

17.—Income Tax Paid (Individuals and Corporations), by Occupations of the Taxpayers, Fiscal Years 1936-39.

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

Occupation.	1936.		1937.		1938.		1939.	
	No.	\$	No.	\$	No.	\$	No.	\$
INDIVIDUALS.								
Agrarians.....	694	46,609	921	76,395	1,000	78,081	1,309	124,836
Professionals.....	6,579	1,967,035	6,992	1,903,221	7,708	2,270,077	7,818	2,621,362
Employees.....	159,972	12,474,844	174,349	13,506,473	189,731	15,053,910	215,357	16,402,376
Merchants, retail.	6,417	748,782	7,400	867,710	8,782	1,100,905	9,054	1,245,580
Merchants, whole- sale.....	832	318,988	878	317,214	1,024	384,168	1,041	473,939
Manufacturers.....	547	164,014	596	170,196	677	176,508	787	319,251
Natural resources.	155	41,559	161	32,561	202	48,908	236	75,843
Financial.....	12,995	8,931,621	13,871	9,980,752	14,957	12,654,511	15,796	15,903,455
Personal corporations.....	538	4,433,134	541	4,502,616	570	4,661,792	649	4,771,037
Family corporations.....	14	31,247	Nil	-	Nil	-	Nil	-
All others.....	10,359	3,899,717	11,340	4,143,823	12,413	4,820,776	12,757	5,861,524
Unclassified.....	-	309,337	-	232,669	-	80,435	-	4,416
Totals.....	199,102	33,366,887	217,049	35,733,630	237,064	41,330,071	264,804	47,863,619
Refunds.....	-	383,655	-	291,245	-	885,232	-	866,414
Net Totals.....	199,102	32,983,232	217,049	35,442,385	237,064	40,444,839	264,804	46,937,205
CORPORATIONS.								
Agrarians.....	114	56,859	132	67,696	121	71,490	83	104,228
Merchants, retail..	1,854	2,103,684	2,238	2,632,761	2,577	3,434,094	2,719	4,036,279
Merchants, whole- sale.....	1,150	2,418,014	1,308	3,029,043	1,455	3,872,960	1,421	5,161,351
Manufacturers.....	2,727	21,264,276	3,060	26,618,505	3,500	32,279,596	3,721	40,207,436
Natural resources.	214	4,317,700	258	10,543,396	260	12,289,490	228	15,942,079
Financial.....	2,806	5,748,756	2,862	7,217,403	3,468	8,680,772	2,928	7,946,274
Transportation and public utilities...	555	5,114,318	556	6,071,188	646	6,945,216	663	8,376,726
All others.....	1,550	1,909,674	1,702	2,510,410	1,922	3,033,905	2,046	3,922,182
Unclassified.....	-	28,874	-	2,627	-	3,080	-	3,620
Totals.....	10,970	42,962,155	12,146	58,693,030	13,949	70,610,603	13,809	85,700,175
Refunds.....	-	443,184	-	680,187	-	841,998	-	514,287
Net Totals.....	10,970	42,518,971	12,146	58,012,843	13,949	69,768,605	13,809	85,185,888
Grand Totals, Individuals and Corporations...	-	75,502,203	-	93,455,228	-	110,213,444	-	132,123,093

Table 18 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 that is at a premium over Canadian funds. The receipts are classified by provinces, no further classification being available.