

Table 1

An Evaluation of the Impact of the GST  
on Lower Income Families  
1991

## Single Parent -- Two Children

	(A)	(B)	(C)	(D)	(E)
INCOME (\$000)	GST- FST	ENHANCED CREDIT	PRICE PENALTY	TOTAL BENEFIT 100% FST SAVING	TOTAL BENEFIT 70% FST SAVING
15	155	300	164	145	- 19
20	205	400	186	195	9
25	270	570	220	300	80
30	295	320	243	25	-218

Column (D) is calculated as (B) - (A)

Column (E) is calculated as (B) - (A) - (C)

## Two Parents -- Two Children -- One Earner

	(A)	(B)	(C)	(D)	(E)
INCOME (\$000)	GST- FST	ENHANCED CREDIT	PRICE PENALTY	TOTAL BENEFIT 100% FST SAVING	TOTAL BENEFIT 70% FST SAVING
15	140	160	178	20	-158
20	150	260	206	110	- 96
25	180	500	227	320	93
30	215	320	247	105	-142

Column (D) is calculated as (B) - (A)

Column (E) is calculated as (B) - (A) - (C)