

TABLE TO ILLUSTRATE PROGRESSIVE CHARACTER OF PROPOSED CHANGES  
IN INCOME TAX

INCREASE IN TAX AND MINIMUM SAVINGS REQUIREMENT EXPRESSED AS A PERCENTAGE OF THE INCOME REMAINING  
AFTER PRESENT TAX IS PAID

Income	Single			Married			Married, 2 dependents		
	Increase in tax	Savings	Total	Increase in tax	Savings	Total	Increase in tax	Savings	Total
	%	%	%	%	%	%	%	%	%
\$ 700....	-0.2	3.0	0.8	—	—	—	—	—	—
850....	0.1	7.4	7.5	—	—	—	—	—	—
1,000....	0.4	8.9	9.3	—	—	—	—	—	—
1,250....	0.4	9.3	9.7	-2.1	2.1	0	-0.5	1.3	0.8
1,500....	2.3	9.4	11.7	2.4	7.6	10.0	-0.7	1.7	1.0
1,750....	3.9	9.5	13.4	2.2	9.9	12.1	0.3	3.2	3.5
2,000....	6.0	9.7	15.7	3.1	10.9	14.0	2.4	5.6	8.0
2,500....	7.5	9.8	17.3	5.7	11.2	16.9	4.3	9.1	13.4
3,000....	8.8	9.8	18.6	7.1	11.5	18.6	4.3	12.0	16.3
4,000....	10.4	10.6	21.0	8.7	12.0	20.7	6.1	13.6	19.7
5,000....	10.7	10.9	21.6	9.5	12.4	21.9	7.7	14.0	21.7
7,500....	11.2	11.7	22.9	9.9	13.7	23.6	8.8	15.4	24.2
10,000....	11.1	12.5	23.6	9.9	14.4	24.3	8.7	16.5	25.2
20,000....	17.7	7.3	25.0	16.7	8.6	25.3	16.3	9.8	26.1
30,000....	22.2	5.4	27.6	21.1	6.3	27.4	20.9	7.4	28.3
50,000....	30.1	3.7	33.8	28.6	4.3	32.9	28.4	5.1	33.5
100,000....	44.8	2.3	47.1	42.3	2.6	44.9	42.0	3.1	45.1
500,000....	68.6	0.9	69.5	61.5	1.0	62.5	61.4	1.2	62.6

It would take a long time for me to go through all these figures, because it is quite a table, but I will take the tax alone and read a few figures to the house which will leave no doubt as to the very carefully worked out progressive character of these increases in income taxation.

Let us take a single man having an income of \$700. The percentage of the increase in tax to what he has left after his present taxation is a minus quantity, minus 2 per cent; that is a decrease. At \$850, the increase in the tax is .1 per cent; at \$1,000, the increase is .4 per cent; at \$1,250, the increase is .4 per cent; at \$1,500, the increase is 2.3 per cent; at \$1,750, the increase is 3.9 per cent; at \$2,000, the increase is 6 per cent; at \$2,500, the increase is 7.5 per cent; at \$3,000, the increase is 8.8 per cent; at \$4,000, the increase is 10.4 per cent; at \$5,000, the increase is 10.7 per cent; at \$7,500, the increase is 11.2 per cent; at \$10,000, the increase is 11.1 per cent; at \$20,000, the increase is 17.7 per cent; at \$30,000, the increase is 22.2 per cent; at \$50,000, the increase is 30.1 per cent; at

\$100,000 the increase is 44.8 per cent; and with an income of \$500,000, the increase is 68.6 per cent.

Now take the married man. There we begin with the married man who has an income of \$1,250 because there is no tax unless the married person earns \$1,200.

Mr. HANSON (York-Sunbury): Normal tax.

Mr. ILSLEY: Either normal or graduated. Take the married man with an income of \$1,250. The percentage of the increase in tax to what he has left after his present taxation is a minus quantity, minus 2.1 per cent; with an income of \$1,500, there is an increase of 2.4 per cent; and so on down the table.

The next objection was that we have treated the married taxpayer unfairly as compared with the single taxpayer, and that is probably the most telling point, if it were valid, that has been made in the press and in the house. Let me, as I did before, confine myself to tax increases alone, leaving out compulsory savings. I will put this table on *Hansard*: