

# WHERE GOVERNMENTS GET THEIR MONEY REVENUES

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

### **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)

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<b>HST</b>	<b>Property Taxes</b>	<b>Personal Income Taxes</b>	<b>Corporate Income Taxes</b>
<b>User Fees</b>			