

40.—Income Tax Paid,¹ by Occupations of the Taxpayers, fiscal years ended Mar. 31, 1934-37.

Occupation.	1934.		1935.		1936.		1937.	
	No.	\$	No.	\$	No.	\$	No.	\$
INDIVIDUALS.								
Agrarians.....	262	22,334	416	24,083	694	46,609	921	76,395
Professionals.....	5,941	2,008,471	5,800	1,609,621	6,579	1,967,035	6,992	1,903,221
Employees.....	167,737	11,340,010	149,418	10,930,997	159,972	12,474,844	174,349	13,506,473
Merchants, retail..	4,960	527,693	5,104	552,256	6,417	748,782	7,400	867,710
Merchants, whole- sale.....	575	217,233	620	201,435	832	318,988	878	317,214
Manufacturers.....	467	129,978	442	112,466	547	164,014	596	170,196
Natural resources..	77	11,514	99	39,819	155	41,559	161	32,561
Financial.....	11,753	7,512,473	11,673	6,379,505	12,995	8,931,621	13,871	9,980,752
Personal corporations.....	618	2,768,992	584	2,351,883	538	4,433,134	541	4,502,616
Family corporations.....	1,576	1,354,613	116	154,329	14	31,247	Nil	-
All others.....	9,991	3,107,589	9,923	2,717,220	10,359	3,899,717	11,340	4,143,823
Unclassified.....	-	501,980	-	450,950	-	309,337	-	232,669
Totals.....	203,957	29,502,880	184,195	25,524,564	199,102	33,366,887	217,049	35,733,630
Refunds.....	-	319,165	-	323,172	-	383,655	-	291,245
Net Totals...	203,957	29,183,715	184,195	25,201,392	199,102	32,983,232	217,049	35,442,385

CORPORATIONS.

Agrarians.....	71	19,146	92	32,344	114	56,859	132	67,696
Merchants, retail..	1,427	1,332,731	1,645	1,542,673	1,854	2,103,684	2,238	2,632,761
Merchants, whole- sale.....	874	1,491,913	1,086	2,057,735	1,150	2,418,014	1,308	3,029,043
Manufacturers.....	1,897	11,849,040	2,250	15,079,937	2,727	21,264,276	3,069	26,618,505
Natural resources..	198	3,017,750	186	7,848,415	214	4,317,700	258	10,543,396
Financial.....	2,853	4,688,265	3,544	4,339,441	2,806	5,748,756	2,862	7,217,403
Transportation and public utilities...	434	3,607,251	463	3,695,881	555	5,114,318	586	6,071,188
All others.....	1,159	1,963,661	1,192	1,767,368	1,550	1,909,674	1,702	2,510,410
Unclassified.....	-	18,869	-	30,219	-	28,874	-	2,627
Totals.....	8,913	27,988,626	10,458	36,394,613	10,970	42,962,155	12,146	58,693,030
Refunds.....	-	602,804	-	603,774	-	443,184	-	680,187
Net Totals...	8,913	27,385,822	10,458	35,790,839	10,970	42,518,971	12,146	58,012,843
Grand Totals, Individuals and Corporations...	-	56,569,537	-	60,991,631	-	75,502,202	-	93,455,223

¹ Exclusive of special 5 p.c. tax on interest and dividends; see text accompanying Table 41.

Table 41 shows the amount received from the special 5 p.c. tax of 1933 (c. 41, 1932-33) imposed at the source on interest (if paid solely in Canadian funds) and dividends paid by Canadian debtors to non-residents of Canada, and on interest and 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.