

## 20.24 Personal income tax payable on various levels of income, 1975 (dollars)

Status	Income <sup>1</sup>	Federal income tax <sup>2</sup>	Provincial income tax <sup>3</sup>
Single taxpayer — no dependents	2,000	—	—
	3,000	—	35
	4,000	96	90
	5,000	287	148
	8,000	909	338
	10,000	1,369	479
	15,000	2,630	872
	20,000	4,107	1,362
Married taxpayer — no dependents	50,000	15,086	4,830
	100,000	37,683	11,722
	3,000	—	—
	4,000	—	7
	5,000	—	51
	8,000	564	233
	10,000	991	363
	20,000	3,586	1,189
Married taxpayer — two children under age 16	50,000	14,379	4,386
	100,000	36,910	11,486
	4,000	—	2
	5,000	—	42
	8,000	528	222
	10,000	951	351
	20,000	3,536	1,172
	50,000	14,304	4,592
	100,000	36,829	11,461

<sup>1</sup>It is assumed that income is from salary and wages only and that all taxpayers take the standard deduction of \$100. As well as personal exemptions, the 3% employment expense allowance is deducted in computing taxable income.

<sup>2</sup>Federal income tax includes the tax credit of 8%, minimum \$200, maximum \$750.

<sup>3</sup>Provincial income tax is calculated at the rate of 30.5% of federal basic tax. While some provinces impose tax at different rates, this rate is applicable to more than one half of all Canadians. No account is taken of various provincial tax credits.

## 20.25 Special excise taxes levied as at Dec. 31, 1974

Item	Tax
Cigarettes	3¢ per 5 cigs.
Cigars	20½% ad valorem
Pipe tobacco, cut tobacco, snuff	90¢ per lb.
Jewellery, including articles of ivory, amber, shell, precious or semi-precious stones, clocks and watches <sup>1</sup> , goldsmiths' and silversmiths' products, except gold-plated or silver-plated ware for the preparation or serving of food or drink	10% ad valorem
Lighters	10¢ per lighter
Playing cards	20¢ per pack
Slot machines — coin, disc or token-operated games or amusement devices	10% ad valorem
Matches	10% ad valorem
Tobacco, pipes, cigar and cigarette holders and cigarette rolling devices	10% ad valorem
Wines <sup>2</sup>	
Wines of all kinds containing not more than 7% absolute alcohol by volume	25¢ per gal
Non-sparkling wines containing more than 7% absolute alcohol by volume but not more than 40% proof spirit	50¢ per gal
Sparkling wines	\$2.50 per gal
Wines (additional excise taxes) <sup>3</sup>	
Wines of all kinds containing not more than 7% absolute alcohol by volume	22½¢ per gal
Wines of all kinds containing more than 7% absolute alcohol by volume	45¢ per gal
Ciders <sup>4</sup>	
Ciders containing not more than 7% absolute alcohol by volume	25¢ per gal
Ciders containing more than 7% absolute alcohol by volume (whether sparkling or not)	50¢ per gal
Ciders (additional excise taxes)	
Ciders containing not more than 7% absolute alcohol by volume	2½¢ per gal
Ciders containing more than 7% absolute alcohol by volume (whether sparkling or not)	5¢ per gal
Insurance premiums paid to British or foreign companies not authorized to transact business in Canada or to non-resident agents of authorized British or foreign companies	10% of net premium for property surety, fidelity and liability insurance. (Most other kinds of insurance are exempt.)

All the foregoing items, except insurance premiums, are also subject to the general sales tax of 12%. Cigarettes, cigars and tobacco are subject to additional taxes under the Excise Act (referred to as excise duties).

<sup>1</sup>Special excise tax only applies on the amount by which the sale price or the duty-paid value of the clock or watch exceeds \$50.

<sup>2</sup>These taxes apply only to wines manufactured in Canada. The customs tariff on wines includes a levy on imported wines to correspond to the taxes on domestic production.

<sup>3</sup>These taxes apply to both domestic and imported wines.

<sup>4</sup>These taxes apply to both domestic and imported ciders.