

Surtax payable at various gross income levels

Married taxpayer with two children under 16

Gross Income	Surtax
\$	\$
30,000	0
35,000	10
40,000	201
45,000	396
50,000	591
60,000	998
70,000	1,428
100,000	2,786

Taxpayer is assumed to be under age 65 and to receive wage and salary income. Family allowances, calculated at 1975 rates, are added to income in computing tax. Taxpayer is assumed to take the standard deduction of \$100 in respect of medical expenses and charitable contributions. In addition to personal exemptions, the employment expense allowance of 3% of wage and salary income to a maximum of \$150 and UIC and Canada Pension Plan contributions, calculated at current rates, are deducted from income in computing tax.