

17.—Individual Income Tax Statistics, by Income Class, 1959 and 1960—concluded

Income	Taxpayers		Total Income Assessed		Tax Payable <sup>1</sup>		Average Tax <sup>1</sup>	
	1959	1960	1959	1960	1959	1960	1959	1960
	No.	No.	\$'000	\$'000	\$'000	\$'000	\$	\$
\$3,000 under \$3,100..	100,555	96,407	306,004	293,413	17,637	17,653	176	183
\$3,100 " \$3,200..	107,963	103,766	339,548	326,364	19,435	19,659	180	189
\$3,200 " \$3,300..	101,990	102,046	330,933	331,068	19,182	20,386	188	200
\$3,300 " \$3,400..	104,776	103,196	350,445	345,195	20,621	21,695	196	210
\$3,400 " \$3,500..	100,913	103,220	347,612	355,611	20,858	22,781	206	221
\$3,500 " \$4,000..	496,521	490,106	1,857,198	1,834,685	115,231	121,422	232	248
\$4,000 " \$4,500..	427,938	445,494	1,812,331	1,888,522	121,821	133,154	284	299
\$4,500 " \$5,000..	328,281	359,770	1,553,214	1,703,052	114,341	131,316	348	365
Totals, \$3,000 and under \$5,000.....	1,768,937	1,804,005	6,897,285	7,077,910	449,126	488,066	253	271
\$5,000 under \$6,000..	397,403	451,522	2,159,147	2,455,870	180,192	214,296	453	475
\$6,000 " \$7,000..	195,740	225,279	1,260,465	1,450,702	120,528	144,105	616	640
\$7,000 " \$8,000..	106,225	122,162	791,360	909,101	83,146	99,742	783	816
\$8,000 " \$9,000..	59,791	69,454	505,245	587,099	58,457	69,882	974	1,006
\$9,000 " \$10,000..	38,112	45,468	360,122	429,104	44,737	55,100	1,174	1,212
Totals, \$5,000 and under \$10,000....	797,271	913,885	5,076,339	5,831,876	487,060	583,125	611	638
\$10,000 under \$15,000	76,753	85,765	913,932	1,022,101	133,913	155,136	1,745	1,809
\$15,000 " \$20,000	24,389	26,879	416,981	459,738	80,432	90,988	3,708	3,385
\$20,000 " \$25,000	10,027	11,388	222,448	252,644	51,389	59,938	5,124	5,263
Totals, \$10,000 and under \$25,000....	111,169	124,032	1,553,411	1,734,483	265,734	306,062	2,393	2,468
\$25,000 under \$50,000	13,231	14,395	437,095	475,039	124,462	138,387	9,407	9,614
\$50,000 and over.....	3,057	3,294	247,456	264,169	93,942	102,778	30,730	31,202
Totals, \$25,000 and over.....	16,288	17,689	684,551	739,208	218,404	241,165	13,409	13,634
<b>Grand Totals....</b>	<b>4,242,490</b>	<b>4,339,766</b>	<b>17,448,289</b>	<b>18,578,218</b>	<b>1,580,041</b>	<b>1,783,598</b>	<b>372</b>	<b>406</b>

<sup>1</sup> Includes old age security tax.

**Corporation Income Tax Statistics.**—Corporation statistics presented in Tables 18 and 19 are on a taxation-year basis prior to assessment. The data were extracted and compiled from the returns shortly after they were filed and are as declared by the taxpayer without the scrutiny or revision of the Department of National Revenue. Provincial figures contain an unavoidable bias in favour of Ontario and Quebec because many large corporations operating across Canada file their returns in one or other of these provinces.