

41.—Income Tax Paid, by Occupations of the Taxpayers, fiscal years ended Mar. 31, 1933-36.

Occupation.	1933.		1934.		1935.		1936.	
	Number	Amount. \$	Number	Amount. \$	Number	Amount. \$	Number	Amount. \$
1.—INDIVIDUALS.								
Agrarians.....	249	27,620	262	22,334	416	24,083	694	46,609
Professionals.....	6,012	1,762,428	5,941	2,008,471	5,800	1,609,621	6,579	1,967,035
Employees.....	132,722	9,700,590	167,737	11,340,010	149,418	10,930,997	159,972	12,474,844
Merchants, retail.....	6,009	620,154	4,960	527,693	5,104	552,256	6,417	748,782
Merchants, whole-sale.....	690	184,932	575	217,233	620	201,435	832	318,988
Manufacturers.....	531	179,678	467	129,978	442	112,466	547	164,014
Natural resources.....	101	14,061	77	11,514	99	39,819	155	41,559
Financial.....	9,736	6,048,695	11,753	7,512,473	11,673	6,379,505	12,995	8,931,621
Personal corporations.....	510	3,113,532	618	2,768,992	584	2,351,883	538	4,433,134
Family corporations.....	1,780	1,685,614	1,576	1,354,613	116	154,329	14	31,247
All others.....	8,632	2,442,918	9,991	3,107,589	9,923	2,717,220	10,359	3,899,717
Unclassified.....	-	564,750	-	501,980	-	450,950	-	309,337
Totals.....	166,972	26,344,972	203,957	29,502,880	184,195	25,524,564	199,102	33,366,887
Refunds.....	-	385,506	-	319,165	-	323,172	-	383,655
Net Totals...	166,972	25,959,466	203,957	29,183,715	184,195	25,201,392	199,102	32,983,232

2.—CORPORATIONS.

Agrarians.....	40	32,370	71	19,146	92	32,344	114	56,859
Merchants, retail.....	1,017	2,060,741	1,427	1,332,731	1,645	1,542,673	1,854	2,103,684
Merchants, wholesale.....	741	1,848,583	874	1,491,913	1,086	2,057,735	1,150	2,418,014
Manufacturers.....	1,829	16,357,552	1,897	11,849,040	2,250	15,079,937	2,727	21,264,276
Natural resources.....	169	3,177,428	198	3,017,750	186	7,848,415	214	4,317,700
Financial.....	1,270	5,821,512	2,853	4,688,265	3,544	4,339,441	2,806	5,748,756
Transportation and public utilities.....	316	4,451,196	434	3,607,251	463	3,695,881	555	5,114,318
All others.....	1,101	2,810,625	1,159	1,963,661	1,192	1,767,368	1,550	1,909,674
Unclassified.....	-	1,106	-	18,869	-	30,219	-	28,874
Totals.....	6,483	36,561,113	8,913	27,988,626	10,458	36,394,013	10,970	42,962,155
Refunds.....	-	453,832	-	602,804	-	603,774	-	443,184
Net Totals....	6,483	36,107,281	8,913	27,385,822	10,458	35,790,239	10,970	42,518,971
Grand Totals, Individuals and Corporations....	-	62,066,697	-	56,569,537	-	60,991,631	-	75,502,202

¹ Exclusive of 5 p.c. tax on dividends.

Table 42 shows the amount received from the special 5 p.c. tax of 1933 imposed at the source on interest or dividends paid by Canadian debtors to non-residents of Canada, and on interest or dividends received by Canadian residents by way of bearer coupons or cheques where such are payable by Canadian debtors, optionally or otherwise, in foreign currencies, and such coupons or cheques are cashed in a currency which is at a premium over Canadian funds. The receipts are classified by provinces, no further classification being available.