

The withdrawals of working proprietors, mainly farmers, retailers and professionals constituted nearly one-quarter of the total in the twenty-two years. Owing in part to the severe depression in agriculture, the withdrawals of employers and "own accounts" were one-fifth less in the second half of the period than in the first.

Investment income, including net dividends, interest from bonds, debentures and mortgages, net rentals and other returns from credit instruments, was computed at 14.6 p.c. of national income payments. An increase of nearly 13 p.c. was shown in dividends and bond interest in the last eleven years of the period over the first, while other investment income recorded a gain of more than 8 p.c. A decline of only about 3.4 p.c. occurred in income payments as a whole.

Salaries and wages were more sensitive to economic fluctuation than the remuneration of working proprietors; the latter, which receded from \$1,316 million in 1920 to \$1,017 million in 1922, recovered fairly continuously to 1929, when an intermediate maximum of \$1,112 million was reached. The low point of the second major depression of about \$715 million was recorded during 1934, successive gains then being shown until the end of the period under review.

Types of Payment.—Remuneration of employees in a large number of groups, is taken directly from the compilations of the annual census conducted by the Bureau. The decennial census furnishes comprehensive information as to numbers, rates and remuneration of employees. Intercensal years were estimated by means of indexes of employment and other data. Corporation and public accounts were of great assistance in estimating salaries and wages paid by finance and government.

More than one-third of a million persons were working during the census period of 1930-31 without receiving any regular remuneration in the form of salaries or wages. As many of the "no pays" were farmers' sons working at home, the income of at least a part of the group consisted of a living allowance paid principally in the form of food, clothing and housing. Apprentices in other industrial groups, while receiving no money wages, sometimes obtain appreciable compensation in commodities and services. As there is not the customary freedom of disposal, some restriction is implied in the nature of such income.

Compensation, Pensions, Special Allowances and Direct Relief.—Workmen's compensation, an important constituent of other labour income, (see pp. 723-727) is provided in eight of the nine provinces for injuries suffered by employees while engaged in industrial occupations. Funds are accumulated by contributions from the firms, classified into industrial groups according to occupational hazards. Contributory pensions are regarded as a component in the national income account. If a pension is paid to a retired worker out of funds contributed in part by the employee it is added to the record. Similarly, pensions in respect of war services, old age pensions, mothers' allowances, pensions to the blind and like payments are included.

Direct relief payments are disbursements to individuals that are not generally related to services currently performed by them. These payments, after allowance for general expenses, have also been distributed according to origin in the various government agencies.

The best statistics of the number of working proprietors are given in the industrial section of the decennial census reports. Intercensal years were estimated according to the number of establishments or smoothed data of employment. The rates were estimated for the census period of 1930-31 as a differential over employee rates in the same industrial and service groups. The fluctuations between census years were interpolated according to smoothed employee rates. The products of the numbers, by rates, were taken as the withdrawals of working proprietors.