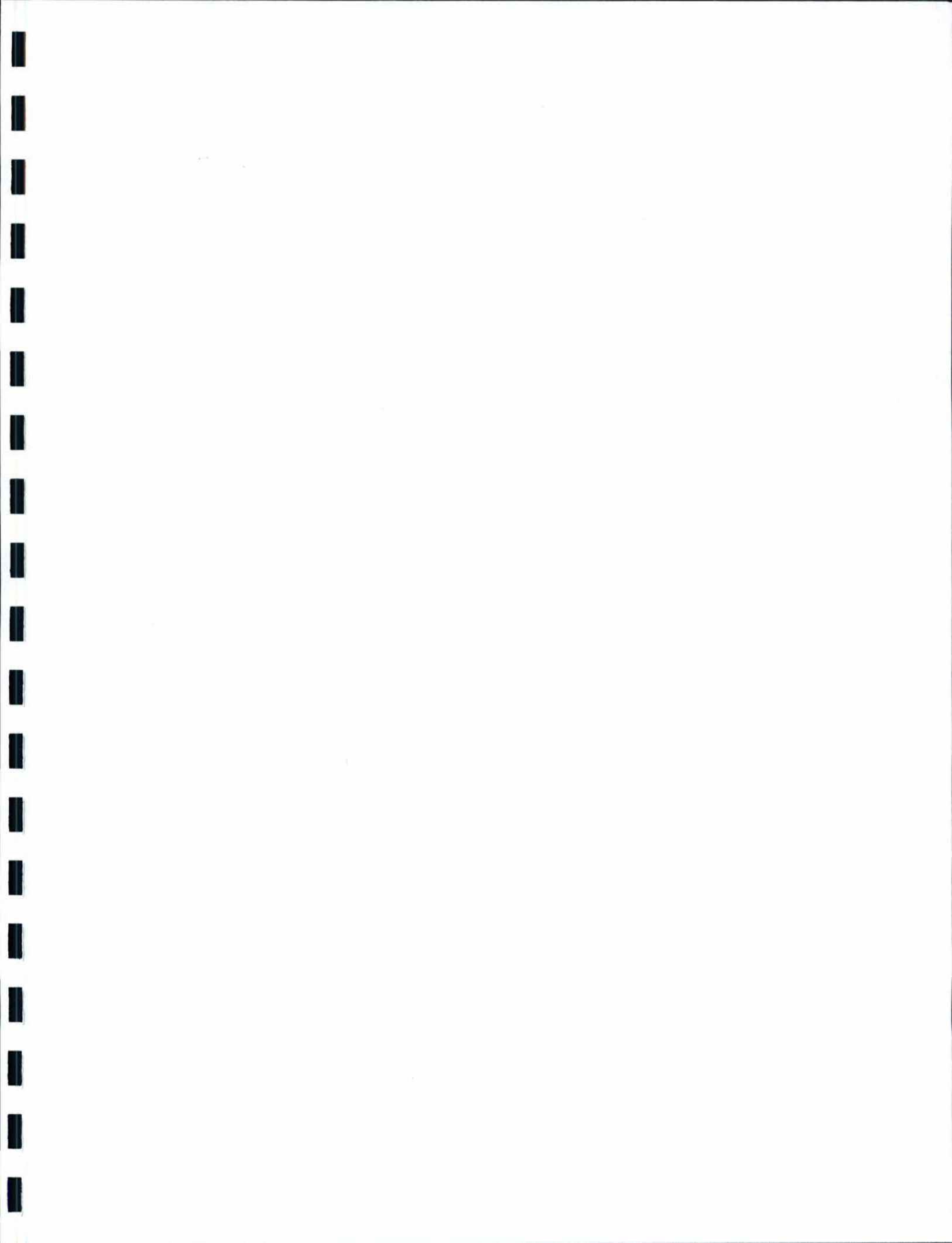
# Partie III - Tableaux

Tableau final de base 10

Income Class - Postes choisis selon le palier de revenu total

(in thousands of dollars) - Année d'imposition 1998 (en milliers de dollars)

Tax credit items Postes de crédits d'impôt		Palier de revenu total
Federal foreign tax credit Crédit fédéral pour impôt étranger		
Number Nombre	Amount Montant	
	\$	
		Déclarations imposables
67,220	3,850	Moins de 20,000\$
176,300	25,104	20,000 à 40,000
129,770	36,466	40,000 à 60,000
120,170	61,930	60,000 à 100,000
93,990	307,484	100,000 et plus
<b>587,460</b>	<b>434,834</b>	<b>Total</b>
		Toutes les déclarations
69,480	4,902	Moins de 20,000\$
177,810	28,135	20,000 à 40,000
131,220	45,842	40,000 à 60,000
122,000	87,158	60,000 à 100,000
94,370	319,544	100,000 et plus
<b>594,880</b>	<b>485,581</b>	<b>Total</b>



## Part III - Tables

Final Basic Table 11A

### All Returns with Pension Adjustment Amount by Total Income Class

1998 tax year (all money figures in thousands of dollars)

PA amount	Number of taxfilers with no RRSP contribution by pension adjustment (PA) amount Nombre de contribuables sans cotisations à un REER selon le montant de FE							
	\$1 - \$1,000		\$1,000 - \$2,000		\$2,000 - \$4,000		\$4,000 - \$6,000	
	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant
Total income class	\$		\$		\$		\$	
Under \$10,000	85,550	27,931	16,900	24,233	12,490	34,537	3,590	16,894
10,000 to 20,000	132,730	56,534	67,150	95,493	31,820	86,290	5,120	24,501
20,000 to 30,000	107,920	55,733	117,140	177,785	181,890	475,051	12,750	60,640
30,000 to 40,000	53,820	29,088	70,140	105,821	277,740	847,262	53,390	249,422
40,000 to 50,000	19,370	10,984	31,010	47,173	112,140	353,290	143,870	701,077
50,000 to 60,000	6,890	3,698	10,380	16,173	38,640	117,597	70,670	354,755
60,000 to 80,000	3,490	1,710	5,310	8,240	19,880	60,655	36,100	177,014
80,000 to 100,000	580	294	570	853	2,760	8,397	4,930	24,169
100,000 and over	480	214	320	486	1,910	5,880	1,650	8,269
Total	410,830	186,187	318,910	476,257	679,290	1,988,959	332,050	1,616,741

PA amount	Number of taxfilers with no RRSP contribution by pension adjustment (PA) amount Nombre de contribuables sans cotisations à un REER selon le montant de FE							
	\$6,000 - \$8,000		\$8,000 - \$10,000		\$10,000 and over/et plus		Total	
	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant
Total income class	\$		\$		\$		\$	
Under \$10,000	1,400	9,764	750	6,550	670	7,518	121,340	127,427
10,000 to 20,000	2,020	13,859	710	6,266	980	11,374	240,520	294,317
20,000 to 30,000	2,660	17,881	980	8,962	370	5,385	423,700	801,438
30,000 to 40,000	7,140	47,763	1,730	14,902	350	4,345	464,310	1,298,603
40,000 to 50,000	25,540	172,657	3,580	31,209	690	8,853	336,200	1,325,242
50,000 to 60,000	70,720	481,690	11,970	104,413	2,170	26,743	211,450	1,105,069
60,000 to 80,000	46,920	333,888	45,090	397,856	14,560	193,085	171,360	1,172,448
80,000 to 100,000	6,000	42,352	5,760	52,198	18,960	237,743	39,550	366,005
100,000 and over	2,130	14,975	2,040	18,536	46,470	660,749	55,000	709,109
Total	164,530	1,134,829	72,600	640,891	85,230	1,155,795	2,063,430	7,199,658

# Partie III - Tableaux

Tableau final de base 11A  
**Toutes les déclarations comportant un montant de FE selon le palier de revenu total**  
 Année d'imposition 1998 (en milliers de dollars)

Number of tax filers with RRSP contribution by pension adjustment (PA) amount Nombre de contribuables ayant cotisations à un REER selon le montant de FE								Montant de FE
\$1 - \$1,000		\$1,000 - \$2,000		\$2,000 - \$4,000		\$4,000 - \$6,000		
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
\$		\$		\$		\$		
8,310	3,385	3,060	4,014	2,520	7,357	320	1,507	Palier de revenu total
48,960	22,772	26,800	38,703	12,490	34,695	1,530	7,369	Moins de 10 000 \$
79,830	42,901	85,990	130,786	122,480	317,359	9,770	46,084	10,000 à 20,000
65,600	35,299	91,870	140,450	319,110	978,743	60,300	281,460	20,000 à 30,000
35,850	19,646	50,720	76,219	186,240	588,640	221,930	1,076,543	30,000 à 40,000
15,090	8,165	26,170	40,268	87,890	271,387	150,210	760,823	40,000 à 50,000
12,280	6,519	18,390	28,193	67,440	206,461	101,990	507,839	50,000 à 60,000
3,940	1,845	4,390	6,680	16,820	52,279	24,060	120,084	60,000 à 80,000
2,340	1,180	3,810	5,856	11,750	36,159	16,290	79,535	80,000 à 100,000
272,190	141,711	311,190	471,168	826,720	2,493,079	586,400	2,881,244	100,000 et plus
								Total

Number of tax filers with RRSP contribution by pension adjustment (PA) amount Nombre de contribuables ayant cotisations à un REER selon le montant de FE								Montant de FE
\$6,000 - \$8,000		\$8,000 - \$10,000		\$10,000 and over/et plus		Total		
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
\$		\$		\$		\$		
170	1,254	290	2,546	60	695	14,720	20,757	Palier de revenu total
390	2,573	0	0	340	3,894	90,500	110,015	Moins de 10 000 \$
2,230	14,905	180	1,603	340	5,349	300,810	558,987	10,000 à 20,000
7,210	47,818	1,160	10,176	780	17,948	546,020	1,511,894	20,000 à 30,000
35,670	240,691	2,780	24,310	810	9,300	534,000	2,035,349	30,000 à 40,000
156,600	1,065,344	15,990	137,895	2,430	28,101	454,390	2,311,984	40,000 à 50,000
144,830	1,025,464	118,800	1,042,133	27,390	309,211	491,120	3,125,820	50,000 à 60,000
29,860	210,824	33,650	302,569	44,450	512,725	157,170	1,207,007	60,000 à 80,000
15,040	105,110	16,960	152,777	37,730	461,308	103,910	841,925	80,000 à 100,000
391,990	2,713,985	189,810	1,674,020	114,320	1,348,530	2,692,640	11,723,737	100,000 et plus
								Total

# Part III - Tables

# Partie III - Tableaux

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

All Returns with Pension Adjustment Amount by Total Income Class

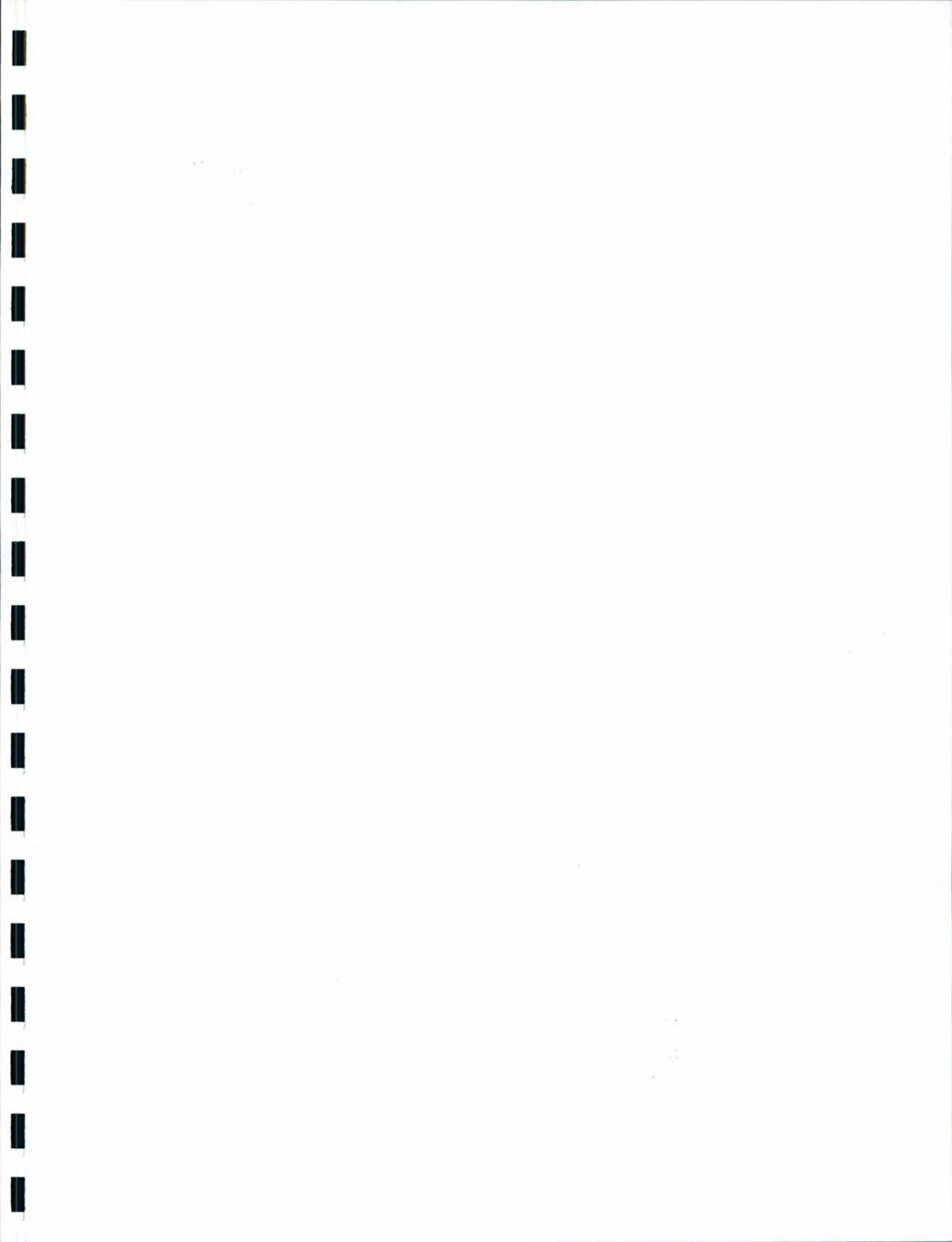
Toutes les déclarations comportant un montant de FE selon le palier de revenu total

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

PA amount	Total pension adjustment (PA) amount Total du montant de FE							
	\$1 - \$1,000		\$1,000 - \$2,000		\$2,000 - \$4,000		\$4,000 - \$6,000	
	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant
Total income class		\$		\$		\$		\$
Under \$10,000	93,850	31,316	19,960	28,247	15,010	41,894	3,910	18,401
10,000 to 20,000	181,680	79,306	93,950	134,196	44,310	120,985	6,650	31,870
20,000 to 30,000	187,750	98,634	203,130	308,572	304,360	792,410	22,520	106,724
30,000 to 40,000	119,420	64,387	162,010	246,271	596,850	1,826,005	113,690	530,882
40,000 to 50,000	55,230	30,630	81,730	123,391	298,380	941,930	365,800	1,777,620
50,000 to 60,000	21,980	11,863	36,550	56,441	126,530	388,984	220,880	1,115,578
60,000 to 80,000	15,780	8,229	23,700	36,433	87,320	267,115	138,090	684,854
80,000 to 100,000	4,520	2,139	4,950	7,532	19,590	60,676	28,990	144,253
100,000 and over	2,810	1,394	4,130	6,342	13,660	42,039	17,940	87,804
Total	683,020	327,897	630,100	947,424	1,506,010	4,482,038	918,460	4,497,985

PA amount	Total pension adjustment (PA) amount Total du montant de FE							
	\$6,000 - \$8,000		\$8,000 - \$10,000		\$10,000 and over/et plus		Total	
	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant
Total income class		\$		\$		\$		\$
Under \$10,000	1,570	11,018	1,040	9,095	740	8,213	136,070	148,184
10,000 to 20,000	2,410	16,432	710	6,275	1,310	15,268	331,020	404,332
20,000 to 30,000	4,890	32,786	1,160	10,565	710	10,734	724,510	1,360,425
30,000 to 40,000	14,350	95,581	2,880	25,078	1,130	22,293	1,010,320	2,810,497
40,000 to 50,000	61,200	413,348	6,360	55,519	1,510	18,152	870,200	3,360,591
50,000 to 60,000	227,330	1,547,034	27,970	242,308	4,600	54,844	665,840	3,417,052
60,000 to 80,000	191,750	1,359,353	163,890	1,439,989	41,950	502,295	662,480	4,298,267
80,000 to 100,000	35,860	253,176	39,410	354,768	63,410	750,467	196,720	1,573,012
100,000 and over	17,170	120,085	19,000	171,313	84,190	1,122,057	158,910	1,551,034
Total	556,520	3,848,814	262,420	2,314,911	199,550	2,504,325	4,756,060	18,923,394





## Part III - Tables

Final Basic Table 11B

### All Returns with RRSP Contributions by Total Income Class

1998 tax year (all money figures in thousands of dollars)

RRSP contribution	Number of taxfilers with no pension adjustment (PA) amount by RRSP contribution Nombre de contribuables sans montant de FE selon les cotisations à un REER							
	\$1 - \$1,000		\$1,000 - \$2,000		\$2,000 - \$4,000		\$4,000 - \$6,000	
	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant
<b>Total income class</b>		\$		\$		\$		\$
Under \$10,000	91,390	38,597	42,650	55,305	19,630	51,555	3,010	13,684
10,000 to 20,000	238,640	104,490	162,440	212,073	155,540	403,230	40,540	190,460
20,000 to 30,000	235,300	114,049	198,020	261,032	202,420	547,181	95,610	451,321
30,000 to 40,000	126,500	64,917	145,080	196,539	175,970	482,018	121,080	589,315
40,000 to 50,000	52,030	25,983	64,410	88,941	101,110	285,499	75,960	370,325
50,000 to 60,000	19,950	9,815	26,190	37,056	50,890	144,825	44,380	218,230
60,000 to 80,000	11,740	5,331	14,840	21,018	31,020	89,222	35,080	171,888
80,000 to 100,000	3,570	1,508	3,280	4,644	6,980	20,490	8,900	44,143
100,000 and over	3,370	1,420	3,060	4,436	6,160	18,298	8,390	41,801
<b>Total</b>	<b>782,490</b>	<b>366,111</b>	<b>659,980</b>	<b>881,044</b>	<b>749,720</b>	<b>2,042,319</b>	<b>432,950</b>	<b>2,091,167</b>

RRSP contribution	Number of taxfilers with no pension adjustment (PA) amount by RRSP contribution Nombre de contribuables sans montant de FE selon les cotisations à un REER							
	\$6,000 - \$8,000		\$8,000 - \$10,000		\$10,000 and over/et plus		Total	
	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant
<b>Total income class</b>		\$		\$		\$		\$
Under \$10,000	970	6,361	220	1,856	750	8,514	158,620	175,873
10,000 to 20,000	9,370	62,858	3,720	32,057	2,960	34,790	613,220	1,039,959
20,000 to 30,000	25,990	173,403	9,920	86,401	17,480	221,672	784,740	1,855,059
30,000 to 40,000	58,080	386,004	19,930	173,483	28,000	362,647	674,640	2,254,923
40,000 to 50,000	60,020	410,774	27,830	243,201	41,960	555,136	423,310	1,979,860
50,000 to 60,000	34,420	238,770	30,880	273,244	41,940	572,857	248,670	1,494,798
60,000 to 80,000	33,330	230,236	32,860	293,018	91,740	1,281,570	250,600	2,092,283
80,000 to 100,000	9,720	67,128	10,180	91,542	63,810	947,053	106,430	1,176,508
100,000 and over	8,130	56,454	10,050	89,880	169,140	2,763,913	208,300	2,976,202
<b>Total</b>	<b>240,030</b>	<b>1,631,989</b>	<b>145,600</b>	<b>1,284,682</b>	<b>457,760</b>	<b>6,748,154</b>	<b>3,468,530</b>	<b>15,045,466</b>

# Partie III - Tableaux

**Toutes les déclarations comportant des cotisations à un REER selon le palier de revenu total**  
 Tableau final de base 11B  
 Année d'imposition 1998 (en milliers de dollars)

Number of taxpayers with pension adjustment (PA) amount by RRSP contribution Cotisations à un REER pour les contribuables ayant un montant de FE								Cotis. à un REER
\$1 - \$1,000		\$1,000 - \$2,000		\$2,000 - \$4,000		\$4,000 - \$6,000		
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
\$		\$		\$		\$		Palier de
9,390	4,115	3,570	4,424	1,540	4,067	180	1,034	Moins de 10 000 \$
39,880	18,062	26,670	34,507	19,050	50,493	3,360	16,219	10,000 à 20,000
98,360	50,089	94,820	125,074	76,980	199,232	17,060	80,287	20,000 à 30,000
127,060	66,213	156,910	210,268	172,860	462,402	54,930	259,725	30,000 à 40,000
81,890	44,839	130,440	177,111	198,020	546,044	70,090	336,189	40,000 à 50,000
50,160	27,576	90,350	124,371	174,860	486,299	73,170	350,882	50,000 à 60,000
37,420	20,545	67,950	94,331	184,270	519,642	89,760	435,339	60,000 à 80,000
11,010	6,109	17,970	26,135	42,870	123,209	30,790	149,816	80,000 à 100,000
8,650	4,211	9,560	13,863	19,210	55,442	15,500	75,543	100,000 et plus
<b>463,820</b>	<b>241,759</b>	<b>598,220</b>	<b>810,083</b>	<b>889,660</b>	<b>2,446,832</b>	<b>354,850</b>	<b>1,705,034</b>	<b>Total</b>

Number of taxpayers with pension adjustment (PA) amount by RRSP contribution Nombre de contribuables ayant un montant de FE les cotisations à un REER								Cotis. à un REER
\$6,000 - \$8,000		\$8,000 - \$10,000		\$10,000 and over/et plus		Total		
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
\$		\$		\$		\$		Palier de
30	186	20	162	0	0	14,720	14,063	Moins de 10 000 \$
1,020	6,950	140	1,159	380	3,930	90,500	131,320	10,000 à 20,000
5,500	37,514	3,090	26,151	5,000	66,925	300,810	585,272	20,000 à 30,000
15,230	101,565	5,970	52,170	13,050	180,087	546,020	1,332,431	30,000 à 40,000
24,510	164,904	8,590	75,657	20,480	284,850	534,000	1,629,594	40,000 à 50,000
27,980	187,966	12,570	110,395	25,290	371,877	454,390	1,659,365	50,000 à 60,000
43,890	298,742	23,680	208,776	44,140	705,968	491,120	2,283,344	60,000 à 80,000
17,070	116,712	11,480	102,025	25,980	496,769	157,170	1,020,774	80,000 à 100,000
11,680	79,932	9,720	86,918	29,600	757,668	103,910	1,073,577	100,000 et plus
<b>146,910</b>	<b>994,472</b>	<b>75,260</b>	<b>663,413</b>	<b>163,920</b>	<b>2,868,149</b>	<b>2,692,640</b>	<b>9,729,741</b>	<b>Total</b>

## Part III - Tables

## Partie III - Tableaux

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

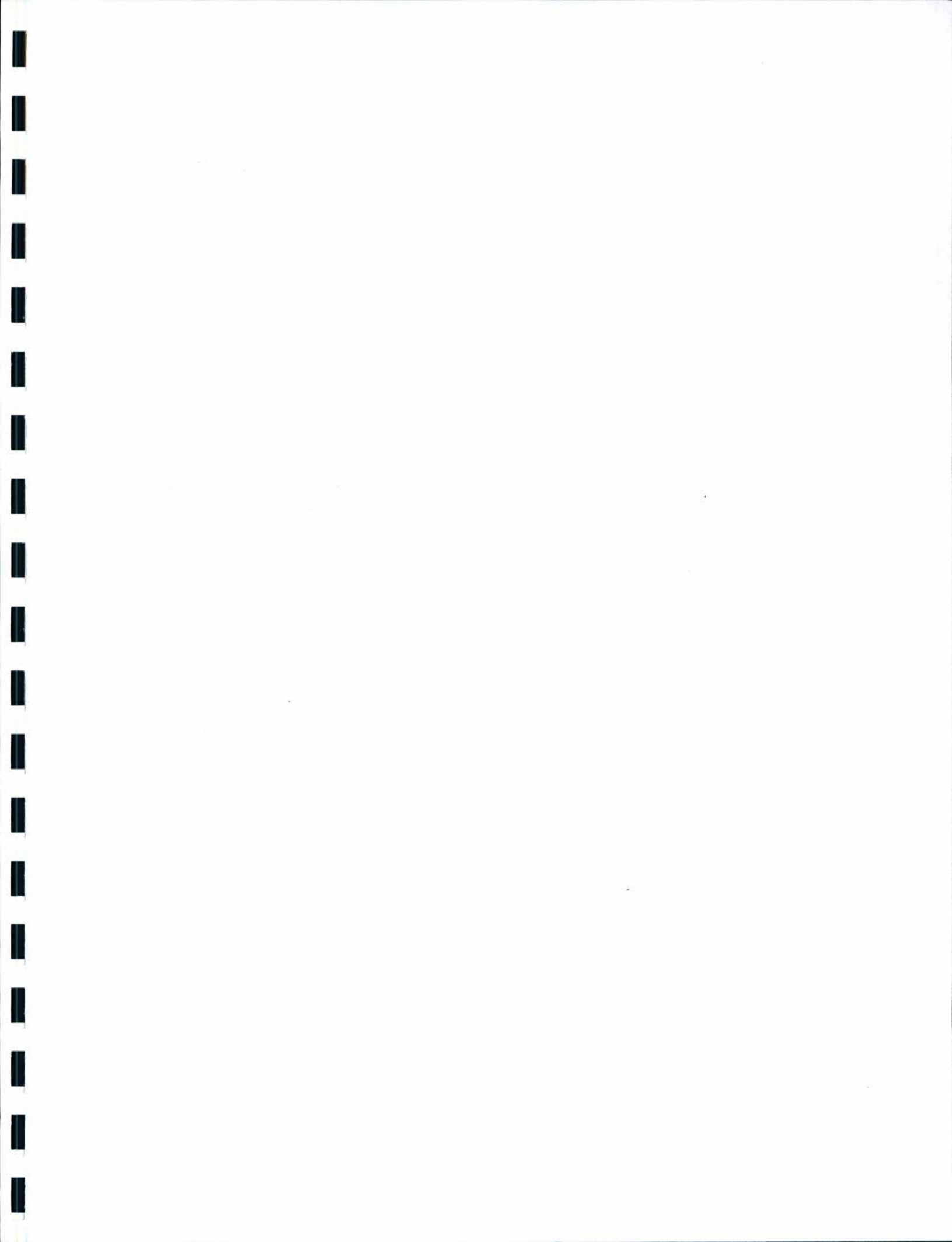
All Returns with RRSP Contributions by Total Income Class

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

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

RRSP contribution	Total RRSP contributions Total des cotisations à une REER							
	\$1 - \$1,000		\$1,000 - \$2,000		\$2,000 - \$4,000		\$4,000 - \$6,000	
	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant
<b>Total income class</b>		\$		\$		\$		\$
Under \$10,000	100,780	42,712	46,220	59,728	21,160	55,623	3,190	14,719
10,000 to 20,000	278,520	122,553	189,110	246,580	174,590	453,723	43,910	206,679
20,000 to 30,000	333,660	164,137	292,840	386,106	279,400	746,413	112,670	531,608
30,000 to 40,000	253,550	131,130	301,990	406,807	348,830	944,421	176,020	849,040
40,000 to 50,000	133,920	70,822	194,850	266,052	299,120	831,543	146,050	706,514
50,000 to 60,000	70,120	37,391	116,550	161,426	225,750	631,124	117,550	569,112
60,000 to 80,000	49,160	25,877	82,780	115,349	215,290	608,864	124,840	607,227
80,000 to 100,000	14,580	7,617	21,250	30,779	49,850	143,699	39,690	193,959
100,000 and over	12,020	5,631	12,620	18,299	25,370	73,741	23,890	117,344
<b>Total</b>	<b>1,246,310</b>	<b>607,870</b>	<b>1,258,200</b>	<b>1,691,126</b>	<b>1,639,380</b>	<b>4,489,150</b>	<b>787,800</b>	<b>3,796,201</b>

RRSP contribution	Total RRSP contributions Total des cotisations à une REER							
	\$6,000 - \$8,000		\$8,000 - \$10,000		\$10,000 and over/et plus		Total	
	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant
<b>Total income class</b>		\$		\$		\$		\$
Under \$10,000	1,000	6,547	240	2,018	760	8,589	173,340	189,936
10,000 to 20,000	10,390	69,808	3,860	33,216	3,340	38,720	703,720	1,171,279
20,000 to 30,000	31,500	210,917	13,010	112,552	22,470	288,597	1,085,550	2,440,331
30,000 to 40,000	73,310	487,569	25,900	225,654	41,050	542,734	1,220,650	3,587,354
40,000 to 50,000	84,520	575,679	36,420	318,858	62,430	839,987	957,310	3,609,454
50,000 to 60,000	62,410	426,736	43,450	383,639	67,240	944,734	703,060	3,154,162
60,000 to 80,000	77,220	528,978	56,540	501,794	135,880	1,987,538	741,720	4,375,627
80,000 to 100,000	26,790	183,840	21,670	193,567	89,790	1,443,822	263,610	2,197,282
100,000 and over	19,810	136,386	19,760	176,798	198,730	3,521,581	312,210	4,049,780
<b>Total</b>	<b>386,940</b>	<b>2,626,461</b>	<b>220,860</b>	<b>1,948,096</b>	<b>621,680</b>	<b>9,616,303</b>	<b>6,161,170</b>	<b>24,775,206</b>



## Part III - Tables

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

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

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

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

Total taxfilers with both pension adjustment (PA) amount and RRSP contributions Total des contribuables ayant un montant de FE et des cotisations à un REER								
RRSP and PA	\$1 - \$1,000		\$1,000 - \$2,000		\$2,000 - \$4,000		\$4,000 - \$6,000	
	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant
Total income class		\$		\$		\$		\$
Under \$10,000	4,030	2,614	4,840	6,848	3,750	10,983	1,050	5,494
10,000 to 20,000	13,720	9,060	25,200	38,385	36,180	101,969	10,550	52,044
20,000 to 30,000	13,110	8,500	41,010	62,871	141,720	429,439	71,000	338,362
30,000 to 40,000	7,150	4,905	30,700	48,743	143,530	453,875	215,300	1,074,094
40,000 to 50,000	2,570	1,874	10,690	16,928	57,620	180,736	142,930	729,875
50,000 to 60,000	350	259	4,020	6,291	20,410	65,086	54,780	282,809
60,000 to 80,000	300	207	1,800	2,699	9,770	31,014	27,920	143,337
80,000 to 100,000	90	37	160	265	1,090	3,520	4,040	20,393
100,000 and over	20	11	140	205	500	1,531	1,740	8,987
Total	41,340	27,466	118,550	183,235	414,570	1,278,153	529,310	2,655,395

Total taxfilers with both pension adjustment (PA) amount and RRSP contributions Total des contribuables ayant un montant de FE et des cotisations à un REER								
RRSP and PA	\$6,000 - \$8,000		\$8,000 - \$10,000		\$10,000 and over/et plus		Total	
	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant
Total income class		\$		\$		\$		\$
Under \$10,000	500	3,200	340	2,955	210	2,727	14,720	34,820
10,000 to 20,000	2,900	19,683	920	8,022	1,040	12,172	90,500	241,335
20,000 to 30,000	18,490	127,446	7,470	66,091	8,010	111,550	300,810	1,144,258
30,000 to 40,000	97,020	658,066	26,320	231,109	25,990	373,533	546,020	2,844,325
40,000 to 50,000	183,020	1,277,927	84,840	740,870	52,340	716,733	534,000	3,664,943
50,000 to 60,000	109,410	776,422	156,570	1,408,597	108,850	1,431,883	454,390	3,971,348
60,000 to 80,000	55,160	391,048	103,280	940,919	292,890	3,899,939	491,120	5,409,163
80,000 to 100,000	7,040	50,292	13,040	118,570	131,700	2,034,703	157,170	2,227,781
100,000 and over	2,510	17,761	4,620	41,738	94,390	1,845,271	103,910	1,915,502
Total	476,040	3,321,845	397,410	3,558,871	715,410	10,428,513	2,692,640	21,453,477

# Partie III - Tableaux

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

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

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

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

Total taxfilers with RRSP contributions or pension adjustment (PA) amount or both (Total of A, B and C)								RRSP and PA
Total des contribuables ayant des cotisations à un REER ou un montant de FE ou les deux (Total de A, B et C)								
\$1 - \$1,000		\$1,000 - \$2,000		\$2,000 - \$4,000		\$4,000 - \$6,000		Palier de revenu total
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
\$		\$		\$		\$		
180,970	69,142	64,380	86,386	35,870	97,075	7,650	36,072	Moins de 10 000 \$
385,090	170,084	254,800	345,952	223,540	591,489	56,210	267,005	10,000 à 20,000
356,330	178,282	356,160	501,688	526,030	1,451,672	179,370	850,322	20,000 à 30,000
187,470	98,910	245,930	351,103	597,240	1,783,155	389,770	1,912,831	30,000 à 40,000
73,980	38,841	106,100	153,042	270,870	819,526	362,760	1,801,277	40,000 à 50,000
27,200	13,773	40,590	59,520	109,940	327,509	169,820	855,794	50,000 à 60,000
15,530	7,249	21,950	31,957	60,670	180,891	99,100	492,240	60,000 à 80,000
4,230	1,838	4,010	5,761	10,830	32,406	17,870	88,705	80,000 à 100,000
3,870	1,644	3,510	5,127	8,580	25,708	11,780	59,057	100,000 et plus
<b>1,234,660</b>	<b>579,763</b>	<b>1,097,440</b>	<b>1,540,536</b>	<b>1,843,580</b>	<b>5,309,431</b>	<b>1,294,320</b>	<b>6,363,303</b>	<b>Total</b>

Total taxfilers with RRSP contributions or pension adjustment (PA) amount or both (Total of A, B and C)								RRSP and PA
Total des contribuables ayant des cotisations à un REER ou un montant de FE ou les deux (Total de A, B et C)								
\$6,000 - \$8,000		\$8,000 - \$10,000		\$10,000 and over/et plus		Total		Palier de revenu total
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
\$		\$		\$		\$		
2,860	19,325	1,320	11,360	1,640	18,759	294,690	338,120	Moins de 10 000 \$
14,290	96,401	5,340	46,344	4,970	58,337	944,240	1,575,612	10,000 à 20,000
47,140	318,729	18,370	161,455	25,850	338,608	1,509,250	3,800,756	20,000 à 30,000
162,240	1,091,833	47,980	419,495	54,330	740,525	1,684,960	6,397,851	30,000 à 40,000
268,570	1,861,358	116,250	1,015,280	94,990	1,280,722	1,293,510	6,970,045	40,000 à 50,000
214,550	1,496,883	199,430	1,786,254	152,970	2,031,483	914,500	6,571,215	50,000 à 60,000
135,410	955,172	181,230	1,631,792	399,190	5,374,594	913,080	8,673,894	60,000 à 80,000
22,760	159,773	28,980	262,310	214,470	3,219,500	303,150	3,770,294	80,000 à 100,000
12,770	89,189	16,710	150,154	309,990	5,269,934	367,210	5,600,814	100,000 et plus
<b>880,600</b>	<b>6,088,663</b>	<b>615,610</b>	<b>5,484,444</b>	<b>1,258,400</b>	<b>18,332,461</b>	<b>8,224,590</b>	<b>43,698,601</b>	<b>Total</b>

## Part III - Tables

Final Basic Table 12

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

1998 tax year (all money figures in thousands of dollars)

	Age group under 45/Groupe d'âge : moins de 45 ans							
	Total income assessed Revenu total établi		CPP/QPP contributions Cotisations au RPC/RRQ		Home Buyers' Plan Balance Solde du Régime d'accession à la propriété		Home Buyers' Plan Repayment Remboursement du Régime d'accession à la propriété	
	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant
<b>Total income class</b>		\$		\$		\$		\$
<b>Under \$10,000</b>	3,717,100	15,639,699	1,248,360	138,760	36,910	246,185	10,910	10,339
<b>10,000 to 20,000</b>	2,384,980	34,827,639	2,003,040	663,789	51,720	344,916	17,170	10,607
<b>20,000 to 30,000</b>	1,798,390	44,808,512	1,729,580	1,125,207	93,070	680,984	31,080	18,611
<b>30,000 to 40,000</b>	1,397,760	48,517,003	1,368,930	1,315,552	114,940	918,657	46,550	30,094
<b>40,000 to 50,000</b>	904,470	40,254,811	894,420	962,754	98,280	824,580	42,420	30,858
<b>50,000 to 60,000</b>	547,040	29,873,302	540,970	589,675	60,960	544,777	30,410	25,204
<b>60,000 to 80,000</b>	492,400	33,432,083	485,440	532,704	59,000	574,347	33,720	33,598
<b>80,000 to 100,000</b>	146,430	12,919,593	143,590	162,583	16,860	167,589	10,410	11,392
<b>100,000 and over</b>	163,520	31,925,081	156,870	194,859	15,910	184,538	10,680	19,466
<b>Total</b>	<b>11,552,110</b>	<b>292,197,721</b>	<b>8,571,190</b>	<b>5,685,882</b>	<b>547,650</b>	<b>4,486,571</b>	<b>233,330</b>	<b>190,169</b>
<b>Sex</b>								
<b>Males</b>	5,707,010	179,337,610	4,582,180	3,392,243	302,890	2,610,683	129,800	109,706
<b>Females</b>	5,845,100	112,860,112	3,989,020	2,293,639	244,750	1,875,888	103,530	80,463
<b>Total</b>	<b>11,552,110</b>	<b>292,197,721</b>	<b>8,571,190</b>	<b>5,685,882</b>	<b>547,650</b>	<b>4,486,571</b>	<b>233,330</b>	<b>190,169</b>

	Age group under 45/Groupe d'âge : moins de 45 ans							
	RRSP room available Droits de cotisation à un REER		All RRSP contributions Toutes les cotisations à un REER		All pension adjustment (PA) amounts Tous les montants de FE		RRSP contributions only Cotisations à un REER seulement	
	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant
<b>Total income class</b>		\$		\$		\$		\$
<b>Under \$10,000</b>	2,634,700	12,746,128	106,660	105,454	96,190	84,542	97,060	96,972
<b>10,000 to 20,000</b>	2,236,570	19,889,211	448,540	664,173	208,810	224,606	395,670	596,573
<b>20,000 to 30,000</b>	1,771,330	26,545,200	696,790	1,425,626	441,540	776,095	514,100	1,093,113
<b>30,000 to 40,000</b>	1,383,880	26,802,878	760,200	2,091,568	612,680	1,628,495	431,790	1,342,751
<b>40,000 to 50,000</b>	900,500	19,457,326	575,210	2,050,791	514,910	1,887,878	262,750	1,142,446
<b>50,000 to 60,000</b>	543,960	12,207,579	387,150	1,706,062	352,340	1,702,578	144,620	840,080
<b>60,000 to 80,000</b>	488,830	11,308,889	374,990	2,187,566	321,230	1,921,402	135,630	1,090,847
<b>80,000 to 100,000</b>	144,920	3,354,122	122,720	1,015,395	82,940	596,967	54,340	593,193
<b>100,000 and over</b>	155,120	3,235,001	135,350	1,647,756	61,360	522,295	88,260	1,214,071
<b>Total</b>	<b>10,259,810</b>	<b>135,546,334</b>	<b>3,607,600</b>	<b>12,894,393</b>	<b>2,692,000</b>	<b>9,344,858</b>	<b>2,124,210</b>	<b>8,010,045</b>
<b>Sex</b>								
<b>Males</b>	5,171,940	81,143,371	1,983,720	8,100,060	1,426,850	5,576,933	1,187,160	5,140,950
<b>Females</b>	5,087,870	54,402,963	1,623,890	4,794,332	1,265,160	3,767,925	937,050	2,869,095
<b>Total</b>	<b>10,259,810</b>	<b>135,546,334</b>	<b>3,607,600</b>	<b>12,894,393</b>	<b>2,692,000</b>	<b>9,344,858</b>	<b>2,124,210</b>	<b>8,010,045</b>



# Partie III - Tableaux

Tableau final de base 12

Toutes les déclarations comportant des cotisations à un REER ou un montant de FE selon l'âge, le palier de revenu total et le sexe  
Année d'imposition 1998 (en milliers de dollars)

Age group under 45/Groupe d'âge : moins de 45 ans				Palier de revenu total
Pension adjustment (PA) amount only Montant de FE seulement		Total RRSP contributions and PA Total des cot. à un REER et de FE		
Number Nombre	Amount Montant	Number Nombre	Amount Montant	
	\$		\$	
86,590	72,530	193,250	189,996	Moins de 10,000\$
155,930	162,239	604,470	888,780	10,000 à 20,000
258,850	459,493	955,640	2,201,721	20,000 à 30,000
284,280	753,466	1,044,480	3,720,063	30,000 à 40,000
202,450	756,818	777,660	3,938,669	40,000 à 50,000
109,810	538,235	496,960	3,408,641	50,000 à 60,000
81,870	508,194	456,860	4,108,968	60,000 à 80,000
14,560	114,024	137,280	1,612,362	80,000 à 100,000
14,270	173,447	149,620	2,170,051	100,000 et plus
<b>1,208,610</b>	<b>3,538,446</b>	<b>4,816,210</b>	<b>22,239,251</b>	<b>Total</b>
				<b>Sexe</b>
630,290	2,127,329	2,614,000	13,676,993	Hommes
578,330	1,411,118	2,202,210	8,562,258	Femmes
<b>1,208,610</b>	<b>3,538,446</b>	<b>4,816,210</b>	<b>22,239,251</b>	<b>Total</b>
				Palier de revenu total
				Moins de 10,000\$
				10,000 à 20,000
				20,000 à 30,000
				30,000 à 40,000
				40,000 à 50,000
				50,000 à 60,000
				60,000 à 80,000
				80,000 à 100,000
				100,000 et plus
				<b>Total</b>
				<b>Sexe</b>
				Hommes
				Femmes
				<b>Total</b>

## Part III - Tables

Final Basic Table 12

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

1998 tax year (all money figures in thousands of dollars)

Total income class	Age group/Groupe d'âge : 45-65							
	Total income assessed Revenu total établi		CPP/QPP contributions Cotisations au RPC/RRQ		Home Buyers' Plan Balance Solde du Régime d'accession à la propriété		Home Buyers' Plan Repayment Remboursement du Régime d'accession à la propriété	
	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant
	\$	\$	\$	\$	\$	\$	\$	\$
Under \$10,000	1,438,900	6,459,545	272,750	41,681	11,340	112,302	3,520	3,099
10,000 to 20,000	1,076,490	15,771,779	637,580	230,584	14,360	133,950	6,410	4,665
20,000 to 30,000	929,180	23,289,141	709,960	459,640	22,090	209,274	8,270	14,098
30,000 to 40,000	841,910	29,254,498	687,950	641,444	26,390	264,309	13,350	13,103
40,000 to 50,000	604,400	27,047,219	526,920	555,129	24,090	243,160	12,690	12,829
50,000 to 60,000	453,890	24,875,178	415,150	443,514	15,960	169,804	8,980	9,292
60,000 to 80,000	476,490	32,458,119	450,670	487,995	15,030	165,777	9,570	10,245
80,000 to 100,000	170,120	15,042,881	161,290	178,899	5,640	66,658	3,760	5,374
100,000 and over	220,100	48,409,289	205,250	250,083	4,730	62,279	3,580	6,686
<b>Total</b>	<b>6,211,460</b>	<b>222,607,649</b>	<b>4,067,510</b>	<b>3,288,969</b>	<b>139,650</b>	<b>1,427,512</b>	<b>70,130</b>	<b>79,391</b>
<b>Sex</b>								
Males	3,160,510	147,604,459	2,248,480	2,027,381	75,930	815,839	37,740	42,129
Females	3,050,950	75,003,190	1,819,040	1,261,588	63,710	611,673	32,380	37,262
<b>Total</b>	<b>6,211,460</b>	<b>222,607,649</b>	<b>4,067,510</b>	<b>3,288,969</b>	<b>139,650</b>	<b>1,427,512</b>	<b>70,130</b>	<b>79,391</b>

Total income class	Age group/Groupe d'âge : 45 - 65							
	RRSP room available Droits de cotisation à un REER		All RRSP contributions Toutes les cotisations à un REER		All pension adjustment (PA) amounts Tous les montants de FE		RRSP contributions only Cotisations à un REER seulement	
	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant
	\$	\$	\$	\$	\$	\$	\$	\$
Under \$10,000	1,025,480	7,424,201	64,680	82,484	39,300	62,158	59,550	76,903
10,000 to 20,000	972,310	10,968,836	234,440	474,979	117,080	172,526	197,930	412,959
20,000 to 30,000	896,750	13,886,670	360,880	951,530	272,130	564,114	245,520	704,966
30,000 to 40,000	818,370	14,356,403	434,350	1,415,720	390,240	1,163,522	219,890	839,847
40,000 to 50,000	588,560	11,128,832	362,050	1,477,618	350,160	1,455,999	144,020	768,411
50,000 to 60,000	444,270	8,134,337	304,200	1,382,003	310,460	1,702,791	94,020	600,184
60,000 to 80,000	468,900	8,557,130	353,570	2,094,310	337,020	2,353,507	104,310	926,138
80,000 to 100,000	163,970	2,727,142	134,060	1,113,544	111,860	961,447	46,530	527,250
100,000 and over	194,040	3,260,154	161,010	2,115,512	94,500	997,384	105,520	1,497,395
<b>Total</b>	<b>5,572,640</b>	<b>80,443,705</b>	<b>2,409,240</b>	<b>11,107,702</b>	<b>2,022,750</b>	<b>9,433,450</b>	<b>1,217,280</b>	<b>6,354,053</b>
<b>Sex</b>								
Males	2,923,140	49,834,325	1,331,670	7,175,339	1,128,110	6,122,454	676,940	4,198,146
Females	2,649,500	30,609,380	1,077,570	3,932,363	894,640	3,310,996	540,350	2,155,907
<b>Total</b>	<b>5,572,640</b>	<b>80,443,705</b>	<b>2,409,240</b>	<b>11,107,702</b>	<b>2,022,750</b>	<b>9,433,450</b>	<b>1,217,280</b>	<b>6,354,053</b>

# Partie III - Tableaux

Tableau final de base 12

Toutes les déclarations comportant des cotisations à un REER ou un montant de FE selon l'âge, le palier de revenu total et le sexe  
Année d'imposition 1998 (en milliers de dollars)

Age group/Groupe d'âge : 45 -65				Palier de revenu total
Pension adjustment (PA) amount only Montant de FE seulement		Total RRSP contributions and PA Total des cot. à un REER et de FE		
Number Nombre	Amount Montant	Number Nombre	Amount Montant	
	\$		\$	
34,180	53,414	98,860	144,643	Moins de 10 000 \$
80,560	126,061	315,000	647,505	10,000 à 20,000
156,760	326,588	517,640	1,515,645	20,000 à 30,000
175,780	534,148	610,120	2,579,243	30,000 à 40,000
132,130	563,383	494,180	2,933,617	40,000 à 50,000
100,280	561,069	404,480	3,084,795	50,000 à 60,000
87,760	655,040	441,340	4,447,817	60,000 à 80,000
24,330	245,924	158,390	2,074,992	80,000 à 100,000
39,010	514,506	200,020	3,112,896	100,000 et plus
<b>830,790</b>	<b>3,580,132</b>	<b>3,240,030</b>	<b>20,541,152</b>	<b>Total</b>
				<b>Sexe</b>
473,370	2,469,443	1,805,040	13,297,792	Hommes
357,410	1,110,689	1,434,980	7,243,359	Femmes
<b>830,790</b>	<b>3,580,132</b>	<b>3,240,030</b>	<b>20,541,152</b>	<b>Total</b>
				Palier de revenu total
				Moins de 10,000\$
				10,000 à 20,000
				20,000 à 30,000
				30,000 à 40,000
				40,000 à 50,000
				50,000 à 60,000
				60,000 à 80,000
				80,000 à 100,000
				100,000 et plus
				<b>Total</b>
				<b>Sexe</b>
				Hommes
				Femmes
				<b>Total</b>

## Part III - Tables

Final Basic Table 12

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

1998 tax year (all money figures in thousands of dollars)

Total income class	Age group 65 and over - Groupe d'âge : 65 ans et plus							
	Total income assessed Revenu total établi		CPP/QPP contributions Cotisations au RPC/RRQ		Home Buyers' Plan Balance Solde du Régime d'accèsion à la propriété		Home Buyers' Plan Repayment Remboursement du Régime d'accèsion à la propriété	
	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant
	\$	\$	\$	\$	\$	\$	\$	\$
Under \$10,000	484,680	3,200,123	1,870	254	770	10,468	160	109
10,000 to 20,000	1,734,070	24,360,603	11,500	2,078	2,070	24,681	180	177
20,000 to 30,000	641,430	15,708,632	9,320	3,576	1,700	21,928	580	643
30,000 to 40,000	329,200	11,304,965	8,570	4,854	1,190	13,171	770	1,643
40,000 to 50,000	169,550	7,535,741	6,530	4,361	810	11,244	490	999
50,000 to 60,000	90,630	4,937,286	4,170	3,231	360	5,146	260	841
60,000 to 80,000	78,250	5,338,163	4,760	4,276	410	4,958	130	122
80,000 to 100,000	31,590	2,807,195	2,250	2,070	110	1,305	50	215
100,000 and over	58,870	14,858,775	5,970	6,485	140	2,207	80	243
<b>Total</b>	<b>3,618,260</b>	<b>90,051,482</b>	<b>54,930</b>	<b>31,186</b>	<b>7,560</b>	<b>95,109</b>	<b>2,710</b>	<b>4,993</b>
<b>Sex</b>								
Males	1,621,290	50,287,209	36,920	23,800	4,570	56,703	1,740	3,571
Females	1,996,970	39,764,273	18,010	7,385	2,990	38,406	980	1,423
<b>Total</b>	<b>3,618,260</b>	<b>90,051,482</b>	<b>54,930</b>	<b>31,186</b>	<b>7,560</b>	<b>95,109</b>	<b>2,710</b>	<b>4,993</b>

Total income class	Age group 65 and over - Groupe d'âge : 65 ans et plus							
	RRSP room available Droits de cotisation à un REER		All RRSP contributions Toutes les cotisations à un REER		All pension adjustment (PA) amounts Tous les montants de FE		RRSP contributions only Cotisations à un REER seulement	
	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant
	\$	\$	\$	\$	\$	\$	\$	\$
Under \$10,000	130,880	559,257	2,010	1,998	570	1,483	2,010	1,998
10,000 to 20,000	587,050	3,105,969	20,740	32,127	5,140	7,200	19,630	30,427
20,000 to 30,000	334,430	2,027,571	27,880	63,174	10,840	20,215	25,130	56,980
30,000 to 40,000	183,270	1,195,494	26,110	80,066	7,400	18,480	22,960	72,325
40,000 to 50,000	97,130	718,582	20,050	81,046	5,140	16,714	16,540	69,003
50,000 to 60,000	54,040	446,817	11,710	66,097	3,040	11,683	10,030	54,534
60,000 to 80,000	47,290	439,969	13,160	93,751	4,220	23,359	10,660	75,298
80,000 to 100,000	19,980	228,052	6,820	68,343	1,920	14,597	5,560	56,065
100,000 and over	42,850	775,110	15,850	286,511	3,050	31,340	14,530	264,737
<b>Total</b>	<b>1,496,900</b>	<b>9,496,821</b>	<b>144,320</b>	<b>773,112</b>	<b>41,310</b>	<b>145,071</b>	<b>127,040</b>	<b>681,368</b>
<b>Sex</b>								
Males	892,520	6,481,791	97,300	511,962	26,230	108,327	86,040	446,612
Females	604,380	3,015,030	47,020	261,150	15,080	36,744	41,000	234,757
<b>Total</b>	<b>1,496,900</b>	<b>9,496,821</b>	<b>144,320</b>	<b>773,112</b>	<b>41,310</b>	<b>145,071</b>	<b>127,040</b>	<b>681,368</b>

# Partie III - Tableaux

Toutes les déclarations comportant des cotisations à un REER ou un montant de FE selon l'âge, le palier de revenu total et le sexe  
 Tableau final de base 12  
 Année d'imposition 1998 (en milliers de dollars)

Age group 65 and over - Groupe d'âge : 65 ans et plus				Palier de revenu total
Pension adjustment (PA) amount only Montant de FE seulement		Total RRSP contributions and PA Total des cot. à un REER et de FE		
Number Nombre	Amount Montant	Number Nombre	Amount Montant	
	\$		\$	
570	1,483	2,580	3,481	Moins de 10 000 \$
4,020	6,017	24,760	39,327	10,000 à 20,000
8,090	15,357	35,970	83,390	20,000 à 30,000
4,250	10,989	30,360	98,545	30,000 à 40,000
1,620	5,042	21,680	97,760	40,000 à 50,000
1,360	5,765	13,070	77,780	50,000 à 60,000
1,720	9,215	14,880	117,109	60,000 à 80,000
660	6,057	7,480	82,940	80,000 à 100,000
1,720	21,141	17,580	317,851	100,000 et plus
<b>24,030</b>	<b>81,065</b>	<b>168,350</b>	<b>918,183</b>	<b>Total</b>
				<b>Sexe</b>
14,970	61,735	112,270	620,289	Hommes
9,060	19,330	56,080	297,895	Femmes
<b>24,030</b>	<b>81,065</b>	<b>168,350</b>	<b>918,183</b>	<b>Total</b>
				Palier de revenu total
				Moins de 10,000\$
				10,000 à 20,000
				20,000 à 30,000
				30,000 à 40,000
				40,000 à 50,000
				50,000 à 60,000
				60,000 à 80,000
				80,000 à 100,000
				100,000 et plus
				<b>Total</b>
				<b>Sexe</b>
				Hommes
				Femmes
				<b>Total</b>

## Part III - Tables

Final Basic Table 12 (end)

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

1998 tax year (all money figures in thousands of dollars)

Total income class	Grand total - Total global							
	Total income assessed Revenu total établi		CPP/QPP contributions Cotisations au RPC/RRQ		Home Buyers' Plan Balance Solde du Régime d'accèsion à la propriété		Home Buyers' Plan Repayment Remboursement du Régime d'accèsion à la propriété	
	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Under \$10,000</b>	5,642,190	25,299,500	1,522,970	180,696	49,020	368,955	14,590	13,547
<b>10,000 to 20,000</b>	5,195,730	74,962,504	2,652,120	896,451	68,150	503,546	23,760	15,450
<b>20,000 to 30,000</b>	3,369,060	83,807,747	2,448,850	1,588,423	116,860	912,186	39,930	33,352
<b>30,000 to 40,000</b>	2,568,910	89,077,927	2,065,450	1,961,850	142,520	1,196,137	60,670	44,840
<b>40,000 to 50,000</b>	1,678,420	74,837,771	1,427,880	1,522,243	123,180	1,078,984	55,600	44,686
<b>50,000 to 60,000</b>	1,091,560	59,685,766	960,290	1,036,420	77,280	719,726	39,660	35,337
<b>60,000 to 80,000</b>	1,047,170	71,229,847	940,860	1,024,975	74,450	745,082	43,410	43,966
<b>80,000 to 100,000</b>	348,160	30,771,712	307,130	343,552	22,610	235,552	14,220	16,981
<b>100,000 and over</b>	442,670	95,254,994	368,090	451,436	20,780	249,024	14,340	26,395
<b>Total</b>	<b>21,383,860</b>	<b>604,927,767</b>	<b>12,693,650</b>	<b>9,006,046</b>	<b>694,850</b>	<b>6,009,192</b>	<b>306,170</b>	<b>274,554</b>
<b>Sex</b>								
Males	10,490,480	377,296,074	6,867,580	5,443,434	383,400	3,483,225	169,280	155,406
Females	10,893,380	227,631,693	5,826,070	3,562,612	311,450	2,525,967	136,890	119,148
<b>Total</b>	<b>21,383,860</b>	<b>604,927,767</b>	<b>12,693,650</b>	<b>9,006,046</b>	<b>694,850</b>	<b>6,009,192</b>	<b>306,170</b>	<b>274,554</b>

Total income class	Grand total - Total global							
	RRSP room available Droits de cotisation à un REER		All RRSP contributions Toutes les cotisations à un REER		All pension adjustment (PA) amounts Tous les montants de FE		RRSP contributions only Cotisations à un REER seulement	
	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Under \$10,000</b>	3,791,350	20,731,002	173,340	189,936	136,070	148,184	158,620	175,873
<b>10,000 to 20,000</b>	3,795,970	33,964,917	703,720	1,171,279	331,020	404,332	613,220	1,039,959
<b>20,000 to 30,000</b>	3,002,550	42,460,157	1,085,550	2,440,331	724,510	1,360,425	784,740	1,855,059
<b>30,000 to 40,000</b>	2,385,540	42,354,989	1,220,650	3,587,354	1,010,320	2,810,497	674,640	2,254,923
<b>40,000 to 50,000</b>	1,586,190	31,304,740	957,310	3,609,454	870,200	3,360,591	423,310	1,979,860
<b>50,000 to 60,000</b>	1,042,270	20,788,734	703,060	3,154,162	665,840	3,417,052	248,670	1,494,798
<b>60,000 to 80,000</b>	1,005,020	20,305,989	741,720	4,375,627	662,480	4,298,267	250,600	2,092,283
<b>80,000 to 100,000</b>	328,860	6,309,316	263,610	2,197,282	196,720	1,573,012	106,430	1,176,508
<b>100,000 and over</b>	392,040	7,270,767	312,210	4,049,780	158,910	1,551,034	208,300	2,976,202
<b>Total</b>	<b>17,329,780</b>	<b>225,490,611</b>	<b>6,161,170</b>	<b>24,775,206</b>	<b>4,756,060</b>	<b>18,923,394</b>	<b>3,468,530</b>	<b>15,045,466</b>
<b>Sex</b>								
Males	8,987,910	137,462,669	3,412,690	15,787,361	2,581,190	11,807,728	1,950,130	9,785,707
Females	8,341,870	88,027,942	2,748,480	8,987,846	2,174,880	7,115,666	1,518,400	5,259,759
<b>Total</b>	<b>17,329,780</b>	<b>225,490,611</b>	<b>6,161,170</b>	<b>24,775,206</b>	<b>4,756,060</b>	<b>18,923,394</b>	<b>3,468,530</b>	<b>15,045,466</b>

# Partie III - Tableaux

Toutes les déclarations comportant des cotisations à un REER ou un montant de FE selon l'âge, le palier de revenu total et le sexe  
 Tableau final de base 12 (fin)  
 Année d'imposition 1998 (en milliers de dollars)

Grand total - Total global				Palier de revenu total
Pension adjustment (PA) amount only Montant de FE seulement		Total RRSP contributions and PA Total des cot. à un REER et de FE		
Number Nombre	Amount Montant	Number Nombre	Amount Montant	
	\$		\$	
121,340	127,427	294,690	338,120	Moins de 10 000 \$
240,520	294,317	944,240	1,575,612	10,000 à 20,000
423,700	801,438	1,509,250	3,800,756	20,000 à 30,000
464,310	1,298,603	1,684,960	6,397,851	30,000 à 40,000
336,200	1,325,242	1,293,510	6,970,045	40,000 à 50,000
211,450	1,105,069	914,500	6,571,215	50,000 à 60,000
171,360	1,172,448	913,080	8,673,894	60,000 à 80,000
39,550	366,005	303,150	3,770,294	80,000 à 100,000
55,000	709,109	367,210	5,600,814	100,000 et plus
<b>2,063,430</b>	<b>7,199,658</b>	<b>8,224,590</b>	<b>43,698,601</b>	<b>Total</b>
				<b>Sexe</b>
1,118,630	4,658,522	4,531,320	27,595,089	Hommes
944,800	2,541,136	3,693,280	16,103,512	Femmes
<b>2,063,430</b>	<b>7,199,658</b>	<b>8,224,590</b>	<b>43,698,601</b>	<b>Total</b>
				Palier de revenu total
				Moins de 10,000\$
				10,000 à 20,000
				20,000 à 30,000
				30,000 à 40,000
				40,000 à 50,000
				50,000 à 60,000
				60,000 à 80,000
				80,000 à 100,000
				100,000 et plus
				<b>Total</b>
				<b>Sexe</b>
				Hommes
				Femmes
				<b>Total</b>

## Part III

### Description of items

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

#### Items 1 to 3

##### Item 1: Number of Taxable Returns

This item refers to the number of returns filed for the 1998 tax year with at least \$1 in federal or provincial tax payable.

##### Item 2: Number of non-Taxable Returns

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

##### Item 3: Total number of Returns

This item is the total of Items 1 and 2.

### Income items

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

### Employment income

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

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

##### Item 5: Commissions – Line 102 of the return

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

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

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

### Description des postes

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

#### Postes 1 à 3

##### Poste 1 : Nombre de déclarations imposables

Nombre de déclarations soumises pour l'année d'imposition 1998 et pour lesquelles l'impôt fédéral et provincial à payer était d'au moins 1 \$.

##### Poste 2 : Nombre de déclarations non imposables

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

##### Poste 3 : Nombre total de déclarations

Total des déclarations des postes 1 et 2.

### Postes de revenus

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

### Revenus d'emploi

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

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

##### Poste 5 : Commissions – Ligne 102 de la déclaration

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

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

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



**Pension income**

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

This amount comes from the Old Age Security pension plan. People 65 years of age or over receive an annual total of \$4,901.70.

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

This item includes death and disability benefits.

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

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

**Income from other sources**

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

The amount comes from box 14 on the T4E – Slip - Employment Insurance Plan.

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

This amount is the total dividend value, plus a 25% gross-up. A dividend tax credit is also available. See Item 58 for more information.

**Item 12: Investment income – Line 121 of the return**

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

**Item 13: Annuity income**

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

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

This item is the rental income after expenses.

**Revenus de pensions**

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

Ce montant provient du régime de pension de la sécurité de la vieillesse. Les personnes âgées de 65 ans ou plus reçoivent un montant annuel de 4 901,70\$.

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

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

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

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

**Revenus d'autres provenances**

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

Ce montant vient de la case 14 du feuillet T4E. – Régime d'assurance-emploi

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

Montant des dividendes, majoré de 25 %. Un crédit d'impôt pour dividendes est aussi offert. Lisez le poste 58 pour en savoir plus.

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

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

**Poste 13 : Revenus de rentes**

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

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

Montant des revenus de location après les déductions.

## Part III

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

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

### Item 16: RRSP income – Line 129 of the return

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

### Income from self-employment

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

### Revenus d'un travail indépendant

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

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

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

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

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

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

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

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

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

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

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

**Item 22: Tax-exempt income**

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

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

**Note:**

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

**Miscellaneous income****Item 23: Other income**

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

- scholarships, fellowships, bursaries and prizes for achievements, study grants and artists' project grants report on line 130 only the amount that is more than \$500;
- lump-sum payments;
- retiring allowances (severance pay);
- death benefits other than CPP or QPP death benefits;
- other income not reported elsewhere.

For our purposes, we also add the following incomes:

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

**Poste 22 : Revenus non imposables**

Désigne le total des types de revenus suivants :

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

**Remarque :**

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

**Revenus divers****Poste 23 : Autres revenus**

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

- les bourses d'études, les bourses de perfectionnement, les bourses d'entretien et les récompenses attribuées pour les réalisations, les subventions pour études et les subventions reçues par un artiste pour un projet (indiquer à la ligne 130 seul le montant qui est supérieur à 500 \$);
- les paiements forfaitaires;
- les allocations de retraite (indemnité de départ);
- les prestations de décès autres que les prestations du RPC ou du RRQ;
- les autres revenus non déclarés ailleurs.

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

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

## Part III

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

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

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

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

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

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

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

#### Deduction items

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

#### Deductions from total income assessed

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

This item indicates deductions from salaries for registered pension plans.

#### Item 26: RRSP contributions - Line 208 of the return

This item indicates RRSP contributions as reported on line 208 of the return. The deduction for an employee is 18% of earned income—up to a maximum of \$13,500—plus the unused portion from 1991 to 1997.

### Revenu total établi, éléments non imposables et autres remarques

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

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

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

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

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

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

#### Postes de déductions

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

#### Déductions du revenu total établi

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

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

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

Ce poste comprend les cotisations à un régime enregistré d'épargne-retraite (REER), telles qu'elles sont indiquées à la ligne 208 de la déclaration. La déduction maximale pour un employé est de 18 % du revenu gagné, jusqu'à un maximum de 13 500 \$, plus la partie inutilisée des déductions accumulées de 1991 à 1997.

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

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

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

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

In 1998, the limit for child care expenses was \$7,000 for each child under age 7. The same amount applied for a child of any age if the taxfiler was claiming the disability amount for the child. For children aged 7 to 16, the limit was \$4,000 for each child.

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

- Part A—the child care expense payment;
- Part B—two-thirds of the taxfiler's earned income; and
- Part C—\$7,000 for each child under 7 and \$4,000 for each child aged 7 to 16.

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

This item includes:

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

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

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

- travel expenses;
- cost of an office or wages to assistants;
- expenses paid to earn commission income;
- costs of meals, up to 50%;
- lodging while employed away from home;
- power-saw expenses;
- cost of supplies;
- expenses paid to earn income from artistic activities;
- legal fees you paid to collect or establish a right to salary;
- motor vehicle costs.

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

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

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

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

En 1998, la limite applicable aux frais de garde était de 7 000 \$ pour chaque enfant de moins de 7 ans. Cette limite s'appliquait aussi à tout enfant pour qui le montant pour personnes handicapées pouvait être demandé. La limite était de 4 000 \$ pour les enfants de 7 à 16 ans.

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

- partie A – les paiements de frais de garde d'enfants
- partie B – les deux tiers du revenu gagné par le déclarant pour l'année
- partie C – 7 000 \$ pour chaque enfant de moins de 7 ans, et 4 000 \$ pour chaque enfant de 7 à 16 ans

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

Ces frais comprennent les montants suivants :

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

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

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

- les dépenses de voyage;
- les frais de bureau ou les salaires versés à des adjoints;
- les dépenses engagées pour gagner un revenu de commissions;
- les frais de repas, jusqu'à 50 %;
- les frais d'hébergement lorsque le travail a éloigné l'employé de son domicile;
- les frais de scie mécanique;
- le coût des fournitures;
- les dépenses engagées pour gagner un revenu provenant d'activités artistiques;
- les frais juridiques payés pour recouvrer un salaire ou un avantage, ou pour établir un droit à ceux-ci
- les frais de véhicules à moteur.

## Part III

### Item 31: Other deductions – Line 232 of the return

For our purposes, these include:

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

For our purposes, we also add the following deductions:

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

### Deductions from net income

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

The following limits apply to capital gains deductions;

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

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

#### Item 33: Additional deductions – Line 256 of the return

These include:

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

#### Item 34: Total deductions

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

### Poste 31 : Autres déductions – Ligne 232 de la déclaration

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

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

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

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

### Déductions du revenu net

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

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

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

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

#### Poste 33 : Déductions supplémentaires – Ligne 256 de la déclaration

Il s'agit des déductions suivantes :

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

#### Poste 34 : Total des déductions

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

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

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

Taxable income	Tax
\$29,590 or less	17%
\$29,591 to \$59,180	\$5,030 plus 26% on next \$29,590
\$59,181 or more	\$12,724 plus 29% on remainder

**Non-refundable tax credits**

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

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

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

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

**Item 37: Age amount – Line 301 of the return**

Taxfilers who were 65 years or older in 1998 and whose income was less than \$49,134 may be allowed to claim an age amount up to a maximum of \$3,482.

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

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

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

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

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

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

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

Revenu imposable	Impôt
29 590 \$ ou moins	17 %
de 29 591 \$ à 59 180 \$	5 030 \$ plus 26 % du reste
59 181 \$ ou plus	12 724 \$ plus 29 % du reste

**Crédits d'impôt non remboursables**

Les crédits d'impôt non remboursables ont la même valeur pour tous les Canadiens, peu importe leur revenu. Ces crédits réduisent l'impôt sur le revenu fédéral, mais l'excédent n'est pas remboursé. Les montants sont les montants globaux avant crédit.

Les crédits d'impôt non remboursables correspondent à 17 % du total de ces montants. Toutefois, un crédit de 29 % est accordé pour les dons de bienfaisance, les dons de biens culturels ou écosensibles ainsi que les dons au gouvernement qui dépassent 200 \$.

**Poste 36 : Montant personnel de base – Ligne 300 de la déclaration**

Montant de 6 456 \$ que peuvent demander tous les résidents du Canada et les non-résidents qui exploitent une entreprise au Canada.

**Poste 37 : Montant en raison de l'âge – Ligne 301 de la déclaration**

Les contribuables ayant 65 ans ou plus en 1998 peuvent demander jusqu'à 3 482 \$ comme montant en raison de l'âge si leur revenu est inférieur à 49 134 \$.

**Poste 38 : Montant pour conjoint et équivalent du montant pour conjoint – Lignes 303 et 305 de la déclaration**

Montant de 5 380 \$ que peuvent demander les personnes dont le conjoint a un revenu net inférieur à 538 \$. Le terme « conjoint » s'applique à une personne légalement mariée et à un conjoint de fait.

Les personnes qui ne sont pas mariées peuvent également déduire ce montant si elles subviennent aux besoins d'un parent dont le revenu net est inférieur à 538 \$ et qui remplit les conditions suivantes:

- il réside au Canada;
- il réside avec le déclarant;
- il lui est lié par le sang, le mariage ou l'adoption;
- il a moins de 18 ans, sauf s'il s'agit d'un parent ou d'un grand-parent ou d'une personne ayant une déficience physique ou mentale.

Un montant réduit peut être demandé si le revenu net du conjoint ou du parent est supérieur à 538 \$ et inférieur à 5 918 \$. On calcule ce montant en soustrayant le revenu net du conjoint ou du parent de 5 918 \$.

## Part III

### Item 39: Personal amount supplement – Line 307 of the return

You may be able to claim an amount if your net income was more than \$6,456 but less than \$19,456 and one of the following applies:

- you did not have spouse;
- you had a spouse but h/her income was mor than \$6,955.

### Item 40: CPP or QPP contributions – Lines 308 and 310 of the return

This is the amount paid into the Canada Pension Plan or Quebec Pension Plan by employees and self-employed taxfilers. It doesn't include taxfilers aged 71 and over because they don't contribute.

### Item 41: Employment Insurance premiums – Line 312 of the return

This is the amount deducted as Employment Insurance premiums and withheld by the employer, less any overpayment.

### Item 42: Pension income amount – Line 314 of the return

This amount is equal to \$1,000 or the total of payments received from certain types of pension income, whichever amount is less.

“Eligible pension income” refers to any of the following:

- a life annuity
- payments from an RRSP
- payments from a registered retirement income fund
- the taxable part of general annuity payments

### Item 43: Disability amount – Lines 316 and 318 of the return

This is an amount that a taxfiler with a disability claims or that a taxfiler claims for a disabled person who isn't the taxfiler's spouse. The maximum claim allowed is \$4,233 per disabled individual.

### Item 44: Tuition and education amount – Lines 323 and 324 of the return

This is the amount of tuition fees (minimum \$100) and the education amount (\$200 per month). This item also includes the tuition fees and education amounts transferred from a student, to a maximum of \$5,000 per student.

Students who are enrolled full-time in a distance education program or correspondence course may be eligible for the education amount.

### Poste 39 : Supplément des montants personnels – Ligne 307 de la déclaration

Un montant peut être demandé si le revenu net du déclarant est supérieur à 6 456 \$ et inférieur à 19 456 \$ et si l'une des conditions suivantes s'applique :

- le déclarant n'avait pas de conjoint;
- le déclarant avait un conjoint et le revenu de ce dernier était supérieur à 6 955 \$.

### Poste 40 : Cotisations au RPC ou au RRQ – Lignes 308 et 310 de la déclaration

Montant versé au Régime de pensions du Canada ou au Régime de rentes du Québec par les employés et les déclarants dont le revenu provient d'un travail indépendant. Le montant n'inclut pas les déclarants âgés de 71 ans ou plus parce qu'ils ne peuvent pas cotiser.

### Poste 41 : Cotisations à l'assurance-emploi – Ligne 312 de la déclaration

Montant déduit comme cotisations versées à l'assurance-emploi et retenu par l'employeur, moins tout paiement en trop.

### Poste 42 : Montant pour revenu de pension – Ligne 314 de la déclaration

Montant correspondant au moins élevé des montants suivants : 1 000 \$ ou le total des paiements reçus qui constituent des revenus de pension admissibles.

Par « revenus de pension admissibles », on entend :

- une rente viagère;
- des paiements provenant d'un REER;
- des paiements provenant d'un fond enregistré de revenu de retraite;
- la partie imposable des paiements de rentes ordinaires.

### Poste 43 : Montant pour personnes handicapées – Lignes 316 et 318 de la déclaration

Un déclarant peut demander ce montant pour lui-même, s'il a une déficience grave, ou pour une personne handicapée à sa charge autre que son conjoint. Le montant maximal est de 4 233 \$ par personne handicapée.

### Poste 44 : Frais de scolarité et montant relatif aux études – Lignes 323 et 324 de la déclaration

Ce poste comprend les frais de scolarité (d'au moins 100 \$) et le montant relatif aux études (200 \$ par mois). Il comprend également les frais de scolarité et le montant relatif aux études transférés d'un enfant, pour un maximum de 5 000 \$ par étudiant.

Les étudiants inscrits à temps plein à des programmes de formation à distance ou à des cours par correspondance peuvent avoir droit à ce montant.



**Item 45: Amounts transferred from your spouse – Line 326 of the return**

When a taxfiler is entitled to certain credits that aren't required to reduce his or her federal income tax to zero, these amounts can be transferred to the return of his or her spouse. The taxfiler can transfer the following:

- age amount;
- pension income amount;
- disability amount;
- tuition fees and education amount – maximum \$5,000.

**Item 46: Allowable portion of medical expenses – Line 332 of the return**

This item is medical expenses, minus either 3% of net income or \$1,614, whichever amount is less.

**Item 47: Total tax credits – Line 338 of the return**

This is 17% of the total non-refundable tax credit amounts Line 300 to 332 of the tax return.

**Item 48: Charitable donations and government gifts – Line 340 of the return**

For this item, the taxfiler can claim a maximum amount of 75% of net income. He or she can carry forward charitable donations for up to five years after the year in which they were made.

- This includes government gifts that were made after February 18, 1997.

**Item 49: Cultural and ecological gifts – Line 342 of the return**

These types of donations are not limited to a percentage of net income. The value of gifts can be carried forward for up to five years after the year in which they were made;

- This includes government gifts that were made or that were agreed to in writing before February 19, 1997.

**Item 50: Total tax credits on donations – Lines 346 and 348 of the return**

- We calculate this credit as 17% on the first \$200 and 29% on the balance.

**Item 51: Total non-refundable tax credits – Line 350 of the return**

This item is the sum of Item 47: "Total tax credits," and Item 50, "Total tax credits on donations".

**Poste 45 : Montants transférés de votre conjoint – Ligne 326 de la déclaration**

Lorsqu'un déclarant a droit à certains montants mais qu'il n'en a pas besoin pour ramener son impôt fédéral à zéro, il peut les transférer à la déclaration de son conjoint. Les montants suivants sont transférables:

- le montant en raison de l'âge;
- le montant pour revenu de pension;
- le montant pour personnes handicapées;
- les frais de scolarité et le montant relatif aux études – maximum de 5000 \$.

**Poste 46 : Partie déductible des frais médicaux – Ligne 332 de la déclaration**

Ce poste comprend les frais médicaux, moins le moins élevé des montants suivants : 3 % du revenu net ou 1 614 \$.

**Poste 47 : Total des crédits d'impôt – Ligne 338 de la déclaration**

Il s'agit de 17 % du total des montants des crédits d'impôts non-remboursables des lignes 300 à 332 de la déclaration.

**Poste 48 : Dons de bienfaisance et dons au gouvernement – Ligne 340 de la déclaration**

Pour ce poste, un montant maximum de 75 % du revenu net peut être déduit. Les dons de bienfaisance peuvent être reportés jusqu'à cinq ans après l'année où ils ont été faits.

- Cela inclut les dons au gouvernement qui ont été faits après le 18 février 1997.

**Poste 49 : Dons de biens culturels ou écosensibles – Ligne 342 de la déclaration**

Il n'y a pas de limite de pourcentage du revenu net pour ce type de dons. Les dons peuvent être reportés jusqu'à cinq ans après l'année où ils ont été faits.

- Ceci inclut les dons au gouvernement faits avant le 19 février 1997.

**Poste 50 : Total des crédits d'impôt pour dons – Lignes 346 et 348 de la déclaration**

- Ce crédit est calculé en prenant 17 % de la première tranche de 200 \$ et 29 % du reste.

**Poste 51 : Total des crédits d'impôt non remboursables – Ligne 350 de la déclaration**

Total du poste 47, « Total des crédits d'impôt », et du poste 50, « Total des crédits pour dons ».

## Part III

### Summary of tax and credit items

#### Item 52: Net federal tax – Line 420 of the return

This item consists of federal tax, less any federal political contribution tax credit, investment tax credit, and labour-sponsored funds tax credit, and plus the federal individual surtax and the minimum tax payable.

#### Item 53: Net provincial or territorial tax – Line 428 of the return

This item includes provincial or territorial surtax, flat tax (where it applies), and minimum tax, less provincial or territorial foreign tax credits and any provincial or territorial tax reduction.

Except for Quebec, which collects its own income tax, the federal government collects provincial income taxes for the provinces and territories. In 1998, the basic provincial and territorial rates as a percentage of basic federal tax were as follows:

Province/Territory	Rate
Newfoundland and Labrador	69%
Prince Edward Island	59.5%
Nova Scotia	57.5%
New Brunswick	61%
Quebec	n/a
Ontario	42.75%
Manitoba	51 %
Saskatchewan	50%
Alberta	45.5%
British Columbia	50.5%
Northwest Territories	45%
Nunavut	45%
Yukon	50%
Non-residents	52%

### Sommaire des postes relatifs à l'impôt et aux crédits

#### Poste 52 : Impôt fédéral net – Ligne 420 de la déclaration

Ce poste inclut l'impôt fédéral, moins le crédit d'impôt pour contributions politiques fédérales, le crédit d'impôt à l'investissement et le crédit d'impôt relatif à un fonds de travailleurs, plus la surtaxe fédérale des particuliers et l'impôt minimum.

#### Poste 53 : Impôt provincial ou territorial net – Ligne 428 de la déclaration

Cet impôt comprend la surtaxe provinciale ou territoriale, l'impôt uniforme provincial ou territorial (s'il y a lieu) et l'impôt minimum provincial ou territorial, moins les crédits provinciaux ou territoriaux pour impôt étranger et toute réduction provinciale ou territoriale d'impôt.

Le gouvernement fédéral perçoit les impôts provinciaux et territoriaux sur le revenu au nom des provinces et territoires, sauf le Québec qui perçoit son propre impôt sur le revenu. En 1998, les taux provinciaux et territoriaux de base correspondant à un pourcentage de l'impôt fédéral de base étaient les suivants :

Province ou territoire	Taux
Terre-Neuve-et-Labrador	69 %
Île-du-Prince-Édouard	59,5 %
Nouvelle-Écosse	57,5 %
Nouveau-Brunswick	61 %
Québec	S/O
Ontario	42,75 %
Manitoba	51 %
Saskatchewan	50 %
Alberta	45,5 %
Colombie-Britannique	50,5 %
Territoires du Nord-Ouest	45 %
Nunavut	45 %
Yukon	50 %
Non-résidents	52 %

The following provinces/territories levy a surtax on provincial tax payable:

Province/Territory	Surtax	Provincial/territorial tax payable;
Newfoundland and Labrador	10%	more than \$7,900
Prince Edward Island	10%	more than \$5,200
Nova Scotia	10%	more than \$10,000
New Brunswick	8%	more than \$13,500
Ontario	20% 33%	more than \$4,057.50 more than \$6,180
Manitoba	2% on net income	further 2% may be assessed if net income is more than \$30,000
Saskatchewan	15%	more than \$4,000, plus flat tax of 2% of net income
Alberta	8%	more than \$3,500, plus flat tax of 0.5% of taxable income
British Columbia	30% 26%	more than \$5,300 in excess of \$8,660
Yukon	5%	more than \$6,000

Les provinces et le territoire suivants prélèvent une surtaxe sur l'impôt provincial ou territorial à payer :

Province ou territoire	Surtaxe	Impôt provincial ou territorial à payer
Terre-Neuve-et-Labrador	10 %	supérieur à 7 900 \$
Île-du-Prince-Édouard	10 %	supérieur à 5 200 \$
Nouvelle-Écosse	10 %	supérieur à 10 000 \$
Nouveau-Brunswick	8 %	supérieur à 13 500 \$
Ontario	20 % 33 %	supérieur à 4 057,50 \$ supérieur à 6 180 \$
Manitoba	2 % du revenu net	2 % additionnel peut être imposée si le revenu net est supérieur à 30 000 \$
Saskatchewan	15 %	supérieur à 4 000 \$, plus un impôt uniforme de 2 % du revenu net
Alberta	8 %	supérieur à 3 500 \$, plus un impôt uniforme de 0,5 % du revenu imposable
Colombie-Britannique	30 % 26 %	supérieur à 5 300 \$ sur l'excédent de 8 660 \$
Yukon	5 %	supérieur à 6 000 \$

**Item 54: Total tax payable**

This item is the total of the amounts of net federal (Item 52) and provincial tax payable (Item 53). It does not correspond to line 435 of the tax return because it doesn't include the Canada Pension Plan contributions payable on self-employment earnings or the repayment of social benefits.

**Item 55: Social benefits repayment – Line 422 of the return**

Taxfilers have to repay Employment Insurance premiums in whole or in part if their "net income before adjustments" is more than \$48,750.

Old Age Security benefits have to be repaid when the "net income before adjustments" is more than \$53,215.

**Poste 54 : Total de l'impôt à payer**

Total des montants nets de l'impôt fédéral (poste 52) et de l'impôt provincial ou territorial à payer (poste 53). Ce montant ne correspond pas à la ligne 435 de la déclaration parce qu'il n'inclut pas les cotisations au Régime de pensions du Canada à payer pour le revenu d'un travail indépendant ni le remboursement des prestations de programmes sociaux.

**Poste 55 : Remboursement des prestations de programmes sociaux – Ligne 422 de la déclaration**

Un contribuable devra rembourser une partie ou la totalité des prestations d'assurance-emploi qu'il a reçues si son « revenu net avant rajustements » est supérieur à 48 750 \$.

Il en va de même pour les prestations de sécurité de la vieillesse lorsque le « revenu net avant rajustements » du contribuable est supérieur à 53 215 \$.

## Part III

### Item 56: Basic federal tax – Line 429 of Schedule 1 of the return

This amount refers to the total of federal income tax with tax adjustments, less the following

- non-refundable tax credits;
- federal dividend tax credit;
- minimum tax carryover.

### Item 57: Federal individual surtax – Line 419 of the return

For 1998, the surtax was 3% on amounts of federal tax payable up to \$12,500. The surtax was 5% on amounts of federal tax payable over \$12,500.

For 1998 and later years, the surtax is reduced by \$250.

### Item 58: Dividend tax credit – Line 425 of Schedule 1 of the return

This is a tax credit of 13.33% of the amount on line 120 of the return, (Dividends from Canadian corporations).

## Partie III

### Poste 56 : Impôt fédéral de base – Ligne 429 de l'annexe 1 de la déclaration

Total de l'impôt fédéral sur le revenu et des rajustements d'impôt, moins les montants suivants:

- le total des crédits d'impôt non remboursables;
- le crédit d'impôt fédéral pour dividendes;
- le report d'impôt minimum.

### Poste 57 : Surtaxe fédérale des particuliers – Ligne 419 de la déclaration

Pour 1998, la surtaxe était de 3 % sur les premiers 12 500 \$ de l'impôt fédéral à payer, et de 5 % sur l'impôt fédéral à payer dépassant 12 500 \$.

Pour 1998 et les années ultérieures, la surtaxe est réduite de 250 \$.

### Poste 58 : Crédit d'impôt pour dividendes – Ligne 425 de l'annexe 1 de la déclaration

Crédit d'impôt de 13,33 % du montant inscrit à la ligne 120 de la déclaration (dividendes de sociétés canadiennes).

## **Part IV**

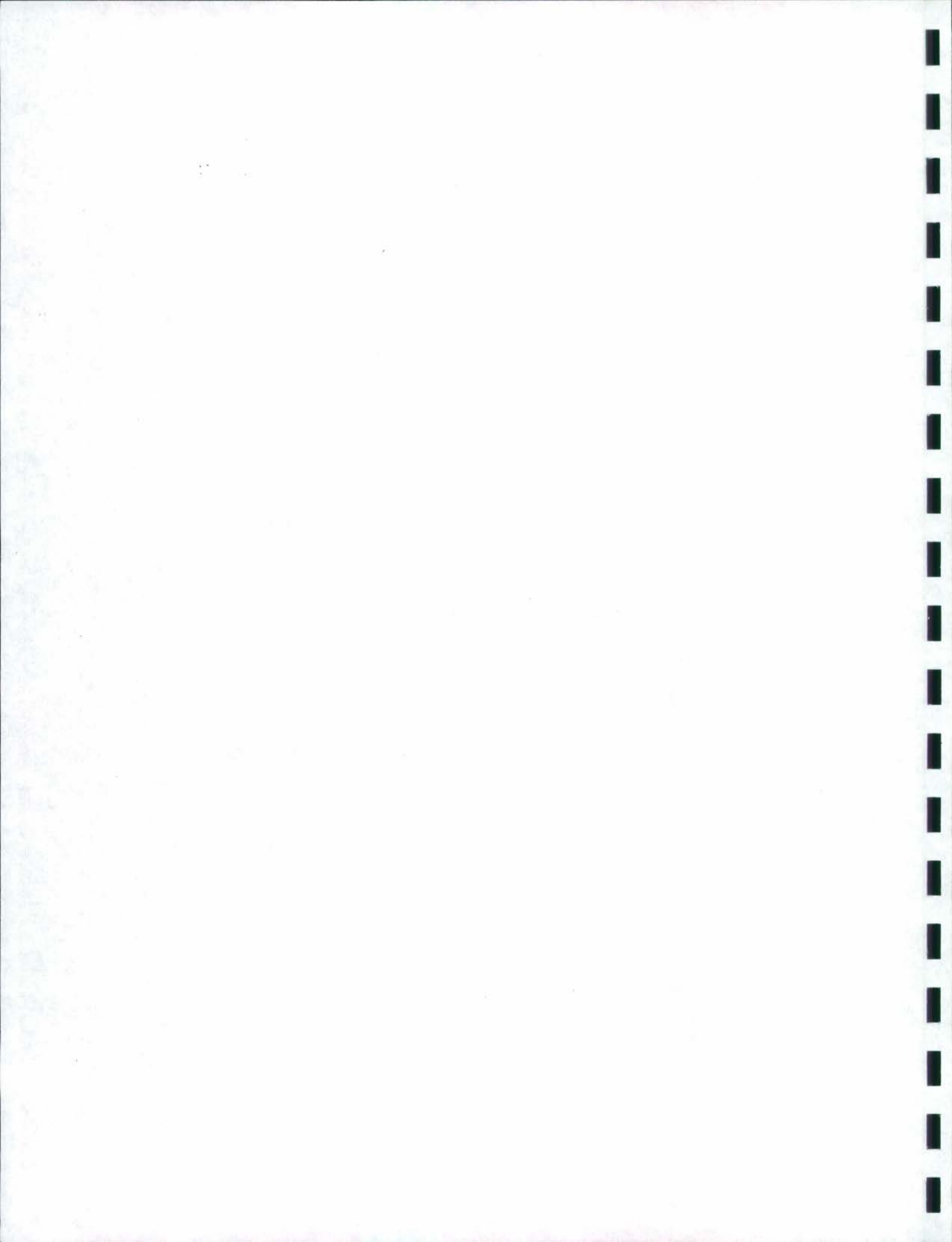
**Summary tables**

**Description of tables**

## **Partie IV**

**Tableaux récapitulatifs**

**Description des tableaux**



## Part IV

### Part IV – Summary tables

The tables in this part summarize data from tables in Part III.

#### Summary of Basic Table 2

This table summarizes Basic Table 2 in Part III. Data for all returns filed is used, which includes:

- the number of taxfilers and the percentage of all taxfilers they represent;
- the total income assessed;
- the taxable income assessed;
- the total non-refundable tax credits;
- the net federal tax payable; and
- the effective tax rates on total and taxable income assessed.

#### Summary of Basic Table 4

This table summarizes Basic Table 4 in Part III. The data is presented according to age and sex.

## Partie IV

### Partie IV - Tableaux récapitulatifs

Les tableaux de cette section résument les données des tableaux de la partie III.

#### Tableau récapitulatif du tableau de base 2

Ce tableau est le résumé du tableau de base 2 de la partie III présente les données suivantes pour toutes les déclarations soumises :

- le nombre de déclarants ainsi que le pourcentage du total qu'ils représentent;
- le revenu total établi;
- le revenu imposable établi;
- le total des crédits d'impôt non remboursables;
- l'impôt fédéral net à payer;
- les taux effectifs d'imposition sur le revenu total établi et le revenu imposable établi.

#### Tableau récapitulatif du tableau de base 4

Ce tableau est le résumé du tableau de base 4 de la partie III. Les données sont présentées en fonction de l'âge et du sexe.

## Part IV - Tables

Summary of Final Basic Table 2 - Tableau récapitulatif du tableau final de base 2

All Returns by Total Income Class - 1998

Toutes les déclarations selon le palier de revenu total - 1998

Total income class	Number	% of grand total	Income and non-refundable tax credits Revenu et crédits d'impôt non remboursables			Net federal tax Impôt fédéral net		
			Total income assessed (in millions)	Tax able income assessed (in millions)	Total non-refundable tax credits (in millions)	Net federal tax (in millions)	Effective rate on total income	Effective rate on taxable income
Palier de revenu total	Nombre	% du total global	Revenu total établi (en millions)	Revenu imposable établi (en millions)	Total des crédits d'impôt non remboursables (en millions)	Impôt fédéral net (en millions)	Taux effectif sur le revenu total	Taux effectif sur le revenu imposable
			\$	\$	\$	\$		
Loss and nil/Perte et néant	839,560	4	-863		976			
\$1 to-à 10,000	4,802,630	22	26,162	19,949	6,163	158	1	1
10,000 to-à 15,000	3,085,360	14	38,269	29,957	5,042	1,013	3	3
15,000 to-à 20,000	2,110,360	10	36,693	33,065	3,565	2,222	6	7
20,000 to-à 25,000	1,745,790	8	39,203	35,949	2,940	3,214	8	9
25,000 to-à 30,000	1,623,270	8	44,605	41,058	2,728	4,258	10	10
30,000 to-à 35,000	1,400,010	7	45,344	41,462	2,364	4,845	11	12
35,000 to-à 40,000	1,168,900	5	43,734	39,645	1,996	5,246	12	13
<b>30,000 to-à 40,000</b>	<b>2,568,910</b>	<b>12</b>	<b>89,078</b>	<b>81,107</b>	<b>4,360</b>	<b>10,092</b>	<b>11</b>	<b>12</b>
40,000 to-à 45,000	938,380	4	39,773	35,835	1,617	5,225	13	15
45,000 to-à 50,000	740,040	3	35,065	31,485	1,286	4,936	14	16
<b>40,000 to-à 50,000</b>	<b>1,678,420</b>	<b>8</b>	<b>74,838</b>	<b>67,320</b>	<b>2,903</b>	<b>10,161</b>	<b>14</b>	<b>15</b>
50,000 to-à 60,000	1,091,560	5	59,686	53,220	1,927	9,017	15	17
60,000 to-à 70,000	678,190	3	43,740	38,744	1,227	7,118	16	18
70,000 to-à 80,000	368,980	2	27,490	24,111	682	4,724	17	20
80,000 to-à 90,000	215,280	1	18,198	15,867	410	3,262	18	21
90,000 to-à 100,000	132,890	1	12,574	10,923	263	2,342	19	21
<b>50,000 to-à 100,000</b>	<b>2,486,900</b>	<b>12</b>	<b>161,687</b>	<b>142,864</b>	<b>4,509</b>	<b>26,463</b>	<b>16</b>	<b>19</b>
100,000 to-à 150,000	254,360	1	30,215	26,007	518	5,952	20	23
150,000 to-à 250,000	113,530	1	21,348	18,314	262	4,575	21	25
250,000 and over-et plus	74,770		43,692	38,630	386	10,481	24	27
<b>50,000 and over-et plus</b>	<b>2,929,560</b>	<b>14</b>	<b>256,942</b>	<b>225,814</b>	<b>5,675</b>	<b>47,470</b>	<b>18</b>	<b>21</b>
<b>Total</b>	<b>21,383,860</b>	<b>100</b>	<b>604,928</b>	<b>534,218</b>	<b>34,351</b>	<b>78,587</b>	<b>13</b>	<b>15</b>

Note: For more details see Final Basic Tables 2, 2A, and 6 on pages 48 to 62, and 108 to 115.

Note: Pour plus de précisions, consultez les tableaux de base finaux 2, 2A et 6 aux pages 48 à 62 et 108 à 115.



# Partie IV - Tableaux

Summary of Final Basic Table 4 - Tableau récapitulatif du tableau final de base 4

All Returns by Age and Sex - 1998

Toutes les déclarations selon l'âge et le sexe - 1998

Age group Group d'âge	Number Nombre	% of grand total % du total global	Income and non-refundable tax credits Revenu et crédits d'impôt non remboursables				Net federal tax Impôt fédéral net	
			Average income assessed	Total income assessed (in millions)	Total income assessed (in millions)	Tot. non-refundable tax credits (in millions)	Average federal tax	Net federal tax (in millions)
			Revenu moyen établi	Revenu total établi (en millions)	Revenu total établi (en millions)	Total des crédits d'impôt non remboursables (en millions)	Impôt fédéral moyen	Impôt fédéral net (en millions)
<b>All taxfilers/ Tous les déclarants</b>								
			\$	\$	\$	\$	\$	\$
Under 20 - Moins de 20	998,410	5	6,072	6,062	5,696	1,189	187	187
20-24	1,786,610	8	13,037	23,292	21,359	2,474	980	1,752
25-29	1,853,000	9	22,447	41,594	37,185	2,713	2,483	4,601
30-34	2,127,590	10	28,191	59,978	52,708	3,199	3,597	7,652
35-39	2,469,760	12	31,976	78,972	69,124	3,824	4,362	10,774
40-44	2,316,750	11	35,524	82,300	72,340	3,651	5,155	11,943
45-49	2,035,180	10	37,330	75,974	66,829	3,273	5,512	11,217
50-54	1,745,010	8	38,552	67,273	59,078	2,801	5,778	10,083
55-59	1,321,170	6	35,416	46,790	40,840	2,068	5,155	6,810
60-64	1,110,100	5	29,340	32,570	28,576	1,685	3,953	4,388
65-69	1,089,830	5	26,735	29,137	25,936	2,177	2,927	3,190
70-74	939,530	4	25,823	24,262	21,988	1,921	2,774	2,606
75 & over- 75 et plus	1,588,910	7	23,068	36,653	32,510	3,377	2,121	3,371
<b>Total</b>	<b>21,383,860</b>	<b>100</b>	<b>28,289</b>	<b>604,928</b>	<b>534,218</b>	<b>34,351</b>	<b>3,675</b>	<b>78,587</b>
<b>Males - Hommes</b>								
Under 20 - Moins de 20	509,220	5	6,585	3,353	3,184	603	243	124
20-24	878,530	8	15,039	13,212	12,344	1,213	1,300	1,142
25-29	909,830	9	26,578	24,182	21,970	1,351	3,217	2,927
30-34	1,037,440	10	35,086	36,400	32,439	1,614	4,906	5,089
35-39	1,225,130	12	40,825	50,016	44,196	1,976	6,124	7,503
40-44	1,146,870	11	45,494	52,175	45,974	1,893	7,232	8,294
45-49	1,012,810	10	47,993	48,607	42,736	1,736	7,742	7,841
50-54	900,420	9	49,822	44,861	39,483	1,571	8,155	7,343
55-59	682,970	7	46,966	32,076	27,989	1,172	7,479	5,108
60-64	564,330	5	39,091	22,060	19,536	952	5,804	3,275
65-69	543,060	5	34,155	18,548	16,593	1,152	4,274	2,321
70-74	446,150	4	31,862	14,215	13,045	978	3,900	1,740
75 & over- 75 et plus	632,080	6	27,723	17,523	16,065	1,429	3,012	1,904
<b>Total</b>	<b>10,490,480</b>	<b>100</b>	<b>35,966</b>	<b>377,296</b>	<b>335,600</b>	<b>17,640</b>	<b>5,207</b>	<b>54,624</b>
<b>Females - Femmes</b>								
Under 20 - Moins de 20	489,190	4	5,538	2,709	2,511	585	128	63
20-24	908,080	8	11,100	10,079	9,015	1,261	671	610
25-29	943,170	9	18,461	17,412	15,216	1,362	1,774	1,674
30-34	1,090,150	10	21,629	23,578	20,269	1,585	2,351	2,563
35-39	1,244,630	11	23,265	28,956	24,927	1,848	2,628	3,271
40-44	1,169,880	11	25,751	30,125	26,366	1,758	3,119	3,649
45-49	1,022,380	9	26,768	27,367	24,093	1,536	3,302	3,376
50-54	844,590	8	26,536	22,412	19,595	1,230	3,244	2,740
55-59	638,200	6	23,055	14,714	12,851	895	2,667	1,702
60-64	545,780	5	19,257	10,510	9,040	733	2,039	1,113
65-69	546,770	5	19,366	10,589	9,343	1,026	1,588	869
70-74	493,380	5	20,363	10,047	8,943	943	1,756	866
75 & over- 75 et plus	956,830	9	19,992	19,129	16,445	1,948	1,533	1,467
<b>Total</b>	<b>10,893,380</b>	<b>100</b>	<b>20,896</b>	<b>227,632</b>	<b>198,617</b>	<b>16,711</b>	<b>2,200</b>	<b>23,963</b>

Note : For more details, see Basic Tables 4, 4A, and 6 on pages 72 to 99 and 108 to 115.

Note: Pour plus de précisions, consultez les tableaux de base finaux 4, 4A et 6 aux pages 72 à 99 et 108 à 115.



**Part V**

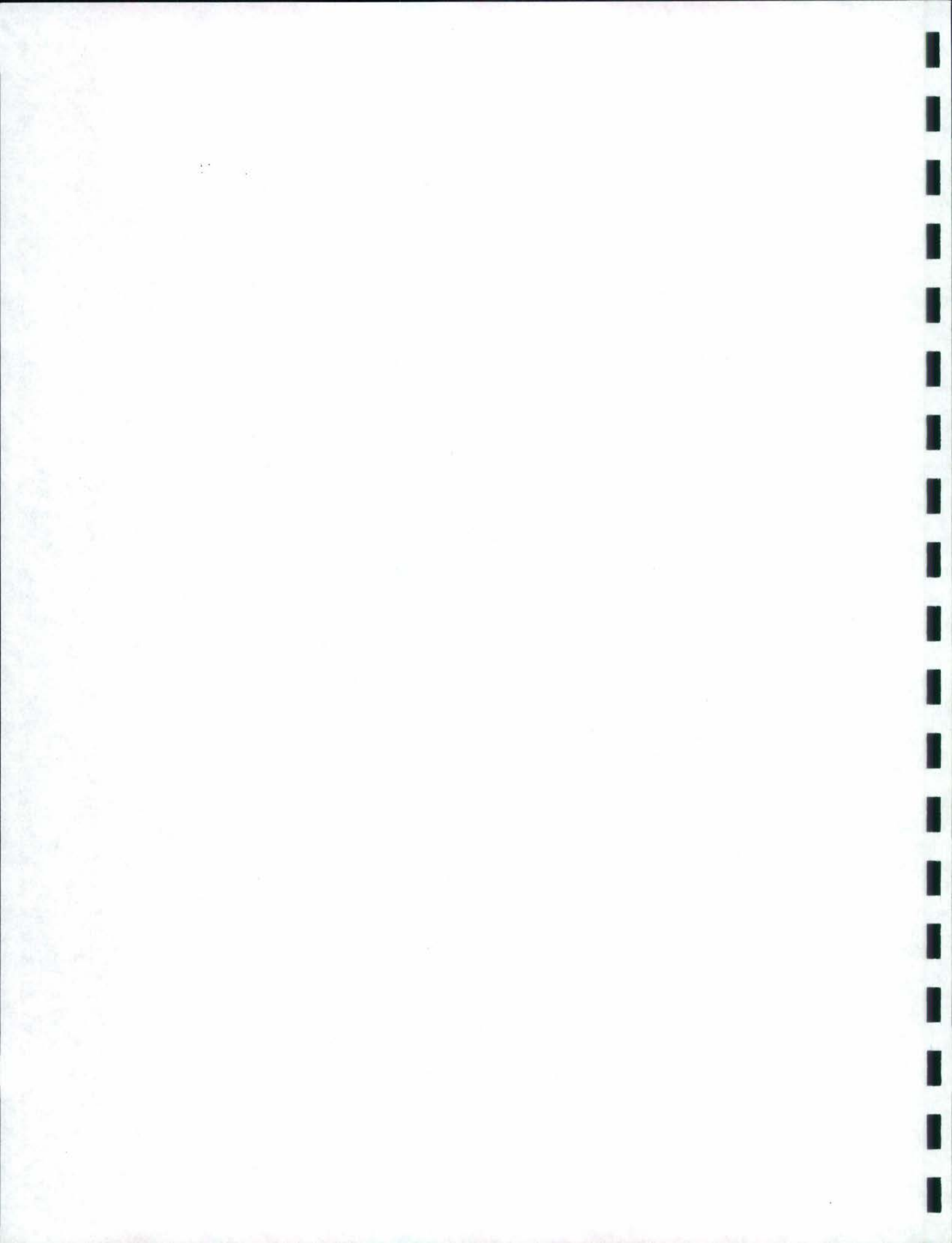
**Statistics by locality**

**Description of tables**

**Partie V**

**Statistiques géographiques**

**Description du tableau**



## Part V

### Statistics by Locality

#### Description of tables in Part V

This part presents data taken from the returns of all taxpayers. The section "Geographic classification" on page 10 explains the method used to assign the geographic codes. In some cases, the total of the figures in the table may not match the total indicated due to rounding or editing for confidentiality.

#### Geographic Table – All Returns by counties or census divisions, and selected localities

The data is on taxable and all returns for counties or census divisions, census subdivisions, and selected localities. The number of returns are presented by total income class. The figures for each county or census division include the figures for each of the selected localities that appear immediately beneath the county or census division figures.

The table indicates, for both taxable and all returns in each locality, the number of returns, total wages, salaries, and total income assessed. Total tax payable has been included with the taxable returns information.

The column headings used in the table are defined in "Description of items" on pages 148 to 160.

## Partie V

### Statistiques géographiques

#### Description du tableau de la partie V

Les données présentées dans cette partie ont été tirées des déclarations soumises par tous les déclarants. Pour obtenir des explications sur la méthode de codage géographique, lisez la section intitulée « Classement géographique », à la page 10. Afin de préserver la confidentialité, les nombres ou les montants en dollars peuvent avoir été arrondis ou modifiés et peuvent ne pas arriver aux totaux indiqués quand on les additionne.

#### Tableau géographique – Toutes les déclarations par comté ou par division de recensement et par endroits choisis

Dans ce tableau, nous présentons les données sur les déclarations imposables et toutes les déclarations par comté, par division de recensement, par sous-division de recensement et par endroits choisis. Nous présentons également le nombre de déclarations par palier de revenu total. Les données relatives à chaque comté ou à chaque division de recensement proviennent de la somme de chacune des localités faisant partie de ce comté ou de cette division.

Le tableau indique, à la fois pour les déclarations imposables et pour toutes les déclarations, le nombre de déclarations, le total des salaires et traitements ainsi que le revenu total établi pour chaque endroit. Les données sur les déclarations imposables comprennent également l'impôt total à payer.

Pour obtenir des explications sur les postes indiqués dans ce tableau, lisez la section intitulée « Description des postes », aux pages 148 à 160.

# Part V - Tables

Geographic Table  
**All Returns by Counties or Census Divisions, and Selected Localities**  
 1998 tax year (all money figures in thousands of dollars)

	All returns/Toutes les déclarations			Taxable returns/Déclarations imposables			
	Number of Returns Nombre de déclarations	Wages and salaries Salaires et traitements (\$)	Total income assessed Revenu total établi (\$)	Number of Returns Nombre de déclarations	Wages and salaries Salaires et traitements (\$)	Total income assessed Revenu total établi (\$)	Total tax Payable Impôt total à payer (\$)
DIVISION 1 (AVALON PENINSULA)	181,470	2,567,856	4,089,693	111,200	2,468,180	3,617,950	773,262
MOUNT PEARL	18,070	334,232	451,660	12,560	322,630	416,172	87,971
ST. JOHN'S	73,540	1,194,716	1,920,810	46,330	1,151,579	1,731,744	404,141
DIVISION 2 (BURIN PENINSULA)	19,160	198,427	350,768	10,700	189,612	295,934	54,098
DIVISION 3 (SOUTH COAST)	15,440	128,637	258,051	8,320	117,335	210,366	36,331
DIVISION 4 (ST. GEORGE'S)	17,050	151,778	276,263	8,260	144,036	220,290	39,796
DIVISION 5 (HUMBER DISTRICT)	31,050	384,240	626,826	18,200	368,385	542,036	108,296
CORNER BROOK	19,360	263,858	420,895	11,820	254,182	371,355	77,420
DIVISION 6 (CENTRAL NEWFOUNDLAND)	27,550	356,817	576,269	16,680	343,678	507,249	100,518
DIVISION 7 (BONAVISTA/TRINITY)	29,730	257,048	502,796	16,130	242,773	411,419	73,437
DIVISION 8 (NOTRE DAME BAY)	32,990	248,272	525,221	17,220	233,029	422,984	69,435
DIVISION 9 (NORTHERN PENINSULA)	15,670	132,086	263,886	9,460	124,216	222,728	38,377
DIVISION 10 (LABRADOR)	19,230	402,841	523,169	12,700	388,739	485,505	97,142
<b>Total, Nfld./T.-N. and Labrador</b>	<b>389,350</b>	<b>4,828,002</b>	<b>7,992,942</b>	<b>228,870</b>	<b>4,619,983</b>	<b>6,936,461</b>	<b>1,390,693</b>
KINGS	13,740	140,501	280,518	9,150	132,661	244,547	43,894
PRINCE	33,510	383,711	693,817	22,790	365,683	612,353	104,653
SUMMERSIDE	12,160	163,224	270,324	8,340	156,010	240,941	43,969
QUEENS	51,460	760,808	1,253,844	35,020	726,737	1,126,342	223,639
CHARLOTTETOWN	29,100	435,525	732,547	19,580	416,176	654,119	132,601
<b>Total, P.E.I./I.-P.-E.</b>	<b>98,720</b>	<b>1,285,020</b>	<b>2,228,179</b>	<b>66,960</b>	<b>1,225,081</b>	<b>1,983,242</b>	<b>372,186</b>
ANNAPOLIS	14,450	136,991	281,396	8,610	129,976	239,752	41,094
ANTIGONISH	14,060	204,505	327,617	8,820	194,153	289,235	55,510
CAPE BRETON/CAP BRETON	83,830	948,134	1,715,135	48,890	903,163	1,453,751	261,571
COLCHESTER	35,940	483,412	812,531	23,080	462,149	723,457	137,709
TRURO	23,220	327,005	552,478	15,050	312,172	494,566	97,453
CUMBERLAND	25,020	278,198	499,054	15,200	265,832	427,175	73,038
AMHERST	10,440	127,822	218,954	6,430	121,728	188,860	33,348
DIGBY	14,980	150,009	286,065	9,050	143,025	242,759	41,936
GUYSBOROUGH	7,470	72,978	138,995	4,370	69,604	116,670	20,124
HALIFAX	256,330	4,820,297	7,339,895	181,880	4,678,734	6,844,840	1,464,270
BEDFORD	11,650	307,678	457,052	8,830	301,360	439,820	109,719
DARTMOUTH	66,530	1,225,549	1,816,531	46,760	1,187,916	1,688,368	350,143
HALIFAX	87,790	1,517,655	2,641,859	60,750	1,465,159	2,445,457	547,892
HALIFAX, SUBD.C	36,540	775,817	1,011,373	26,860	755,492	954,411	194,934
HALIFAX, SUBD.D	10,820	221,793	294,792	8,060	216,497	277,900	55,774
HALIFAX, SUBD.E	13,530	237,339	335,585	9,570	231,131	311,229	59,825
HANTS	32,710	483,804	731,888	21,250	466,729	655,876	122,801
EAST HANTS	18,160	287,352	411,427	12,020	276,893	372,470	69,499
INVERNESS	15,270	194,104	333,332	9,330	185,591	290,049	56,455
KINGS	43,750	618,492	999,938	28,290	594,461	897,732	169,337
KENTVILLE	8,940	126,396	212,020	5,840	121,639	190,465	37,198
KINGS, SUBD.A	15,770	245,326	360,486	10,390	237,043	328,124	61,324
LUNenburg	34,110	449,987	781,668	21,210	434,296	692,349	137,095
BRIDGEWATER	12,950	182,817	296,643	8,290	176,248	264,637	51,233
PICTOU	35,610	508,025	817,828	22,160	489,591	723,217	142,977
NEW GLASGOW	11,360	176,444	287,753	7,110	170,856	256,506	53,574
QUEENS	9,370	109,266	205,282	5,510	105,008	179,812	35,812
RICHMOND	7,650	83,613	148,888	4,280	79,146	123,660	22,316
SHELburne	12,280	130,758	265,140	7,810	125,501	234,605	44,541
VICTORIA	5,350	50,701	101,746	3,320	47,610	86,854	14,810
YARMOUTH	20,700	240,477	447,097	12,810	230,730	388,898	72,831
<b>Total, Nova Scotia/Nouvelle-Ecosse</b>	<b>668,850</b>	<b>9,963,752</b>	<b>16,233,496</b>	<b>435,840</b>	<b>9,605,298</b>	<b>14,610,690</b>	<b>2,914,225</b>
ALBERT	18,620	319,513	480,621	13,210	309,376	445,444	89,819
RIVERVIEW	12,580	234,755	349,672	9,220	227,536	328,444	68,383
CARLETON	19,520	273,667	431,671	12,330	262,192	379,324	71,581
WOODSTOCK	4,000	57,897	97,743	2,570	55,498	86,572	17,567
CHARLOTTE	21,320	279,729	469,911	14,200	269,605	417,044	77,722
GLOUCESTER	65,850	767,717	1,262,711	38,400	733,629	1,071,477	202,802
BATHURST	12,590	184,469	290,263	7,560	177,370	254,012	53,026
KENT	24,570	256,447	431,849	14,800	240,620	358,586	60,521
KINGS	44,930	842,950	1,224,723	30,360	818,038	1,129,425	245,946
ROTHESAY	6,640	167,270	251,969	4,980	163,867	241,657	62,204
MADAWASKA	28,170	369,081	579,983	17,400	352,430	500,588	91,423
EDMUNDSTON	9,000	128,857	213,784	5,770	124,114	188,809	37,199
NORTHUMBERLAND	39,450	490,798	794,521	23,170	467,664	680,709	128,992
MIRAMICHI	14,990	250,180	388,476	9,630	240,988	348,385	69,484
QUEENS	10,690	125,062	213,023	5,940	116,049	175,903	29,647
RESTIGOUCHE	27,880	378,156	607,925	16,670	361,199	522,410	94,609
CAMPBELLTON	6,500	81,970	142,599	3,720	78,343	120,121	22,081

# Partie V - Tableaux

Tableau géographique  
 Toutes les déclarations par comté ou division de recensement et endroits choisis  
 Année d'imposition 1998 (en milliers de dollars)

Number of all returns by total income class/Nombre de déclarations par palier de revenu total (toutes les déclarations)

Under Moins de \$5,000	\$5,000 to-à \$10,000	\$10,000 to-à \$15,000	\$15,000 to-à \$20,000	\$20,000 to-à \$25,000	\$25,000 to-à \$30,000	\$30,000 to-à \$35,000	\$35,000 to-à \$40,000	\$40,000 to-à \$50,000	\$50,000 and over et plus
29,470	27,390	31,980	17,670	15,820	13,870	10,670	8,270	11,570	14,780
2,510	2,250	2,510	1,710	1,730	1,650	1,320	1,020	1,600	1,770
10,920	10,840	11,710	6,600	6,150	5,520	4,480	3,700	5,320	8,290
3,920	2,840	3,620	1,890	1,770	1,520	930	720	1,150	820
3,240	3,320	3,320	1,950	1,450	880	600	450	690	540
3,690	3,190	3,750	1,510	1,340	970	680	540	770	620
5,570	4,880	5,840	2,980	2,780	2,230	1,590	1,330	1,780	2,090
3,280	2,820	3,450	1,800	1,770	1,500	1,080	920	1,240	1,520
5,040	3,880	4,620	2,770	2,390	2,270	1,730	1,290	1,810	1,760
5,480	5,310	6,520	3,350	2,720	2,000	1,270	870	1,140	1,070
6,770	6,020	7,140	3,560	2,940	2,240	1,370	870	1,160	910
2,550	2,740	3,690	1,930	1,450	1,120	680	470	630	420
3,370	2,560	2,820	1,690	1,330	1,150	920	680	1,130	3,570
<b>69,100</b>	<b>61,120</b>	<b>73,290</b>	<b>39,300</b>	<b>33,970</b>	<b>28,250</b>	<b>20,430</b>	<b>15,480</b>	<b>21,840</b>	<b>26,570</b>
1,470	2,060	3,240	1,930	1,420	1,130	740	550	600	600
3,720	4,540	7,170	4,680	3,790	3,110	2,080	1,230	1,600	1,610
1,360	1,670	2,320	1,550	1,300	1,160	870	490	680	760
5,770	7,180	9,080	6,120	4,980	4,450	3,610	2,550	3,400	4,330
3,050	4,110	5,230	3,470	2,690	2,360	1,980	1,410	2,030	2,760
<b>10,960</b>	<b>13,780</b>	<b>19,480</b>	<b>12,730</b>	<b>10,180</b>	<b>8,680</b>	<b>6,430</b>	<b>4,330</b>	<b>5,610</b>	<b>6,540</b>
2,320	2,260	2,940	1,810	1,230	1,000	730	560	830	780
2,110	2,050	2,420	1,470	1,230	1,000	880	610	970	1,320
13,210	13,550	15,460	9,460	7,610	5,990	4,500	3,840	5,110	5,110
5,370	5,120	6,340	4,010	3,060	2,950	2,330	1,820	2,240	2,700
3,320	3,310	4,000	2,530	1,960	1,930	1,490	1,170	1,480	2,040
3,650	3,820	5,240	3,140	2,200	1,840	1,380	1,070	1,380	1,320
1,450	1,620	2,080	1,300	900	770	610	450	630	640
2,210	2,430	3,420	1,950	1,340	970	720	580	680	690
1,210	1,170	1,600	980	670	520	370	310	330	340
32,330	31,720	34,250	23,980	21,480	20,930	17,890	15,230	23,490	35,030
1,400	1,180	1,120	820	830	880	770	700	1,130	2,820
8,690	8,500	8,940	6,230	5,410	5,220	4,480	3,950	6,310	8,790
10,370	11,680	12,720	8,720	7,420	6,960	5,750	4,680	6,930	12,560
4,850	4,200	4,280	3,150	3,020	3,160	2,720	2,440	3,750	4,980
1,350	1,180	1,280	970	980	930	820	760	1,350	1,210
1,880	1,550	1,910	1,360	1,200	1,190	1,040	790	1,270	1,330
5,130	4,400	5,310	3,360	2,730	2,640	2,190	1,920	2,590	2,440
2,960	2,290	2,670	1,820	1,510	1,490	1,280	1,140	1,580	1,420
2,380	2,270	3,050	1,730	1,220	1,010	750	680	860	1,310
6,750	6,280	7,320	4,640	3,800	3,220	2,440	2,050	3,530	3,720
1,270	1,330	1,510	1,010	830	680	520	400	630	790
2,670	2,070	2,320	1,590	1,290	1,100	810	850	1,720	1,350
5,340	4,830	6,520	3,720	2,860	2,330	1,730	1,400	2,360	3,030
1,930	1,860	2,380	1,350	1,110	880	650	540	1,010	1,240
5,530	5,050	6,530	3,930	2,880	2,320	2,070	1,660	2,490	3,150
1,640	1,590	2,030	1,190	870	720	640	520	870	1,280
1,720	1,350	1,820	1,020	720	550	390	340	550	910
1,310	1,210	1,650	840	630	480	370	280	360	520
1,840	1,830	2,370	1,350	1,040	900	750	540	770	880
840	730	1,190	690	580	350	260	190	270	250
2,890	3,160	4,430	2,540	1,780	1,360	1,020	840	1,160	1,540
<b>96,120</b>	<b>93,230</b>	<b>111,860</b>	<b>70,610</b>	<b>57,050</b>	<b>50,350</b>	<b>40,750</b>	<b>33,900</b>	<b>49,960</b>	<b>65,030</b>
2,350	2,440	2,610	1,910	1,770	1,640	1,350	1,080	1,460	2,010
1,530	1,530	1,580	1,230	1,150	1,120	950	770	1,100	1,610
2,750	2,910	3,560	2,330	2,010	1,620	1,210	860	1,130	1,140
470	590	770	450	380	290	220	180	270	390
2,510	3,100	4,110	2,800	2,030	1,710	1,260	900	1,360	1,550
9,500	12,750	14,610	6,760	5,690	4,280	3,010	2,050	3,100	4,110
1,700	2,220	2,490	1,210	940	780	620	490	790	1,350
3,380	4,290	5,730	3,170	2,580	1,870	1,150	730	910	760
6,380	5,920	6,610	4,290	3,680	3,430	2,860	2,260	3,610	5,910
780	660	800	580	510	510	420	380	650	1,360
3,790	5,030	5,240	3,290	2,610	2,180	1,570	1,100	1,500	1,860
1,030	1,610	1,550	1,020	730	630	510	390	620	920
6,080	6,880	7,700	3,990	3,500	2,940	1,960	1,500	1,990	2,910

# Part V - Tables

## Geographic Table

### All Returns by Counties or Census Divisions, and Selected Localities

1998 tax year (all money figures in thousands of dollars)

	All returns/Toutes les déclarations			Taxable returns/Déclarations imposables			
	Number of Returns Nombre de déclarations	Wages and salaries Salaires et traitements (\$)	Total income assessed Revenu total établi (\$)	Number of Returns Nombre de déclarations	Wages and salaries Salaires et traitements (\$)	Total income assessed Revenu total établi (\$)	Total tax Payable Impôt total à payer (\$)
MIRAMICHI	14,870	228,347	350,583	9,440	219,753	312,779	63,437
QUEENS	9,230	102,235	176,165	5,420	97,559	148,406	25,118
RESTIGOUCHE	28,430	350,074	576,631	16,800	334,791	493,311	91,087
CAMPBELLTON	7,340	84,461	147,631	4,190	80,562	123,250	22,850
SAINT JOHN	57,620	855,342	1,357,213	37,000	822,502	1,204,674	245,204
SAINT JOHN	54,620	812,148	1,294,740	35,110	781,063	1,149,215	234,848
SUNBURY	16,820	294,015	392,610	11,930	285,120	364,121	68,080
OROMOCTO	6,000	125,504	154,547	4,370	122,177	147,058	28,861
VICTORIA	16,000	183,128	303,675	9,100	171,811	252,938	43,674
GRAND FALLS (GRAND-SAUT)	5,520	71,359	114,365	3,390	68,011	98,479	18,096
WESTMORLAND	94,350	1,463,781	2,254,195	63,960	1,412,714	2,038,677	408,603
MONCTON	46,850	754,475	1,181,933	31,640	727,454	1,072,417	224,502
SHEDIAC	5,230	71,010	120,145	3,540	68,781	106,960	20,703
YORK	64,090	1,122,779	1,693,787	43,470	1,078,218	1,552,364	328,048
FREDERICTON	38,990	694,007	1,081,150	26,770	664,893	995,897	215,470
<b>Total, New Brunswick/Nouveau-Brunswick</b>	<b>548,970</b>	<b>7,971,256</b>	<b>12,430,264</b>	<b>351,550</b>	<b>7,656,269</b>	<b>11,037,088</b>	<b>2,178,619</b>
ABITIBI	17,890	289,153	421,694	11,620	280,293	378,414	47,776
AMOS	10,520	174,245	257,761	6,960	168,169	231,413	29,614
ABITIBI-OUEST	16,290	222,599	347,891	9,700	216,106	303,669	36,243
ACTON	11,260	144,137	226,950	7,620	139,869	201,489	21,296
ANTOINE-LABELLE	25,300	280,184	487,603	14,970	270,364	417,012	46,660
MONT-LAURIER	6,600	79,712	134,725	3,920	76,885	115,715	13,493
ARGENTEUIL	21,570	279,352	455,887	13,660	271,201	399,387	47,170
LACHUTE	10,040	124,503	209,963	6,160	120,584	181,068	21,380
ARTHABASKA	47,820	679,957	1,057,958	31,640	658,509	945,177	109,896
VICTORIAVILLE	30,380	435,021	689,353	20,220	421,796	616,726	72,403
ASBESTOS	11,300	133,411	234,157	7,250	128,876	206,124	23,314
AVIGNON	11,580	128,354	217,437	6,150	117,687	174,606	20,111
BEAUCE-SARTIGAN	35,150	521,867	775,334	23,970	505,925	696,048	80,596
BEAUHARNOIS-SALABERRY	45,030	698,368	1,056,631	29,760	680,174	950,165	118,205
SALABERRY-DE-VALLEYFIELD	21,080	288,817	468,209	13,060	280,293	409,135	50,516
BECANCOUR	14,320	194,408	307,652	8,730	188,114	268,627	31,978
BECANCOUR	8,370	136,774	200,629	5,450	132,830	180,725	22,696
BELLECHASSE	22,380	299,426	473,619	14,020	290,340	411,515	46,547
BONAVENTURE	14,460	156,422	278,572	8,330	151,509	233,628	26,980
BROME-MISSISQUOI	34,390	494,582	805,319	22,940	479,671	725,771	90,043
COWANSVILLE	8,920	136,060	205,611	6,050	132,310	184,823	22,793
CHAMPLAIN	233,760	4,476,698	6,472,070	162,410	4,363,092	6,009,478	837,473
BROSSARD	48,350	1,024,269	1,466,880	32,900	994,617	1,377,378	207,474
GREENFIELD PARK	12,670	226,507	323,776	8,840	220,705	299,189	38,722
LONGUEUIL	96,340	1,656,314	2,419,918	64,670	1,611,157	2,203,053	290,466
SAINT-HUBERT	55,750	1,119,565	1,441,757	40,280	1,093,960	1,347,145	172,739
SAINT-LAMBERT	16,850	402,038	746,271	13,330	396,242	719,042	120,985
CHARLEVOIX	10,330	119,276	201,810	6,240	115,153	171,354	19,248
CHARLEVOIX-EST	12,700	166,310	266,072	7,870	161,495	233,038	27,835
COATICOOK	10,940	140,913	230,413	7,450	136,510	204,862	21,710
COMMUNAUTE URBAINE DE MONTREAL	1,342,760	22,006,038	36,004,207	865,320	21,338,583	32,692,723	4,667,564
ANJOU	29,330	498,715	763,767	21,030	486,146	705,597	90,339
BEACONSFIELD	13,240	476,240	742,872	10,140	469,184	723,307	136,294
COTE-SAINT-LUC	19,330	297,459	683,316	13,500	287,875	640,639	97,061
DOLLARD-DES-ORMEAUX	33,860	744,592	1,053,340	23,350	721,919	989,925	145,455
DORVAL	13,290	271,004	427,354	9,950	265,575	404,277	58,913
L'ILE-BIZARD	9,310	278,282	361,298	7,310	274,028	348,888	55,068
KIRKLAND	13,500	446,504	593,942	10,100	439,345	575,172	99,315
LACHINE	26,750	455,784	681,508	18,200	444,473	614,601	80,551
LASALLE	55,330	871,566	1,310,024	38,490	847,681	1,197,303	147,319
MONTREAL	787,020	11,242,751	18,573,749	483,180	10,845,028	16,421,959	2,191,452
MONT-ROYAL	13,700	434,921	852,261	10,220	428,747	827,530	161,597
MONTREAL-NORD	57,700	648,609	1,115,075	35,130	621,472	953,574	106,417
OUTREMONT	14,160	412,246	738,355	10,490	404,472	735,408	137,597
PIERREFONDS	37,650	795,710	1,073,976	26,720	776,366	1,007,297	139,174
POINTE-CLAIRE	21,010	518,486	779,971	16,080	508,658	748,563	117,027
SAINT-LAURENT	57,930	841,064	1,429,142	35,950	810,116	1,293,906	175,839
ST-LEONARD	53,750	734,991	1,175,010	36,230	711,129	1,055,867	123,825
VERDUN	45,770	843,417	1,368,316	30,040	824,483	1,255,960	194,167
WESTMOUNT	13,250	551,736	1,161,014	9,990	544,601	1,134,354	233,356
COMMUNAUTE URBAINE DE L'OUTAOUAIS	157,930	3,072,825	4,320,080	113,530	3,001,803	4,021,012	531,883
AYLMER	23,980	533,371	744,024	17,950	522,009	706,508	99,356
BUCKINGHAM	9,410	160,082	238,845	6,230	156,506	216,901	28,723
GATINEAU	71,700	1,431,248	1,951,068	52,180	1,399,090	1,823,048	238,190
HULL	46,360	826,682	1,225,637	32,380	805,493	1,125,282	147,516



# Partie V - Tableaux

Tableau géographique  
 Toutes les déclarations par comté ou division de recensement et endroits choisis  
 Année d'imposition 1998 (en milliers de dollars)

Number of all returns by total income class/Nombre de déclarations par palier de revenu total (toutes les déclarations)

Under Moins de \$5,000	\$5,000 to-à \$10,000	\$10,000 to-à \$15,000	\$15,000 to-à \$20,000	\$20,000 to-à \$25,000	\$25,000 to-à \$30,000	\$30,000 to-à \$35,000	\$35,000 to-à \$40,000	\$40,000 to-à \$50,000	\$50,000 and over et plus
2,050	2,320	2,460	1,490	1,270	1,110	780	690	1,000	1,690
1,380	1,510	1,840	1,070	820	690	680	370	500	380
4,110	4,990	5,340	3,060	2,560	2,190	1,570	1,160	1,680	1,770
990	1,350	1,490	800	640	530	400	290	440	420
7,040	9,380	10,210	6,170	5,320	4,440	3,350	2,660	3,930	5,120
6,560	8,890	9,720	5,880	5,040	4,210	3,160	2,510	3,740	4,920
2,460	2,030	2,180	1,590	1,470	1,490	1,200	1,770	1,570	1,050
990	650	620	390	390	400	340	940	760	530
2,550	2,660	3,280	1,790	1,380	1,260	890	680	810	700
700	930	1,120	640	500	450	330	240	300	310
11,360	13,550	16,020	10,540	9,280	8,150	6,110	4,750	6,570	8,030
5,530	6,990	7,700	5,060	4,380	3,850	2,950	2,360	3,400	4,640
520	770	1,080	620	500	430	300	260	350	390
8,490	8,830	9,200	6,280	5,320	5,070	4,430	3,460	4,910	8,100
4,890	5,310	5,520	3,840	3,190	3,030	2,630	2,120	3,090	5,380
74,120	86,250	98,220	59,060	50,010	42,960	32,580	25,340	35,050	45,380
2,580	2,620	2,790	1,660	1,490	1,440	1,200	1,110	1,340	1,670
1,320	1,580	1,640	1,000	900	870	710	670	780	1,060
2,650	2,670	2,780	1,560	1,270	1,160	1,010	840	1,130	1,240
1,340	1,800	2,050	1,340	1,190	1,170	870	520	540	440
3,790	4,720	4,710	2,620	2,200	2,080	1,600	1,130	1,270	1,190
900	1,270	1,240	650	570	530	420	300	340	380
2,750	3,770	3,980	2,420	1,860	1,630	1,320	1,050	1,430	1,360
1,210	1,880	1,980	1,070	820	760	650	440	600	640
5,920	7,780	8,710	5,890	4,420	3,810	2,980	2,250	2,820	3,240
3,490	4,920	5,560	3,700	2,780	2,490	1,920	1,470	1,910	2,150
1,520	1,730	2,140	1,400	970	930	730	580	670	640
1,890	2,080	2,310	1,190	920	860	670	510	590	550
4,160	5,270	6,030	4,420	3,820	3,260	2,420	1,740	1,990	2,060
5,500	7,250	7,320	4,840	3,770	3,470	2,670	2,250	3,550	4,420
2,460	3,960	3,800	2,280	1,730	1,550	1,110	860	1,510	1,830
2,120	2,310	2,760	1,570	1,210	1,010	780	560	780	1,220
1,140	1,200	1,490	880	700	580	490	370	570	950
3,070	3,300	4,150	2,590	2,040	1,840	1,720	1,260	1,280	1,130
2,030	2,600	3,080	1,530	1,240	1,140	810	580	690	780
4,370	5,290	5,870	3,780	3,090	2,880	2,350	1,800	2,270	2,690
960	1,400	1,620	1,020	760	800	630	470	600	650
29,440	34,000	31,640	22,010	19,040	18,370	15,490	12,790	18,960	32,000
7,660	6,660	5,880	4,090	3,440	3,220	2,890	2,440	3,810	8,260
1,580	1,720	1,830	1,250	1,070	1,050	870	740	1,030	1,540
11,400	16,220	14,190	9,520	8,120	7,720	6,260	4,940	7,190	10,790
7,030	7,190	7,200	5,310	4,810	4,900	4,110	3,490	5,120	6,580
1,360	1,410	1,830	1,400	1,240	1,160	1,140	1,000	1,640	4,660
1,480	1,610	2,260	1,140	910	850	630	450	500	500
1,870	2,060	2,570	1,450	1,020	830	700	510	680	1,030
1,220	1,660	2,000	1,440	1,180	1,080	740	490	580	540
174,130	221,670	216,610	141,070	110,570	99,500	77,560	61,660	86,520	153,470
3,010	3,870	4,400	3,270	2,670	2,570	2,110	1,770	2,320	3,330
1,610	1,180	1,100	860	760	730	680	670	1,140	4,520
2,250	2,210	2,830	2,070	1,650	1,380	1,150	960	1,330	3,530
5,300	4,180	4,090	3,000	2,590	2,410	2,070	1,740	2,610	5,890
1,420	1,440	1,690	1,240	1,160	1,090	940	820	1,250	2,230
1,000	830	910	780	700	680	580	550	960	2,320
1,880	1,330	1,190	910	790	820	710	710	1,200	3,960
2,660	3,920	4,370	2,930	2,450	2,230	1,760	1,410	2,080	2,950
6,500	8,060	8,180	6,170	5,430	5,190	3,880	3,000	4,160	4,790
104,180	145,200	137,120	85,130	64,430	57,000	43,560	33,760	46,280	70,370
1,570	1,270	1,350	980	780	800	680	630	1,010	4,640
7,380	10,860	11,380	7,280	5,290	4,400	3,160	2,310	2,850	2,780
1,560	1,430	1,480	1,020	850	790	760	720	1,220	4,340
5,060	4,670	4,790	3,330	2,900	2,920	2,620	2,230	3,260	5,880
2,390	1,940	2,150	1,650	1,460	1,600	1,470	1,300	2,180	4,860
10,010	8,830	9,060	5,940	4,590	3,980	3,150	2,460	3,560	6,360
6,560	8,250	9,090	6,850	5,500	4,680	3,450	2,580	3,190	3,610
5,160	7,860	7,060	4,520	3,800	3,550	2,620	2,120	2,870	6,190
1,430	1,060	1,160	840	700	730	620	550	980	5,180
17,140	21,880	19,630	14,200	12,540	13,080	12,660	10,390	15,090	21,320
2,720	2,750	2,510	1,880	1,710	1,840	1,920	1,640	2,560	4,460
1,180	1,470	1,320	880	720	770	690	570	790	1,020
7,860	9,700	8,530	6,420	5,820	6,070	6,060	4,890	7,070	9,290
4,660	7,170	6,450	4,400	3,640	3,710	3,410	2,840	4,090	6,000

# Part V - Tables

## Geographic Table

### All Returns by Counties or Census Divisions, and Selected Localities

1998 tax year (all money figures in thousands of dollars)

	All returns/Toutes les déclarations			Taxable returns/Déclarations imposables			
	Number of Returns Nombre de déclarations	Wages and salaries Salaires et traitements (\$)	Total income assessed Revenu total établi (\$)	Number of Returns Nombre de déclarations	Wages and salaries Salaires et traitements (\$)	Total income assessed Revenu total établi (\$)	Total tax Payable Impôt total à payer (\$)
MASSON-ANGERS	6,480	121,443	160,506	4,780	118,706	149,273	18,098
COMMUNAUTE URBAINE DE QUEBEC	389,240	6,591,580	10,299,477	268,910	6,413,817	9,462,547	1,253,329
BEAUPORT	54,660	956,671	1,363,773	38,350	933,374	1,248,048	154,029
CAP-ROUGE	10,080	288,906	407,282	7,870	283,514	395,679	62,354
CHARLESBOURG	56,020	932,812	1,426,918	39,630	907,328	1,317,447	166,275
L'ANCIENNE-LORETTE	12,710	253,295	345,093	9,430	247,428	324,880	40,898
LORETTEVILLE	10,920	173,594	266,262	7,450	168,203	243,304	30,857
QUEBEC	129,950	1,852,847	3,070,383	83,880	1,798,993	2,736,033	346,669
SAINT-AUGUSTIN-DE-DESMARES	10,640	283,300	391,255	8,170	278,127	376,372	56,826
SAINTE-FOY	57,060	1,004,043	1,744,907	40,950	975,260	1,632,605	233,401
SILLERY	9,220	195,121	421,201	6,630	190,150	399,924	70,322
VAL-BELAIR	14,490	274,594	347,522	10,500	268,162	325,461	38,808
D'AUTRAY	28,420	366,422	583,661	17,780	355,240	511,400	59,057
DENIS-RIVERIN	10,220	92,746	174,964	5,140	88,980	137,453	15,635
DESJARDINS	39,160	643,179	958,008	26,990	625,165	874,032	109,052
LEVIS	31,470	504,942	773,790	21,490	490,791	703,441	89,024
DEUX-MONTAGNES	59,170	1,114,669	1,507,139	41,910	1,085,651	1,396,012	179,199
DEUX-MONTAGNES	11,800	241,453	316,034	8,630	236,092	296,316	38,762
ST-EUSTACHE	29,700	580,088	775,038	21,320	566,104	721,970	93,547
DRUMMOND	64,900	931,048	1,419,647	43,270	902,221	1,268,376	147,100
DRUMMONDVILLE	39,090	556,644	870,240	25,880	539,349	773,393	91,118
FRANCHEVILLE	105,350	1,567,354	2,463,645	66,920	1,521,808	2,198,092	279,914
CAP-DE-LA-MADELEINE	25,410	348,124	564,004	15,720	337,479	494,368	60,867
TROIS-RIVIERES	36,670	471,662	830,806	22,200	456,098	724,227	93,363
TROIS-RIVIERES-OUEST	16,640	333,580	464,861	11,700	325,524	434,459	59,977
JOLIETTE	40,870	600,501	948,344	26,800	582,303	846,586	104,058
JOLIETTE	17,240	216,133	385,315	10,510	208,558	332,752	41,488
KAMOURASKA	17,040	204,661	339,136	10,040	197,653	286,882	32,246
LA COTE-DE-BEAUPRE	16,620	262,540	401,239	11,300	255,748	363,383	44,623
LA COTE-DE-GASPE	14,890	192,157	312,030	8,960	186,441	270,115	33,050
GASPE	11,880	148,034	245,886	7,230	143,317	211,838	25,293
LA HAUTE-COTE-NORD	9,800	126,421	201,074	5,960	121,914	174,221	20,582
LA HAUTE-YAMASKA	59,790	971,043	1,426,493	41,650	945,936	1,301,495	161,327
GRANBY	43,090	685,396	1,015,663	29,830	667,046	921,711	113,131
LA JACQUES-CARTIER	18,630	375,445	512,675	13,730	367,672	487,038	64,434
LA MATAPEDIA	14,850	155,393	269,094	8,120	150,002	220,247	23,877
LA MITIS	14,660	158,510	274,477	8,150	153,142	227,899	25,389
LA NOUVELLE-BEAUCE	18,960	292,326	435,888	13,050	283,935	394,419	44,591
LA RIVIERE-DU-NORD	65,220	1,028,757	1,509,190	43,950	1,000,610	1,363,015	167,547
SAINT-JEROME	19,130	209,999	380,808	11,260	202,153	320,794	37,002
LA VALLEE-DE-LA-GATINEAU	15,190	159,995	288,601	8,350	147,854	232,806	26,068
LA VALLEE-DU-RICHELIEU	84,930	1,898,997	2,673,793	63,800	1,858,579	2,540,980	362,810
BELOEIL	14,390	284,106	409,532	10,460	276,583	383,742	52,183
CHAMBLY	14,010	300,730	395,129	10,500	294,664	373,233	49,267
MONT-SAINT-HILAIRE	10,600	236,220	362,245	7,940	231,397	344,442	51,455
SAINT-BRUNO	17,870	480,369	694,903	13,770	470,615	668,636	106,460
LAC-SAINT-JEAN-EST	37,970	556,278	855,657	23,990	539,931	769,392	94,457
ALMA	19,480	308,111	471,374	12,730	299,606	429,879	55,019
LAJEMMERAIS	72,910	1,842,399	2,451,545	56,400	1,809,759	2,352,714	345,167
BOUCHERVILLE	27,830	745,017	1,068,538	21,850	731,797	1,031,209	161,246
SAINTE-JULIE	18,300	484,685	603,945	14,540	476,322	582,855	82,532
VARENNES	13,700	369,032	451,429	10,880	363,605	435,425	62,155
L'AMIANTE	34,010	420,239	696,165	21,600	405,731	606,770	66,778
THETFORD MINES	16,520	213,536	362,969	10,840	206,445	321,011	36,880
L'ASSOMPTION	74,990	1,576,388	2,138,090	55,620	1,544,635	2,019,490	272,243
L'ASSOMPTION	8,230	150,564	208,496	5,840	146,854	192,686	24,567
LE GARDEUR	12,020	275,126	337,465	9,280	270,564	321,816	42,163
REPENTIGNY	40,530	905,098	1,258,677	30,730	887,244	1,198,855	167,747
LAVAL	252,970	4,774,006	6,900,394	181,720	4,661,302	6,429,889	859,307
LAVAL	252,970	4,774,006	6,900,394	181,720	4,661,302	6,429,889	859,307
LE BAS-RICHELIEU	39,410	603,019	918,794	24,950	587,866	825,069	104,815
SOREL	17,760	261,677	402,098	10,920	254,868	356,380	44,840
TRACY	9,670	168,694	252,219	6,450	164,986	232,310	31,387
LE CENTRE-DE-LA-MAURICIE	51,180	619,731	1,067,013	31,030	600,601	926,973	109,454
GRAND'MERE	10,640	124,479	224,923	6,420	120,592	194,275	23,111
SHAWNIGAN	14,620	134,623	272,724	7,930	129,718	223,148	25,385
SHAWNIGAN-SUD	9,100	124,552	213,566	5,960	120,987	191,450	23,487
LE DOMAINE-DU-ROY	24,240	357,886	528,517	14,620	338,522	461,110	55,781
ROBERVAL	8,560	126,648	193,698	5,470	122,043	172,832	21,212
LE FJORD-DU-SAGUENAY	124,620	2,050,443	3,027,955	80,900	1,996,661	2,762,196	357,287

# Partie V - Tableaux

Tableau géographique  
Toutes les déclarations par comté ou division de recensement et endroits choisis  
Année d'imposition 1998 (en milliers de dollars)

Number of all returns by total income class/Nombre de déclarations par palier de revenu total (toutes les déclarations)

Under Moins de \$5,000	\$5,000 to-à \$10,000	\$10,000 to-à \$15,000	\$15,000 to-à \$20,000	\$20,000 to-à \$25,000	\$25,000 to-à \$30,000	\$30,000 to-à \$35,000	\$35,000 to-à \$40,000	\$40,000 to-à \$50,000	\$50,000 and over et plus
730	800	820	630	650	700	580	450	580	560
44,440	57,060	56,070	38,310	32,680	33,680	25,970	23,020	31,060	46,950
6,060	7,440	7,840	5,560	4,940	5,490	4,000	3,400	4,600	5,350
1,130	920	840	610	530	670	620	570	1,050	3,150
6,500	7,850	7,700	5,700	4,920	5,220	3,930	3,440	4,700	6,050
1,530	1,440	1,610	1,170	1,040	1,160	970	820	1,290	1,670
1,400	1,640	1,580	1,120	930	940	760	650	870	1,040
14,210	23,570	21,470	13,480	10,980	10,670	7,900	6,800	8,620	12,240
1,260	990	970	730	740	810	760	720	1,120	2,520
6,420	7,230	7,390	5,180	4,420	4,580	3,830	3,270	4,960	9,780
880	940	1,260	690	590	590	470	410	680	2,710
2,030	1,770	1,720	1,450	1,210	1,310	1,070	1,400	1,480	1,060
4,020	4,950	5,150	3,090	2,590	2,190	1,700	1,250	1,720	1,770
1,620	2,230	2,260	1,020	750	670	500	370	400	400
4,720	5,480	5,820	4,140	3,600	3,490	2,770	2,440	3,040	3,640
3,690	4,520	4,820	3,330	2,830	2,790	2,150	1,890	2,390	3,060
7,560	7,820	8,290	5,760	5,100	4,950	4,250	3,440	5,110	6,890
1,450	1,410	1,480	1,080	1,020	1,090	940	720	1,160	1,450
3,610	3,970	4,050	2,890	2,530	2,450	2,080	1,750	2,610	3,750
7,820	10,350	11,370	7,570	6,570	5,830	4,790	3,220	3,800	3,970
4,300	6,370	7,090	4,640	3,690	3,340	2,830	1,890	2,360	2,580
13,620	18,020	18,030	10,980	8,650	7,490	5,830	4,680	7,070	10,970
3,230	4,570	4,530	2,660	2,160	1,830	1,350	1,120	1,680	2,280
4,260	7,280	6,810	3,820	2,830	2,510	1,940	1,490	2,240	3,500
2,180	2,240	2,250	1,670	1,350	1,170	1,000	810	1,340	2,640
4,840	6,770	7,060	4,390	3,610	3,360	2,480	1,900	2,880	3,590
1,890	3,350	3,350	1,830	1,420	1,290	970	710	1,030	1,410
2,440	2,740	3,480	1,950	1,530	1,290	930	800	1,020	860
1,990	2,300	2,690	1,750	1,580	1,580	1,140	930	1,180	1,470
2,260	2,360	2,680	1,570	1,330	1,180	850	600	900	1,150
1,670	1,930	2,180	1,310	1,120	1,020	700	490	690	790
1,450	1,690	1,870	890	770	720	630	510	680	600
6,700	9,010	9,820	6,950	5,660	5,190	4,010	3,060	4,170	5,210
4,590	6,690	7,400	5,000	4,000	3,720	2,840	2,200	2,970	3,680
2,580	2,010	2,080	1,670	1,580	1,710	1,320	1,740	1,790	2,160
2,360	2,680	3,260	1,500	1,190	1,100	890	550	730	590
2,290	2,780	2,920	1,530	1,210	1,070	880	650	680	640
2,320	2,630	3,160	2,160	1,870	1,640	1,500	1,180	1,230	1,260
7,820	10,500	10,370	7,230	5,740	5,480	4,350	3,310	4,670	5,760
2,090	4,110	3,810	2,250	1,650	1,410	1,050	720	980	1,060
2,140	2,980	3,060	1,610	1,330	1,160	900	690	700	620
9,870	9,620	9,990	7,510	6,660	6,730	5,890	5,250	8,220	15,200
1,770	1,870	1,850	1,390	1,120	1,120	940	840	1,280	2,210
1,600	1,600	1,650	1,330	1,210	1,200	1,020	960	1,460	1,970
1,100	1,180	1,320	890	830	780	700	630	950	2,210
2,000	1,820	1,790	1,340	1,220	1,230	1,180	1,030	1,780	4,490
6,210	5,910	5,790	3,590	2,980	2,950	2,460	1,860	2,600	3,610
2,880	3,100	2,720	1,820	1,530	1,520	1,250	950	1,390	2,330
7,980	7,460	7,720	5,890	5,510	5,760	5,180	4,670	7,310	15,440
2,720	2,760	2,820	2,090	1,860	2,000	1,900	1,790	2,810	7,090
1,980	1,650	1,730	1,470	1,440	1,580	1,400	1,290	2,030	3,730
1,470	1,250	1,310	990	1,080	1,170	1,050	970	1,500	2,910
4,590	5,480	6,290	4,260	3,250	2,800	2,040	1,540	1,830	1,940
2,020	2,520	2,960	2,040	1,640	1,340	1,060	830	960	1,160
8,940	8,630	9,040	6,840	6,280	6,410	5,750	4,940	7,210	10,940
990	1,090	1,150	840	720	680	710	470	680	900
1,410	1,170	1,300	1,110	1,010	1,180	980	880	1,360	1,630
4,520	4,490	4,590	3,480	3,230	3,330	2,960	2,710	4,070	7,160
29,320	33,050	34,870	25,670	21,880	21,590	17,900	14,940	21,790	31,980
29,320	33,050	34,870	25,670	21,880	21,590	17,900	14,940	21,790	31,980
5,740	6,570	6,390	3,940	3,080	2,620	1,980	1,750	2,650	4,700
2,490	3,260	2,930	1,780	1,390	1,140	850	750	1,160	2,010
1,390	1,400	1,440	900	740	640	490	440	730	1,500
6,980	9,180	9,460	5,540	4,430	3,750	2,980	2,360	2,990	3,530
1,310	1,990	2,060	1,160	900	750	610	490	600	750
1,880	3,260	3,140	1,560	1,170	890	740	530	700	730
1,120	1,370	1,490	970	820	790	600	490	620	830
4,090	3,760	3,890	2,260	1,840	1,850	1,520	1,350	1,810	1,870
1,260	1,330	1,360	810	690	710	570	550	640	650
19620	18800	17830	11260	9400	9280	7360	6080	9290	15690

# Part V - Tables

## Geographic Table

### All Returns by Counties or Census Divisions, and Selected Localities

1998 tax year (all money figures in thousands of dollars)

	All returns/All returns/Toutes les déclarations			Tax able returns/Déclarations imposables			
	Number of Returns Nombre de déclarations	Wages and salaries Salaires et traitements (\$)	Total income assessed Revenu total établi (\$)	Number of Returns Nombre de déclarations	Wages and salaries Salaires et traitements (\$)	Total income assessed Revenu total établi (\$)	Total tax Payable Impôt total à payer (\$)
CHICOUTIMI	48,410	790,244	1,203,321	31,570	767,560	1,094,395	144,133
JONQUIERE	42,160	703,464	1,037,531	27,600	686,243	949,443	122,894
LA BAIE	14,540	256,776	356,607	9,480	250,902	327,530	42,894
LE GRANIT	16,440	217,585	344,226	11,060	211,461	304,727	33,415
LE HAUT-RICHELIEU	73,600	1,163,244	1,744,664	50,330	1,129,954	1,586,603	195,393
IBERVILLE	10,460	155,561	239,037	7,060	150,395	214,323	25,465
SAINT-LUC	13,840	308,548	399,441	10,510	302,605	379,746	51,335
SAINT-JEAN-SUR-RICHELIEU	28,690	390,922	634,319	18,750	377,547	562,749	67,129
LE HAUT-SAINT-FRANCOIS	15,640	190,753	308,010	9,880	184,902	268,989	29,433
LE HAUT-SAINT-LAURENT	17,100	203,938	350,986	10,050	191,300	301,456	36,309
LE HAUT-SAINT-AURICE	11,570	171,849	255,829	6,850	158,591	220,455	27,990
LA TUQUE	9,630	151,567	227,686	6,340	146,858	205,346	26,221
LE VAL-SAINT-FRANCOIS	24,920	398,436	585,423	17,310	388,388	533,957	65,332
L'ERABLE	18,160	230,591	362,825	12,050	222,701	320,347	33,553
LES BASQUES	7,770	71,382	137,648	4,170	68,605	109,305	11,646
LES CHUTES-DE-LA-CHAUDIERE	56,030	1,165,645	1,546,582	41,730	1,138,212	1,462,697	188,261
SAINT-JEAN-CHRYSOSTOME	11,710	277,505	339,602	9,060	271,553	325,259	42,078
LES COLLINES-DE-L'OUTAOUAIS	23,300	455,121	651,061	16,680	446,480	608,492	82,827
LES ETCEHEMINS	13,550	153,349	259,607	8,400	148,343	223,219	22,347
LES ILES-DE-LA-MADELEINE	10,360	116,564	210,099	6,770	112,586	181,798	19,614
LES JARDINS-DE-NAPIERVILLE	16,620	244,942	382,884	11,410	237,702	347,400	41,520
LES LAURENTIDES	29,470	359,670	636,009	19,160	346,986	562,617	68,482
LES MASKOUTAINS	60,300	905,347	1,393,131	41,300	877,594	1,255,933	148,853
SAINT-HYACINTHE	32,590	458,585	750,140	21,430	443,153	663,644	81,159
LES MOULINS	76,280	1,551,761	2,003,618	55,740	1,519,203	1,882,268	242,224
LACHENAIE	14,560	357,217	447,723	11,400	351,132	429,137	59,551
MASCOUCHE	20,410	399,226	513,750	14,740	390,676	482,247	60,248
TERREBONNE	31,130	616,426	815,989	22,590	602,912	762,482	97,702
LES PAYS-D'EN-HAUT	24,270	384,330	704,146	17,050	374,807	652,784	92,586
L'ILE-DORLEANS	5,300	86,830	143,532	3,750	84,545	133,373	17,689
L'ISLET	14,910	179,017	283,690	8,920	173,457	241,506	25,988
LOTBINIERE	19,870	251,041	405,053	12,860	242,784	356,169	38,806
MANICOUAGAN	25,810	526,891	698,760	17,230	512,471	647,212	88,593
BAIE-COMEAU	18,170	409,656	538,730	13,130	401,865	508,715	70,828
MARIA-CHAPDELAINE	19,920	278,860	425,425	12,070	269,792	375,586	43,943
MASKINONGE	18,270	199,059	349,719	11,150	192,725	296,932	32,364
MATANE	17,760	208,081	348,979	10,410	201,443	296,051	34,187
MATANE	10,210	128,599	212,948	6,210	124,699	183,316	21,846
MATAWINIE	32,540	351,473	642,970	19,590	336,642	552,625	62,885
MEKINAC	10,130	106,917	190,479	5,880	103,205	160,052	17,187
MEMPHREMAGOG	32,130	458,096	779,788	21,760	444,873	706,061	89,976
MAGOG	13,940	199,183	323,122	9,340	193,208	289,519	36,117
MINGANIE-COTE-NORD-DU-GOLFE-ST-LAURE	9,110	112,799	179,168	5,160	103,687	150,719	16,234
MIRABEL	17,600	324,722	435,740	12,780	317,377	405,666	50,223
MIRABEL	17,600	324,722	435,740	12,780	317,377	405,666	50,223
MONTCALM	28,150	358,972	559,408	17,220	347,501	487,214	55,029
MONTMAGNY	18,340	229,501	367,959	11,270	222,685	318,351	35,412
MONTMAGNY	9,320	125,953	200,119	5,960	122,188	175,808	20,270
NICOLET-YAMASKA	18,080	209,641	364,830	10,800	201,747	307,648	33,887
PABOK	15,600	138,787	277,647	8,640	133,876	226,812	25,769
PAPINEAU	15,010	167,287	297,459	8,860	161,927	251,879	29,221
PONTIAC	10,510	121,867	209,018	6,010	118,168	177,493	20,857
PORTNEUF	33,780	485,949	749,527	21,680	473,043	663,678	77,992
RIMOUSKI-NEIGETTE	40,120	608,411	946,073	25,980	590,926	843,704	104,940
RIMOUSKI	25,520	390,224	627,263	16,350	378,526	557,361	71,925
RIVIERE-DU-LOUP	24,300	326,907	530,608	15,430	316,800	466,427	55,794
RIVIERE-DU-LOUP	13,580	192,536	311,724	8,890	186,441	277,433	33,753
ROBERT-CLICHE	14,130	188,575	294,506	9,100	182,717	258,864	28,612
ROUSSILLON	100,320	2,101,104	2,791,970	73,440	2,046,429	2,620,917	352,018
CHATEAUGUAY	29,680	537,660	765,496	21,300	525,052	712,545	91,411
LA PRAIRIE	13,570	314,825	411,844	10,130	309,134	388,242	54,488
SAINT-CONSTANT	15,390	352,284	431,865	11,830	345,966	411,766	54,222
ROUVILLE	23,920	391,755	570,691	16,850	380,628	522,825	63,439
ROUYN-NORANDA	30,270	530,313	764,751	20,160	517,325	695,081	92,558
ROUYN-NORANDA	21,750	375,789	554,792	14,520	366,120	503,268	67,213
SEPT-RIVIERES-CANIAPISCAU	29,070	628,632	819,185	18,980	603,495	749,789	106,257
SEPT-ILES	19,330	378,767	520,562	12,930	365,413	477,304	66,490
SHERBROOKE	100,650	1,559,019	2,419,127	67,260	1,509,603	2,177,642	272,548
FLEURIMONT	11,460	232,700	303,050	8,610	227,077	285,590	35,279
ROCK FOREST	12,950	265,852	349,802	9,840	259,588	330,295	41,958

# Partie V - Tableaux

Tableau géographique  
 Toutes les déclarations par comté ou division de recensement et endroits choisis  
 Année d'imposition 1998 (en milliers de dollars)

Number of all returns by total income class/Nombre de déclarations par palier de revenu total (toutes les déclarations)

Under Moins de \$5,000	\$5,000 to-à \$10,000	\$10,000 to-à \$15,000	\$15,000 to-à \$20,000	\$20,000 to-à \$25,000	\$25,000 to-à \$30,000	\$30,000 to-à \$35,000	\$35,000 to-à \$40,000	\$40,000 to-à \$50,000	\$50,000 and over et plus
6,900	7,300	7,040	7,470	7,210	3,700	2,830	2,410	3,650	5,790
6,240	6,520	6,320	6,580	5,930	3,090	2,520	2,000	2,940	5,980
2,420	2,000	2,470	2,040	1,960	1,050	800	710	1,320	1,920
1,810	2,320	1,910	2,380	3,110	1,430	1,170	750	730	720
8,410	10,910	8,980	11,110	11,150	6,210	5,110	4,080	5,480	6,380
1,160	1,570	1,220	1,630	1,700	880	710	560	730	770
1,580	1,490	1,620	1,480	1,460	1,230	1,110	990	1,490	1,940
2,900	4,890	3,250	5,030	4,920	2,320	1,850	1,410	1,830	2,120
2,110	2,580	2,200	2,640	2,940	1,220	860	650	790	850
3,010	2,770	2,960	2,790	2,910	1,370	960	710	940	1,080
1,900	1,840	1,900	1,860	1,830	890	710	570	760	1,130
1,250	1,490	1,280	1,510	1,550	790	620	480	690	1,070
2,880	3,390	3,060	3,430	3,970	2,120	1,770	1,360	1,680	2,150
2,190	2,760	2,290	2,880	3,340	1,720	1,200	810	870	730
1,080	1,360	1,120	1,440	1,870	610	380	260	310	260
6,600	6,100	6,950	6,270	6,540	5,220	4,390	3,910	5,220	7,290
1,390	1,080	1,460	1,110	1,100	1,170	990	930	1,230	1,700
2,800	2,910	2,910	2,950	2,870	1,870	1,790	1,480	2,180	3,370
1,880	2,110	1,960	2,080	2,550	1,180	930	620	560	500
860	1,700	980	1,820	2,240	800	540	390	550	530
2,070	2,260	2,150	2,400	2,930	1,370	1,100	820	1,070	1,210
3,460	5,030	3,580	5,110	5,400	2,400	1,720	1,240	1,500	1,930
6,150	8,790	6,690	8,990	10,350	5,460	4,160	3,260	4,160	4,460
2,990	5,140	3,340	5,210	6,150	2,790	2,090	1,590	2,120	2,490
9,350	8,890	9,760	9,230	9,620	6,740	5,770	4,860	7,160	9,220
1,560	1,360	1,580	1,430	1,500	1,340	1,160	1,020	1,530	2,440
2,630	2,340	2,810	2,470	2,580	1,700	1,600	1,300	2,020	2,180
3,560	3,870	3,760	3,940	4,220	2,820	2,220	1,900	2,770	3,850
2,640	3,510	2,730	3,530	3,790	1,800	1,470	1,150	1,770	3,330
620	670	670	710	800	440	360	290	420	650
2,050	2,370	2,160	2,460	3,110	1,150	1,030	770	740	540
2,530	2,860	2,710	3,030	3,680	1,810	1,390	880	910	930
4,020	3,390	4,200	3,410	3,170	1,750	1,460	1,200	2,210	4,670
2,240	2,220	2,360	2,290	2,110	1,290	1,080	910	1,670	3,800
3,380	3,130	3,400	3,190	3,450	1,340	1,130	930	1,530	1,600
2,240	3,180	2,310	3,220	4,000	1,330	960	670	800	760
2,400	3,140	2,540	3,200	3,580	1,290	990	690	980	1,050
1,190	1,770	1,250	1,840	2,020	770	550	400	630	730
4,680	5,810	4,790	5,870	6,060	2,390	1,900	1,390	1,760	1,790
1,430	1,700	1,490	1,800	2,090	730	590	410	480	470
3,680	4,880	3,750	4,960	5,380	2,690	2,250	1,630	1,890	2,720
1,390	2,240	1,440	2,340	2,370	1,220	1,000	650	780	990
1,620	1,280	1,670	1,420	1,620	670	490	330	430	690
2,250	2,100	2,260	2,170	2,430	1,540	1,290	1,080	1,500	1,820
2,250	2,100	2,260	2,170	2,430	1,540	1,290	1,080	1,500	1,820
4,480	4,920	4,390	4,950	4,760	2,280	1,770	1,240	1,710	1,520
2,360	2,950	2,540	3,020	3,440	1,560	1,410	840	890	850
1,030	1,500	1,110	1,520	1,720	820	750	450	520	540
2,330	2,860	2,430	3,060	3,700	1,400	1,040	750	830	1,010
2,110	3,100	2,190	3,290	3,520	1,150	770	540	700	550
2,010	2,610	2,110	2,660	3,030	1,120	790	560	730	930
1,630	1,890	1,680	1,900	1,990	740	590	490	620	670
4,410	4,910	4,600	4,990	5,990	2,740	2,080	1,720	2,210	2,790
4,840	5,870	5,110	6,010	6,780	3,360	2,570	2,160	2,790	3,710
2,820	3,850	3,000	4,020	4,390	2,050	1,540	1,370	1,800	2,700
3,020	3,650	3,220	3,760	4,450	2,090	1,530	1,170	1,310	1,720
1,550	2,040	1,620	2,050	2,490	1,160	840	700	810	1,160
1,730	2,160	1,870	2,210	2,630	1,330	940	680	730	660
12,270	11,150	12,510	11,600	12,120	8,810	7,510	6,450	9,550	13,900
3,600	3,770	3,650	3,860	3,860	2,660	2,200	1,820	2,670	3,490
1,370	1,450	1,400	1,580	1,770	1,050	940	810	1,380	2,360
1,740	1,570	1,790	1,640	1,700	1,390	1,200	1,120	1,620	2,200
2,770	3,280	2,930	3,340	3,750	2,090	1,670	1,320	1,920	1,980
4,020	4,760	3,960	4,590	4,560	2,320	1,930	1,580	2,240	3,850
2,680	3,590	2,590	3,430	3,390	1,650	1,390	1,130	1,620	2,750
4,250	4,070	4,460	4,240	3,510	1,850	1,680	1,390	2,160	5,600
2,450	2,840	2,700	2,900	2,490	1,400	1,230	1,020	1,490	3,070
10,730	16,030	11,030	16,390	16,570	8,510	6,620	5,210	6,950	9,180
1,270	1,360	1,270	1,310	1,440	1,160	920	740	1,060	1,260
1,400	1,510	1,660	1,330	1,240	1,250	1,050	830	1,160	1,520

# Part V - Tables

## Geographic Table

### All Returns by Counties or Census Divisions, and Selected Localities

1998 tax year (all money figures in thousands of dollars)

	All returns/Toutes les déclarations			Taxable returns/Déclarations imposables			
	Number of Returns Nombre de déclarations	Wages and salaries Salaires et traitements (\$)	Total income assessed Revenu total établi (\$)	Number of Returns Nombre de déclarations	Wages and salaries Salaires et traitements (\$)	Total income assessed Revenu total établi (\$)	Total tax Payable Impôt total à payer (\$)
SHERBROOKE	59,090	779,664	1,353,544	37,130	750,212	1,185,365	148,962
TEMISCAMINGUE	12,520	195,709	287,907	7,650	187,910	252,412	31,523
TEMISCOUATA	17,040	183,271	316,937	9,740	176,484	262,532	28,367
TERRITOIRE NORDIQUE	22,500	450,209	554,809	11,500	379,297	441,716	56,600
THERESE-DE BLAINVILLE	88,920	2,014,327	2,729,290	66,260	1,973,360	2,588,121	367,815
BLAINVILLE	23,720	573,130	726,095	18,320	563,433	695,244	96,398
BOIS-DES-FILION	5,440	97,761	130,571	3,890	95,550	120,841	14,824
BOISBRIAND	17,900	423,156	532,563	13,510	414,445	505,619	69,103
LORRAINE	6,480	198,443	297,023	5,100	194,951	288,701	48,665
ROSEMERE	9,130	247,430	363,274	7,020	242,894	349,279	55,275
SAINTE-ANNE-DES-PLAINES	8,460	149,899	197,790	5,920	146,090	183,605	22,288
STE-THERESE	17,780	324,508	481,973	12,510	315,996	444,834	61,261
VALLEE-DE-L'OR	31,480	548,365	778,555	20,390	532,225	702,010	94,179
VAL-D'OR	18,350	320,151	464,970	12,260	311,492	421,020	57,040
VAUDREUIL-SOULANGES	71,190	1,557,767	2,144,658	53,370	1,529,551	2,031,778	284,472
<b>Total, Quebec/Québec</b>	<b>5,361,980</b>	<b>89,103,081</b>	<b>135,759,032</b>	<b>3,580,790</b>	<b>86,551,468</b>	<b>123,546,591</b>	<b>16,346,854</b>
ALGOMA DISTRICT	91,500	1,445,420	2,417,227	59,230	1,392,274	2,165,088	408,113
ELLIOT LAKE	9,500	95,675	216,828	5,970	91,719	187,772	30,821
SAULT STE MARIE	61,090	1,011,114	1,674,518	40,150	977,640	1,511,299	290,175
BRANT	85,820	1,550,337	2,333,898	59,640	1,498,299	2,130,697	410,610
BRANTFORD	66,570	1,185,575	1,798,630	46,600	1,151,048	1,643,032	314,942
PARIS	8,290	161,760	236,352	6,060	157,998	221,054	43,210
BRUCE	49,030	801,426	1,306,911	32,740	774,055	1,191,853	229,164
KINCARDINE	7,680	164,195	244,856	5,360	160,541	229,898	49,653
COCHRANE DISTRICT	65,370	1,234,232	1,791,267	42,530	1,179,992	1,612,043	324,306
KAPUSKASING	7,730	146,765	216,965	5,260	142,692	199,078	40,698
TIMMINS	33,630	657,884	952,838	22,430	638,745	869,340	179,068
DUFFERIN	32,930	764,059	1,043,875	24,450	748,230	990,310	208,550
ORANGEVILLE	22,420	545,588	734,894	16,980	534,606	700,720	148,892
DURHAM REG. MUN./MUN. REG.	333,950	8,326,232	11,151,584	248,690	8,164,710	10,599,649	2,290,665
AJAX	46,180	1,278,915	1,601,310	35,320	1,257,048	1,535,149	335,065
BEAVERTON	9,360	155,593	247,357	6,440	151,302	228,596	43,164
NEWCASTLE	44,430	1,115,488	1,477,910	33,710	1,095,093	1,409,705	297,298
OSHAWA	97,340	2,014,955	2,869,822	69,220	1,967,800	2,673,456	544,377
PICKERING	56,430	1,627,750	2,075,430	43,220	1,599,378	1,994,082	451,263
PORT PERRY	13,690	305,249	451,437	10,150	298,014	427,404	91,597
UXBRIDGE	11,370	281,976	413,626	8,670	276,771	395,585	89,587
WHITBY	55,160	1,546,306	2,014,693	41,960	1,519,305	1,935,672	438,316
ELGIN	59,580	1,040,307	1,590,324	41,650	1,007,200	1,458,341	270,435
AYLMER	9,740	152,224	242,526	6,610	146,627	220,447	39,566
ST THOMAS	29,930	548,127	830,013	21,390	533,356	766,172	144,278
ESSEX	266,250	5,750,944	8,730,360	190,850	5,609,748	8,106,447	1,736,915
AMHERSTBURG	13,340	331,385	467,850	10,030	324,391	440,472	96,942
ESSEX	7,920	178,139	252,219	5,940	174,410	237,533	48,312
KINGSVILLE	9,310	195,083	296,546	6,810	189,819	277,837	58,158
LEAMINGTON	17,910	304,877	485,331	12,470	294,183	445,223	87,216
TECUMSEH	14,340	446,342	652,208	11,220	438,074	624,084	153,566
WINDSOR	161,560	3,217,649	5,027,360	112,510	3,131,130	4,613,706	963,850
FRONTENAC	98,140	1,668,142	2,839,705	67,760	1,616,600	2,614,158	526,430
KINGSTON	77,810	1,329,717	2,291,157	53,670	1,286,743	2,110,286	431,101
GREY	62,180	883,831	1,555,382	41,800	851,824	1,398,090	251,179
OWEN SOUND	21,380	309,139	551,999	14,520	298,228	496,969	90,678
HALDIMAND-NORFOLK REG. MUN./MUN. REG	76,220	1,308,829	2,021,301	52,550	1,264,052	1,846,044	344,571
DELHI	10,260	158,929	260,626	7,320	153,751	238,911	41,386
DUNNVILLE	9,510	147,415	233,588	6,240	142,893	209,949	37,860
HALDIMAND	17,630	369,956	508,762	12,160	356,420	469,045	92,892
NANTICOKE	15,100	265,933	403,205	10,470	257,377	368,882	68,750
SIMCOE	16,690	275,202	454,073	11,560	266,431	414,696	79,383
HALIBURTON	11,310	114,211	254,816	7,160	109,346	222,263	38,210
HALTON REG. MUN./MUN. REG.	259,930	7,952,040	11,275,998	202,590	7,825,732	10,900,591	2,745,755
BURLINGTON	105,380	2,930,952	4,265,755	82,840	2,882,029	4,112,911	987,710
HALTON HILLS	34,160	950,130	1,267,366	26,670	934,806	1,218,430	275,450
MILTON	23,980	685,650	940,219	18,520	672,229	904,385	215,673
OAKVILLE	96,410	3,385,309	4,802,659	74,570	3,336,668	4,664,865	1,266,922
HAMILTON-WENTWORTH REG. MUN./MUN. RE	344,330	6,620,158	10,049,358	240,690	6,451,736	9,275,241	1,895,298
ANCASTER	17,820	504,960	810,676	13,780	495,575	783,808	196,350
DUNDAS	21,610	505,266	808,493	16,570	494,954	772,261	174,607
FLAMBOROUGH	18,910	531,898	732,061	14,770	523,005	704,340	161,878
HAMILTON	238,240	4,026,056	6,218,330	159,850	3,909,490	5,618,953	1,078,137
STONEY CREEK	41,380	921,927	1,278,963	30,900	901,351	1,206,126	246,173

# Partie V - Tableaux

Tableau géographique  
 Toutes les déclarations par comté ou division de recensement et endroits choisis  
 Année d'imposition 1998 (en milliers de dollars)

Number of all returns by total income class/Nombre de déclarations par palier de revenu total (toutes les déclarations)									
Under Moins de \$5,000	\$5,000 to-à \$10,000	\$10,000 to-à \$15,000	\$15,000 to-à \$20,000	\$20,000 to-à \$25,000	\$25,000 to-à \$30,000	\$30,000 to-à \$35,000	\$35,000 to-à \$40,000	\$40,000 to-à \$50,000	\$50,000 and over et plus
6,190	11,080	10,950	6,870	4,990	4,570	3,370	2,710	3,460	4,890
1,870	1,940	2,070	1,240	950	840	850	680	880	1,210
2,630	2,930	3,350	2,080	1,560	1,420	980	710	680	710
4,660	3,130	2,550	1,810	1,440	1,300	1,170	1,160	1,960	3,330
10,230	10,480	10,660	8,200	7,380	7,250	6,290	5,440	8,490	14,510
2,660	2,460	2,570	2,080	1,980	2,100	1,800	1,530	2,500	4,050
700	660	770	570	540	490	400	360	500	460
2,000	2,040	2,020	1,540	1,550	1,500	1,370	1,180	1,850	2,840
720	610	570	460	410	380	410	400	690	1,830
1,020	880	920	750	630	640	610	520	900	2,270
1,270	1,160	1,140	860	730	700	540	500	760	800
1,860	2,670	2,670	1,940	1,550	1,440	1,160	950	1,290	2,260
4,500	4,970	4,740	3,000	2,280	2,230	1,840	1,720	2,440	3,760
2,200	2,970	2,890	1,890	1,390	1,330	1,120	970	1,400	2,190
8,170	7,870	8,660	6,890	6,210	6,090	5,430	4,410	6,760	10,710
<b>686,400</b>	<b>812,500</b>	<b>833,690</b>	<b>553,910</b>	<b>455,740</b>	<b>427,860</b>	<b>344,930</b>	<b>278,940</b>	<b>387,170</b>	<b>580,850</b>
12,740	11,250	13,680	9,240	7,500	6,770	5,820	4,390	7,220	12,880
1,350	1,220	1,560	1,200	970	780	610	420	560	840
8,090	7,380	9,010	5,980	4,930	4,560	4,000	2,930	5,020	9,190
10,190	9,600	12,860	9,670	7,460	6,890	5,830	4,770	7,360	11,190
7,450	7,490	10,350	7,710	5,940	5,400	4,540	3,670	5,610	8,430
1,000	850	1,090	890	720	690	570	500	780	1,220
6,940	6,240	7,580	5,200	4,180	3,640	2,870	2,220	2,960	7,200
1,140	880	990	710	560	470	390	300	490	1,750
9,490	7,970	9,610	6,000	4,550	4,230	3,920	3,560	5,380	10,670
1,080	870	1,120	700	550	530	470	380	670	1,370
4,520	4,140	5,040	3,170	2,380	2,170	1,950	1,720	2,540	6,010
4,000	3,550	3,810	2,860	2,530	2,320	2,320	2,060	3,280	6,210
2,580	2,340	2,490	1,890	1,740	1,580	1,600	1,420	2,350	4,450
39,250	34,440	35,940	26,240	23,420	24,180	23,530	20,850	33,320	72,790
5,410	4,250	4,450	3,300	2,980	3,270	3,450	3,230	5,340	10,500
1,250	1,100	1,390	990	780	690	650	530	760	1,220
5,170	4,470	4,410	3,320	3,160	3,380	3,030	2,730	4,480	10,270
11,590	11,150	12,580	8,590	7,480	7,420	6,950	5,670	8,550	17,370
6,550	5,380	5,160	4,030	3,620	3,850	4,070	3,930	6,290	13,580
1,570	1,550	1,500	1,240	1,070	1,020	880	740	1,160	2,960
1,220	1,150	1,260	910	830	840	810	660	1,080	2,620
6,500	5,390	5,190	3,860	3,510	3,720	3,690	3,370	5,670	14,250
7,520	6,870	8,320	6,320	5,260	4,810	4,290	3,380	4,800	8,020
1,400	1,180	1,500	1,060	850	700	710	500	700	1,140
3,430	3,300	3,990	3,190	2,700	2,440	2,220	1,780	2,480	4,400
31,790	28,340	32,920	24,750	21,170	19,380	17,130	14,070	22,210	54,490
1,460	1,290	1,440	1,140	990	960	880	760	1,190	3,250
880	790	950	730	670	580	550	430	680	1,660
1,070	970	1,240	970	740	660	590	480	790	1,790
2,280	2,060	2,720	1,970	1,590	1,420	1,190	1,070	1,450	2,190
1,450	1,260	1,260	1,040	970	950	850	730	1,300	4,540
19,970	17,930	21,100	15,560	13,100	11,820	10,320	8,230	13,060	30,480
11,590	11,890	14,070	9,530	7,770	7,480	6,810	5,780	8,490	14,750
9,010	9,530	11,250	7,440	6,120	5,810	5,290	4,530	6,720	12,100
7,630	8,070	10,200	7,340	5,750	5,330	4,350	3,100	4,130	6,290
2,460	2,640	3,470	2,570	2,010	1,780	1,540	1,120	1,490	2,310
9,630	9,230	11,350	8,410	6,550	5,760	5,050	4,050	5,750	10,440
1,080	1,250	1,640	1,260	980	830	800	640	740	1,050
1,310	1,200	1,560	1,030	810	690	610	460	700	1,140
2,540	1,920	2,210	1,610	1,340	1,210	1,120	900	1,530	3,250
1,910	1,820	2,160	1,650	1,310	1,160	950	760	1,140	2,250
1,930	2,020	2,560	1,970	1,490	1,310	1,110	900	1,180	2,220
1,540	1,550	2,050	1,420	1,150	900	680	510	590	910
26,480	24,400	24,690	19,840	18,100	18,360	17,380	15,760	25,130	69,780
10,070	9,790	10,410	8,460	7,770	7,780	7,300	6,480	10,380	26,940
3,490	3,140	3,360	2,690	2,470	2,580	2,480	2,370	3,570	8,030
2,500	2,490	2,350	1,860	1,750	1,740	1,690	1,480	2,320	5,810
10,430	8,970	8,580	6,830	6,110	6,270	5,920	5,430	8,870	29,010
40,550	38,840	48,610	34,940	29,220	26,930	22,730	18,880	29,320	54,330
1,900	1,640	1,610	1,200	1,120	1,140	1,090	910	1,750	5,480
2,120	2,050	2,330	1,860	1,720	1,540	1,470	1,240	2,130	5,160
1,910	1,740	1,890	1,560	1,210	1,400	1,220	1,150	1,930	4,890
29,370	28,580	37,210	25,910	21,090	19,010	15,650	12,780	18,870	29,780
4,580	4,210	4,810	3,870	3,580	3,340	2,830	2,410	3,970	7,800

# Part V - Tables

## Geographic Table

### All Returns by Counties or Census Divisions, and Selected Localities

1998 tax year (all money figures in thousands of dollars)

	All returns/Toutes les déclarations			Taxable returns/Déclarations imposables			
	Number of Returns Nombre de déclarations	Wages and salaries Salaires et traitements (\$)	Total income assessed Revenu total établi (\$)	Number of Returns Nombre de déclarations	Wages and salaries Salaires et traitements (\$)	Total income assessed Revenu total établi (\$)	Total tax Payable Impôt total à payer (\$)
HASTINGS	95,080	1,442,653	2,397,597	62,880	1,391,870	2,153,664	397,471
BELLEVILLE	36,400	587,620	998,066	24,850	568,727	910,379	177,473
TRENTON	19,350	309,450	488,415	13,210	300,380	444,425	80,499
HURON	41,380	624,698	1,074,759	29,120	604,420	982,848	173,221
GODERICH	8,990	145,580	253,547	6,460	141,348	234,126	44,754
KENORA DISTRICT	44,970	784,511	1,131,453	25,890	691,395	962,705	187,094
DRYDEN	8,730	186,673	269,224	6,500	182,002	252,801	50,774
KENORA	11,090	196,508	306,016	7,770	188,050	279,959	53,507
KENT	84,650	1,547,756	2,357,844	59,050	1,500,171	2,168,568	418,821
CHATHAM	37,450	717,292	1,088,913	26,510	698,312	1,004,005	199,776
WALLACEBURG	11,090	194,057	286,276	7,270	185,990	257,828	49,009
LAMBTON	93,110	1,743,888	2,842,719	65,290	1,693,025	2,638,350	547,891
SARNIA CLEARWATER	54,030	1,027,922	1,699,157	37,590	998,380	1,575,330	337,954
LANARK	45,160	752,721	1,232,812	31,510	732,422	1,135,502	216,716
CARLETON PLACE	10,280	200,713	301,808	7,480	195,955	282,110	55,538
PERTH	10,660	159,251	287,496	7,520	154,326	263,377	49,879
SMITHS FALLS	12,170	178,841	298,490	8,040	173,590	270,820	49,006
LEEDS AND/ET GRENVILLE	71,040	1,183,705	1,961,768	50,360	1,151,161	1,806,323	340,135
BROCKVILLE	20,860	331,726	586,454	14,580	321,482	537,391	102,854
LENNOX AND/ET ADDINGTON	26,930	425,844	677,311	18,060	412,765	610,754	111,958
NAPANEE	10,240	148,893	250,349	6,660	144,183	222,036	40,504
MANITOULIN DISTRICT	8,960	103,398	191,439	4,490	82,430	147,177	26,771
MIDDLESEX	290,350	5,558,045	8,743,769	204,440	5,398,296	8,117,043	1,666,936
LONDON	244,610	4,668,272	7,380,217	171,350	4,532,890	6,845,023	1,420,300
STRATHROY	11,470	196,244	303,835	8,170	191,134	278,047	49,723
MUSKOKA DISTRICT MUNICIPALITY	38,940	557,731	1,007,285	26,430	535,797	913,843	172,616
BRACEBRIDGE	10,780	171,188	294,808	7,470	164,888	270,240	52,404
HUNTSVILLE	14,020	202,378	352,457	9,520	194,784	319,333	58,634
NIAGARA REG. MUN./MUN. REG.	304,840	5,444,010	8,705,632	216,190	5,283,813	8,020,892	1,577,224
FORT ERIE	20,620	315,686	540,221	14,280	304,956	486,683	87,989
GRIMSBY	14,420	343,550	504,079	11,050	337,058	481,672	103,618
LINCOLN	13,720	266,488	421,112	10,000	259,403	394,447	77,746
NIAGARA FALLS	58,770	994,607	1,564,814	41,350	961,965	1,428,348	272,674
NIAGARA-ON-THE-LAKE	10,330	181,077	369,885	7,640	175,426	348,980	75,594
PELHAM	11,440	268,106	428,110	8,560	262,201	407,982	93,232
PORT COLBORNE	14,900	235,072	395,156	10,250	227,462	358,214	66,016
ST CATHARINES	98,850	1,733,483	2,818,272	69,620	1,680,765	2,588,888	513,873
THOROLD	12,460	239,795	343,170	9,140	233,845	319,061	60,323
WELLAND	38,470	659,089	1,012,862	26,630	639,487	921,427	172,952
NIPISSING DISTRICT	61,490	929,190	1,543,309	38,850	891,804	1,365,269	256,724
NORTH BAY	41,410	655,241	1,087,179	27,010	630,189	975,904	188,741
NORTHUMBERLAND	56,460	927,383	1,554,697	39,830	901,662	1,431,654	274,072
COBOURG	17,000	309,214	511,927	12,510	301,670	478,381	95,449
PORT HOPE	10,330	187,243	295,015	7,450	182,679	274,585	53,524
OTTAWA-CARLETON REG. MUN./MUN. REG.	544,920	12,256,746	19,144,202	394,630	11,968,229	18,057,063	4,001,970
CUMBERLAND	8,450	198,142	290,106	6,430	194,633	276,435	58,833
GLOUCESTER	100,170	2,520,326	3,483,316	75,240	2,463,838	3,322,444	706,931
KANATA	35,990	1,135,027	1,518,476	28,080	1,115,980	1,472,623	350,528
NEPEAN	85,270	2,096,027	3,129,690	64,240	2,051,659	2,986,920	662,195
OSGOODE	9,420	230,893	325,437	7,290	227,102	311,618	64,689
OTTAWA	254,510	4,815,815	8,465,286	175,440	4,677,882	7,850,029	1,727,105
VANIER	12,860	163,646	288,358	7,820	157,414	245,243	43,001
OXFORD	73,770	1,359,807	2,093,920	53,390	1,324,848	1,940,275	372,062
INGERSOLL	9,580	188,974	279,955	6,990	184,517	261,026	50,958
TILLSONBURG	13,540	232,071	383,603	9,660	225,656	351,940	71,162
WOODSTOCK	27,710	523,425	791,957	20,040	511,137	734,320	142,254
PARRY SOUND DISTRICT	31,030	378,757	705,472	19,320	360,973	612,792	105,361
PARRY SOUND	9,490	126,715	235,894	6,240	120,270	209,146	36,943
PEEL REG. MUN./MUN. REG.	657,010	16,188,212	21,208,484	476,440	15,816,383	20,115,202	4,375,521
BRAMPTON	209,420	4,965,815	6,248,430	153,990	4,846,500	5,906,511	1,192,855
CALEDON	32,100	1,005,911	1,401,705	25,120	991,207	1,357,682	332,986
MISSISSAUGA	415,490	10,216,486	13,558,349	297,330	9,978,676	12,851,009	2,849,680
PERTH	54,270	975,201	1,546,347	40,090	949,277	1,438,532	267,912
STRATFORD	24,620	474,236	730,036	18,540	462,856	682,816	132,436
PETERBOROUGH	92,040	1,411,991	2,469,689	62,370	1,363,678	2,246,700	432,055
PETERBOROUGH	61,890	955,353	1,679,309	42,180	923,560	1,528,043	295,563
PRESCOTT AND/ET RUSSELL	53,960	965,335	1,423,945	36,960	942,099	1,295,316	241,149
HAWKESBURY	9,630	143,351	231,973	5,900	139,006	200,874	38,418
PRINCE EDWARD	18,100	234,592	453,773	12,030	226,443	406,799	73,156
PICTON	8,460	100,071	203,898	5,330	96,096	178,594	31,653



# Partie V - Tableaux

Tableau géographique  
Toutes les déclarations par comté ou division de recensement et endroits choisis  
Année d'imposition 1998 (en milliers de dollars)

Number of all returns by total income class/Nombre de déclarations par palier de revenu total (toutes les déclarations)										
Under Moins de \$5,000	\$5,000 to-à \$10,000	\$10,000 to-à \$15,000	\$15,000 to-à \$20,000	\$20,000 to-à \$25,000	\$25,000 to-à \$30,000	\$30,000 to-à \$35,000	\$35,000 to-à \$40,000	\$40,000 to-à \$50,000	\$50,000 and over et plus	
12,450	11,920	14,950	10,580	8,440	7,120	6,170	5,300	7,470	10,680	
4,270	4,410	5,600	4,090	3,270	2,660	2,320	1,980	2,830	4,980	
2,500	2,340	2,790	2,020	1,680	1,480	1,260	1,310	2,070	1,900	
4,680	5,250	6,300	4,820	3,910	3,550	3,080	2,350	3,070	4,370	
920	1,090	1,360	1,030	820	700	560	460	780	1,270	
8,510	5,230	5,960	4,020	3,430	3,230	2,620	2,390	3,380	6,210	
1,000	950	1,110	780	660	650	520	460	710	1,880	
1,330	1,250	1,570	1,050	840	880	820	720	1,110	1,530	
10,490	9,900	11,760	8,620	7,040	6,450	5,700	4,690	7,190	12,800	
4,090	4,260	5,480	3,850	3,030	2,760	2,540	1,960	3,120	6,360	
1,590	1,350	1,570	1,130	920	790	680	680	1,000	1,380	
11,820	10,740	12,670	9,260	7,390	6,500	5,790	4,740	6,900	17,290	
6,810	6,260	7,380	5,320	4,230	3,610	3,240	2,650	3,960	10,570	
5,620	5,220	6,360	4,630	3,880	3,700	3,370	2,660	3,800	5,920	
1,170	1,130	1,290	990	860	840	820	660	960	1,580	
1,190	1,270	1,620	1,140	980	890	780	570	870	1,360	
1,830	1,410	1,730	1,310	1,060	1,000	930	720	1,020	1,170	
7,910	8,110	10,230	7,630	6,170	5,770	5,360	4,520	6,020	9,320	
2,220	2,410	3,190	2,380	1,850	1,640	1,520	1,280	1,590	2,790	
3,470	3,270	4,200	2,880	2,260	2,100	1,820	1,560	2,170	3,200	
1,280	1,250	1,790	1,230	850	740	650	540	760	1,170	
1,590	1,230	1,630	1,040	770	690	530	390	440	640	
34,980	33,250	37,910	28,580	24,110	22,740	20,720	16,870	24,720	46,470	
29,590	28,120	32,170	24,100	20,150	18,970	17,250	14,100	20,780	39,390	
1,260	1,370	1,600	1,300	1,110	960	880	690	900	1,380	
4,880	5,240	6,200	4,340	3,490	3,020	2,510	2,140	2,800	4,330	
1,340	1,360	1,600	1,140	950	790	700	630	880	1,390	
1,780	1,900	2,230	1,580	1,260	1,070	890	780	980	1,560	
33,870	35,470	44,590	32,680	26,260	24,360	20,940	16,780	24,710	45,190	
2,390	2,390	3,120	2,310	1,910	1,730	1,510	1,210	1,770	2,290	
1,520	1,380	1,600	1,250	1,100	1,040	960	870	1,450	3,250	
1,550	1,460	1,770	1,330	1,110	1,070	980	790	1,270	2,400	
6,410	7,330	9,260	6,820	5,250	4,780	3,950	3,220	4,660	7,100	
1,020	1,150	1,410	990	860	770	720	620	830	1,970	
1,320	1,190	1,210	930	820	760	770	640	1,010	2,800	
1,720	1,780	2,230	1,660	1,330	1,230	1,100	790	1,140	1,930	
10,680	11,680	14,940	10,860	8,540	7,960	6,660	5,210	7,490	14,830	
1,380	1,290	1,740	1,310	1,130	1,050	930	680	1,130	1,820	
4,410	4,560	5,960	4,180	3,360	3,130	2,630	2,150	3,060	5,050	
8,680	7,890	10,040	6,460	5,060	4,560	3,960	3,440	4,580	6,830	
5,560	5,210	6,450	4,330	3,360	3,050	2,730	2,440	3,320	4,970	
6,650	6,450	8,150	6,020	4,900	4,510	4,060	3,150	4,680	7,900	
1,750	1,770	2,240	1,690	1,530	1,370	1,320	1,060	1,500	2,770	
1,230	1,100	1,370	1,070	810	830	740	590	910	1,670	
61,070	59,700	62,620	43,990	38,050	36,840	36,280	31,800	51,810	122,760	
860	860	930	660	620	660	670	530	900	1,760	
11,700	9,900	9,640	7,300	6,580	6,760	7,080	6,510	10,910	23,800	
4,170	3,200	2,810	2,170	2,010	2,180	2,440	2,240	3,720	11,060	
9,630	8,290	8,460	6,440	6,060	5,890	5,890	5,180	8,500	20,920	
980	910	940	740	700	700	680	660	990	2,110	
28,490	31,120	33,850	22,540	18,570	17,130	15,980	13,650	22,080	51,110	
1,270	2,000	2,660	1,500	1,060	980	900	680	870	950	
8,080	8,500	10,050	7,630	6,470	5,930	5,380	4,780	7,030	9,920	
1,070	1,060	1,280	960	800	710	590	570	1,060	1,490	
1,340	1,600	2,160	1,540	1,240	1,090	1,060	850	1,110	1,570	
3,020	3,060	3,730	2,840	2,440	2,160	1,910	1,890	2,760	3,890	
4,410	4,070	5,650	3,670	2,850	2,410	1,940	1,480	1,940	2,610	
1,200	1,160	1,630	1,110	900	790	660	490	620	950	
88,960	73,180	70,450	54,140	49,740	50,680	48,700	42,260	62,690	116,220	
26,540	23,090	22,840	17,850	16,660	17,390	16,910	14,230	20,770	33,140	
3,430	2,990	2,880	2,360	2,150	2,290	2,300	1,960	3,350	8,400	
59,000	47,100	44,730	33,940	30,920	31,000	29,490	26,070	38,570	74,690	
5,550	6,310	7,260	5,750	4,860	4,550	4,230	3,900	5,120	6,730	
2,260	2,640	3,300	2,570	2,090	1,940	1,960	1,940	2,560	3,360	
11,310	11,430	14,100	10,030	8,270	7,230	6,010	4,930	6,850	11,870	
7,190	7,660	9,660	6,840	5,550	4,880	4,040	3,290	4,640	8,140	
6,300	6,540	8,540	5,400	4,320	4,130	4,040	3,370	4,600	6,730	
1,150	1,310	2,010	1,170	820	610	510	390	520	1,150	
2,260	2,340	2,970	2,090	1,740	1,430	1,180	880	1,190	2,020	
1,090	1,120	1,600	970	790	630	490	360	510	900	

# Part V - Tables

## Geographic Table

### All Returns by Counties or Census Divisions, and Selected Localities

1998 tax year (all money figures in thousands of dollars)

	All returns/Toutes les déclarations			Taxable returns/Déclarations imposables			
	Number of Returns Nombre de déclarations	Wages and salaries Salaires et traitements (\$)	Total income assessed Revenu total établi (\$)	Number of Returns Nombre de déclarations	Wages and salaries Salaires et traitements (\$)	Total income assessed Revenu total établi (\$)	Total tax Payable Impôt total à payer (\$)
RAINY RIVER DISTRICT	16,210	270,105	427,862	10,640	253,715	379,439	70,391
FORT FRANCES	8,210	148,148	229,946	5,630	139,316	207,082	39,716
RENFREW	72,120	1,125,266	1,818,388	48,480	1,091,998	1,642,413	297,028
ARNPRIOR	8,610	149,859	233,692	6,090	146,185	214,503	40,426
PEMBROKE	19,290	272,143	477,981	12,630	263,378	424,783	76,336
PETAWAWA	9,160	201,459	246,404	6,830	197,835	236,259	41,351
RENFREW	9,740	145,038	237,647	6,530	140,492	211,164	37,520
SIMCOE	257,710	4,871,593	7,402,171	182,640	4,731,304	6,870,420	1,376,860
ALLISTON	18,830	435,877	630,385	14,170	426,965	599,102	132,308
BARRIE	71,010	1,480,847	2,141,363	51,460	1,440,596	2,007,395	412,302
BRADFORD	14,130	340,715	445,923	10,740	333,839	424,392	88,071
COLLINGWOOD	13,830	202,252	389,745	9,500	195,133	355,102	71,622
ESSA TOWNSHIP	10,930	241,154	310,512	8,070	235,424	293,635	56,746
INNISFIL	17,490	347,198	502,918	12,920	339,950	472,469	92,792
MIDLAND	13,410	202,765	338,694	8,930	195,936	304,803	55,644
ORILLIA	29,980	466,848	778,609	20,000	447,138	702,390	132,031
PENETANGUISENE	8,800	132,606	223,650	5,900	128,387	202,261	36,919
STORMONT, DUNDAS AND/ET GLENGARRY	82,670	1,223,170	2,039,182	52,930	1,175,892	1,802,405	328,469
CORNWALL	38,170	524,142	887,065	23,090	497,227	760,552	137,638
SUDBURY DISTRICT	17,060	265,274	419,533	10,280	251,830	368,501	69,207
SUDBURY REG. MUN./MUN. REG.	118,960	2,150,791	3,366,975	79,710	2,088,731	3,093,358	616,073
NICKEL CENTRE	9,890	187,147	264,790	6,880	182,444	245,250	46,728
RAYSIDE-BALFOUR	11,510	219,349	309,295	7,620	213,522	283,822	55,185
SUDBURY	67,840	1,124,848	1,932,596	44,520	1,088,631	1,758,842	353,502
VALLEY EAST	15,940	335,359	445,667	11,080	327,529	416,154	81,297
THUNDER BAY DISTRICT	113,240	2,236,849	3,337,071	79,330	2,162,262	3,077,362	618,208
THUNDER BAY	89,850	1,686,956	2,619,795	63,350	1,632,651	2,411,461	476,704
TIMISKAMING DISTRICT	26,900	389,235	651,298	16,500	375,928	571,890	106,903
KIRKLAND LAKE	7,700	114,924	189,903	4,690	111,346	165,997	32,378
METROPOLITAN TORONTO METROPOLITAIN	1,809,060	37,004,727	59,177,538	1,196,450	36,009,327	54,834,463	12,794,342
EAST YORK	8,960	206,088	259,637	6,170	201,425	242,093	50,839
ETOBICOKE	189,720	4,037,158	6,238,111	134,160	3,939,859	5,850,616	1,322,811
NORTH YORK	314,940	5,954,107	10,221,170	205,720	5,768,203	9,475,490	2,196,570
SCARBOROUGH	392,870	6,834,668	9,752,687	250,240	6,601,033	8,857,743	1,659,332
TORONTO	868,390	19,402,620	31,764,280	575,700	18,942,062	29,541,522	7,401,533
YORK	34,190	570,086	941,654	24,470	556,744	866,999	163,256
VICTORIA	49,630	723,795	1,283,114	33,970	700,851	1,167,956	217,090
LINDSAY	17,760	247,773	457,699	11,980	239,421	412,383	76,728
WATERLOO REG. MUN./MUN. REG.	310,180	6,836,023	9,802,915	228,570	6,678,393	9,225,001	1,928,854
CAMBRIDGE	80,030	1,785,058	2,454,515	59,050	1,747,473	2,305,685	478,261
KITCHENER	135,050	2,769,296	3,879,700	97,860	2,699,192	3,610,373	711,505
WATERLOO	60,800	1,503,448	2,278,134	45,780	1,468,989	2,176,752	493,881
WELLESLEY	6,740	138,290	211,072	4,870	135,328	198,758	41,382
WILMOT TOWNSHIP	11,020	240,452	364,975	8,420	235,234	346,290	71,015
WOOLWICH TOWNSHIP	11,840	266,506	436,279	8,940	261,223	415,247	94,126
WELLINGTON	129,760	2,870,152	4,167,454	96,530	2,803,662	3,938,898	832,291
FERGUS	9,320	196,716	281,369	7,070	192,308	266,305	52,265
GUELPH	79,080	1,813,050	2,597,664	59,270	1,770,643	2,461,373	529,700
YORK REG. MUN./MUN. REG.	477,230	12,268,885	17,525,528	340,830	12,001,215	16,668,545	3,918,468
AURORA	26,160	935,836	1,263,983	20,750	924,431	1,228,254	325,567
EAST GWILLIMBURY	13,320	365,545	493,896	10,230	359,801	473,924	107,833
GEORGINA	24,390	487,927	676,735	17,370	476,301	625,987	122,548
KING CITY	12,720	430,376	660,323	9,860	424,250	637,514	174,374
MARKHAM	181,970	4,445,220	6,599,690	122,730	4,331,212	6,255,885	1,487,118
NEWMARKET	45,690	1,276,958	1,694,722	34,880	1,253,459	1,624,517	370,375
RICHMOND HILL	87,260	2,087,138	3,027,381	60,080	2,037,151	2,865,214	654,888
VAUGHAN	72,900	1,881,623	2,564,851	54,980	1,842,028	2,439,689	550,891
STOUFFVILLE	12,820	358,260	543,948	9,940	352,580	517,560	124,875
<b>Total, Ontario</b>	<b>8,105,730</b>	<b>167,492,206</b>	<b>254,249,260</b>	<b>5,656,760</b>	<b>163,041,870</b>	<b>236,718,739</b>	<b>51,091,222</b>
DIVISION 1	12,820	163,020	306,257	8,080	155,202	276,289	50,079
DIVISION 2	33,040	505,654	747,246	22,450	487,552	683,047	126,430
STEINBACH	10,390	155,126	238,525	6,980	149,409	215,530	41,068
DIVISION 3	28,920	378,700	646,303	19,460	364,319	584,657	104,822
DIVISION 4	6,480	55,231	125,981	4,210	51,393	109,657	17,123
DIVISION 5	10,160	101,627	213,560	6,850	97,009	189,143	30,352
DIVISION 6	7,600	76,162	142,427	4,370	69,781	121,889	20,213
DIVISION 7	44,480	664,629	1,061,347	30,700	640,644	971,162	190,741
BRANDON	34,630	524,498	831,540	23,530	504,824	758,794	153,282
DIVISION 8	9,110	82,935	165,234	5,270	77,281	141,810	22,449
DIVISION 9	17,300	230,095	375,389	11,110	221,627	336,455	62,327

# Partie V - Tableaux

Tableau géographique  
Toutes les déclarations par comté ou division de recensement et endroits choisis  
Année d'imposition 1998 (en milliers de dollars)

Number of all returns by total income class/Nombre de déclarations par palier de revenu total (toutes les déclarations)									
Under Moins de \$5,000	\$5,000 to-à \$10,000	\$10,000 to-à \$15,000	\$15,000 to-à \$20,000	\$20,000 to-à \$25,000	\$25,000 to-à \$30,000	\$30,000 to-à \$35,000	\$35,000 to-à \$40,000	\$40,000 to-à \$50,000	\$50,000 and over et plus
2,120	1,910	2,480	1,610	1,300	1,150	1,160	1,000	1,470	2,030
950	890	1,180	770	650	610	630	590	800	1,130
9,330	8,820	11,170	7,390	6,140	5,840	4,870	5,380	5,990	7,200
900	1,040	1,320	950	690	640	610	570	850	1,050
2,340	2,510	3,160	2,170	1,710	1,650	1,400	1,180	1,390	1,770
1,510	790	750	510	710	810	520	1,590	1,160	820
1,070	1,210	1,750	1,140	850	770	700	590	760	900
31,790	29,660	35,110	25,570	21,010	20,120	18,340	15,600	22,770	37,750
2,150	1,860	2,100	1,530	1,430	1,420	1,420	1,230	1,930	3,750
8,560	8,090	9,080	6,640	5,650	5,390	4,960	4,120	6,550	11,990
1,610	1,430	1,600	1,150	1,070	1,060	1,160	990	1,550	2,520
1,520	1,690	2,300	1,640	1,230	1,040	950	770	990	1,710
1,480	1,120	1,240	950	820	790	710	840	1,350	1,620
2,070	1,840	2,210	1,810	1,370	1,380	1,330	1,150	1,690	2,650
1,610	1,700	2,280	1,440	1,100	1,060	960	840	1,010	1,400
3,820	3,680	4,680	3,240	2,690	2,430	2,060	1,710	2,300	3,370
1,100	1,150	1,350	960	740	790	690	480	680	880
10,680	10,950	14,160	9,180	7,070	6,640	5,360	4,180	5,830	8,630
5,020	5,270	7,240	4,470	3,360	2,830	2,200	1,680	2,400	3,690
2,890	2,230	2,640	1,650	1,280	1,090	940	860	1,180	2,310
16,740	14,910	16,030	10,930	8,990	8,430	7,740	6,290	8,960	19,940
1,420	1,140	1,200	880	830	820	720	580	870	1,440
1,850	1,420	1,390	1,040	880	750	730	600	830	2,010
8,750	9,160	10,200	6,600	5,230	4,740	4,280	3,400	4,800	10,690
2,540	1,730	1,790	1,330	1,130	1,140	1,120	960	1,330	2,870
13,780	12,910	15,240	10,390	8,530	8,050	7,730	6,900	10,470	19,250
10,150	10,240	12,530	8,580	7,040	6,730	6,400	5,670	8,540	13,970
4,020	3,640	4,760	2,980	2,030	1,870	1,690	1,300	1,680	2,930
1,050	1,000	1,470	850	570	540	500	360	490	880
261,750	228,960	251,290	172,300	143,310	130,860	116,470	96,270	135,120	272,740
1,300	1,040	1,090	810	700	650	660	540	760	1,410
23,370	21,700	23,990	18,160	15,980	15,090	13,650	11,480	16,000	30,310
48,940	38,930	42,490	30,330	25,070	23,100	19,970	16,450	22,740	46,920
66,760	51,470	53,140	37,320	31,450	29,500	26,660	22,070	29,690	44,810
117,900	112,030	125,580	81,830	66,680	59,510	52,950	43,660	63,110	145,130
3,490	3,790	5,000	3,840	3,430	3,010	2,570	2,060	2,820	4,160
6,210	6,000	7,750	5,530	4,410	3,930	3,480	2,630	3,450	6,240
2,080	2,170	2,950	2,090	1,670	1,420	1,230	930	1,110	2,110
34,430	33,280	37,950	29,950	26,890	25,400	23,350	19,630	28,890	50,420
8,740	8,530	10,150	7,960	7,130	6,490	5,860	5,080	7,560	12,520
15,120	15,060	17,500	13,590	12,100	11,410	10,600	8,570	12,380	18,730
6,880	5,990	6,350	5,190	4,850	4,700	4,430	3,810	5,730	12,870
870	830	820	640	550	510	480	400	590	1,070
1,090	1,090	1,280	1,050	920	950	850	750	1,110	1,940
1,200	1,340	1,390	1,190	1,010	980	810	740	1,050	2,130
14,360	13,950	15,440	12,100	10,590	10,160	9,530	8,710	12,400	22,510
1,010	960	1,100	820	770	760	720	630	1,030	1,520
8,490	8,310	9,060	7,330	6,380	6,190	5,980	5,590	7,640	14,090
67,600	54,160	50,420	37,420	32,540	32,620	31,800	27,670	41,760	101,240
2,620	2,230	2,280	1,770	1,660	1,750	1,780	1,610	2,630	7,830
1,460	1,340	1,370	1,070	900	920	960	820	1,320	3,150
2,890	2,730	3,350	2,370	1,940	1,930	1,900	1,610	2,220	3,470
1,220	1,260	1,250	1,040	890	850	870	740	1,150	3,460
31,190	22,310	19,060	13,590	11,630	11,450	10,990	9,480	14,100	38,170
4,920	4,810	4,700	3,510	3,070	3,230	3,230	2,900	4,410	10,930
14,230	10,250	9,200	6,570	5,690	5,560	5,550	4,840	7,390	17,980
7,880	7,960	7,810	6,500	5,860	5,950	5,630	4,880	7,290	13,150
1,210	1,260	1,400	1,020	910	990	900	790	1,250	3,100
<b>1,038,580</b>	<b>944,830</b>	<b>1,062,690</b>	<b>763,010</b>	<b>642,120</b>	<b>604,620</b>	<b>549,520</b>	<b>464,190</b>	<b>683,030</b>	<b>1,353,150</b>
2,230	1,660	2,240	1,320	1,010	880	710	540	770	1,460
4,840	4,460	5,250	3,740	3,230	2,830	2,280	1,910	2,100	2,400
1,380	1,460	1,910	1,260	1,090	900	650	490	560	700
3,970	4,070	5,170	3,520	2,930	2,660	1,820	1,330	1,530	1,920
810	1,080	1,380	840	650	510	380	240	260	320
1,140	1,510	2,190	1,340	980	840	620	450	500	590
1,460	1,170	1,470	880	690	530	370	270	310	460
5,360	6,880	6,920	4,990	3,910	3,770	3,000	2,600	3,110	3,940
4,250	5,640	5,320	3,820	2,960	2,860	2,210	1,900	2,420	3,250
1,690	1,460	1,840	1,080	780	640	520	300	350	440
2,620	2,640	2,780	1,870	1,570	1,540	1,220	860	1,050	1,150

# Part V - Tables

Geographic Table  
**All Returns by Counties or Census Divisions, and Selected Localities**  
 1998 tax year (all money figures in thousands of dollars)

	All returns/Toutes les déclarations			Taxable returns/Déclarations imposables			
	Number of Returns Nombre de déclarations	Wages and salaries Salaires et traitements (\$)	Total income assessed Revenu total établi (\$)	Number of Returns Nombre de déclarations	Wages and salaries Salaires et traitements (\$)	Total income assessed Revenu total établi (\$)	Total tax Payable Impôt total à payer (\$)
PORTAGE LA PRAIRIE	12,940	179,810	288,259	8,440	173,571	259,084	49,100
DIVISION 10	5,290	110,367	158,555	4,120	108,096	152,119	32,532
DIVISION 11	472,750	8,571,730	13,091,745	342,000	8,327,604	12,201,384	2,663,502
WINNIPEG	471,580	8,538,800	13,046,960	341,060	8,295,244	12,157,984	2,652,067
DIVISION 12	13,220	239,277	339,247	9,400	233,426	314,891	64,465
DIVISION 13	24,010	467,248	672,917	17,770	455,246	631,424	135,356
SELKIRK	9,800	163,021	246,380	6,930	157,952	225,953	45,293
DIVISION 14	11,560	205,815	292,686	8,290	200,192	272,434	54,749
DIVISION 15	16,830	176,576	328,721	10,220	166,880	283,350	48,197
DIVISION 16	7,930	69,715	136,317	4,020	64,810	111,938	19,402
DIVISION 17	18,570	181,400	339,641	10,170	169,615	282,135	49,266
DAUPHIN	7,990	95,989	174,748	5,010	91,504	150,907	28,275
DIVISION 18	18,210	174,425	326,263	10,010	163,537	277,526	49,241
DIVISION 19	7,370	28,228	50,020	1,100	18,606	26,516	4,195
DIVISION 20	8,680	89,370	160,045	4,960	84,063	134,858	22,988
DIVISION 21	15,760	304,843	401,567	9,280	283,777	357,583	76,566
FLIN FLON	5,150	115,528	153,501	3,640	113,029	143,571	30,747
DIVISION 22	20,920	306,500	377,024	7,430	262,670	303,619	68,993
DIV. NO.22, UNORGANIZED	530	6,417	9,556	240	5,837	7,426	1,367
THOMPSON	8,960	246,897	292,236	6,400	238,019	273,798	64,009
DIVISION 23	5,190	100,538	118,235	2,370	90,101	100,762	21,778
<b>Total, Manitoba</b>	<b>816,190</b>	<b>13,284,085</b>	<b>20,576,784</b>	<b>553,610</b>	<b>12,793,431</b>	<b>18,864,697</b>	<b>3,935,772</b>
DIVISION 1	22,790	386,996	630,918	16,170	374,622	587,972	131,932
ESTEVAN	8,580	200,324	284,858	6,520	196,601	271,766	67,390
DIVISION 2	16,930	215,893	411,585	12,110	208,183	380,013	73,713
WEYBURN	8,470	128,745	217,156	6,250	125,184	202,126	41,514
DIVISION 3	11,390	112,064	253,590	8,040	107,033	231,090	40,923
DIVISION 4	7,980	83,651	180,569	5,630	79,811	164,541	29,800
DIVISION 5	25,790	324,338	565,746	16,040	308,551	496,917	96,218
DIVISION 6	160,710	3,004,184	4,525,302	117,130	2,921,138	4,234,619	938,283
REGINA	132,950	2,599,127	3,865,717	98,450	2,535,076	3,632,109	816,949
DIVISION 7	34,520	471,354	826,926	24,150	454,268	759,103	147,758
MOOSE JAW	26,220	392,843	655,610	18,630	380,474	605,287	121,983
DIVISION 8	24,240	316,659	616,206	18,070	306,158	575,513	111,607
SWIFT CURRENT	13,480	203,353	357,505	10,060	197,360	333,854	67,793
DIVISION 9	27,940	305,351	553,893	16,240	289,644	467,197	86,559
YORKTON	12,720	176,165	294,647	8,570	170,064	263,344	51,223
DIVISION 10	14,400	128,156	259,066	8,000	117,307	213,992	35,968
DIVISION 11	168,730	3,067,675	4,662,342	120,830	2,975,799	4,350,487	953,563
SASKATOON	143,780	2,688,901	4,050,849	103,260	2,608,986	3,783,391	841,806
DIVISION 12	16,250	204,366	369,787	11,110	194,533	337,870	63,229
DIVISION 13	17,390	219,760	420,246	12,350	209,699	388,623	73,007
DIVISION 14	30,830	340,491	634,449	18,950	321,840	554,103	100,640
DIVISION 15	56,820	778,308	1,276,173	36,000	735,833	1,133,377	222,629
PRINCE ALBERT	28,640	470,320	709,957	18,930	448,726	640,967	135,099
DIVISION 16	25,940	291,066	513,175	14,930	269,366	439,941	82,180
NORTH BATTLEFORD	10,950	151,229	255,569	7,290	144,404	229,828	45,856
DIVISION 17	27,580	378,906	599,480	16,220	351,337	529,528	106,150
LLOYDMINSTER(PART)	7,800	135,106	197,992	5,500	130,234	184,088	36,738
DIVISION 18	17,110	211,912	284,330	6,400	175,418	210,608	40,502
<b>Total, Saskatchewan</b>	<b>708,170</b>	<b>10,841,266</b>	<b>17,595,432</b>	<b>478,820</b>	<b>10,400,662</b>	<b>16,064,497</b>	<b>3,335,938</b>
DIVISION 1	48,260	825,281	1,299,428	34,400	798,689	1,197,552	224,982
MEDICINE HAT	39,090	692,119	1,073,405	27,970	670,660	991,079	190,274
DIVISION 2	93,530	1,595,768	2,489,094	65,620	1,537,547	2,290,248	425,349
BROOKS	10,350	228,899	316,102	7,680	222,664	300,554	63,116
LETHBRIDGE	51,680	917,350	1,411,773	36,690	883,364	1,301,104	246,292
DIVISION 3	25,540	291,476	530,809	14,300	260,887	441,746	71,967
DIVISION 4	8,060	104,121	202,583	5,610	100,162	182,810	30,756
DIVISION 5	31,200	433,630	757,884	20,620	410,042	680,796	119,725
DIVISION 6	709,790	18,376,676	26,225,422	532,390	17,972,765	25,020,343	5,766,525
AIRDRIE	13,600	359,251	448,796	10,470	352,413	432,430	91,945
CALGARY	628,910	16,483,926	23,496,219	472,530	16,123,935	22,421,595	5,201,140
DIVISION 7	29,310	463,214	771,181	20,470	447,857	707,170	130,472
DIVISION 8	105,880	2,047,864	3,018,354	73,480	1,973,906	2,793,090	566,679
RED DEER	49,980	1,108,884	1,565,657	36,770	1,078,797	1,474,448	317,753
DIVISION 9	12,550	236,555	334,335	8,120	226,997	302,939	61,854
ROCKY MOUNTAIN HOUSE	9,550	192,187	265,213	6,280	184,428	242,182	50,762
DIVISION 10	58,300	973,618	1,526,543	38,250	940,471	1,375,489	272,475
CAMROSE	12,440	202,317	323,755	8,570	195,391	293,669	54,414
DIVISION 11	684,640	14,899,076	20,902,232	490,690	14,491,698	19,593,377	4,137,456

# Partie V - Tableaux

## Toutes les déclarations par comté ou division de recensement et endroits choisis

Tableau géographique

Année d'imposition 1998 (en milliers de dollars)

Number of all returns by total income class/Nombre de déclarations par palier de revenu total (toutes les déclarations)

Under Moins de \$5,000	\$5,000 to-à \$10,000	\$10,000 to-à \$15,000	\$15,000 to-à \$20,000	\$20,000 to-à \$25,000	\$25,000 to-à \$30,000	\$30,000 to-à \$35,000	\$35,000 to-à \$40,000	\$40,000 to-à \$50,000	\$50,000 and over et plus
1,760	2,020	2,070	1,410	1,180	1,170	950	630	830	920
580	530	620	510	430	460	440	400	490	830
52,760	58,490	68,880	52,220	44,820	39,610	34,420	28,690	37,780	55,090
52,640	58,370	68,760	52,110	44,740	39,520	34,320	28,610	37,640	54,870
1,670	1,570	1,940	1,390	1,130	1,090	990	830	1,150	1,470
2,700	2,690	3,260	2,460	2,150	1,930	1,800	1,530	2,220	3,270
1,110	1,210	1,560	1,140	940	770	690	590	800	990
1,460	1,380	1,720	1,210	1,030	960	860	730	980	1,230
2,480	2,540	3,630	2,090	1,540	1,250	890	680	740	980
1,730	1,290	1,810	800	540	440	370	230	290	410
3,270	3,040	4,170	2,110	1,530	1,100	870	670	840	960
860	1,190	1,770	980	760	560	440	370	490	580
3,980	2,760	3,660	2,060	1,400	1,070	860	630	790	1,010
4,610	850	870	340	190	150	100	70	100	110
1,400	1,470	1,930	950	710	610	460	350	410	410
3,440	1,670	2,020	1,320	1,070	960	750	650	1,250	2,640
700	540	670	450	390	350	250	230	500	1,080
9,030	2,130	2,060	1,100	940	780	640	550	990	2,700
130	80	100	60	40	30	30	20	20	40
1,280	870	950	640	590	510	470	410	800	2,440
1,720	580	510	350	280	220	180	160	320	880
<b>114,950</b>	<b>105,900</b>	<b>126,320</b>	<b>88,500</b>	<b>73,500</b>	<b>64,810</b>	<b>54,540</b>	<b>44,680</b>	<b>58,320</b>	<b>84,670</b>
2,750	2,980	3,790	2,440	1,890	1,690	1,430	1,140	1,710	2,970
900	910	1,210	810	720	630	560	460	820	1,570
1,840	2,440	2,850	1,940	1,600	1,590	1,150	870	1,160	1,500
850	1,070	1,380	950	830	860	610	450	660	810
1,250	1,770	2,170	1,390	1,130	950	710	490	700	840
850	1,360	1,460	970	710	690	530	380	470	580
3,520	4,080	5,440	2,870	2,050	1,760	1,380	950	1,360	2,390
17,790	19,300	23,100	15,860	14,060	13,770	11,840	9,440	14,000	21,560
13,740	15,510	18,540	12,980	11,730	11,540	9,990	8,070	12,000	18,850
4,150	4,810	5,740	3,920	3,220	3,010	2,260	1,770	2,600	3,050
3,040	3,320	4,240	2,890	2,440	2,330	1,770	1,440	2,180	2,560
2,260	3,430	4,090	2,880	2,340	2,160	1,750	1,290	1,650	2,390
1,220	1,850	2,230	1,590	1,360	1,160	990	680	950	1,450
3,910	4,560	6,470	3,100	2,340	1,980	1,440	1,070	1,470	1,610
1,310	1,770	2,540	1,500	1,200	1,100	800	640	890	970
2,380	2,470	3,340	1,680	1,100	1,010	670	490	630	650
19,830	21,960	24,980	17,450	14,800	13,700	11,560	9,730	14,130	20,590
16,600	18,550	20,900	14,710	12,550	11,650	9,890	8,440	12,330	18,160
2,170	2,380	2,750	1,850	1,540	1,350	1,050	760	1,010	1,390
2,030	2,470	2,940	2,040	1,670	1,480	1,180	850	1,130	1,630
4,540	4,850	6,350	3,430	2,710	2,370	1,660	1,210	1,640	2,070
8,460	8,350	10,140	6,100	4,890	4,340	3,320	2,560	3,700	4,960
3,860	4,000	4,700	2,970	2,350	2,120	1,800	1,400	2,230	3,220
4,750	4,150	4,940	2,700	2,120	1,780	1,360	980	1,510	1,650
1,370	1,580	1,890	1,270	1,040	890	720	490	810	900
5,800	3,930	4,400	2,700	2,040	1,960	1,610	1,190	1,650	2,300
1,070	1,080	1,110	810	680	640	570	420	570	850
5,880	2,430	2,330	1,310	1,020	820	660	550	870	1,240
<b>94,170</b>	<b>98,050</b>	<b>117,430</b>	<b>74,730</b>	<b>61,270</b>	<b>56,530</b>	<b>45,570</b>	<b>35,710</b>	<b>51,360</b>	<b>73,350</b>
5,620	6,270	7,430	5,650	4,340	3,750	3,140	2,600	3,570	5,890
4,420	4,960	6,120	4,590	3,520	2,960	2,520	2,100	2,930	4,960
11,680	12,410	13,390	10,530	8,140	7,680	6,680	5,210	7,040	10,780
1,270	1,190	1,380	1,030	860	830	770	570	860	1,590
5,870	6,700	7,400	5,900	4,560	4,160	3,730	2,960	4,070	6,330
4,860	4,010	4,050	2,900	2,050	1,850	1,460	1,060	1,390	1,920
870	1,200	1,260	960	750	670	530	390	560	870
4,390	4,500	4,830	3,380	2,690	2,350	2,040	1,570	2,260	3,200
81,830	78,600	83,730	67,050	57,130	53,550	48,720	41,330	62,440	135,420
1,760	1,320	1,310	1,120	1,010	1,020	970	870	1,520	2,700
71,820	69,310	74,120	59,570	50,860	47,590	43,250	36,800	55,310	120,260
3,530	4,000	4,500	3,320	2,570	2,360	1,930	1,560	2,090	3,470
14,260	13,920	14,600	10,960	8,600	8,160	7,140	5,440	8,290	14,530
5,540	6,540	6,520	5,100	4,100	3,920	3,560	2,720	4,330	7,650
2,030	1,770	1,810	1,290	950	820	670	600	890	1,730
1,520	1,300	1,330	950	730	610	520	470	700	1,430
7,460	8,130	10,080	6,540	4,760	4,500	3,580	2,870	3,900	6,470
1,350	1,590	2,020	1,500	1,140	1,000	860	660	940	1,380
85,150	83,600	88,910	68,140	56,080	52,830	46,280	39,610	57,360	106,680

# Part V - Tables

## Geographic Table

### All Returns by Counties or Census Divisions, and Selected Localities

1998 tax year (all money figures in thousands of dollars)

	All returns/Toutes les déclarations			Taxable returns/Déclarations imposables			
	Number of Returns Nombre de déclarations	Wages and salaries Salaires et traitements (\$)	Total income assessed Revenu total établi (\$)	Number of Returns Nombre de déclarations	Wages and salaries Salaires et traitements (\$)	Total income assessed Revenu total établi (\$)	Total tax Payable Impôt total à payer (\$)
EDMONTON	476,440	9,670,317	14,024,047	336,650	9,386,906	13,061,826	2,714,994
FORT SASKATCHEWAN	11,480	293,252	381,132	8,680	287,399	363,722	79,238
LEDUC	12,780	314,480	436,155	9,570	307,762	413,133	90,229
SPRUCE GROVE	19,400	507,944	653,862	14,360	494,130	621,473	139,303
ST ALBERT	39,450	1,127,914	1,454,264	30,950	1,106,044	1,402,385	312,416
STONY PLAIN	11,490	248,981	334,368	8,270	243,149	313,897	64,665
STRATHCONA COUNTY	48,140	1,411,798	1,806,317	37,770	1,386,074	1,742,498	395,475
WETASKIWIN	10,770	172,798	261,430	6,920	164,412	231,971	43,797
DIVISION 12	39,830	698,377	964,494	24,560	659,806	856,388	168,405
DIVISION 13	45,380	760,983	1,102,193	28,950	731,268	986,136	187,166
DIVISION 14	19,790	458,942	585,134	13,840	447,300	548,326	118,657
EDSON	8,120	194,223	246,934	5,800	189,459	232,107	50,513
HINTON	7,620	208,099	251,427	5,710	203,844	241,123	54,095
DIVISION 15	24,160	537,748	740,403	18,100	520,073	700,820	150,986
DIVISION 16	26,510	966,898	1,071,348	20,070	946,301	1,033,373	251,936
FORT MCMURRAY	26,320	963,320	1,067,182	20,010	943,840	1,030,714	251,314
DIVISION 17	33,890	634,320	821,191	19,040	584,900	718,694	136,172
DIVISION 18	9,500	223,775	276,684	6,130	215,726	255,416	56,723
DIVISION 19	61,820	1,362,336	1,820,589	43,320	1,318,473	1,690,473	331,775
GRANDE PRAIRIE	29,180	759,005	965,958	21,950	740,402	917,824	191,865
<b>Total, Alberta</b>	<b>2,070,320</b>	<b>45,893,177</b>	<b>65,475,621</b>	<b>1,479,210</b>	<b>44,587,343</b>	<b>61,402,805</b>	<b>13,213,987</b>
ALBERNI-CLAYOQUOT R.D./D.R.	21,550	356,899	572,257	14,330	340,514	517,308	97,801
PORT ALBERNI	18,360	309,318	499,078	12,300	298,065	453,447	86,500
BULKLEY-NECHAKO R.D./D.R.	27,960	559,745	750,160	18,140	530,888	680,833	139,009
CAPITAL R.D./D.R.	243,290	4,225,990	7,350,485	179,730	4,117,993	6,893,245	1,420,616
CENTRAL SAANICH (SAANICHTON)	10,770	199,484	325,194	8,040	193,877	306,923	62,351
SIDNEY	15,900	266,045	519,521	12,230	260,535	492,401	106,714
VICTORIA	197,140	3,494,674	5,984,930	145,860	3,406,008	5,613,320	1,157,343
CARIBOO R.D./D.R.	45,960	851,046	1,179,128	29,390	817,258	1,071,382	217,733
QUESNEL	16,860	333,956	448,857	10,950	323,929	411,988	85,622
WILLIAMS LAKE	14,120	300,401	398,885	9,810	290,751	370,496	77,445
CENTRAL COAST R.D./D.R.	2,180	29,065	41,270	880	22,024	29,641	5,581
CENTRAL KOOTENAY R.D./D.R.	41,370	604,017	989,475	26,850	582,435	885,409	164,295
CASTLEGAR	8,520	155,561	228,474	5,770	151,690	209,441	41,568
NELSON	11,540	186,667	297,549	8,050	180,373	272,157	50,931
CENTRAL OKANAGAN R.D./D.R.	107,200	1,720,935	2,883,826	74,760	1,663,756	2,632,464	511,593
KELOWNA	83,840	1,372,061	2,288,837	58,580	1,328,134	2,091,485	411,495
PEACHLAND	3,670	44,915	93,029	2,550	43,252	83,672	15,349
WESTBANK	13,330	197,733	340,086	9,230	189,637	308,946	57,360
COLUMBIA-SHUSWAP R.D./D.R.	33,990	517,293	841,548	22,770	500,045	762,110	144,453
SALMON ARM	12,550	191,077	321,647	8,250	184,702	290,401	57,065
COMOX-STRATHCONA R.D./D.R.	69,200	1,131,873	1,832,465	47,920	1,097,433	1,686,666	326,357
CAMPBELL RIVER	24,120	458,708	675,341	16,900	445,869	625,469	125,274
COMOX	11,130	177,729	316,289	8,260	173,394	296,453	57,633
COURTENAY	20,620	299,556	512,915	14,070	290,034	466,678	86,948
COWICHAN VALLEY R.D./D.R.	52,580	822,135	1,384,485	35,490	791,434	1,256,102	243,174
DUNCAN	21,510	329,454	548,221	14,090	315,107	492,923	94,669
LADYSMITH	9,100	142,414	236,360	6,110	137,254	213,927	41,339
EAST KOOTENAY R.D./D.R.	40,630	781,980	1,126,291	28,320	758,550	1,041,370	208,642
CRANBROOK	17,040	311,011	462,293	11,610	300,490	423,326	82,628
FORT NELSON-LIARD R.D./D.R.	3,910	106,414	127,679	2,810	101,722	121,933	25,134
FRASER-FORT GEORGE R.D./D.R.	67,450	1,541,305	1,999,001	47,740	1,501,551	1,869,232	398,596
PRINCE GEORGE	59,900	1,366,171	1,782,202	42,590	1,331,618	1,666,693	355,800
FRASER VALLEY R.D./D.R.	159,910	2,592,709	4,028,650	106,520	2,498,664	3,628,729	685,570
ABBOTSFORD	78,020	1,331,474	2,013,282	52,790	1,287,052	1,824,727	350,185
CHILLIWACK	44,510	668,670	1,116,167	29,880	643,666	1,002,286	183,995
MISSION	22,110	380,394	547,129	14,530	368,912	495,496	94,647
<b>GREATER VANCOUVER R.D./D.R.</b>	<b>1,425,210</b>	<b>28,153,034</b>	<b>42,277,204</b>	<b>972,030</b>	<b>27,421,391</b>	<b>39,491,585</b>	<b>8,714,887</b>
ALBION	41,180	869,907	1,185,157	29,920	852,918	1,110,542	226,174
ALDERGROVE	11,710	221,162	310,681	8,260	215,222	288,400	56,783
BURNABY	137,860	2,373,994	3,456,141	89,520	2,303,359	3,238,885	653,160
COQUITLAM	75,890	1,595,976	2,162,563	52,290	1,558,695	2,031,470	425,722
DELTA	70,830	1,621,572	2,255,196	51,430	1,586,525	2,135,354	469,598
LANGLEY	65,750	1,437,628	2,029,743	48,500	1,406,872	1,911,442	405,786
NEW WESTMINSTER	39,580	769,494	1,135,557	28,140	752,671	1,051,887	214,938
NORTH VANCOUVER	92,690	2,214,664	3,249,416	68,650	2,166,629	3,090,478	719,172
PORT COQUITLAM	36,320	846,952	1,090,301	26,460	830,176	1,031,920	217,669
PORT MOODY	15,960	416,668	535,934	12,030	409,567	513,352	114,314
RICHMOND	119,650	2,086,191	3,039,868	75,720	2,017,825	2,813,562	578,316
SURREY	229,230	4,346,639	6,109,747	154,970	4,222,842	5,638,648	1,152,034

# Partie V - Tableaux

Tableau géographique  
 Toutes les déclarations par comté ou division de recensement et endroits choisis  
 Année d'imposition 1998 (en milliers de dollars)

Number of all returns by total income class/Nombre de déclarations par palier de revenu total (toutes les déclarations)									
Under Moins de \$5,000	\$5,000 to-à \$10,000	\$10,000 to-à \$15,000	\$15,000 to-à \$20,000	\$20,000 to-à \$25,000	\$25,000 to-à \$30,000	\$30,000 to-à \$35,000	\$35,000 to-à \$40,000	\$40,000 to-à \$50,000	\$50,000 and over et plus
58,980	60,490	65,100	49,900	40,580	37,900	32,380	27,310	38,400	65,390
1,420	1,150	1,380	960	880	820	760	650	950	2,510
1,420	1,460	1,600	1,310	990	1,000	800	770	1,140	2,290
2,550	2,080	2,180	1,700	1,430	1,490	1,300	1,130	1,760	3,790
4,180	3,960	3,700	3,050	2,790	2,770	2,780	2,440	4,060	9,730
1,570	1,330	1,480	1,110	890	860	770	630	950	1,910
5,200	4,730	4,550	3,740	3,450	3,500	3,460	3,070	4,730	11,720
1,490	1,530	1,830	1,300	940	780	690	530	680	1,000
6,740	5,700	6,310	3,910	2,860	2,580	2,080	2,060	3,400	4,200
6,670	6,810	7,800	4,840	3,520	2,990	2,450	2,010	2,910	5,370
2,970	2,520	2,560	1,790	1,240	1,180	1,030	860	1,400	4,240
1,120	1,030	1,030	740	520	490	460	440	620	1,690
1,100	830	820	650	430	440	380	280	570	2,120
2,960	2,830	3,350	2,930	2,480	1,980	1,590	1,270	1,680	3,090
3,520	2,680	2,500	1,990	1,560	1,500	1,270	1,060	1,980	8,460
3,470	2,650	2,470	1,970	1,540	1,480	1,270	1,050	1,980	8,430
7,330	4,620	4,700	3,050	2,490	2,030	1,800	1,500	2,360	4,020
1,680	1,280	1,270	790	600	470	450	410	680	1,870
7,910	7,460	8,440	6,160	4,800	4,320	4,110	3,400	5,120	10,100
3,270	3,250	3,460	2,710	2,250	2,130	1,920	1,740	2,700	5,750
<b>261,620</b>	<b>253,130</b>	<b>271,910</b>	<b>206,430</b>	<b>167,870</b>	<b>155,930</b>	<b>137,000</b>	<b>114,820</b>	<b>169,320</b>	<b>332,300</b>
2,910	2,910	3,110	2,020	1,660	1,690	1,290	1,030	1,680	3,250
2,400	2,460	2,660	1,680	1,380	1,410	1,080	860	1,480	2,960
4,500	3,690	3,500	2,290	1,970	1,730	1,580	1,390	2,760	4,540
23,420	28,630	32,220	23,890	20,460	19,160	18,870	16,490	23,060	37,090
1,130	1,130	1,280	980	910	850	870	770	1,060	1,780
1,360	1,530	2,070	1,620	1,400	1,330	1,240	1,090	1,520	2,750
18,590	23,340	26,110	19,220	16,480	15,500	15,430	13,470	18,850	30,160
7,500	6,470	6,470	3,990	3,140	2,750	2,500	2,150	4,130	6,870
2,570	2,360	2,400	1,400	1,130	960	870	800	1,620	2,760
1,960	1,800	1,850	1,220	930	900	830	760	1,440	2,450
600	320	340	180	130	130	110	90	120	180
5,570	6,150	6,770	4,150	3,380	2,940	2,580	2,110	3,150	4,570
1,120	1,100	1,210	770	660	620	480	440	740	1,380
1,300	1,650	1,750	1,180	980	850	810	640	940	1,440
11,730	13,760	16,880	11,850	9,560	8,370	7,430	6,080	8,640	12,890
8,940	10,740	13,330	9,300	7,480	6,510	5,800	4,770	6,700	10,280
390	500	600	430	340	280	250	190	290	410
1,610	1,710	2,020	1,450	1,190	1,090	930	760	1,100	1,480
4,370	4,790	5,480	3,600	2,770	2,410	2,110	1,820	2,680	3,940
1,610	1,730	2,080	1,310	1,040	900	790	650	970	1,480
8,810	9,250	9,820	6,740	5,530	5,060	4,420	3,950	6,410	9,220
3,000	3,080	3,350	2,300	1,860	1,670	1,500	1,290	2,240	3,820
1,200	1,250	1,440	1,010	930	950	810	810	1,240	1,490
2,550	2,920	3,150	2,090	1,770	1,570	1,340	1,180	1,820	2,240
6,960	6,740	7,740	5,190	4,070	3,880	3,450	2,950	4,600	7,000
2,920	2,920	3,300	2,160	1,670	1,570	1,360	1,110	1,860	2,640
1,230	1,160	1,350	880	750	680	560	510	760	1,220
5,240	5,300	5,640	3,920	3,090	2,620	2,340	1,990	3,400	7,090
2,170	2,330	2,490	1,600	1,280	1,160	1,020	910	1,470	2,620
530	420	410	290	250	230	220	210	440	910
8,580	8,580	8,490	5,580	4,560	4,210	4,160	3,820	6,830	12,650
7,380	7,620	7,550	5,040	4,130	3,850	3,780	3,450	5,970	11,120
20,370	22,210	25,480	16,270	12,750	11,750	10,670	9,100	13,130	18,170
9,740	10,680	12,580	8,150	6,240	5,690	5,160	4,390	6,200	9,200
5,240	6,070	7,090	4,700	3,690	3,420	3,050	2,560	3,770	4,920
3,120	3,110	3,320	1,940	1,630	1,570	1,520	1,320	2,000	2,590
206,910	184,580	185,480	126,700	106,990	99,600	93,900	81,780	119,880	219,380
4,870	4,750	5,200	3,570	3,140	2,930	3,010	2,790	4,370	6,570
1,480	1,500	1,590	1,140	930	880	830	720	1,130	1,500
23,290	18,430	18,780	12,400	10,720	9,490	9,090	7,850	11,010	16,790
12,370	8,930	8,580	6,150	5,380	5,170	5,210	4,750	7,190	12,170
9,300	8,110	8,060	5,820	4,990	4,990	4,730	4,310	6,760	13,680
7,160	7,470	8,390	5,860	5,100	5,060	4,580	4,070	6,470	11,580
4,080	5,150	5,480	3,710	3,220	3,060	2,930	2,590	3,710	5,650
11,070	9,850	10,290	7,630	6,660	6,390	6,300	5,790	8,890	19,810
4,880	3,990	4,020	2,920	2,570	2,670	2,630	2,480	3,940	6,230
1,990	1,650	1,510	1,130	1,070	1,090	1,170	1,110	1,830	3,420
24,960	15,450	14,270	10,180	8,710	8,040	7,420	6,290	8,980	15,350
32,950	31,550	32,120	21,530	17,640	16,460	14,920	13,020	18,930	30,120

## Part V - Tables

Geographic Table (end)

### All Returns by Counties or Census Divisions, and Selected Localities

1998 tax year (all money figures in thousands of dollars)

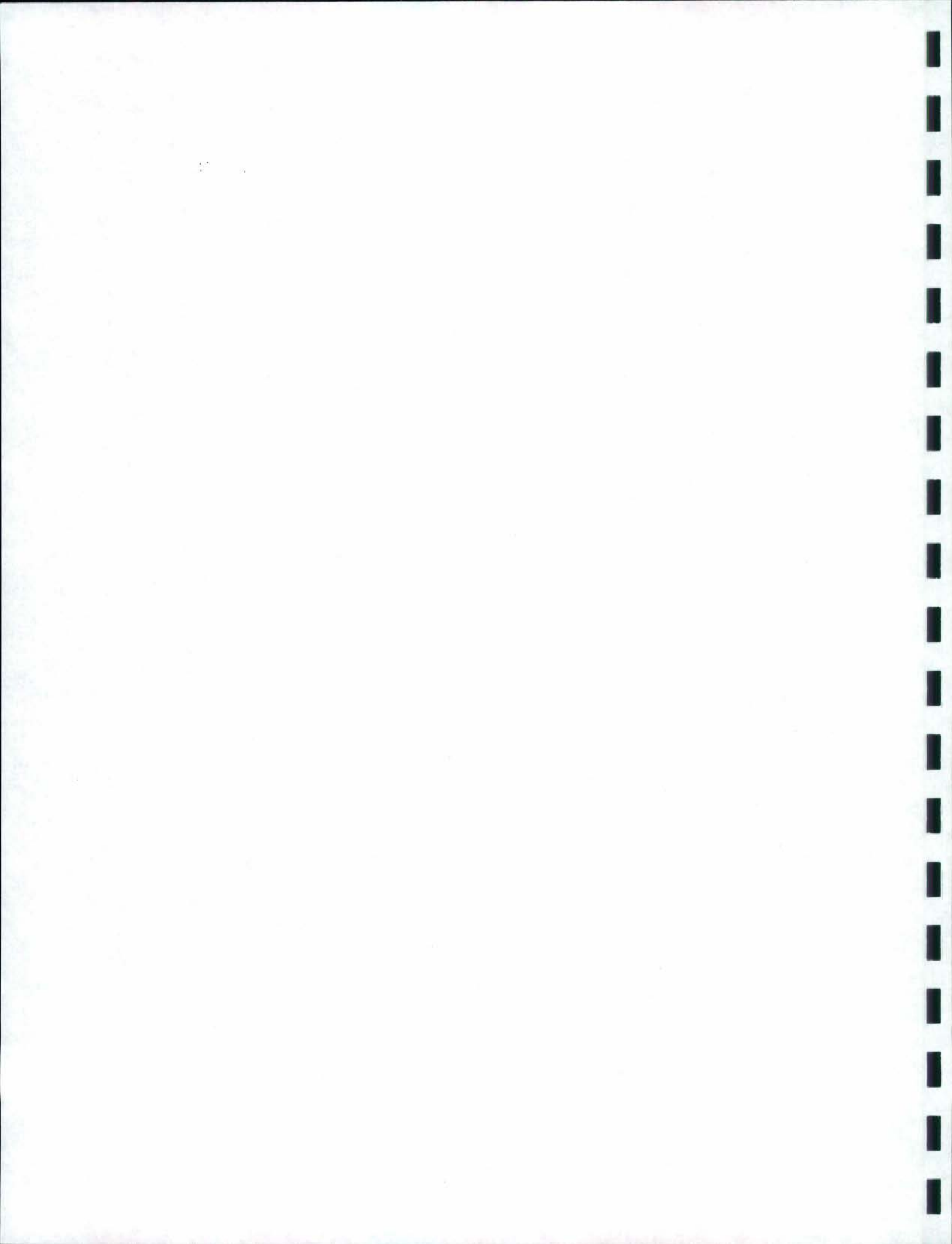
	All returns/Toutes les déclarations			Taxable returns/Déclarations imposables			
	Number of Returns Nombre de déclarations	Wages and salaries Salaires et traitements (\$)	Total income assessed Revenu total établi (\$)	Number of Returns Nombre de déclarations	Wages and salaries Salaires et traitements (\$)	Total income assessed Revenu total établi (\$)	Total tax Payable Impôt total à payer (\$)
VANCOUVER	424,520	7,809,217	12,853,493	278,100	7,581,901	11,869,418	2,741,950
WEST VANCOUVER	31,600	883,965	1,786,336	23,510	869,347	1,750,794	517,506
WHITE ROCK	18,630	339,009	622,626	14,110	332,698	583,448	126,614
KITIMAT-STIKINE R.D./D.R.	27,110	604,799	784,483	17,290	569,746	709,306	156,118
TERRACE	13,800	288,687	390,374	9,580	279,014	361,143	74,017
KOOTENAY BOUNDARY R.D./D.R.	23,930	407,164	628,927	16,240	396,112	576,445	114,321
TRAIL	7,580	126,364	208,230	5,420	123,481	192,681	37,764
ROSSLAND	2,780	58,005	81,614	2,040	56,579	77,250	15,667
MOUNT WADDINGTON R.D./D.R.	8,710	188,054	248,773	5,900	179,829	229,605	48,128
NANAIMO R.D./D.R.	91,450	1,318,723	2,394,702	62,870	1,278,902	2,184,062	419,850
NANAIMO	56,900	910,110	1,500,003	38,920	882,871	1,368,213	264,490
PARKSVILLE	11,900	130,783	292,453	8,210	126,982	263,815	47,711
QUALICUM BEACH	9,860	108,583	268,309	7,010	105,143	247,090	49,098
NORTH OKANAGAN R.D./D.R.	54,590	813,087	1,359,326	35,470	782,961	1,216,915	235,242
VERNON	38,590	598,895	1,008,701	25,890	578,584	911,077	180,252
OKANAGAN-SIMLKAMEEN R.D./D.R.	59,570	703,873	1,383,435	38,680	673,612	1,217,869	216,607
PENTICTON	26,920	345,210	647,866	17,850	331,898	573,855	104,391
PEACE RIVER R.D./D.R.	37,830	847,438	1,113,412	25,680	821,653	1,029,500	215,280
DAWSON CREEK	10,510	199,421	278,431	6,930	193,086	251,677	47,693
FORT ST JOHN	14,390	368,755	474,308	10,540	359,820	448,093	99,347
POWELL RIVER R.D./D.R.	14,110	235,866	379,850	9,670	228,714	348,604	67,991
POWELL RIVER	12,780	218,793	349,841	8,860	212,062	321,735	62,633
SKEENA-QUEEN CHARLOTTE R.D./D.R.	14,740	266,548	376,691	9,170	249,752	333,869	65,433
PRINCE RUPERT	10,340	199,385	277,593	6,950	191,612	253,608	50,662
SQUAMISH-LILLOET R.D./D.R.	22,450	449,769	610,548	15,790	428,370	564,705	116,395
STIKINE REGION	780	14,176	19,855	460	12,308	16,874	2,810
SUNSHINE COAST R.D./D.R.	18,220	271,828	496,393	12,500	262,604	453,828	91,561
THOMPSON-NICOLA R.D./D.R.	86,750	1,568,723	2,296,334	57,830	1,510,308	2,091,523	421,168
KAMLOOPS	59,650	1,147,311	1,662,331	41,630	1,113,935	1,536,217	311,910
<b>Total, B.C./C.B.</b>	<b>2,802,600</b>	<b>51,684,514</b>	<b>79,476,743</b>	<b>1,915,220</b>	<b>50,140,558</b>	<b>73,541,198</b>	<b>15,474,359</b>
YUKON	20,410	475,974	621,939	14,290	450,376	571,087	100,739
WHITEHORSE	15,370	383,587	498,333	11,320	370,442	467,063	83,799
<b>Total, Yukon</b>	<b>20,410</b>	<b>475,974</b>	<b>621,939</b>	<b>14,290</b>	<b>450,376</b>	<b>571,087</b>	<b>100,739</b>
FORT SMITH REGION	19,370	563,757	690,671	14,060	547,828	653,665	131,545
YELLOWKNIFE	11,110	385,982	468,703	8,940	379,573	454,445	95,557
INUVIK REGION	5,250	120,347	145,916	3,280	115,646	133,339	24,955
<b>Total, Northwest Territories</b>	<b>24,620</b>	<b>684,104</b>	<b>836,587</b>	<b>17,340</b>	<b>663,474</b>	<b>787,003</b>	<b>156,500</b>
<b>Territoires du nord-ouest</b>							
BAFFIN REGION	7,300	178,973	215,224	4,430	172,058	196,597	39,316
IQALUIT	2,770	89,392	106,847	2,080	87,523	102,137	21,186
KEEWATIN REGION	3,690	72,418	87,041	2,030	68,538	76,551	13,814
RANKIN INLET	140	2,686	3,113	80	2,521	2,690	509
KITIKMEOT REGION	2,440	50,586	60,271	1,310	47,926	53,133	10,188
<b>Total, Nunavut</b>	<b>13,430</b>	<b>301,977</b>	<b>362,536</b>	<b>7,760</b>	<b>288,522</b>	<b>326,281</b>	<b>63,318</b>
<b>Total, Inside Canada</b>	<b>21,615,900</b>	<b>403,506,436</b>	<b>613,476,279</b>	<b>14,779,270</b>	<b>391,735,813</b>	<b>566,064,097</b>	<b>110,511,094</b>
<b>Intérieur du Canada</b>							
<b>Total, Outside Canada</b>	<b>56,340</b>	<b>1,258,612</b>	<b>2,302,195</b>	<b>37,500</b>	<b>1,214,128</b>	<b>2,017,108</b>	<b>559,381</b>
<b>Extérieur du Canada</b>							
<b>Grand Total/Total Global</b>	<b>21,685,660</b>	<b>405,067,025</b>	<b>616,141,010</b>	<b>14,824,530</b>	<b>393,238,462</b>	<b>568,407,487</b>	<b>111,133,793</b>



# Partie V - Tableaux

Tableau géographique (fin)  
Toutes les déclarations par comté ou division de recensement et endroits choisis  
Année d'imposition 1998 (en milliers de dollars)

Number of all returns by total income class/Nombre de déclarations par palier de revenu total (toutes les déclarations)									
Under Moins de \$5,000	\$5,000 to-à \$10,000	\$10,000 to-à \$15,000	\$15,000 to-à \$20,000	\$20,000 to-à \$25,000	\$25,000 to-à \$30,000	\$30,000 to-à \$35,000	\$35,000 to-à \$40,000	\$40,000 to-à \$50,000	\$50,000 and over et plus
61,840	61,520	59,750	39,110	32,200	28,830	26,810	22,460	30,860	61,160
3,720	2,960	3,200	2,420	2,000	2,080	1,890	1,590	2,580	9,170
1,420	1,820	2,660	1,960	1,530	1,480	1,390	1,090	1,820	3,470
4,450	3,360	3,200	2,150	1,750	1,560	1,470	1,390	2,210	5,570
1,820	1,720	1,710	1,250	1,000	930	870	840	1,220	2,440
3,090	3,160	3,560	2,480	1,980	1,590	1,390	1,120	1,850	3,720
760	930	1,080	860	700	530	480	390	590	1,260
360	330	330	270	210	170	180	130	240	570
1,370	1,050	1,050	710	600	560	490	410	800	1,670
10,300	12,470	14,320	9,470	7,840	6,890	6,140	5,200	7,350	11,480
6,510	7,800	8,770	5,590	4,720	4,110	3,830	3,320	4,760	7,500
1,190	1,610	2,050	1,430	1,120	970	810	680	880	1,170
1,050	1,290	1,520	1,090	920	840	670	550	720	1,220
7,120	7,820	9,180	5,750	4,390	3,860	3,590	2,880	4,150	5,860
4,490	5,310	6,460	4,150	3,200	2,760	2,610	2,040	3,020	4,530
6,760	8,820	11,210	7,230	5,350	4,310	3,710	2,970	3,890	5,330
2,780	3,830	4,940	3,310	2,510	2,010	1,800	1,450	1,840	2,460
5,250	4,770	4,780	3,370	2,730	2,370	2,270	1,960	3,230	7,100
1,280	1,480	1,540	1,000	830	700	700	590	910	1,480
1,730	1,570	1,660	1,250	1,060	990	950	800	1,330	3,070
1,820	1,820	2,010	1,310	1,060	1,090	950	760	1,020	2,280
1,590	1,550	1,830	1,180	960	1,030	890	710	920	2,120
2,270	2,100	1,960	1,320	1,070	940	900	790	1,190	2,190
1,330	1,480	1,320	940	760	700	670	600	900	1,650
3,230	2,850	2,770	2,100	1,880	1,700	1,610	1,280	1,850	3,180
130	100	100	80	70	50	40	30	60	120
2,150	2,480	2,850	1,840	1,510	1,280	1,120	940	1,370	2,690
11,820	11,990	12,880	8,150	6,520	5,830	5,250	4,610	7,100	12,610
7,270	7,920	8,420	5,580	4,590	4,140	3,880	3,470	5,140	9,240
<b>377,760</b>	<b>366,560</b>	<b>387,710</b>	<b>262,610</b>	<b>217,030</b>	<b>198,550</b>	<b>184,570</b>	<b>159,290</b>	<b>236,990</b>	<b>411,530</b>
2,630	2,160	2,330	1,730	1,500	1,410	1,300	1,180	2,170	4,010
1,730	1,530	1,640	1,280	1,110	1,040	1,000	930	1,790	3,320
<b>2,630</b>	<b>2,160</b>	<b>2,330</b>	<b>1,730</b>	<b>1,500</b>	<b>1,410</b>	<b>1,300</b>	<b>1,180</b>	<b>2,170</b>	<b>4,010</b>
2,570	1,800	2,030	1,440	1,210	1,160	1,070	1,030	1,940	5,140
1,100	790	870	720	660	660	670	660	1,280	3,720
930	770	680	430	330	330	220	220	360	1,000
<b>3,490</b>	<b>2,560</b>	<b>2,710</b>	<b>1,860</b>	<b>1,540</b>	<b>1,490</b>	<b>1,290</b>	<b>1,250</b>	<b>2,300</b>	<b>6,130</b>
1,450	910	860	660	460	380	300	260	480	1,550
350	250	270	220	180	160	140	120	240	840
840	560	460	330	260	200	140	100	210	580
30	20	20	10	10	10	10	10	20	
550	390	340	180	150	110	80	100	150	400
<b>2,840</b>	<b>1,860</b>	<b>1,650</b>	<b>1,170</b>	<b>880</b>	<b>690</b>	<b>520</b>	<b>460</b>	<b>840</b>	<b>2,530</b>
<b>2,829,900</b>	<b>2,840,070</b>	<b>3,107,640</b>	<b>2,134,470</b>	<b>1,771,770</b>	<b>1,641,420</b>	<b>1,418,910</b>	<b>1,179,100</b>	<b>1,703,110</b>	<b>2,989,510</b>
18,610	8,130	5,460	3,580	2,840	2,260	1,820	1,530	2,480	9,620
<b>2,851,350</b>	<b>2,850,060</b>	<b>3,114,750</b>	<b>2,139,220</b>	<b>1,775,490</b>	<b>1,644,370</b>	<b>1,421,240</b>	<b>1,181,090</b>	<b>1,706,430</b>	<b>3,001,660</b>



## **Part VI**

### **Historical Tables and Graphs**

#### **Description of tables**

Note: See page 192 for a description of this table and of all data items.

(1) Data for these income classes are not available for taxation years before 1972. However, the total includes all taxpayers.

## **Partie VI**

### **Tableaux et graphiques historiques**

#### **Description des tableaux**

Note: Vous trouverez une explication de ce tableau et de tous les postes qui le composent à la page 192.

(1) Les données pour ces paliers de revenu ne comptent pas les années d'imposition avant 1972. Toutefois, le total comprend tous les déclarants.

## Part VI

### Historical tables and graphs

In this part, tables of data taken from previous editions of *Income Statistics* are presented. Historical table 1 covers the 1961 to 1998 tax years, Tables 2 and 4 cover 1959 to 1998, and Table 3 covers 1970 to 1998. Graphs that summarize the information are also included.

#### Table 1 – Yearly record of Returns filed

This table summarizes the following items for taxable returns:

- number of returns;
- total income assessed;
- total exemptions and deductions;
- total non-refundable tax credits (introduced in 1988);
- taxable income assessed;
- total tax payable.

This table indicates the number of non-taxable returns and all returns, as well as the total income assessed for all returns. More details on income, deductions, non-refundable tax credits, and tax items can be found in “Description of items” section on pages 148 to 160.

Data in historical table 1 is in constant dollars to eliminate the effect of inflation. The base year is 1992. The 1998 Consumer Price Index of 108.6 was rebased to 1992. This factor was then applied to the 1998 dollar amounts.

#### Table 2 – Yearly distribution of Taxable Returns by total income class

This table summarizes data of taxable returns by income class up to the “\$100,000 and over” category. An explanation of income ranges can be found in “Income classification” section on page 9.

#### Table 3 – Yearly distribution of Taxable Returns by Age and Sex

This table summarizes data on the distribution of taxable returns by sex for 12 age groups. The “Age and Sex classification” section on page 10 gives more details on these classification variables.

#### Table 4 – Yearly distribution of Taxable Returns by Province and Territory

This table summarizes data on the distribution of taxable returns by province or territory of residence. The “Geographic classification” section on page 10 describes how geographic codes are assigned.

### Tableaux et graphiques historiques

Vous trouverez dans les tableaux historiques des données tirées d'éditions antérieures de *Statistiques sur l'impôt*. Le tableau 1 couvre les années d'imposition 1961 à 1998, les tableaux 2 et 4 couvrent les années d'imposition 1959 à 1998, et le tableau 3 couvre les années d'imposition 1970 à 1998. Vous trouverez aussi des graphiques qui résument l'information.

#### Tableau 1 – Relevé annuel des déclarations soumises

Ce tableau présente les éléments suivants pour les déclarations imposables :

- le nombre de déclarations;
- le revenu total établi;
- le total des exemptions et des déductions;
- les crédits d'impôt non remboursables (introduits en 1988);
- le revenu imposable établi;
- le total de l'impôt à payer.

Le nombre de déclarations non imposables, le nombre total de déclarations et le revenu total établi correspondant sont aussi présentés. Pour des explications sur les postes ayant trait au revenu, aux déductions et aux crédits d'impôt non remboursables, lisez la section intitulée « Description des postes », aux pages 148 à 160.

Les données du tableau historique 1 sont indiquées en dollars constants afin d'éliminer les effets inflationnistes. L'année de base utilisée est 1992. L'indice des prix à la consommation de 1998, qui était de 108,6, a baissé pour se fixer au taux de 1992. Le taux de 1992 a été appliqué aux montants pour l'année 1998.

#### Tableau 2 – Répartition annuelle des déclarations imposables selon le revenu total

Ce tableau présente le nombre de déclarations imposables en fonction du palier de revenu total, jusqu'à un palier de revenu de 100 000 \$ et plus. Pour une explication des paliers de revenu, lisez la section intitulée « Classement selon le revenu », à la page 9.

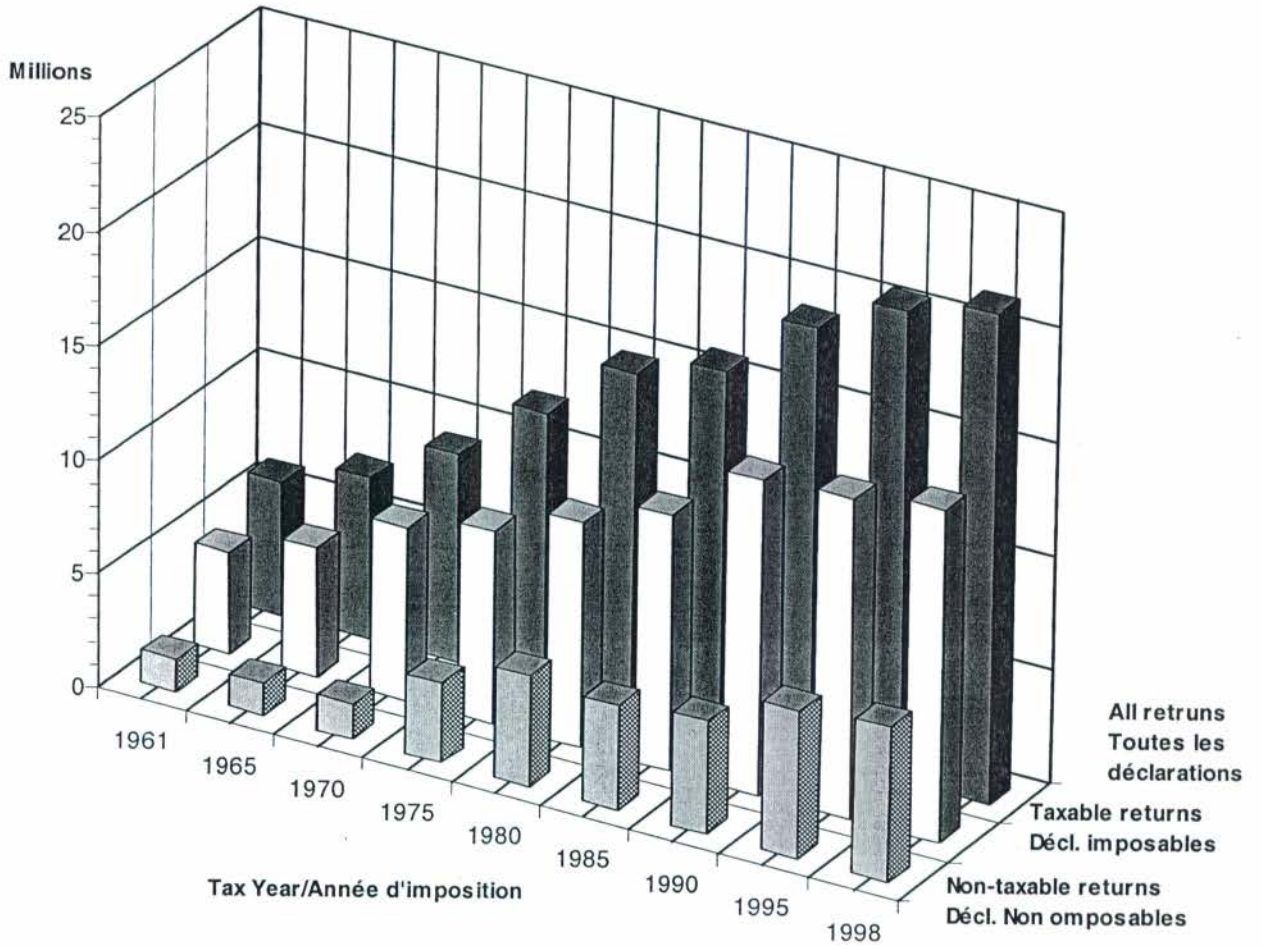
#### Tableau 3 – Répartition annuelle des déclarations imposables selon l'âge et le sexe

Ce tableau résume les données sur la répartition des déclarations imposables selon l'âge et le sexe pour 12 groupes d'âge. Pour en savoir plus sur le classement de ces variables, lisez la section intitulée « Classement selon l'âge et le sexe », à la page 10.

#### Tableau 4 – Répartition annuelle des déclarations imposables selon la province ou le territoire

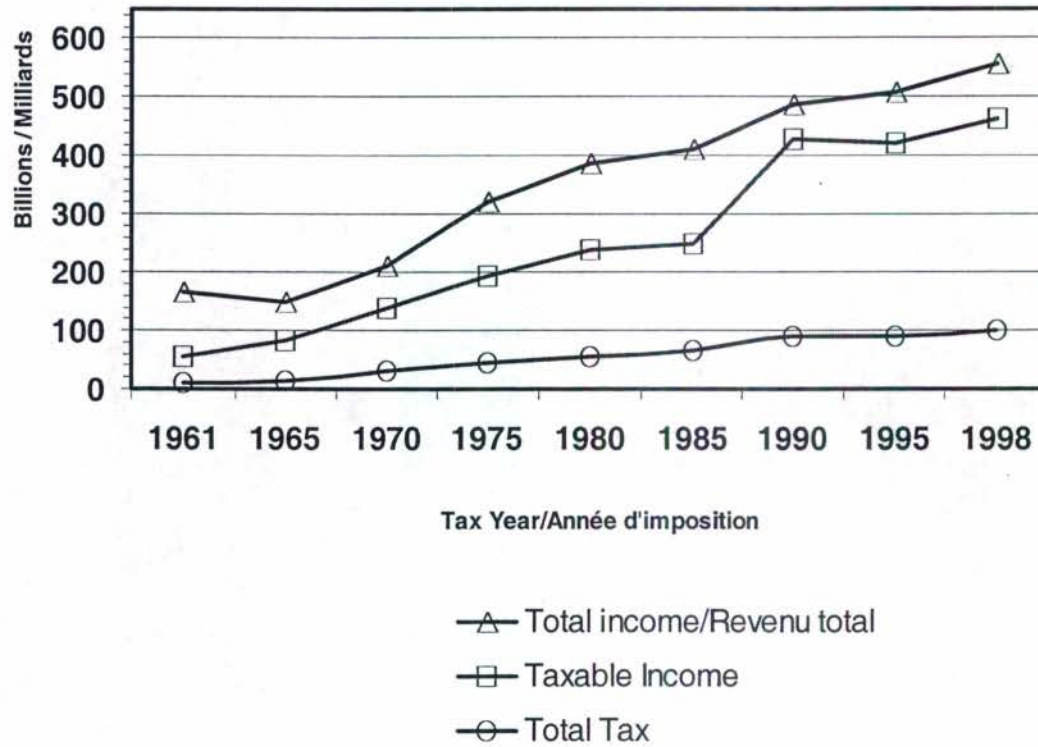
Ce tableau présente le nombre de déclarations imposables selon la province ou le territoire de résidence. Pour obtenir une description de la méthode de codage géographique, lisez la section intitulée « Classement géographique », à la page 10.

Historical Graph 1A - Number of Returns Filed for Selected Years 1961-1998  
Graphique historique 1A - Nombre de déclarations produites pour les années choisies 1961-1998



Historical Graph 1B - Total Income, Taxable Income and Total Tax Assessed for All Returns  
1961 - 1998

Graphique historique 1 B - Revenu total, revenu imposable et impôt total établi pour toutes  
les déclarations 1961 - 1998



Historical Table 1 - Tableau historique 1  
**Yearly Record of Returns Filed - Relevé annuel des déclarations produites**  
 All money figures in constant dollars - Montants indiqués en dollars constants - Année de base 1992 base year = 100  
 Tax years 1961 to 1998 - Années d'imposition 1961 à 1998

Tax Year Année d'imposition	Taxable returns - Déclarations imposables						Total number of non-taxable returns Nombre de déclarations non imposables	Total number of returns filed Nombre total de déclarations produites	Total income assessed all returns Rev. total établi toutes les déclarations
	Number of returns Nombre de déclarations	Total income assessed Revenu total établi	Total deductions Total des déductions	Non refundable tax credits Crédits d'impôt non remboursables	Taxable income assessed Revenu imposable établi	Total tax Impôt total			
		(\$000)	(\$000)	(\$000)	(\$000)	(\$000)			(\$000)
1961	4,507,767	105,061,198	49,195,566		55,865,632	10,238,770	1,456,616	5,964,383	115,126,761
1962	4,681,227	110,369,185	51,327,071		59,042,114	10,746,378	1,456,000	6,137,227	120,729,136
1963	4,927,373	116,756,417	53,121,456		63,634,961	11,680,231	1,423,570	6,350,943	126,408,190
1964	5,301,219	128,477,425	56,150,343		72,327,082	13,877,675	1,418,373	6,719,592	137,683,896
1965	5,728,942	141,268,087	59,141,039		82,162,438	14,351,895	1,434,218	7,163,160	149,776,539
1966	6,276,579	156,979,534	63,618,973		93,496,574	16,210,338	1,456,546	7,733,125	164,936,677
1967	6,655,683	168,209,508	64,428,601		103,879,729	19,449,232	1,478,012	8,133,695	175,614,021
1968	6,966,914	179,257,302	64,504,439		114,836,999	22,593,556	1,528,270	8,495,184	186,479,753
1969	7,363,963	191,771,730	64,654,564		127,193,035	27,911,581	1,518,103	8,882,066	198,415,256
1970	7,641,731	203,580,478	64,773,236		138,842,821	31,077,031	1,541,676	9,183,407	210,023,706
1971	7,372,571	214,261,051	62,328,199		151,952,039	33,677,430	2,160,721	9,533,292	224,940,111
1972	8,081,015	241,253,752	91,190,551		150,088,530	37,812,716	2,300,990	10,382,005	254,085,038
1973	8,494,519	261,897,770	94,295,229		167,709,417	40,532,929	2,509,343	11,003,862	276,666,843
1974	8,930,232	287,790,468	101,636,627		186,213,375	44,204,880	2,671,938	11,602,170	304,310,154
1975	8,491,745	294,698,667	99,557,500		195,189,474	45,123,092	3,510,655	12,002,400	320,840,492
1976	8,806,731	316,332,667	107,645,051		208,722,578	47,930,031	3,535,981	12,342,712	343,294,883
1977	8,764,718	318,939,607	108,426,852		210,527,483	47,566,592	3,821,173	12,585,891	349,289,646
1978	8,813,289	322,747,804	107,480,623		215,281,764	46,544,182	5,507,024	14,320,313	359,810,002
1979	9,465,786	340,125,007	116,445,823		223,680,009	50,072,931	5,216,369	14,682,155	372,415,945
1980	9,906,842	356,845,736	119,935,463		236,913,815	55,495,131	4,858,036	14,764,878	386,040,075
1981	10,430,624	368,928,543	122,061,647		246,866,909	58,879,790	4,748,517	15,179,141	397,014,443
1982	10,428,026	364,680,102	119,184,658		242,230,339	59,199,382	4,792,837	15,220,863	391,936,143
1983	10,201,400	353,579,002	120,346,610		231,604,879	56,268,478	5,101,540	15,302,940	383,925,322
1984	10,650,238	364,725,051	124,496,812		238,643,021	59,083,307	4,901,943	15,552,181	393,278,497
1985	11,247,093	384,976,072	132,998,859		250,001,892	64,164,851	4,617,393	15,864,486	410,389,205
1986	12,537,620	402,910,659	143,962,583		257,423,937	69,531,007	4,000,440	16,538,060	419,799,080
1987	13,063,790	417,329,501	145,201,641		269,117,849	75,716,465	4,007,560	17,071,350	433,454,997
1988	12,843,870	440,063,611	36,917,678	21,701,240	403,398,228	79,563,647	4,735,997	17,579,867	464,025,214
1989	13,402,180	461,956,753	39,088,485	21,781,993	422,810,467	87,311,948	4,729,870	18,132,050	485,257,186
1990	13,795,990	464,807,519	35,948,251	22,063,343	428,485,373	89,499,353	4,962,740	18,758,730	487,824,334
1991	13,710,450	449,192,418	36,885,469	21,495,946	411,697,473	85,617,918	5,340,380	19,050,830	472,705,671
1992	13,550,800	451,026,571	42,005,498	21,925,004	408,465,655	83,893,576	5,886,270	19,437,070	490,508,365
1993	13,569,050	452,615,040	48,706,966	21,340,055	403,724,860	84,407,870	6,260,190	19,829,240	494,507,477
1994	13,695,490	489,228,409	78,206,453	21,518,770	410,582,135	86,743,228	6,458,020	20,153,510	535,970,470
1995	14,026,670	466,855,745	45,845,672	21,617,795	420,785,801	90,022,295	6,487,920	20,514,590	508,643,738
1996	14,172,525	477,151,262	47,634,061	21,646,554	429,294,031	93,382,625	6,633,452	20,805,977	518,741,813
1997	14,420,020	494,789,093	48,875,670	21,866,093	445,742,183	97,428,796	6,703,790	21,123,810	536,379,341
1998	14,577,540	513,978,664	48,501,414	21,320,478	464,894,196	97,957,152	6,806,320	21,383,860	557,023,727

# Part VI - Tables

## Historical Table 2

### Yearly Distribution of Taxable Returns by Total Income Class

Tax years 1959 - 1998

Tax Year Année d'imposition	Income class based on total income - Palier de rev nu fondé sur le revenue total				
	Under Moins de \$10,000	\$10,000 to-à \$15,000	\$15,000 to-à \$20,000	\$20,000 to-à \$25,000	\$25,000 to-à \$30,000 (1)
1959	4,115,033	76,753	24,389	10,027	
1960	4,248,045	85,765	26,879	11,388	
1961	4,347,072	97,899	30,852	12,612	
1962	4,500,381	112,803	33,381	13,944	
1963	4,722,680	131,197	35,568	15,317	
1964	5,059,211	151,904	43,158	19,122	
1965	5,432,771	191,656	50,740	21,504	
1966	5,890,469	256,673	65,112	25,976	
1967	6,159,916	334,048	81,645	31,997	
1968	6,338,637	429,311	103,092	38,463	
1969	6,536,314	577,150	131,906	48,280	
1970	6,577,085	756,246	169,547	58,438	
1971	6,013,817	975,065	219,288	69,919	
1972	6,252,549	1,297,754	306,426	99,876	43,864
1973	6,047,726	1,669,022	452,524	147,398	62,637
1974	5,462,826	2,155,194	779,873	257,830	103,997
1975	4,182,774	2,404,110	1,105,590	402,441	161,080
1976	3,640,108	2,506,617	1,450,667	622,146	268,048
1977	3,041,278	2,477,668	1,682,983	810,976	354,827
1978	2,482,968	2,518,652	1,826,996	983,669	455,378
1979	2,420,499	2,552,118	1,902,370	1,199,175	625,020
1980	2,125,831	2,466,918	1,933,078	1,423,486	826,293
1981	1,823,758	2,379,565	1,967,226	1,537,388	1,044,946
1982	1,489,756	2,161,649	1,924,909	1,522,683	1,178,304
1983	1,224,567	2,032,483	1,872,787	1,482,566	1,194,649
1984	1,256,623	2,011,036	1,888,698	1,498,161	1,222,467
1985	1,328,447	2,041,763	1,900,727	1,546,988	1,262,515
1986	2,048,440	2,163,330	1,931,570	1,614,980	1,277,900
1987	2,018,720	2,185,560	1,940,910	1,667,950	1,325,290
1988	1,268,680	2,030,670	1,955,310	1,761,270	1,416,990
1989	1,218,250	2,001,540	1,940,670	1,754,160	1,506,160
1990	1,164,490	1,976,550	1,916,570	1,766,280	1,539,500
1991	1,069,480	1,912,600	1,857,560	1,695,850	1,533,500
1992	858,820	1,825,730	1,783,620	1,678,500	1,527,240
1993	846,080	1,808,670	1,780,910	1,665,400	1,532,830
1994	800,940	1,748,120	1,721,600	1,589,850	1,482,300
1995	847,370	1,804,380	1,829,120	1,666,310	1,522,970
1996	829,494	1,763,978	1,839,124	1,634,609	1,564,034
1997	765,550	1,754,430	1,851,830	1,642,720	1,565,190
1998	689,250	1,659,650	1,849,290	1,667,920	1,586,080

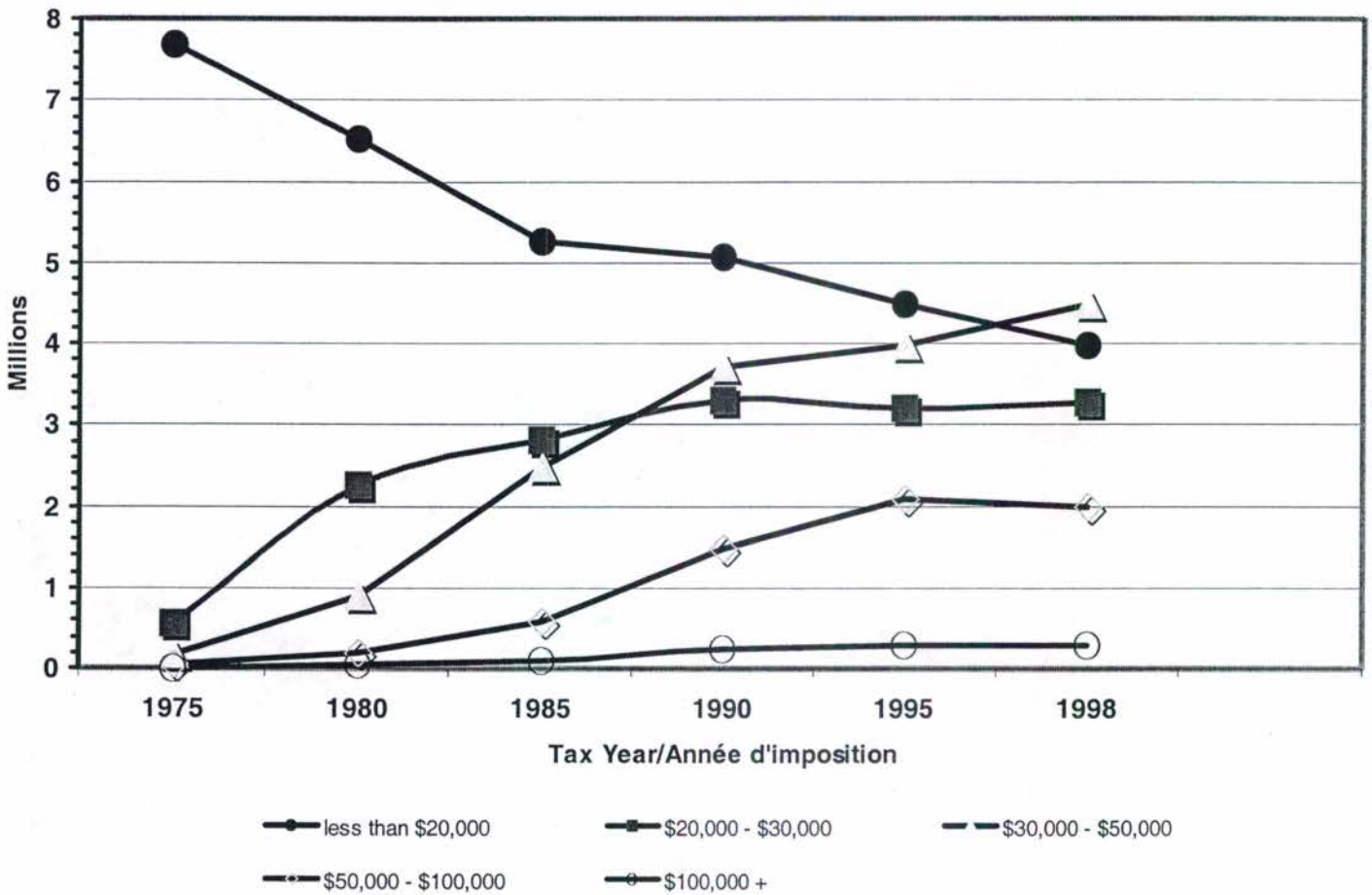


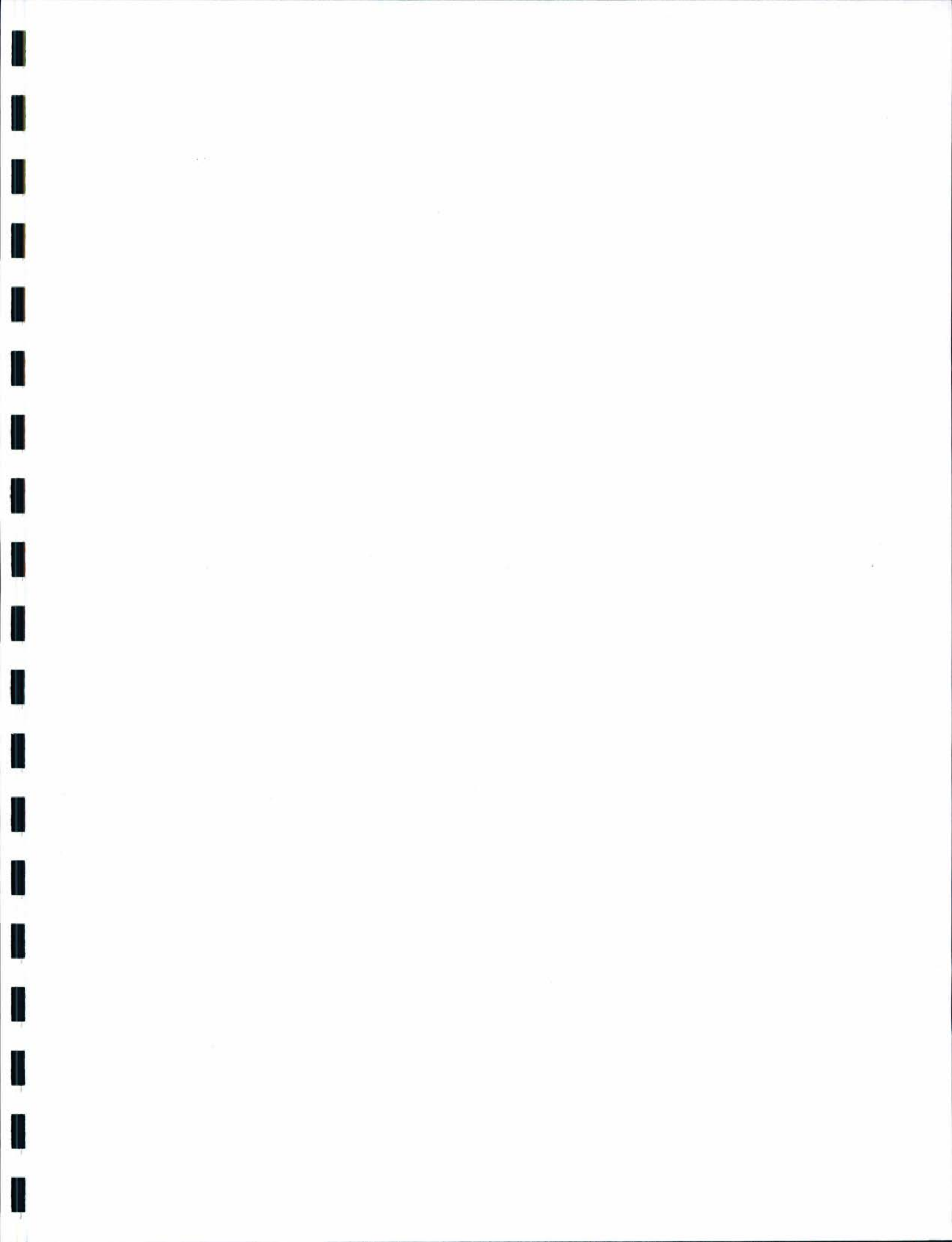
# Partie VI - Tableaux

Tableau historique 2  
Répartition annuelle des déclarations imposables selon le revenu total  
Années d'imposition 1959 à 1998

Income class based on total income - Palier de rev nu fondé sur le revenu total				Total number of Taxable returns	Tax Year	
\$30,000 to-à \$40,000 (1)	\$40,000 to-à \$50,000 (1)	\$50,000 to-à \$100,000	\$100,000 and over et plus	Total des déclarations imposables	Année d'imposition	
			2,562	495	4,242,490	1959
			2,745	549	4,389,766	1960
			2,964	602	4,507,767	1961
			3,048	558	4,681,227	1962
			3,302	554	4,927,373	1963
			4,129	749	5,301,219	1964
			4,808	851	5,728,942	1965
			5,679	925	6,276,579	1966
			7,243	1,145	6,655,683	1967
			9,123	1,453	6,966,914	1968
			11,583	1,743	7,363,963	1969
			13,529	1,888	7,641,731	1970
			16,400	2,145	7,372,571	1971
	38,380	17,515	21,157	3,494	8,081,015	1972
	56,013	24,277	29,453	5,469	8,494,519	1973
	84,981	35,549	41,931	8,051	8,930,232	1974
	121,070	47,431	56,194	11,055	8,491,745	1975
	180,931	61,192	64,930	12,092	8,806,731	1976
	236,035	72,956	74,709	13,286	8,764,718	1977
	327,232	101,728	98,951	17,715	8,813,289	1978
	467,456	140,192	131,353	27,603	9,465,786	1979
	666,133	223,303	202,291	39,509	9,906,842	1980
	1,007,188	338,573	278,323	53,657	10,430,624	1981
	1,258,031	460,352	364,847	67,495	10,428,026	1982
	1,373,575	546,299	398,929	75,545	10,201,400	1983
	1,564,143	662,262	464,357	82,491	10,650,238	1984
	1,693,003	790,844	579,657	103,149	11,247,093	1985
	1,804,040	893,380	685,740	118,250	12,537,620	1986
	1,939,040	1,030,920	823,470	131,940	13,063,790	1987
	2,052,680	1,135,280	1,042,200	180,800	12,843,870	1988
	2,196,700	1,290,590	1,271,500	222,620	13,402,180	1989
	2,315,300	1,390,090	1,489,160	238,060	13,795,990	1990
	2,299,220	1,442,950	1,652,580	246,700	13,710,450	1991
	2,354,750	1,475,590	1,793,170	253,380	13,550,800	1992
	2,321,110	1,468,640	1,862,420	283,000	13,569,050	1993
	2,282,780	1,482,510	2,143,420	444,440	13,695,970	1994
	2,433,330	1,533,530	2,088,060	301,620	14,026,670	1995
	2,438,380	1,580,424	2,187,563	334,919	14,172,525	1996
	2,475,370	1,621,050	2,359,790	384,090	14,420,020	1997
	2,540,980	1,667,840	2,476,530	439,430	14,576,970	1998

Historical Graph 2 - Distribution of Taxable Returns by Income Class for Selected Years 1975-1998  
 Graphique historique 2 - Répartition des déclarations imposables selon le palier de revenu pour les années choisies 1975-1998





## Part VI - Tables

Historical Table 3

### Yearly Distribution of Taxable Record Returns by Age and Sex

Tax years 1965 - 1998

Tax Year Année d'imposition	Age group - under 25 Groupe d'âge - moins de 25 ans			Age group - Groupe d'âge 25-29			Age group - Groupe d'âge 30-34		
	Males Hommes	Females Femmes	Total	Males Hommes	Females Femmes	Total	Males Hommes	Females Femmes	Total
1965	664,104	451,584	1,115,688	475,743	178,189	653,932	465,668	130,760	596,428
1966	795,186	524,964	1,320,150	517,539	198,289	715,828	504,164	145,591	649,755
1967	832,281	575,363	1,407,644	567,358	227,799	795,157	505,524	155,551	661,075
1968	863,045	592,437	1,455,482	604,339	259,260	863,599	524,251	170,112	694,363
1969	904,092	659,276	1,563,368	627,689	291,751	919,440	530,065	195,471	725,536
1970	911,404	687,122	1,598,526	644,444	318,443	962,887	543,717	211,147	754,864
1971	838,829	607,168	1,445,997	674,424	322,668	997,092	541,602	203,255	744,857
1972	988,864	695,125	1,683,989	773,093	401,103	1,174,196	606,620	249,137	855,757
1973	1,054,284	730,532	1,784,816	806,940	431,030	1,237,970	647,988	261,524	909,512
1974	1,150,471	801,927	1,952,398	867,024	473,347	1,340,371	679,275	299,301	978,576
1975	1,035,493	683,110	1,718,603	875,528	459,418	1,334,946	701,987	287,963	989,950
1976	1,052,424	718,123	1,770,547	873,165	495,623	1,368,788	747,402	334,033	1,081,435
1977	1,007,201	674,156	1,681,357	864,357	504,597	1,368,954	780,408	355,160	1,135,568
1978	972,450	634,617	1,607,067	864,126	501,692	1,365,818	802,988	385,039	1,188,027
1979	1,041,036	691,509	1,732,545	874,907	533,155	1,408,062	840,374	424,808	1,265,182
1980	1,037,276	695,136	1,732,412	897,168	586,290	1,483,458	859,138	458,751	1,317,889
1981	1,052,216	741,222	1,793,438	922,352	637,788	1,560,140	878,025	511,543	1,389,568
1982	938,771	691,047	1,629,818	900,738	630,855	1,531,593	841,725	521,332	1,363,057
1983	813,349	608,601	1,421,950	902,031	627,560	1,529,591	851,075	530,421	1,381,496
1984	813,955	616,974	1,430,929	907,394	669,772	1,577,166	867,927	581,226	1,449,153
1985	843,260	632,883	1,476,143	960,546	709,261	1,669,807	903,919	610,148	1,514,067
1986	969,920	760,410	1,730,340	1,005,830	784,400	1,790,230	958,740	692,710	1,651,440
1987	978,940	767,080	1,746,030	1,020,140	802,090	1,822,230	1,001,410	724,800	1,726,220
1988	876,651	682,393	1,559,044	1,014,009	786,734	1,800,743	1,015,077	737,633	1,752,710
1989	855,480	683,540	1,569,020	1,020,520	813,370	1,833,890	1,022,360	766,320	1,788,680
1990	852,180	652,450	1,504,630	1,003,220	814,320	1,817,540	1,041,440	791,330	1,832,760
1991	761,670	602,180	1,363,870	918,030	775,930	1,693,960	1,027,920	784,100	1,812,020
1992	672,100	525,120	1,197,230	871,030	737,220	1,608,250	1,019,370	802,360	1,821,730
1993	643,460	498,510	1,141,970	826,150	691,290	1,517,440	1,016,310	796,050	1,812,360
1994	649,170	481,880	1,131,040	787,330	651,200	1,438,530	1,014,540	798,010	1,812,550
1995	655,690	489,350	1,145,040	763,510	638,280	1,401,790	987,390	780,160	1,767,550
1996	645,980	473,610	1,119,590	745,090	609,390	1,354,480	932,440	765,280	1,697,720
1997	650,530	474,070	1,124,600	753,550	615,000	1,368,550	906,960	746,030	1,652,990
1998	670,050	494,480	1,164,530	730,370	604,540	1,334,910	859,470	709,330	1,568,800

# Partie VI - Tableaux

Tableau historique 3  
Répartition annuelle des déclarations imposables selon l'âge et le sexe  
Années d'imposition 1965 à 1998

Age group - Groupe d'âge 35-39			Age group - Groupe d'âge 40-44			Age group - Groupe d'âge 45-49			Tax Year
Males Hommes	Females Femmes	Total	Males Hommes	Females Femmes	Total	Males Hommes	Females Femmes	Total	Année d'imposition
466,635	145,596	612,231	445,090	162,198	607,288	373,371	140,877	514,248	1965
504,409	156,859	661,268	475,028	172,369	647,397	413,885	161,409	575,294	1966
521,871	167,816	689,687	495,872	188,671	684,543	450,048	187,194	637,242	1967
528,856	172,557	701,413	510,710	195,442	706,152	465,712	191,154	656,866	1968
525,699	199,099	724,798	502,924	214,368	717,292	477,301	215,524	692,825	1969
521,252	202,263	723,515	518,760	218,001	736,761	483,370	230,413	713,783	1970
513,214	193,214	706,428	514,689	206,269	720,958	479,495	212,813	692,308	1971
538,619	212,252	750,871	542,316	229,347	771,663	515,071	235,562	750,633	1972
558,914	230,372	789,286	547,367	238,815	786,182	519,594	231,706	751,300	1973
572,470	258,034	830,504	568,659	246,727	815,386	539,092	245,265	784,357	1974
581,971	249,325	831,296	554,970	243,439	798,409	523,410	238,160	761,570	1975
590,450	267,161	857,611	535,033	248,543	783,576	532,822	253,808	786,630	1976
605,046	275,767	880,813	537,356	255,574	792,930	530,603	249,577	780,180	1977
629,322	293,294	922,616	533,226	255,092	788,318	531,086	244,098	775,184	1978
676,166	338,660	1,014,826	550,778	291,083	841,861	540,711	265,230	805,941	1979
696,284	375,074	1,071,358	574,634	318,932	893,566	532,696	287,343	820,039	1980
737,828	418,656	1,156,484	566,194	349,489	915,683	529,933	299,622	829,555	1981
765,495	467,552	1,233,047	594,233	366,724	960,957	514,487	306,499	820,986	1982
769,149	468,488	1,237,637	601,191	380,208	981,399	513,823	314,310	828,133	1983
807,661	524,122	1,331,783	628,448	408,833	1,037,281	529,954	331,544	861,498	1984
833,397	572,744	1,406,141	663,620	451,719	1,115,339	538,221	369,515	907,736	1985
875,480	643,280	1,518,770	731,520	535,620	1,267,140	564,500	415,310	979,800	1986
890,490	681,240	1,571,740	772,260	586,160	1,358,420	592,100	447,180	1,039,280	1987
896,392	674,408	1,570,800	819,614	615,957	1,435,571	617,147	467,387	1,084,534	1988
927,430	709,110	1,636,540	835,380	667,810	1,503,190	644,290	508,130	1,152,420	1989
940,520	757,730	1,698,250	861,520	718,380	1,579,890	679,030	538,730	1,217,750	1990
949,040	768,450	1,717,490	851,320	713,370	1,564,690	707,630	573,340	1,280,970	1991
971,340	782,580	1,753,920	849,000	730,960	1,579,960	738,790	615,420	1,354,210	1992
974,840	791,550	1,766,390	863,030	741,680	1,604,710	782,260	636,880	1,419,140	1993
976,160	806,440	1,782,600	884,940	745,990	1,630,930	794,560	670,290	1,464,850	1994
1,007,260	800,670	1,807,930	919,380	777,810	1,697,200	812,230	709,600	1,521,820	1995
1,019,737	818,980	1,838,720	932,100	790,320	1,722,420	819,400	723,290	1,542,690	1996
1,040,790	808,590	1,849,380	964,620	827,640	1,792,260	829,220	734,730	1,563,950	1997
1,030,840	832,990	1,863,830	958,140	835,520	1,793,660	845,180	743,540	1,588,720	1998

## Part VI - Tables

Historical Table 3 (end)

### Yearly Distribution of Taxable Record Returns by Age and Sex

Tax years 1965 - 1998

Tax Year	Age group - Groupe d'âge 50-54			Age group - Groupe d'âge 55-59			Age group - Groupe d'âge 60-64		
	Males Hommes	Females Femmes	Total	Males Hommes	Females Femmes	Total	Males Hommes	Females Femmes	Total
1965	340,795	129,135	469,930	275,023	101,509	376,532	205,198	67,205	272,403
1966	371,301	141,924	513,225	313,328	112,887	426,215	222,529	74,317	296,846
1967	384,132	156,850	540,982	328,670	122,561	451,231	242,270	89,209	331,479
1968	387,404	166,012	553,416	340,941	132,973	473,914	251,546	94,277	345,823
1969	389,639	178,411	568,050	346,954	153,684	500,638	260,431	106,812	367,243
1970	396,594	188,349	584,943	360,331	163,792	524,123	273,626	119,048	392,674
1971	415,055	188,846	603,901	353,892	156,133	510,025	271,129	109,603	380,732
1972	445,950	212,231	658,181	370,780	163,790	534,570	293,425	122,557	415,982
1973	472,340	227,421	699,761	381,724	175,302	557,026	314,098	132,312	446,410
1974	497,091	224,282	721,373	373,771	169,177	542,948	314,437	131,894	446,331
1975	486,444	217,942	704,386	374,499	163,708	538,207	310,037	119,525	429,562
1976	485,918	224,127	710,045	414,024	181,094	595,118	307,569	121,741	429,310
1977	484,044	221,701	705,745	410,937	181,692	592,629	302,794	121,699	424,493
1978	480,465	223,817	704,282	412,651	179,692	592,343	308,916	124,516	433,432
1979	502,797	247,347	750,144	441,591	214,162	655,753	311,231	139,331	450,562
1980	511,042	257,445	768,487	456,361	230,785	687,146	337,664	157,495	495,159
1981	517,109	272,485	789,594	455,329	245,018	700,347	346,799	177,081	523,880
1982	515,159	302,022	817,181	455,249	249,874	705,123	364,207	197,039	561,246
1983	495,153	277,721	772,874	456,627	236,902	693,529	367,286	193,283	560,569
1984	503,073	288,083	791,156	455,972	257,909	713,881	383,365	202,719	586,084
1985	504,871	307,260	812,131	478,251	268,887	747,138	386,047	223,601	609,648
1986	519,690	347,760	867,460	501,160	307,670	808,830	410,560	257,730	668,280
1987	520,300	357,710	878,010	510,660	330,050	840,710	431,420	271,360	702,770
1988	521,203	361,542	882,745	491,202	319,066	810,268	425,507	264,176	689,683
1989	541,910	393,720	935,620	513,010	331,020	844,030	432,300	282,450	714,750
1990	536,000	413,090	949,100	497,270	346,120	843,390	452,930	305,520	758,450
1991	528,270	430,720	958,990	486,000	348,330	834,330	460,220	313,230	773,450
1992	559,120	432,740	991,850	476,780	334,420	811,190	453,050	311,410	764,460
1993	587,120	459,420	1,046,540	481,120	341,910	823,030	454,800	297,210	752,010
1994	614,390	476,460	1,090,850	484,430	347,820	832,260	456,030	301,910	757,940
1995	641,600	502,740	1,144,330	492,140	370,200	862,340	451,590	308,400	759,990
1996	680,220	540,990	1,221,220	501,530	380,490	882,010	453,860	312,910	766,770
1997	708,590	586,860	1,295,440	529,830	397,200	927,030	447,410	322,200	769,610
1998	749,910	617,700	1,367,610	553,620	431,650	985,270	448,760	322,910	771,670

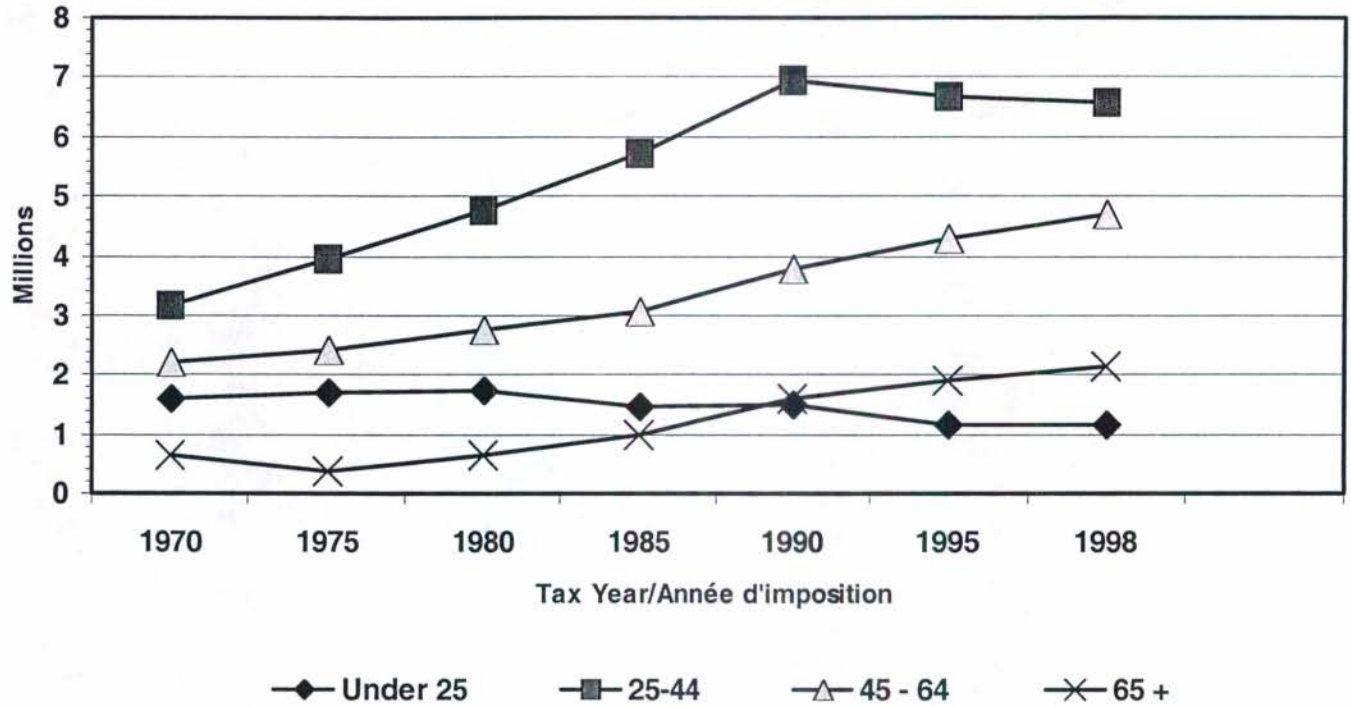
# Partie VI - Tableaux

Tableau historique 3 (fin)  
Répartition annuelle des déclarations imposables selon l'âge et le sexe  
Années d'imposition 1965 à 1998

Age group - Groupe d'âge 65-69			Age group - 70 and over Groupe d'âge - 70 ans et plus			Grand total - Total global			Tax Year
Males Hommes	Females Femmes	Total	Males Hommes	Females Femmes	Total	Males Hommes	Females Femmes	Total	Année d'imposition
109,771	37,143	146,914	120,019	68,048	188,067	4,056,999	1,671,943	5,728,942	1965
127,942	46,315	174,257	135,144	77,886	213,030	4,435,829	1,840,750	6,276,579	1966
148,789	58,804	207,593	150,273	89,245	239,518	4,632,412	2,023,271	6,655,683	1967
169,164	72,308	241,472	163,533	104,558	268,091	4,813,214	2,153,700	6,966,914	1968
181,141	90,006	271,147	177,465	130,371	307,836	4,926,229	2,437,734	7,363,963	1969
193,189	110,150	303,346	197,908	145,036	342,944	5,046,055	2,595,676	7,641,731	1970
181,908	93,151	275,059	170,491	122,028	292,519	4,955,924	2,416,647	7,372,571	1971
164,070	72,255	236,325	145,561	101,047	246,608	5,385,486	2,695,529	8,081,015	1972
172,548	80,948	253,496	157,825	117,611	275,436	5,634,917	2,859,602	8,494,519	1973
178,507	79,715	258,222	156,577	101,090	257,667	5,898,365	3,031,867	8,930,232	1974
145,508	59,520	205,028	105,388	72,334	177,722	5,696,359	2,795,386	8,491,745	1975
152,105	67,851	219,956	112,293	86,588	198,881	5,805,638	3,001,093	8,806,731	1976
145,955	61,940	207,895	108,753	84,463	193,216	5,777,970	2,986,748	8,764,718	1977
147,360	71,865	219,225	120,873	95,439	216,312	5,803,709	3,009,580	8,813,289	1978
174,168	88,405	262,573	150,545	127,242	277,787	6,104,626	3,361,160	9,465,786	1979
197,983	100,781	298,764	179,205	157,034	336,239	6,280,448	3,626,394	9,906,842	1980
213,176	130,181	343,357	223,933	202,508	426,441	6,444,051	3,986,573	10,430,624	1981
212,570	134,165	346,735	227,019	229,993	457,012	6,330,019	4,098,007	10,428,026	1982
214,351	124,916	339,267	233,147	218,547	451,694	6,218,713	3,982,687	10,201,400	1983
217,619	136,446	354,065	265,607	245,669	511,276	6,383,545	4,266,693	10,650,238	1984
251,539	154,987	406,526	295,958	279,862	575,820	6,662,767	4,584,325	11,247,092	1985
304,690	202,130	506,830	385,580	353,570	739,150	7,231,570	5,306,040	12,537,620	1986
328,690	224,380	553,070	426,850	387,490	814,350	7,479,400	5,584,390	13,063,790	1987
307,829	204,798	512,627	371,101	360,699	731,800	7,362,505	5,481,345	12,843,870	1988
323,550	229,280	552,830	429,710	427,430	857,150	7,583,970	5,818,210	13,402,180	1989
347,010	254,190	601,200	486,520	496,420	982,930	7,703,200	6,092,790	13,795,990	1990
360,100	273,230	633,330	518,960	548,840	1,067,790	7,573,820	6,136,640	13,710,450	1991
352,290	250,550	602,840	533,290	523,570	1,056,850	7,500,660	6,050,140	13,550,800	1992
352,810	246,680	599,490	553,690	528,500	1,082,200	7,537,760	6,031,300	13,569,050	1993
358,690	252,590	611,280	587,090	555,060	1,142,160	7,608,160	6,087,810	13,695,970	1994
374,800	278,130	652,930	635,960	627,990	1,263,940	7,742,890	6,283,790	14,026,670	1995
397,640	281,390	679,020	675,120	671,640	1,346,760	7,804,020	6,368,510	14,172,530	1996
399,900	288,200	688,100	697,490	689,620	1,387,110	7,929,750	6,490,270	14,420,020	1997
398,700	285,870	684,570	723,970	728,370	1,452,340	7,969,850	6,607,120	14,576,970	1998

Historical Graph 3 - Taxable Returns by Age for Selected Years 1970 - 1998

Graphique historique 3 - Déclarations imposables selon l'âge pour les années choisies 1970 - 1998

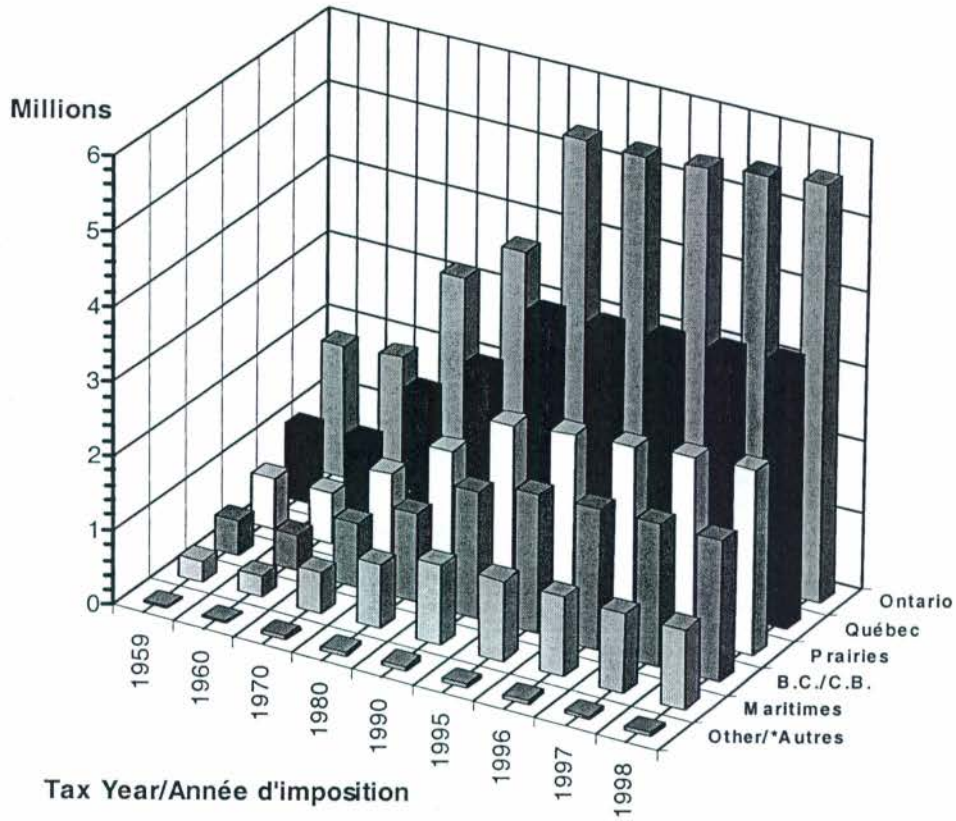


We have adjusted the data for annual inflation.

Nous avons modifié les données pour tenir compte de l'inflation annuelle.



Historical Graph 4 - Taxable Returns by Provinces for Selected Years 1959-1998  
 Graphique historique 4 - Déclarations imposables par province pour les années choisies 1959-1998



We have adjusted the data for annual inflation.  
 Nous avons modifié les données pour tenir compte de l'inflation annuelle.

## Part VI - Tables

Historical Table 4  
**Yearly Distribution of Taxable Returns by Province and Territory**

Tax years 1959 - 1998

Tax Year	Newfoundland Terre-Neuve	Prince Edward Island Île-du-Prince-Édouard	Nova Scotia Nouvel-Écosse	New Brunswick Nouveau-Brunswick	Quebec Québec	Ontario	Manitoba
Année d'imposition							
1959	47,547	9,688	115,649	85,119	1,018,021	1,804,731	212,465
1960	51,628	10,490	123,790	89,839	1,069,635	1,850,428	219,410
1961	54,528	11,517	127,015	93,317	1,122,096	1,886,702	224,111
1962	56,722	11,504	129,950	95,250	1,181,326	1,943,215	225,243
1963	60,776	12,740	137,395	102,579	1,250,026	2,044,518	236,905
1964	66,148	14,484	146,383	110,811	1,372,148	2,178,818	248,470
1965	74,808	15,788	160,982	122,920	1,483,091	2,350,644	261,099
1966	86,576	19,287	178,993	136,614	1,617,366	2,564,529	287,858
1967	93,450	20,659	192,785	146,653	1,721,768	2,690,311	303,481
1968	100,710	21,970	206,223	155,780	1,778,361	2,831,038	317,842
1969	105,213	24,315	220,286	165,593	1,851,751	3,016,533	332,374
1970	111,698	26,391	233,042	174,206	1,927,383	3,120,633	344,129
1971	106,906	24,049	216,061	164,575	1,877,265	3,007,742	321,581
1972	131,275	29,626	253,358	194,184	2,064,662	3,235,810	351,910
1973	147,768	34,330	276,413	212,672	2,001,871	3,449,964	381,873
1974	165,394	37,950	295,207	234,508	2,038,716	3,614,068	403,828
1975	173,614	40,216	304,043	247,174	2,056,594	3,183,004	417,901
1976	178,687	42,072	308,813	252,599	2,131,945	3,293,649	426,938
1977	183,988	44,084	318,291	256,695	2,159,936	3,341,329	354,069
1978	191,307	47,130	334,906	265,665	2,134,641	3,310,815	347,564
1979	195,891	46,818	336,459	268,784	2,308,274	3,572,969	372,807
1980	198,645	47,449	345,488	270,104	2,436,414	3,679,856	386,363
1981	202,909	48,729	355,395	279,520	2,518,969	3,864,111	407,467
1982	209,313	49,650	308,106	282,898	2,509,583	3,908,469	418,721
1983	200,055	50,380	302,403	280,405	2,461,923	3,896,827	398,298
1984	205,387	52,142	317,740	289,359	2,580,952	4,036,191	423,952
1985	212,385	52,698	346,990	297,472	2,779,575	4,305,855	455,464
1986	223,230	56,460	389,880	306,970	3,108,580	4,830,160	515,510
1987	233,510	58,970	406,510	321,840	3,239,850	5,071,380	530,570
1988	224,750	57,520	392,930	309,750	3,172,750	5,030,630	505,070
1989	235,580	60,050	409,920	322,060	3,296,190	5,245,240	518,380
1990	239,520	61,460	419,690	333,110	3,381,380	5,356,070	528,520
1991	239,720	61,670	419,290	334,890	3,376,070	5,271,280	516,530
1992	238,050	62,440	414,310	332,080	3,324,710	5,178,110	515,670
1993	238,590	62,760	416,310	333,600	3,321,770	5,145,610	514,370
1994	235,410	63,210	418,260	335,290	3,343,740	5,201,670	520,130
1995	234,540	65,120	423,130	341,290	3,405,810	5,343,110	529,760
1996	227,360	65,690	421,870	340,850	3,444,050	5,386,750	530,860
1997	225,180	65,160	425,490	343,980	3,491,820	5,486,570	538,660
1998	222,320	65,080	424,720	342,410	3,547,540	5,568,100	545,320

# Partie VI - Tableaux

Tableau historique 4  
Répartition annuelle des déclarations imposables par province ou territoire  
Années d'imposition 1959 à 1998

Saskatchewan	Alberta	British Columbia Colombie-Britannique	Yukon	Northwest Territories Territoires du Nord-Ouest	Nunavut	Outside Canada Hors du Canada	Grand Total Total global	Tax Year Année d'imposition
165,072	300,513	457,482	4,224	3,247		18,732	4,242,490	1959
171,857	310,249	462,223	4,724	3,615		21,878	4,389,766	1960
174,898	319,459	463,265	4,571	4,059		22,229	4,507,767	1961
183,569	333,089	489,825	4,414	3,808		23,312	4,681,227	1962
195,004	339,798	512,933	4,496	4,192		26,011	4,927,373	1963
215,055	361,187	552,314	4,289	4,470		26,642	5,301,219	1964
230,081	388,259	605,665	4,464	4,914		26,227	5,728,942	1965
253,011	435,467	661,104	4,919	5,826		25,029	6,276,579	1966
268,511	470,976	703,262	5,715	6,370		31,742	6,655,683	1967
269,725	500,038	740,676	6,226	6,923		31,402	6,966,914	1968
256,840	535,133	809,609	6,794	7,920		31,602	7,363,963	1969
256,749	559,181	838,834	7,400	8,967		33,118	7,641,731	1970
245,853	540,813	825,870	6,917	8,960		25,979	7,372,571	1971
273,179	592,012	907,331	7,752	10,768		29,148	8,081,015	1972
300,464	642,595	996,651	8,590	11,918		29,410	8,494,519	1973
323,623	701,965	1,060,894	9,738	12,941		31,400	8,930,232	1974
286,356	652,460	1,076,675	10,424	13,760		29,524	8,491,745	1975
295,931	708,601	1,110,970	10,474	14,416		31,636	8,806,731	1976
298,896	740,344	1,010,016	11,033	15,490		30,547	8,764,718	1977
299,398	763,826	1,062,165	11,089	16,129		28,654	8,813,289	1978
330,359	868,551	1,110,539	11,178	16,092		27,065	9,465,786	1979
349,052	951,258	1,187,344	11,741	16,627		26,501	9,906,842	1980
377,565	1,051,558	1,268,327	12,517	17,986		25,571	10,430,624	1981
383,071	1,060,401	1,241,008	11,107	18,504		27,195	10,428,026	1982
374,595	997,651	1,183,607	10,620	18,389		26,247	10,201,400	1983
380,296	1,001,002	1,306,684	11,109	19,533		25,891	10,650,238	1984
387,236	1,086,934	1,263,278	11,469	19,779		27,957	11,247,092	1985
445,720	1,171,640	1,425,000	11,780	19,760		32,910	12,537,620	1986
458,080	1,185,130	1,494,110	12,580	19,520		31,750	13,063,790	1987
432,910	1,167,290	1,486,740	12,470	19,430		31,630	12,843,870	1988
440,150	1,216,760	1,590,960	13,010	20,480		33,410	13,402,180	1989
447,360	1,265,450	1,691,700	13,740	21,850		36,150	13,795,990	1990
447,020	1,268,600	1,704,170	13,430	22,100		35,680	13,710,450	1991
443,890	1,253,860	1,722,580	14,510	22,340		28,250	13,550,800	1992
441,290	1,273,770	1,747,410	13,470	23,830		36,290	13,569,050	1993
450,330	1,291,270	1,782,850	13,570	25,000		15,230	13,695,970	1994
460,700	1,320,690	1,849,460	14,260	25,310		13,490	14,026,670	1995
469,920	1,350,380	1,878,640	14,710	24,730		16,710	14,172,530	1996
475,430	1,420,540	1,894,380	14,560	18,390	6,880	12,990	14,420,020	1997
474,660	1,452,940	1,880,270	14,280	18,540	7,240	13,570	14,576,970	1998

