

**22.8 Personal income tax payable on various levels of income, 1984 (dollars)**

Status	Income	Net federal income tax	Basic provincial income tax
Single taxpayer - no dependents	5,000	—	—
	8,000	204	178
	10,000	532	234
	15,000	1,421	625
	20,000	2,357	1,037
	30,000	4,611	2,029
	40,000	7,244	3,187
	50,000	10,313	4,537
	100,000	26,723	11,758
	Married taxpayer - no children	5,000	—
8,000		—	—
10,000		—	65
15,000		771	339
20,000		1,674	737
30,000		3,765	1,657
40,000		6,288	2,787
50,000		9,272	4,080
100,000		25,544	11,239
Married taxpayer - two children under age 18		5,000	-734
	8,000	-734	—
	10,000	-734	26
	15,000	-289	196
	20,000	607	766
	30,000	2,822	1,674
	40,000	5,807	2,678
	50,000	8,683	3,909
	100,000	25,129	11,145

Note: The taxpayer is assumed to be under 65, and to receive wage and salary income only. Family allowances, at 1984 rates, are added to income in computing tax. In addition, the personal exemptions, the general employment expense allowance, and CPP (1984 rates) and UI (1984 rates) contributions are deducted in calculating tax. The employment expense deduction is 20% maximum \$500. The child tax credit is included in federal income tax. The calculation of provincial tax takes into account the 1984 provincial tax rates. Provincial taxes are calculated at a rate of 44% of federal basic tax.

**22.9 Number of taxpayers, assessed income and income tax payable<sup>1</sup>, 1984**

Province	Taxpayers No.	Total income assessed \$'000,000	Federal tax payable \$'000,000	Provincial tax payable \$'000,000	Average federal tax paid \$'000,000
Newfoundland	205,387	3,798	350	236	1,500
Prince Edward Island	52,142	922	77	48	1,200
Nova Scotia	317,740	7,332	774	483	1,600
New Brunswick	289,359	5,687	534	348	1,500
Quebec	2,580,952	60,443	6,640	11 <sup>2</sup>	2,200
Ontario	4,036,191	105,069	12,464	6,700	2,400
Manitoba	423,952	9,968	1,029	628	2,000
Saskatchewan	380,296	9,348	1,006	569	2,200
Alberta	1,001,002	26,770	3,340	1,515	2,900
British Columbia	1,306,684	32,257	3,717	1,848	2,600
Yukon	11,109	272	33	16	2,700
Northwest Territories	19,533	523	69	31	2,600
Canada	10,650,238	263,080	30,150	12,467	2,300

<sup>1</sup> Taxable returns.<sup>2</sup> *Statistiques fiscales des particuliers du Québec*, Ministry of Revenue, Québec, 1984.