

7.—Estimated Number of Payers of Income Tax, by Income Class, Taxation Year, 1944

Income Class	Single, No Dependants	Single, One or More Dependants	Married, No Dependants	Married, One to Three Dependants	Married, Over Three Dependants	Total
	No.	No.	No.	No.	No.	
Under \$700.....	37,100	1,900		—		39,000
\$ 700 to \$ 800.....	106,400	5,600		—		112,000
\$ 800 to \$ 900.....	112,300	7,200		—		120,000
\$ 900 to \$ 1,000.....	106,600	7,400		—		114,000
\$ 1,000 to \$ 1,100.....	87,000	6,000		—		93,000
\$ 1,100 to \$ 1,200.....	79,500	5,500		—		85,000
\$ 1,200 to \$ 1,300.....	57,500	4,000	27,300	54,200		143,000
\$ 1,300 to \$ 1,400.....	43,190	3,000	32,500	65,400		144,000
\$ 1,400 to \$ 1,500.....	35,500	2,500	35,900	72,100		146,000
\$ 1,500 to \$ 1,600.....	28,600	2,100	38,400	76,900	—	146,000
\$ 1,600 to \$ 1,700.....	22,700	1,600	37,500	75,100	6,100	143,000
\$ 1,700 to \$ 1,800.....	19,300	1,400	37,300	73,800	6,200	138,000
\$ 1,800 to \$ 1,900.....	17,300	1,200	35,600	71,600	6,300	132,000
\$ 1,900 to \$ 2,000.....	14,700	900	32,600	65,800	6,000	120,000
\$ 2,000 to \$ 2,100.....	12,300	900	29,400	59,000	8,400	110,000
\$ 2,100 to \$ 2,200.....	9,800	700	25,700	51,400	7,400	95,000
\$ 2,200 to \$ 2,300.....	7,900	500	23,500	45,500	6,600	84,000
\$ 2,300 to \$ 2,400.....	6,400	500	19,700	37,900	5,500	70,000
\$ 2,400 to \$ 2,500.....	5,200	300	16,100	30,400	5,000	57,000
\$ 2,500 to \$ 2,600.....	4,100	300	13,600	25,600	4,400	48,000
\$ 2,600 to \$ 2,700.....	3,400	300	11,800	21,800	3,700	41,000
\$ 2,700 to \$ 2,800.....	2,900	200	10,200	18,600	3,100	35,000
\$ 2,800 to \$ 2,900.....	2,500	200	9,200	15,600	2,500	30,000
\$ 2,900 to \$ 3,000.....	2,000	200	7,900	13,000	1,900	25,000
\$ 3,000 to \$ 3,500.....	4,400	350	17,300	28,100	3,850	54,000
\$ 3,500 to \$ 4,000.....	2,200	150	8,300	13,500	1,850	26,000
\$ 4,000 to \$ 4,500.....	1,800	120	6,700	10,900	1,480	21,000
\$ 4,500 to \$ 5,000.....	1,400	100	4,500	7,000	1,000	14,000
\$ 5,000 to \$ 6,000.....	2,000	140	6,000	9,600	1,260	19,000
\$ 6,000 to \$ 7,000.....	1,400	100	3,700	5,600	800	11,600
\$ 7,000 to \$ 8,000.....	1,100	80	2,600	3,800	620	8,200
\$ 8,000 to \$ 9,000.....	800	40	1,700	2,500	360	5,400
\$ 9,000 to \$ 10,000.....	700	40	1,300	1,670	290	4,000
\$ 10,000 to \$ 15,000.....	1,700	120	2,800	3,800	580	9,000
\$ 15,000 to \$ 20,000.....	800	50	1,000	1,370	180	3,400
\$ 20,000 to \$ 25,000.....	460	30	450	510	50	1,500
\$ 25,000 to \$ 50,000.....	900	60	600	620	70	2,250
\$ 50,000 to \$100,000.....	280	20	110	80	10	500
\$100,000 or over.....	100	5	25	15	5	150
Totals.....	844,640	55,805	501,285	962,765	85,505	2,450,000

Section 2.—Gasoline Taxes

The provincial gasoline taxes can be termed "direct taxes" only because the consumer knows exactly the amount of tax he is paying when purchasing gasoline. The Dominion tax is assessed against the producer or importer but the retail price was increased to cover the tax. These taxes have been brought together in this Section on account of the large number of Canadian motorists who are directly affected, while the non-motoring portion of the population is affected by the effect of higher gasoline taxes on delivery costs and bus transportation.

The present rates of gasoline tax, per gallon, are: Dominion, 3 cents; Prince Edward Island, 10 cents; Nova Scotia, 10 cents; New Brunswick, 10 cents; Quebec, 8 cents; Ontario, 8 cents; Manitoba, 7 cents; Saskatchewan, 7 cents; Alberta, 7 cents; British Columbia, 7 cents; Yukon, 3 cents.

There are certain refunds and exemptions allowed by the various taxing authorities and these are set out in the Bureau's publication "The Highway and the Motor Vehicle in Canada".*

* Obtainable from the Dominion Statistician, Ottawa, price 25 cents.