



Individual Income Tax Returns Statistics (2022 Tax Year)
Table 2: Tax return line items by income ranges (British Columbia)

Item	Item code	Total Returns	Total Returns (Thousands of Dollars)	\$4,999 and under (Number)	\$4,999 and under (Thousands of Dollars)	\$5,000 - \$9,999 (Number)	\$5,000 - \$9,999 (Thousands of Dollars)
Number of taxable returns	1	2,930,280	0	5,510	0	22,880	0
Number of non-taxable returns	2	1,345,230	0	362,400	0	150,780	0
Total number of returns	3	4,275,500	0	367,910	0	173,650	0
Employment income	4	2,589,790	153,337,175	88,460	241,242	99,080	645,814
Commissions (from employment)	5	89,360	3,931,422	880	2,291	1,610	1,674
Other employment income	6	268,830	2,545,798	5,610	10,448	6,520	25,031
Old age security (OAS) pension	7	972,670	7,053,017	5,290	12,532	10,900	43,470
CPP or QPP benefits	8	1,140,980	9,362,670	16,820	34,343	22,720	93,304
Other pensions and superannuation	9	734,660	18,123,173	3,600	12,088	6,550	33,684
Elected split-pension amount	10	199,390	2,448,379	1,230	3,387	2,000	8,711
Employment insurance and other benefits	11	294,270	2,273,324	3,880	11,106	6,530	33,902
Taxable amount of dividends from taxable Canadian corporations	12	742,800	20,107,598	12,050	13,881	8,920	13,221
Interest and other investment income	13	1,277,560	4,623,646	53,040	42,187	30,000	42,540
Net partnership income (limited or non-active partners only)	14	9,510	119,921	0	0	0	0
Net rental income	15	355,170	2,141,077	10,040	-48,851	9,130	34,266
Taxable capital gains	16	475,290	10,453,400	9,750	17,003	7,420	12,247
RRSP income	17	249,860	2,536,544	5,570	9,984	4,120	13,361
Other income	18	729,020	4,491,698	21,900	31,303	24,350	73,276
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	30,640	151,843	2,360	4,815	3,300	12,486
Net business income	20	384,520	7,257,003	21,840	-197,238	22,410	110,025
Net professional income	21	76,210	2,590,048	3,560	-6,149	3,500	15,604
Net commission income	22	50,480	1,018,585	3,330	-1,567	2,690	10,144
Net farming income	23	26,830	-44,888	1,870	-46,207	950	-3,457
Net fishing income	24	3,580	85,072	140	-1,048	110	42
Workers' compensation benefits	25	115,640	1,295,580	890	2,574	1,320	5,041
Social assistance payments	26	261,870	2,349,069	5,220	13,451	9,410	57,481
Net federal supplements	27	353,260	2,283,152	3,130	6,857	6,910	23,787
Total income assessed	28	4,104,200	260,763,114	196,600	165,943	173,650	1,307,568
Registered pension plan (RPP) deduction	29	646,820	3,323,714	3,010	4,507	2,420	1,318
RRSP/PRPP deduction	30	852,250	7,878,437	2,720	5,197	2,170	4,007
Deduction for elected split-pension amount	31	199,430	2,446,886	60	134	160	281
Annual union, professional, or like dues	32	805,290	805,539	14,040	2,106	16,290	2,709
Child care expenses	33	120,860	628,668	3,040	4,466	3,050	7,528
Business investment loss	34	880	31,104	20	610	20	1,473
Moving expenses	35	19,440	153,702	340	592	430	860
Support payments made	36	8,460	193,862	40	547	30	95
Carrying charges and interest expenses	37	480,640	1,948,447	5,040	9,090	4,400	7,447
Deduction for CPP or QPP contributions on self-employment and other earnings	38	369,310	419,311	5,120	402	23,010	4,695
Deduction for CPP or QPP enhanced contributions on employment income	39	2,357,990	732,449	31,740	3,168	73,590	2,259



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Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	40	0	0	0	0	0	0
Exploration and development expenses	41	5,150	183,733	0	0	0	0
Other employment expenses	42	362,460	713,265	970	1,062	1,230	764
Clergy residence deduction	43	4,510	75,124	0	0	0	0
Other deductions	44	177,360	556,588	4,770	4,507	3,830	3,459
Federal COVID-19 benefits repayment	45	44,740	66,545	1,070	1,597	840	1,198
Total deductions before adjustments	46	3,070,190	20,159,671	59,880	38,371	103,130	38,184
Social benefits repayment	47	119,430	466,735	0	0	0	0
Net income	48	4,087,740	240,470,450	182,130	407,128	173,160	1,273,072
Canadian Forces personnel and police deduction	49	890	20,028	0	0	0	0
Security options deductions	50	5,640	580,468	0	0	0	0
Other payments deduction	51	624,780	5,924,678	8,940	22,882	17,040	86,309
Non-capital losses of other years	52	6,730	79,962	80	284	50	218
Net capital losses of other years	53	78,320	396,665	430	423	430	796
Capital gains deduction	54	6,500	1,045,110	0	0	0	0
Northern residents deductions	55	33,680	128,758	280	135	320	456
Additional deductions	56	30,660	152,968	390	1,681	520	2,237
Farming/fishing losses of prior years	57	1,220	15,307	0	0	0	0
Total deductions from net income	58	768,280	8,359,850	9,990	25,579	18,170	90,211
Taxable income assessed	59	4,002,960	232,134,633	177,190	387,810	166,700	1,184,396
Basic personal amount	60	4,275,390	61,024,104	367,840	5,139,065	173,640	2,452,003
Age amount	61	977,450	6,677,411	25,840	200,187	18,180	142,028
Spouse or common-law partner amount	62	314,440	3,060,453	21,720	273,916	11,940	130,013
Canada caregiver amount	63	45,320	270,408	670	4,266	400	2,468
Amount for an eligible dependant	64	106,450	1,458,198	7,350	102,816	3,250	44,971
Family caregiver amount for children under 18 years of age	65	21,630	57,166	990	2,657	390	1,082
CPP or QPP contributions through employment	66	2,452,380	4,924,431	74,180	27,131	81,840	22,450
CPP or QPP contributions on self-employment and other earnings	67	369,310	419,311	5,120	402	23,010	4,695
Employment insurance premiums	68	2,341,430	1,530,984	62,690	10,403	90,720	10,469
PPIP premiums paid	69	0	0	0	0	0	0
PPIP premiums payable on employment income	70	0	0	0	0	0	0
PPIP premiums payable on self-employment income	71	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	6,880	20,637	120	363	90	267
Canada employment amount	73	2,672,660	3,352,782	91,280	101,154	101,890	127,921
Home accessibility expenses	74	4,900	34,579	30	177	30	134
Home buyers' amount	75	27,700	227,068	250	2,135	120	922
Digital news subscription expenses	76	52,070	14,584	930	309	430	127
Pension income amount	77	819,180	1,580,532	4,330	6,347	7,730	13,729



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Disability amount	78	157,990	1,404,627	6,810	63,410	4,790	43,363
Disability amount transferred from a dependant	79	51,900	643,579	1,660	22,616	660	8,600
Interest paid on student loans	80	18,500	8,399	130	86	40	19
Tuition, education, and textbook amounts	81	313,180	2,209,076	60	79	320	408
Tuition, education, and textbook amounts transferred from a child	82	58,570	254,353	50	174	30	75
Amounts transferred from spouse or common-law partner	83	210,930	1,372,303	13,850	101,449	7,860	55,470
Medical expenses	84	579,980	2,253,500	15,990	20,623	10,850	16,601
Total tax credits on personal amounts	85	4,275,450	13,906,494	367,860	912,005	173,650	461,590
Allowable charitable donations and government gifts	86	676,560	2,171,820	560	266	740	472
Eligible cultural and ecological gifts	87	800	7,568	10	28	10	5
Total tax credit on donations and gifts	88	673,540	648,953	570	74	730	123
Total federal non-refundable tax credits	89	4,275,450	14,555,448	367,860	912,079	173,650	461,712
Federal dividend tax credit	90	655,710	2,209,069	2,090	3	1,100	5
Minimum tax carryover	91	10,740	35,677	0	0	0	0
Basic federal tax	92	2,774,090	29,653,090	1,520	518	1,990	615
Federal foreign tax credit	93	371,400	492,984	40	3	90	21
Federal political contribution tax credit	94	27,870	5,333	0	0	0	0
Investment tax credit	95	2,190	26,742	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	40	14	0	0	0	0
Alternative minimum tax payable	97	10,330	66,288	40	443	0	0
Net federal tax	98	2,766,620	29,140,009	1,010	774	2,270	872
CPP contributions on self-employment	99	313,130	739,545	4,180	702	20,610	8,209
Social Benefits repayment	100	119,430	466,735	0	0	0	0
Canada workers benefit (CWB)	101	373,710	441,156	18,140	15,926	33,470	39,991
Canada Training Credit (CTC)	102	98,270	34,786	3,700	1,238	2,570	866
Eligible educator school supply tax credit	103	10,160	1,394	60	10	60	8
Net provincial or territorial tax	104	2,697,760	14,068,082	820	186	1,710	280
Total tax payable	105	2,930,280	44,416,053	5,510	1,668	22,880	9,379



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Item	Item code	\$10,000 - \$14,999 (Number)	\$10,000 - \$14,999 (Thousands of Dollars)	\$15,000 - \$19,999 (Number)	\$15,000 - \$19,999 (Thousands of Dollars)	\$20,000 - \$24,999 (Number)	\$20,000 - \$24,999 (Thousands of Dollars)
Number of taxable returns	1	29,280	0	67,160	0	101,940	0
Number of non-taxable returns	2	187,390	0	242,120	0	216,840	0
Total number of returns	3	216,680	0	309,280	0	318,780	0
Employment income	4	107,500	1,105,158	114,190	1,535,768	117,090	2,019,261
Commissions (from employment)	5	2,200	3,522	2,860	6,172	3,150	9,292
Other employment income	6	8,330	42,424	9,660	47,269	11,620	67,050
Old age security (OAS) pension	7	36,140	209,517	92,430	538,666	160,750	1,111,826
CPP or QPP benefits	8	50,120	241,690	105,500	541,777	159,990	964,072
Other pensions and superannuation	9	10,520	59,951	24,490	108,485	53,910	256,701
Elected split-pension amount	10	4,490	24,266	9,620	61,697	17,280	140,777
Employment insurance and other benefits	11	11,050	75,134	17,320	148,730	20,130	177,363
Taxable amount of dividends from taxable Canadian corporations	12	12,500	22,850	20,320	38,434	28,470	67,867
Interest and other investment income	13	40,120	57,370	57,470	77,929	74,030	102,875
Net partnership income (limited or non-active partners only)	14	90	-189	110	-7	130	-215
Net rental income	15	11,300	61,525	13,070	75,087	14,280	85,918
Taxable capital gains	16	9,560	17,753	14,200	26,914	19,590	39,063
RRSP income	17	6,600	31,807	8,930	44,327	11,160	60,342
Other income	18	30,650	108,412	35,940	120,981	41,010	130,969
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	3,750	16,800	3,810	17,738	3,460	18,067
Net business income	20	26,830	204,837	28,620	275,448	28,070	313,943
Net professional income	21	3,910	26,618	4,240	36,121	4,290	42,946
Net commission income	22	3,070	17,225	3,130	21,173	3,150	26,419
Net farming income	23	1,080	-2,656	1,400	-2,147	1,410	-1,732
Net fishing income	24	190	586	250	1,755	330	3,166
Workers' compensation benefits	25	2,070	9,396	3,430	18,450	4,930	31,217
Social assistance payments	26	24,670	239,292	92,720	1,088,130	69,650	370,972
Net federal supplements	27	27,260	143,284	74,840	539,365	132,530	1,112,793
Total income assessed	28	216,680	2,719,673	309,280	5,372,850	318,780	7,156,951
Registered pension plan (RPP) deduction	29	3,670	2,432	5,440	4,075	7,790	7,606
RRSP/PRPP deduction	30	3,470	7,043	7,300	13,808	10,390	22,884
Deduction for elected split-pension amount	31	360	656	850	1,256	1,730	3,409
Annual union, professional, or like dues	32	19,090	4,091	21,330	5,598	23,670	7,054
Child care expenses	33	3,770	11,897	4,530	14,908	5,030	18,555
Business investment loss	34	10	406	30	808	30	935
Moving expenses	35	670	1,734	730	1,593	860	2,127
Support payments made	36	50	144	50	349	80	408
Carrying charges and interest expenses	37	6,490	10,773	10,880	15,975	16,310	20,940
Deduction for CPP or QPP contributions on self-employment and other earnings	38	27,790	11,277	28,600	16,973	27,700	20,477
Deduction for CPP or QPP enhanced contributions on employment income	39	88,960	5,173	96,660	8,319	105,120	11,856



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Item	Item code	\$10,000 - \$14,999 (Number)	\$10,000 - \$14,999 (Thousands of Dollars)	\$15,000 - \$19,999 (Number)	\$15,000 - \$19,999 (Thousands of Dollars)	\$20,000 - \$24,999 (Number)	\$20,000 - \$24,999 (Thousands of Dollars)
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	40	0	0	0	0	0	0
Exploration and development expenses	41	0	0	20	49	0	0
Other employment expenses	42	1,870	1,931	2,620	2,463	3,430	3,436
Clergy residence deduction	43	30	130	50	230	70	438
Other deductions	44	5,370	5,075	7,330	8,831	9,070	11,058
Federal COVID-19 benefits repayment	45	1,360	1,955	1,870	2,603	2,120	3,014
Total deductions before adjustments	46	122,140	64,837	134,610	97,910	145,560	134,455
Social benefits repayment	47	0	0	0	0	0	0
Net income	48	216,340	2,657,771	309,060	5,279,326	318,620	7,025,481
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0
Security options deductions	50	0	0	0	0	20	30
Other payments deduction	51	51,450	391,973	147,320	1,645,946	155,030	1,515,002
Non-capital losses of other years	52	170	377	540	1,544	610	2,229
Net capital losses of other years	53	550	1,456	1,090	2,312	1,710	2,732
Capital gains deduction	54	20	82	20	104	30	161
Northern residents deductions	55	510	1,086	1,030	2,668	1,300	4,076
Additional deductions	56	720	3,200	1,490	5,068	2,570	8,002
Farming/fishing losses of prior years	57	10	25	70	156	60	237
Total deductions from net income	58	52,960	398,316	150,120	1,658,062	158,600	1,532,759
Taxable income assessed	59	200,930	2,261,643	261,970	3,624,324	312,660	5,494,557
Basic personal amount	60	216,670	3,090,859	309,280	4,434,847	318,770	4,577,028
Age amount	61	42,640	335,981	97,500	769,576	164,460	1,298,563
Spouse or common-law partner amount	62	16,720	147,651	19,890	151,294	21,010	169,174
Canada caregiver amount	63	890	4,798	2,350	13,015	2,390	12,890
Amount for an eligible dependant	64	5,050	70,336	8,910	125,715	8,860	123,906
Family caregiver amount for children under 18 years of age	65	470	1,264	870	2,349	960	2,658
CPP or QPP contributions through employment	66	96,110	40,865	105,720	61,089	110,850	84,371
CPP or QPP contributions on self-employment and other earnings	67	27,790	11,277	28,600	16,973	27,700	20,477
Employment insurance premiums	68	97,370	17,074	101,010	23,402	106,550	30,551
PPIP premiums paid	69	0	0	0	0	0	0
PPIP premiums payable on employment income	70	0	0	0	0	0	0
PPIP premiums payable on self-employment income	71	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	140	405	140	417	190	558
Canada employment amount	73	110,630	138,450	117,290	145,191	121,270	151,972
Home accessibility expenses	74	60	306	130	741	200	1,098
Home buyers' amount	75	170	1,448	310	2,220	400	2,963
Digital news subscription expenses	76	570	170	840	249	1,060	302
Pension income amount	77	13,790	23,300	31,160	52,662	63,960	113,026



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Disability amount	78	8,950	79,861	23,520	208,370	17,010	150,732
Disability amount transferred from a dependant	79	960	12,197	1,540	20,009	1,880	23,837
Interest paid on student loans	80	50	34	270	118	520	258
Tuition, education, and textbook amounts	81	660	1,048	29,520	45,433	39,070	165,322
Tuition, education, and textbook amounts transferred from a child	82	40	108	270	662	540	1,944
Amounts transferred from spouse or common-law partner	83	17,910	122,699	43,620	314,074	25,530	168,994
Medical expenses	84	15,160	27,631	24,620	65,982	36,310	92,605
Total tax credits on personal amounts	85	216,670	618,884	309,280	967,700	318,780	1,078,523
Allowable charitable donations and government gifts	86	1,320	1,116	5,100	3,492	10,600	8,995
Eligible cultural and ecological gifts	87	0	0	20	11	40	21
Total tax credit on donations and gifts	88	1,310	298	4,990	907	10,440	2,381
Total federal non-refundable tax credits	89	216,670	619,182	309,280	968,607	318,780	1,080,904
Federal dividend tax credit	90	1,930	24	7,170	802	11,320	2,798
Minimum tax carryover	91	0	0	0	0	170	103
Basic federal tax	92	3,280	1,945	50,700	14,344	91,560	62,497
Federal foreign tax credit	93	140	36	2,140	160	4,520	459
Federal political contribution tax credit	94	0	0	0	0	250	27
Investment tax credit	95	0	0	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0
Alternative minimum tax payable	97	0	0	0	0	0	0
Net federal tax	98	3,700	2,324	50,790	14,741	91,340	62,512
CPP contributions on self-employment	99	25,700	19,793	26,890	29,844	26,100	36,037
Social Benefits repayment	100	0	0	0	0	0	0
Canada workers benefit (CWB)	101	44,500	67,470	53,730	81,029	63,400	94,062
Canada Training Credit (CTC)	102	3,640	1,220	4,380	1,506	4,720	1,636
Eligible educator school supply tax credit	103	60	8	100	12	130	17
Net provincial or territorial tax	104	2,000	857	2,010	847	39,610	4,815
Total tax payable	105	29,280	23,023	67,160	45,494	101,940	103,435



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Item	Item code	\$25,000 - \$29,999 (Number)	\$25,000 - \$29,999 (Thousands of Dollars)	\$30,000 - \$34,999 (Number)	\$30,000 - \$34,999 (Thousands of Dollars)	\$35,000 - \$39,999 (Number)	\$35,000 - \$39,999 (Thousands of Dollars)
Number of taxable returns	1	152,850	0	171,860	0	183,660	0
Number of non-taxable returns	2	92,780	0	35,970	0	17,980	0
Total number of returns	3	245,630	0	207,830	0	201,650	0
Employment income	4	117,300	2,509,549	123,170	3,208,158	129,210	4,019,859
Commissions (from employment)	5	3,560	12,742	3,770	17,543	4,100	22,370
Other employment income	6	13,060	85,701	13,670	113,867	13,170	103,712
Old age security (OAS) pension	7	101,210	771,526	64,230	491,241	58,740	453,193
CPP or QPP benefits	8	110,010	907,890	73,950	650,428	67,600	616,147
Other pensions and superannuation	9	72,110	532,558	54,900	634,142	53,030	787,573
Elected split-pension amount	10	21,190	180,564	12,370	133,844	14,440	175,828
Employment insurance and other benefits	11	21,980	197,637	24,080	213,304	25,250	209,318
Taxable amount of dividends from taxable Canadian corporations	12	33,250	111,469	30,120	139,446	29,630	143,822
Interest and other investment income	13	70,700	114,871	59,670	110,569	58,400	112,346
Net partnership income (limited or non-active partners only)	14	150	-8	170	-177	160	181
Net rental income	15	14,230	89,123	13,300	80,007	13,040	77,309
Taxable capital gains	16	22,510	51,049	19,900	55,454	19,750	61,073
RRSP income	17	12,210	73,623	11,470	79,466	11,740	85,083
Other income	18	41,380	132,964	36,360	118,925	35,330	111,262
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	2,790	15,310	2,220	12,014	1,650	9,097
Net business income	20	26,580	349,869	22,400	328,318	19,490	302,614
Net professional income	21	3,940	47,461	3,470	45,504	3,140	44,590
Net commission income	22	3,010	29,075	2,770	29,367	2,540	27,907
Net farming income	23	1,530	-1,945	1,350	-1,554	1,210	-1,173
Net fishing income	24	310	3,803	310	4,394	220	3,808
Workers' compensation benefits	25	6,240	48,785	6,820	61,215	7,580	75,698
Social assistance payments	26	26,570	194,142	11,220	135,142	6,600	77,161
Net federal supplements	27	59,040	256,962	17,560	76,895	9,480	40,052
Total income assessed	28	245,630	6,722,960	207,830	6,745,939	201,650	7,567,254
Registered pension plan (RPP) deduction	29	11,020	13,291	15,060	21,994	20,140	36,047
RRSP/PRPP deduction	30	14,390	35,454	18,410	50,811	23,470	68,610
Deduction for elected split-pension amount	31	7,300	16,981	12,450	53,829	12,810	78,819
Annual union, professional, or like dues	32	26,290	9,377	29,860	12,752	34,010	17,041
Child care expenses	33	5,540	21,861	6,240	25,697	6,770	30,616
Business investment loss	34	30	437	20	446	30	1,947
Moving expenses	35	980	2,643	1,080	3,027	1,140	3,911
Support payments made	36	90	439	120	676	140	902
Carrying charges and interest expenses	37	20,210	28,066	19,920	33,601	20,080	36,201
Deduction for CPP or QPP contributions on self-employment and other earnings	38	26,010	23,407	22,260	22,728	19,330	21,515
Deduction for CPP or QPP enhanced contributions on employment income	39	107,670	15,487	114,480	20,529	121,850	26,361



Individual Income Tax Returns Statistics (2022 Tax Year)
Table 2: Tax return line items by income ranges (Canada)

Item	Item code	\$25,000 - \$29,999 (Number)	\$25,000 - \$29,999 (Thousands of Dollars)	\$30,000 - \$34,999 (Number)	\$30,000 - \$34,999 (Thousands of Dollars)	\$35,000 - \$39,999 (Number)	\$35,000 - \$39,999 (Thousands of Dollars)
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	40	0	0	0	0	0	0
Exploration and development expenses	41	60	132	50	132	70	299
Other employment expenses	42	4,460	4,826	5,880	6,535	7,330	9,035
Clergy residence deduction	43	110	760	150	1,000	160	1,462
Other deductions	44	10,220	11,490	10,930	11,070	11,920	12,116
Federal COVID-19 benefits repayment	45	2,490	4,057	2,840	4,055	3,170	4,501
Total deductions before adjustments	46	153,110	188,869	157,660	269,092	160,580	349,547
Social benefits repayment	47	0	0	0	0	0	0
Net income	48	245,520	6,536,861	207,750	6,478,011	201,570	7,220,435
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0
Security options deductions	50	20	36	20	65	30	101
Other payments deduction	51	74,530	499,894	32,110	273,253	22,090	192,912
Non-capital losses of other years	52	620	2,859	570	2,960	500	3,409
Net capital losses of other years	53	2,550	3,899	2,630	4,237	3,000	5,499
Capital gains deduction	54	50	309	50	424	70	874
Northern residents deductions	55	1,520	4,850	1,420	4,749	1,530	5,396
Additional deductions	56	3,450	12,004	2,510	8,813	2,010	7,085
Farming/fishing losses of prior years	57	0	0	90	603	80	580
Total deductions from net income	58	79,710	524,449	37,800	295,423	28,230	216,144
Taxable income assessed	59	243,910	6,015,123	206,580	6,183,267	201,050	7,004,618
Basic personal amount	60	245,630	3,528,171	207,830	2,984,964	201,640	2,898,010
Age amount	61	104,280	823,413	67,010	529,095	61,300	483,984
Spouse or common-law partner amount	62	18,640	160,706	16,550	153,379	14,210	134,014
Canada caregiver amount	63	2,290	12,195	2,330	12,468	2,430	13,324
Amount for an eligible dependant	64	6,140	85,374	5,860	80,920	5,700	78,724
Family caregiver amount for children under 18 years of age	65	720	1,925	810	2,145	840	2,212
CPP or QPP contributions through employment	66	111,430	108,189	117,300	141,376	123,940	179,724
CPP or QPP contributions on self-employment and other earnings	67	26,010	23,407	22,260	22,728	19,330	21,515
Employment insurance premiums	68	108,120	38,026	113,330	48,246	120,050	60,464
PPIP premiums paid	69	0	0	0	0	0	0
PPIP premiums payable on employment income	70	0	0	0	0	0	0
PPIP premiums payable on self-employment income	71	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	190	576	230	702	260	780
Canada employment amount	73	122,580	153,459	128,400	161,169	134,390	168,650
Home accessibility expenses	74	250	1,453	300	1,534	290	1,662
Home buyers' amount	75	520	4,083	690	5,276	860	6,539
Digital news subscription expenses	76	1,470	390	1,540	424	1,720	472
Pension income amount	77	82,000	157,805	60,520	118,630	58,060	114,314



Individual Income Tax Returns Statistics (2022 Tax Year)
Table 2: Tax return line items by income ranges (Canada)

Item	Item code	\$25,000 - \$29,999 (Number)	\$25,000 - \$29,999 (Thousands of Dollars)	\$30,000 - \$34,999 (Number)	\$30,000 - \$34,999 (Thousands of Dollars)	\$35,000 - \$39,999 (Number)	\$35,000 - \$39,999 (Thousands of Dollars)
Disability amount	78	13,890	122,796	12,320	109,030	10,520	93,217
Disability amount transferred from a dependant	79	1,770	20,710	1,970	23,392	2,140	25,158
Interest paid on student loans	80	680	293	790	338	1,020	392
Tuition, education, and textbook amounts	81	33,500	212,008	28,960	221,463	26,070	222,618
Tuition, education, and textbook amounts transferred from a child	82	880	3,449	1,260	4,843	1,580	6,333
Amounts transferred from spouse or common-law partner	83	17,780	111,370	13,210	80,007	10,260	60,052
Medical expenses	84	53,560	137,741	49,390	150,731	47,520	157,383
Total tax credits on personal amounts	85	245,630	855,495	207,830	727,194	201,650	708,729
Allowable charitable donations and government gifts	86	21,280	18,218	25,950	27,732	30,300	37,228
Eligible cultural and ecological gifts	87	50	25	50	62	60	51
Total tax credit on donations and gifts	88	21,080	4,807	25,750	7,463	30,100	10,109
Total federal non-refundable tax credits	89	245,630	860,303	207,830	734,657	201,650	718,838
Federal dividend tax credit	90	22,110	7,191	24,800	11,497	26,790	13,512
Minimum tax carryover	91	270	206	410	460	350	512
Basic federal tax	92	135,360	132,707	150,840	226,445	169,580	342,636
Federal foreign tax credit	93	9,420	765	12,060	1,298	13,990	1,742
Federal political contribution tax credit	94	620	68	800	102	1,030	140
Investment tax credit	95	20	5	20	14	30	26
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0
Alternative minimum tax payable	97	10	12	10	26	10	30
Net federal tax	98	134,890	132,383	150,270	225,463	169,070	341,124
CPP contributions on self-employment	99	24,520	41,224	20,990	40,042	18,210	37,920
Social Benefits repayment	100	0	0	0	0	0	0
Canada workers benefit (CWB)	101	67,380	77,625	55,920	37,544	18,450	15,869
Canada Training Credit (CTC)	102	5,170	1,803	5,350	1,884	5,410	1,917
Eligible educator school supply tax credit	103	180	21	180	25	280	33
Net provincial or territorial tax	104	134,630	38,301	165,160	95,529	179,950	158,083
Total tax payable	105	152,850	212,009	171,860	361,123	183,660	537,219



Individual Income Tax Returns Statistics (2022 Tax Year)
Table 2: Tax return line items by income ranges (Canada)

Item	Item code	\$40,000 - \$44,999 (Number)	\$40,000 - \$44,999 (Thousands of Dollars)	\$45,000 - \$49,999 (Number)	\$45,000 - \$49,999 (Thousands of Dollars)	\$50,000 - \$54,999 (Number)	\$50,000 - \$54,999 (Thousands of Dollars)
Number of taxable returns	1	194,690	0	187,270	0	189,430	0
Number of non-taxable returns	2	10,980	0	7,130	0	5,000	0
Total number of returns	3	205,670	0	194,400	0	194,420	0
Employment income	4	133,270	4,788,251	135,010	5,523,114	133,320	6,056,854
Commissions (from employment)	5	4,220	27,672	4,290	32,886	4,230	38,901
Other employment income	6	13,770	98,612	13,200	95,267	13,260	94,874
Old age security (OAS) pension	7	60,440	467,033	49,320	379,960	52,460	405,972
CPP or QPP benefits	8	69,610	644,372	57,990	548,016	61,160	578,313
Other pensions and superannuation	9	56,950	1,017,227	47,910	1,033,460	52,100	1,252,607
Elected split-pension amount	10	20,070	251,747	12,660	179,347	20,290	283,107
Employment insurance and other benefits	11	24,710	194,570	22,410	174,135	18,840	145,826
Taxable amount of dividends from taxable Canadian corporations	12	33,700	195,133	33,450	243,376	37,150	267,117
Interest and other investment income	13	62,790	120,683	59,530	118,906	63,620	129,916
Net partnership income (limited or non-active partners only)	14	190	80	220	182	230	223
Net rental income	15	13,820	79,576	13,530	72,825	14,460	81,804
Taxable capital gains	16	21,940	71,010	20,850	75,548	23,770	87,940
RRSP income	17	12,970	99,108	13,170	104,769	13,750	110,305
Other income	18	36,880	117,199	35,160	114,421	36,200	117,798
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	1,320	7,129	1,180	6,248	950	5,415
Net business income	20	18,940	315,978	17,110	306,041	16,530	307,722
Net professional income	21	3,020	46,142	2,740	45,707	2,830	48,314
Net commission income	22	2,440	28,569	2,310	29,744	2,290	30,821
Net farming income	23	1,190	-1,196	1,040	-1,604	1,130	-293
Net fishing income	24	180	3,059	180	3,616	160	2,956
Workers' compensation benefits	25	8,100	84,248	8,100	86,372	7,940	88,961
Social assistance payments	26	4,490	48,619	3,000	32,931	2,190	23,680
Net federal supplements	27	6,320	25,578	4,120	15,066	3,020	10,770
Total income assessed	28	205,670	8,738,617	194,400	9,229,562	194,420	10,178,739
Registered pension plan (RPP) deduction	29	25,590	55,411	32,450	84,780	37,300	113,001
RRSP/PRPP deduction	30	29,510	92,832	34,740	116,314	40,390	144,268
Deduction for elected split-pension amount	31	13,850	88,282	14,610	103,019	15,570	125,294
Annual union, professional, or like dues	32	38,190	22,288	42,640	29,004	45,960	35,109
Child care expenses	33	6,960	33,185	7,210	36,312	7,050	37,673
Business investment loss	34	30	433	30	297	20	534
Moving expenses	35	1,050	4,041	1,070	4,441	1,020	4,897
Support payments made	36	140	1,080	160	966	180	1,177
Carrying charges and interest expenses	37	22,860	41,034	22,250	45,076	24,790	48,666
Deduction for CPP or QPP contributions on self-employment and other earnings	38	18,500	22,574	16,860	22,336	16,310	22,804
Deduction for CPP or QPP enhanced contributions on employment income	39	126,180	31,906	128,390	37,294	127,050	41,325



Individual Income Tax Returns Statistics (2022 Tax Year)
Table 2: Tax return line items by income ranges (Canada)

Item	Item code	\$40,000 - \$44,999 (Number)	\$40,000 - \$44,999 (Thousands of Dollars)	\$45,000 - \$49,999 (Number)	\$45,000 - \$49,999 (Thousands of Dollars)	\$50,000 - \$54,999 (Number)	\$50,000 - \$54,999 (Thousands of Dollars)
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	40	0	0	0	0	0	0
Exploration and development expenses	41	100	158	80	190	100	87
Other employment expenses	42	9,060	11,257	11,980	15,002	14,730	18,196
Clergy residence deduction	43	250	2,388	290	3,331	350	4,353
Other deductions	44	12,520	12,251	12,130	12,354	11,550	12,227
Federal COVID-19 benefits repayment	45	3,450	4,895	3,410	4,903	3,190	4,648
Total deductions before adjustments	46	166,890	424,119	166,050	515,736	166,370	614,372
Social benefits repayment	47	0	0	0	0	0	0
Net income	48	205,620	8,315,706	194,340	8,715,206	194,380	9,565,010
Canadian Forces personnel and police deduction	49	0	0	20	328	20	254
Security options deductions	50	30	57	30	42	50	127
Other payments deduction	51	17,820	158,445	14,560	134,369	12,640	123,411
Non-capital losses of other years	52	420	3,219	380	3,222	330	2,789
Net capital losses of other years	53	3,430	5,936	3,360	6,727	3,930	6,983
Capital gains deduction	54	80	971	80	1,208	110	2,233
Northern residents deductions	55	1,510	5,337	1,590	5,830	1,510	5,556
Additional deductions	56	2,010	6,256	1,670	5,551	1,660	4,766
Farming/fishing losses of prior years	57	60	497	50	366	60	573
Total deductions from net income	58	24,480	181,142	21,070	157,920	19,650	146,849
Taxable income assessed	59	205,260	8,134,939	194,070	8,557,448	194,150	9,418,564
Basic personal amount	60	205,670	2,956,532	194,390	2,795,306	194,420	2,796,005
Age amount	61	62,970	479,309	51,770	365,896	55,010	356,227
Spouse or common-law partner amount	62	13,400	124,806	12,540	119,241	11,670	113,246
Canada caregiver amount	63	2,630	15,294	2,670	15,951	2,530	15,197
Amount for an eligible dependant	64	5,760	78,971	5,590	76,958	5,100	69,372
Family caregiver amount for children under 18 years of age	65	840	2,174	840	2,190	910	2,390
CPP or QPP contributions through employment	66	128,080	216,492	129,990	252,119	128,530	278,797
CPP or QPP contributions on self-employment and other earnings	67	18,500	22,574	16,860	22,336	16,310	22,804
Employment insurance premiums	68	124,420	72,150	126,290	83,165	124,800	91,203
PPIP premiums paid	69	0	0	0	0	0	0
PPIP premiums payable on employment income	70	0	0	0	0	0	0
PPIP premiums payable on self-employment income	71	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	280	825	300	903	330	993
Canada employment amount	73	139,170	173,872	140,390	175,757	138,740	173,662
Home accessibility expenses	74	340	2,213	310	1,911	350	2,295
Home buyers' amount	75	1,070	8,256	1,290	10,171	1,520	11,698
Digital news subscription expenses	76	2,140	578	2,120	589	2,630	710
Pension income amount	77	62,690	123,917	52,270	103,176	57,570	113,920



Individual Income Tax Returns Statistics (2022 Tax Year)
Table 2: Tax return line items by income ranges (Canada)

Item	Item code	\$40,000 - \$44,999 (Number)	\$40,000 - \$44,999 (Thousands of Dollars)	\$45,000 - \$49,999 (Number)	\$45,000 - \$49,999 (Thousands of Dollars)	\$50,000 - \$54,999 (Number)	\$50,000 - \$54,999 (Thousands of Dollars)
Disability amount	78	9,460	83,913	7,570	67,161	6,940	61,581
Disability amount transferred from a dependant	79	2,400	27,238	2,480	28,864	2,580	30,397
Interest paid on student loans	80	1,210	437	1,310	515	1,340	529
Tuition, education, and textbook amounts	81	23,210	213,632	20,420	188,107	17,520	158,489
Tuition, education, and textbook amounts transferred from a child	82	1,930	7,698	2,090	8,499	2,310	9,385
Amounts transferred from spouse or common-law partner	83	8,510	49,155	6,780	40,626	5,540	34,076
Medical expenses	84	47,390	166,592	39,650	144,437	41,910	163,075
Total tax credits on personal amounts	85	205,670	723,239	194,400	674,831	194,420	675,141
Allowable charitable donations and government gifts	86	35,140	48,028	35,440	51,635	37,990	59,423
Eligible cultural and ecological gifts	87	50	42	60	66	40	80
Total tax credit on donations and gifts	88	34,930	13,120	35,220	14,169	37,810	16,370
Total federal non-refundable tax credits	89	205,670	736,360	194,400	689,000	194,420	691,511
Federal dividend tax credit	90	32,260	19,560	32,810	24,867	36,840	28,497
Minimum tax carryover	91	440	717	390	769	440	1,015
Basic federal tax	92	185,450	479,014	181,320	579,121	185,750	708,218
Federal foreign tax credit	93	17,780	2,289	17,970	2,895	21,050	3,564
Federal political contribution tax credit	94	1,340	197	1,370	200	1,680	279
Investment tax credit	95	30	24	30	38	30	52
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0
Alternative minimum tax payable	97	20	42	30	75	20	27
Net federal tax	98	184,870	476,794	180,810	576,211	185,250	704,484
CPP contributions on self-employment	99	17,510	39,806	15,950	39,399	15,480	40,234
Social Benefits repayment	100	0	0	0	0	0	0
Canada workers benefit (CWB)	101	11,690	6,327	3,630	2,080	1,290	991
Canada Training Credit (CTC)	102	5,700	2,031	5,720	2,057	5,640	2,004
Eligible educator school supply tax credit	103	280	35	350	43	390	50
Net provincial or territorial tax	104	191,700	212,339	185,000	256,113	187,480	315,488
Total tax payable	105	194,690	729,042	187,270	871,824	189,430	1,060,313



Individual Income Tax Returns Statistics (2022 Tax Year)
Table 2: Tax return line items by income ranges (Canada)

Item	Item code	\$55,000 - \$59,999 (Number)	\$55,000 - \$59,999 (Thousands of Dollars)	\$60,000 - \$69,999 (Number)	\$60,000 - \$69,999 (Thousands of Dollars)	\$70,000 - \$79,999 (Number)	\$70,000 - \$79,999 (Thousands of Dollars)
Number of taxable returns	1	162,200	0	277,800	0	226,490	0
Number of non-taxable returns	2	3,490	0	4,840	0	2,770	0
Total number of returns	3	165,690	0	282,650	0	229,260	0
Employment income	4	122,440	6,158,199	214,950	12,239,268	179,200	11,835,331
Commissions (from employment)	5	4,090	43,680	7,200	94,127	6,300	110,837
Other employment income	6	11,830	91,354	20,930	169,727	18,310	137,517
Old age security (OAS) pension	7	36,970	284,589	58,680	451,885	44,480	343,688
CPP or QPP benefits	8	44,110	430,577	70,710	704,879	53,320	543,301
Other pensions and superannuation	9	36,860	1,044,530	59,570	1,918,198	45,360	1,642,914
Elected split-pension amount	10	7,420	101,442	11,330	164,495	9,710	155,642
Employment insurance and other benefits	11	15,810	119,975	24,040	178,838	16,170	115,482
Taxable amount of dividends from taxable Canadian corporations	12	31,730	292,319	57,390	581,338	50,790	635,431
Interest and other investment income	13	52,970	116,735	94,120	220,711	79,960	209,063
Net partnership income (limited or non-active partners only)	14	230	318	460	722	430	377
Net rental income	15	13,010	71,297	24,840	135,166	23,200	124,934
Taxable capital gains	16	19,480	86,118	35,600	178,471	31,210	186,277
RRSP income	17	12,160	91,274	22,060	169,116	19,340	160,174
Other income	18	29,920	101,264	51,990	191,321	42,580	165,429
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	690	4,402	990	6,290	610	4,132
Net business income	20	14,210	282,395	24,160	532,211	19,250	472,202
Net professional income	21	2,550	47,022	4,760	100,066	3,960	92,293
Net commission income	22	1,980	29,305	3,350	61,226	2,670	56,722
Net farming income	23	980	-143	1,700	-309	1,470	-197
Net fishing income	24	120	2,704	200	6,536	180	5,647
Workers' compensation benefits	25	7,150	85,932	12,120	162,372	9,610	125,096
Social assistance payments	26	1,590	16,919	1,890	22,438	1,020	11,611
Net federal supplements	27	2,020	7,193	2,460	8,252	1,400	4,968
Total income assessed	28	165,690	9,517,689	282,650	18,314,056	229,260	17,154,218
Registered pension plan (RPP) deduction	29	38,970	132,376	74,560	300,027	69,270	333,384
RRSP/PRPP deduction	30	42,030	167,278	83,330	391,374	77,720	427,636
Deduction for elected split-pension amount	31	14,270	143,046	23,410	301,492	17,210	265,078
Annual union, professional, or like dues	32	45,450	38,381	82,390	79,432	72,670	82,323
Child care expenses	33	6,680	36,236	11,850	68,823	9,680	59,742
Business investment loss	34	40	781	70	1,904	70	1,947
Moving expenses	35	900	4,377	1,680	10,678	1,370	11,200
Support payments made	36	160	1,166	400	3,556	460	4,027
Carrying charges and interest expenses	37	20,970	48,540	37,820	95,377	33,320	93,795
Deduction for CPP or QPP contributions on self-employment and other earnings	38	14,240	21,348	24,300	40,730	18,100	31,449
Deduction for CPP or QPP enhanced contributions on employment income	39	117,060	42,319	205,780	83,786	171,800	74,129



Individual Income Tax Returns Statistics (2022 Tax Year)
Table 2: Tax return line items by income ranges (Canada)

Item	Item code	\$55,000 - \$59,999 (Number)	\$55,000 - \$59,999 (Thousands of Dollars)	\$60,000 - \$69,999 (Number)	\$60,000 - \$69,999 (Thousands of Dollars)	\$70,000 - \$79,999 (Number)	\$70,000 - \$79,999 (Thousands of Dollars)
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	40	0	0	0	0	0	0
Exploration and development expenses	41	100	189	230	618	220	582
Other employment expenses	42	16,530	21,306	35,370	48,373	34,950	52,952
Clergy residence deduction	43	330	4,757	640	10,210	610	11,522
Other deductions	44	9,950	10,792	15,590	19,237	11,380	16,681
Federal COVID-19 benefits repayment	45	2,850	4,230	4,460	6,657	3,230	4,967
Total deductions before adjustments	46	149,030	677,205	258,240	1,462,367	212,350	1,471,506
Social benefits repayment	47	0	0	0	0	0	0
Net income	48	165,650	8,841,405	282,600	16,852,755	229,200	15,684,156
Canadian Forces personnel and police deduction	49	30	407	90	1,581	200	3,934
Security options deductions	50	60	99	150	453	140	398
Other payments deduction	51	10,420	110,044	16,070	193,062	11,780	141,675
Non-capital losses of other years	52	280	3,015	480	5,051	350	4,093
Net capital losses of other years	53	3,310	7,458	6,150	15,612	5,470	15,571
Capital gains deduction	54	90	1,744	180	4,334	190	5,815
Northern residents deductions	55	1,320	4,814	2,680	10,285	2,530	9,910
Additional deductions	56	1,270	5,329	2,010	7,339	1,470	6,402
Farming/fishing losses of prior years	57	50	493	90	892	70	778
Total deductions from net income	58	16,280	133,701	27,000	238,941	21,480	188,910
Taxable income assessed	59	165,470	8,708,514	282,350	16,614,256	229,120	15,495,688
Basic personal amount	60	165,690	2,382,712	282,640	4,065,316	229,250	3,297,271
Age amount	61	39,100	232,612	62,500	317,510	47,790	179,152
Spouse or common-law partner amount	62	10,720	104,912	18,760	184,682	16,700	166,790
Canada caregiver amount	63	2,280	13,832	3,980	24,310	3,200	19,482
Amount for an eligible dependant	64	4,480	60,360	7,470	101,463	5,860	78,791
Family caregiver amount for children under 18 years of age	65	910	2,408	1,730	4,608	1,560	4,068
CPP or QPP contributions through employment	66	118,230	284,812	207,610	558,956	173,030	491,907
CPP or QPP contributions on self-employment and other earnings	67	14,240	21,348	24,300	40,730	18,100	31,449
Employment insurance premiums	68	115,220	93,053	200,110	173,877	166,590	149,378
PPIP premiums paid	69	0	0	0	0	0	0
PPIP premiums payable on employment income	70	0	0	0	0	0	0
PPIP premiums payable on self-employment income	71	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	350	1,044	640	1,908	630	1,890
Canada employment amount	73	126,550	159,322	221,520	279,577	184,220	233,082
Home accessibility expenses	74	270	1,810	490	3,728	370	2,753
Home buyers' amount	75	1,570	12,353	3,200	25,404	2,920	23,464
Digital news subscription expenses	76	2,220	617	4,370	1,201	3,940	1,076
Pension income amount	77	39,900	78,751	64,300	126,854	49,030	96,724



Individual Income Tax Returns Statistics (2022 Tax Year)
Table 2: Tax return line items by income ranges (Canada)

Item	Item code	\$55,000 - \$59,999 (Number)	\$55,000 - \$59,999 (Thousands of Dollars)	\$60,000 - \$69,999 (Number)	\$60,000 - \$69,999 (Thousands of Dollars)	\$70,000 - \$79,999 (Number)	\$70,000 - \$79,999 (Thousands of Dollars)
Disability amount	78	5,410	47,988	8,310	73,663	5,750	51,015
Disability amount transferred from a dependant	79	2,420	28,842	4,590	56,891	4,050	50,479
Interest paid on student loans	80	1,270	532	2,520	1,134	1,950	858
Tuition, education, and textbook amounts	81	14,620	130,193	22,660	199,473	15,580	131,067
Tuition, education, and textbook amounts transferred from a child	82	2,300	9,480	4,530	18,551	4,280	17,967
Amounts transferred from spouse or common-law partner	83	4,650	29,273	7,320	44,905	5,600	33,668
Medical expenses	84	28,290	111,373	42,360	177,119	29,630	137,309
Total tax credits on personal amounts	85	165,690	570,432	282,650	970,896	229,260	778,884
Allowable charitable donations and government gifts	86	34,830	57,014	64,170	112,118	57,310	109,169
Eligible cultural and ecological gifts	87	50	81	70	128	60	201
Total tax credit on donations and gifts	88	34,650	15,747	63,850	31,063	57,070	30,389
Total federal non-refundable tax credits	89	165,690	586,179	282,650	1,001,960	229,260	809,273
Federal dividend tax credit	90	31,650	31,026	57,520	62,990	50,860	67,849
Minimum tax carryover	91	430	1,125	780	2,344	750	2,412
Basic federal tax	92	159,940	728,602	275,610	1,578,697	225,560	1,671,732
Federal foreign tax credit	93	17,870	3,861	33,100	8,758	29,650	9,881
Federal political contribution tax credit	94	1,420	225	2,650	442	2,430	422
Investment tax credit	95	40	49	80	135	80	120
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0
Alternative minimum tax payable	97	30	133	110	222	240	218
Net federal tax	98	159,480	724,602	274,910	1,569,508	225,080	1,661,382
CPP contributions on self-employment	99	13,420	37,677	22,100	71,898	13,470	55,525
Social Benefits repayment	100	0	0	0	0	0	0
Canada workers benefit (CWB)	101	570	523	660	615	310	355
Canada Training Credit (CTC)	102	5,370	1,890	9,870	3,543	7,830	2,814
Eligible educator school supply tax credit	103	510	65	1,340	175	1,280	174
Net provincial or territorial tax	104	160,470	317,790	274,930	668,277	224,340	686,948
Total tax payable	105	162,200	1,080,187	277,800	2,309,868	226,490	2,404,534



Individual Income Tax Returns Statistics (2022 Tax Year)
Table 2: Tax return line items by income ranges (Canada)

Item	Item code	\$80,000 - \$89,999 (Number)	\$80,000 - \$89,999 (Thousands of Dollars)	\$90,000 - \$99,999 (Number)	\$90,000 - \$99,999 (Thousands of Dollars)	\$100,000 - \$149,999 (Number)	\$100,000 - \$149,999 (Thousands of Dollars)
Number of taxable returns	1	188,980	0	150,130	0	363,590	0
Number of non-taxable returns	2	1,480	0	840	0	1,440	0
Total number of returns	3	190,460	0	150,960	0	365,030	0
Employment income	4	148,370	11,054,652	124,820	10,514,436	303,780	31,571,975
Commissions (from employment)	5	5,240	117,037	4,280	119,013	12,590	561,900
Other employment income	6	16,340	111,603	13,720	89,064	38,170	292,000
Old age security (OAS) pension	7	37,770	293,544	21,620	167,042	45,910	355,767
CPP or QPP benefits	8	44,540	458,352	26,640	278,667	58,870	621,591
Other pensions and superannuation	9	38,650	1,502,587	23,460	994,391	52,640	2,489,288
Elected split-pension amount	10	12,250	201,086	5,140	80,600	10,780	172,106
Employment insurance and other benefits	11	11,390	78,476	7,930	53,378	16,730	106,551
Taxable amount of dividends from taxable Canadian corporations	12	48,990	773,871	37,890	696,045	111,430	2,883,460
Interest and other investment income	13	71,680	209,537	56,300	176,470	150,550	622,244
Net partnership income (limited or non-active partners only)	14	420	1,198	420	1,016	1,550	9,089
Net rental income	15	22,040	123,201	19,120	103,332	57,760	346,587
Taxable capital gains	16	29,580	208,380	22,650	193,370	66,880	900,336
RRSP income	17	16,790	151,493	13,250	116,975	34,190	372,317
Other income	18	37,830	162,688	29,130	140,892	80,060	531,576
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	410	2,827	310	2,064	560	4,445
Net business income	20	15,720	418,639	12,100	364,428	29,920	1,086,126
Net professional income	21	3,550	90,190	3,060	85,045	8,990	357,800
Net commission income	22	2,170	54,066	1,700	48,232	4,560	198,006
Net farming income	23	1,320	-1,521	1,050	338	2,940	5,305
Net fishing income	24	140	5,749	100	4,522	290	18,632
Workers' compensation benefits	25	7,220	98,540	5,710	70,829	12,370	168,305
Social assistance payments	26	550	5,753	320	3,139	540	5,673
Net federal supplements	27	840	2,877	460	1,540	980	3,452
Total income assessed	28	190,460	16,138,772	150,960	14,315,222	365,030	43,719,608
Registered pension plan (RPP) deduction	29	60,840	335,386	56,600	379,343	126,370	932,461
RRSP/PRPP deduction	30	69,990	446,497	63,950	456,615	182,040	1,889,851
Deduction for elected split-pension amount	31	13,870	209,462	10,360	163,446	23,810	476,144
Annual union, professional, or like dues	32	62,980	81,653	57,410	89,038	122,710	199,341
Child care expenses	33	7,800	50,082	6,550	41,396	12,860	84,739
Business investment loss	34	60	2,114	50	1,416	140	5,918
Moving expenses	35	1,180	10,877	1,000	11,129	2,450	38,280
Support payments made	36	480	4,245	500	5,089	2,050	27,496
Carrying charges and interest expenses	37	31,860	97,025	24,810	89,014	71,530	310,859
Deduction for CPP or QPP contributions on self-employment and other earnings	38	14,540	24,382	11,550	19,204	30,220	49,721
Deduction for CPP or QPP enhanced contributions on employment income	39	141,810	62,034	120,340	53,282	292,660	130,215



Individual Income Tax Returns Statistics (2022 Tax Year)
Table 2: Tax return line items by income ranges (Canada)

Item	Item code	\$80,000 - \$89,999 (Number)	\$80,000 - \$89,999 (Thousands of Dollars)	\$90,000 - \$99,999 (Number)	\$90,000 - \$99,999 (Thousands of Dollars)	\$100,000 - \$149,999 (Number)	\$100,000 - \$149,999 (Thousands of Dollars)
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	40	0	0	0	0	0	0
Exploration and development expenses	41	260	932	190	1,211	780	4,797
Other employment expenses	42	32,490	53,874	28,820	48,182	84,630	156,884
Clergy residence deduction	43	460	9,796	320	7,419	520	12,963
Other deductions	44	8,570	13,962	6,110	11,982	14,630	52,595
Federal COVID-19 benefits repayment	45	2,340	3,582	1,680	2,689	3,320	5,225
Total deductions before adjustments	46	176,840	1,406,014	144,410	1,380,580	350,510	4,377,646
Social benefits repayment	47	17,450	11,701	17,220	25,596	46,920	168,572
Net income	48	190,430	14,723,099	150,930	12,910,409	364,960	39,181,437
Canadian Forces personnel and police deduction	49	170	3,746	140	3,766	160	4,542
Security options deductions	50	180	661	160	890	770	5,715
Other payments deduction	51	8,470	107,168	6,400	75,484	13,630	176,973
Non-capital losses of other years	52	220	2,370	190	2,458	480	7,585
Net capital losses of other years	53	5,370	16,136	4,090	14,174	12,950	58,957
Capital gains deduction	54	230	7,307	210	7,269	800	37,304
Northern residents deductions	55	2,110	8,353	2,000	8,174	6,110	26,470
Additional deductions	56	1,320	5,722	860	3,830	2,380	15,984
Farming/fishing losses of prior years	57	50	603	50	750	150	2,278
Total deductions from net income	58	17,510	152,323	13,660	116,982	36,110	337,258
Taxable income assessed	59	190,390	14,570,948	150,900	12,793,489	364,880	38,844,744
Basic personal amount	60	190,460	2,739,400	150,960	2,171,360	365,030	5,248,377
Age amount	61	40,900	95,644	19,840	34,676	14,930	27,993
Spouse or common-law partner amount	62	14,160	143,356	12,330	126,330	34,820	363,545
Canada caregiver amount	63	2,730	17,027	2,230	13,737	5,520	34,931
Amount for an eligible dependant	64	4,580	61,826	3,790	50,966	8,230	110,205
Family caregiver amount for children under 18 years of age	65	1,440	3,724	1,300	3,384	3,520	9,284
CPP or QPP contributions through employment	66	142,710	411,097	120,960	352,698	293,990	862,159
CPP or QPP contributions on self-employment and other earnings	67	14,540	24,382	11,550	19,204	30,220	49,721
Employment insurance premiums	68	136,790	124,169	115,240	105,902	274,630	253,915
PPIP premiums paid	69	0	0	0	0	0	0
PPIP premiums payable on employment income	70	0	0	0	0	0	0
PPIP premiums payable on self-employment income	71	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	620	1,848	520	1,560	1,300	3,894
Canada employment amount	73	152,230	192,862	127,410	161,991	310,330	394,733
Home accessibility expenses	74	370	2,998	220	1,731	500	4,039
Home buyers' amount	75	2,650	21,826	2,120	17,699	5,140	44,275
Digital news subscription expenses	76	4,000	1,074	3,170	858	9,000	2,463
Pension income amount	77	42,140	83,184	25,950	50,990	58,380	114,448



Individual Income Tax Returns Statistics (2022 Tax Year)
Table 2: Tax return line items by income ranges (Canada)

Item	Item code	\$80,000 - \$89,999 (Number)	\$80,000 - \$89,999 (Thousands of Dollars)	\$90,000 - \$99,999 (Number)	\$90,000 - \$99,999 (Thousands of Dollars)	\$100,000 - \$149,999 (Number)	\$100,000 - \$149,999 (Thousands of Dollars)
Disability amount	78	4,270	37,833	2,720	24,161	5,750	51,042
Disability amount transferred from a dependant	79	3,570	44,621	3,100	39,313	8,230	105,846
Interest paid on student loans	80	1,450	628	1,110	501	2,130	1,158
Tuition, education, and textbook amounts	81	10,880	83,333	8,130	59,504	15,270	114,810
Tuition, education, and textbook amounts transferred from a child	82	3,930	16,855	4,130	17,477	13,180	58,349
Amounts transferred from spouse or common-law partner	83	4,370	25,953	3,510	20,344	8,730	48,359
Medical expenses	84	21,290	109,287	13,930	76,390	32,540	201,872
Total tax credits on personal amounts	85	190,460	635,642	150,960	501,960	365,030	1,214,165
Allowable charitable donations and government gifts	86	51,710	108,807	42,420	91,196	116,190	298,466
Eligible cultural and ecological gifts	87	40	125	0	0	70	390
Total tax credit on donations and gifts	88	51,550	30,379	42,290	25,484	115,880	83,920
Total federal non-refundable tax credits	89	190,460	666,021	150,960	527,445	365,030	1,298,085
Federal dividend tax credit	90	48,870	80,953	37,640	70,771	109,200	283,284
Minimum tax carryover	91	740	2,311	570	1,741	1,960	6,280
Basic federal tax	92	188,420	1,713,431	149,810	1,604,140	363,040	5,549,740
Federal foreign tax credit	93	28,440	11,477	22,030	11,442	64,450	53,374
Federal political contribution tax credit	94	2,350	451	1,690	305	4,780	947
Investment tax credit	95	80	183	80	158	310	697
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	10	5
Alternative minimum tax payable	97	450	457	610	608	3,190	4,986
Net federal tax	98	188,030	1,701,387	149,500	1,592,231	362,210	5,494,585
CPP contributions on self-employment	99	9,480	43,052	6,970	33,911	17,310	87,809
Social Benefits repayment	100	17,450	11,701	17,220	25,596	46,920	168,572
Canada workers benefit (CWB)	101	170	219	110	139	200	259
Canada Training Credit (CTC)	102	5,910	2,142	4,820	1,784	9,380	3,418
Eligible educator school supply tax credit	103	1,200	169	1,890	274	1,740	255
Net provincial or territorial tax	104	186,890	688,736	148,610	647,562	359,970	2,378,521
Total tax payable	105	188,980	2,444,972	150,130	2,299,366	363,590	8,129,673



Individual Income Tax Returns Statistics (2022 Tax Year)
Table 2: Tax return line items by income ranges (Canada)

Item	Item code	\$150,000 - \$249,999 (Number)	\$150,000 - \$249,999 (Thousands of Dollars)	\$250,000 and over (Number)	\$250,000 and over (Thousands of Dollars)
Number of taxable returns	1	176,930	0	77,660	0
Number of non-taxable returns	2	650	0	350	0
Total number of returns	3	177,580	0	78,010	0
Employment income	4	142,290	21,253,136	56,350	17,057,148
Commissions (from employment)	5	8,870	782,928	5,920	1,926,834
Other employment income	6	19,030	325,030	8,650	545,246
Old age security (OAS) pension	7	22,220	172,395	13,110	99,171
CPP or QPP benefits	8	29,450	314,742	17,860	190,209
Other pensions and superannuation	9	27,110	1,516,729	14,950	1,286,060
Elected split-pension amount	10	5,670	111,599	1,450	18,135
Employment insurance and other benefits	11	4,980	32,151	1,040	7,450
Taxable amount of dividends from taxable Canadian corporations	12	76,490	3,876,936	48,500	9,111,582
Interest and other investment income	13	90,200	641,486	52,440	1,397,207
Net partnership income (limited or non-active partners only)	14	1,730	16,519	2,630	94,065
Net rental income	15	35,720	261,650	19,280	286,318
Taxable capital gains	16	47,170	1,369,207	33,500	6,816,186
RRSP income	17	15,060	296,595	5,330	466,425
Other income	18	50,450	610,138	31,910	1,410,881
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	220	2,115	70	450
Net business income	20	14,190	744,168	6,160	739,277
Net professional income	21	6,350	471,988	4,370	952,785
Net commission income	22	2,440	186,253	910	135,897
Net farming income	23	1,970	3,220	1,260	12,382
Net fishing income	24	130	10,078	50	5,066
Workers' compensation benefits	25	3,420	58,057	640	14,491
Social assistance payments	26	170	1,938	70	598
Net federal supplements	27	490	1,823	410	1,639
Total income assessed	28	177,580	33,091,339	78,010	42,606,155
Registered pension plan (RPP) deduction	29	45,780	441,570	10,560	124,706
RRSP/PRPP deduction	30	101,950	1,907,310	44,300	1,630,649
Deduction for elected split-pension amount	31	11,200	261,413	5,550	154,846
Annual union, professional, or like dues	32	41,770	74,114	8,530	14,128
Child care expenses	33	4,890	35,007	1,370	9,947
Business investment loss	34	120	4,018	60	4,679
Moving expenses	35	1,130	24,890	380	12,406
Support payments made	36	1,900	42,827	1,460	98,669
Carrying charges and interest expenses	37	50,800	312,921	36,310	604,047
Deduction for CPP or QPP contributions on self-employment and other earnings	38	16,360	27,695	8,540	15,596
Deduction for CPP or QPP enhanced contributions on employment income	39	135,480	60,364	51,370	22,642



Individual Income Tax Returns Statistics (2022 Tax Year)
Table 2: Tax return line items by income ranges (Canada)

Item	Item code	\$150,000 - \$249,999 (Number)	\$150,000 - \$249,999 (Thousands of Dollars)	\$250,000 and over (Number)	\$250,000 and over (Thousands of Dollars)
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	40	0	0	0	0
Exploration and development expenses	41	950	8,819	1,860	165,058
Other employment expenses	42	46,010	118,661	20,090	138,523
Clergy residence deduction	43	140	3,745	20	563
Other deductions	44	7,030	66,766	4,470	260,133
Federal COVID-19 benefits repayment	45	880	1,495	160	274
Total deductions before adjustments	46	169,460	3,391,806	73,400	3,257,054
Social benefits repayment	47	23,670	162,819	13,020	97,522
Net income	48	177,540	29,540,425	77,970	39,262,757
Canadian Forces personnel and police deduction	49	30	934	0	0
Security options deductions	50	1,450	18,253	2,490	553,506
Other payments deduction	51	3,720	60,560	770	15,316
Non-capital losses of other years	52	260	7,781	200	24,501
Net capital losses of other years	53	9,980	69,267	7,890	158,491
Capital gains deduction	54	1,140	91,149	3,140	883,704
Northern residents deductions	55	3,590	16,863	820	3,749
Additional deductions	56	1,490	20,677	860	23,021
Farming/fishing losses of prior years	57	120	2,773	100	3,374
Total deductions from net income	58	20,720	289,528	14,760	1,675,352
Taxable income assessed	59	177,480	29,251,884	77,910	37,588,422
Basic personal amount	60	177,580	2,472,419	78,000	994,459
Age amount	61	1,000	3,573	440	1,993
Spouse or common-law partner amount	62	19,540	203,904	9,130	89,493
Canada caregiver amount	63	2,700	17,576	1,130	7,648
Amount for an eligible dependant	64	3,310	42,886	1,160	13,638
Family caregiver amount for children under 18 years of age	65	1,810	4,771	720	1,872
CPP or QPP contributions through employment	66	136,130	399,817	51,770	150,381
CPP or QPP contributions on self-employment and other earnings	67	16,360	27,695	8,540	15,596
Employment insurance premiums	68	117,910	109,285	39,610	36,249
PPIP premiums paid	69	0	0	0	0
PPIP premiums payable on employment income	70	0	0	0	0
PPIP premiums payable on self-employment income	71	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	460	1,368	110	336
Canada employment amount	73	145,980	185,774	58,430	74,184
Home accessibility expenses	74	270	2,491	140	1,506
Home buyers' amount	75	2,270	20,457	630	5,879
Digital news subscription expenses	76	5,990	1,749	3,930	1,228
Pension income amount	77	29,650	57,900	15,790	30,857



Individual Income Tax Returns Statistics (2022 Tax Year)
Table 2: Tax return line items by income ranges (Canada)

Item	Item code	\$150,000 - \$249,999 (Number)	\$150,000 - \$249,999 (Thousands of Dollars)	\$250,000 and over (Number)	\$250,000 and over (Thousands of Dollars)
Disability amount	78	2,670	23,728	1,330	11,762
Disability amount transferred from a dependant	79	4,210	53,605	1,700	20,962
Interest paid on student loans	80	580	425	120	147
Tuition, education, and textbook amounts	81	5,110	47,991	1,620	14,098
Tuition, education, and textbook amounts transferred from a child	82	9,200	42,376	6,040	30,129
Amounts transferred from spouse or common-law partner	83	4,120	22,185	1,770	9,643
Medical expenses	84	18,210	148,248	11,380	148,502
Total tax credits on personal amounts	85	177,580	582,619	78,000	248,564
Allowable charitable donations and government gifts	86	66,910	256,343	38,600	882,102
Eligible cultural and ecological gifts	87	50	990	30	5,151
Total tax credit on donations and gifts	88	66,790	73,287	38,530	288,862
Total federal non-refundable tax credits	89	177,580	655,906	78,000	537,426
Federal dividend tax credit	90	74,020	395,546	46,760	1,107,893
Minimum tax carryover	91	1,850	7,484	1,110	8,171
Basic federal tax	92	176,780	5,145,994	77,600	9,112,694
Federal foreign tax credit	93	45,350	86,281	31,320	294,677
Federal political contribution tax credit	94	3,190	792	2,190	728
Investment tax credit	95	380	1,265	980	23,971
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0
Alternative minimum tax payable	97	3,010	9,119	2,540	49,849
Net federal tax	98	176,060	5,057,797	77,080	8,800,833
CPP contributions on self-employment	99	9,220	48,915	5,040	27,549
Social Benefits repayment	100	23,670	162,819	13,020	97,522
Canada workers benefit (CWB)	101	60	87	40	46
Canada Training Credit (CTC)	102	2,720	924	390	111
Eligible educator school supply tax credit	103	130	21	10	1
Net provincial or territorial tax	104	175,290	2,471,238	77,190	5,126,171
Total tax payable	105	176,930	7,740,833	77,660	14,052,090

Notes:

1. Data are as of June 30, 2024 and are subject to change.
2. All counts are rounded to the nearest ten and Dollar amounts are rounded to the nearest thousand.
3. Totals may not add up due to rounding or suppression.
4. A zero (0) indicates that the information has been suppressed for confidentiality purposes. Suppressed information also includes valid zeroes.