

TABLE 12

INCOME TAXES PAYABLE BY A FAMILY WITH
TWO CHILDREN AND INCOME OF \$12,000 IN
THE UNITED STATES AND IN CANADA
(1966 RATES)

| | <u>United States</u> | | <u>Canada</u> | <u>Percentage difference</u> |
|--|----------------------|--|---------------|----------------------------------|
| <u>Typical home owner</u> | | | | |
| New York State | \$ 1,419 | Saskatchewan | \$ 1,914 | -25.9 |
| Average for United States | 1,318 | All provinces other than Saskatchewan, Manitoba and Quebec | 1,827 | -27.9 |
| <u>Average taxpayer filing itemized deductions</u> | | | | |
| New York State | 1,529 | Saskatchewan | 1,914 | -20.1 |
| Average for United States | 1,409 | All provinces other than Saskatchewan, Manitoba and Quebec | 1,827 | -22.9 |
| <u>Average taxpayer using standard deduction</u> | | | | |
| New York State | 1,843 | Saskatchewan | 2,178 | -15.4 |
| Average for United States | 1,634 | All provinces other than Saskatchewan, Manitoba and Quebec | 2,060 | -20.7 |

Note: Income taxes include provincial income taxes and old age security tax in Canada, and average state and local income taxes on the United States. They do not include compulsory contributions to government pension plans in either country. In all cases, the percentage difference is calculated using the Canadian tax figure as base.