

10.—Income and Expenditure of Canadian, British and Foreign Companies Transacting Fire Insurance, or Fire and Casualty Insurance under Dominion Registration, 1941-45.

| Item | 1941 | 1942 | 1943 | 1944 | 1945 |
|---|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| INCOME | | | | | |
| Canadian Companies (In All Countries) | | | | | |
| Net premiums written, fire and other insurance..... | 34,872,636 | 36,306,765 | 35,866,506 | 39,031,985 | 42,906,033 |
| Interest, dividends and rents earned..... | 3,327,016 | 3,408,274 | 3,430,376 | 3,492,647 | 3,593,237 |
| Sundry items..... | 1 | 1 | 1 | 1 | 1 |
| Totals, Canadian Companies..... | 38,199,652 | 39,715,039 | 39,296,882 | 42,524,632 | 46,499,270 |
| British Companies (In Canada) | | | | | |
| Net premiums written..... | 30,660,858 | 29,035,998 | 29,143,004 | 33,545,317 | 36,144,466 |
| Interest, dividends and rents earned..... | 1,010,905 | 860,786 | 840,132 | 742,999 | 790,256 |
| Sundry items..... | 1 | 1 | 1 | 1 | 1 |
| Totals, British Companies..... | 31,671,763 | 29,896,784 | 29,983,136 | 34,288,316 | 36,934,722 |
| Foreign Companies (In Canada) | | | | | |
| Net premiums written..... | 26,106,170 | 25,770,191 | 26,165,440 | 31,843,023 | 33,805,336 |
| Interest, dividends and rents earned..... | 1,102,738 | 1,097,553 | 1,249,104 | 1,221,060 | 1,359,692 |
| Sundry items..... | 1 | 1 | 1 | 1 | 1 |
| Totals, Foreign Companies..... | 27,208,908 | 26,867,744 | 27,414,544 | 33,064,083 | 35,165,028 |
| EXPENDITURE | | | | | |
| Canadian Companies (In All Countries) | | | | | |
| Incurring for claims (fire)..... | 5,780,342 | 6,664,140 | 6,592,774 | 8,029,734 | 8,488,190 |
| General expenses (fire)..... | 6,917,920 | 6,882,808 | 6,946,734 | 7,588,183 | 8,108,848 |
| Incurring for claims (casualty)..... | 8,930,847 | 9,753,718 | 9,302,636 | 9,909,110 | 11,176,408 |
| General expenses (casualty)..... | 8,188,532 | 8,599,267 | 8,639,456 | 8,973,919 | 9,985,101 |
| Dividends or bonuses to shareholders..... | 1,714,835 | 1,479,112 | 1,509,672 | 1,409,422 | 1,507,615 |
| Premium taxes and fees..... | 944,749 | 968,629 | 987,818 | 1,124,965 | 1,122,947 |
| Income war tax..... | 733,781 | 771,028 | 768,667 | 534,375 | 430,582 |
| Excess profits tax..... | 844,949 | 1,161,193 | 1,179,519 | 848,977 | 532,465 |
| Dividends to policyholders..... | 80,250 | 261,004 | 236,942 | 282,330 | 261,876 |
| British and foreign war taxes..... | 287,661 | 271,602 | 610,738 | 378,201 | 122,215 |
| Totals, Canadian Companies..... | 34,811,656² | 36,912,501³ | 36,874,956⁴ | 39,104,216⁵ | 41,836,247³ |
| Excess of income over expenditure..... | 3,387,996 | 2,802,538 | 2,421,926 | 3,420,416 | 4,663,023 |
| British Companies (In Canada) | | | | | |
| Incurring for claims (fire)..... | 6,212,583 | 6,992,162 | 7,921,087 | 9,854,786 | 11,105,542 |
| General expenses (fire)..... | 7,982,633 | 7,627,252 | 7,694,425 | 8,479,429 | 9,064,407 |
| Incurring for claims (casualty)..... | 5,418,481 | 5,070,589 | 5,276,766 | 6,023,953 | 7,215,277 |
| General expenses (casualty)..... | 5,692,827 | 5,676,611 | 5,723,603 | 6,096,821 | 6,683,517 |
| Premium taxes and fees..... | 1,035,370 | 923,027 | 903,548 | 1,011,887 | 1,046,323 |
| Income war tax..... | 293,115 | 511,975 | 312,253 | 105,385 | 35,889 |
| Excess profits tax..... | 390,748 | 920,426 | 593,548 | 149,752 | 5,820 |
| Totals, British Companies..... | 27,025,757 | 27,722,042 | 28,425,230 | 31,722,013 | 35,156,775 |
| Excess of income over expenditure..... | 4,646,006 | 2,174,742 | 1,557,906 | 2,566,303 | 1,777,947 |
| Foreign Companies (In Canada) | | | | | |
| Incurring for claims (fire)..... | 7,422,645 | 8,514,275 | 9,385,849 | 13,077,587 | 13,240,860 |
| General expenses (fire)..... | 7,517,072 | 7,366,244 | 7,517,533 | 8,629,549 | 9,210,464 |
| Incurring for claims (casualty)..... | 3,464,953 | 3,923,469 | 4,580,220 | 6,151,913 | 4,353,741 |
| General expenses (casualty)..... | 2,542,579 | 2,970,003 | 2,818,002 | 3,470,294 | 3,543,822 |
| Premium taxes and fees..... | 878,994 | 809,749 | 861,550 | 1,003,305 | 1,048,481 |
| Income war tax..... | 155,349 | 183,101 | 112,057 | 22,061 | 38,689 |
| Excess profits tax..... | 271,436 | 259,952 | 185,894 | 39,362 | 81,328 |
| Dividends or savings credited to subscribers..... | 777,266 | 721,576 | 682,726 | 709,425 | 735,323 |
| Totals, Foreign Companies..... | 23,030,294 | 24,748,369 | 26,143,831 | 33,103,496 | 32,252,708 |
| Excess of income over expenditure..... | 4,178,614 | 2,119,375 | 1,270,713 | -39,413 | 2,912,320 |

¹ Included with "interest"² Includes \$100,000 donation to Government, \$100,000 preference stock redeemed and \$187,790 repaid to shareholders.³ Includes \$100,000 preference stock redeemed.⁴ Includes \$100,000 unallocatable expense.⁵ Includes \$25,000 repayment of premium on capital.