

TABLE 13

PERCENTAGE DIFFERENCES BETWEEN
UNITED STATES AND CANADIAN INCOME TAXES

Assessable Income	Percentage Dif- ference for Single Persons, No Dependants, Using Standard Deduction	Percentage Dif- ference for Married Couples, No Dependants, Using Standard Deduction	Percentage Dif- ference for Family With Two Children, Itemizing Deductions
\$ 1,500	76.5	-	-
2,500	34.8	249.0	-
3,500	16.2	55.4	13.4
5,000	5.2	11.6	18.4
6,500	1.5	1.8	- 18.4
8,000	- 1.3	- 3.7	- 17.3
10,000	- 4.7	- 11.9	- 19.1
12,000	- 5.6	- 15.2	- 22.9
15,000	- 6.5	- 21.5	- 27.3
25,000	- 2.4	- 28.5	- 36.6
40,000	4.5	- 23.7	- 35.0
70,000	7.2	- 14.8	- 28.1
100,000	8.5	- 10.9	- 26.7
200,000	5.3	- 6.6	- 24.3

Note: The percentages shown in this table are calculated so that a "plus" figure shows United States income taxes being higher than Canadian income taxes; a "minus" figure shows United States taxes being lower. In all cases the base of the comparison is the Canadian income tax payable on that income. United States taxes include average state income tax; Canadian taxes include only the lowest provincial income tax. Old age security taxes are included in Canadian tax figures. Compulsory contributions to government pension plans are not included in either United States or Canadian tax figures.