

involve no change in the total taxes collected from corporations but simply reduce the amount credited to income tax and correspondingly increase the amount credited to excess profits tax.

### 3.—Adjusted Corporation Tax Collections, Taxation Years 1940-46

Taxation Year	Corporation Income Tax	Corporation Excess Profits Tax	Total
	\$	\$	\$
1940.....	126,604,795	127,308,154	253,912,949
1941.....	183,009,878	293,832,527	476,842,405
1942.....	225,569,544	441,113,776	666,683,320
1943.....	224,262,250	513,142,436	737,404,686
1944.....	208,350,381	454,157,011	662,507,392
1945 <sup>1</sup> .....	210,386,736	455,049,963	665,436,699
1946 <sup>1</sup> .....	182,022,563	277,940,113	459,962,676

<sup>1</sup>The accounts for these taxation years are not yet closed and the figures are therefore not yet complete; there will be a small change in the 1945 account and substantial additions to the 1946 account.

### Subsection 2.—Individual Income Tax Statistics

As stated on p. 1000, individual income tax statistics are henceforth to be presented on a taxation-year or calendar-year basis. Individual assessments statistics for the 1942 taxation year are summarized in Table 4. These figures have value for research purposes and as a matter of record, but it is realized that they are already out of date from the standpoint of studying current taxation of individuals, and therefore an estimate for the 1946 taxation year is presented in Table 5.

### 4.—Total Individual Assessments, by Income Classes, Occupational Classes and Provinces, Taxation Year 1942

<sup>1</sup>Note.—The income used in this table is "taxable income" arrived at after deducting charitable donations but before deduction of specific exemptions for single or married status or for dependents.

Income Class	Tax- payers Assessed	Total Income Assessed	Total Tax Assessed	Class or Province	Tax- payers Assessed	Total Income Assessed	Total Tax Assessed
Income Class	No.	\$'000	\$'000	Occupational Class	No.	\$'000	\$'000
Under \$1,000.....	313,913	258,754	13,079	Agrarians.....	21,158	41,898	3,271
\$ 1,000—\$ 2,000....	913,944	1,378,043	76,900	Professional.....	19,382	88,783	14,041
\$ 2,000—\$ 3,000....	379,101	896,440	70,439	Employees.....	1,573,189	2,837,764	230,713
\$ 3,000—\$ 4,000....	87,556	297,586	32,385	Salesmen.....	11,039	34,876	4,226
\$ 4,000—\$ 5,000....	31,944	141,742	18,603	Business proprietors.....	92,437	282,620	35,560
\$ 5,000—\$ 6,000....	16,279	88,318	13,237	Armed Services.....	12,215	36,366	3,941
\$ 6,000—\$ 7,000....	9,708	62,614	10,400	Financial.....	37,892	154,700	33,856
\$ 7,000—\$ 8,000....	6,646	49,517	8,830	Estates.....	3,014	9,546	3,567
\$ 8,000—\$ 9,000....	4,402	37,106	6,905	All others.....	10,918	36,670	6,516
\$ 9,000—\$10,000....	3,399	32,393	6,393				
\$10,000—\$15,000....	8,023	96,154	21,204	<b>Province</b>			
\$15,000—\$20,000....	2,774	47,677	12,137	P. E. Island.....	3,589	7,164	610
\$20,000—\$25,000....	1,303	28,871	7,892	Nova Scotia.....	70,515	135,067	11,688
\$25,000—\$50,000....	1,694	56,300	17,350	New Brunswick....	37,547	74,471	6,761
\$50,000—\$100,000....	453	29,082	10,432	Quebec.....	429,474	863,252	85,821
Over \$100,000.....	105	22,626	9,505	Ontario.....	808,937	1,614,949	157,066
<b>Totals.....</b>	<b>1,781,244</b>	<b>3,523,223</b>	<b>335,691</b>	Manitoba.....	94,702	181,591	15,862
				Saskatchewan.....	53,223	99,154	7,751
				Alberta.....	83,924	160,750	13,742
				British Columbia....	198,257	384,364	36,077
				Yukon.....	1,076	2,461	313