

14.—Income Tax Paid (Individuals and Corporations), by Occupations of the Tax-payers, fiscal years 1935-38.

NOTE.—Exclusive of special 5 p.c. tax on interest and dividends; see text at foot of this page.

Occupation.	1935.		1936.		1937.		1938.	
	No.	\$	No.	\$	No.	\$	No.	\$
INDIVIDUALS.								
Agrarians.....	416	24,083	694	46,609	921	76,395	1,000	78,081
Professionals.....	5,800	1,609,621	6,579	1,967,035	6,992	1,903,221	7,708	2,270,677
Employees.....	149,418	10,930,997	159,972	12,474,844	174,349	13,506,473	189,731	15,053,910
Merchants, retail.	5,104	552,256	6,417	748,782	7,400	867,710	8,782	1,100,905
Merchants, whole- sale.....	620	201,435	832	318,988	878	317,214	1,024	384,168
Manufacturers.....	442	112,466	547	164,014	596	170,196	677	176,508
Natural resources..	99	39,819	155	41,559	161	32,561	202	48,908
Financial.....	11,673	6,379,505	12,995	8,931,621	13,871	9,980,752	14,957	12,854,511
Personal corporations.....	584	2,351,883	538	4,433,134	541	4,502,616	570	4,661,792
Family corporations.....	116	154,329	14	31,247	Nil	—	Nil	—
All others.....	9,923	2,717,220	10,359	3,899,717	11,340	4,143,823	12,413	4,820,776
Unclassified.....	-	450,950	-	309,337	-	232,669	-	80,435
Totals.....	184,195	25,524,564	199,102	33,366,887	217,049	35,733,630	237,064	41,330,971
Refunds.....	-	323,172	-	383,655	-	291,245	-	885,232
Net Totals....	184,195	25,201,392	199,102	32,983,232	217,049	35,442,385	237,064	40,444,839
CORPORATIONS.								
Agrarians.....	92	32,344	114	56,859	132	67,696	121	71,490
Merchants, retail..	1,645	1,542,673	1,854	2,103,684	2,238	2,632,761	2,577	3,434,094
Merchants, whole- sale.....	1,086	2,057,735	1,150	3,418,014	1,308	3,029,943	1,455	3,872,960
Manufacturers.....	2,250	15,079,937	2,727	21,264,276	3,060	26,618,505	3,500	32,279,596
Natural resources..	156	7,848,415	214	4,317,700	258	10,543,396	260	12,289,490
Financial.....	3,544	4,339,441	2,806	5,748,756	2,862	7,217,403	3,468	8,680,772
Transportation and public utilities...	463	3,695,581	555	5,114,318	586	6,071,188	646	6,945,216
All others.....	1,192	1,767,368	1,550	1,909,674	1,702	2,510,410	1,922	3,033,905
Unclassified.....	-	30,219	-	28,874	-	2,627	-	3,080
Totals.....	10,458	36,394,013	10,970	42,962,155	12,146	58,693,630	13,949	76,610,603
Refunds.....	-	603,774	-	443,184	-	680,187	-	841,998
Net Totals....	10,458	35,790,239	10,970	42,518,971	12,146	58,013,443	13,949	69,768,605
Grand Totals, Individuals and Corporations...	-	60,991,631	-	75,502,202	-	93,455,228	-	110,213,444

Table 15 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.