

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

Item	Item code	Total Returns	Total Returns (Thousands of Dollars)	\$4,999 and under (Number)	\$4,999 and under (Thousands of Dollars)	\$5,000 - \$9,999 (Number)	\$5,000 - \$9,999 (Thousands of Dollars)
Number of taxable returns	1	3,012,050	0	12,860	0	30,540	0
Number of non-taxable returns	2	1,262,870	0	345,470	0	127,790	0
Total number of returns	3	4,274,930	0	358,330	0	158,330	0
Employment income	4	2,586,250	161,798,632	85,380	238,957	89,970	594,045
Commissions (from employment)	5	86,720	3,725,013	880	1,242	1,410	1,989
Other employment income	6	258,130	2,637,101	5,230	9,934	5,720	21,851
Old age security (OAS) pension	7	989,700	7,743,889	4,390	11,595	8,750	34,171
CPP or QPP benefits	8	1,146,220	10,051,478	15,310	32,474	18,690	76,580
Other pensions and superannuation	9	740,850	18,801,568	3,120	13,780	5,630	29,138
Elected split-pension amount	10	200,940	2,520,978	1,090	3,187	1,640	7,132
Employment insurance and other benefits	11	280,210	2,293,417	3,520	10,479	5,350	29,072
Taxable amount of dividends from taxable Canadian corporations	12	736,090	21,215,601	10,170	16,988	7,650	11,521
Interest and other investment income	13	1,502,960	8,152,623	60,730	61,950	34,170	61,949
Net partnership income (limited or non-active partners only)	14	9,650	90,306	120	-2,950	80	-105
Net rental income	15	365,040	1,563,829	12,270	-152,167	8,640	15,805
Taxable capital gains	16	458,770	9,055,869	8,190	14,928	6,270	9,875
RRSP income	17	246,910	2,810,196	5,070	9,724	3,760	13,093
Other income	18	662,140	4,547,967	16,890	23,070	18,760	62,175
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	31,960	145,275	2,740	5,240	3,290	11,843
Net business income	20	369,740	6,924,333	21,650	-111,086	21,150	108,454
Net professional income	21	76,080	2,724,760	3,600	-7,876	3,360	15,700
Net commission income	22	50,040	829,756	3,480	-1,540	2,680	10,155
Net farming income	23	25,570	-59,108	1,840	-48,330	800	-2,850
Net fishing income	24	3,190	69,084	130	-2,069	110	-1
Workers' compensation benefits	25	110,120	1,375,284	890	2,828	1,240	5,027
Social assistance payments	26	263,440	2,424,508	5,020	13,426	8,690	54,935
Net federal supplements	27	369,980	2,596,213	2,620	6,552	5,490	19,654
Total income assessed	28	4,109,400	274,267,647	192,800	151,232	158,330	1,192,915
Registered pension plan (RPP) deduction	29	656,630	3,618,792	3,240	5,461	2,360	1,448
RRSP/PRPP deduction	30	843,090	7,890,553	2,570	5,268	2,000	3,849
FHSA deduction	31	67,750	398,969	520	1,353	340	1,023
Deduction for elected split-pension amount	32	201,220	2,522,996	60	78	140	230
Annual union, professional, or like dues	33	805,320	850,401	13,770	2,267	14,750	2,617
Child care expenses	34	122,590	552,255	3,090	4,537	2,870	6,743
Business investment loss	35	910	39,803	40	985	20	318
Moving expenses	36	16,050	104,970	330	606	370	746
Support payments made	37	7,730	183,016	30	441	30	185
Carrying charges and interest expenses	38	481,860	2,197,342	4,530	8,258	3,760	6,298

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Deduction for CPP or QPP contributions on self-employment and other earnings	39	356,050	431,019	5,500	684	22,060	5,145
Deduction for CPP or QPP enhanced contributions on employment income	40	2,365,130	1,022,919	31,080	4,483	68,360	2,905
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	0	0	0	0	0	0
Exploration and development expenses	42	4,540	185,371	0	0	0	0
Other employment expenses	43	199,480	737,019	480	1,522	530	1,077
Clergy residence deduction	44	4,400	77,576	20	9	10	41
Other deductions	45	221,980	573,051	8,390	9,754	5,680	5,762
Total deductions before adjustments	46	3,079,830	21,388,659	61,330	45,834	96,510	38,487
Social benefits repayment	47	120,470	505,243	0	0	0	0
Net income	48	4,090,230	252,720,693	175,810	384,833	157,720	1,158,516
Canadian Forces personnel and police deduction	49	1,010	24,000	0	0	0	0
Security options deductions	50	6,020	464,186	0	0	0	0
Other payments deduction	51	633,420	6,393,000	8,270	22,806	14,960	79,616
Non-capital losses of other years	52	7,140	135,346	90	265	70	231
Net capital losses of other years	53	98,500	465,014	390	496	420	912
Capital gains deduction	54	5,760	933,238	0	0	0	0
Northern residents deductions	55	33,220	127,928	300	140	280	403
Additional deductions	56	30,160	168,732	340	5,731	410	1,951
Farming/fishing losses of prior years	57	1,130	12,231	0	0	0	0
Total deductions from net income	58	794,420	8,732,320	9,310	29,639	15,970	83,249
Taxable income assessed	59	4,004,550	244,020,498	171,020	366,749	151,470	1,077,150
Basic personal amount	60	4,274,790	63,630,800	358,280	5,222,132	158,320	2,330,503
Age amount	61	996,090	7,205,037	24,290	200,281	15,550	129,116
Spouse or common-law partner amount	62	311,870	3,243,458	21,370	282,846	11,380	132,418
Canada caregiver amount	63	45,230	288,333	640	4,251	320	2,272
Amount for an eligible dependant	64	106,730	1,521,835	7,340	107,630	2,910	41,809
Family caregiver amount for children under 18 years of age	65	23,460	66,051	1,150	3,357	360	1,051
CPP or QPP contributions through employment	66	2,453,220	5,147,975	71,920	28,043	75,290	21,439
CPP or QPP contributions on self-employment and other earnings	67	311,540	311,553	5,470	518	21,950	3,923
Employment insurance premiums	68	2,343,800	1,644,400	59,740	10,811	82,000	9,933
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	7,150	21,438	130	378	80	231
Canada employment amount	73	2,669,030	3,557,671	88,300	102,393	92,570	123,232
Home accessibility expenses	74	4,210	30,670	20	144	20	102

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Home buyers' amount	75	25,100	207,359	210	1,843	140	1,150
Digital news subscription expenses	76	56,740	15,973	880	288	380	110
Pension income amount	77	824,290	1,590,833	3,760	5,510	6,520	11,600
Disability amount	78	158,130	1,493,959	6,690	66,115	4,200	40,423
Disability amount transferred from a dependant	79	51,690	681,760	1,590	23,027	570	7,630
Interest paid on student loans	80	11,800	9,095	120	89	30	14
Tuition, education, and textbook amounts	81	323,480	2,499,095	60	74	190	290
Tuition, education, and textbook amounts transferred from a child	82	59,370	263,970	60	238	30	99
Amounts transferred from spouse or common-law partner	83	208,950	1,421,864	13,190	102,473	6,390	48,508
Medical expenses	84	594,070	2,408,336	16,680	21,790	10,140	16,106
Total tax credits on personal amounts	85	4,274,880	14,590,299	358,290	927,703	158,330	438,326
Allowable charitable donations and government gifts	86	669,680	2,246,067	510	224	670	454
Eligible cultural and ecological gifts	87	840	7,617	0	0	0	0
Total tax credit on donations and gifts	88	666,920	671,436	510	59	660	119
Total federal non-refundable tax credits	89	4,274,880	15,261,735	358,290	927,762	158,330	438,444
Federal dividend tax credit	90	655,050	2,333,285	1,790	4	970	4
Minimum tax carryover	91	11,590	40,467	0	0	0	0
Basic federal tax	92	2,789,020	30,815,952	560	441	1,550	519
Federal foreign tax credit	93	378,010	477,646	40	3	80	18
Federal political contribution tax credit	94	24,760	5,339	0	0	0	0
Investment tax credit	95	1,960	29,785	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	20	7	0	0	0	0
Alternative minimum tax payable	97	11,240	61,933	70	379	0	0
Net federal tax	98	2,888,270	30,426,686	8,960	5,001	16,900	10,356
CPP contributions on self-employment	99	295,620	736,161	4,550	1,159	19,890	8,706
Social Benefits repayment	100	120,470	505,243	0	0	0	0
Canada workers benefit (CWB)	101	381,120	483,197	17,900	17,565	31,520	39,995
Canada Training Credit (CTC)	102	106,100	39,743	4,180	1,502	2,700	977
Multigenerational home renovation tax credit (MHRTC)	103	710	2,786	10	42	0	0
Eligible educator school supply tax credit	104	10,410	1,471	60	9	50	7
Net provincial or territorial tax	105	2,707,260	14,511,098	600	138	1,310	214
Total tax payable	106	3,012,050	46,181,163	12,860	6,305	30,540	19,300

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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	39,160	0	66,210	0	96,850	0
Number of non-taxable returns	2	151,070	0	215,540	0	192,020	0
Total number of returns	3	190,230	0	281,760	0	288,860	0
Employment income	4	97,190	1,012,816	104,080	1,432,722	107,820	1,892,456
Commissions (from employment)	5	2,000	3,208	2,420	5,544	2,830	8,328
Other employment income	6	7,670	39,152	9,070	48,580	10,740	65,840
Old age security (OAS) pension	7	24,230	145,977	77,270	460,886	139,210	989,251
CPP or QPP benefits	8	37,560	195,388	89,660	458,458	136,960	773,749
Other pensions and superannuation	9	8,240	51,345	18,380	86,701	38,410	181,749
Elected split-pension amount	10	3,540	18,898	8,050	51,060	12,680	100,358
Employment insurance and other benefits	11	8,300	59,554	13,010	105,727	16,190	147,235
Taxable amount of dividends from taxable Canadian corporations	12	9,830	20,457	16,030	34,902	23,580	61,726
Interest and other investment income	13	42,150	84,609	59,410	113,507	74,150	151,400
Net partnership income (limited or non-active partners only)	14	80	-158	100	-23	130	-63
Net rental income	15	10,590	37,125	12,250	51,847	13,680	63,488
Taxable capital gains	16	7,670	14,652	10,930	20,055	15,180	29,192
RRSP income	17	5,770	30,180	7,890	42,505	9,550	55,253
Other income	18	22,170	89,219	25,930	99,467	29,440	104,648
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	3,640	14,657	3,660	16,031	3,190	14,735
Net business income	20	24,460	193,602	25,720	250,978	25,430	285,440
Net professional income	21	3,750	27,109	3,940	34,911	3,890	40,478
Net commission income	22	2,940	17,168	3,110	22,091	3,120	26,028
Net farming income	23	920	-3,718	1,170	-1,497	1,310	-2,491
Net fishing income	24	150	483	200	982	270	2,700
Workers' compensation benefits	25	1,840	8,493	2,950	15,870	4,170	26,541
Social assistance payments	26	22,950	235,724	84,910	1,073,068	65,860	381,933
Net federal supplements	27	17,260	87,096	64,200	505,735	118,570	1,134,601
Total income assessed	28	190,230	2,385,624	281,760	4,933,999	288,860	6,540,705
Registered pension plan (RPP) deduction	29	3,300	2,330	4,810	3,829	6,640	6,365
RRSP/PRPP deduction	30	3,000	6,298	6,100	11,685	8,870	19,671
FHSA deduction	31	510	1,933	900	2,826	1,100	4,109
Deduction for elected split-pension amount	32	300	557	630	930	1,400	2,689
Annual union, professional, or like dues	33	17,040	4,018	19,580	5,425	21,030	6,734
Child care expenses	34	3,410	9,988	3,950	11,611	4,570	14,331
Business investment loss	35	20	1,408	20	479	20	812
Moving expenses	36	550	1,177	710	1,474	800	1,699
Support payments made	37	30	114	50	228	60	324
Carrying charges and interest expenses	38	5,190	8,465	8,540	12,326	12,710	17,170

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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	25,750	11,746	26,070	17,041	25,030	20,534
Deduction for CPP or QPP enhanced contributions on employment income	40	81,550	6,458	89,440	10,454	97,030	14,925
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	0	0	0	0
Other employment expenses	43	830	1,722	1,200	6,080	1,580	3,613
Clergy residence deduction	44	20	91	40	195	60	306
Other deductions	45	7,710	7,917	11,120	11,656	11,570	14,227
Total deductions before adjustments	46	112,250	64,334	124,600	96,453	132,770	127,726
Social benefits repayment	47	0	0	0	0	0	0
Net income	48	189,930	2,325,067	281,530	4,843,818	288,710	6,415,527
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0
Security options deductions	50	10	24	0	0	20	76
Other payments deduction	51	40,400	331,314	133,790	1,594,674	141,000	1,543,087
Non-capital losses of other years	52	140	408	490	1,022	640	1,997
Net capital losses of other years	53	580	1,081	1,130	1,813	1,800	2,890
Capital gains deduction	54	0	0	20	82	20	109
Northern residents deductions	55	440	915	830	2,168	1,140	3,430
Additional deductions	56	530	3,500	1,100	4,374	1,780	6,089
Farming/fishing losses of prior years	57	0	0	40	86	80	327
Total deductions from net income	58	41,760	337,518	136,240	1,604,488	144,410	1,558,257
Taxable income assessed	59	174,530	1,990,517	234,810	3,242,766	281,790	4,858,869
Basic personal amount	60	190,220	2,824,831	281,750	4,208,120	288,850	4,319,429
Age amount	61	30,350	253,970	82,700	693,822	142,970	1,199,939
Spouse or common-law partner amount	62	14,790	146,969	17,210	150,839	19,220	171,621
Canada caregiver amount	63	600	3,572	1,980	11,822	2,190	12,761
Amount for an eligible dependant	64	4,390	63,816	8,510	124,988	8,330	120,938
Family caregiver amount for children under 18 years of age	65	490	1,369	940	2,709	970	2,828
CPP or QPP contributions through employment	66	87,750	38,314	96,840	57,665	102,490	79,589
CPP or QPP contributions on self-employment and other earnings	67	25,620	8,752	25,930	12,579	24,880	15,071
Employment insurance premiums	68	88,120	16,095	92,310	22,444	98,220	29,557
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	110	321	140	408	160	477
Canada employment amount	73	100,090	133,223	107,120	141,239	111,610	148,834
Home accessibility expenses	74	40	285	70	395	130	807

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Home buyers' amount	75	160	1,323	270	2,094	330	2,663
Digital news subscription expenses	76	510	159	800	253	990	283
Pension income amount	77	10,700	18,409	24,090	40,372	46,150	80,426
Disability amount	78	7,800	73,893	22,880	215,633	15,490	145,781
Disability amount transferred from a dependant	79	780	10,155	1,370	19,084	1,670	23,014
Interest paid on student loans	80	50	80	130	109	300	203
Tuition, education, and textbook amounts	81	360	823	21,510	27,402	36,610	142,035
Tuition, education, and textbook amounts transferred from a child	82	50	174	210	565	510	1,846
Amounts transferred from spouse or common-law partner	83	11,600	82,841	39,340	299,948	27,970	196,698
Medical expenses	84	13,320	25,123	21,530	42,844	30,720	74,907
Total tax credits on personal amounts	85	190,230	555,721	281,760	911,362	288,860	1,015,638
Allowable charitable donations and government gifts	86	1,060	815	4,020	2,655	8,140	6,941
Eligible cultural and ecological gifts	87	0	0	0	0	0	0
Total tax credit on donations and gifts	88	1,050	215	3,970	689	8,040	1,845
Total federal non-refundable tax credits	89	190,230	555,935	281,760	912,051	288,860	1,017,484
Federal dividend tax credit	90	1,330	10	5,800	600	9,390	2,433
Minimum tax carryover	91	0	0	0	0	200	113
Basic federal tax	92	2,150	1,310	36,270	9,063	77,230	49,296
Federal foreign tax credit	93	120	50	1,560	134	3,720	399
Federal political contribution tax credit	94	0	0	0	0	150	17
Investment tax credit	95	0	0	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0
Alternative minimum tax payable	97	20	88	20	59	0	0
Net federal tax	98	24,300	16,971	55,400	27,539	90,650	69,571
CPP contributions on self-employment	99	23,900	19,956	24,430	29,000	23,610	34,978
Social Benefits repayment	100	0	0	0	0	0	0
Canada workers benefit (CWB)	101	41,360	66,956	49,660	80,409	57,920	92,711
Canada Training Credit (CTC)	102	3,670	1,318	4,510	1,614	4,870	1,744
Multigenerational home renovation tax credit (MHRTC)	103	0	0	0	0	20	37
Eligible educator school supply tax credit	104	70	10	80	11	110	11
Net provincial or territorial tax	105	1,660	466	1,860	699	17,290	1,910
Total tax payable	106	39,160	37,443	66,210	57,310	96,850	106,541

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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	139,170	0	166,030	0	171,190	0
Number of non-taxable returns	2	120,310	0	45,210	0	21,590	0
Total number of returns	3	259,470	0	211,240	0	192,790	0
Employment income	4	111,810	2,423,484	118,270	3,098,091	122,500	3,815,926
Commissions (from employment)	5	3,200	12,120	3,480	16,970	3,800	21,288
Other employment income	6	12,330	85,165	12,740	102,501	12,300	102,252
Old age security (OAS) pension	7	119,740	977,192	72,860	598,839	56,200	463,774
CPP or QPP benefits	8	126,250	1,046,966	80,670	734,455	63,900	611,594
Other pensions and superannuation	9	69,460	433,441	57,970	583,240	48,550	672,932
Elected split-pension amount	10	22,010	183,538	14,330	144,256	9,820	121,218
Employment insurance and other benefits	11	18,190	168,669	20,300	196,766	22,040	204,001
Taxable amount of dividends from taxable Canadian corporations	12	31,050	106,705	29,500	136,414	26,610	134,875
Interest and other investment income	13	84,480	193,950	72,160	199,545	64,750	194,141
Net partnership income (limited or non-active partners only)	14	160	61	160	13	140	-47
Net rental income	15	14,240	68,726	13,500	65,197	12,720	57,447
Taxable capital gains	16	19,510	41,599	18,580	46,432	16,860	48,145
RRSP income	17	11,410	71,311	10,890	79,162	10,510	80,786
Other income	18	33,460	111,522	29,880	103,454	27,130	94,118
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	2,550	12,670	2,100	10,780	1,590	8,159
Net business income	20	25,170	319,905	21,660	307,776	18,840	293,548
Net professional income	21	3,880	45,658	3,380	43,733	2,840	41,431
Net commission income	22	3,020	28,136	2,720	27,675	2,560	26,708
Net farming income	23	1,440	-2,051	1,200	-1,060	1,070	-1,880
Net fishing income	24	290	3,237	280	3,669	210	3,072
Workers' compensation benefits	25	5,490	42,004	6,220	57,780	6,800	69,804
Social assistance payments	26	36,710	232,078	13,840	147,476	7,370	85,198
Net federal supplements	27	84,280	495,301	31,490	141,631	14,210	68,179
Total income assessed	28	259,470	7,108,495	211,240	6,852,451	192,790	7,225,156
Registered pension plan (RPP) deduction	29	9,100	11,534	12,110	17,361	16,380	28,825
RRSP/PRPP deduction	30	11,860	30,484	15,760	43,626	19,700	58,343
FHSA deduction	31	1,420	6,159	1,710	7,481	1,940	9,086
Deduction for elected split-pension amount	32	4,840	9,748	10,620	38,661	12,480	69,981
Annual union, professional, or like dues	33	23,470	8,597	26,670	11,295	29,940	15,044
Child care expenses	34	4,990	17,247	5,670	20,123	5,990	22,492
Business investment loss	35	20	515	30	1,970	30	510
Moving expenses	36	810	1,860	990	2,483	990	2,709
Support payments made	37	80	421	80	462	110	667
Carrying charges and interest expenses	38	18,270	24,150	19,180	29,974	18,450	32,377

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

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	24,110	23,346	20,870	23,003	18,280	22,303
Deduction for CPP or QPP enhanced contributions on employment income	40	102,870	20,027	109,950	26,453	115,390	33,371
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	0	0	0	0
Other employment expenses	43	2,170	4,658	2,900	6,931	3,660	8,329
Clergy residence deduction	44	100	693	110	863	150	1,247
Other deductions	45	12,580	14,063	13,200	18,520	13,390	14,971
Total deductions before adjustments	46	144,120	173,806	151,770	249,501	153,120	320,568
Social benefits repayment	47	0	0	0	0	0	0
Net income	48	259,350	6,937,175	211,150	6,609,298	192,710	6,906,374
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0
Security options deductions	50	20	58	30	52	30	28
Other payments deduction	51	99,340	769,391	45,050	346,889	25,930	223,182
Non-capital losses of other years	52	670	3,885	600	2,924	540	3,350
Net capital losses of other years	53	2,600	4,174	3,270	5,159	3,240	5,488
Capital gains deduction	54	30	202	50	392	40	470
Northern residents deductions	55	1,400	4,525	1,400	4,733	1,390	4,845
Additional deductions	56	2,890	8,796	2,560	9,256	1,980	8,119
Farming/fishing losses of prior years	57	100	403	60	345	60	477
Total deductions from net income	58	103,980	791,783	50,550	370,112	31,680	246,278
Taxable income assessed	59	257,350	6,147,892	209,920	6,239,918	192,150	6,660,629
Basic personal amount	60	259,470	3,882,844	211,240	3,161,697	192,780	2,886,203
Age amount	61	123,010	1,032,547	75,730	635,630	58,720	492,928
Spouse or common-law partner amount	62	18,260	167,570	16,990	164,029	14,590	145,768
Canada caregiver amount	63	2,250	12,981	2,250	12,928	2,270	13,257
Amount for an eligible dependant	64	5,880	84,692	5,310	76,464	5,320	76,085
Family caregiver amount for children under 18 years of age	65	780	2,239	800	2,219	800	2,197
CPP or QPP contributions through employment	66	106,500	104,646	112,780	136,464	117,400	170,664
CPP or QPP contributions on self-employment and other earnings	67	23,940	17,041	20,680	16,752	18,090	16,191
Employment insurance premiums	68	103,110	37,919	109,100	48,111	113,960	59,251
PPIP premiums paid	69	0	0	0	0	0	0
PPIP premiums payable on employment income	70	0	0	0	0	0	0
PPIP premiums payable on self-employment income	71	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	190	573	230	696	260	771
Canada employment amount	73	116,740	155,328	123,260	164,332	127,200	169,872
Home accessibility expenses	74	180	1,041	210	1,198	230	1,470

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

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	430	3,396	530	4,189	660	5,173
Digital news subscription expenses	76	1,420	397	1,580	439	1,630	445
Pension income amount	77	80,150	149,841	64,320	125,308	52,940	103,757
Disability amount	78	13,650	128,266	12,280	115,617	10,210	95,942
Disability amount transferred from a dependant	79	1,650	20,819	1,690	20,535	1,920	23,375
Interest paid on student loans	80	400	220	490	280	530	311
Tuition, education, and textbook amounts	81	34,940	225,955	31,770	268,126	28,180	272,893
Tuition, education, and textbook amounts transferred from a child	82	760	3,118	1,130	4,555	1,450	5,788
Amounts transferred from spouse or common-law partner	83	19,650	128,546	13,940	89,581	10,960	66,965
Medical expenses	84	48,470	125,330	49,860	152,173	45,160	151,318
Total tax credits on personal amounts	85	259,470	942,932	211,240	780,257	192,790	714,136
Allowable charitable donations and government gifts	86	17,150	14,623	23,950	24,840	26,880	33,593
Eligible cultural and ecological gifts	87	0	0	0	0	0	0
Total tax credit on donations and gifts	88	16,980	4,080	23,770	6,665	26,670	9,130
Total federal non-refundable tax credits	89	259,470	947,012	211,240	786,922	192,790	723,267
Federal dividend tax credit	90	18,110	6,276	23,410	10,661	23,570	12,344
Minimum tax carryover	91	320	276	380	405	420	574
Basic federal tax	92	118,730	109,195	140,910	194,960	153,900	292,564
Federal foreign tax credit	93	7,450	758	11,200	1,232	12,200	1,650
Federal political contribution tax credit	94	430	49	680	99	750	120
Investment tax credit	95	0	0	20	9	20	18
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0
Alternative minimum tax payable	97	50	177	40	125	50	125
Net federal tax	98	130,330	128,566	149,430	208,416	157,140	297,435
CPP contributions on self-employment	99	22,770	39,808	19,690	39,237	17,230	38,064
Social Benefits repayment	100	0	0	0	0	0	0
Canada workers benefit (CWB)	101	62,470	88,811	65,750	54,636	27,460	22,856
Canada Training Credit (CTC)	102	5,240	1,872	5,400	1,931	5,290	1,939
Multigenerational home renovation tax credit (MHRTC)	103	30	73	20	45	20	43
Eligible educator school supply tax credit	104	150	19	170	21	210	25
Net provincial or territorial tax	105	103,160	23,115	151,690	73,151	164,930	131,388
Total tax payable	106	139,170	191,577	166,030	320,904	171,190	466,985

Individual Income Tax Return Statistics (2023 Tax Year)

Table 2: Tax return line items by income ranges (British Columbia)

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	182,510	0	185,740	0	185,380	0
Number of non-taxable returns	2	12,690	0	8,300	0	5,400	0
Total number of returns	3	195,210	0	194,040	0	190,780	0
Employment income	4	124,960	4,488,635	128,110	5,204,957	127,810	5,790,392
Commissions (from employment)	5	3,880	26,535	4,090	32,116	3,970	36,290
Other employment income	6	12,580	97,427	13,040	96,515	12,730	96,678
Old age security (OAS) pension	7	58,970	490,157	55,790	465,071	54,390	452,984
CPP or QPP benefits	8	66,540	649,165	63,680	633,888	62,350	625,087
Other pensions and superannuation	9	53,320	885,526	52,410	1,036,241	52,210	1,187,753
Elected split-pension amount	10	17,270	217,428	17,910	236,933	21,210	307,609
Employment insurance and other benefits	11	22,830	197,513	22,230	188,651	19,900	164,935
Taxable amount of dividends from taxable Canadian corporations	12	29,880	176,715	32,370	231,980	34,330	258,773
Interest and other investment income	13	68,940	211,789	70,880	221,184	72,570	240,982
Net partnership income (limited or non-active partners only)	14	150	31	190	22	230	327
Net rental income	15	13,280	56,970	13,790	57,579	14,360	61,120
Taxable capital gains	16	18,550	55,810	19,780	63,503	20,760	69,902
RRSP income	17	11,470	94,364	12,490	109,427	13,080	119,037
Other income	18	28,650	98,190	30,070	105,218	30,890	108,653
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	1,380	6,814	1,140	5,653	990	4,895
Net business income	20	17,300	288,243	16,530	285,080	15,770	283,148
Net professional income	21	2,840	44,499	2,700	43,399	2,720	46,768
Net commission income	22	2,440	25,127	2,390	28,405	2,350	27,678
Net farming income	23	1,100	-1,986	1,050	-1,180	1,110	-959
Net fishing income	24	180	3,535	130	2,575	130	2,705
Workers' compensation benefits	25	7,140	78,654	7,290	85,114	7,150	84,678
Social assistance payments	26	4,710	52,016	3,460	36,889	2,450	26,164
Net federal supplements	27	9,010	41,979	6,060	26,376	4,240	18,691
Total income assessed	28	195,210	8,293,183	194,040	9,203,940	190,780	10,022,381
Registered pension plan (RPP) deduction	29	20,640	43,853	26,750	66,952	31,930	93,636
RRSP/PRPP deduction	30	24,570	78,842	29,760	98,533	35,150	124,486
FHSA deduction	31	2,340	11,479	2,650	13,552	2,930	15,242
Deduction for elected split-pension amount	32	12,190	79,007	14,040	90,812	13,960	106,130
Annual union, professional, or like dues	33	33,020	18,910	37,500	24,856	41,360	31,080
Child care expenses	34	6,510	25,611	6,710	27,979	6,760	28,805
Business investment loss	35	30	1,106	40	2,106	30	1,159
Moving expenses	36	930	3,029	830	2,675	790	3,891
Support payments made	37	120	836	130	853	170	1,398
Carrying charges and interest expenses	38	20,690	37,012	22,340	43,393	23,050	45,716

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

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	16,770	22,329	15,880	22,455	15,270	22,588
Deduction for CPP or QPP enhanced contributions on employment income	40	118,240	39,900	121,440	46,835	121,510	52,596
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	90	233	0	0
Other employment expenses	43	4,590	11,392	5,510	14,433	6,740	17,989
Clergy residence deduction	44	180	1,865	230	2,491	320	3,974
Other deductions	45	14,130	14,954	14,460	14,658	14,040	14,352
Total deductions before adjustments	46	155,530	390,443	159,840	472,977	158,480	563,348
Social benefits repayment	47	0	0	0	0	0	0
Net income	48	195,140	7,904,873	193,970	8,733,617	190,730	9,460,571
Canadian Forces personnel and police deduction	49	0	0	0	0	10	111
Security options deductions	50	30	93	50	185	50	81
Other payments deduction	51	19,400	172,651	15,840	148,379	13,130	129,534
Non-capital losses of other years	52	470	3,043	430	3,417	380	2,777
Net capital losses of other years	53	3,730	6,666	4,000	7,074	4,330	7,415
Capital gains deduction	54	60	717	60	898	70	1,148
Northern residents deductions	55	1,430	5,071	1,480	5,374	1,460	5,356
Additional deductions	56	1,890	6,932	1,840	5,815	1,660	5,384
Farming/fishing losses of prior years	57	70	544	60	463	50	498
Total deductions from net income	58	25,980	196,009	22,840	171,862	20,400	152,557
Taxable income assessed	59	194,740	7,709,216	193,680	8,562,057	190,520	9,308,349
Basic personal amount	60	195,200	2,924,012	194,030	2,907,029	190,780	2,858,792
Age amount	61	61,520	512,289	58,260	457,620	57,090	409,914
Spouse or common-law partner amount	62	13,270	134,894	12,440	126,342	11,860	121,662
Canada caregiver amount	63	2,340	14,141	2,450	15,064	2,520	16,171
Amount for an eligible dependant	64	5,220	74,571	5,300	75,615	5,140	72,804
Family caregiver amount for children under 18 years of age	65	820	2,344	870	2,462	860	2,393
CPP or QPP contributions through employment	66	119,910	202,798	123,050	237,195	122,860	265,679
CPP or QPP contributions on self-employment and other earnings	67	16,560	16,168	15,590	16,224	14,960	16,293
Employment insurance premiums	68	116,670	69,810	119,540	80,738	119,370	89,784
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	240	705	280	849	310	933
Canada employment amount	73	130,100	173,100	133,710	177,317	133,150	176,876
Home accessibility expenses	74	270	1,704	280	1,958	270	1,598

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

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	770	6,023	950	7,482	1,190	9,290
Digital news subscription expenses	76	2,040	565	2,290	626	2,730	735
Pension income amount	77	58,420	115,253	57,570	113,803	57,660	114,068
Disability amount	78	9,240	87,097	8,070	76,057	7,340	69,191
Disability amount transferred from a dependant	79	2,100	26,198	2,240	27,535	2,370	28,925
Interest paid on student loans	80	610	394	680	482	720	442
Tuition, education, and textbook amounts	81	24,670	252,347	21,360	221,492	18,320	184,081
Tuition, education, and textbook amounts transferred from a child	82	1,690	7,158	2,010	8,254	2,100	8,783
Amounts transferred from spouse or common-law partner	83	8,830	52,928	7,420	45,752	6,140	39,461
Medical expenses	84	46,470	167,654	43,780	165,071	43,260	169,699
Total tax credits on personal amounts	85	195,210	726,343	194,040	714,780	190,780	698,668
Allowable charitable donations and government gifts	86	31,230	42,597	33,960	50,519	35,320	56,524
Eligible cultural and ecological gifts	87	60	66	70	85	0	0
Total tax credit on donations and gifts	88	31,070	11,642	33,810	13,880	35,150	15,577
Total federal non-refundable tax credits	89	195,210	737,985	194,040	728,660	190,780	714,244
Federal dividend tax credit	90	28,250	17,304	31,450	23,253	33,900	26,977
Minimum tax carryover	91	430	736	500	905	490	1,125
Basic federal tax	92	171,430	418,320	178,480	543,416	180,510	662,734
Federal foreign tax credit	93	15,360	2,251	17,530	2,846	19,340	3,406
Federal political contribution tax credit	94	990	161	1,170	196	1,420	257
Investment tax credit	95	20	15	30	30	30	47
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0
Alternative minimum tax payable	97	60	122	80	201	90	234
Net federal tax	98	172,590	419,398	178,680	541,607	180,270	659,465
CPP contributions on self-employment	99	15,810	38,126	14,940	38,355	14,400	38,594
Social Benefits repayment	100	0	0	0	0	0	0
Canada workers benefit (CWB)	101	14,630	11,078	7,350	3,807	2,350	1,583
Canada Training Credit (CTC)	102	5,670	2,129	5,760	2,166	5,750	2,164
Multigenerational home renovation tax credit (MHRTC)	103	20	72	30	117	30	101
Eligible educator school supply tax credit	104	260	36	310	39	350	46
Net provincial or territorial tax	105	178,720	187,144	182,890	236,116	183,110	292,935
Total tax payable	106	182,510	644,775	185,740	816,188	185,380	991,114

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

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	165,300	0	284,410	0	232,510	0
Number of non-taxable returns	2	3,870	0	5,200	0	3,160	0
Total number of returns	3	169,170	0	289,620	0	235,670	0
Employment income	4	121,190	6,073,066	216,350	12,311,948	181,040	11,933,379
Commissions (from employment)	5	3,890	41,169	7,020	92,087	6,080	105,814
Other employment income	6	11,320	89,542	20,510	171,372	17,600	144,346
Old age security (OAS) pension	7	40,960	340,417	64,390	534,581	48,790	406,372
CPP or QPP benefits	8	47,920	493,637	76,240	804,028	57,900	627,612
Other pensions and superannuation	9	40,110	1,070,528	63,670	1,981,671	48,990	1,748,748
Elected split-pension amount	10	9,260	127,495	12,080	176,333	9,750	154,632
Employment insurance and other benefits	11	16,750	139,785	26,140	209,516	18,130	142,600
Taxable amount of dividends from taxable Canadian corporations	12	32,020	302,972	56,560	575,245	50,290	606,013
Interest and other investment income	13	63,980	224,185	113,200	415,768	96,790	390,368
Net partnership income (limited or non-active partners only)	14	230	461	450	212	430	647
Net rental income	15	13,500	55,186	25,100	107,105	23,480	95,235
Taxable capital gains	16	19,220	70,799	34,490	143,747	30,520	153,279
RRSP income	17	11,930	102,923	21,760	186,856	18,920	170,002
Other income	18	27,990	99,240	49,270	178,996	41,990	170,085
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	840	4,556	1,240	6,889	890	4,668
Net business income	20	14,220	278,052	23,550	498,522	18,830	444,264
Net professional income	21	2,550	47,314	4,480	91,750	4,020	97,480
Net commission income	22	2,110	28,104	3,410	49,156	2,710	50,247
Net farming income	23	910	-1,044	1,630	1,823	1,400	-1,867
Net fishing income	24	110	2,315	200	5,536	160	4,968
Workers' compensation benefits	25	7,000	89,639	11,750	170,501	9,300	144,960
Social assistance payments	26	1,780	19,089	2,370	26,491	1,330	15,262
Net federal supplements	27	2,970	11,839	3,630	15,480	1,980	8,057
Total income assessed	28	169,170	9,719,164	289,620	18,770,454	235,670	17,631,882
Registered pension plan (RPP) deduction	29	35,650	118,410	72,390	286,444	68,570	324,239
RRSP/PRPP deduction	30	38,390	146,827	78,730	352,995	75,250	399,809
FHSA deduction	31	3,330	17,979	7,010	39,100	7,080	41,648
Deduction for elected split-pension amount	32	14,660	130,948	24,780	298,347	18,820	282,532
Annual union, professional, or like dues	33	42,660	35,823	81,310	76,713	72,470	79,253
Child care expenses	34	6,500	29,207	11,900	56,145	10,180	50,705
Business investment loss	35	40	1,068	70	2,208	50	1,264
Moving expenses	36	740	2,882	1,350	6,319	1,150	7,452
Support payments made	37	130	930	330	2,572	380	3,323
Carrying charges and interest expenses	38	21,670	50,369	38,220	98,390	33,720	97,520

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

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	14,020	22,558	23,450	41,021	18,300	33,240
Deduction for CPP or QPP enhanced contributions on employment income	40	115,670	55,604	206,880	113,104	173,470	101,904
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	170	467	0	0
Other employment expenses	43	7,920	21,883	17,580	49,346	18,340	53,380
Clergy residence deduction	44	300	4,185	620	10,076	570	10,838
Other deductions	45	12,780	13,479	20,030	22,881	14,640	18,528
Total deductions before adjustments	46	149,710	652,395	261,880	1,456,290	216,200	1,511,194
Social benefits repayment	47	0	0	0	0	0	0
Net income	48	169,140	9,067,867	289,560	17,316,418	235,630	16,126,605
Canadian Forces personnel and police deduction	49	30	363	50	941	100	1,998
Security options deductions	50	60	119	180	562	230	724
Other payments deduction	51	11,310	120,567	17,150	212,473	12,280	168,280
Non-capital losses of other years	52	330	3,210	460	4,114	380	4,364
Net capital losses of other years	53	4,200	7,799	7,730	17,365	7,050	16,836
Capital gains deduction	54	80	1,759	180	3,885	180	4,970
Northern residents deductions	55	1,400	5,106	2,580	9,808	2,400	9,397
Additional deductions	56	1,430	5,546	2,180	8,493	1,640	7,809
Farming/fishing losses of prior years	57	50	302	90	1,147	60	822
Total deductions from net income	58	18,180	144,970	29,510	259,030	23,450	215,600
Taxable income assessed	59	168,920	8,923,131	289,300	17,057,918	235,460	15,912,170
Basic personal amount	60	169,170	2,535,172	289,610	4,340,317	235,670	3,531,908
Age amount	61	43,380	291,115	68,610	402,402	52,480	240,889
Spouse or common-law partner amount	62	10,980	113,434	19,360	200,079	16,390	171,648
Canada caregiver amount	63	2,330	14,973	4,020	26,054	3,370	22,036
Amount for an eligible dependant	64	4,640	65,907	8,060	113,776	6,110	85,864
Family caregiver amount for children under 18 years of age	65	1,000	2,788	1,890	5,226	1,610	4,467
CPP or QPP contributions through employment	66	116,800	280,064	208,660	565,730	174,710	507,237
CPP or QPP contributions on self-employment and other earnings	67	13,700	16,245	22,240	29,482	14,040	23,860
Employment insurance premiums	68	114,130	94,669	202,050	183,314	168,920	158,652
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	340	1,011	620	1,845	630	1,890
Canada employment amount	73	125,510	167,530	223,110	298,773	186,190	250,152
Home accessibility expenses	74	240	1,603	420	2,914	370	3,029

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

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	1,250	9,880	2,650	21,302	2,670	21,412
Digital news subscription expenses	76	2,440	661	4,560	1,246	4,330	1,176
Pension income amount	77	43,540	85,949	68,670	135,498	52,800	104,104
Disability amount	78	5,700	53,740	8,870	83,634	6,320	59,554
Disability amount transferred from a dependant	79	2,400	30,246	4,520	58,782	3,970	52,284
Interest paid on student loans	80	710	468	1,410	985	1,340	1,074
Tuition, education, and textbook amounts	81	15,490	152,100	24,280	219,771	17,500	154,243
Tuition, education, and textbook amounts transferred from a child	82	2,250	9,238	4,420	18,746	4,150	17,697
Amounts transferred from spouse or common-law partner	83	4,960	32,248	8,010	51,757	5,920	38,051
Medical expenses	84	31,720	128,246	47,360	205,073	33,340	157,370
Total tax credits on personal amounts	85	169,170	613,128	289,610	1,045,056	235,670	841,332
Allowable charitable donations and government gifts	86	33,630	55,147	63,110	113,554	56,330	108,340
Eligible cultural and ecological gifts	87	40	93	80	156	60	98
Total tax credit on donations and gifts	88	33,460	15,234	62,810	31,499	56,110	30,139
Total federal non-refundable tax credits	89	169,170	628,362	289,610	1,076,555	235,670	871,471
Federal dividend tax credit	90	31,820	31,383	56,530	61,586	50,230	64,057
Minimum tax carryover	91	440	1,093	840	2,565	790	2,691
Basic federal tax	92	162,280	700,074	281,600	1,533,797	231,240	1,643,690
Federal foreign tax credit	93	18,160	3,957	32,970	8,575	30,090	9,971
Federal political contribution tax credit	94	1,220	216	2,270	419	2,110	410
Investment tax credit	95	40	66	60	111	80	148
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0
Alternative minimum tax payable	97	100	276	190	342	360	570
Net federal tax	98	161,980	696,027	281,040	1,524,905	230,800	1,633,309
CPP contributions on self-employment	99	13,210	38,553	21,500	70,130	13,580	56,839
Social Benefits repayment	100	0	0	0	0	0	0
Canada workers benefit (CWB)	101	900	770	880	847	410	417
Canada Training Credit (CTC)	102	5,610	2,095	10,300	3,848	8,810	3,351
Multigenerational home renovation tax credit (MHRTC)	103	20	58	50	169	60	189
Eligible educator school supply tax credit	104	360	49	1,060	145	1,340	184
Net provincial or territorial tax	105	163,500	307,220	281,560	654,409	230,240	680,062
Total tax payable	106	165,300	1,041,928	284,410	2,249,672	232,510	2,370,591

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

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	197,050	0	158,770	0	417,440	0
Number of non-taxable returns	2	1,690	0	900	0	1,600	0
Total number of returns	3	198,740	0	159,670	0	419,030	0
Employment income	4	152,520	11,393,764	128,000	10,724,312	349,020	36,801,428
Commissions (from employment)	5	5,280	116,360	4,510	120,361	13,200	560,875
Other employment income	6	15,490	126,515	13,140	102,539	37,630	311,483
Old age security (OAS) pension	7	42,400	354,543	27,690	232,130	54,870	461,344
CPP or QPP benefits	8	49,080	540,807	32,990	369,635	68,560	778,059
Other pensions and superannuation	9	42,380	1,640,674	29,120	1,216,003	62,020	2,941,031
Elected split-pension amount	10	12,310	201,842	7,310	121,479	12,890	205,527
Employment insurance and other benefits	11	12,750	95,631	8,970	65,061	18,680	124,470
Taxable amount of dividends from taxable Canadian corporations	12	48,780	757,669	40,870	722,635	121,040	3,013,789
Interest and other investment income	13	86,250	377,528	70,780	346,469	196,650	1,175,504
Net partnership income (limited or non-active partners only)	14	470	1,119	430	907	1,600	7,923
Net rental income	15	22,080	90,869	19,820	78,945	63,320	275,406
Taxable capital gains	16	28,630	163,278	24,290	163,838	71,850	729,457
RRSP income	17	17,100	169,610	13,880	143,126	38,500	443,439
Other income	18	37,600	158,036	31,230	151,979	88,990	593,007
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	670	3,705	530	2,861	1,110	6,785
Net business income	20	15,410	393,524	12,130	331,750	31,180	1,040,366
Net professional income	21	3,590	92,196	3,200	88,642	9,530	352,237
Net commission income	22	2,190	47,741	1,710	42,728	4,250	146,881
Net farming income	23	1,330	-70	1,040	701	3,130	3,014
Net fishing income	24	130	4,728	100	4,693	260	12,859
Workers' compensation benefits	25	7,200	109,003	5,610	87,199	13,340	201,814
Social assistance payments	26	680	8,071	0	0	650	7,327
Net federal supplements	27	1,160	4,192	670	2,584	1,210	4,487
Total income assessed	28	198,740	16,865,523	159,670	15,135,640	419,030	50,238,712
Registered pension plan (RPP) deduction	29	62,190	343,025	56,490	362,962	160,210	1,269,905
RRSP/PRPP deduction	30	69,170	426,261	62,550	434,684	200,030	1,922,829
FHSA deduction	31	6,430	39,058	5,410	34,202	14,100	94,567
Deduction for elected split-pension amount	32	14,460	232,275	11,970	183,413	27,390	534,458
Annual union, professional, or like dues	33	64,110	80,300	56,970	82,698	153,450	260,696
Child care expenses	34	8,630	45,968	7,030	37,497	16,560	94,889
Business investment loss	35	40	1,138	50	1,522	170	5,261
Moving expenses	36	930	6,774	750	6,735	1,920	25,287
Support payments made	37	390	3,547	450	4,496	1,930	24,763
Carrying charges and interest expenses	38	31,710	95,055	26,950	93,822	78,410	353,484

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

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	14,700	25,718	11,920	19,718	32,100	51,434
Deduction for CPP or QPP enhanced contributions on employment income	40	145,730	87,305	122,770	74,213	336,430	205,774
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	0	0	0	0	0	0
Exploration and development expenses	42	210	398	180	619	710	3,607
Other employment expenses	43	17,530	52,732	16,020	48,974	51,020	168,810
Clergy residence deduction	44	520	11,266	370	8,722	620	15,807
Other deductions	45	10,610	15,061	7,850	12,861	17,590	49,358
Total deductions before adjustments	46	182,070	1,465,933	150,650	1,407,285	401,370	5,081,115
Social benefits repayment	47	8,490	5,248	18,780	20,329	52,300	174,210
Net income	48	198,700	15,395,654	159,630	13,709,126	418,950	44,989,049
Canadian Forces personnel and police deduction	49	170	3,407	180	4,677	370	10,916
Security options deductions	50	270	895	270	868	1,000	4,703
Other payments deduction	51	8,860	121,266	6,580	94,225	14,920	213,339
Non-capital losses of other years	52	250	3,402	200	2,951	510	9,320
Net capital losses of other years	53	6,660	16,801	5,620	14,810	17,770	65,524
Capital gains deduction	54	190	5,387	170	5,975	760	33,596
Northern residents deductions	55	2,150	8,570	1,850	7,561	6,590	28,464
Additional deductions	56	1,450	6,036	1,090	4,946	2,720	17,374
Farming/fishing losses of prior years	57	60	603	30	283	150	2,002
Total deductions from net income	58	19,390	167,054	15,430	136,546	43,050	386,139
Taxable income assessed	59	198,650	15,228,876	159,600	13,572,969	418,850	44,603,762
Basic personal amount	60	198,740	2,978,619	159,660	2,392,578	419,030	6,278,920
Age amount	61	45,660	140,112	30,780	61,464	23,300	44,616
Spouse or common-law partner amount	62	14,120	149,110	12,250	131,059	36,990	403,441
Canada caregiver amount	63	2,760	18,212	2,280	14,953	6,350	42,671
Amount for an eligible dependant	64	4,990	69,696	4,010	55,971	10,270	144,209
Family caregiver amount for children under 18 years of age	65	1,480	4,166	1,340	3,756	4,280	12,024
CPP or QPP contributions through employment	66	146,650	433,823	123,420	368,459	337,830	1,021,225
CPP or QPP contributions on self-employment and other earnings	67	9,600	18,451	7,020	14,138	17,000	36,842
Employment insurance premiums	68	141,290	134,808	118,420	114,037	319,730	311,882
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	630	1,878	520	1,560	1,560	4,677
Canada employment amount	73	156,770	210,799	131,000	176,741	356,250	481,761
Home accessibility expenses	74	290	2,251	210	1,625	550	4,572

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

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	2,450	20,080	1,980	16,496	5,380	45,929
Digital news subscription expenses	76	4,280	1,169	3,570	989	10,700	2,930
Pension income amount	77	45,870	90,499	31,870	62,791	68,680	134,831
Disability amount	78	4,930	46,503	3,310	31,252	7,050	66,494
Disability amount transferred from a dependant	79	3,550	47,178	3,130	42,314	9,570	131,189
Interest paid on student loans	80	1,060	838	800	571	1,780	1,557
Tuition, education, and textbook amounts	81	12,570	104,207	9,250	66,626	18,730	140,975
Tuition, education, and textbook amounts transferred from a child	82	3,860	16,551	3,820	16,470	14,330	63,875
Amounts transferred from spouse or common-law partner	83	4,700	29,283	3,830	23,288	9,760	58,329
Medical expenses	84	24,700	128,746	16,580	94,577	37,950	243,090
Total tax credits on personal amounts	85	198,740	697,091	159,670	553,793	419,030	1,451,486
Allowable charitable donations and government gifts	86	51,560	110,022	43,140	96,873	127,380	327,770
Eligible cultural and ecological gifts	87	60	211	30	212	100	337
Total tax credit on donations and gifts	88	51,390	30,753	43,000	27,140	127,010	92,147
Total federal non-refundable tax credits	89	198,740	727,844	159,670	580,933	419,030	1,543,634
Federal dividend tax credit	90	48,550	78,068	40,550	73,886	118,510	292,276
Minimum tax carryover	91	820	2,573	710	2,453	2,030	6,917
Basic federal tax	92	196,420	1,732,625	158,380	1,656,079	416,720	6,197,809
Federal foreign tax credit	93	28,300	11,051	24,510	12,090	71,210	53,485
Federal political contribution tax credit	94	2,050	427	1,640	346	4,600	1,026
Investment tax credit	95	80	170	60	135	260	592
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0
Alternative minimum tax payable	97	510	741	580	886	3,470	6,027
Net federal tax	98	196,110	1,721,085	158,130	1,643,584	416,010	6,142,932
CPP contributions on self-employment	99	9,250	43,981	6,750	33,724	16,320	87,983
Social Benefits repayment	100	8,490	5,248	18,780	20,329	52,300	174,210
Canada workers benefit (CWB)	101	170	199	120	146	200	281
Canada Training Credit (CTC)	102	6,980	2,715	5,610	2,228	11,930	4,743
Multigenerational home renovation tax credit (MHRTC)	103	50	242	60	228	150	691
Eligible educator school supply tax credit	104	1,250	174	1,440	212	2,870	427
Net provincial or territorial tax	105	195,080	700,266	157,130	661,188	413,650	2,607,423
Total tax payable	106	197,050	2,470,734	158,770	2,358,925	417,440	9,012,750

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

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	195,360	0	85,580	0
Number of non-taxable returns	2	730	0	330	0
Total number of returns	3	196,090	0	85,920	0
Employment income	4	158,100	24,001,012	62,140	18,567,242
Commissions (from employment)	5	9,000	764,515	5,790	1,758,203
Other employment income	6	19,520	334,704	8,770	590,705
Old age security (OAS) pension	7	24,670	207,940	14,150	116,664
CPP or QPP benefits	8	32,620	376,071	19,330	223,825
Other pensions and superannuation	9	30,490	1,682,870	16,380	1,358,196
Elected split-pension amount	10	6,050	116,128	1,750	25,925
Employment insurance and other benefits	11	5,770	36,127	1,150	7,624
Taxable amount of dividends from taxable Canadian corporations	12	82,050	4,073,002	53,500	9,973,221
Interest and other investment income	13	110,180	1,148,888	60,750	2,338,906
Net partnership income (limited or non-active partners only)	14	1,730	12,937	2,770	68,993
Net rental income	15	38,190	209,030	20,240	268,917
Taxable capital gains	16	50,280	1,071,452	37,210	6,145,925
RRSP income	17	17,190	368,567	5,750	520,830
Other income	18	56,010	700,926	35,770	1,495,965
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	330	3,575	90	757
Net business income	20	14,480	715,723	6,280	717,045
Net professional income	21	6,700	470,945	5,120	1,108,386
Net commission income	22	2,040	121,878	810	105,392
Net farming income	23	1,970	1,511	1,150	4,827
Net fishing income	24	100	8,501	40	4,598
Workers' compensation benefits	25	4,030	78,574	690	16,800
Social assistance payments	26	0	0	0	0
Net federal supplements	27	520	2,045	380	1,731
Total income assessed	28	196,090	36,540,076	85,920	45,456,115
Registered pension plan (RPP) deduction	29	52,610	497,322	11,260	134,890
RRSP/PRPP deduction	30	111,280	1,994,222	48,350	1,731,842
FHSA deduction	31	6,120	43,681	1,920	14,491
Deduction for elected split-pension amount	32	12,450	294,301	6,060	167,899
Annual union, professional, or like dues	33	47,040	87,788	9,160	16,285
Child care expenses	34	5,650	36,551	1,630	11,827
Business investment loss	35	120	4,418	90	11,555
Moving expenses	36	850	18,280	270	8,893
Support payments made	37	1,740	36,859	1,520	100,597
Carrying charges and interest expenses	38	54,760	372,909	39,730	770,654

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

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	16,700	28,258	9,280	17,898
Deduction for CPP or QPP enhanced contributions on employment income	40	150,740	92,296	56,590	34,314
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	0	0	0	0
Exploration and development expenses	42	820	6,830	1,690	166,726
Other employment expenses	43	28,610	132,785	12,280	131,362
Clergy residence deduction	44	140	3,868	30	1,038
Other deductions	45	7,860	66,399	4,350	233,649
Total deductions before adjustments	46	186,960	3,716,878	80,660	3,554,093
Social benefits repayment	47	26,260	190,363	14,090	114,908
Net income	48	196,030	32,635,969	85,870	41,800,336
Canadian Forces personnel and police deduction	49	40	1,234	10	169
Security options deductions	50	1,430	15,291	2,310	440,292
Other payments deduction	51	4,410	81,688	820	19,638
Non-capital losses of other years	52	260	7,015	240	77,652
Net capital losses of other years	53	13,360	80,655	10,640	202,054
Capital gains deduction	54	1,060	81,512	2,790	792,033
Northern residents deductions	55	3,840	18,038	870	4,025
Additional deductions	56	1,690	23,021	980	29,559
Farming/fishing losses of prior years	57	90	1,257	70	2,639
Total deductions from net income	58	25,000	310,567	17,290	1,570,661
Taxable income assessed	59	195,970	32,326,187	85,810	40,231,372
Basic personal amount	60	196,090	2,883,139	85,910	1,164,554
Age amount	61	1,270	4,299	430	2,082
Spouse or common-law partner amount	62	20,860	229,708	9,560	100,021
Canada caregiver amount	63	3,120	21,435	1,210	8,780
Amount for an eligible dependant	64	3,700	50,713	1,290	16,288
Family caregiver amount for children under 18 years of age	65	2,180	6,142	830	2,311
CPP or QPP contributions through employment	66	151,390	458,248	56,970	170,692
CPP or QPP contributions on self-employment and other earnings	67	8,940	20,226	5,350	12,796
Employment insurance premiums	68	133,700	130,703	43,430	41,881
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	600	1,794	150	441
Canada employment amount	73	162,020	219,217	64,350	86,951
Home accessibility expenses	74	290	2,435	140	1,541

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

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	2,290	20,377	780	7,261
Digital news subscription expenses	76	7,010	2,056	4,630	1,446
Pension income amount	77	33,250	65,032	17,310	33,782
Disability amount	78	2,820	26,550	1,300	12,214
Disability amount transferred from a dependant	79	4,730	64,929	1,880	24,543
Interest paid on student loans	80	520	799	120	181
Tuition, education, and textbook amounts	81	6,070	51,015	1,640	14,641
Tuition, education, and textbook amounts transferred from a child	82	9,980	46,779	6,550	34,036
Amounts transferred from spouse or common-law partner	83	4,510	25,108	1,830	10,098
Medical expenses	84	20,410	169,874	12,630	169,346
Total tax credits on personal amounts	85	196,090	675,133	85,910	287,414
Allowable charitable donations and government gifts	86	70,670	272,094	40,970	928,481
Eligible cultural and ecological gifts	87	50	441	30	4,893
Total tax credit on donations and gifts	88	70,540	77,352	40,920	303,270
Total federal non-refundable tax credits	89	196,090	752,484	85,910	590,684
Federal dividend tax credit	90	79,140	404,792	51,770	1,227,371
Minimum tax carryover	91	1,870	7,778	1,240	10,236
Basic federal tax	92	195,220	5,553,796	85,470	9,516,266
Federal foreign tax credit	93	49,760	84,059	34,430	281,712
Federal political contribution tax credit	94	3,000	808	2,220	780
Investment tax credit	95	320	1,086	940	27,350
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0
Alternative minimum tax payable	97	3,190	9,289	2,320	42,203
Net federal tax	98	194,560	5,468,180	85,020	9,212,339
CPP contributions on self-employment	99	8,620	48,343	5,190	30,626
Social Benefits repayment	100	26,260	190,363	14,090	114,908
Canada workers benefit (CWB)	101	50	80	30	49
Canada Training Credit (CTC)	102	3,410	1,279	410	129
Multigenerational home renovation tax credit (MHRTC)	103	90	411	40	216
Eligible educator school supply tax credit	104	240	41	20	4
Net provincial or territorial tax	105	193,820	2,632,533	85,070	5,320,723
Total tax payable	106	195,360	8,339,509	85,580	14,678,613

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.