

**16.—Number of Taxpayers and Amounts of Income and Tax, by Occupational Class, 1960 and 1961**

Occupational Class	1960			1961		
	Taxpayers	Total Income Assessed	Tax Payable <sup>1</sup>	Taxpayers	Total Income Assessed	Tax Payable <sup>1</sup>
	No.	\$'000	\$'000	No.	\$'000	\$'000
Farmers.....	66,916	275,955	21,814	74,469	324,331	26,963
Fishermen.....	3,200	12,081	948	4,792	20,553	1,796
Professionals—						
Accountants.....	4,119	47,147	9,399	4,471	51,985	10,123
Medical doctors.....	14,013	228,740	52,027	14,588	248,087	56,842
Dentists.....	4,381	53,615	10,429	4,865	60,018	11,599
Lawyers and notaries.....	7,195	105,023	25,185	7,113	111,800	27,196
Engineers and architects.....	2,019	31,639	7,764	2,505	36,804	8,484
Employees.....	3,868,185	15,555,079	1,373,103	3,947,599	16,312,768	1,471,217
Salesmen.....	50,635	281,605	30,390	55,219	320,942	36,617
Business proprietors.....	199,014	1,052,062	119,951	201,605	1,063,988	121,584
Investors.....	112,334	702,655	110,344	123,895	783,044	113,307
Pensioners.....	31,497	98,093	5,548	38,973	125,801	7,640
All others.....	26,258	134,524	16,696	27,673	141,461	16,910
<b>Totals.....</b>	<b>4,389,766</b>	<b>18,578,218</b>	<b>1,783,598</b>	<b>4,507,767</b>	<b>19,601,582</b>	<b>1,910,278</b>

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

**17.—Individual Income Tax Statistics, by Income Class, 1960 and 1961**

Income	Taxpayers		Total Income Assessed		Tax Payable <sup>1</sup>		Average Tax <sup>1</sup>	
	1960	1961	1960	1961	1960	1961	1960	1961
	No.	No.	\$'000	\$'000	\$'000	\$'000	\$	\$
Under \$1,000.....	24,173	23,566	12,471	10,979	1,283	1,780	53	76
\$ 1,000 and under \$ 2,000..	629,747	619,275	979,679	966,594	35,940	34,972	57	56
\$ 2,000 " " \$ 3,000..	876,235	876,115	2,202,591	2,203,013	127,956	127,805	146	146
\$ 3,000 " " \$ 5,000..	1,804,005	1,812,992	7,077,910	7,147,065	488,066	501,788	271	277
\$ 5,000 " " \$10,000..	913,885	1,015,124	5,831,876	6,492,705	583,125	647,617	638	638
\$10,000 " " \$25,000..	124,032	141,363	1,734,483	1,970,635	306,062	341,487	2,468	2,416
\$25,000 " " \$50,000..	14,395	15,766	475,039	520,042	138,387	147,359	9,614	9,347
\$50,000 and over.....	3,294	3,566	264,169	290,549	102,778	107,462	31,202	30,135
<b>Totals.....</b>	<b>4,389,766</b>	<b>4,507,767</b>	<b>18,578,218</b>	<b>19,601,582</b>	<b>1,783,598</b>	<b>1,910,270</b>	<b>406</b>	<b>424</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.