

16.—Contribuables, revenu et impôts de certaines professions, 1962 et 1963

| Profession                       | 1962               |                            |                               | 1963               |                            |                               |
|----------------------------------|--------------------|----------------------------|-------------------------------|--------------------|----------------------------|-------------------------------|
|                                  | Contri-<br>buables | Revenu<br>cotisé<br>global | Impôt<br>payable <sup>1</sup> | Contri-<br>buables | Revenu<br>cotisé<br>global | Impôt<br>payable <sup>1</sup> |
|                                  | nombre             | (milliers de dollars)      |                               | nombre             | (milliers de dollars)      |                               |
| Cultivateurs.....                | 86,585             | 389,315                    | 34,440                        | 92,026             | 421,682                    | 38,388                        |
| Pêcheurs.....                    | 4,836              | 25,428                     | 2,873                         | 4,177              | 20,823                     | 2,136                         |
| Professions libérales            |                    |                            |                               |                    |                            |                               |
| Comptables.....                  | 4,390              | 49,092                     | 9,050                         | 4,590              | 50,462                     | 9,293                         |
| Médecins.....                    | 14,169             | 257,107                    | 60,166                        | 15,019             | 291,869                    | 71,316                        |
| Dentistes.....                   | 4,653              | 63,780                     | 12,389                        | 5,092              | 69,653                     | 13,956                        |
| Avocats et notaires.....         | 7,703              | 118,348                    | 27,712                        | 7,728              | 125,832                    | 30,150                        |
| Ingénieurs et architectes.....   | 2,546              | 37,033                     | 8,583                         | 2,594              | 38,880                     | 9,001                         |
| Employés.....                    | 4,090,943          | 17,293,679                 | 1,570,161                     | 4,295,491          | 18,687,839                 | 1,750,407                     |
| Vendeurs.....                    | 54,441             | 324,718                    | 36,557                        | 51,311             | 322,740                    | 38,057                        |
| Propriétaires d'entreprises..... | 195,599            | 1,058,568                  | 117,485                       | 214,007            | 1,167,837                  | 132,553                       |
| Porteuillistes.....              | 133,052            | 819,863                    | 113,161                       | 147,424            | 892,669                    | 118,528                       |
| Pensionnés.....                  | 51,220             | 164,795                    | 9,773                         | 61,912             | 200,188                    | 12,245                        |
| Toutes autres.....               | 31,090             | 162,500                    | 19,422                        | 26,002             | 131,133                    | 17,012                        |
| <b>Total.....</b>                | <b>4,681,227</b>   | <b>20,764,226</b>          | <b>2,021,762</b>              | <b>4,927,373</b>   | <b>22,421,607</b>          | <b>2,243,042</b>              |

<sup>1</sup> Comprend l'impôt de la Sécurité de la vieillesse.

17.—Statistique de l'impôt sur le revenu des particuliers, suivant le revenu, 1962 et 1963

| Revenu imposable                  | Contribuables    |                  | Revenu cotisé global  |                   | Impôt payable <sup>1</sup> |                  | Impôt moyen <sup>1</sup> |            |
|-----------------------------------|------------------|------------------|-----------------------|-------------------|----------------------------|------------------|--------------------------|------------|
|                                   | 1962             | 1963             | 1962                  | 1963              | 1962                       | 1963             | 1962                     | 1963       |
|                                   | (nombre)         |                  | (milliers de dollars) |                   |                            |                  | \$                       | \$         |
| Moins de \$1,000.....             | 30,811           | 36,785           | 13,918                | 17,306            | 2,228                      | 2,486            | 72                       | 68         |
| \$ 1,000 et moins de \$ 2,000.... | 593,160          | 637,433          | 910,079               | 995,920           | 33,755                     | 36,466           | 57                       | 57         |
| \$ 2,000 " \$ 3,000....           | 874,307          | 896,573          | 2,157,813             | 2,254,275         | 126,589                    | 136,432          | 145                      | 152        |
| \$ 3,000 " \$ 5,000....           | 1,828,140        | 1,845,210        | 7,147,818             | 7,321,585         | 500,687                    | 529,687          | 274                      | 287        |
| \$ 5,000 " \$10,000....           | 1,173,963        | 1,306,679        | 7,481,337             | 8,418,427         | 732,656                    | 835,273          | 624                      | 639        |
| \$10,000 " \$25,000....           | 160,128          | 182,082          | 2,205,894             | 2,500,980         | 370,411                    | 420,551          | 2,313                    | 2,310      |
| \$25,000 " \$50,000....           | 17,112           | 18,755           | 565,259               | 616,935           | 154,322                    | 172,212          | 9,070                    | 9,182      |
| \$50,000 et plus.....             | 3,606            | 3,856            | 282,108               | 296,179           | 101,114                    | 109,935          | 28,040                   | 28,510     |
| <b>Total.....</b>                 | <b>4,681,227</b> | <b>4,927,373</b> | <b>20,764,226</b>     | <b>22,421,607</b> | <b>2,021,762</b>           | <b>2,243,042</b> | <b>432</b>               | <b>455</b> |

<sup>1</sup> Comprend l'impôt de la Sécurité de la vieillesse.