

TABLE 89

FEDERAL INCOME TAX  
Single

In- come \$	Pre- war(1)	1939(1)	1940(1)	1941	1942(2)		1943		1944(3)		1945(4)
					Fixed	Sav- ings	Fixed	Sav- ings	Fixed	Sav- ings	
1,000	...	...	35	88	46	40	92	80	92	40	88
1,500	22	24	105	218	123	60	247	120	247	60	237
3,000	104*	117	353	623	412	120	824	240	824	120	791
5,000	264	300	832	1333	864	200	1728	400	1728	200	1659
10,000	946	1065	2628	3600	2156	400	4312	800	4312	400	4139

Married--No Children

	Pre- war	1939	1940	1941	1942		1943		1944		1945
					Fixed	Sav- ings	Fixed	Sav- ings	Fixed	Sav- ings	
1,500	...	...	30	75	54	54	108	108	108	54	104
3,000	45	50	208	400	292	150	584	300	584	150	561
5,000	177	200	604	1000	689	250	1378	500	1378	250	1323
10,000	784	882	2336	3080	1881	500	3762	1000	3762	500	3612

Married--2 Children

					1942		1943		1944		1945
					Fixed	Sav- ings	Fixed	Sav- ings	Fixed	Sav- ings	
1,500	...	...	14	35	12	12	24	24	24	12	23
3,000	9	10	97	215	167	167	334	334	334	167	321
5,000	118	134	427	735	531	300	1062	600	1062	300	1019
10,000	660	738	1921	2710	1673	600	3346	1200	3346	600	3212

- (1) Includes Ontario income tax as a representative provincial levy; from 1941 on provincial taxes were removed under the terms of the federal-provincial agreements.
- (2) Because of the transition to the pay-as-you-earn system of income tax payment in April, 1942, the 1942 liability was reduced by one-half. The amounts shown in the 1942 column reflect this reduction.
- (3) Savings portion in 1944 reduced by 50%.
- (4) Savings portion eliminated in 1945.