



Canada Revenue  
Agency

Agence du revenu  
du Canada

Canada

## T1 Filing Compliance (2017 Tax Year)

Table 2F: Late-Filing Penalty Assessed by Income Range

Income Range	All Returns (#)	Late Returns with Nil Balance (#)	Late Returns with Refunds (#)	Late Returns with Balance Owing (#)	All Late Returns (#)	Late Returns with Penalty (#)	Total Penalty (\$)	Average Penalty (\$)
\$4,999 and under	2,554,800	266,830	138,870	30,260	435,960	1,990	37,000	20
\$5,000 - \$9,999	1,610,040	79,160	128,930	21,110	229,200	6,500	178,000	30
\$10,000 - \$14,999	2,210,660	89,690	142,610	29,880	262,180	12,590	501,000	40
\$15,000 - \$19,999	2,412,480	71,000	115,930	33,980	220,900	20,020	1,339,000	70
\$20,000 - \$24,999	2,094,880	31,650	92,110	43,470	167,230	31,370	2,395,000	80
\$25,000 - \$29,999	1,630,170	10,460	73,200	43,120	126,790	34,000	3,219,000	90
\$30,000 - \$34,999	1,531,390	5,240	67,230	39,800	112,260	31,370	3,362,000	110
\$35,000 - \$39,999	1,524,950	3,920	64,650	36,470	105,040	28,510	3,450,000	120
\$40,000 - \$44,999	1,423,830	2,690	61,900	32,370	96,960	24,910	3,476,000	140
\$45,000 - \$49,999	1,358,500	1,960	58,380	29,280	89,610	22,770	3,426,000	150
\$50,000 - \$54,999	1,115,370	1,630	49,860	26,170	77,660	20,600	3,368,000	160
\$55,000 - \$59,999	975,750	1,400	43,730	23,230	68,350	18,170	3,165,000	170
\$60,000 - \$69,999	1,624,120	2,630	76,110	38,020	116,750	29,920	5,870,000	200
\$70,000 - \$79,999	1,324,560	1,930	64,440	29,380	95,750	23,480	5,257,000	220
\$80,000 - \$89,999	1,003,990	1,330	53,790	21,820	76,940	17,530	4,360,000	250
\$90,000 - \$99,999	805,830	980	47,300	17,320	65,610	14,120	3,877,000	270
\$100,000 - \$149,999	1,670,960	1,940	92,970	36,910	131,820	31,420	13,409,000	430
\$150,000 - \$249,999	669,440	730	31,550	13,450	45,730	11,960	11,459,000	960
\$250,000 and over	306,180	350	9,890	5,150	15,390	4,720	17,415,000	3,690
<b>Canada</b>	<b>27,847,910</b>	<b>575,530</b>	<b>1,413,430</b>	<b>551,170</b>	<b>2,540,130</b>	<b>385,910</b>	<b>89,564,000</b>	<b>230</b>

**Note:** Individuals with income lower than the federal basic personal amount of \$11,474 may be charged a late-filing penalty.

For Example: If an individual's net self-employment income and pensionable employment income is more than \$3,500, they must contribute to the Canada Pension Plan (CPP). If an individual files their return late and has a balance owing of CPP, they are subject to a late-filing penalty. The penalty is 5% of any balance owing, plus 1% for each full month that the return is late to a maximum of 12 months.