

average deduction claimed by all U. S. taxpayers for all allowable deductions such as property taxes on one's home, sales and gasoline taxes imposed at the state level, mortgage interest, other interest expenses, charitable donations and medical expenses. However, it is probably much less than the average deduction that would be available to those taxpayers who may emigrate to the United States, having regard to the age and income level of these taxpayers.

A more detailed study of the comparative burden of income taxes in Canada and the United States, based upon taxation statistics in each country, is contained in the January-February, 1970 issue of the Canadian Tax Journal. This study compares the income taxes payable by residents of Ontario and Manitoba (being the provinces with the lowest and highest income tax burdens respectively in 1969) with the income taxes payable by residents of Nevada and Vermont. The former state had no income tax in 1969 and the latter was chosen partly because it had a fairly high income tax and partly because the system was closest to that used in Canada.

This study, as adjusted to reflect Canada Pension Plan contributions and U. S. Social Security taxes, reveals the following disparities between Canadian and U. S. income tax costs for a married person with two dependent children under 16: