

20.18 Personal income tax payable on various levels of income, 1978 (dollars)

Status	Income ¹	Federal income tax ²	Provincial income tax ³
Single taxpayer — no dependents	2,000	—	—
	3,000	—	8
	4,000	—	54
	5,000	—	122
	8,000	480	343
	10,000	846	504
	15,000	1,896	966
	20,000	3,107	1,502
Married taxpayer — no children	50,000	12,750	5,830
	100,000	32,102	14,345
	4,000	—	—
	5,000	—	1
	8,000	94	173
	10,000	441	326
	15,000	1,425	759
	20,000	2,577	1,266
Married taxpayer — two children under age 16	50,000	11,984	5,493
	100,000	31,186	13,942
	4,000	—	—
	5,000	—	—
	8,000	—	150
	10,000	284	301
	15,000	1,261	731
	20,000	2,401	1,233
	50,000	11,874	5,445
	100,000	31,055	13,884

¹The taxpayer is assumed to be under age 65 and to receive wage or salary income. Family allowances, at 1978 rates, are added to income where applicable. The taxpayer is assumed to take the standard deduction of \$100 in respect of medical expenses and charitable contributions. In addition to personal exemptions, the employment expense deduction of 3% of wage and salary income to a maximum of \$250, and social security contributions, calculated at 1978 rates, are deducted from income in computing taxable income.

²Federal income tax includes the tax cut of 9%, minimum \$300, maximum \$500, as well as the child credit (\$50 per dependent child under age 18). The overall maximum for the tax cut and child credit is \$500. The tax calculations represent the income tax provisions as of January 1978.

³Provincial income tax is calculated at the standard rate of 44% of federal basic tax. No account is taken of the various provincial tax reductions or credits.