

Workmen's Compensation

Legislation in force in all provinces provides compensation for personal injury suffered by workmen as a result of industrial accidents. In general, these provincial statutes establish an accident fund administered by a Board to which employers are required to contribute at a rate proportional with the hazards of the industry. See also pp. 772-773.

Hospital Insurance

A federal-provincial hospital insurance plan has been adopted by each of the ten Canadian provinces. Under this arrangement, the Federal Government pays approximately one half of the cost of hospitalization for patients who are participants under the plan. The provinces meet the remainder of the cost. Provincial revenues for this purpose are raised by various means. The Province of Quebec has increased its personal and corporation income tax. Certain provinces require the deduction of a monthly premium from the wages of their residents as a contribution or premium for the plan. In such provinces non-salaried people must also pay the premium directly if they wish to be covered by the plan. In some other provinces the proceeds of a retail sales tax are earmarked in whole or in part for the support of the hospital plan. See also pp. 281-284.

Section 3.—Federal Government Finance

Subsection 1 of this Section contains financial statistics of the Federal Government prepared as far as possible in accordance with the classifications, concepts and definitions used in the preparation of provincial and municipal finance statistics. These tables differ from the information presented in Subsection 2 in that the latter has been extracted directly from the *Canada Gazette*. Detailed reports published by the Dominion Bureau of Statistics provide reconciliations of revenue, expenditure and debt as set out in Subsections 1 and 2. The *Canada Gazette* presentation is included because there is interest in and use for information on this basis.

Subsection 1.—DBS Statistics of Federal Government Finance

Revenue and Expenditure.—Table 4 shows details of net general revenue of the Federal Government for the years ended Mar. 31, 1964 and 1965.

4.—Details of Net General Revenue of the Federal Government, Years Ended Mar. 31, 1964 and 1965

Source	1964	1965 ¹	Source	1964	1965 ¹
	\$'000	\$'000		\$'000	\$'000
Taxes—			Privileges, Licences and Permits—		
Income—			Natural resources	5,232	4,827
Corporation ¹	1,374,708	1,869,065	Other	23,633	23,356
Individual ¹	2,167,674	2,535,182	Sales and services other than		
On interest, dividends and			institutional	67,051	109,094
other income going abroad	124,500	143,718	Fines and penalties	1,548	1,984
General sales ¹	1,277,815	1,587,761	Exchange fund profits	62,594	19,639
Excise Duties and Special			Receipts from government en-		
Excise Taxes—			terprises	124,651	139,445
Alcoholic beverages	233,407	239,179	Bullion and coinage	10,625	15,022
Tobacco	390,636	394,627	Postal service	235,865	263,758
Other	41,721	45,437	Other revenue	13,228	14,650
Customs import duties	581,441	622,162	Non-revenue and surplus re-		
Estate taxes	90,671	88,626	ceipts	27,695	21,900
Other	219	140			
Totals, Taxes	6,282,792	7,325,837	Totals, Net General Revenue	6,854,914	7,939,322

¹ Includes old age security taxes.

Table 5 gives details of the amounts paid by the Federal Government to provincial governments, territories and municipal corporations for the year ended Mar. 31, 1965 and Table 6 gives details of expenditure by function for the years ended Mar. 31, 1964 and 1965.