



Canada Revenue
Agency

Agence du revenu
du Canada

Canada

T1 Filing Compliance (2018 Tax Year)

Table 2C: Late-Filing Penalty Assessed by Age Group

Age Group	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 (\$)
Under 20	1,060,700	24,740	115,060	3,930	143,730	3,250	222,000	70
20 to 24	2,027,020	20,870	187,280	20,230	228,380	13,600	1,162,000	90
25 to 29	2,272,690	25,130	160,690	39,390	225,200	25,720	3,751,000	150
30 to 34	2,310,630	29,460	154,160	54,520	238,140	35,820	7,257,000	200
35 to 39	2,320,610	31,700	161,200	63,380	256,280	42,020	10,730,000	260
40 to 44	2,187,380	28,920	157,010	65,290	251,220	43,440	11,696,000	270
45 to 49	2,185,310	28,120	154,680	65,890	248,680	44,560	12,339,000	280
50 to 54	2,312,380	29,550	147,540	62,090	239,180	42,200	10,932,000	260
55 to 59	2,529,580	31,160	132,530	56,520	220,210	39,430	10,130,000	260
60 to 64	2,351,760	28,400	90,380	48,880	167,670	37,140	8,257,000	220
65 to 69	2,017,180	24,240	58,500	31,140	113,880	23,040	6,145,000	270
70 to 74	1,661,170	22,700	39,710	19,450	81,860	14,810	4,594,000	310
75 to 79	1,147,790	16,680	30,050	9,840	56,570	7,630	2,758,000	360
80 and over	1,699,790	29,820	49,850	15,180	94,840	12,720	5,299,000	420
Canada	28,083,990	371,480	1,638,640	555,720	2,565,840	385,390	95,272,000	250