



Canada Revenue
Agency

Agence du revenu
du Canada



T1 Filing Compliance (2018 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	2,480,240	184,750	197,520	27,130	409,400	1,490	39,000	30
\$5,000 - \$9,999	1,515,020	49,210	144,740	18,060	212,000	5,330	136,000	30
\$10,000 - \$14,999	2,130,270	45,900	177,770	25,860	249,530	10,340	400,000	40
\$15,000 - \$19,999	2,301,140	39,140	146,900	30,950	216,980	17,700	1,131,000	60
\$20,000 - \$24,999	2,130,310	21,570	112,160	39,930	173,660	27,540	2,199,000	80
\$25,000 - \$29,999	1,638,350	7,790	81,740	41,840	131,370	31,960	3,007,000	90
\$30,000 - \$34,999	1,556,700	4,410	74,440	40,490	119,340	31,140	3,337,000	110
\$35,000 - \$39,999	1,539,630	2,990	69,880	37,210	110,080	28,400	3,389,000	120
\$40,000 - \$44,999	1,446,500	2,290	66,350	33,860	102,500	25,720	3,558,000	140
\$45,000 - \$49,999	1,403,350	1,800	62,940	30,550	95,280	23,210	3,508,000	150
\$50,000 - \$54,999	1,159,560	1,400	54,140	27,730	83,260	21,150	3,505,000	170
\$55,000 - \$59,999	1,017,570	1,250	47,450	25,070	73,760	19,180	3,388,000	180
\$60,000 - \$69,999	1,696,480	2,340	82,090	40,680	125,110	31,340	6,336,000	200
\$70,000 - \$79,999	1,362,400	1,750	67,000	31,300	100,040	24,520	5,546,000	230
\$80,000 - \$89,999	1,059,840	1,230	57,250	24,160	82,630	19,140	4,853,000	250
\$90,000 - \$99,999	838,220	920	49,740	18,360	69,010	14,400	4,224,000	290
\$100,000 - \$149,999	1,778,230	1,720	101,830	41,270	144,820	34,190	14,523,000	420
\$150,000 - \$249,999	700,800	690	34,070	15,470	50,240	13,410	12,365,000	920
\$250,000 and over	329,420	340	10,650	5,830	16,820	5,230	19,827,000	3,790
Canada	28,083,990	371,480	1,638,640	555,720	2,565,840	385,390	95,272,000	250

Note: Individuals with income lower than the federal basic personal amount of \$11,809 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.