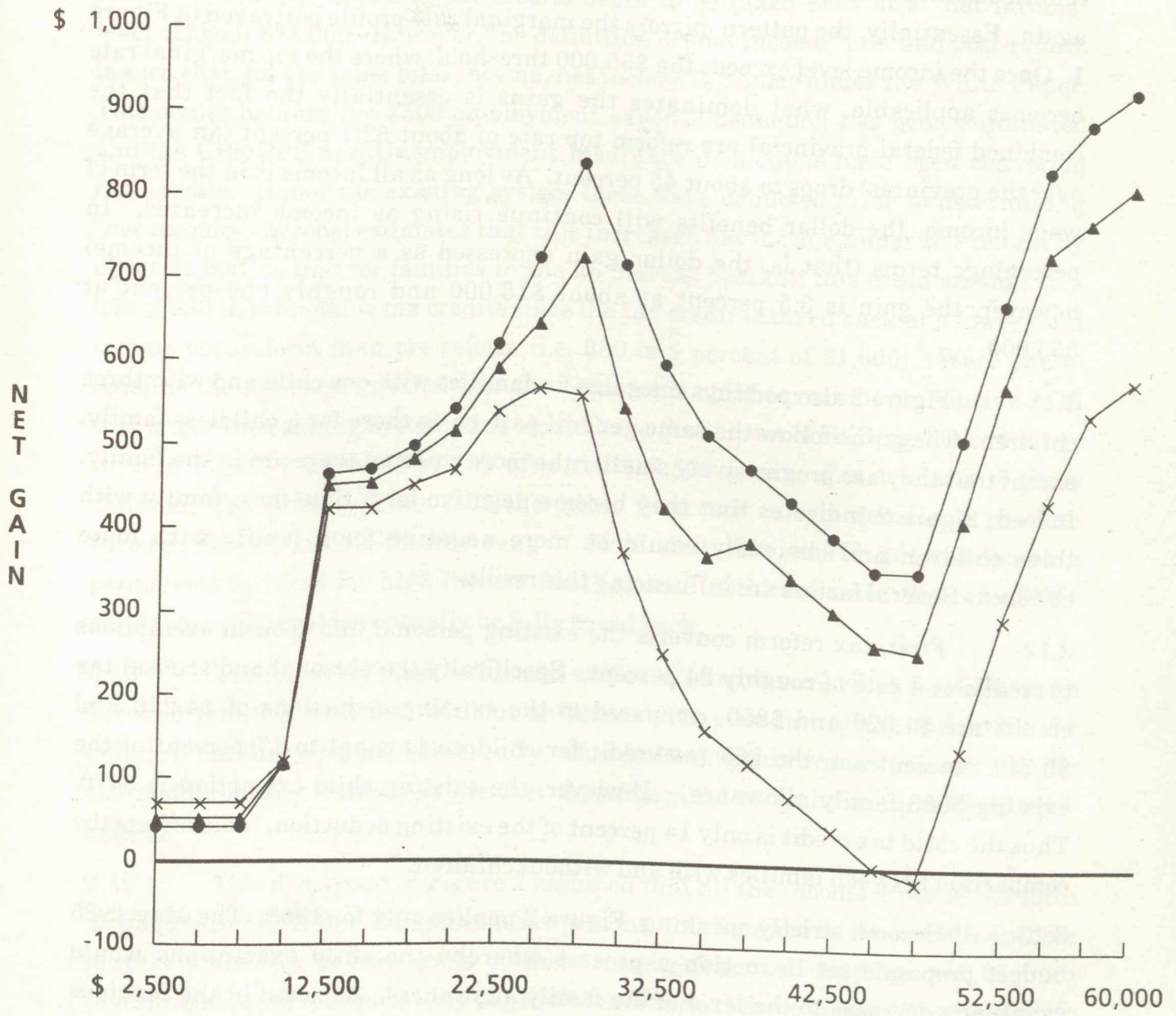


Figure 2
Stage 1 Net Tax Gain for a
Two-Adult Family with One Wage Earner



No Children	● — ●
1 Child	▲ — ▲
3 Children	× — ×

Source: Marion Wrobel, "Tax Reform and Its Impact on Families", Report prepared for the Standing Senate Committee on Banking, Trade and Commerce (Ottawa, Library of Parliament, 1987), p. 8.