cent of his tax attributable to such income. This abatement of tax is in recognition of the fact that Quebec entirely finances certain programs that are partly financed by the Federal Government in other provinces.

To a very large extent individual income tax is payable as the income is earned. Taxpayers in receipt of salary or wages have tax deducted from their pay by their employer and in this way pay nearly 100 per cent of their tax liability during the calendar year. The balance of the tax, if any, is payable at the time of filing the tax return on or before April 30 in the following year. People with more than 25 per cent of their income in a form not subject to tax deductions at the source must pay tax by quarterly instalments throughout the year. Returns of these individuals must be filed on or before April 30 in the following calendar year. Farmers and fishermen pay two-thirds of their tax on or before December 31 each year and the remainder on or before April 30 in the following year.

The following table shows the amount of tax payable on various levels of income:

CANADIAN PERSONAL INCOME TAX IN 1972(1)

Status	Income $	Federal Income Tax $	Provincial Income Tax $
Single Taxpayer -- no dependants	1,600	-	-
	2,000	56	18
	2,500	140	44
	3,000	227	71
	5,000	599	188
	8,000	1,235	388
	10,000	1,705	536
	20,000	4,756	1,495
	50,000	16,241	5,107
	100,000	38,580	12,131
Married Taxpayer -- no dependants	3,000	-	-
	4,000	157	49
	5,000	336	106
	8,000	935	294
	10,000	1,379	434
	20,000	4,297	1,351
	50,000	15,677	4,929
	100,000	37,964	11,937
Married Taxpayer -- two children under age 16	4,000	54	17
	5,000	225	71
	8,000	813	256
	10,000	1,248	392
	20,000	4,093	1,287
	50,000	15,427	4,851
	100,000	37,690	11,851

(1) In calculating these taxes it has been assumed that all income is from salary or wages and all taxpayers take the standard deduction of $100 and the employment-expense deduction. No account has been taken of other deductions, such as for child-care expenses, unemployment-insurance contributions or the additional old-age deduction.

The federal tax shown is for income earned in any province except Quebec. The special 3 percent reduction in 1972 has been taken into account. The provincial income tax is calculated at 30.5 per cent of federal tax otherwise payable (i.e., before the special reduction of 3 per cent for 1972). Some provinces impose tax at a rate higher than 30.5 per cent.