

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

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	22,058,700	0	95,890	0	211,340	0
Number of non-taxable returns	2	8,930,770	0	2,584,030	0	1,084,290	0
Total number of returns	3	30,989,470	0	2,679,920	0	1,295,630	0
Employment income	4	19,245,810	1,177,993,484	648,900	1,766,191	724,790	4,789,523
Commissions (from employment)	5	579,450	23,970,953	5,950	6,684	11,180	11,731
Other employment income	6	2,386,810	15,236,573	33,200	52,460	33,610	119,075
Old age security (OAS) pension	7	7,106,700	56,895,606	33,420	82,313	66,790	279,596
CPP or QPP benefits	8	8,427,800	73,036,632	111,420	240,623	148,100	611,822
Other pensions and superannuation	9	5,269,730	138,868,581	18,110	58,930	30,730	136,862
Elected split-pension amount	10	1,480,780	18,790,309	7,630	22,146	11,620	49,507
Employment insurance and other benefits	11	2,500,580	21,304,894	25,140	73,742	42,810	226,651
Taxable amount of dividends from taxable Canadian corporations	12	4,556,940	111,557,402	56,520	73,091	41,920	63,340
Interest and other investment income	13	9,590,040	37,039,321	311,340	236,368	186,580	237,928
Net partnership income (limited or non-active partners only)	14	59,580	476,071	6,190	-21,062	360	-204
Net rental income	15	1,905,120	6,359,405	64,040	-584,554	41,240	47,582
Taxable capital gains	16	2,712,430	54,988,744	45,350	75,813	33,490	52,918
RRSP income	17	1,828,370	18,960,977	36,370	63,577	24,660	76,244
Other income	18	4,417,940	34,522,957	117,770	161,281	136,430	437,372
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	219,920	1,102,991	21,230	43,571	24,130	95,491
Net business income	20	2,297,170	35,611,367	154,380	-456,462	159,180	857,996
Net professional income	21	428,520	19,712,820	19,660	-37,780	19,110	89,704
Net commission income	22	276,170	4,497,693	19,340	-57,428	14,780	59,370
Net farming income	23	303,110	1,986,326	15,730	-337,411	8,990	-2,018
Net fishing income	24	24,240	703,371	460	-8,079	360	-391
Workers' compensation benefits	25	637,320	7,234,972	5,000	11,736	7,760	27,428
Social assistance payments	26	1,773,100	16,107,355	82,730	225,368	200,990	1,462,429
Net federal supplements	27	2,782,600	18,078,922	20,500	43,200	41,200	133,540
Total income assessed	28	29,665,120	1,896,427,638	1,355,570	1,739,547	1,295,630	9,875,446
Registered pension plan (RPP) deduction	29	5,806,290	30,183,179	35,130	76,312	31,930	15,996
RRSP/PRPP deduction	30	6,477,340	56,845,353	18,140	32,143	14,960	26,191
FHSA deduction	31	456,220	2,659,602	3,580	10,005	2,910	8,885
Deduction for elected split-pension amount	32	1,482,700	18,812,361	420	635	1,120	1,890
Annual union, professional, or like dues	33	6,392,620	5,721,849	113,970	19,688	137,630	23,530
Child care expenses	34	1,396,010	5,545,195	35,950	50,998	36,570	80,547
Business investment loss	35	6,350	193,887	150	4,690	60	2,124
Moving expenses	36	88,890	461,095	1,910	3,369	2,490	4,178
Support payments made	37	51,400	1,159,027	250	1,992	160	646
Carrying charges and interest expenses	38	2,222,860	10,914,390	19,560	37,726	16,820	26,028

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Deduction for CPP or QPP contributions on self-employment and other earnings	39	2,163,790	2,448,157	37,000	4,260	160,540	39,246
Deduction for CPP or QPP enhanced contributions on employment income	40	17,584,650	7,528,100	186,680	17,493	508,450	20,090
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	476,060	38,330	12,160	191	27,790	658
Exploration and development expenses	42	34,270	1,060,789	5,120	3,995	90	342
Other employment expenses	43	1,467,000	5,019,208	3,310	12,722	4,100	8,163
Clergy residence deduction	44	26,450	439,352	100	183	130	349
Other deductions	45	1,629,600	4,705,345	68,880	84,176	47,460	52,624
Total deductions before adjustments	46	21,989,670	153,752,316	439,550	361,227	730,430	311,938
Social benefits repayment	47	781,040	3,050,412	0	0	0	0
Net income	48	29,546,210	1,741,337,299	1,249,260	2,825,417	1,291,570	9,586,271
Canadian Forces personnel and police deduction	49	8,830	216,226	0	0	0	0
Security options deductions	50	36,290	2,663,842	0	0	60	138
Other payments deduction	51	4,666,670	41,404,415	106,170	280,305	245,920	1,623,398
Non-capital losses of other years	52	39,160	513,592	2,270	2,338	510	1,779
Net capital losses of other years	53	538,560	2,125,945	2,260	2,378	2,320	4,484
Capital gains deduction	54	60,500	9,296,915	50	1,413	40	295
Northern residents deductions	55	267,540	1,222,952	2,960	1,506	3,090	4,522
Additional deductions	56	181,590	1,626,569	6,370	44,120	6,560	41,386
Farming/fishing losses of prior years	57	10,890	140,982	0	0	0	0
Total deductions from net income	58	5,675,030	59,289,981	119,300	333,180	256,790	1,676,877
Taxable income assessed	59	28,763,870	1,682,295,517	1,172,360	2,559,534	1,132,930	7,929,009
Basic personal amount	60	30,940,060	461,086,326	2,653,610	38,761,527	1,292,900	19,130,437
Age amount	61	7,086,200	51,924,507	142,690	1,175,587	101,470	842,130
Spouse or common-law partner amount	62	2,291,470	24,023,386	148,970	1,950,195	81,140	954,283
Canada caregiver amount	63	334,440	2,059,641	5,440	35,206	3,070	19,689
Amount for an eligible dependant	64	1,004,860	14,320,186	83,830	1,227,991	41,530	603,848
Family caregiver amount for children under 18 years of age	65	169,990	475,583	9,950	29,142	3,930	11,442
CPP or QPP contributions through employment	66	18,101,720	38,556,249	434,520	120,852	555,920	144,144
CPP or QPP contributions on self-employment and other earnings	67	1,945,360	1,782,724	37,200	3,250	160,100	29,901
Employment insurance premiums	68	17,627,090	11,601,632	461,430	78,235	657,730	73,991
PPIP premiums paid	69	4,222,110	1,038,761	94,600	4,614	152,670	5,302
PPIP premiums payable on employment income	70	139,740	35,213	1,600	52	3,160	88
PPIP premiums payable on self-employment income	71	476,870	49,321	12,200	247	27,810	847
Volunteer firefighters' amount/search and rescue volunteers' amount	72	50,390	151,173	780	2,340	470	1,395
Canada employment amount	73	19,946,180	26,391,480	665,890	764,578	736,180	978,439
Home accessibility expenses	74	37,410	229,297	210	1,356	160	887

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Home buyers' amount	75	197,790	1,624,962	1,580	13,286	920	7,728
Digital news subscription expenses	76	454,640	117,751	6,890	2,259	3,440	1,042
Pension income amount	77	5,938,310	11,411,496	22,960	32,206	38,100	64,705
Disability amount	78	1,109,740	10,475,073	52,970	514,274	36,360	348,499
Disability amount transferred from a dependant	79	372,760	4,886,018	15,720	233,021	6,080	85,614
Interest paid on student loans	80	329,650	169,164	1,330	1,233	600	283
Tuition, education, and textbook amounts	81	2,105,580	14,069,451	700	856	930	2,270
Tuition, education, and textbook amounts transferred from a child	82	497,080	2,052,571	460	1,755	250	843
Amounts transferred from spouse or common-law partner	83	1,461,470	9,903,319	75,650	581,477	34,790	256,638
Medical expenses	84	5,746,130	18,655,370	174,430	225,422	110,840	168,541
Total tax credits on personal amounts	85	30,952,420	106,066,624	2,655,100	6,864,255	1,294,220	3,560,016
Allowable charitable donations and government gifts	86	5,131,640	13,478,502	5,900	1,714	7,910	3,216
Eligible cultural and ecological gifts	87	6,910	74,816	90	147	70	41
Total tax credit on donations and gifts	88	5,095,190	4,032,192	5,660	454	7,570	827
Total federal non-refundable tax credits	89	30,952,970	110,098,816	2,655,180	6,864,708	1,294,240	3,560,843
Federal dividend tax credit	90	4,099,810	12,285,437	10,830	19	6,160	25
Minimum tax carryover	91	76,240	290,946	0	0	0	0
Basic federal tax	92	19,911,350	209,387,786	7,320	5,774	11,290	7,097
Federal foreign tax credit	93	2,125,670	2,227,807	260	70	320	99
Federal political contribution tax credit	94	146,960	30,239	0	0	0	0
Investment tax credit	95	18,060	210,930	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	408,880	191,830	0	0	0	0
Alternative minimum tax payable	97	66,710	470,259	240	1,409	80	292
Net federal tax	98	20,663,760	207,855,024	73,150	39,879	127,090	84,502
CPP contributions on self-employment	99	1,427,120	3,200,985	25,310	5,766	122,580	55,493
Social Benefits repayment	100	781,040	3,050,412	0	0	0	0
Canada workers benefit (CWB)	101	2,718,700	3,741,219	137,470	141,247	230,670	308,295
Canada Training Credit (CTC)	102	681,680	245,260	27,280	9,665	18,570	6,401
Multigenerational home renovation tax credit (MHRTC)	103	6,040	22,032	120	535	60	310
Eligible educator school supply tax credit	104	91,320	12,611	600	101	460	66
Net provincial or territorial tax	105	15,870,670	94,262,190	4,850	799	9,650	1,829
Total tax payable	106	22,058,700	308,390,237	95,890	46,481	211,340	141,958

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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	295,750	0	498,950	0	911,810	0
Number of non-taxable returns	2	1,315,070	0	1,402,660	0	1,337,040	0
Total number of returns	3	1,610,820	0	1,901,610	0	2,248,850	0
Employment income	4	795,020	8,243,626	814,840	11,428,844	821,410	14,712,312
Commissions (from employment)	5	15,970	22,090	18,730	37,944	20,890	57,602
Other employment income	6	43,500	200,563	52,000	245,481	62,140	305,875
Old age security (OAS) pension	7	208,320	1,407,611	539,710	3,696,756	1,147,450	8,789,098
CPP or QPP benefits	8	334,230	1,709,468	632,830	3,402,192	1,133,880	6,702,857
Other pensions and superannuation	9	53,110	254,183	130,120	524,970	306,660	1,283,171
Elected split-pension amount	10	29,290	144,208	70,800	443,129	107,960	800,796
Employment insurance and other benefits	11	73,270	501,250	110,930	873,784	145,880	1,255,246
Taxable amount of dividends from taxable Canadian corporations	12	59,580	122,560	97,980	220,246	145,270	394,483
Interest and other investment income	13	255,170	327,461	350,640	468,458	465,350	637,009
Net partnership income (limited or non-active partners only)	14	380	-420	480	144	610	-305
Net rental income	15	51,110	121,772	63,510	182,259	72,440	215,581
Taxable capital gains	16	44,560	78,326	62,630	113,233	85,760	157,102
RRSP income	17	38,490	176,939	53,220	276,430	65,530	346,965
Other income	18	174,860	678,519	200,730	831,170	211,390	839,555
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	26,690	123,491	26,790	135,398	22,000	119,500
Net business income	20	193,910	1,626,469	186,570	1,918,176	170,860	1,963,500
Net professional income	21	22,560	166,022	22,490	204,823	21,520	224,429
Net commission income	22	17,440	108,814	17,450	127,864	16,950	139,740
Net farming income	23	13,780	33,558	21,220	103,738	20,780	92,043
Net fishing income	24	630	461	880	2,351	1,120	5,971
Workers' compensation benefits	25	13,490	61,264	23,250	131,597	38,500	278,373
Social assistance payments	26	324,640	3,445,338	397,060	4,945,997	333,800	2,697,199
Net federal supplements	27	146,780	631,816	435,070	2,849,939	980,380	8,810,120
Total income assessed	28	1,610,820	20,204,390	1,901,610	33,192,258	2,248,850	50,866,608
Registered pension plan (RPP) deduction	29	47,300	27,955	62,590	44,444	79,220	68,601
RRSP/PRPP deduction	30	22,910	42,452	42,350	75,758	68,820	136,658
FHSA deduction	31	4,450	15,353	6,820	22,395	10,510	37,240
Deduction for elected split-pension amount	32	2,190	3,752	5,530	8,465	23,100	39,281
Annual union, professional, or like dues	33	161,340	35,830	173,610	45,223	185,680	55,718
Child care expenses	34	44,900	123,642	49,860	147,399	56,600	177,558
Business investment loss	35	70	2,722	110	2,387	140	3,600
Moving expenses	36	3,210	5,958	4,160	7,802	4,990	8,942
Support payments made	37	220	863	290	1,352	410	1,836
Carrying charges and interest expenses	38	24,890	36,383	38,350	51,723	60,740	76,485

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Deduction for CPP or QPP contributions on self-employment and other earnings	39	200,280	96,308	189,890	128,985	168,090	141,312
Deduction for CPP or QPP enhanced contributions on employment income	40	641,820	49,213	708,750	81,325	745,170	115,358
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	43,800	1,628	43,500	2,064	39,250	2,133
Exploration and development expenses	42	70	174	90	143	160	188
Other employment expenses	43	6,410	12,353	9,190	21,809	13,730	29,255
Clergy residence deduction	44	180	746	230	1,155	390	2,180
Other deductions	45	65,220	72,468	78,780	93,805	92,620	118,440
Total deductions before adjustments	46	887,910	528,618	944,200	737,145	988,530	1,015,977
Social benefits repayment	47	0	0	0	0	0	0
Net income	48	1,608,880	19,693,022	1,900,330	32,474,990	2,247,930	49,866,731
Canadian Forces personnel and police deduction	49	0	0	30	1	0	0
Security options deductions	50	90	206	0	0	120	388
Other payments deduction	51	473,620	4,138,420	783,500	7,927,541	1,156,510	11,785,722
Non-capital losses of other years	52	650	2,280	2,480	4,819	3,400	10,258
Net capital losses of other years	53	2,780	5,039	5,330	7,960	8,600	11,960
Capital gains deduction	54	30	287	190	788	440	1,928
Northern residents deductions	55	4,230	9,354	6,700	18,539	9,590	31,192
Additional deductions	56	6,850	59,794	8,790	48,869	15,240	90,999
Farming/fishing losses of prior years	57	30	147	340	645	540	1,943
Total deductions from net income	58	485,130	4,216,768	800,030	8,013,538	1,177,780	11,936,109
Taxable income assessed	59	1,389,380	15,499,257	1,693,100	24,480,992	2,177,530	37,954,320
Basic personal amount	60	1,608,320	23,963,900	1,899,660	28,388,504	2,247,190	33,632,839
Age amount	61	239,660	2,006,361	564,430	4,735,239	1,165,130	9,780,263
Spouse or common-law partner amount	62	111,370	1,205,632	135,610	1,303,412	163,640	1,487,957
Canada caregiver amount	63	6,170	35,504	16,600	93,794	21,060	119,719
Amount for an eligible dependant	64	70,480	1,031,968	63,860	933,290	61,880	897,130
Family caregiver amount for children under 18 years of age	65	7,050	20,125	6,770	19,503	6,790	19,491
CPP or QPP contributions through employment	66	683,070	288,075	744,640	446,817	771,710	616,590
CPP or QPP contributions on self-employment and other earnings	67	199,690	71,906	189,130	95,569	167,390	104,268
Employment insurance premiums	68	716,750	122,717	731,580	168,242	742,240	215,706
PPIP premiums paid	69	164,860	8,769	163,250	11,670	164,970	14,757
PPIP premiums payable on employment income	70	4,140	166	4,500	233	4,700	306
PPIP premiums payable on self-employment income	71	43,830	2,097	43,540	2,656	39,330	2,745
Volunteer firefighters' amount/search and rescue volunteers' amount	72	670	1,998	860	2,572	1,180	3,537
Canada employment amount	73	808,460	1,075,067	831,590	1,104,744	844,470	1,121,592
Home accessibility expenses	74	330	1,919	750	3,704	1,730	8,057

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Home buyers' amount	75	1,310	11,249	2,020	16,105	3,040	23,414
Digital news subscription expenses	76	4,440	1,325	5,970	1,705	8,720	2,337
Pension income amount	77	75,510	121,406	182,600	300,975	375,850	635,355
Disability amount	78	92,260	872,347	122,230	1,150,158	123,950	1,165,845
Disability amount transferred from a dependant	79	10,480	149,762	10,930	149,797	12,990	168,944
Interest paid on student loans	80	840	529	2,990	1,115	7,660	3,394
Tuition, education, and textbook amounts	81	1,370	4,147	161,910	189,209	273,880	986,122
Tuition, education, and textbook amounts transferred from a child	82	360	1,215	1,370	3,068	3,320	11,222
Amounts transferred from spouse or common-law partner	83	76,340	509,922	238,550	1,752,504	205,200	1,453,857
Medical expenses	84	160,900	325,285	237,010	478,898	386,810	932,359
Total tax credits on personal amounts	85	1,609,600	4,775,120	1,900,710	6,203,159	2,248,040	8,011,426
Allowable charitable donations and government gifts	86	12,780	6,265	41,790	19,021	96,200	58,625
Eligible cultural and ecological gifts	87	80	33	170	274	320	206
Total tax credit on donations and gifts	88	12,320	1,625	40,470	4,898	93,810	15,342
Total federal non-refundable tax credits	89	1,609,610	4,776,745	1,900,730	6,208,058	2,248,060	8,026,767
Federal dividend tax credit	90	8,940	54	37,080	3,862	60,630	15,858
Minimum tax carryover	91	0	0	630	153	1,150	634
Basic federal tax	92	14,860	12,007	257,590	64,851	565,360	334,830
Federal foreign tax credit	93	410	195	7,360	627	17,610	1,546
Federal political contribution tax credit	94	0	0	0	0	740	92
Investment tax credit	95	0	0	180	23	330	76
Labour-sponsored funds tax credit (provincially registered)	96	10	1	350	31	1,640	250
Alternative minimum tax payable	97	80	296	100	261	140	571
Net federal tax	98	197,150	155,220	416,290	228,865	656,030	502,899
CPP contributions on self-employment	99	147,500	126,871	138,370	167,515	122,110	183,893
Social Benefits repayment	100	0	0	0	0	0	0
Canada workers benefit (CWB)	101	327,740	606,092	377,890	688,852	413,110	710,224
Canada Training Credit (CTC)	102	25,890	8,865	30,300	10,432	32,550	11,278
Multigenerational home renovation tax credit (MHRTC)	103	100	350	170	543	230	520
Eligible educator school supply tax credit	104	570	81	680	87	870	108
Net provincial or territorial tax	105	22,210	4,736	74,790	17,305	552,780	129,177
Total tax payable	106	295,750	287,127	498,950	414,087	911,810	816,438

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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	1,195,090	0	1,295,620	0	1,327,300	0
Number of non-taxable returns	2	643,560	0	240,630	0	116,440	0
Total number of returns	3	1,838,640	0	1,536,250	0	1,443,740	0
Employment income	4	840,670	18,547,975	901,920	24,055,067	940,260	29,502,459
Commissions (from employment)	5	22,460	80,943	24,610	111,616	25,850	142,367
Other employment income	6	77,360	388,504	88,270	465,113	98,710	490,192
Old age security (OAS) pension	7	845,100	7,063,023	530,040	4,427,392	434,630	3,625,684
CPP or QPP benefits	8	904,600	7,747,330	597,780	5,412,426	507,030	4,709,448
Other pensions and superannuation	9	511,300	3,115,815	425,320	4,376,592	378,670	5,338,980
Elected split-pension amount	10	128,370	1,136,197	107,930	1,165,977	104,670	1,307,760
Employment insurance and other benefits	11	171,030	1,504,102	193,040	1,772,969	203,600	1,874,645
Taxable amount of dividends from taxable Canadian corporations	12	182,770	600,419	175,900	823,025	170,530	861,340
Interest and other investment income	13	516,880	843,790	455,750	901,947	434,500	912,491
Net partnership income (limited or non-active partners only)	14	710	-362	820	-65	790	-136
Net rental income	15	75,780	244,240	72,480	243,617	70,630	223,590
Taxable capital gains	16	105,090	205,849	101,360	241,315	98,500	260,010
RRSP income	17	76,960	434,413	76,940	515,463	79,370	544,257
Other income	18	217,220	848,340	199,000	799,184	189,230	763,912
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	17,410	98,732	14,050	79,093	11,390	64,675
Net business income	20	152,940	1,925,055	129,250	1,719,448	113,120	1,583,787
Net professional income	21	19,410	231,259	17,290	224,877	15,530	219,986
Net commission income	22	16,120	141,061	14,820	132,367	13,810	130,313
Net farming income	23	16,800	56,260	14,920	64,194	13,390	59,232
Net fishing income	24	1,300	9,787	1,560	15,490	1,640	19,576
Workers' compensation benefits	25	48,280	429,726	47,840	497,160	48,040	531,277
Social assistance payments	26	195,770	1,328,174	92,450	762,387	46,770	405,446
Net federal supplements	27	618,930	3,321,445	230,220	989,172	99,310	452,986
Total income assessed	28	1,838,640	50,350,975	1,536,250	49,846,278	1,443,740	54,075,804
Registered pension plan (RPP) deduction	29	100,330	107,161	129,650	166,777	166,970	256,435
RRSP/PRPP deduction	30	93,210	211,814	126,930	310,738	167,690	429,155
FHSA deduction	31	12,740	53,821	14,750	68,540	16,670	79,532
Deduction for elected split-pension amount	32	49,380	123,670	65,610	249,101	82,620	407,329
Annual union, professional, or like dues	33	201,750	68,820	226,650	89,834	257,450	118,329
Child care expenses	34	62,350	207,347	70,260	240,233	76,490	272,005
Business investment loss	35	160	3,768	200	6,473	210	3,865
Moving expenses	36	5,740	11,248	6,330	13,694	6,080	14,826
Support payments made	37	580	3,034	690	3,922	850	5,226
Carrying charges and interest expenses	38	76,580	105,312	79,150	130,700	79,970	148,944

Individual Income Tax Return Statistics (2023 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 CPP or QPP contributions on self-employment and other earnings	39	148,150	143,542	126,310	133,725	110,500	127,428
Deduction for CPP or QPP enhanced contributions on employment income	40	780,760	153,596	850,800	206,542	895,430	259,453
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	35,180	2,091	29,670	1,939	26,190	1,855
Exploration and development expenses	42	210	255	270	377	280	463
Other employment expenses	43	18,140	41,836	24,990	62,558	32,050	79,817
Clergy residence deduction	44	530	3,379	710	5,318	1,050	8,736
Other deductions	45	97,090	116,154	102,930	126,737	107,780	123,942
Total deductions before adjustments	46	1,030,870	1,358,023	1,082,590	1,818,544	1,115,530	2,338,492
Social benefits repayment	47	0	0	0	0	0	0
Net income	48	1,837,990	49,004,084	1,535,740	48,044,901	1,443,370	51,747,937
Canadian Forces personnel and police deduction	49	40	128	50	62	50	230
Security options deductions	50	0	0	150	362	190	382
Other payments deduction	51	724,960	5,079,393	319,620	2,248,738	175,900	1,389,715
Non-capital losses of other years	52	3,430	14,642	3,330	15,597	3,040	16,532
Net capital losses of other years	53	12,420	15,687	15,250	21,739	16,660	23,769
Capital gains deduction	54	370	2,428	540	4,257	620	6,460
Northern residents deductions	55	10,830	37,577	10,660	38,998	10,890	41,618
Additional deductions	56	19,480	84,954	15,890	93,219	12,240	77,536
Farming/fishing losses of prior years	57	650	3,097	660	3,667	670	4,531
Total deductions from net income	58	751,030	5,240,086	351,370	2,428,361	211,880	1,562,345
Taxable income assessed	59	1,816,860	43,773,251	1,525,890	45,637,120	1,438,120	50,198,085
Basic personal amount	60	1,837,330	27,507,303	1,535,130	22,990,317	1,442,860	21,614,494
Age amount	61	859,680	7,216,435	543,220	4,559,948	447,730	3,758,366
Spouse or common-law partner amount	62	153,970	1,447,482	136,390	1,316,083	118,180	1,162,365
Canada caregiver amount	63	19,010	107,381	18,370	101,735	18,720	105,814
Amount for an eligible dependant	64	51,300	738,218	50,090	719,686	50,550	723,310
Family caregiver amount for children under 18 years of age	65	5,900	16,977	5,910	16,677	6,310	17,594
CPP or QPP contributions through employment	66	799,430	809,340	865,080	1,077,936	906,000	1,346,924
CPP or QPP contributions on self-employment and other earnings	67	147,380	105,459	125,410	98,046	109,520	93,172
Employment insurance premiums	68	775,500	274,589	836,020	354,243	880,040	435,094
PPIP premiums paid	69	176,440	19,091	197,490	25,716	217,110	33,329
PPIP premiums payable on employment income	70	4,580	359	4,790	464	4,650	517
PPIP premiums payable on self-employment income	71	35,250	2,691	29,740	2,495	26,250	2,387
Volunteer firefighters' amount/search and rescue volunteers' amount	72	1,290	3,879	1,540	4,626	1,860	5,592
Canada employment amount	73	875,750	1,157,122	943,110	1,245,507	986,230	1,299,726
Home accessibility expenses	74	2,130	9,525	2,140	10,315	2,130	10,690

Individual Income Tax Return Statistics (2023 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)
Home buyers' amount	75	3,930	30,502	5,190	40,604	6,660	51,759
Digital news subscription expenses	76	11,450	2,920	12,500	3,148	13,780	3,396
Pension income amount	77	577,800	1,068,341	475,280	926,095	422,490	829,963
Disability amount	78	95,600	898,263	80,680	758,979	68,330	643,494
Disability amount transferred from a dependant	79	12,580	157,776	13,290	162,908	14,980	182,726
Interest paid on student loans	80	11,010	4,673	14,330	5,896	17,940	7,347
Tuition, education, and textbook amounts	81	237,330	1,432,099	208,750	1,616,049	180,180	1,554,845
Tuition, education, and textbook amounts transferred from a child	82	5,170	19,022	7,680	29,299	10,440	39,258
Amounts transferred from spouse or common-law partner	83	147,460	1,023,995	110,190	741,190	89,750	588,521
Medical expenses	84	480,490	1,291,532	462,060	1,301,985	439,770	1,273,280
Total tax credits on personal amounts	85	1,837,980	6,801,952	1,535,680	5,716,631	1,443,290	5,367,717
Allowable charitable donations and government gifts	86	154,870	106,148	197,540	169,244	220,130	218,131
Eligible cultural and ecological gifts	87	440	1,083	420	369	370	462
Total tax credit on donations and gifts	88	152,250	28,016	194,920	45,019	217,470	58,683
Total federal non-refundable tax credits	89	1,838,000	6,829,968	1,535,700	5,761,650	1,443,300	5,426,400
Federal dividend tax credit	90	103,770	34,476	140,400	63,075	153,760	77,030
Minimum tax carryover	91	1,900	1,454	2,510	2,642	2,790	3,711
Basic federal tax	92	830,420	757,280	1,051,110	1,431,965	1,189,780	2,224,275
Federal foreign tax credit	93	35,950	2,872	57,720	4,755	69,700	6,645
Federal political contribution tax credit	94	2,010	236	3,360	455	4,320	622
Investment tax credit	95	300	144	430	236	370	255
Labour-sponsored funds tax credit (provincially registered)	96	3,230	650	5,610	1,343	9,450	2,568
Alternative minimum tax payable	97	160	492	180	515	230	602
Net federal tax	98	903,520	906,406	1,105,220	1,533,492	1,210,550	2,265,420
CPP contributions on self-employment	99	106,990	187,265	90,710	173,207	79,020	163,693
Social Benefits repayment	100	0	0	0	0	0	0
Canada workers benefit (CWB)	101	435,520	611,021	425,170	371,772	182,040	165,082
Canada Training Credit (CTC)	102	33,520	11,719	34,990	12,301	34,530	12,361
Multigenerational home renovation tax credit (MHRTC)	103	250	532	210	588	240	620
Eligible educator school supply tax credit	104	1,090	137	1,450	178	1,760	217
Net provincial or territorial tax	105	867,900	367,464	953,110	631,617	978,700	983,677
Total tax payable	106	1,195,090	1,461,633	1,295,620	2,338,865	1,327,300	3,413,432

Individual Income Tax Return Statistics (2023 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	1,388,250	0	1,367,230	0	1,364,330	0
Number of non-taxable returns	2	66,730	0	40,810	0	26,940	0
Total number of returns	3	1,454,980	0	1,408,030	0	1,391,260	0
Employment income	4	972,050	35,060,346	983,550	40,174,266	970,610	43,985,130
Commissions (from employment)	5	25,850	169,172	25,430	199,559	25,440	234,813
Other employment income	6	114,840	509,943	124,850	523,998	129,420	551,980
Old age security (OAS) pension	7	433,770	3,623,710	382,190	3,188,182	385,600	3,213,977
CPP or QPP benefits	8	506,240	4,813,485	455,610	4,447,078	461,940	4,550,474
Other pensions and superannuation	9	395,980	6,905,537	362,940	7,677,914	378,740	9,157,362
Elected split-pension amount	10	134,850	1,763,467	111,300	1,587,678	154,030	2,287,545
Employment insurance and other benefits	11	205,710	1,888,676	197,820	1,794,174	177,620	1,581,994
Taxable amount of dividends from taxable Canadian corporations	12	184,920	1,106,006	195,250	1,412,082	212,880	1,535,983
Interest and other investment income	13	458,520	975,876	458,550	997,372	485,700	1,104,137
Net partnership income (limited or non-active partners only)	14	860	25	990	-67	1,170	-620
Net rental income	15	72,900	220,676	74,270	223,290	77,820	239,768
Taxable capital gains	16	105,270	300,583	108,590	330,644	119,570	378,096
RRSP income	17	88,010	627,913	94,830	715,641	102,850	805,987
Other income	18	195,210	757,572	196,410	785,225	204,510	841,837
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	9,510	54,179	7,790	45,520	6,560	37,888
Net business income	20	103,750	1,495,294	95,620	1,405,591	89,410	1,339,457
Net professional income	21	15,010	223,807	14,250	227,727	14,020	232,596
Net commission income	22	13,180	129,528	12,710	125,723	12,080	131,709
Net farming income	23	13,220	66,412	12,360	63,493	13,240	82,865
Net fishing income	24	1,650	23,472	1,450	24,483	1,350	26,787
Workers' compensation benefits	25	48,700	539,669	46,600	510,258	43,300	488,866
Social assistance payments	26	28,970	246,948	19,300	157,596	13,320	106,696
Net federal supplements	27	61,450	270,331	40,840	169,764	27,790	110,430
Total income assessed	28	1,454,980	61,822,175	1,408,030	66,836,927	1,391,260	73,074,942
Registered pension plan (RPP) deduction	29	219,680	408,518	271,110	603,063	301,820	785,754
RRSP/PRPP deduction	30	216,690	592,622	264,650	781,278	304,490	979,880
FHSA deduction	31	19,180	96,056	21,840	112,620	24,090	128,865
Deduction for elected split-pension amount	32	95,420	581,918	106,310	740,619	107,610	869,597
Annual union, professional, or like dues	33	295,730	155,155	328,020	195,439	340,530	225,713
Child care expenses	34	83,680	308,222	86,760	329,897	84,240	327,936
Business investment loss	35	220	5,634	270	7,355	290	6,348
Moving expenses	36	5,530	15,137	4,830	14,867	4,400	16,027
Support payments made	37	1,050	6,926	1,130	8,304	1,320	10,139
Carrying charges and interest expenses	38	87,060	166,019	92,440	188,489	100,090	205,196

Individual Income Tax Return Statistics (2023 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 CPP or QPP contributions on self-employment and other earnings	39	100,210	123,965	91,960	119,008	85,540	116,485
Deduction for CPP or QPP enhanced contributions on employment income	40	928,270	313,631	942,170	364,265	928,320	402,645
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	24,120	1,762	21,780	1,630	20,250	1,508
Exploration and development expenses	42	340	488	370	650	460	975
Other employment expenses	43	40,550	103,448	48,970	123,883	57,590	146,071
Clergy residence deduction	44	1,290	12,363	1,620	17,462	1,870	23,191
Other deductions	45	111,750	128,967	108,470	125,324	102,280	118,264
Total deductions before adjustments	46	1,152,250	3,021,794	1,165,680	3,734,987	1,149,790	4,365,361
Social benefits repayment	47	0	0	0	0	0	0
Net income	48	1,454,660	58,812,446	1,407,710	63,112,758	1,391,040	68,716,490
Canadian Forces personnel and police deduction	49	60	147	70	175	130	1,134
Security options deductions	50	210	427	270	714	310	503
Other payments deduction	51	129,630	1,056,951	100,970	837,620	80,780	705,993
Non-capital losses of other years	52	2,730	17,310	2,260	15,932	1,990	15,660
Net capital losses of other years	53	18,860	27,903	19,840	28,761	21,850	31,807
Capital gains deduction	54	800	10,449	820	11,758	920	16,001
Northern residents deductions	55	11,120	44,378	10,870	44,689	10,800	44,525
Additional deductions	56	10,840	62,040	9,330	55,734	8,340	52,277
Farming/fishing losses of prior years	57	660	4,915	590	5,024	520	5,291
Total deductions from net income	58	168,880	1,225,845	140,300	1,001,882	121,770	874,308
Taxable income assessed	59	1,451,280	57,589,251	1,405,490	62,112,938	1,389,400	67,844,889
Basic personal amount	60	1,454,200	21,791,222	1,407,300	21,092,095	1,390,670	20,844,695
Age amount	61	447,200	3,724,359	395,220	3,099,805	399,890	2,875,594
Spouse or common-law partner amount	62	106,680	1,079,333	97,750	999,796	89,480	925,372
Canada caregiver amount	63	19,690	114,225	19,500	114,508	18,830	114,328
Amount for an eligible dependant	64	51,390	733,069	51,040	725,988	48,220	682,084
Family caregiver amount for children under 18 years of age	65	6,680	18,638	7,200	19,950	7,250	20,089
CPP or QPP contributions through employment	66	937,510	1,623,916	950,680	1,881,661	936,310	2,075,521
CPP or QPP contributions on self-employment and other earnings	67	99,140	90,391	90,550	86,586	84,100	84,574
Employment insurance premiums	68	914,430	516,424	926,650	590,963	911,550	645,567
PPIP premiums paid	69	242,480	43,082	249,710	50,429	247,940	55,460
PPIP premiums payable on employment income	70	4,670	622	4,890	750	5,200	897
PPIP premiums payable on self-employment income	71	24,180	2,267	21,830	2,098	20,290	1,940
Volunteer firefighters' amount/search and rescue volunteers' amount	72	1,980	5,943	2,260	6,777	2,570	7,722
Canada employment amount	73	1,027,830	1,346,848	1,040,420	1,362,967	1,026,340	1,344,955
Home accessibility expenses	74	2,420	12,419	2,340	13,237	2,350	13,333

Individual Income Tax Return Statistics (2023 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)
Home buyers' amount	75	8,420	65,676	10,000	78,632	10,950	86,030
Digital news subscription expenses	76	16,540	4,013	18,120	4,447	21,890	5,237
Pension income amount	77	438,690	865,840	400,530	790,803	422,330	835,527
Disability amount	78	62,880	592,677	54,800	516,576	50,260	473,835
Disability amount transferred from a dependant	79	16,400	200,848	17,580	217,160	18,390	229,206
Interest paid on student loans	80	21,560	9,214	24,010	10,492	24,760	11,246
Tuition, education, and textbook amounts	81	151,170	1,374,037	127,770	1,155,971	108,550	953,705
Tuition, education, and textbook amounts transferred from a child	82	13,010	49,323	15,610	59,749	17,240	65,456
Amounts transferred from spouse or common-law partner	83	75,390	473,916	61,890	380,943	48,570	306,356
Medical expenses	84	448,030	1,381,052	406,770	1,253,911	402,690	1,334,358
Total tax credits on personal amounts	85	1,454,580	5,418,000	1,407,620	5,177,558	1,390,940	5,099,072
Allowable charitable donations and government gifts	86	250,850	273,112	262,540	310,524	276,760	345,490
Eligible cultural and ecological gifts	87	410	736	380	416	390	594
Total tax credit on donations and gifts	88	248,320	73,997	260,070	84,479	274,550	94,329
Total federal non-refundable tax credits	89	1,454,590	5,491,997	1,407,620	5,262,037	1,390,950	5,193,400
Federal dividend tax credit	90	176,520	105,552	191,340	138,837	211,570	157,508
Minimum tax carryover	91	3,100	5,313	3,360	7,108	3,620	9,358
Basic federal tax	92	1,303,620	3,157,996	1,314,820	3,981,922	1,331,590	4,869,091
Federal foreign tax credit	93	83,500	8,911	92,190	11,335	104,670	14,068
Federal political contribution tax credit	94	5,530	807	6,290	983	7,530	1,247
Investment tax credit	95	390	349	500	427	460	430
Labour-sponsored funds tax credit (provincially registered)	96	15,170	4,530	20,790	6,826	23,820	8,651
Alternative minimum tax payable	97	250	621	310	863	400	908
Net federal tax	98	1,312,840	3,171,943	1,317,100	3,973,482	1,330,680	4,849,310
CPP contributions on self-employment	99	71,310	159,851	65,490	154,724	61,090	153,780
Social Benefits repayment	100	0	0	0	0	0	0
Canada workers benefit (CWB)	101	101,260	82,172	55,160	28,878	15,440	10,195
Canada Training Credit (CTC)	102	35,060	12,671	35,350	12,859	35,030	12,756
Multigenerational home renovation tax credit (MHRTC)	103	230	627	260	802	250	714
Eligible educator school supply tax credit	104	2,220	284	3,060	399	3,530	462
Net provincial or territorial tax	105	1,008,090	1,390,782	1,008,720	1,733,469	1,002,150	2,153,592
Total tax payable	106	1,388,250	4,723,246	1,367,230	5,862,403	1,364,330	7,157,445

Individual Income Tax Return Statistics (2023 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	1,194,480	0	2,055,710	0	1,679,650	0
Number of non-taxable returns	2	17,880	0	21,940	0	11,360	0
Total number of returns	3	1,212,360	0	2,077,650	0	1,691,000	0
Employment income	4	901,660	45,205,254	1,600,900	91,462,803	1,343,560	89,123,975
Commissions (from employment)	5	24,150	261,566	45,120	618,574	39,310	725,136
Other employment income	6	116,580	529,170	213,500	1,051,629	191,770	993,473
Old age security (OAS) pension	7	286,940	2,384,873	450,340	3,739,933	334,450	2,779,502
CPP or QPP benefits	8	350,590	3,551,251	554,180	5,767,502	413,590	4,429,090
Other pensions and superannuation	9	287,280	8,208,640	460,810	15,347,429	350,650	13,547,381
Elected split-pension amount	10	69,000	979,719	94,580	1,414,628	73,710	1,158,498
Employment insurance and other benefits	11	150,470	1,345,298	230,520	2,047,011	163,120	1,416,502
Taxable amount of dividends from taxable Canadian corporations	12	195,330	1,738,566	351,260	3,244,797	315,950	3,310,299
Interest and other investment income	13	427,970	1,008,597	760,360	1,898,684	652,980	1,766,432
Net partnership income (limited or non-active partners only)	14	1,200	1,475	2,290	92	2,280	877
Net rental income	15	72,780	209,751	136,340	384,553	125,630	344,998
Taxable capital gains	16	109,450	388,482	199,610	797,476	180,420	850,741
RRSP income	17	93,610	687,040	172,420	1,294,478	152,100	1,205,276
Other income	18	181,790	736,557	319,000	1,355,937	273,360	1,243,012
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	5,410	32,171	8,010	48,696	5,380	32,740
Net business income	20	79,010	1,251,913	131,300	2,225,965	104,910	1,917,909
Net professional income	21	13,110	233,478	24,150	470,955	21,600	472,732
Net commission income	22	11,020	131,813	18,270	242,220	14,480	234,407
Net farming income	23	11,570	86,848	19,710	128,248	16,850	123,461
Net fishing income	24	1,320	31,600	2,440	72,459	1,910	67,094
Workers' compensation benefits	25	38,870	446,467	60,910	779,439	44,440	575,003
Social assistance payments	26	9,350	76,480	11,410	96,999	6,130	51,136
Net federal supplements	27	19,300	73,284	22,840	84,978	12,320	44,437
Total income assessed	28	1,212,360	69,646,993	2,077,650	134,667,327	1,691,000	126,498,672
Registered pension plan (RPP) deduction	29	317,860	950,299	631,580	2,295,066	591,440	2,657,935
RRSP/PRPP deduction	30	323,760	1,158,036	646,460	2,726,409	605,420	3,039,112
FHSA deduction	31	25,830	143,705	52,550	304,259	49,730	301,727
Deduction for elected split-pension amount	32	109,440	1,013,614	184,760	2,263,969	144,040	2,180,090
Annual union, professional, or like dues	33	337,500	250,501	634,630	539,883	565,970	562,737
Child care expenses	34	77,110	311,182	136,110	575,127	111,590	489,133
Business investment loss	35	250	4,356	560	10,295	440	7,871
Moving expenses	36	3,980	14,813	7,080	32,425	5,820	34,043
Support payments made	37	1,310	9,885	2,760	21,718	2,900	25,666
Carrying charges and interest expenses	38	94,850	226,010	171,510	456,829	154,730	456,991

Individual Income Tax Return Statistics (2023 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 CPP or QPP contributions on self-employment and other earnings	39	77,750	113,015	128,310	202,697	94,170	158,447
Deduction for CPP or QPP enhanced contributions on employment income	40	865,540	417,358	1,539,990	846,297	1,294,440	763,168
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	18,020	1,389	30,070	2,480	24,290	2,200
Exploration and development expenses	42	470	957	950	2,277	980	7,384
Other employment expenses	43	63,920	165,626	139,250	367,111	141,840	392,575
Clergy residence deduction	44	1,860	24,678	3,760	58,703	3,400	62,941
Other deductions	45	89,850	109,310	142,000	184,745	101,140	151,393
Total deductions before adjustments	46	1,068,460	4,915,210	1,868,380	10,891,232	1,548,810	11,294,195
Social benefits repayment	47	0	0	0	0	4,600	1,443
Net income	48	1,212,230	64,735,771	2,077,340	123,785,961	1,690,760	115,217,021
Canadian Forces personnel and police deduction	49	210	3,094	430	6,403	1,000	23,260
Security options deductions	50	350	795	840	2,389	1,000	2,950
Other payments deduction	51	65,010	596,231	92,190	961,416	61,280	670,578
Non-capital losses of other years	52	1,620	15,126	2,570	23,910	1,890	20,541
Net capital losses of other years	53	21,500	34,368	39,720	71,783	37,400	73,086
Capital gains deduction	54	990	18,586	2,140	49,472	2,410	68,942
Northern residents deductions	55	10,650	44,796	19,830	88,266	18,090	83,630
Additional deductions	56	7,090	44,945	10,570	70,035	7,930	57,559
Farming/fishing losses of prior years	57	490	4,270	840	8,405	720	8,414
Total deductions from net income	58	104,420	763,444	163,800	1,284,532	127,480	1,011,033
Taxable income assessed	59	1,211,070	63,973,985	2,075,650	122,505,142	1,690,060	114,209,690
Basic personal amount	60	1,211,800	18,164,697	2,076,720	31,131,203	1,690,270	25,339,162
Age amount	61	299,680	2,012,846	473,180	2,778,826	354,360	1,639,637
Spouse or common-law partner amount	62	80,960	844,414	139,890	1,466,224	116,050	1,221,985
Canada caregiver amount	63	16,760	105,149	27,920	176,235	22,470	142,448
Amount for an eligible dependant	64	43,080	607,661	72,310	1,019,089	56,100	787,517
Family caregiver amount for children under 18 years of age	65	7,130	19,652	13,280	36,895	11,720	32,465
CPP or QPP contributions through employment	66	872,280	2,146,641	1,550,710	4,322,157	1,302,420	3,878,495
CPP or QPP contributions on self-employment and other earnings	67	76,260	81,891	122,010	146,612	72,010	114,442
Employment insurance premiums	68	854,030	667,242	1,508,840	1,293,708	1,265,660	1,125,526
PPIP premiums paid	69	230,890	57,208	398,660	112,679	324,790	106,724
PPIP premiums payable on employment income	70	5,200	1,010	11,260	2,582	12,330	3,405
PPIP premiums payable on self-employment income	71	18,050	1,787	30,150	3,191	24,320	2,831
Volunteer firefighters' amount/search and rescue volunteers' amount	72	2,640	7,920	5,240	15,722	5,000	15,006
Canada employment amount	73	944,380	1,246,979	1,668,070	2,212,801	1,393,480	1,857,549
Home accessibility expenses	74	2,150	12,283	3,690	21,949	3,080	19,851

Individual Income Tax Return Statistics (2023 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)
Home buyers' amount	75	11,770	92,943	23,600	188,080	21,580	174,705
Digital news subscription expenses	76	19,410	4,666	37,700	9,074	35,370	8,631
Pension income amount	77	316,420	625,113	501,340	990,286	381,250	752,790
Disability amount	78	38,650	364,377	59,300	559,020	43,410	409,177
Disability amount transferred from a dependant	79	17,550	221,705	32,380	418,205	28,070	367,326
Interest paid on student loans	80	24,050	11,353	44,530	22,359	36,770	19,799
Tuition, education, and textbook amounts	81	91,890	778,062	145,870	1,164,002	107,280	844,889
Tuition, education, and textbook amounts transferred from a child	82	18,000	68,463	36,400	139,890	35,510	137,037
Amounts transferred from spouse or common-law partner	83	38,650	248,956	57,260	369,840	41,900	265,515
Medical expenses	84	305,650	1,005,030	459,040	1,577,000	315,170	1,152,327
Total tax credits on personal amounts	85	1,212,050	4,409,840	2,077,120	7,526,867	1,690,560	6,063,037
Allowable charitable donations and government gifts	86	257,620	335,883	477,750	662,446	425,400	638,853
Eligible cultural and ecological gifts	87	360	565	630	1,290	480	1,214
Total tax credit on donations and gifts	88	255,510	91,965	474,030	182,075	422,390	176,295
Total federal non-refundable tax credits	89	1,212,070	4,501,805	2,077,130	7,708,942	1,690,580	6,239,331
Federal dividend tax credit	90	195,500	179,145	352,920	344,895	317,270	351,937
Minimum tax carryover	91	3,350	9,790	6,590	22,849	5,850	21,951
Basic federal tax	92	1,173,720	5,051,231	2,034,260	11,105,791	1,668,590	11,897,636
Federal foreign tax credit	93	97,490	16,090	180,080	36,876	165,610	42,778
Federal political contribution tax credit	94	6,750	1,104	13,490	2,324	12,630	2,302
Investment tax credit	95	440	569	780	1,106	750	1,046
Labour-sponsored funds tax credit (provincially registered)	96	26,310	10,397	51,980	22,896	47,870	22,606
Alternative minimum tax payable	97	430	915	920	1,736	1,650	2,403
Net federal tax	98	1,172,190	5,026,289	2,031,600	11,047,274	1,666,510	11,832,953
CPP contributions on self-employment	99	55,790	151,111	90,330	272,271	53,990	213,438
Social Benefits repayment	100	0	0	0	0	4,600	1,443
Canada workers benefit (CWB)	101	6,110	4,986	5,370	5,148	2,220	2,473
Canada Training Credit (CTC)	102	33,900	12,342	63,450	22,871	55,040	19,991
Multigenerational home renovation tax credit (MHRTC)	103	260	836	490	1,457	470	1,471
Eligible educator school supply tax credit	104	3,780	498	8,520	1,166	9,580	1,319
Net provincial or territorial tax	105	882,170	2,219,874	1,532,830	4,747,971	1,270,900	4,982,078
Total tax payable	106	1,194,480	7,398,185	2,055,710	16,069,366	1,679,650	17,031,754

Individual Income Tax Return Statistics (2023 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	1,416,530	0	1,140,670	0	2,853,060	0
Number of non-taxable returns	2	6,490	0	3,400	0	6,370	0
Total number of returns	3	1,423,020	0	1,144,070	0	2,859,430	0
Employment income	4	1,134,680	85,680,874	957,700	81,518,636	2,457,710	262,073,625
Commissions (from employment)	5	33,570	773,887	27,880	790,357	84,800	3,673,604
Other employment income	6	176,910	910,061	158,150	714,511	433,030	2,158,521
Old age security (OAS) pension	7	280,770	2,346,076	174,350	1,457,207	344,240	2,890,294
CPP or QPP benefits	8	338,860	3,713,886	218,090	2,438,670	448,030	5,124,446
Other pensions and superannuation	9	294,510	12,430,733	194,010	8,963,110	409,410	21,333,175
Elected split-pension amount	10	84,180	1,424,674	43,750	721,860	92,020	1,444,412
Employment insurance and other benefits	11	119,520	975,360	84,140	648,310	155,860	1,156,984
Taxable amount of dividends from taxable Canadian corporations	12	304,620	3,980,306	252,870	3,643,945	768,470	15,178,392
Interest and other investment income	13	586,850	1,759,831	476,500	1,535,074	1,270,260	5,266,207
Net partnership income (limited or non-active partners only)	14	2,260	4,048	2,290	5,486	8,610	35,756
Net rental income	15	118,860	340,496	105,310	293,962	326,960	1,030,199
Taxable capital gains	16	172,790	940,354	145,580	911,623	447,270	4,102,418
RRSP income	17	133,860	1,185,140	108,550	977,857	278,440	3,014,439
Other income	18	247,340	1,168,864	205,430	1,085,475	577,230	4,138,107
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	3,710	21,498	2,670	16,260	5,250	34,350
Net business income	20	85,560	1,701,667	68,210	1,445,623	170,700	4,672,436
Net professional income	21	20,030	479,968	17,970	486,485	54,590	2,081,269
Net commission income	22	11,860	217,221	9,810	207,013	25,180	762,349
Net farming income	23	15,470	126,097	12,100	108,467	32,210	392,760
Net fishing income	24	1,350	55,296	980	47,702	2,330	141,399
Workers' compensation benefits	25	32,350	423,690	23,720	312,325	50,520	729,330
Social assistance payments	26	3,400	26,380	1,870	13,766	3,380	28,733
Net federal supplements	27	7,330	26,269	4,120	14,889	7,820	28,568
Total income assessed	28	1,423,020	120,787,830	1,144,070	108,424,470	2,859,430	341,709,666
Registered pension plan (RPP) deduction	29	544,030	2,962,662	495,310	3,195,209	1,277,610	10,344,909
RRSP/PRPP deduction	30	550,600	3,193,304	495,070	3,253,336	1,450,160	13,594,517
FHSA deduction	31	43,150	270,350	33,820	218,355	78,020	528,038
Deduction for elected split-pension amount	32	110,590	1,845,655	86,410	1,461,062	190,130	3,919,159
Annual union, professional, or like dues	33	506,340	579,137	452,090	573,921	1,100,660	1,583,050
Child care expenses	34	91,730	414,619	74,950	343,509	156,710	780,116
Business investment loss	35	360	6,371	360	10,020	1,150	35,692
Moving expenses	36	4,740	31,370	3,810	30,334	8,880	104,426
Support payments made	37	2,980	28,109	3,050	31,357	12,550	163,556
Carrying charges and interest expenses	38	147,680	457,855	126,310	457,593	376,130	1,752,838

Individual Income Tax Return Statistics (2023 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 CPP or QPP contributions on self-employment and other earnings	39	74,490	124,000	60,910	98,102	165,320	268,172
Deduction for CPP or QPP enhanced contributions on employment income	40	1,091,500	656,004	925,260	562,101	2,385,960	1,463,590
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	19,790	2,041	13,280	1,687	23,130	4,548
Exploration and development expenses	42	1,080	2,468	1,130	3,729	4,500	24,391
Other employment expenses	43	132,830	381,129	118,950	345,728	359,430	1,103,861
Clergy residence deduction	44	2,790	58,110	1,910	42,012	3,550	86,293
Other deductions	45	72,570	122,260	52,410	105,704	113,860	394,515
Total deductions before adjustments	46	1,302,290	11,136,043	1,083,570	10,734,365	2,743,370	36,153,064
Social benefits repayment	47	69,950	44,797	130,530	147,082	338,530	1,089,080
Net income	48	1,422,820	109,617,422	1,143,920	97,550,768	2,859,010	304,489,929
Canadian Forces personnel and police deduction	49	1,940	43,538	1,560	39,976	2,630	78,035
Security options deductions	50	1,120	3,510	1,110	3,653	5,120	26,179
Other payments deduction	51	42,050	476,336	29,100	340,928	60,070	784,936
Non-capital losses of other years	52	1,410	17,837	1,020	14,566	2,410	44,042
Net capital losses of other years	53	36,980	77,524	31,290	69,982	101,600	293,140
Capital gains deduction	54	2,900	102,175	2,240	84,773	8,610	442,486
Northern residents deductions	55	16,740	81,366	15,220	75,877	54,050	293,338
Additional deductions	56	6,850	49,524	4,910	42,316	12,410	140,310
Farming/fishing losses of prior years	57	620	8,576	500	5,935	1,430	21,229
Total deductions from net income	58	106,920	863,011	84,190	679,686	240,100	2,129,223
Taxable income assessed	59	1,422,450	108,757,312	1,143,620	96,873,571	2,858,180	302,367,468
Basic personal amount	60	1,422,390	21,324,526	1,143,510	17,143,473	2,857,530	42,837,910
Age amount	61	298,700	937,130	190,970	410,475	149,710	316,691
Spouse or common-law partner amount	62	99,220	1,059,368	85,550	924,764	242,190	2,666,356
Canada caregiver amount	63	18,380	118,280	15,210	99,511	40,680	271,311
Amount for an eligible dependant	64	45,570	636,058	37,620	524,412	87,800	1,220,205
Family caregiver amount for children under 18 years of age	65	10,410	28,858	9,580	26,680	26,980	74,336
CPP or QPP contributions through employment	66	1,097,410	3,329,403	929,230	2,848,416	2,393,970	7,387,211
CPP or QPP contributions on self-employment and other earnings	67	49,150	89,545	36,120	70,777	90,050	193,295
Employment insurance premiums	68	1,065,040	961,662	900,210	823,884	2,285,500	2,134,165
PPIP premiums paid	69	274,290	103,268	221,580	91,320	469,520	198,326
PPIP premiums payable on employment income	70	11,700	3,705	9,770	3,451	27,700	10,638
PPIP premiums payable on self-employment income	71	19,830	2,627	13,310	2,170	23,140	5,851
Volunteer firefighters' amount/search and rescue volunteers' amount	72	4,290	12,864	3,710	11,115	9,890	29,673
Canada employment amount	73	1,174,950	1,569,153	984,760	1,322,007	2,518,430	3,391,975
Home accessibility expenses	74	2,580	17,430	1,900	12,668	4,430	33,224

Individual Income Tax Return Statistics (2023 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)
Home buyers' amount	75	19,070	156,458	15,120	126,829	36,660	315,623
Digital news subscription expenses	76	34,640	8,548	28,970	7,198	85,180	21,680
Pension income amount	77	320,250	632,483	213,800	421,698	461,360	908,023
Disability amount	78	33,590	316,705	22,380	210,997	46,120	434,801
Disability amount transferred from a dependant	79	24,360	322,299	21,460	289,412	60,810	819,535
Interest paid on student loans	80	28,280	15,779	20,230	11,355	36,980	23,265
Tuition, education, and textbook amounts	81	79,310	589,089	58,990	371,949	122,360	717,905
Tuition, education, and textbook amounts transferred from a child	82	35,050	133,611	36,350	139,301	128,390	534,549
Amounts transferred from spouse or common-law partner	83	32,650	201,754	25,270	153,582	62,560	369,529
Medical expenses	84	234,090	932,144	158,570	649,709	320,460	1,500,609
Total tax credits on personal amounts	85	1,422,640	5,025,578	1,143,740	4,004,718	2,858,360	9,962,919
Allowable charitable donations and government gifts	86	384,780	631,852	326,600	545,325	946,160	1,815,262
Eligible cultural and ecological gifts	87	410	1,581	340	1,465	900	4,876
Total tax credit on donations and gifts	88	382,760	175,170	325,090	151,340	942,990	506,315
Total federal non-refundable tax credits	89	1,422,650	5,200,748	1,143,740	4,156,058	2,858,410	10,469,234
Federal dividend tax credit	90	304,370	413,667	251,990	375,266	757,760	1,498,575
Minimum tax carryover	91	5,800	21,927	4,680	17,721	13,160	51,142
Basic federal tax	92	1,410,220	12,497,905	1,137,070	11,950,425	2,846,700	42,429,002
Federal foreign tax credit	93	160,050	50,320	135,600	53,466	414,100	269,074
Federal political contribution tax credit	94	12,620	2,463	10,050	1,970	28,880	6,117
Investment tax credit	95	700	1,134	0	0	2,470	4,748
Labour-sponsored funds tax credit (provincially registered)	96	45,610	22,748	39,920	20,626	84,820	47,822
Alternative minimum tax payable	97	2,850	3,412	3,440	4,307	19,290	33,160
Net federal tax	98	1,408,580	12,425,248	1,135,820	11,877,022	2,842,510	42,119,334
CPP contributions on self-employment	99	36,680	164,897	26,990	130,661	67,700	355,822
Social Benefits repayment	100	69,950	44,797	130,530	147,082	338,530	1,089,080
Canada workers benefit (CWB)	101	1,100	1,381	650	854	1,180	1,653
Canada Training Credit (CTC)	102	44,850	16,292	36,490	13,472	81,240	30,548
Multigenerational home renovation tax credit (MHRTC)	103	400	1,460	350	1,522	1,110	4,901
Eligible educator school supply tax credit	104	10,310	1,417	13,960	1,930	27,660	3,959
Net provincial or territorial tax	105	1,074,990	5,134,065	875,870	4,899,296	2,288,210	18,277,717
Total tax payable	106	1,416,530	17,770,854	1,140,670	17,055,762	2,853,060	61,847,771

Individual Income Tax Return Statistics (2023 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	1,222,110	0	544,940	0
Number of non-taxable returns	2	3,430	0	1,710	0
Total number of returns	3	1,225,540	0	546,650	0
Employment income	4	1,022,070	157,773,196	413,530	132,889,380
Commissions (from employment)	5	61,470	4,925,903	40,800	11,127,404
Other employment income	6	168,820	2,054,361	70,160	2,971,663
Old age security (OAS) pension	7	143,390	1,203,780	85,200	696,600
CPP or QPP benefits	8	194,280	2,280,161	116,540	1,384,425
Other pensions and superannuation	9	182,030	10,953,008	99,360	9,254,791
Elected split-pension amount	10	41,070	747,461	14,050	190,648
Employment insurance and other benefits	11	41,650	298,109	8,470	70,087
Taxable amount of dividends from taxable Canadian corporations	12	503,000	19,586,801	341,930	53,661,721
Interest and other investment income	13	658,140	5,007,565	378,000	11,154,095
Net partnership income (limited or non-active partners only)	14	9,460	71,911	17,830	379,497
Net rental income	15	185,660	828,367	97,370	1,549,259
Taxable capital gains	16	306,590	5,966,244	240,580	38,837,518
RRSP income	17	112,530	2,395,249	39,620	3,617,671
Other income	18	341,200	4,998,310	229,860	12,052,727
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	1,420	12,984	520	6,755
Net business income	20	74,850	3,448,653	33,640	3,568,890
Net professional income	21	40,180	3,390,040	36,040	10,090,445
Net commission income	22	11,760	741,392	5,130	792,219
Net farming income	23	18,510	346,536	12,260	391,541
Net fishing income	24	1,020	108,620	490	59,294
Workers' compensation benefits	25	13,480	355,362	2,260	106,000
Social assistance payments	26	1,080	10,036	680	20,249
Net federal supplements	27	3,650	13,125	2,770	10,628
Total income assessed	28	1,225,540	227,709,589	546,650	295,097,743
Registered pension plan (RPP) deduction	29	401,320	3,994,753	101,430	1,221,330
RRSP/PRPP deduction	30	737,800	13,429,006	327,240	12,832,945
FHSA deduction	31	27,730	200,227	7,880	59,628
Deduction for elected split-pension amount	32	78,560	1,937,986	39,470	1,164,569
Annual union, professional, or like dues	33	305,530	493,875	67,540	105,469
Child care expenses	34	46,100	270,230	14,060	95,494
Business investment loss	35	760	25,585	570	44,732
Moving expenses	36	3,690	64,773	1,200	32,863
Support payments made	37	10,220	227,967	8,710	606,528
Carrying charges and interest expenses	38	261,660	1,859,307	214,340	4,073,963

Individual Income Tax Return Statistics (2023 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 CPP or QPP contributions on self-employment and other earnings	39	88,330	174,413	56,060	135,046
Deduction for CPP or QPP enhanced contributions on employment income	40	982,850	603,591	382,510	232,378
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	13,010	3,374	10,800	3,151
Exploration and development expenses	42	5,300	45,092	12,390	966,441
Other employment expenses	43	177,860	828,832	73,890	792,431
Clergy residence deduction	44	920	25,741	150	5,812
Other deductions	45	46,920	519,326	27,600	1,957,191
Total deductions before adjustments	46	1,172,420	24,704,801	515,050	24,331,299
Social benefits repayment	47	153,500	1,092,678	83,920	675,329
Net income	48	1,225,230	201,928,034	546,420	270,127,346
Canadian Forces personnel and police deduction	49	520	18,271	70	1,724
Security options deductions	50	9,230	95,011	15,770	2,522,185
Other payments deduction	51	15,960	371,676	3,430	128,520
Non-capital losses of other years	52	1,250	38,330	910	222,091
Net capital losses of other years	53	77,800	354,325	66,120	970,250
Capital gains deduction	54	10,680	956,252	25,710	7,518,164
Northern residents deductions	55	32,250	190,854	8,980	47,926
Additional deductions	56	7,440	191,945	4,480	319,007
Farming/fishing losses of prior years	57	900	18,999	690	35,469
Total deductions from net income	58	148,740	2,241,932	115,130	11,807,821
Taxable income assessed	59	1,224,580	199,696,895	545,920	258,332,808
Basic personal amount	60	1,223,910	18,029,151	544,770	7,398,872
Age amount	61	9,320	35,270	3,980	19,546
Spouse or common-law partner amount	62	125,460	1,391,093	58,980	617,271
Canada caregiver amount	63	18,770	129,443	7,800	55,361
Amount for an eligible dependant	64	28,840	392,248	9,380	116,413
Family caregiver amount for children under 18 years of age	65	12,320	33,938	4,840	13,131
CPP or QPP contributions through employment	66	986,240	3,039,989	384,580	1,172,161
CPP or QPP contributions on self-employment and other earnings	67	52,540	125,696	37,630	97,344
Employment insurance premiums	68	888,190	836,119	305,720	283,553
PPIP premiums paid	69	165,500	70,203	65,350	26,814
PPIP premiums payable on employment income	70	11,430	4,590	3,460	1,380
PPIP premiums payable on self-employment income	71	13,010	4,341	10,800	4,053
Volunteer firefighters' amount/search and rescue volunteers' amount	72	3,560	10,668	610	1,824
Canada employment amount	73	1,049,300	1,415,199	426,550	574,273
Home accessibility expenses	74	1,920	16,436	990	10,015

Individual Income Tax Return Statistics (2023 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)
Home buyers' amount	75	12,550	113,265	3,450	32,074
Digital news subscription expenses	76	52,950	14,706	36,690	11,419
Pension income amount	77	203,860	399,533	107,900	210,356
Disability amount	78	17,430	164,380	8,550	80,668
Disability amount transferred from a dependant	79	27,650	368,817	11,080	140,958
Interest paid on student loans	80	9,150	7,243	2,660	2,589
Tuition, education, and textbook amounts	81	36,190	253,874	11,140	80,368
Tuition, education, and textbook amounts transferred from a child	82	80,920	362,860	51,580	256,649
Amounts transferred from spouse or common-law partner	83	27,550	157,792	11,880	67,032
Medical expenses	84	151,150	941,638	92,210	930,291
Total tax credits on personal amounts	85	1,224,570	4,247,979	545,620	1,830,781
Allowable charitable donations and government gifts	86	496,110	1,487,484	289,960	5,849,907
Eligible cultural and ecological gifts	87	380	6,671	240	52,794
Total tax credit on donations and gifts	88	495,280	421,660	289,730	1,919,702
Total federal non-refundable tax credits	89	1,224,660	4,669,640	545,750	3,750,483
Federal dividend tax credit	90	489,100	1,981,282	329,900	6,544,371
Minimum tax carryover	91	10,690	50,897	7,060	64,288
Basic federal tax	92	1,219,720	34,782,051	543,330	62,826,657
Federal foreign tax credit	93	287,480	428,738	215,580	1,279,342
Federal political contribution tax credit	94	18,260	4,646	14,170	4,841
Investment tax credit	95	2,610	7,993	6,750	191,419
Labour-sponsored funds tax credit (provincially registered)	96	26,530	16,275	5,760	3,609
Alternative minimum tax payable	97	18,080	61,509	17,900	355,988
Net federal tax	98	1,215,860	34,348,133	541,070	61,467,354
CPP contributions on self-employment	99	38,810	221,414	26,350	159,313
Social Benefits repayment	100	153,500	1,092,678	83,920	675,329
Canada workers benefit (CWB)	101	420	614	180	281
Canada Training Credit (CTC)	102	20,800	7,539	2,850	896
Multigenerational home renovation tax credit (MHRTC)	103	610	2,895	250	1,350
Eligible educator school supply tax credit	104	1,090	182	130	21
Net provincial or territorial tax	105	1,011,140	16,201,552	451,590	30,385,190
Total tax payable	106	1,222,110	51,865,957	544,940	92,687,473

**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.