

38.—Income Tax Paid, by Occupations of the Tax Payers, fiscal years ended Mar. 31, 1928-31.

1.—INDIVIDUALS.

Occupation.	1928.		1929.		1930.		1931.	
	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.
		\$		\$		\$		\$
Agrarians	3,163	205,454	3,111	154,733	2,626	123,909	2,276	131,910
Professionals	6,088	1,444,098	6,771	1,621,398	7,439	1,716,675	7,448	1,913,761
Employees	83,146	8,522,507	87,469	7,838,590	95,328	8,336,416	99,659	8,717,015
Merchants, retail	8,685	1,041,337	9,229	1,217,292	11,117	1,248,277	10,174	1,196,920
Merchants, whole-sale	1,178	421,517	1,411	481,835	1,500	464,726	1,563	454,540
Manufacturers	901	335,675	1,001	245,454	1,140	263,525	947	225,135
Natural resources	172	97,878	171	47,949	243	79,677	174	57,942
Financial	7,654	5,066,588	8,645	6,065,230	9,534	7,084,327	9,278	6,641,080
Personal corporations	470	2,583,228	644	3,523,192	912	3,614,204	597	3,114,145
Family corporations	1,138	740,578	2,247	1,269,858	3,129	1,881,138	3,235	1,953,544
All others	9,431	3,618,347	8,964	2,619,819	9,186	2,671,243	8,251	2,807,479
Unclassified	—	275,536	—	285,270	—	275,882	—	291,616
Totals	122,626	23,752,743	129,663	25,396,629	142,154	27,759,999	143,691	27,205,987
Refunds	—	529,852	—	597,222	—	522,497	—	580,906
Net Totals	122,626	23,222,891	129,663	24,799,396	142,154	27,237,502	143,691	26,625,081

2.—CORPORATIONS.

Agrarians	35	33,812	83	50,418	111	58,028	88	56,404
Merchants, retail	1,246	2,273,736	1,478	2,546,367	1,551	2,386,933	1,349	2,798,156
Merchants, whole-sale	826	2,245,549	1,019	2,637,469	1,071	2,981,802	958	2,975,641
Manufacturers	2,030	16,132,580	2,427	17,121,952	2,502	19,385,735	2,475	21,988,645
Natural resources	210	2,594,592	244	2,656,326	309	3,617,300	266	4,211,830
Financial	693	2,554,505	886	3,052,120	1,021	3,960,486	1,134	4,261,232
Transportation and public utilities	310	5,480,732	386	5,380,264	358	6,686,498	345	6,192,278
All others	771	2,882,990	915	1,963,794	1,034	2,090,779	959	1,956,557
Unclassified	—	288,048	—	263,664	—	332,520	—	471,430
Totals	6,121	34,486,844	7,438	35,672,344	7,957	42,459,031	7,693	44,911,673
Refunds	—	1,138,687	—	1,043,469	—	666,857	—	487,832
Net Totals	6,121	33,348,157	7,438	34,628,875	7,957	41,792,174	7,693	44,423,841
Grand Totals, Individuals and Corporations	—	56,571,048	—	59,422,273	—	69,029,726	—	71,048,922

Subsection 3.—Outside Capital Invested in Canada and Canadian Capital Invested Elsewhere.¹

An estimate of the outside capital invested in Canada and the Canadian capital invested outside of the Dominion is now prepared annually by the Internal Trade Branch of the Dominion Bureau of Statistics. Any estimate of this character is liable to a margin of error, but the utmost care has been taken in the computation

¹Revised by Herbert Marshall, B.A., F.S.S., Chief, Internal Trade Branch, Dominion Bureau of Statistics. For a list of the publications of this Branch see Chapter XXIX, under "Internal Trade"