

**20.22 Details of gross expenditure of local governments, fiscal years ended nearest Dec. 31, 1969 (thousand dollars) (concluded)**

Function	Province or territory					
	Sask.	Alta.	BC	YT	NWT	Canada
General government services	11,633	19,112	26,917	191	355	314,329
Protection of persons and property	16,578	44,553	58,034	238	128	524,730
Public works	45,318	92,095	71,512	382	575	868,405
Sanitation and waterworks	18,224	50,274	62,527	305	548	525,162
Health	13,973	30,277	7,448	16	23	143,485
Social welfare	2,412	7,574	58,033	—	—	205,925
Education (excl. debenture debt charges)	158,329	315,184	359,269	—	916	3,684,575
Recreation and community services	9,991	28,960	33,111	68	503	262,912
Debt charges	16,296	38,644	39,220	34	80	492,687
Own enterprises	1,152	2,430	3,124	—	—	34,935
Provision for reserves	5,038	2,589	16,638	19	2	70,786
Other expenditure	2,578	6,875	3,731	27	33	139,949
Gross general expenditure (cost of services provided)	301,522	638,567	739,564	1,280	3,163	7,267,880

<sup>1</sup> School expenditure for Quebec is estimated.

<sup>2</sup> School debenture interest in Quebec estimated at \$77 million.

**20.23 Debt of local governments, fiscal years ended nearest Dec. 31, 1969 (thousand dollars)**

Direct and indirect debt	Province or territory						
	Nfld. <sup>1</sup>	PEI	NS	NB	Que. <sup>2</sup>	Ont.	Man.
Direct debt (less sinking funds)							
Debtenture debt	25,554	17,159	157,627	64,009	2,327,203	3,420,713	330,300
Less sinking funds	141	3,660	4,342	2,691	4,413	330,210	35,573
Net debtenture debt	25,413	13,499	153,285	61,318	2,322,790	3,090,503	294,727
Temporary loans and bank overdrafts	19,540 <sup>r</sup>	1,728	44,645	11,598	156,203	207,234	75,849
Accounts and other payables	21,985	761	14,905	5,497	138,888	151,344	16,908
Other liabilities	6,172	128	8,566	2,178	121,437	40,623	18,968
Total, direct debt less sinking funds	73,110 <sup>r</sup>	16,116	221,401	80,591	2,739,318	3,489,704	406,452
	Sask.	Alta.	BC	YT	NWT	Canada <sup>1</sup>	
Direct debt (less sinking funds)							
Debtenture debt	271,797	858,086	777,091	791	1,513	8,251,843	
Less sinking funds	29,490	6,151	74,103	—	—	490,774	
Net debtenture debt	242,307	851,935	702,988	791	1,513	7,761,069	
Temporary loans and bank overdrafts	15,012	21,647	28,482	4	439	582,381	
Accounts and other payables	17,889	46,675	35,660	117	816	451,445	
Other liabilities	10,877	24,782	16,192	44	339	250,306	
Total, direct debt less sinking funds	286,085	945,039	783,322	956	3,107	9,045,201	

<sup>1</sup> Newfoundland data for 1968 (1969 data not available).

<sup>2</sup> Data for Quebec schools not available. Includes \$37,299,000 debentures of the Montreal Transportation Commission guaranteed by the City of Montreal.

**20.24 Personal income tax payable on various levels of income, 1972 (dollars)**

Status	Income <sup>1</sup>	Federal income tax <sup>2</sup>	Provincial income tax <sup>3</sup>
Single taxpayer — no dependants	1,600	—	—
	2,000	56	18
	2,500	140	44
	3,000	227	71
	5,000	599	188
	8,000	1,235	388
	10,000	1,705	536
	20,000	4,756	1,495
	50,000	16,241	5,107
	100,000	38,580	12,131
Married taxpayer — no dependants	3,000	—	—
	4,000	157	49
	5,000	336	106
	8,000	935	294
	10,000	1,379	434
	20,000	4,297	1,351
	50,000	15,677	4,929
	100,000	37,964	11,937
Married taxpayer — two children under age 16	4,000	54	17
	5,000	225	71
	8,000	813	256
	10,000	1,248	392
	20,000	4,093	1,287
	50,000	15,427	4,851
	100,000	37,690	11,851

<sup>1</sup> It is assumed that all income is from salary or wages and all taxpayers take the standard deduction of \$100 and the employment expense deduction. No account has been taken of other deductions such as for child care expenses, unemployment insurance contributions or the additional old age deduction.

<sup>2</sup> Federal tax is for income earned in any province except Quebec. The special 3% reduction in 1972 has been taken into account.

<sup>3</sup> The provincial income tax is calculated at 30.5% of federal tax otherwise payable (i.e., before the special reduction of 3% for 1972). Some provinces impose tax at a rate higher than 30.5%.