TABLE

Canadian Personal Income Tax in 1967

	Income	Income Tax	O.A.S. Tax
Single taxpayer - no dependants	$ 1,200	9	4
	1,500	35	16
	2,000	79	36
	2,500	146	56
	3,000	216	76
	5,000	571	156
	10,000	1,820	240
	20,000	5,805	240
	50,000	20,945	240
	100,000	50,835	240
Married taxpayer - no dependants	2,200	9	4
	2,500	35	16
	3,000	79	36
	5,000	383	116
	10,000	1,524	240
	20,000	5,355	240
	50,000	20,395	240
	100,000	50,185	240
Married taxpayer - two children eligible for family allowances	2,800	9	4
	3,000	26	12
	5,000	281	92
	10,000	1,368	240
	20,000	5,085	240
	50,000	20,065	240
	100,000	49,795	240

In calculating these taxes, it has been assumed that all taxpayers take the standard deduction of $100. No allowance has been made for the 20 percent dividend tax credit.

The income taxes shown above are the combined federal and provincial taxes in all provinces where the provincial tax is the same as the federal abatement (i.e. in all provinces except Quebec, Manitoba and Saskatchewan). In Quebec the provincial tax approximates the federal abatement. In Manitoba and Saskatchewan the provincial tax exceeds the abatement by 5 percentage points.