

Individual Income Tax Return Statistics (2023 Tax Year)
Table 2: Tax return line items by income ranges (Alberta)

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	2,491,010	0	11,870	0	23,100	0
Number of non-taxable returns	2	1,003,510	0	323,130	0	111,650	0
Total number of returns	3	3,494,530	0	335,000	0	134,740	0
Employment income	4	2,299,580	155,249,946	75,870	204,667	81,010	533,683
Commissions (from employment)	5	77,720	3,345,198	710	549	1,290	1,826
Other employment income	6	205,670	1,741,188	4,560	6,460	4,220	14,873
Old age security (OAS) pension	7	643,780	5,159,059	2,890	8,947	5,480	22,368
CPP or QPP benefits	8	789,400	7,286,482	11,600	28,928	14,590	65,855
Other pensions and superannuation	9	467,440	12,260,566	2,310	7,677	3,430	17,307
Elected split-pension amount	10	124,880	1,723,293	780	2,297	940	4,472
Employment insurance and other benefits	11	261,390	2,221,439	3,110	8,380	5,540	30,742
Taxable amount of dividends from taxable Canadian corporations	12	624,060	19,710,511	7,720	9,098	5,360	9,150
Interest and other investment income	13	997,360	4,405,253	34,870	23,505	18,740	22,244
Net partnership income (limited or non-active partners only)	14	8,660	27,665	100	-10,245	40	29
Net rental income	15	198,280	755,655	5,380	-36,170	3,580	6,851
Taxable capital gains	16	336,780	7,097,039	5,380	9,507	3,740	5,973
RRSP income	17	241,490	2,882,061	5,030	8,234	3,150	10,195
Other income	18	536,290	4,334,387	14,720	19,254	15,200	51,204
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	31,910	169,817	2,590	5,941	3,480	14,874
Net business income	20	239,400	3,351,652	17,000	-35,552	14,510	71,434
Net professional income	21	39,880	1,471,530	2,120	-3,249	1,850	8,283
Net commission income	22	37,380	457,109	2,670	-32,777	1,790	5,674
Net farming income	23	77,850	680,307	3,680	-65,682	2,020	-760
Net fishing income	24	110	1,330	0	0	0	0
Workers' compensation benefits	25	53,170	740,193	450	1,335	710	2,287
Social assistance payments	26	301,480	2,273,688	8,890	22,523	16,430	107,389
Net federal supplements	27	228,070	1,442,607	1,520	3,686	3,100	9,576
Total income assessed	28	3,316,690	238,966,890	157,170	188,115	134,740	1,017,203
Registered pension plan (RPP) deduction	29	517,480	2,891,831	2,880	7,612	1,390	1,690
RRSP/PRPP deduction	30	773,360	6,729,770	2,920	5,328	2,090	3,732
FHSA deduction	31	40,150	228,388	400	1,150	370	1,258
Deduction for elected split-pension amount	32	125,090	1,726,502	60	139	150	254
Annual union, professional, or like dues	33	600,470	556,095	9,920	1,744	10,680	1,951
Child care expenses	34	143,580	666,102	3,880	4,946	3,850	8,058
Business investment loss	35	1,280	33,300	30	1,135	0	0
Moving expenses	36	21,030	99,490	320	706	390	770
Support payments made	37	6,480	149,813	0	0	0	0
Carrying charges and interest expenses	38	301,090	1,360,545	2,520	2,961	2,020	2,738

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Deduction for CPP or QPP contributions on self-employment and other earnings	39	237,010	239,620	3,780	251	14,830	3,162
Deduction for CPP or QPP enhanced contributions on employment income	40	2,095,890	917,310	21,430	1,554	59,800	2,325
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	0	0	0	0	0	0
Exploration and development expenses	42	6,020	83,715	0	0	20	9
Other employment expenses	43	164,620	633,030	410	1,179	530	819
Clergy residence deduction	44	3,840	65,130	0	0	0	0
Other deductions	45	188,940	487,066	9,620	10,884	5,630	6,202
Total deductions before adjustments	46	2,546,810	16,870,373	49,700	39,818	79,480	33,317
Social benefits repayment	47	100,870	399,588	0	0	0	0
Net income	48	3,303,980	221,905,002	145,890	326,500	134,260	986,211
Canadian Forces personnel and police deduction	49	1,060	27,799	0	0	0	0
Security options deductions	50	12,480	616,656	10	52	0	0
Other payments deduction	51	426,130	4,454,289	10,310	27,545	19,270	119,253
Non-capital losses of other years	52	4,610	42,805	60	216	50	177
Net capital losses of other years	53	75,110	344,276	250	390	210	515
Capital gains deduction	54	10,260	1,453,400	0	0	0	0
Northern residents deductions	55	111,010	417,952	940	525	1,060	1,529
Additional deductions	56	15,660	91,500	390	2,068	550	3,083
Farming/fishing losses of prior years	57	2,860	38,818	0	0	0	0
Total deductions from net income	58	632,850	7,497,032	11,830	31,129	20,880	124,668
Taxable income assessed	59	3,231,650	214,437,583	138,640	301,551	123,190	864,437
Basic personal amount	60	3,494,430	52,001,530	334,960	4,897,587	134,740	1,988,845
Age amount	61	640,510	4,571,866	18,010	148,237	9,970	82,807
Spouse or common-law partner amount	62	300,250	3,266,155	19,030	247,969	8,820	103,865
Canada caregiver amount	63	33,650	195,313	680	4,578	270	1,729
Amount for an eligible dependant	64	118,460	1,723,600	13,230	195,273	4,620	67,962
Family caregiver amount for children under 18 years of age	65	23,710	66,878	1,510	4,431	460	1,329
CPP or QPP contributions through employment	66	2,164,950	4,611,159	55,910	12,379	66,240	17,548
CPP or QPP contributions on self-employment and other earnings	67	203,450	173,797	3,860	198	14,750	2,441
Employment insurance premiums	68	2,071,950	1,476,147	54,550	10,705	71,890	8,579
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	4,210	12,633	90	282	50	150
Canada employment amount	73	2,358,050	3,156,755	78,680	91,048	82,820	110,335
Home accessibility expenses	74	2,770	18,359	20	145	20	104

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Home buyers' amount	75	32,550	277,612	280	2,315	160	1,238
Digital news subscription expenses	76	49,900	13,533	810	276	350	114
Pension income amount	77	524,080	1,007,248	2,750	4,024	3,930	6,938
Disability amount	78	132,320	1,249,227	7,400	71,570	3,780	36,160
Disability amount transferred from a dependant	79	49,480	678,777	2,240	33,025	690	10,072
Interest paid on student loans	80	52,030	46,261	170	198	70	33
Tuition, education, and textbook amounts	81	251,990	1,557,838	20	21	50	60
Tuition, education, and textbook amounts transferred from a child	82	48,880	233,629	50	167	30	122
Amounts transferred from spouse or common-law partner	83	145,080	989,096	10,010	77,863	3,970	30,317
Medical expenses	84	466,510	1,555,436	17,970	26,193	9,170	17,467
Total tax credits on personal amounts	85	3,494,480	11,832,831	334,960	874,281	134,740	373,236
Allowable charitable donations and government gifts	86	587,260	2,119,707	540	206	690	392
Eligible cultural and ecological gifts	87	790	23,368	0	0	10	15
Total tax credit on donations and gifts	88	585,360	644,879	530	55	690	104
Total federal non-refundable tax credits	89	3,494,480	12,477,710	334,960	874,337	134,740	373,340
Federal dividend tax credit	90	572,870	2,126,381	0	0	0	0
Minimum tax carryover	91	10,240	36,167	0	0	0	0
Basic federal tax	92	2,312,420	28,856,697	320	135	1,130	320
Federal foreign tax credit	93	262,340	282,838	0	0	0	0
Federal political contribution tax credit	94	25,530	5,122	0	0	0	0
Investment tax credit	95	1,490	9,606	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	30	6	0	0	0	0
Alternative minimum tax payable	97	9,150	61,732	10	88	0	0
Net federal tax	98	2,406,390	28,675,601	9,100	4,503	13,110	7,435
CPP contributions on self-employment	99	190,550	409,019	3,160	423	13,120	5,338
Social Benefits repayment	100	100,870	399,588	0	0	0	0
Canada workers benefit (CWB)	101	335,760	437,302	19,260	18,133	25,720	27,860
Canada Training Credit (CTC)	102	103,090	42,482	4,250	1,623	2,650	998
Multigenerational home renovation tax credit (MHRTC)	103	600	2,301	0	0	0	0
Eligible educator school supply tax credit	104	9,450	1,372	80	12	60	7
Net provincial or territorial tax	105	2,162,840	13,703,120	340	66	840	177
Total tax payable	106	2,491,010	43,188,291	11,870	4,996	23,100	12,966

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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	34,550	0	57,290	0	89,350	0
Number of non-taxable returns	2	121,720	0	113,480	0	131,010	0
Total number of returns	3	156,270	0	170,770	0	220,350	0
Employment income	4	90,780	946,317	95,740	1,369,280	99,470	1,776,341
Commissions (from employment)	5	1,940	3,705	2,410	6,179	2,820	9,636
Other employment income	6	5,650	25,335	6,420	29,837	7,360	35,420
Old age security (OAS) pension	7	16,200	105,609	38,170	262,767	56,910	411,590
CPP or QPP benefits	8	27,800	155,054	46,210	284,189	69,860	501,759
Other pensions and superannuation	9	4,970	28,139	10,630	48,735	18,270	89,567
Elected split-pension amount	10	1,980	11,198	3,970	25,449	4,900	39,621
Employment insurance and other benefits	11	8,990	66,579	12,820	109,135	16,170	149,254
Taxable amount of dividends from taxable Canadian corporations	12	8,060	21,803	11,940	35,362	17,140	78,213
Interest and other investment income	13	23,880	29,163	31,630	39,306	40,160	53,018
Net partnership income (limited or non-active partners only)	14	60	-112	90	-16	100	-150
Net rental income	15	3,800	9,709	4,830	13,211	5,490	17,536
Taxable capital gains	16	5,400	9,456	7,060	13,530	8,770	19,378
RRSP income	17	4,530	21,632	5,960	33,692	7,310	42,997
Other income	18	18,930	75,204	21,310	90,331	22,970	97,408
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	3,850	18,882	3,780	19,471	3,190	18,045
Net business income	20	19,720	164,292	17,520	174,351	16,780	188,165
Net professional income	21	2,230	16,548	2,100	19,018	2,040	21,421
Net commission income	22	2,090	11,776	2,200	14,167	2,160	15,030
Net farming income	23	4,000	15,677	5,830	32,913	6,170	31,549
Net fishing income	24	0	0	0	0	0	0
Workers' compensation benefits	25	1,170	5,127	1,580	8,249	2,500	18,744
Social assistance payments	26	18,810	166,463	20,400	185,411	79,120	996,831
Net federal supplements	27	9,720	41,429	26,710	163,646	42,250	324,903
Total income assessed	28	156,270	1,951,606	170,770	2,981,837	220,350	4,941,839
Registered pension plan (RPP) deduction	29	2,270	2,275	3,230	3,665	4,790	5,044
RRSP/PRPP deduction	30	2,910	5,853	5,120	8,983	7,730	14,489
FHSA deduction	31	440	1,558	690	2,483	990	3,824
Deduction for elected split-pension amount	32	240	471	460	794	980	1,839
Annual union, professional, or like dues	33	12,840	3,007	14,090	4,114	15,790	5,092
Child care expenses	34	4,710	12,285	5,290	14,870	6,170	18,531
Business investment loss	35	0	0	20	588	30	476
Moving expenses	36	630	1,316	820	1,709	990	1,800
Support payments made	37	20	76	30	97	40	137
Carrying charges and interest expenses	38	2,830	3,786	4,130	5,518	6,970	7,801

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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 CPP or QPP contributions on self-employment and other earnings	39	20,690	9,463	18,820	12,228	17,240	13,913
Deduction for CPP or QPP enhanced contributions on employment income	40	74,950	5,748	82,740	9,597	86,670	13,635
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	0	0	0	0	0	0
Exploration and development expenses	42	0	0	20	22	0	0
Other employment expenses	43	850	1,461	1,120	2,152	1,550	3,491
Clergy residence deduction	44	30	123	20	120	70	426
Other deductions	45	7,410	8,636	8,630	10,644	10,530	12,606
Total deductions before adjustments	46	98,390	56,643	104,620	77,705	110,010	103,283
Social benefits repayment	47	0	0	0	0	0	0
Net income	48	156,040	1,896,780	170,630	2,905,492	220,250	4,839,670
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0
Security options deductions	50	0	0	0	0	10	34
Other payments deduction	51	27,720	213,020	41,810	357,308	95,810	1,340,489
Non-capital losses of other years	52	60	293	290	510	410	1,082
Net capital losses of other years	53	240	643	510	835	800	1,293
Capital gains deduction	54	0	0	30	197	170	414
Northern residents deductions	55	1,520	3,129	2,300	5,416	3,290	9,175
Additional deductions	56	640	3,663	830	3,632	1,100	5,535
Farming/fishing losses of prior years	57	0	0	0	0	120	435
Total deductions from net income	58	29,730	220,917	45,040	368,188	99,820	1,358,597
Taxable income assessed	59	145,760	1,678,314	163,450	2,538,637	190,010	3,484,003
Basic personal amount	60	156,260	2,324,119	170,760	2,547,741	220,350	3,295,471
Age amount	61	19,970	167,190	40,720	341,487	58,960	494,865
Spouse or common-law partner amount	62	12,020	128,471	13,720	130,390	15,460	152,054
Canada caregiver amount	63	450	2,600	1,020	5,157	1,550	8,382
Amount for an eligible dependant	64	6,830	100,696	7,300	107,958	7,700	113,222
Family caregiver amount for children under 18 years of age	65	700	1,986	820	2,357	900	2,600
CPP or QPP contributions through employment	66	79,910	34,011	86,500	52,499	91,190	72,233
CPP or QPP contributions on self-employment and other earnings	67	20,590	7,069	18,680	9,053	17,130	10,242
Employment insurance premiums	68	80,110	14,522	83,500	20,488	85,940	26,583
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	60	186	80	249	140	417
Canada employment amount	73	92,690	124,027	97,520	130,761	101,580	135,612
Home accessibility expenses	74	20	133	40	129	80	467

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Home buyers' amount	75	200	1,699	310	2,398	550	4,037
Digital news subscription expenses	76	450	136	560	167	840	259
Pension income amount	77	6,380	10,704	13,520	22,560	21,630	37,798
Disability amount	78	6,520	61,696	8,150	76,768	20,190	190,145
Disability amount transferred from a dependant	79	1,010	14,757	1,210	17,443	1,430	19,430
Interest paid on student loans	80	90	56	430	235	1,150	778
Tuition, education, and textbook amounts	81	60	197	16,790	21,006	28,940	113,121
Tuition, education, and textbook amounts transferred from a child	82	50	173	100	237	270	927
Amounts transferred from spouse or common-law partner	83	6,450	44,912	16,180	114,321	18,080	128,458
Medical expenses	84	11,860	19,451	16,250	29,089	20,920	41,801
Total tax credits on personal amounts	85	156,270	458,826	170,770	544,884	220,350	727,345
Allowable charitable donations and government gifts	86	970	794	3,310	2,339	8,360	7,841
Eligible cultural and ecological gifts	87	0	0	20	7	0	0
Total tax credit on donations and gifts	88	960	211	3,260	608	8,280	2,088
Total federal non-refundable tax credits	89	156,270	459,037	170,770	545,492	220,350	729,433
Federal dividend tax credit	90	1,160	6	4,980	591	9,780	3,620
Minimum tax carryover	91	0	0	50	12	120	74
Basic federal tax	92	1,500	794	30,080	7,053	67,340	41,387
Federal foreign tax credit	93	50	20	790	62	2,040	187
Federal political contribution tax credit	94	0	0	0	0	120	14
Investment tax credit	95	0	0	40	1	100	10
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	22,920	15,971	49,160	25,532	79,060	60,711
CPP contributions on self-employment	99	19,130	16,067	17,510	20,799	16,090	23,688
Social Benefits repayment	100	0	0	0	0	0	0
Canada workers benefit (CWB)	101	39,360	64,482	44,530	76,775	49,710	84,360
Canada Training Credit (CTC)	102	3,690	1,415	4,230	1,642	4,850	1,906
Multigenerational home renovation tax credit (MHRTC)	103	0	0	0	0	0	0
Eligible educator school supply tax credit	104	80	10	80	12	110	16
Net provincial or territorial tax	105	1,110	361	1,380	602	32,430	4,617
Total tax payable	106	34,550	32,438	57,290	46,984	89,350	89,073

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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	113,650	0	133,640	0	135,870	0
Number of non-taxable returns	2	102,650	0	43,380	0	18,880	0
Total number of returns	3	216,290	0	177,020	0	154,750	0
Employment income	4	98,340	2,178,083	104,730	2,815,160	106,740	3,363,415
Commissions (from employment)	5	3,140	13,490	3,220	17,459	3,630	23,275
Other employment income	6	8,210	43,313	8,340	49,235	8,280	50,498
Old age security (OAS) pension	7	98,500	793,144	57,750	481,593	39,820	332,842
CPP or QPP benefits	8	103,160	823,668	63,960	593,882	46,060	445,612
Other pensions and superannuation	9	40,750	221,859	39,000	345,620	31,540	396,003
Elected split-pension amount	10	8,450	78,471	9,080	99,654	8,600	112,231
Employment insurance and other benefits	11	18,130	167,063	19,840	193,559	19,900	193,051
Taxable amount of dividends from taxable Canadian corporations	12	22,520	129,552	22,890	164,295	21,210	160,812
Interest and other investment income	13	51,950	75,298	48,640	89,881	42,960	90,851
Net partnership income (limited or non-active partners only)	14	120	89	150	42	140	41
Net rental income	15	6,190	19,497	6,610	22,508	6,440	21,955
Taxable capital gains	16	10,720	22,179	11,300	27,798	10,760	28,502
RRSP income	17	9,000	54,724	9,470	68,733	9,470	70,848
Other income	18	23,960	93,540	22,580	91,666	20,780	86,888
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	2,550	15,084	1,990	12,021	1,640	9,910
Net business income	20	16,140	197,667	13,860	176,854	12,140	163,610
Net professional income	21	2,030	24,227	1,730	22,516	1,540	22,214
Net commission income	22	2,180	16,045	2,160	15,309	1,970	14,744
Net farming income	23	4,140	14,036	3,810	18,732	3,100	15,920
Net fishing income	24	0	0	0	0	0	0
Workers' compensation benefits	25	3,660	29,395	3,680	34,263	3,800	39,249
Social assistance payments	26	82,810	332,221	37,880	227,112	14,070	85,469
Net federal supplements	27	79,330	569,953	31,650	170,667	11,680	60,497
Total income assessed	28	216,290	5,918,017	177,020	5,745,087	154,750	5,795,695
Registered pension plan (RPP) deduction	29	6,730	8,072	9,370	13,652	12,250	21,812
RRSP/PRPP deduction	30	10,790	22,354	14,640	33,381	18,340	44,230
FHSA deduction	31	1,270	5,137	1,530	7,123	1,680	8,065
Deduction for elected split-pension amount	32	2,020	4,338	3,530	10,433	4,710	18,818
Annual union, professional, or like dues	33	17,160	6,331	19,770	7,989	21,360	9,508
Child care expenses	34	6,640	21,964	7,480	25,656	7,880	29,677
Business investment loss	35	30	515	0	0	40	870
Moving expenses	36	1,360	2,904	1,490	3,302	1,450	3,826
Support payments made	37	50	215	60	340	60	459
Carrying charges and interest expenses	38	9,190	10,566	10,610	13,887	9,910	16,064

Individual Income Tax Return Statistics (2023 Tax Year)
Table 2: Tax return line items by income ranges (Alberta)

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 CPP or QPP contributions on self-employment and other earnings	39	16,150	15,229	13,930	14,170	12,270	13,457
Deduction for CPP or QPP enhanced contributions on employment income	40	90,870	17,961	98,360	24,076	101,230	29,430
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	0	0	0	0	0	0
Exploration and development expenses	42	60	60	90	82	80	107
Other employment expenses	43	2,030	4,607	2,980	7,975	3,500	9,367
Clergy residence deduction	44	60	437	100	693	150	1,220
Other deductions	45	10,830	13,782	11,280	13,763	11,440	13,782
Total deductions before adjustments	46	114,520	134,673	121,380	177,576	121,230	220,937
Social benefits repayment	47	0	0	0	0	0	0
Net income	48	216,210	5,784,531	176,960	5,568,960	154,710	5,577,623
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0
Security options deductions	50	20	110	20	59	20	73
Other payments deduction	51	94,230	931,599	45,990	432,053	21,170	185,219
Non-capital losses of other years	52	390	1,447	430	1,857	370	1,920
Net capital losses of other years	53	1,290	1,674	1,770	2,499	1,950	3,062
Capital gains deduction	54	70	392	160	844	110	800
Northern residents deductions	55	4,280	12,993	4,220	13,231	4,190	13,417
Additional deductions	56	1,580	6,438	1,530	13,282	1,150	5,851
Farming/fishing losses of prior years	57	140	750	170	919	170	1,029
Total deductions from net income	58	98,890	955,509	51,850	464,879	27,590	211,474
Taxable income assessed	59	213,780	4,830,015	175,400	5,111,512	154,250	5,366,442
Basic personal amount	60	216,290	3,237,587	177,010	2,650,546	154,750	2,317,879
Age amount	61	100,060	839,976	59,310	497,863	41,260	346,297
Spouse or common-law partner amount	62	15,500	146,678	15,130	149,620	13,640	138,982
Canada caregiver amount	63	1,690	9,154	1,620	8,298	1,680	8,776
Amount for an eligible dependant	64	5,860	85,818	5,820	85,423	5,560	81,209
Family caregiver amount for children under 18 years of age	65	690	1,982	750	2,125	750	2,106
CPP or QPP contributions through employment	66	93,590	93,565	100,450	123,905	102,650	150,362
CPP or QPP contributions on self-employment and other earnings	67	16,010	11,148	13,780	10,346	12,070	9,803
Employment insurance premiums	68	89,940	33,717	96,240	43,336	98,900	51,921
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	130	393	110	324	120	363
Canada employment amount	73	101,260	135,461	107,940	144,650	109,830	147,436
Home accessibility expenses	74	110	562	150	802	120	665

Individual Income Tax Return Statistics (2023 Tax Year)
Table 2: Tax return line items by income ranges (Alberta)

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)
Home buyers' amount	75	710	5,544	1,040	8,249	1,260	10,128
Digital news subscription expenses	76	1,210	341	1,410	394	1,560	426
Pension income amount	77	45,470	81,398	43,400	83,298	35,400	69,070
Disability amount	78	11,500	108,316	10,570	99,398	7,800	73,380
Disability amount transferred from a dependant	79	1,340	17,277	1,480	18,771	1,610	20,654
Interest paid on student loans	80	1,610	1,062	2,200	1,522	2,700	1,839
Tuition, education, and textbook amounts	81	25,430	158,043	23,160	174,063	20,960	165,882
Tuition, education, and textbook amounts transferred from a child	82	450	1,810	710	3,029	930	3,952
Amounts transferred from spouse or common-law partner	83	15,550	109,058	10,430	71,581	8,210	55,548
Medical expenses	84	30,680	67,862	36,140	105,682	33,340	97,516
Total tax credits on personal amounts	85	216,290	772,030	177,020	642,498	154,750	563,148
Allowable charitable donations and government gifts	86	13,980	12,584	20,720	22,189	22,890	28,385
Eligible cultural and ecological gifts	87	0	0	60	62	40	42
Total tax credit on donations and gifts	88	13,870	3,349	20,590	5,971	22,740	7,709
Total federal non-refundable tax credits	89	216,290	775,379	177,020	648,470	154,750	570,857
Federal dividend tax credit	90	14,290	7,721	18,830	12,238	19,480	13,758
Minimum tax carryover	91	210	135	300	309	370	431
Basic federal tax	92	91,590	89,858	116,170	163,831	126,790	241,565
Federal foreign tax credit	93	3,780	355	6,350	602	7,480	766
Federal political contribution tax credit	94	350	40	590	77	690	99
Investment tax credit	95	10	3	60	5	20	12
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	101,560	106,959	124,300	176,718	130,160	246,976
CPP contributions on self-employment	99	15,020	25,953	12,910	24,160	11,360	22,954
Social Benefits repayment	100	0	0	0	0	0	0
Canada workers benefit (CWB)	101	51,940	73,719	54,980	50,201	24,440	22,907
Canada Training Credit (CTC)	102	5,110	2,081	5,420	2,223	5,470	2,284
Multigenerational home renovation tax credit (MHRTC)	103	10	35	30	68	20	60
Eligible educator school supply tax credit	104	140	20	200	27	230	32
Net provincial or territorial tax	105	76,770	30,250	103,100	71,323	111,550	117,326
Total tax payable	106	113,650	163,226	133,640	272,259	135,870	387,313

Individual Income Tax Return Statistics (2023 Tax Year)
Table 2: Tax return line items by income ranges (Alberta)

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	139,150	0	133,750	0	138,490	0
Number of non-taxable returns	2	11,310	0	7,300	0	5,090	0
Total number of returns	3	150,450	0	141,050	0	143,580	0
Employment income	4	104,700	3,787,167	103,240	4,229,855	102,840	4,658,108
Commissions (from employment)	5	3,410	25,850	3,470	32,191	3,240	33,206
Other employment income	6	8,480	51,678	8,280	52,960	8,550	54,490
Old age security (OAS) pension	7	38,890	325,320	31,690	264,897	35,360	295,748
CPP or QPP benefits	8	45,110	444,806	37,700	382,049	41,760	424,404
Other pensions and superannuation	9	32,740	515,142	27,870	546,236	32,220	711,491
Elected split-pension amount	10	12,360	166,538	7,880	122,741	14,580	229,150
Employment insurance and other benefits	11	19,290	182,025	18,240	165,953	16,030	144,088
Taxable amount of dividends from taxable Canadian corporations	12	23,230	213,996	23,640	272,173	27,020	322,171
Interest and other investment income	13	43,340	94,559	40,610	93,369	44,920	110,533
Net partnership income (limited or non-active partners only)	14	160	-28	170	49	200	73
Net rental income	15	6,700	24,765	6,520	23,243	7,580	28,359
Taxable capital gains	16	11,450	33,681	11,160	35,423	13,070	43,458
RRSP income	17	10,220	82,117	10,630	90,885	12,050	111,872
Other income	18	20,750	84,784	20,180	83,655	22,010	92,096
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	1,450	8,703	1,130	6,819	1,030	6,221
Net business income	20	11,270	156,033	10,040	140,154	9,530	133,804
Net professional income	21	1,530	24,403	1,330	22,142	1,340	22,282
Net commission income	22	1,940	15,208	1,830	12,957	1,850	14,723
Net farming income	23	3,080	19,172	2,770	17,954	3,020	21,923
Net fishing income	24	10	104	0	0	0	0
Workers' compensation benefits	25	3,680	44,098	3,520	45,592	3,380	47,819
Social assistance payments	26	7,530	52,455	4,340	27,858	2,790	17,033
Net federal supplements	27	6,490	32,946	4,120	19,862	2,790	12,054
Total income assessed	28	150,450	6,391,943	141,050	6,695,559	143,580	7,541,784
Registered pension plan (RPP) deduction	29	15,160	28,236	18,230	41,232	20,560	51,279
RRSP/PRPP deduction	30	21,890	57,368	26,000	73,316	29,500	88,993
FHSA deduction	31	1,890	9,154	1,960	9,935	1,980	10,364
Deduction for elected split-pension amount	32	6,130	30,162	7,450	47,645	8,020	62,510
Annual union, professional, or like dues	33	23,020	11,516	24,860	13,771	26,830	16,297
Child care expenses	34	7,920	31,183	7,740	33,092	7,760	34,359
Business investment loss	35	40	1,004	50	887	50	1,365
Moving expenses	36	1,430	3,860	1,270	4,045	1,190	3,911
Support payments made	37	70	470	70	457	110	717
Carrying charges and interest expenses	38	10,860	16,904	10,820	20,081	12,210	20,798

Individual Income Tax Return Statistics (2023 Tax Year)
Table 2: Tax return line items by income ranges (Alberta)

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 CPP or QPP contributions on self-employment and other earnings	39	11,200	13,358	10,100	12,211	9,500	12,080
Deduction for CPP or QPP enhanced contributions on employment income	40	99,560	33,653	98,470	38,096	97,540	42,206
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	0	0	0	0	0	0
Exploration and development expenses	42	100	160	80	86	110	126
Other employment expenses	43	4,240	11,711	5,000	13,566	5,690	16,386
Clergy residence deduction	44	160	1,357	220	2,269	250	3,185
Other deductions	45	11,500	13,659	10,900	13,044	10,340	12,547
Total deductions before adjustments	46	120,200	263,932	118,660	323,837	118,720	377,247
Social benefits repayment	47	0	0	0	0	0	0
Net income	48	150,420	6,129,077	141,020	6,374,123	143,550	7,165,329
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0
Security options deductions	50	30	69	40	71	40	67
Other payments deduction	51	13,870	129,499	9,930	93,312	7,740	76,907
Non-capital losses of other years	52	360	1,985	300	1,879	240	1,783
Net capital losses of other years	53	2,330	3,916	2,370	3,705	2,580	4,138
Capital gains deduction	54	150	1,659	130	1,796	160	2,472
Northern residents deductions	55	4,170	13,952	4,110	14,310	4,120	14,219
Additional deductions	56	1,010	4,701	760	3,654	690	2,976
Farming/fishing losses of prior years	57	160	1,253	170	1,540	130	1,178
Total deductions from net income	58	21,020	157,194	16,910	120,374	15,010	103,895
Taxable income assessed	59	150,040	5,972,278	140,750	6,253,995	143,350	7,061,747
Basic personal amount	60	150,450	2,254,377	141,050	2,113,817	143,580	2,152,001
Age amount	61	40,350	335,594	33,170	259,633	36,930	263,678
Spouse or common-law partner amount	62	12,700	132,998	11,670	123,806	11,020	119,090
Canada caregiver amount	63	1,750	9,214	1,680	9,086	1,690	9,430
Amount for an eligible dependant	64	5,490	80,186	5,220	75,873	4,960	72,231
Family caregiver amount for children under 18 years of age	65	790	2,172	830	2,299	910	2,564
CPP or QPP contributions through employment	66	100,690	171,047	99,420	192,968	98,450	213,213
CPP or QPP contributions on self-employment and other earnings	67	11,040	9,693	9,870	8,839	9,290	8,723
Employment insurance premiums	68	97,280	58,597	95,810	65,330	94,360	71,477
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	130	402	160	468	170	504
Canada employment amount	73	108,140	144,681	106,420	142,544	106,350	142,195
Home accessibility expenses	74	150	827	160	865	160	974

Individual Income Tax Return Statistics (2023 Tax Year)
Table 2: Tax return line items by income ranges (Alberta)

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)
Home buyers' amount	75	1,510	12,172	1,650	13,348	1,880	15,486
Digital news subscription expenses	76	1,770	473	1,820	492	2,350	629
Pension income amount	77	36,750	72,231	30,920	60,787	36,580	72,216
Disability amount	78	7,130	67,116	6,110	57,566	5,900	55,578
Disability amount transferred from a dependant	79	1,710	21,514	1,810	23,367	2,030	26,588
Interest paid on student loans	80	3,170	2,338	3,590	2,740	3,890	3,055
Tuition, education, and textbook amounts	81	18,330	148,301	15,930	128,255	13,710	106,093
Tuition, education, and textbook amounts transferred from a child	82	1,130	4,968	1,370	6,226	1,460	6,611
Amounts transferred from spouse or common-law partner	83	6,760	46,043	5,420	36,518	4,600	30,528
Medical expenses	84	33,830	102,919	29,800	93,246	32,250	108,647
Total tax credits on personal amounts	85	150,450	551,690	141,050	512,727	143,580	522,237
Allowable charitable donations and government gifts	86	25,930	35,978	26,210	40,149	28,950	46,951
Eligible cultural and ecological gifts	87	30	152	40	60	40	42
Total tax credit on donations and gifts	88	25,780	9,866	26,100	11,042	28,860	12,940
Total federal non-refundable tax credits	89	150,450	561,555	141,050	523,769	143,580	535,176
Federal dividend tax credit	90	22,560	19,441	23,380	25,234	27,060	30,856
Minimum tax carryover	91	440	706	390	761	460	1,207
Basic federal tax	92	134,010	326,622	130,680	395,369	136,630	497,377
Federal foreign tax credit	93	9,220	1,003	9,390	1,137	11,330	1,563
Federal political contribution tax credit	94	930	133	990	146	1,180	195
Investment tax credit	95	30	5	70	7	30	20
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0
Alternative minimum tax payable	97	0	0	10	36	0	0
Net federal tax	98	135,510	329,158	131,150	395,308	136,550	495,943
CPP contributions on self-employment	99	10,410	22,800	9,320	20,851	8,840	20,635
Social Benefits repayment	100	0	0	0	0	0	0
Canada workers benefit (CWB)	101	13,770	11,675	7,960	3,904	1,950	1,209
Canada Training Credit (CTC)	102	5,660	2,406	5,530	2,382	5,540	2,390
Multigenerational home renovation tax credit (MHRTC)	103	20	46	20	80	20	76
Eligible educator school supply tax credit	104	230	32	260	36	270	37
Net provincial or territorial tax	105	119,240	166,754	122,570	210,312	131,900	274,456
Total tax payable	106	139,150	518,776	133,750	626,537	138,490	791,090

Individual Income Tax Return Statistics (2023 Tax Year)
Table 2: Tax return line items by income ranges (Alberta)

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	125,080	0	221,620	0	186,360	0
Number of non-taxable returns	2	3,410	0	4,410	0	2,200	0
Total number of returns	3	128,480	0	226,030	0	188,560	0
Employment income	4	97,460	4,893,731	177,980	10,196,691	152,800	10,136,014
Commissions (from employment)	5	3,220	37,995	6,030	88,014	5,430	107,345
Other employment income	6	7,960	54,480	15,010	121,549	13,280	109,182
Old age security (OAS) pension	7	26,610	222,383	42,850	356,482	33,660	279,801
CPP or QPP benefits	8	32,000	335,599	52,270	562,912	41,590	457,543
Other pensions and superannuation	9	24,790	652,831	40,350	1,252,164	31,980	1,155,408
Elected split-pension amount	10	6,310	94,799	8,210	128,770	6,640	108,335
Employment insurance and other benefits	11	14,010	123,580	22,320	189,419	16,700	137,386
Taxable amount of dividends from taxable Canadian corporations	12	24,870	358,873	43,840	640,411	39,420	625,981
Interest and other investment income	13	39,750	102,688	70,850	187,374	62,470	175,336
Net partnership income (limited or non-active partners only)	14	200	366	390	206	410	201
Net rental income	15	7,110	25,784	13,320	46,262	12,700	45,329
Taxable capital gains	16	12,150	43,977	21,680	87,116	20,160	92,888
RRSP income	17	11,190	93,295	21,210	176,886	18,950	163,894
Other income	18	19,920	79,343	35,390	146,813	31,680	130,000
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	810	5,119	1,300	8,068	940	6,378
Net business income	20	8,400	123,521	14,010	219,084	11,050	179,355
Net professional income	21	1,140	20,486	2,260	43,191	1,930	39,873
Net commission income	22	1,590	13,200	2,640	24,235	2,030	25,517
Net farming income	23	2,650	23,637	4,560	36,609	4,040	36,741
Net fishing income	24	0	0	0	0	0	0
Workers' compensation benefits	25	3,070	47,953	5,490	104,465	4,230	74,438
Social assistance payments	26	1,960	12,888	2,410	17,594	1,290	7,974
Net federal supplements	27	1,910	8,150	2,370	9,088	1,300	4,947
Total income assessed	28	128,480	7,381,301	226,030	14,656,518	188,560	14,111,982
Registered pension plan (RPP) deduction	29	23,510	67,492	51,190	182,214	49,960	219,595
RRSP/PRPP deduction	30	32,890	110,414	67,490	266,902	64,610	302,970
FHSA deduction	31	2,130	11,498	4,300	23,847	4,080	24,382
Deduction for elected split-pension amount	32	8,780	78,288	15,710	188,395	12,800	194,531
Annual union, professional, or like dues	33	27,930	18,956	55,420	43,473	50,880	47,285
Child care expenses	34	7,430	35,138	13,130	65,445	10,740	57,886
Business investment loss	35	40	855	110	1,449	80	1,507
Moving expenses	36	1,020	3,850	1,790	8,137	1,450	7,885
Support payments made	37	90	478	240	1,919	240	1,704
Carrying charges and interest expenses	38	11,790	24,492	21,460	49,562	19,320	49,379

Individual Income Tax Return Statistics (2023 Tax Year)
Table 2: Tax return line items by income ranges (Alberta)

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 CPP or QPP contributions on self-employment and other earnings	39	8,560	11,688	14,370	20,538	10,940	15,442
Deduction for CPP or QPP enhanced contributions on employment income	40	93,080	44,863	170,380	93,816	146,340	86,574
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	0	0	0	0	0	0
Exploration and development expenses	42	100	254	210	487	0	0
Other employment expenses	43	6,500	18,473	14,330	41,401	14,750	42,944
Clergy residence deduction	44	240	3,316	490	7,964	500	9,572
Other deductions	45	9,260	11,498	15,220	19,936	11,420	16,203
Total deductions before adjustments	46	113,050	441,631	203,560	1,015,641	172,840	1,078,435
Social benefits repayment	47	0	0	0	0	0	0
Net income	48	128,470	6,940,078	225,990	13,641,719	188,530	13,035,825
Canadian Forces personnel and police deduction	49	20	162	60	696	70	1,358
Security options deductions	50	50	99	120	327	190	490
Other payments deduction	51	6,160	68,992	9,380	131,148	6,300	87,359
Non-capital losses of other years	52	200	1,832	340	3,170	220	1,630
Net capital losses of other years	53	2,670	4,585	4,830	9,953	4,570	9,812
Capital gains deduction	54	180	3,147	310	6,644	400	11,585
Northern residents deductions	55	4,110	14,497	7,990	30,184	7,260	27,953
Additional deductions	56	610	2,730	870	3,544	680	3,385
Farming/fishing losses of prior years	57	120	1,211	210	2,118	210	2,189
Total deductions from net income	58	13,480	97,408	23,120	188,141	19,090	145,933
Taxable income assessed	59	128,260	6,842,893	225,600	13,454,249	188,420	12,890,222
Basic personal amount	60	128,480	1,925,998	226,030	3,388,040	188,560	2,826,812
Age amount	61	28,050	186,604	45,480	263,748	36,040	163,397
Spouse or common-law partner amount	62	10,470	115,032	18,500	203,550	15,960	175,576
Canada caregiver amount	63	1,580	9,094	2,780	16,377	2,330	13,692
Amount for an eligible dependant	64	4,790	69,497	8,210	119,034	6,420	92,326
Family caregiver amount for children under 18 years of age	65	870	2,409	1,680	4,702	1,560	4,357
CPP or QPP contributions through employment	66	93,830	225,998	171,590	469,211	147,190	430,777
CPP or QPP contributions on self-employment and other earnings	67	8,320	8,430	13,480	14,790	7,710	11,112
Employment insurance premiums	68	90,940	76,084	165,050	151,360	141,950	134,662
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	160	477	320	951	350	1,041
Canada employment amount	73	100,240	134,518	183,150	246,121	156,970	211,421
Home accessibility expenses	74	150	1,088	280	1,804	240	1,529

Individual Income Tax Return Statistics (2023 Tax Year)
Table 2: Tax return line items by income ranges (Alberta)

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)
Home buyers' amount	75	1,940	16,321	3,810	31,996	3,330	28,176
Digital news subscription expenses	76	2,060	546	4,010	1,071	3,650	945
Pension income amount	77	27,330	53,891	44,020	86,691	34,870	68,731
Disability amount	78	4,680	44,164	7,560	71,256	5,720	53,932
Disability amount transferred from a dependant	79	1,980	26,098	4,010	53,395	3,590	49,098
Interest paid on student loans	80	3,820	3,055	6,950	6,158	5,870	5,766
Tuition, education, and textbook amounts	81	11,860	87,641	19,190	136,394	14,030	94,137
Tuition, education, and textbook amounts transferred from a child	82	1,640	7,431	3,280	14,975	3,090	14,038
Amounts transferred from spouse or common-law partner	83	3,930	26,287	6,450	42,135	4,980	32,126
Medical expenses	84	24,890	84,126	38,900	135,221	27,800	102,005
Total tax credits on personal amounts	85	128,480	465,733	226,030	818,885	188,560	677,369
Allowable charitable donations and government gifts	86	26,890	46,102	51,680	94,421	47,100	92,150
Eligible cultural and ecological gifts	87	40	98	80	181	50	258
Total tax credit on donations and gifts	88	26,810	12,761	51,460	26,217	46,900	25,692
Total federal non-refundable tax credits	89	128,480	478,493	226,030	845,102	188,560	703,061
Federal dividend tax credit	90	25,060	34,718	44,190	63,854	39,600	62,572
Minimum tax carryover	91	450	1,217	910	2,890	750	2,551
Basic federal tax	92	123,680	529,203	220,300	1,201,449	185,840	1,327,142
Federal foreign tax credit	93	10,780	1,784	19,670	4,134	18,250	4,533
Federal political contribution tax credit	94	1,130	176	2,110	350	1,930	335
Investment tax credit	95	20	21	50	47	60	68
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0
Alternative minimum tax payable	97	0	0	70	79	210	185
Net federal tax	98	123,470	527,397	219,940	1,197,101	185,560	1,322,380
CPP contributions on self-employment	99	7,910	19,970	12,880	35,101	7,370	26,394
Social Benefits repayment	100	0	0	0	0	0	0
Canada workers benefit (CWB)	101	780	594	650	624	290	311
Canada Training Credit (CTC)	102	5,280	2,313	9,760	4,159	7,930	3,329
Multigenerational home renovation tax credit (MHRTC)	103	30	129	60	105	30	74
Eligible educator school supply tax credit	104	290	42	750	108	970	143
Net provincial or territorial tax	105	120,630	292,545	216,050	647,399	183,350	699,012
Total tax payable	106	125,080	839,968	221,620	1,879,700	186,360	2,048,121

Individual Income Tax Return Statistics (2023 Tax Year)
Table 2: Tax return line items by income ranges (Alberta)

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	163,440	0	136,830	0	373,320	0
Number of non-taxable returns	2	1,390	0	670	0	1,100	0
Total number of returns	3	164,820	0	137,500	0	374,420	0
Employment income	4	132,710	9,987,609	116,780	9,948,051	327,010	34,944,129
Commissions (from employment)	5	4,760	110,947	4,010	115,331	11,820	526,900
Other employment income	6	12,280	92,476	10,860	70,024	35,540	210,606
Old age security (OAS) pension	7	31,270	262,701	19,160	160,533	39,370	330,701
CPP or QPP benefits	8	37,520	418,129	24,000	273,119	53,000	610,458
Other pensions and superannuation	9	29,580	1,142,965	19,210	819,891	43,240	2,084,118
Elected split-pension amount	10	9,320	153,764	4,020	65,239	9,710	151,032
Employment insurance and other benefits	11	12,210	95,810	8,890	67,035	20,870	147,018
Taxable amount of dividends from taxable Canadian corporations	12	40,020	745,729	33,010	675,292	107,000	2,831,645
Interest and other investment income	13	58,960	189,195	48,360	163,386	143,400	572,327
Net partnership income (limited or non-active partners only)	14	380	250	370	639	1,290	2,043
Net rental income	15	12,690	48,914	11,300	38,014	38,580	144,627
Taxable capital gains	16	20,490	110,705	17,180	105,850	56,580	472,752
RRSP income	17	17,370	170,765	14,620	142,426	43,040	501,122
Other income	18	30,130	127,972	26,280	121,638	78,730	457,238
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	650	4,067	460	2,694	820	5,246
Net business income	20	8,970	155,356	7,230	126,627	18,990	424,744
Net professional income	21	1,790	39,789	1,660	43,287	5,260	178,448
Net commission income	22	1,600	20,703	1,300	18,941	3,310	75,788
Net farming income	23	3,880	36,329	3,140	33,334	8,620	124,530
Net fishing income	24	0	0	0	0	10	375
Workers' compensation benefits	25	3,170	58,527	2,330	41,753	5,080	89,188
Social assistance payments	26	780	4,161	420	1,964	860	4,520
Net federal supplements	27	890	3,257	490	1,723	950	3,330
Total income assessed	28	164,820	13,990,852	137,500	13,046,255	374,420	44,921,081
Registered pension plan (RPP) deduction	29	47,400	246,905	48,340	312,889	135,170	1,070,331
RRSP/PRPP deduction	30	60,770	327,161	57,720	347,580	185,080	1,564,620
FHSA deduction	31	3,730	22,783	2,870	18,424	6,730	45,053
Deduction for elected split-pension amount	32	10,550	168,109	8,650	140,739	20,210	407,100
Annual union, professional, or like dues	33	46,380	48,916	45,330	54,314	123,750	172,740
Child care expenses	34	9,170	54,254	7,930	48,234	17,950	113,618
Business investment loss	35	70	1,680	80	1,421	230	5,886
Moving expenses	36	1,210	7,207	920	6,255	2,210	21,375
Support payments made	37	290	2,953	340	3,470	1,660	20,009
Carrying charges and interest expenses	38	19,440	50,970	16,540	51,455	52,390	195,067

Individual Income Tax Return Statistics (2023 Tax Year)
Table 2: Tax return line items by income ranges (Alberta)

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 CPP or QPP contributions on self-employment and other earnings	39	8,770	11,397	7,310	8,980	21,130	25,311
Deduction for CPP or QPP enhanced contributions on employment income	40	126,510	76,245	112,290	68,394	315,420	193,542
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	0	0	0	0	0	0
Exploration and development expenses	42	250	298	230	528	860	2,925
Other employment expenses	43	14,450	44,947	13,420	43,520	43,740	158,158
Clergy residence deduction	44	490	10,341	320	7,404	570	13,093
Other deductions	45	8,630	13,550	6,650	11,974	17,550	43,026
Total deductions before adjustments	46	150,190	1,087,762	130,220	1,125,655	358,200	4,052,157
Social benefits repayment	47	8,890	7,063	15,010	18,843	43,310	139,451
Net income	48	164,800	12,897,312	137,490	11,902,417	374,390	40,730,902
Canadian Forces personnel and police deduction	49	330	8,450	260	7,191	250	8,423
Security options deductions	50	270	954	280	1,001	1,510	7,666
Other payments deduction	51	4,470	65,945	3,050	45,438	6,460	96,854
Non-capital losses of other years	52	180	2,187	160	2,166	350	5,400
Net capital losses of other years	53	4,840	11,566	3,980	9,923	13,890	42,196
Capital gains deduction	54	540	19,622	430	16,505	1,460	80,798
Northern residents deductions	55	6,850	27,614	6,300	25,632	22,320	93,009
Additional deductions	56	600	2,095	400	1,769	1,060	7,255
Farming/fishing losses of prior years	57	180	2,824	160	2,072	400	5,977
Total deductions from net income	58	17,460	141,586	14,420	111,841	45,730	348,421
Taxable income assessed	59	164,750	12,755,925	137,450	11,790,725	374,310	40,382,900
Basic personal amount	60	164,820	2,471,308	137,500	2,061,665	374,420	5,613,986
Age amount	61	33,460	99,822	21,210	43,211	16,400	32,858
Spouse or common-law partner amount	62	14,360	161,488	12,620	140,941	41,030	466,009
Canada caregiver amount	63	2,000	11,729	1,800	10,835	5,240	32,108
Amount for an eligible dependant	64	5,050	73,126	4,430	63,871	11,140	159,509
Family caregiver amount for children under 18 years of age	65	1,420	3,962	1,370	3,856	4,240	11,925
CPP or QPP contributions through employment	66	127,210	378,719	112,770	339,471	316,410	960,239
CPP or QPP contributions on self-employment and other earnings	67	5,020	8,187	3,610	6,443	9,520	18,142
Employment insurance premiums	68	122,620	117,923	108,370	105,294	300,450	294,676
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	310	942	300	912	980	2,943
Canada employment amount	73	136,150	183,412	119,130	161,114	332,960	451,054
Home accessibility expenses	74	220	1,503	160	964	400	2,998

Individual Income Tax Return Statistics (2023 Tax Year)
Table 2: Tax return line items by income ranges (Alberta)

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)
Home buyers' amount	75	2,900	25,047	2,360	20,682	6,030	53,991
Digital news subscription expenses	76	3,700	962	3,000	789	9,060	2,363
Pension income amount	77	32,390	63,797	21,180	41,663	48,860	95,897
Disability amount	78	4,650	43,804	3,200	30,131	7,090	66,806
Disability amount transferred from a dependant	79	3,250	44,566	3,070	42,867	9,450	133,446
Interest paid on student loans	80	4,630	4,668	3,290	3,272	6,300	6,455
Tuition, education, and textbook amounts	81	10,490	59,813	7,800	39,511	17,520	78,248
Tuition, education, and textbook amounts transferred from a child	82	2,900	13,729	3,200	14,991	11,870	56,652
Amounts transferred from spouse or common-law partner	83	4,170	25,889	3,420	20,944	9,530	57,130
Medical expenses	84	22,140	88,198	14,810	60,626	35,040	154,558
Total tax credits on personal amounts	85	164,820	582,409	137,500	482,129	374,420	1,312,873
Allowable charitable donations and government gifts	86	44,240	95,883	38,270	85,290	114,510	280,566
Eligible cultural and ecological gifts	87	50	111	40	232	110	562
Total tax credit on donations and gifts	88	44,130	26,785	38,180	23,893	114,310	78,781
Total federal non-refundable tax credits	89	164,820	609,194	137,500	506,021	374,420	1,391,655
Federal dividend tax credit	90	39,980	73,036	32,840	65,928	105,380	266,706
Minimum tax carryover	91	780	2,787	620	2,226	1,830	6,483
Basic federal tax	92	163,200	1,446,752	136,630	1,438,084	372,990	5,643,290
Federal foreign tax credit	93	18,610	5,397	15,590	5,579	50,320	27,853
Federal political contribution tax credit	94	2,070	388	1,590	287	4,860	967
Investment tax credit	95	50	67	50	60	200	286
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0
Alternative minimum tax payable	97	410	318	490	488	2,830	4,708
Net federal tax	98	162,970	1,440,998	136,460	1,432,273	372,590	5,614,497
CPP contributions on self-employment	99	4,760	19,486	3,410	15,356	8,980	43,292
Social Benefits repayment	100	8,890	7,063	15,010	18,843	43,310	139,451
Canada workers benefit (CWB)	101	140	175	70	79	150	206
Canada Training Credit (CTC)	102	6,500	2,690	5,120	2,127	12,280	5,084
Multigenerational home renovation tax credit (MHRTC)	103	40	176	30	126	120	530
Eligible educator school supply tax credit	104	1,060	157	1,770	251	2,770	408
Net provincial or territorial tax	105	161,800	752,602	135,790	738,655	371,660	2,779,425
Total tax payable	106	163,440	2,220,208	136,830	2,205,164	373,320	8,576,748

Individual Income Tax Return Statistics (2023 Tax Year)
Table 2: Tax return line items by income ranges (Alberta)

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	187,670	0	85,990	0
Number of non-taxable returns	2	480	0	280	0
Total number of returns	3	188,160	0	86,270	0
Employment income	4	162,490	25,803,909	68,900	23,477,738
Commissions (from employment)	5	8,240	708,395	4,940	1,482,905
Other employment income	6	22,720	242,790	9,670	425,984
Old age security (OAS) pension	7	17,690	148,014	11,520	93,621
CPP or QPP benefits	8	25,050	289,831	16,160	188,683
Other pensions and superannuation	9	21,530	1,157,949	13,050	1,067,463
Elected split-pension amount	10	4,960	90,315	2,190	39,218
Employment insurance and other benefits	11	7,340	44,666	1,000	6,694
Taxable amount of dividends from taxable Canadian corporations	12	84,490	3,436,320	60,690	8,979,635
Interest and other investment income	13	92,660	611,566	59,210	1,681,655
Net partnership income (limited or non-active partners only)	14	1,500	6,677	2,800	27,510
Net rental income	15	25,070	108,956	14,380	146,306
Taxable capital gains	16	48,720	708,688	41,030	5,226,179
RRSP income	17	21,230	430,075	7,060	607,668
Other income	18	53,040	565,755	37,740	1,839,598
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	210	1,690	50	584
Net business income	20	8,350	308,070	3,900	284,083
Net professional income	21	3,400	273,571	2,610	633,080
Net commission income	22	1,420	73,574	670	102,293
Net farming income	23	5,670	130,388	3,670	137,305
Net fishing income	24	0	0	0	0
Workers' compensation benefits	25	1,440	38,226	230	9,484
Social assistance payments	26	360	2,578	330	1,243
Net federal supplements	27	410	1,453	380	1,441
Total income assessed	28	188,160	35,205,520	86,270	46,484,697
Registered pension plan (RPP) deduction	29	50,230	456,361	14,850	151,477
RRSP/PRPP deduction	30	111,040	1,771,719	51,830	1,680,377
FHSA deduction	31	2,490	17,734	610	4,616
Deduction for elected split-pension amount	32	9,200	208,803	5,440	163,134
Annual union, professional, or like dues	33	43,530	72,652	10,950	16,439
Child care expenses	34	6,100	42,866	1,830	14,039
Business investment loss	35	180	6,169	120	6,128
Moving expenses	36	870	11,946	220	4,688
Support payments made	37	1,760	36,590	1,320	79,594
Carrying charges and interest expenses	38	41,650	225,768	36,430	592,749

Individual Income Tax Return Statistics (2023 Tax Year)
Table 2: Tax return line items by income ranges (Alberta)

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 CPP or QPP contributions on self-employment and other earnings	39	10,920	16,020	6,520	10,722
Deduction for CPP or QPP enhanced contributions on employment income	40	156,190	96,308	64,070	39,289
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	0	0	0	0
Exploration and development expenses	42	1,080	5,518	2,400	72,542
Other employment expenses	43	21,600	112,249	7,930	98,622
Clergy residence deduction	44	150	3,261	20	297
Other deductions	45	8,240	50,013	3,860	191,317
Total deductions before adjustments	46	180,180	3,134,083	81,680	3,126,041
Social benefits repayment	47	21,230	141,769	11,550	92,183
Net income	48	188,140	31,932,889	86,250	43,269,564
Canadian Forces personnel and police deduction	49	20	1,137	0	0
Security options deductions	50	3,970	36,717	5,850	568,742
Other payments deduction	51	1,880	41,429	580	10,919
Non-capital losses of other years	52	150	3,984	90	9,287
Net capital losses of other years	53	13,460	55,159	12,580	178,412
Capital gains deduction	54	1,880	169,012	4,070	1,137,377
Northern residents deductions	55	15,870	68,802	6,120	28,365
Additional deductions	56	710	6,221	480	9,618
Farming/fishing losses of prior years	57	290	6,033	170	8,902
Total deductions from net income	58	35,170	389,393	25,820	1,957,484
Taxable income assessed	59	188,080	31,544,267	86,170	41,313,470
Basic personal amount	60	188,160	2,764,167	86,270	1,169,586
Age amount	61	810	2,791	370	1,809
Spouse or common-law partner amount	62	26,220	298,359	12,390	131,277
Canada caregiver amount	63	2,650	17,020	1,200	8,055
Amount for an eligible dependant	64	4,350	60,985	1,510	19,402
Family caregiver amount for children under 18 years of age	65	2,460	6,906	1,020	2,810
CPP or QPP contributions through employment	66	156,630	477,804	64,330	195,210
CPP or QPP contributions on self-employment and other earnings	67	5,330	11,472	3,400	7,666
Employment insurance premiums	68	142,110	140,025	51,960	50,870
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	440	1,326	100	303
Canada employment amount	73	165,590	224,626	70,660	95,739
Home accessibility expenses	74	200	1,794	100	1,007

Individual Income Tax Return Statistics (2023 Tax Year)
Table 2: Tax return line items by income ranges (Alberta)

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)
Home buyers' amount	75	2,170	20,195	480	4,591
Digital news subscription expenses	76	6,170	1,662	5,140	1,487
Pension income amount	77	24,210	47,396	14,470	28,161
Disability amount	78	3,020	28,432	1,380	13,009
Disability amount transferred from a dependant	79	5,290	75,240	2,290	31,169
Interest paid on student loans	80	1,700	2,243	420	786
Tuition, education, and textbook amounts	81	5,920	34,521	1,820	12,532
Tuition, education, and textbook amounts transferred from a child	82	9,250	46,040	7,110	37,552
Amounts transferred from spouse or common-law partner	83	4,940	28,587	2,020	10,852
Medical expenses	84	18,810	106,413	11,920	114,415
Total tax credits on personal amounts	85	188,160	659,756	86,270	290,776
Allowable charitable donations and government gifts	86	68,150	237,170	43,890	990,317
Eligible cultural and ecological gifts	87	60	1,287	40	20,168
Total tax credit on donations and gifts	88	68,070	67,532	43,870	329,275
Total federal non-refundable tax credits	89	188,160	727,288	86,270	620,051
Federal dividend tax credit	90	82,750	339,719	59,050	1,106,373
Minimum tax carryover	91	1,490	6,395	1,090	7,985
Basic federal tax	92	187,680	5,530,738	85,860	9,975,728
Federal foreign tax credit	93	43,020	50,556	35,620	177,291
Federal political contribution tax credit	94	3,570	800	3,390	1,111
Investment tax credit	95	250	608	450	8,387
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0
Alternative minimum tax payable	97	2,630	9,049	2,420	46,663
Net federal tax	98	187,280	5,479,190	85,550	9,796,551
CPP contributions on self-employment	99	5,110	27,405	3,270	18,346
Social Benefits repayment	100	21,230	141,769	11,550	92,183
Canada workers benefit (CWB)	101	50	64	20	23
Canada Training Credit (CTC)	102	3,430	1,297	420	134
Multigenerational home renovation tax credit (MHRTC)	103	90	445	40	183
Eligible educator school supply tax credit	104	120	19	10	1
Net provincial or territorial tax	105	187,000	2,523,991	85,320	4,393,245
Total tax payable	106	187,670	8,172,393	85,990	14,300,330

Notes:

- 1. Data are as of November 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.