

Preliminary Estimate, 1945 Taxation Year.—Income tax returns for the 1945 taxation year were not yet due or received at the time the estimates shown in Table 5 were compiled, so that the information is necessarily very tentative. It is not possible, at present, to analyse these data on a provincial or an occupational basis in order to present them on a comparable basis with the 1941 final estimate.

The flat 4 p.c. reduction of individual income tax for 1945, announced in October of that year, and the recovery of Family Allowance payments made to those who also received income tax reductions for dependents are estimated in the footnote to Table 5. Family Allowance payments were begun in July, 1945, and the recovery is for a six-month period only.

5.—Individual Income Tax Estimates, Taxation Year, 1945

NOTE.—The income used in this table is the income prior to allowable deduction for charitable donations or medical expenses.

Income Class	Taxpayers	Total Income	Total Tax	Average Tax
	No.	\$'000	\$'000	\$
\$660 to \$ 700.....	51,300	34,318	358	7
\$700 to \$ 800.....	134,500	100,875	3,686	27
\$800 to \$ 900.....	128,500	109,094	7,008	55
\$900 to \$1,000.....	111,000	105,334	7,980	72
\$660 to \$1,000.....	425,300	349,621	19,032	45
\$1,000 to \$1,100.....	92,400	96,925	9,195	99
\$1,100 to \$1,200.....	75,400	86,626	9,503	126
\$1,200 to \$1,300.....	168,700	210,858	11,314	67
\$1,300 to \$1,400.....	157,600	213,137	13,384	85
\$1,400 to \$1,500.....	148,900	215,743	14,809	99
\$1,500 to \$1,600.....	139,100	215,435	16,143	116
\$1,600 to \$1,700.....	134,000	221,033	16,825	126
\$1,700 to \$1,800.....	123,700	216,195	17,553	142
\$1,800 to \$1,900.....	113,500	209,724	18,477	163
\$1,900 to \$2,000.....	98,700	192,262	18,330	186
\$1,000 to \$2,000.....	1,252,000	1,877,938	145,533	116
\$2,000 to \$2,100.....	92,500	189,430	19,030	206
\$2,100 to \$2,200.....	78,500	168,607	18,055	230
\$2,200 to \$2,300.....	65,600	147,464	16,797	256
\$2,300 to \$2,400.....	54,400	127,668	15,353	282
\$2,400 to \$2,500.....	46,200	113,047	14,251	308
\$2,500 to \$2,600.....	37,900	96,527	12,624	333
\$2,600 to \$2,700.....	32,100	84,963	11,561	360
\$2,700 to \$2,800.....	27,400	75,264	10,696	390
\$2,800 to \$2,900.....	23,200	66,048	9,810	423
\$2,900 to \$3,000.....	20,400	59,898	9,202	451
\$2,000 to \$3,000.....	478,200	1,128,916	137,379	287
\$3,000 to \$3,500.....	71,600	230,622	39,274	549
\$3,500 to \$4,000.....	36,000	134,066	26,145	726
\$4,000 to \$4,500.....	22,000	93,215	20,366	926
\$4,500 to \$5,000.....	14,400	68,168	16,169	1,123
\$3,000 to \$5,000.....	144,000	526,071	101,954	708
\$5,000 to \$ 6,000.....	19,200	104,218	27,070	1,410
\$6,000 to \$ 7,000.....	11,800	76,052	21,947	1,860
\$7,000 to \$ 8,000.....	8,000	59,575	18,598	2,325
\$8,000 to \$ 9,000.....	5,300	44,594	14,754	2,784
\$9,000 to \$10,000.....	4,200	39,930	13,939	3,319
\$5,000 to \$10,000.....	48,500	324,369	96,308	1,986