

WHERE GOVERNMENTS GET THEIR MONEY REVENUES

Federal	Provincial	Municipal
<ul style="list-style-type: none"> • Personal income tax • Corporate income tax • GST (Goods and Services Tax) • Employment Insurance Premiums • Alcohol, gas, custom tax 	<ul style="list-style-type: none"> • Personal income tax • Corporate income tax • PST (Provincial Sales Tax) • Transfers from federal government 	<ul style="list-style-type: none"> • Property Taxes • User Fees (developers, bus, recreation, water, sewage, garbage) • Transfers from federal and provincial governments

Regressive Taxes

(does not consider the income of the tax payer, so places a greater burden on lower income)

Progressive Taxes

(considers the income of the tax payer)

**GST, PST
User Fees**

**Property
Taxes**

**Personal
Income
Taxes**

**Corporate
Income Taxes**