out as remuneration for services. It is interesting to note the reduction in the disparity between average annual salaries and wages that has taken place in recent years. Whereas in 1939 average annual wages were only 56 p.c. of average annual salaries, in 1943 the percentage rose to 76, declined to 69 in 1947 and rose again to 73 in 1949.

	Annual Salaries				Annual Wages			
Year	Salaried Employees		Total	Average	Wage- Earners		Total	Average
	Male	Female	Balaries	Salaries	Male	Female	wages	Wages
	No.	No.	\$	\$	No.	No.	\$	\$
1917	64, 78, 71, 54,379 58,245 67,731 67,875 98,165 104,267 117,251 123,125 128,679 126,858 128,601 127,002	$\begin{array}{c} 918\\ 334\\ 586\\ 15,641\\ 17,092\\ 21,110\\ 18,761\\ 26,607\\ 31,493\\ 4,493\\ 4,493\\ 54,062\\ 64,516\\ 65,700\\ 62,106\\ 54,004 \end{array}$	85, 353, 667 141, 837, 361 129, 836, 831 130, 344, 822 142, 353, 900 175, 553, 710 139, 317, 946 217, 839, 334 241, 599, 761 286, 336, 861 334, 870, 793 388, 857, 505 418, 065, 594 417, 857, 619	$1,315\\1,811\\1,814\\1,862\\1,890\\1,976\\1,608\\1,746\\1,780\\1,780\\2,013\\2,171\\2,191\\2,270$	$\begin{array}{r} 541\\ 520\\ 384\\ 322,719\\ 374,244\\ 454,768\\ 287,266\\ 415,488\\ 491,439\\ 626,825\\ 732,319\\ 762,854\\ 744,635\\ 680,620\\ 662,699\\ \end{array}$	$\begin{array}{c} 605\\ ,559\\ ,670\\ 94,871\\ 109,580\\ 122,922\\ 94,756\\ 117,854\\ 135,045\\ 175,409\\ 242,585\\ 285,019\\ 285,689\\ 248,045\\ 214,451\\ \end{array}$	$\begin{array}{c} 412, 448, 177\\ 575, 656, 515\\ 359, 560, 399\\ 404, 122, 853\\ 403, 328, 342\\ 601, 737, 507\\ 296, 929, 878\\ 519, 971, 819\\ 679, 273, 104\\ 978, 525, 782\\ 1, 347, 934, 049\\ 71, 558, 543, 879\\ 1, 611, 555, 776\\ 1, 427, 915, 830\\ 1, 329, 811, 478\\ \end{array}$	$\begin{array}{c} 762\\ 1,106\\ 935\\ 968\\ 999\\ 1,042\\ 777\\ 975\\ 1,084\\ 1,220\\ 1,383\\ 1,525\\ 1,564\\ 1,538\\ 1,516\end{array}$
1947 1948 1949	135,248 141,082 157,516	55,852 57,197 64,035	474,693,800 532,702,476 628,427,937	$2,484 \\ 2,687 \\ 2,836$	721,407 738,956 732,457	219,243 218,771 217,199	1,611,232,166 1,877,107,315 1,963,462,720	1,713 1,960 2,067

16.—Total and Average Annual Salaries and Wages Paid in Manufacturing Industries, Significant Years, 1917-49

¹ The averages of wage-earners and earnings for the years 1933 to 1947 are strictly comparable with those for the years up to 1924 but not with those for the intervening years. The figures for the latest years —as for the earliest—represent the earnings for complete man-years of work, with no allowance for periods of unemployment. The difference amounts to about 3 or 4 p.c. in the total figures and affects chiefly the seasonal industries.

Ontario has a larger proportion of females among its salaried employees than any of the other provinces. This situation prevails in Quebec with regard to wageearners owing, no doubt, to the textile industries of the Province. The importance of the textile industries in providing employment to females is strikingly illustrated by the fact that, of all female wage-earners engaged in the manufacturing industries of Canada in 1949, 44.6 p.c. were found in the textile group, including furs.

The average salary in 1949 amounted to \$2,836 which was \$1,090 or 62 p.c. higher than in 1939. Salaried employees in Ontario with \$2,990 were the highest paid, those in Quebec second with \$2,812, followed by British Columbia with \$2,758 and Manitoba with \$2,729. The location of head offices of many large corporations at Montreal, Toronto, Winnipeg and Vancouver tends to raise the average salaries in the provinces in which these cities are located.

The average wage in 1949 amounted to \$2,067 which was \$1,092 or 112 p.c. higher than in 1939. The manufacturing industries of Newfoundland paid the highest average wage of \$2,392, displacing British Columbia which formerly occupied the premier position. British Columbia followed with \$2,282, Ontario with \$2,187, Saskatchewan with \$2,042 and Alberta with \$2,025. The high figures shown for the Yukon and Northwest Territories in regard to average wages are due to the unusual conditions under which industry is carried on in these regions and are not representative. Statistics of the distribution of employees by provinces and industrial groups, together with average annual earnings, are given in Table 17.