

Subsection 2.—Individual Income Tax Statistics

As stated on p. 1010, individual income tax statistics are henceforth to be presented on a taxation-year or calendar-year basis. Individual statistics for the 1946 taxation year are summarized in Table 4. These figures are taken from tax returns as declared by the taxpayer prior to any changes that may later be made after scrutiny by the assessing branch.

3.—Taxpayers and Assessments by Occupational Classes and Provinces, Taxation Year 1946

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.

Class	Tax-payers Assessed	Total Income Assessed	Total Tax Assessed	Province	Tax-payers Assessed	Total Income Assessed	Total Tax Assessed
Occupational Class	No.	\$'000	\$'000	Province	No.	\$'000	\$'000
Primary producers.	45,787	98,947	11,927	P.E. Island.....	5,401	10,890	1,352
Professional.....	20,476	108,746	29,514	Nova Scotia.....	90,499	175,800	21,053
Employees.....	2,069,092	3,864,977	437,131	New Brunswick...	58,764	114,100	13,775
Salesmen.....	21,090	73,128	14,169	Quebec.....	565,882	1,176,939	158,206
Business proprietors	130,974	435,828	87,386	Ontario.....	1,003,607	2,075,026	291,510
Financial.....	63,560	224,575	66,552	Manitoba.....	139,921	278,887	36,182
Estates.....	950	1,437	546	Saskatchewan....	94,666	181,564	21,456
Unclassified.....	1,193	2,758	486	Alberta.....	130,540	262,322	33,408
				British Columbia..	262,511	531,543	70,175
				Yukon.....	1,331	3,325	594
Totals.....	2,353,122	4,810,396	647,711	Totals.....	2,353,122	4,810,396	647,711

4.—Individual Income Tax Statistics, Taxation Year 1946

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	\$
Under \$700.....	30,620	19,967	274	9
\$700 to \$ 800.....	91,400	68,615	2,090	23
\$800 to \$ 900.....	98,770	83,916	4,391	45
\$900 to \$1,000.....	102,090	96,878	6,219	61
Under \$1,000.....	322,880	269,376	12,974	40
\$1,000 to \$1,100.....	97,280	102,031	8,003	82
\$1,100 to \$1,200.....	86,230	99,026	9,013	105
\$1,200 to \$1,300.....	131,730	164,792	10,426	79
\$1,300 to \$1,400.....	144,290	194,571	12,566	87
\$1,400 to \$1,500.....	143,190	207,572	14,037	98
\$1,500 to \$1,600.....	147,090	227,906	15,852	108
\$1,600 to \$1,700.....	138,620	228,512	16,936	122
\$1,700 to \$1,800.....	126,990	222,068	16,988	134
\$1,800 to \$1,900.....	120,830	223,282	18,544	154
\$1,900 to \$2,000.....	107,520	209,511	18,136	169
\$1,000 to \$2,000.....	1,243,770	1,879,271	140,501	113
\$2,000 to \$2,100.....	98,040	200,841	18,502	189
\$2,100 to \$2,200.....	87,070	186,982	18,348	211
\$2,200 to \$2,300.....	72,330	162,543	16,813	233
\$2,300 to \$2,400.....	61,580	144,576	15,718	255
\$2,400 to \$2,500.....	52,760	129,085	14,756	280
\$2,500 to \$2,600.....	43,170	109,983	12,838	297
\$2,600 to \$2,700.....	36,990	98,016	12,091	327
\$2,700 to \$2,800.....	32,430	89,092	11,486	354
\$2,800 to \$2,900.....	26,880	76,548	10,226	380
\$2,900 to \$3,000.....	24,480	72,189	9,938	406
\$2,000 to \$3,000.....	535,730	1,269,855	140,716	263