

CHAPTER II

Tax Unit for the Individual Income Tax

Country	(i) individual, married couple or family	(ii) Whether clubbing of income, wealth, etc., of two or more earners obligatory or optional; if optional, the adjustments in threshold limit and rate-bands if any
Argentina	Individual	Income from property acquired during marriage is allocated to the husband except in certain specified cases.
Bangladesh	Individual	Income of a married woman cannot be aggregated with that of her husband for tax purposes.
Canada	Individual	
Italy	Individual and married couple	Spouses are taxed separately on their earned income. Furthermore, each spouse is taxed on half of the income from community property and half of the income of minor children.
Mexico	Individual	Married couples may choose joint treatment of property or property may be treated separately. In the former instance they must observe the rules for joint ownership; in the latter the spouses report their income separately. Where several individuals derive income from joint ownership of property, one of them must be appointed a common representative. The common representative must indicate the portion of income and advance payments which belong to each taxpayer, in order that each of them may prepare his own annual income tax return.
The Netherlands	Individual	Spouses are taxed separately on their earned income and on investment income of spouses. Investment income of children under the age of 18 is taxed in the hands of the spouse or parent with the highest earned income. Spouses living permanently apart are taxed separately on all income.

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New Zealand	Individual	
Norway	Individual or Married couple	Married couple are taxed in the most beneficial way (jointly or separately), unless they specifically ask for separate assessments.
The Philippines	Individual or married couple	Married taxpayers with both spouses earning are given the option to either consolidate their incomes or be taxed separately (see Chapter XI, item (ii) for the limit on personal exemptions).
Spain	Individual or family	A family unit consists for tax purposes of husband and wife and their minor children under 18 years of age (unless living apart with parental consent). In the case of unmarried parents or of legally separated spouses, dependent minor children form part of the family unit of the custodial spouse. If separate returns are filed, the child's income is divided equally between the spouses or added to the return of the parent with whom the child lives (see Chapter XI, item (i) for the adjustments in threshold limit and rate bands).