

**16.—Taxes Collected by the Income Tax Division of the Department of National Revenue, by Provinces, Fiscal Year 1941**

NOTE.—Statistics of receipts from the special tax on interest and dividends, 1934 to 1940, appear at p. 762 of the 1941 Year Book.

Province	Income Tax		National Defence Tax	Tax on Interest and Dividends	Tax on Rents and Royalties	Excess Profits Tax	Total Collections
	Individual	Corporation					
	\$	\$	\$	\$	\$	\$	\$
P. E. Island.....	195,941	314,772	30,872	200,656	150	5,280	747,670
Nova Scotia.....	1,749,452	1,926,852	819,845	82,956	2,665	169,510	4,751,281
New Brunswick....	1,255,752	1,278,987	541,449	50,870	2,196	122,375	3,251,629
Quebec.....	24,950,671	36,565,972	6,767,123	3,411,992	208,943	5,863,731	77,768,432
Ontario.....	36,426,213	74,248,489	13,941,129	7,401,584	419,677	15,990,523	148,427,614
Manitoba.....	2,647,362	3,298,488	1,429,114	391,880	28,171	477,305	8,272,320
Saskatchewan.....	816,707	458,602	464,953	30,764	21,816	28,451	1,821,294
Alberta.....	2,166,414	2,635,735	984,195	74,527	25,178	404,608	6,340,658
British Columbia..	5,605,805	10,691,465	2,654,400	614,962	51,133	924,485	20,542,249
Yukon.....	46,804	94,190	38,938	22,068	28	9,000	211,028
Head Office.....	1,957	2,158	-	-	-	-	4,115
<b>Totals.....</b>	<b>75,863,078</b>	<b>131,565,710</b>	<b>37,672,018</b>	<b>12,282,259</b>	<b>759,957</b>	<b>23,995,268</b>	<b>272,138,290</b>

*Income Tax on Individuals.*—The statistics of income and tax assessments shown here apply, in the main, to incomes received in the calendar year 1939, the tax assessments being approved in the first quarter of the fiscal year (i.e., April, May and June, 1940), shortly after tax payments were due. The accounts, of course, were closed at Mar. 31, 1941. Tables 17 to 20 give the amounts of net income of individuals on which assessments were approved, and the tax assessed thereon, by income and occupation classes for the fiscal year 1941.

The 1940 Year Book, at pp. 847-848, gives similar statistics (on the old basis, i.e., tax paid, rather than tax assessed) for the fiscal years ended in 1936 to 1939.

The cumulative distribution by income classes in Table 18 reveals the interesting fact that, of a total of 300,384 individuals assessed for income tax, those in receipt of net incomes of \$4,000 or less reached the number of 243,477 or over 81 p.c. of the total taxpayers, although they were assessed for only 9.6 p.c. of the total amount levied. Table 19, showing the average tax bill rendered in each income class, is also of interest in this connection.

**17.—Individuals and Net Income Assessed for Income Tax, by Income Classes, Fiscal Year 1941**

Income Class	Taxpayers		Net Income Assessment		
	Number	P.C. of Total	Amount	P.C. of Total	Average Net Income
			\$		\$
Up to \$2,000.....	127,954	42.60	174,149,599	17.59	1,361
\$ 2,000 to \$ 3,000.....	72,502	24.14	180,672,888	18.24	2,492
\$ 3,000 to \$ 4,000.....	43,021	14.32	144,306,702	14.57	3,354
\$ 4,000 to \$ 5,000.....	19,581	6.52	87,426,561	8.83	4,465
\$ 5,000 to \$ 6,000.....	10,346	3.44	56,694,728	5.72	5,480
\$ 6,000 to \$ 7,000.....	6,524	2.17	42,233,859	4.27	6,474
\$ 7,000 to \$ 8,000.....	4,435	1.48	33,350,171	3.37	7,527
\$ 8,000 to \$ 9,000.....	2,830	0.94	24,267,912	2.45	8,575
\$ 9,000 to \$10,000.....	2,235	0.74	21,341,516	2.16	9,549
\$10,000 to \$15,000.....	5,737	1.91	70,086,179	7.08	12,217
\$15,000 to \$20,000.....	2,268	0.75	39,949,917	4.03	17,615
\$20,000 to \$25,000.....	977	0.33	21,965,247	2.22	22,482
\$25,000 to \$30,000.....	601	0.20	16,749,787	1.69	27,870
\$30,000 to \$35,000.....	361	0.12	11,516,942	1.16	31,903
\$35,000 to \$40,000.....	257	0.09	9,660,680	0.98	37,590
\$40,000 to \$45,000.....	183	0.06	7,800,811	0.79	42,627
\$45,000 to \$50,000.....	99	0.03	4,880,187	0.49	49,295
\$50,000 or over.....	473	0.16	43,166,573	4.36	91,261
<b>Totals.....</b>	<b>300,384</b>	<b>100.00</b>	<b>990,250,259</b>	<b>100.00</b>	<b>3,297</b>