

## 20.11 Number of taxpayers and amounts of income and tax, by occupational class, 1971 and 1972

Occupational class	1971			1972		
	Taxpayers	Total income assessed \$'000	Federal tax payable <sup>1</sup> \$'000	Taxpayers	Total income assessed \$'000	Federal tax payable \$'000
Employees	6,324,138	45,457,159	5,588,324	6,833,467	53,044,265	6,488,041
Farmers	115,384	691,006	66,613	142,456	990,689	95,922
Fishermen	10,148	58,678	5,971	16,409	106,366	11,429
Self-employed professionals						
Accountants	5,332	99,340	19,031	5,151	104,293	19,240
Medical doctors and surgeons	20,742	820,442	201,377	22,065	908,959	223,404
Dentists	5,331	137,689	29,781	5,097	144,564	31,940
Lawyers and notaries	9,707	270,452	64,005	9,300	284,609	64,762
Consulting engineers and architects	2,696	58,363	11,631	2,412	61,451	12,893
Entertainers and artists	6,214	42,025	5,206	6,458	43,426	5,261
Other professionals	14,423	156,289	25,717	15,649	198,364	34,190
Salesmen	19,734	172,982	21,966	21,028	210,363	28,462
Business proprietors	254,308	1,892,515	229,524	273,027	2,228,008	277,231
Investors	256,662	1,862,997	241,944	228,536	2,097,421	270,780
Property owners	58,073	439,396	62,792	60,854	543,134	78,536
Pensioners	256,408	1,124,461	106,422	212,457	1,143,638	97,749
All others	13,271	72,393	8,448	226,649	793,462	56,781
Total	7,372,571	53,356,187	6,688,751	8,081,015	62,903,008	7,796,621

<sup>1</sup>Includes Old Age Security and social development taxes.

## 20.12 Individual income tax statistics, by income class, 1971 and 1972

Income class based on total income	Taxpayers		Total income assessed		Federal tax payable		Average federal tax	
	1971	1972	1971 \$'000	1972 \$'000	1971 <sup>1</sup> \$'000	1972 \$'000	1971 <sup>1</sup> \$	1972 \$
Under \$2,000	280,151	249,929	487,717	423,586	14,642	8,848	52	35
\$2,000 and under \$3,000	767,941	709,470	1,926,234	1,787,605	100,528	79,039	131	111
\$3,000 .. \$5,000	1,745,633	1,805,911	6,980,969	7,252,179	580,415	528,896	332	293
\$5,000 .. \$7,000	1,525,815	1,605,157	9,099,441	9,571,004	956,286	904,309	627	563
\$7,000 .. \$10,000	1,694,277	1,882,082	14,157,632	15,795,024	1,723,678	1,786,616	1,017	949
\$10,000 .. \$15,000	975,065	1,297,754	11,551,272	15,471,507	1,552,834	2,077,867	1,593	1,601
\$15,000 .. \$25,000	289,207	406,302	5,265,925	7,408,008	849,701	1,197,436	2,938	2,947
\$25,000 .. \$50,000	75,937	99,759	2,511,479	3,283,433	528,852	687,509	6,964	6,892
\$50,000 and over	18,545	24,651	1,375,517	1,910,662	381,815	526,101	20,589	21,342
Total	7,372,571	8,081,015	53,356,187	62,903,008	6,688,751	7,796,621	907	965

<sup>1</sup>Includes Old Age Security and social development taxes.

20.13 Corporations reporting positive taxable income<sup>1</sup>, by industrial division and by asset size, 1969-71 (million dollars)

Asset size and year		Agriculture, forestry, fishing	Mining	Manufacturing	Construction	Utilities	Wholesale trade	Retail trade	Finance <sup>2</sup>	Services	Total <sup>1</sup>
Under \$100,000	1969	7.5	2.9	29.9	43.8	14.3	44.1	73.0	68.0	66.9	350.4
	1970	7.8	3.1	26.0	41.5	14.9	41.1	72.7	67.1	68.8	343.0
	1971	7.4	3.9	30.0	45.7	17.0	45.1	74.3	74.9	79.4	377.7
\$100,000-\$249,999	1969	11.8	3.3	59.6	56.6	18.8	72.6	83.5	85.8	61.4	453.3
	1970	11.9	3.0	58.3	53.1	19.7	73.3	84.3	85.4	64.4	453.3
	1971	11.9	2.8	58.7	61.0	21.2	74.6	92.7	95.0	75.5	493.3
\$250,000-\$999,999	1969	17.6	8.2	192.9	68.0	33.4	162.3	70.1	123.9	75.1	751.5
	1970	17.4	7.0	175.7	68.9	31.2	167.9	73.9	125.3	82.3	749.8
	1971	18.4	6.9	188.2	75.8	34.9	181.6	87.4	148.0	88.6	829.9
\$1,000,000-\$4,999,999	1969	4.6	14.7	466.0	56.8	66.2	178.2	50.5	98.7	50.5	986.2
	1970	5.0	14.5	430.6	53.4	69.8	181.4	45.6	93.4	53.5	947.2
	1971	5.2	16.6	470.1	83.6	74.7	232.2	65.3	116.1	68.3	1,132.1
\$5,000,000 and over	1969	10.5	221.9	2,060.3	70.8	436.9	174.9	222.6	836.7	68.2	4,102.7
	1970	6.4	314.4	1,686.8	48.1	481.3	182.0	234.9	858.3	64.6	3,876.8
	1971	6.2	191.0	2,056.7	80.3	434.2	265.5	233.0	985.0	75.4	4,327.4
Total, taxable income	1969	51.9	251.0	2,808.7	296.0	569.6	632.1	499.7	1,213.0	322.1	6,644.0
	1970	48.6	342.0	2,377.5	265.1	616.9	645.7	511.4	1,229.4	333.6	6,370.1
	1971	49.2	221.1	2,803.7	346.5	581.9	799.0	552.7	1,419.0	387.2	7,160.4

<sup>1</sup>Net of prior year losses.

<sup>2</sup>Excludes insurance carriers.