

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

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	741,040	0	7,450	0	8,320	0
Number of non-taxable returns	2	312,810	0	110,460	0	36,970	0
Total number of returns	3	1,053,850	0	117,910	0	45,290	0
Employment income	4	653,200	34,752,156	23,730	60,971	25,820	169,096
Commissions (from employment)	5	18,700	662,738	170	252	380	433
Other employment income	6	55,190	292,279	1,160	1,909	1,190	4,095
Old age security (OAS) pension	7	231,490	1,895,047	1,140	3,185	1,920	7,517
CPP or QPP benefits	8	281,640	2,480,081	3,610	8,322	5,140	22,356
Other pensions and superannuation	9	188,010	4,525,908	730	1,668	1,020	3,813
Elected split-pension amount	10	54,840	630,081	300	923	420	1,746
Employment insurance and other benefits	11	80,070	623,921	1,260	3,471	2,110	11,614
Taxable amount of dividends from taxable Canadian corporations	12	126,340	2,159,090	1,330	3,923	1,090	1,278
Interest and other investment income	13	299,890	880,905	10,620	6,325	6,700	5,839
Net partnership income (limited or non-active partners only)	14	1,200	6,378	0	0	0	0
Net rental income	15	44,330	246,632	1,280	-3,760	840	2,186
Taxable capital gains	16	83,000	2,524,803	1,290	3,414	1,190	1,375
RRSP income	17	58,010	558,662	1,110	1,795	770	2,528
Other income	18	172,540	1,025,307	5,180	6,026	5,140	13,264
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	5,370	26,298	410	724	540	2,045
Net business income	20	75,730	1,132,597	4,360	-18,854	4,080	19,755
Net professional income	21	13,120	529,391	580	-839	480	1,936
Net commission income	22	9,920	134,916	580	-108	480	1,686
Net farming income	23	27,870	300,483	1,750	-18,805	1,700	8,277
Net fishing income	24	890	6,012	80	-258	60	93
Workers' compensation benefits	25	17,550	114,417	160	237	0	0
Social assistance payments	26	52,200	478,082	5,410	14,527	8,460	57,518
Net federal supplements	27	82,990	471,028	730	1,691	1,260	3,805
Total income assessed	28	985,140	56,488,789	49,200	75,028	45,290	343,135
Registered pension plan (RPP) deduction	29	239,930	1,071,678	2,510	4,433	1,540	911
RRSP/PRPP deduction	30	194,860	1,324,721	610	742	600	852
FHSA deduction	31	10,120	54,754	100	239	100	327
Deduction for elected split-pension amount	32	54,900	630,803	0	0	0	0
Annual union, professional, or like dues	33	230,020	176,715	4,040	789	4,580	829
Child care expenses	34	44,810	119,193	1,500	1,514	1,340	1,782
Business investment loss	35	100	1,976	0	0	0	0
Moving expenses	36	2,870	10,136	70	134	90	157
Support payments made	37	1,420	25,942	0	0	0	0
Carrying charges and interest expenses	38	76,180	219,819	1,080	782	1,230	425

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Deduction for CPP or QPP contributions on self-employment and other earnings	39	74,900	80,913	1,020	68	4,370	971
Deduction for CPP or QPP enhanced contributions on employment income	40	598,130	243,687	12,050	2,307	19,190	873
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	0	0	0	0	0	0
Exploration and development expenses	42	880	31,326	0	0	0	0
Other employment expenses	43	52,680	192,204	230	1,019	310	369
Clergy residence deduction	44	1,500	23,048	0	0	0	0
Other deductions	45	47,600	134,162	4,300	4,613	1,820	2,304
Total deductions before adjustments	46	746,420	4,341,666	22,380	16,982	26,000	9,905
Social benefits repayment	47	19,750	79,826	0	0	0	0
Net income	48	981,230	52,115,409	45,630	104,081	45,150	333,597
Canadian Forces personnel and police deduction	49	340	9,745	0	0	0	0
Security options deductions	50	530	19,424	0	0	0	0
Other payments deduction	51	145,600	1,062,944	6,260	16,456	9,900	61,881
Non-capital losses of other years	52	1,100	9,049	20	76	0	0
Net capital losses of other years	53	12,940	36,059	40	30	80	104
Capital gains deduction	54	4,160	620,463	0	0	0	0
Northern residents deductions	55	13,460	51,870	180	90	210	284
Additional deductions	56	4,350	24,620	0	0	120	394
Farming/fishing losses of prior years	57	710	8,730	0	0	0	0
Total deductions from net income	58	178,590	1,844,251	6,580	16,973	10,210	62,758
Taxable income assessed	59	953,590	50,282,726	41,180	88,786	39,370	271,607
Basic personal amount	60	1,053,830	15,707,177	117,900	1,722,417	45,280	669,320
Age amount	61	230,310	1,685,810	4,300	34,946	2,750	22,859
Spouse or common-law partner amount	62	78,160	827,038	8,170	107,984	2,930	33,215
Canada caregiver amount	63	14,920	90,301	360	2,504	190	1,163
Amount for an eligible dependant	64	42,440	613,027	9,840	145,845	1,990	29,011
Family caregiver amount for children under 18 years of age	65	7,890	22,184	720	2,122	220	614
CPP or QPP contributions through employment	66	622,310	1,227,171	23,890	13,193	21,370	6,175
CPP or QPP contributions on self-employment and other earnings	67	65,240	58,592	1,000	54	4,350	751
Employment insurance premiums	68	615,490	408,214	30,920	10,417	24,190	3,229
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	2,440	7,320	50	144	20	60
Canada employment amount	73	669,960	891,470	24,680	27,777	26,240	34,876
Home accessibility expenses	74	950	5,714	0	0	0	0

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Home buyers' amount	75	7,750	67,519	60	511	40	362
Digital news subscription expenses	76	33,020	7,809	310	105	150	41
Pension income amount	77	211,100	405,987	850	1,155	1,230	2,013
Disability amount	78	71,990	679,056	4,490	42,664	3,360	31,912
Disability amount transferred from a dependant	79	16,890	226,821	1,490	23,374	350	5,121
Interest paid on student loans	80	1,560	1,070	0	0	0	0
Tuition, education, and textbook amounts	81	69,730	421,851	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	14,800	64,206	0	0	10	23
Amounts transferred from spouse or common-law partner	83	45,290	315,116	1,940	14,056	890	6,393
Medical expenses	84	184,060	543,348	7,060	7,365	4,000	5,467
Total tax credits on personal amounts	85	1,053,850	3,641,619	117,900	323,507	45,290	127,899
Allowable charitable donations and government gifts	86	194,930	566,064	190	89	220	147
Eligible cultural and ecological gifts	87	220	1,152	0	0	0	0
Total tax credit on donations and gifts	88	194,290	166,519	190	23	210	39
Total federal non-refundable tax credits	89	1,053,850	3,808,138	117,900	323,530	45,290	127,938
Federal dividend tax credit	90	112,960	240,621	340	0	0	0
Minimum tax carryover	91	3,620	14,813	0	0	0	0
Basic federal tax	92	656,230	5,708,938	100	43	310	94
Federal foreign tax credit	93	51,170	26,418	0	0	0	0
Federal political contribution tax credit	94	6,330	1,315	0	0	0	0
Investment tax credit	95	430	7,210	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	240	169	0	0	0	0
Alternative minimum tax payable	97	2,320	25,618	0	0	0	0
Net federal tax	98	695,220	5,718,598	6,710	3,802	5,560	3,752
CPP contributions on self-employment	99	61,320	138,154	800	113	3,880	1,639
Social Benefits repayment	100	19,750	79,826	0	0	0	0
Canada workers benefit (CWB)	101	122,920	159,573	12,580	14,825	9,530	12,890
Canada Training Credit (CTC)	102	21,170	8,092	980	377	510	177
Multigenerational home renovation tax credit (MHRTC)	103	110	282	0	0	0	0
Eligible educator school supply tax credit	104	3,220	427	40	8	0	0
Net provincial or territorial tax	105	689,990	4,201,984	190	36	420	111
Total tax payable	106	741,040	10,138,828	7,450	3,953	8,320	5,506

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Number of taxable returns	1	10,270	0	20,120	0	30,370	0
Number of non-taxable returns	2	45,590	0	40,880	0	40,280	0
Total number of returns	3	55,860	0	61,010	0	70,640	0
Employment income	4	28,600	298,383	29,690	422,069	30,580	560,587
Commissions (from employment)	5	500	893	660	1,774	770	2,764
Other employment income	6	1,550	5,884	1,840	6,923	2,090	9,155
Old age security (OAS) pension	7	5,570	36,545	15,190	112,938	32,220	260,801
CPP or QPP benefits	8	10,650	62,659	18,350	105,806	32,540	200,249
Other pensions and superannuation	9	1,580	7,141	4,590	17,983	10,720	47,765
Elected split-pension amount	10	1,000	4,696	2,290	13,291	3,140	21,526
Employment insurance and other benefits	11	3,200	22,110	4,480	34,647	5,690	44,974
Taxable amount of dividends from taxable Canadian corporations	12	1,670	2,734	2,790	5,184	4,120	9,251
Interest and other investment income	13	8,480	7,695	11,830	12,155	16,260	18,635
Net partnership income (limited or non-active partners only)	14	0	0	10	11	20	17
Net rental income	15	970	2,608	1,350	4,166	1,680	5,113
Taxable capital gains	16	1,640	2,204	2,320	3,313	3,240	5,317
RRSP income	17	1,200	5,604	1,560	8,089	1,980	9,843
Other income	18	6,680	19,548	7,890	22,933	8,530	25,023
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	650	2,731	670	3,429	580	3,358
Net business income	20	4,890	36,162	5,300	50,748	5,290	58,170
Net professional income	21	500	2,856	530	4,107	570	5,666
Net commission income	22	500	2,737	590	4,046	590	4,509
Net farming income	23	1,730	10,308	3,500	32,737	2,810	30,890
Net fishing income	24	90	275	90	228	90	699
Workers' compensation benefits	25	0	0	0	0	820	3,774
Social assistance payments	26	13,600	152,924	9,570	124,088	5,610	49,108
Net federal supplements	27	4,060	17,117	11,900	65,814	27,360	219,214
Total income assessed	28	55,860	705,568	61,010	1,059,109	70,640	1,597,407
Registered pension plan (RPP) deduction	29	2,310	1,475	3,240	2,271	4,610	4,209
RRSP/PRPP deduction	30	860	1,299	1,540	2,294	2,500	4,307
FHSA deduction	31	150	429	260	903	360	1,265
Deduction for elected split-pension amount	32	80	115	280	359	880	1,525
Annual union, professional, or like dues	33	5,610	1,297	6,490	1,667	7,560	2,142
Child care expenses	34	1,550	2,415	1,820	2,999	2,070	3,687
Business investment loss	35	0	0	0	0	0	0
Moving expenses	36	140	228	180	364	190	329
Support payments made	37	0	0	0	0	10	16
Carrying charges and interest expenses	38	1,330	709	2,020	983	3,600	1,789

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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	5,210	2,271	5,690	3,639	5,490	4,440
Deduction for CPP or QPP enhanced contributions on employment income	40	23,890	1,913	26,170	3,086	28,160	4,484
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	420	707	670	1,074	900	1,759
Clergy residence deduction	44	10	63	10	61	10	95
Other deductions	45	2,350	2,805	2,650	3,399	3,090	4,276
Total deductions before adjustments	46	31,010	15,788	33,930	23,217	37,390	34,380
Social benefits repayment	47	0	0	0	0	0	0
Net income	48	55,800	689,967	60,970	1,035,995	70,620	1,563,116
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0
Security options deductions	50	0	0	0	0	0	0
Other payments deduction	51	17,880	171,279	21,230	191,796	31,390	272,096
Non-capital losses of other years	52	20	81	0	0	130	323
Net capital losses of other years	53	60	144	130	201	220	266
Capital gains deduction	54	0	0	0	0	80	385
Northern residents deductions	55	250	536	310	771	520	1,487
Additional deductions	56	90	785	190	714	350	2,493
Farming/fishing losses of prior years	57	0	0	30	31	50	139
Total deductions from net income	58	18,170	172,866	21,780	193,771	32,190	277,257
Taxable income assessed	59	46,180	518,375	55,830	842,753	69,230	1,287,008
Basic personal amount	60	55,860	831,218	61,000	910,612	70,640	1,056,651
Age amount	61	6,190	51,833	15,650	131,239	32,580	273,450
Spouse or common-law partner amount	62	3,160	34,540	4,160	38,375	4,860	43,010
Canada caregiver amount	63	320	1,730	990	5,445	1,380	7,807
Amount for an eligible dependant	64	3,010	44,167	3,830	56,704	2,770	40,412
Family caregiver amount for children under 18 years of age	65	370	1,078	490	1,448	410	1,186
CPP or QPP contributions through employment	66	25,650	11,105	27,790	16,769	29,250	23,594
CPP or QPP contributions on self-employment and other earnings	67	5,180	1,706	5,650	2,690	5,460	3,263
Employment insurance premiums	68	26,480	5,053	27,610	6,961	28,780	9,174
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	30	96	30	90	60	168
Canada employment amount	73	29,030	38,610	30,210	40,304	31,260	41,757
Home accessibility expenses	74	10	88	20	90	40	233

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Home buyers' amount	75	50	426	90	680	160	1,342
Digital news subscription expenses	76	230	61	350	96	800	184
Pension income amount	77	2,260	3,663	6,140	10,114	12,570	21,545
Disability amount	78	6,340	59,797	6,670	62,724	8,290	78,064
Disability amount transferred from a dependant	79	540	7,948	700	10,593	680	9,516
Interest paid on student loans	80	0	0	0	0	60	27
Tuition, education, and textbook amounts	81	30	60	5,220	6,186	9,520	35,295
Tuition, education, and textbook amounts transferred from a child	82	0	0	30	79	90	270
Amounts transferred from spouse or common-law partner	83	1,910	12,613	5,640	41,070	6,770	49,728
Medical expenses	84	4,900	7,545	7,740	12,922	13,700	27,554
Total tax credits on personal amounts	85	55,860	167,008	61,010	203,282	70,640	258,638
Allowable charitable donations and government gifts	86	330	252	1,590	1,100	4,360	5,333
Eligible cultural and ecological gifts	87	0	0	0	0	0	0
Total tax credit on donations and gifts	88	320	67	1,550	285	4,320	1,447
Total federal non-refundable tax credits	89	55,860	167,075	61,010	203,567	70,640	260,085
Federal dividend tax credit	90	0	0	1,190	101	1,840	407
Minimum tax carryover	91	0	0	0	0	50	24
Basic federal tax	92	490	230	8,820	1,967	21,050	12,575
Federal foreign tax credit	93	0	0	130	12	390	29
Federal political contribution tax credit	94	0	0	20	2	50	6
Investment tax credit	95	0	0	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0
Alternative minimum tax payable	97	0	0	0	0	0	0
Net federal tax	98	7,110	4,932	15,800	8,584	25,530	20,040
CPP contributions on self-employment	99	4,790	3,853	5,290	6,192	5,110	7,562
Social Benefits repayment	100	0	0	0	0	0	0
Canada workers benefit (CWB)	101	11,530	18,683	14,750	24,519	16,910	28,809
Canada Training Credit (CTC)	102	780	272	920	335	1,080	394
Multigenerational home renovation tax credit (MHRTC)	103	0	0	0	0	0	0
Eligible educator school supply tax credit	104	20	3	20	1	30	4
Net provincial or territorial tax	105	560	226	10,850	2,100	24,160	11,652
Total tax payable	106	10,270	9,018	20,120	16,885	30,370	39,267

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Number of taxable returns	1	44,220	0	50,080	0	52,290	0
Number of non-taxable returns	2	22,040	0	7,930	0	3,540	0
Total number of returns	3	66,260	0	58,010	0	55,840	0
Employment income	4	33,080	755,569	36,060	990,588	37,100	1,185,176
Commissions (from employment)	5	880	3,936	1,040	6,061	1,040	7,304
Other employment income	6	2,420	12,136	2,560	13,871	2,860	13,654
Old age security (OAS) pension	7	28,670	244,475	18,930	160,800	16,660	140,661
CPP or QPP benefits	8	30,850	266,321	21,440	195,036	19,480	179,345
Other pensions and superannuation	9	19,100	114,960	16,120	163,529	15,470	211,870
Elected split-pension amount	10	5,250	43,154	4,460	47,553	5,630	66,760
Employment insurance and other benefits	11	6,700	52,043	7,210	57,195	7,300	58,210
Taxable amount of dividends from taxable Canadian corporations	12	5,450	13,886	5,370	18,478	5,810	22,181
Interest and other investment income	13	19,220	28,027	17,080	29,405	16,870	31,166
Net partnership income (limited or non-active partners only)	14	0	0	0	0	20	-134
Net rental income	15	2,000	7,471	1,930	7,559	2,040	8,654
Taxable capital gains	16	3,650	5,824	3,470	6,608	3,640	8,252
RRSP income	17	2,570	13,939	2,690	16,870	3,030	19,356
Other income	18	8,940	26,167	8,480	27,736	8,730	29,502
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	500	2,964	370	2,248	280	1,629
Net business income	20	5,410	66,123	4,980	61,033	4,470	56,336
Net professional income	21	510	5,582	530	6,446	500	5,456
Net commission income	22	630	4,269	640	4,028	590	4,453
Net farming income	23	1,750	12,000	1,440	12,954	1,320	11,982
Net fishing income	24	80	523	70	584	40	277
Workers' compensation benefits	25	0	0	1,310	7,212	1,400	7,416
Social assistance payments	26	4,030	32,878	1,700	16,074	940	8,124
Net federal supplements	27	20,330	99,027	7,600	28,146	3,100	12,647
Total income assessed	28	66,260	1,818,489	58,010	1,881,434	55,840	2,091,583
Registered pension plan (RPP) deduction	29	6,320	7,197	8,340	11,403	10,700	17,245
RRSP/PRPP deduction	30	3,510	6,799	5,210	10,264	6,890	14,376
FHSA deduction	31	410	1,672	530	2,424	550	2,522
Deduction for elected split-pension amount	32	1,880	4,392	3,070	10,550	3,500	16,305
Annual union, professional, or like dues	33	8,980	2,947	10,190	3,843	11,320	4,909
Child care expenses	34	2,420	5,079	2,700	5,936	2,840	6,635
Business investment loss	35	0	0	0	0	0	0
Moving expenses	36	250	426	240	425	190	479
Support payments made	37	20	155	30	197	30	139
Carrying charges and interest expenses	38	3,800	2,659	3,490	3,069	3,620	3,885

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

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	5,330	5,027	4,830	4,877	4,310	4,739
Deduction for CPP or QPP enhanced contributions on employment income	40	30,830	6,328	34,050	8,574	35,120	10,418
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	10	6	0	0
Other employment expenses	43	1,280	2,592	1,670	4,205	2,100	5,473
Clergy residence deduction	44	30	183	40	315	50	424
Other deductions	45	3,110	4,290	3,390	4,613	3,500	4,422
Total deductions before adjustments	46	40,170	49,871	42,880	70,746	43,590	92,151
Social benefits repayment	47	0	0	0	0	0	0
Net income	48	66,240	1,768,686	58,000	1,810,730	55,820	1,999,528
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0
Security options deductions	50	0	0	0	0	0	0
Other payments deduction	51	23,240	137,630	10,000	51,432	5,280	28,186
Non-capital losses of other years	52	120	506	120	548	100	606
Net capital losses of other years	53	350	351	440	468	500	386
Capital gains deduction	54	30	186	40	387	60	803
Northern residents deductions	55	630	1,989	620	2,107	700	2,299
Additional deductions	56	510	2,267	430	5,259	330	1,468
Farming/fishing losses of prior years	57	50	221	60	336	50	336
Total deductions from net income	58	24,230	143,169	11,270	60,604	6,750	34,111
Taxable income assessed	59	65,600	1,625,693	57,710	1,753,916	55,720	1,965,458
Basic personal amount	60	66,260	991,759	58,010	868,921	55,840	836,743
Age amount	61	29,010	243,496	19,250	161,617	17,010	142,772
Spouse or common-law partner amount	62	5,010	45,798	4,760	45,334	4,040	40,932
Canada caregiver amount	63	1,110	6,150	980	5,180	850	4,767
Amount for an eligible dependant	64	2,100	30,317	1,960	28,147	1,810	25,919
Family caregiver amount for children under 18 years of age	65	320	973	320	936	340	925
CPP or QPP contributions through employment	66	31,700	32,725	34,750	43,807	35,700	52,945
CPP or QPP contributions on self-employment and other earnings	67	5,300	3,668	4,790	3,554	4,250	3,443
Employment insurance premiums	68	31,090	12,072	33,940	15,684	34,900	18,649
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	50	135	60	186	60	189
Canada employment amount	73	33,990	45,388	37,080	49,610	38,250	51,006
Home accessibility expenses	74	50	168	40	231	50	202

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

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	250	2,120	310	2,671	420	3,337
Digital news subscription expenses	76	1,280	295	1,350	311	1,570	359
Pension income amount	77	21,480	39,871	18,030	35,192	17,420	34,246
Disability amount	78	7,560	71,208	5,600	52,754	4,600	43,325
Disability amount transferred from a dependant	79	710	9,214	700	8,688	730	8,924
Interest paid on student loans	80	80	84	110	62	80	38
Tuition, education, and textbook amounts	81	8,770	53,566	7,870	59,087	6,530	51,869
Tuition, education, and textbook amounts transferred from a child	82	160	584	260	1,022	390	1,478
Amounts transferred from spouse or common-law partner	83	5,400	38,440	3,880	26,892	2,800	18,694
Medical expenses	84	19,130	49,189	17,560	45,967	16,910	46,899
Total tax credits on personal amounts	85	66,260	251,586	58,010	218,380	55,840	208,154
Allowable charitable donations and government gifts	86	7,020	7,277	8,940	11,184	10,330	14,635
Eligible cultural and ecological gifts	87	0	0	20	14	10	20
Total tax credit on donations and gifts	88	6,970	1,951	8,910	3,038	10,260	4,010
Total federal non-refundable tax credits	89	66,260	253,537	58,010	221,419	55,840	212,165
Federal dividend tax credit	90	2,770	747	3,960	1,368	5,070	1,969
Minimum tax carryover	91	90	79	140	140	190	265
Basic federal tax	92	31,020	29,738	39,910	56,189	46,820	87,720
Federal foreign tax credit	93	910	77	1,440	103	2,120	142
Federal political contribution tax credit	94	110	11	190	26	270	40
Investment tax credit	95	0	0	10	9	10	3
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0
Alternative minimum tax payable	97	0	0	0	0	0	0
Net federal tax	98	35,140	37,205	43,050	62,045	48,060	90,086
CPP contributions on self-employment	99	5,000	8,572	4,510	8,319	4,020	8,086
Social Benefits repayment	100	0	0	0	0	0	0
Canada workers benefit (CWB)	101	18,900	27,693	20,620	18,371	9,260	7,823
Canada Training Credit (CTC)	102	1,130	412	1,170	449	1,210	465
Multigenerational home renovation tax credit (MHRTC)	103	0	0	0	0	0	0
Eligible educator school supply tax credit	104	40	5	60	6	60	7
Net provincial or territorial tax	105	39,430	29,017	47,280	52,898	50,940	80,527
Total tax payable	106	44,220	74,808	50,080	123,277	52,290	178,712

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

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	53,060	0	49,310	0	50,280	0
Number of non-taxable returns	2	1,950	0	1,110	0	650	0
Total number of returns	3	55,000	0	50,420	0	50,930	0
Employment income	4	37,700	1,381,276	36,910	1,524,718	35,680	1,616,796
Commissions (from employment)	5	1,110	9,490	910	9,202	940	11,490
Other employment income	6	3,110	13,937	3,210	13,941	3,270	13,483
Old age security (OAS) pension	7	15,890	133,854	12,560	105,403	14,330	120,173
CPP or QPP benefits	8	18,700	176,679	15,350	150,395	17,430	171,193
Other pensions and superannuation	9	15,330	264,202	12,630	271,931	14,830	358,291
Elected split-pension amount	10	5,470	69,675	3,170	44,149	6,050	82,389
Employment insurance and other benefits	11	7,070	56,898	6,240	51,186	5,380	43,786
Taxable amount of dividends from taxable Canadian corporations	12	6,160	26,753	5,860	31,357	7,140	40,222
Interest and other investment income	13	16,910	32,783	15,280	30,116	17,200	36,156
Net partnership income (limited or non-active partners only)	14	0	0	30	57	0	0
Net rental income	15	1,980	8,433	2,000	8,379	2,390	13,098
Taxable capital gains	16	3,880	10,129	3,520	9,584	4,330	12,341
RRSP income	17	3,240	21,037	3,460	22,603	4,040	30,066
Other income	18	8,860	30,494	8,420	31,237	9,520	36,462
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	220	1,166	220	915	150	662
Net business income	20	4,150	54,845	3,750	52,201	3,460	49,184
Net professional income	21	480	5,701	490	7,003	480	7,141
Net commission income	22	580	4,200	550	4,027	480	3,495
Net farming income	23	1,200	12,549	950	7,327	1,100	13,767
Net fishing income	24	50	505	40	431	40	336
Workers' compensation benefits	25	1,400	7,191	1,370	7,322	1,270	7,997
Social assistance payments	26	690	5,164	520	3,713	420	2,935
Net federal supplements	27	1,940	7,734	1,240	4,365	830	2,718
Total income assessed	28	55,000	2,336,138	50,420	2,393,300	50,930	2,675,566
Registered pension plan (RPP) deduction	29	13,290	26,294	14,720	34,143	14,850	39,019
RRSP/PRPP deduction	30	8,870	20,304	10,160	25,135	11,180	30,788
FHSA deduction	31	600	2,872	710	3,477	700	3,563
Deduction for elected split-pension amount	32	4,050	24,536	4,230	32,513	4,280	38,273
Annual union, professional, or like dues	33	12,960	6,293	13,490	7,280	13,190	7,762
Child care expenses	34	3,010	7,808	3,150	8,423	2,780	7,870
Business investment loss	35	0	0	0	0	0	0
Moving expenses	36	190	481	150	377	130	328
Support payments made	37	30	152	30	234	50	290
Carrying charges and interest expenses	38	3,770	4,582	3,530	4,722	4,150	5,620

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

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	3,880	4,558	3,600	4,437	3,290	4,336
Deduction for CPP or QPP enhanced contributions on employment income	40	35,780	12,330	35,140	13,769	33,710	14,715
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	0	0	0	0	0	0
Exploration and development expenses	42	20	4	0	0	0	0
Other employment expenses	43	2,350	6,566	2,590	7,805	2,760	8,587
Clergy residence deduction	44	70	711	100	1,134	110	1,430
Other deductions	45	3,310	4,065	2,940	3,686	2,710	3,240
Total deductions before adjustments	46	44,310	121,638	42,980	147,339	41,910	165,974
Social benefits repayment	47	0	0	0	0	0	0
Net income	48	55,000	2,214,551	50,410	2,246,029	50,920	2,509,897
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0
Security options deductions	50	10	19	10	47	20	51
Other payments deduction	51	3,940	20,088	3,060	15,399	2,470	13,650
Non-capital losses of other years	52	90	542	50	553	60	381
Net capital losses of other years	53	560	500	520	531	640	740
Capital gains deduction	54	110	1,938	60	881	100	2,033
Northern residents deductions	55	680	2,458	680	2,472	620	2,237
Additional deductions	56	330	1,130	250	890	220	664
Farming/fishing losses of prior years	57	50	389	30	301	0	0
Total deductions from net income	58	5,550	27,083	4,520	21,089	4,040	20,034
Taxable income assessed	59	54,930	2,187,503	50,380	2,224,960	50,900	2,489,885
Basic personal amount	60	55,000	824,555	50,410	755,877	50,930	763,635
Age amount	61	16,230	135,306	12,920	101,679	14,740	106,044
Spouse or common-law partner amount	62	3,900	40,903	3,720	39,064	3,560	38,447
Canada caregiver amount	63	910	5,299	860	5,119	800	4,874
Amount for an eligible dependant	64	1,740	24,865	1,640	23,330	1,490	21,239
Family caregiver amount for children under 18 years of age	65	380	1,033	380	1,015	380	1,045
CPP or QPP contributions through employment	66	36,300	62,419	35,580	69,526	34,180	74,137
CPP or QPP contributions on self-employment and other earnings	67	3,820	3,304	3,550	3,208	3,220	3,128
Employment insurance premiums	68	35,620	21,769	34,830	23,940	33,360	25,252
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	80	240	110	318	130	381
Canada employment amount	73	39,020	51,866	38,190	50,753	37,110	49,058
Home accessibility expenses	74	70	419	50	250	70	360

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

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	540	4,585	580	4,972	580	4,997
Digital news subscription expenses	76	1,850	427	1,670	373	2,220	503
Pension income amount	77	16,830	33,242	13,760	27,157	16,280	32,186
Disability amount	78	4,180	39,359	3,390	31,933	3,300	31,126
Disability amount transferred from a dependant	79	820	10,210	920	11,476	920	11,633
Interest paid on student loans	80	100	59	100	62	110	66
Tuition, education, and textbook amounts	81	5,310	43,308	4,510	35,882	3,680	27,813
Tuition, education, and textbook amounts transferred from a child	82	500	1,946	610	2,593	680	2,777
Amounts transferred from spouse or common-law partner	83	2,350	15,735	2,010	13,016	1,730	11,748
Medical expenses	84	16,240	47,810	12,950	39,488	13,010	43,888
Total tax credits on personal amounts	85	55,000	205,302	50,410	186,160	50,930	188,155
Allowable charitable donations and government gifts	86	11,550	17,250	11,420	18,663	12,690	21,878
Eligible cultural and ecological gifts	87	10	6	20	23	0	0
Total tax credit on donations and gifts	88	11,490	4,738	11,370	5,156	12,630	6,060
Total federal non-refundable tax credits	89	55,000	210,040	50,410	191,316	50,930	194,215
Federal dividend tax credit	90	5,830	2,567	5,720	3,155	7,120	4,157
Minimum tax carryover	91	180	340	210	491	260	777
Basic federal tax	92	49,690	119,534	47,060	141,472	48,710	176,251
Federal foreign tax credit	93	2,450	205	2,470	220	3,130	290
Federal political contribution tax credit	94	310	51	290	51	370	68
Investment tax credit	95	0	0	10	8	0	0
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	10	6
Alternative minimum tax payable	97	0	0	0	0	0	0
Net federal tax	98	50,300	120,550	47,270	141,581	48,750	175,976
CPP contributions on self-employment	99	3,640	7,782	3,340	7,578	3,070	7,408
Social Benefits repayment	100	0	0	0	0	0	0
Canada workers benefit (CWB)	101	4,950	3,829	2,660	1,246	660	395
Canada Training Credit (CTC)	102	1,240	488	1,270	506	1,220	498
Multigenerational home renovation tax credit (MHRTC)	103	0	0	0	0	0	0
Eligible educator school supply tax credit	104	60	8	80	9	60	8
Net provincial or territorial tax	105	52,350	109,801	48,980	128,250	50,140	160,587
Total tax payable	106	53,060	238,148	49,310	277,431	50,280	343,987

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

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	42,430	0	70,360	0	56,320	0
Number of non-taxable returns	2	370	0	440	0	230	0
Total number of returns	3	42,800	0	70,810	0	56,550	0
Employment income	4	31,960	1,597,573	54,970	3,122,564	44,940	2,945,579
Commissions (from employment)	5	860	12,982	1,610	28,082	1,270	29,458
Other employment income	6	2,810	11,847	4,800	25,457	4,110	24,066
Old age security (OAS) pension	7	10,500	87,460	15,820	131,734	12,060	100,510
CPP or QPP benefits	8	13,020	130,936	19,960	205,225	15,230	161,437
Other pensions and superannuation	9	10,970	312,821	16,830	553,888	13,090	492,625
Elected split-pension amount	10	2,540	32,343	3,360	46,048	3,460	52,063
Employment insurance and other benefits	11	4,420	36,817	6,490	54,425	4,340	36,180
Taxable amount of dividends from taxable Canadian corporations	12	6,290	41,474	11,070	76,299	9,880	82,618
Interest and other investment income	13	14,420	30,933	24,280	56,601	20,600	53,211
Net partnership income (limited or non-active partners only)	14	40	125	50	30	60	104
Net rental income	15	2,060	10,412	3,690	18,225	3,310	18,112
Taxable capital gains	16	3,850	12,207	6,700	25,995	6,070	28,987
RRSP income	17	3,550	24,887	6,110	44,630	5,300	43,610
Other income	18	8,170	31,306	13,740	57,865	11,560	49,541
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	140	641	200	954	140	806
Net business income	20	3,080	46,656	4,900	82,083	3,850	64,222
Net professional income	21	480	7,399	850	14,754	750	13,490
Net commission income	22	470	3,851	700	6,972	540	6,107
Net farming income	23	940	12,474	1,350	13,495	1,210	15,141
Net fishing income	24	30	323	30	452	30	296
Workers' compensation benefits	25	1,100	7,328	1,720	13,731	1,210	9,742
Social assistance payments	26	300	2,354	390	3,032	250	1,626
Net federal supplements	27	630	2,058	720	2,606	390	1,139
Total income assessed	28	42,800	2,458,706	70,810	4,587,973	56,550	4,233,435
Registered pension plan (RPP) deduction	29	14,300	42,661	26,490	94,923	23,000	101,941
RRSP/PRPP deduction	30	11,150	33,881	21,220	77,237	19,070	83,626
FHSA deduction	31	670	3,685	1,210	6,901	1,040	6,319
Deduction for elected split-pension amount	32	4,340	42,039	7,060	86,159	5,110	75,554
Annual union, professional, or like dues	33	12,200	7,984	22,610	17,146	19,570	17,036
Child care expenses	34	2,430	7,248	4,340	13,770	3,340	10,683
Business investment loss	35	0	0	0	0	0	0
Moving expenses	36	120	378	190	792	160	638
Support payments made	37	40	229	70	613	90	755
Carrying charges and interest expenses	38	3,830	6,186	6,420	11,339	5,480	10,754

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

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	3,120	4,468	4,840	7,357	3,650	5,163
Deduction for CPP or QPP enhanced contributions on employment income	40	30,410	14,668	52,430	28,766	42,740	25,159
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	30	36	0	0
Other employment expenses	43	3,060	9,957	5,870	21,010	5,570	21,250
Clergy residence deduction	44	130	1,978	260	3,999	230	4,130
Other deductions	45	2,220	2,835	3,310	4,551	2,380	4,066
Total deductions before adjustments	46	37,900	178,273	63,830	374,741	51,230	367,468
Social benefits repayment	47	0	0	0	0	140	40
Net income	48	42,800	2,280,532	70,800	4,213,279	56,550	3,866,142
Canadian Forces personnel and police deduction	49	30	581	20	380	60	1,695
Security options deductions	50	30	89	30	152	40	208
Other payments deduction	51	2,000	11,740	2,780	19,368	1,820	12,507
Non-capital losses of other years	52	40	474	70	568	50	564
Net capital losses of other years	53	620	732	1,080	2,241	1,010	1,364
Capital gains deduction	54	80	1,894	190	4,803	220	7,426
Northern residents deductions	55	660	2,362	1,050	4,027	890	3,581
Additional deductions	56	200	537	300	990	210	691
Farming/fishing losses of prior years	57	40	294	50	424	50	617
Total deductions from net income	58	3,550	18,730	5,350	33,028	4,210	28,755
Taxable income assessed	59	42,780	2,261,831	70,780	4,180,917	56,540	3,837,449
Basic personal amount	60	42,800	641,858	70,810	1,061,945	56,550	847,993
Age amount	61	10,800	72,780	16,440	96,921	12,570	56,558
Spouse or common-law partner amount	62	3,240	34,323	5,560	59,501	4,290	45,217
Canada caregiver amount	63	730	4,792	1,210	7,676	940	5,872
Amount for an eligible dependant	64	1,240	17,516	2,050	28,715	1,580	22,199
Family caregiver amount for children under 18 years of age	65	370	1,002	600	1,677	500	1,397
CPP or QPP contributions through employment	66	30,740	73,713	52,930	143,749	43,170	125,173
CPP or QPP contributions on self-employment and other earnings	67	3,030	3,218	4,530	5,289	2,570	3,711
Employment insurance premiums	68	30,230	25,098	51,650	46,888	41,920	39,265
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	120	345	250	759	240	714
Canada employment amount	73	33,050	43,961	56,550	75,647	46,050	61,841
Home accessibility expenses	74	70	361	110	578	90	616

Individual Income Tax Return Statistics (2023 Tax Year)

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

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	560	4,988	1,010	8,775	890	7,853
Digital news subscription expenses	76	1,930	434	3,400	777	3,010	698
Pension income amount	77	12,020	23,738	18,200	35,899	14,260	28,192
Disability amount	78	2,300	21,693	3,520	33,185	2,480	23,334
Disability amount transferred from a dependant	79	840	10,777	1,420	18,586	1,210	15,637
Interest paid on student loans	80	100	62	170	118	150	109
Tuition, education, and textbook amounts	81	2,970	21,359	4,370	29,530	3,280	20,955
Tuition, education, and textbook amounts transferred from a child	82	620	2,583	1,270	5,224	1,190	5,028
Amounts transferred from spouse or common-law partner	83	1,370	9,577	2,070	14,269	1,560	10,622
Medical expenses	84	9,240	31,705	12,860	46,117	8,530	32,018
Total tax credits on personal amounts	85	42,800	156,894	70,810	258,290	56,550	203,257
Allowable charitable donations and government gifts	86	11,610	21,341	20,590	38,675	17,930	37,521
Eligible cultural and ecological gifts	87	0	0	0	0	20	17
Total tax credit on donations and gifts	88	11,570	5,922	20,510	10,770	17,890	10,467
Total federal non-refundable tax credits	89	42,800	162,817	70,810	269,060	56,550	213,724
Federal dividend tax credit	90	0	0	11,160	8,330	10,000	9,014
Minimum tax carryover	91	220	843	390	1,610	310	1,422
Basic federal tax	92	41,480	176,021	69,480	375,211	55,930	398,145
Federal foreign tax credit	93	2,900	324	5,020	750	4,690	847
Federal political contribution tax credit	94	360	63	660	118	630	123
Investment tax credit	95	10	12	20	29	20	47
Labour-sponsored funds tax credit (provincially registered)	96	0	0	20	8	20	12
Alternative minimum tax payable	97	0	0	10	28	30	20
Net federal tax	98	41,450	175,677	69,420	374,382	55,880	397,155
CPP contributions on self-employment	99	2,900	7,635	4,350	12,577	2,440	8,826
Social Benefits repayment	100	0	0	0	0	140	40
Canada workers benefit (CWB)	101	230	162	170	145	80	79
Canada Training Credit (CTC)	102	1,160	463	1,890	737	1,720	671
Multigenerational home renovation tax credit (MHRTC)	103	0	0	10	14	10	22
Eligible educator school supply tax credit	104	90	12	280	37	380	50
Net provincial or territorial tax	105	42,340	155,069	70,260	310,498	56,270	309,607
Total tax payable	106	42,430	338,400	70,360	697,495	56,320	715,647

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

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	44,820	0	35,900	0	76,530	0
Number of non-taxable returns	2	120	0	50	0	120	0
Total number of returns	3	44,940	0	35,960	0	76,650	0
Employment income	4	36,550	2,720,141	31,080	2,651,595	67,360	7,086,014
Commissions (from employment)	5	1,070	28,503	850	26,668	2,420	114,017
Other employment income	6	3,510	18,675	2,800	13,235	7,630	34,581
Old age security (OAS) pension	7	9,180	76,432	5,180	43,079	9,390	78,356
CPP or QPP benefits	8	11,520	124,549	6,810	75,423	12,910	145,328
Other pensions and superannuation	9	9,820	397,213	5,950	260,289	11,590	560,007
Elected split-pension amount	10	2,790	40,317	1,200	13,173	2,590	28,138
Employment insurance and other benefits	11	2,840	22,350	1,840	14,017	2,780	19,247
Taxable amount of dividends from taxable Canadian corporations	12	8,920	92,281	6,810	73,516	18,520	282,447
Interest and other investment income	13	17,120	50,690	13,350	39,165	31,450	113,755
Net partnership income (limited or non-active partners only)	14	70	358	60	239	180	2,139
Net rental income	15	2,970	16,154	2,530	13,692	6,270	36,193
Taxable capital gains	16	5,520	31,681	4,210	28,117	11,500	112,759
RRSP income	17	4,220	37,748	3,190	29,417	6,930	78,193
Other income	18	9,810	45,124	7,670	37,625	19,150	123,142
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	90	433	50	339	130	800
Net business income	20	3,040	56,942	2,380	49,312	5,250	139,296
Net professional income	21	690	14,543	620	14,023	1,720	59,338
Net commission income	22	430	6,276	390	8,098	690	18,770
Net farming income	23	1,050	17,015	770	10,573	1,820	36,785
Net fishing income	24	20	330	10	272	40	440
Workers' compensation benefits	25	830	6,928	710	5,840	1,540	15,651
Social assistance payments	26	0	0	70	417	0	0
Net federal supplements	27	260	884	140	474	240	802
Total income assessed	28	44,940	3,808,758	35,960	3,409,960	76,650	9,091,242
Registered pension plan (RPP) deduction	29	19,930	106,179	19,500	127,974	42,010	328,615
RRSP/PRPP deduction	30	16,740	84,275	15,140	86,092	37,830	314,940
FHSA deduction	31	820	5,187	530	3,485	1,020	6,847
Deduction for elected split-pension amount	32	4,130	60,427	3,040	49,365	5,730	113,386
Annual union, professional, or like dues	33	16,820	16,722	16,790	18,919	34,690	44,260
Child care expenses	34	2,600	8,561	2,380	7,928	3,570	12,263
Business investment loss	35	0	0	0	0	10	228
Moving expenses	36	110	543	100	652	230	2,103
Support payments made	37	110	852	130	1,163	350	4,765
Carrying charges and interest expenses	38	5,040	12,065	3,820	10,844	9,670	35,576

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

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	3,060	4,263	2,530	3,301	5,870	7,775
Deduction for CPP or QPP enhanced contributions on employment income	40	34,620	20,758	29,930	18,210	65,000	39,871
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	170	383
Other employment expenses	43	4,720	17,576	3,770	13,049	9,550	33,535
Clergy residence deduction	44	150	3,019	100	1,929	140	2,860
Other deductions	45	1,590	3,142	1,180	2,876	2,200	12,313
Total deductions before adjustments	46	41,710	343,755	34,560	346,060	73,970	959,747
Social benefits repayment	47	1,860	1,108	3,210	3,526	8,190	27,379
Net income	48	44,940	3,463,917	35,950	3,060,459	76,640	8,104,269
Canadian Forces personnel and police deduction	49	80	2,277	60	1,771	60	2,343
Security options deductions	50	30	189	30	158	70	378
Other payments deduction	51	1,200	8,678	910	6,728	1,850	17,514
Non-capital losses of other years	52	40	491	20	259	50	742
Net capital losses of other years	53	1,010	1,871	790	1,310	2,240	4,692
Capital gains deduction	54	240	9,735	170	7,356	550	34,081
Northern residents deductions	55	750	3,096	740	3,143	2,580	11,604
Additional deductions	56	190	564	100	486	230	2,174
Farming/fishing losses of prior years	57	40	543	30	594	90	1,657
Total deductions from net income	58	3,430	27,522	2,760	21,846	7,370	75,269
Taxable income assessed	59	44,930	3,436,447	35,950	3,038,627	76,620	8,029,143
Basic personal amount	60	44,940	673,995	35,960	539,258	76,650	1,149,560
Age amount	61	9,680	30,693	5,630	12,633	4,230	9,419
Spouse or common-law partner amount	62	3,540	37,881	2,930	31,270	6,580	71,367
Canada caregiver amount	63	730	4,709	630	3,946	1,280	8,535
Amount for an eligible dependant	64	1,250	17,372	1,120	15,661	2,270	31,565
Family caregiver amount for children under 18 years of age	65	440	1,206	390	1,087	890	2,377
CPP or QPP contributions through employment	66	34,890	103,133	30,070	90,377	65,260	197,844
CPP or QPP contributions on self-employment and other earnings	67	1,800	3,061	1,280	2,370	2,650	5,573
Employment insurance premiums	68	34,070	32,396	29,300	28,328	62,710	61,203
PPIP premiums paid	69	0	0	0	0	0	0
PPIP premiums payable on employment income	70	0	0	0	0	0	0
PPIP premiums payable on self-employment income	71	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	210	618	190	582	530	1,596
Canada employment amount	73	37,410	50,332	31,560	42,744	68,320	92,662
Home accessibility expenses	74	70	473	60	424	100	759

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

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	620	5,553	430	3,834	900	8,194
Digital news subscription expenses	76	2,520	591	1,930	454	4,590	1,097
Pension income amount	77	10,900	21,522	6,690	13,143	13,360	26,105
Disability amount	78	1,740	16,414	1,060	10,031	2,030	19,089
Disability amount transferred from a dependant	79	990	13,440	900	12,164	2,050	27,582
Interest paid on student loans	80	130	84	100	68	140	119
Tuition, education, and textbook amounts	81	2,280	10,881	1,630	6,367	2,810	11,581
Tuition, education, and textbook amounts transferred from a child	82	1,090	4,673	1,190	5,018	3,650	16,301
Amounts transferred from spouse or common-law partner	83	1,220	8,107	870	5,998	1,930	12,019
Medical expenses	84	5,770	23,775	3,640	14,484	6,670	29,209
Total tax credits on personal amounts	85	44,940	159,141	35,960	126,043	76,650	267,571
Allowable charitable donations and government gifts	86	14,870	33,521	12,310	27,624	29,570	76,657
Eligible cultural and ecological gifts	87	10	7	10	25	30	219
Total tax credit on donations and gifts	88	14,840	9,377	12,290	7,732	29,530	21,591
Total federal non-refundable tax credits	89	44,940	168,517	35,960	133,774	76,650	289,162
Federal dividend tax credit	90	8,920	9,909	6,810	7,874	18,300	29,085
Minimum tax carryover	91	340	1,645	210	955	470	2,140
Basic federal tax	92	44,580	393,094	35,780	374,986	76,270	1,124,061
Federal foreign tax credit	93	4,320	986	3,230	1,062	8,710	3,910
Federal political contribution tax credit	94	550	118	440	91	1,060	234
Investment tax credit	95	20	38	10	22	60	163
Labour-sponsored funds tax credit (provincially registered)	96	20	17	40	25	70	46
Alternative minimum tax payable	97	50	25	80	80	500	920
Net federal tax	98	44,550	391,960	35,760	373,808	76,200	1,119,794
CPP contributions on self-employment	99	1,720	7,290	1,210	5,644	2,530	13,298
Social Benefits repayment	100	1,860	1,108	3,210	3,526	8,190	27,379
Canada workers benefit (CWB)	101	30	26	0	0	30	31
Canada Training Credit (CTC)	102	1,400	520	1,050	416	1,960	732
Multigenerational home renovation tax credit (MHRTC)	103	10	39	0	0	20	58
Eligible educator school supply tax credit	104	370	48	820	108	770	106
Net provincial or territorial tax	105	44,780	296,886	35,870	282,605	76,410	861,252
Total tax payable	106	44,820	697,261	35,900	665,595	76,530	2,021,743

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

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	26,290	0	12,640	0
Number of non-taxable returns	2	50	0	20	0
Total number of returns	3	26,350	0	12,660	0
Employment income	4	22,030	3,202,168	9,360	2,461,293
Commissions (from employment)	5	1,480	135,786	760	233,643
Other employment income	6	3,080	22,641	1,170	32,791
Old age security (OAS) pension	7	3,610	29,847	2,680	21,278
CPP or QPP benefits	8	5,120	58,838	3,540	39,985
Other pensions and superannuation	9	4,840	270,311	2,810	215,600
Elected split-pension amount	10	1,180	16,848	550	5,291
Employment insurance and other benefits	11	590	3,826	130	924
Taxable amount of dividends from taxable Canadian corporations	12	10,020	343,408	8,060	991,800
Interest and other investment income	13	13,570	88,362	8,670	209,886
Net partnership income (limited or non-active partners only)	14	180	2,109	350	3,009
Net rental income	15	2,940	22,047	2,100	47,889
Taxable capital gains	16	6,450	184,078	6,550	2,032,616
RRSP income	17	2,210	61,569	850	86,876
Other income	18	9,320	133,992	6,740	278,319
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	0	0	0	0
Net business income	20	2,060	103,219	1,040	105,162
Net professional income	21	1,220	103,431	1,160	251,357
Net commission income	22	290	20,727	180	26,771
Net farming income	23	850	30,621	620	30,395
Net fishing income	24	0	0	0	0
Workers' compensation benefits	25	290	4,235	0	0
Social assistance payments	26	20	67	0	0
Net federal supplements	27	120	435	130	353
Total income assessed	28	26,350	4,842,829	12,660	7,079,130
Registered pension plan (RPP) deduction	29	10,250	97,780	2,040	23,007
RRSP/PRPP deduction	30	15,080	262,915	6,700	264,594
FHSA deduction	31	270	1,958	90	676
Deduction for elected split-pension amount	32	2,140	48,688	1,060	26,562
Annual union, professional, or like dues	33	7,520	12,022	1,440	2,868
Child care expenses	34	710	2,961	270	1,630
Business investment loss	35	0	0	0	0
Moving expenses	36	80	907	40	394
Support payments made	37	230	5,287	190	11,027
Carrying charges and interest expenses	38	5,500	32,342	4,820	71,488

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

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	2,830	5,200	1,990	4,024
Deduction for CPP or QPP enhanced contributions on employment income	40	20,770	12,667	8,160	4,791
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	0	0	0	0
Exploration and development expenses	42	130	883	320	29,508
Other employment expenses	43	3,580	17,109	1,280	18,561
Clergy residence deduction	44	30	641	0	0
Other deductions	45	900	16,059	660	46,607
Total deductions before adjustments	46	25,090	517,600	11,600	506,030
Social benefits repayment	47	3,710	26,969	2,650	20,805
Net income	48	26,340	4,298,307	12,660	6,552,327
Canadian Forces personnel and police deduction	49	10	545	0	0
Security options deductions	50	60	609	150	17,472
Other payments deduction	51	0	0	0	0
Non-capital losses of other years	52	30	991	0	0
Net capital losses of other years	53	1,290	4,406	1,360	15,722
Capital gains deduction	54	690	73,979	1,520	474,396
Northern residents deductions	55	1,200	6,497	180	830
Additional deductions	56	110	1,331	0	0
Farming/fishing losses of prior years	57	50	1,346	30	1,381
Total deductions from net income	58	3,590	94,332	3,040	515,056
Taxable income assessed	59	26,330	4,204,376	12,630	6,037,991
Basic personal amount	60	26,350	388,939	12,660	171,921
Age amount	61	250	1,040	110	524
Spouse or common-law partner amount	62	2,590	27,981	1,190	11,897
Canada caregiver amount	63	510	3,471	180	1,265
Amount for an eligible dependant	64	580	7,970	170	2,073
Family caregiver amount for children under 18 years of age	65	290	790	110	275
CPP or QPP contributions through employment	66	20,860	62,902	8,240	23,884
CPP or QPP contributions on self-employment and other earnings	67	1,560	3,722	1,260	2,878
Employment insurance premiums	68	18,420	17,888	5,510	4,948
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	200	609	30	90
Canada employment amount	73	22,410	30,369	9,560	12,909
Home accessibility expenses	74	40	273	20	144

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

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	200	1,874	50	446
Digital news subscription expenses	76	2,320	586	1,540	418
Pension income amount	77	5,600	10,875	3,210	6,128
Disability amount	78	700	6,628	410	3,818
Disability amount transferred from a dependant	79	680	8,793	250	3,146
Interest paid on student loans	80	60	57	20	27
Tuition, education, and textbook amounts	81	680	5,870	250	2,221
Tuition, education, and textbook amounts transferred from a child	82	1,870	8,701	1,210	5,853
Amounts transferred from spouse or common-law partner	83	680	4,410	290	1,728
Medical expenses	84	2,490	15,430	1,660	16,516
Total tax credits on personal amounts	85	26,350	91,381	12,660	40,971
Allowable charitable donations and government gifts	86	12,150	50,021	7,300	182,895
Eligible cultural and ecological gifts	87	0	0	0	0
Total tax credit on donations and gifts	88	12,140	14,308	7,300	59,538
Total federal non-refundable tax credits	89	26,350	105,689	12,660	100,509
Federal dividend tax credit	90	9,640	35,625	7,480	121,942
Minimum tax carryover	91	300	1,906	230	2,168
Basic federal tax	92	26,190	730,183	12,540	1,511,424
Federal foreign tax credit	93	5,020	5,190	4,220	12,267
Federal political contribution tax credit	94	570	150	460	163
Investment tax credit	95	50	167	150	6,688
Labour-sponsored funds tax credit (provincially registered)	96	20	17	0	0
Alternative minimum tax payable	97	630	2,907	990	21,558
Net federal tax	98	26,160	724,710	12,520	1,492,559
CPP contributions on self-employment	99	1,510	8,896	1,220	6,884
Social Benefits repayment	100	3,710	26,969	2,650	20,805
Canada workers benefit (CWB)	101	20	21	0	0
Canada Training Credit (CTC)	102	410	152	90	28
Multigenerational home renovation tax credit (MHRTC)	103	0	0	0	0
Eligible educator school supply tax credit	104	30	4	0	0
Net provincial or territorial tax	105	26,220	532,844	12,540	878,018
Total tax payable	106	26,290	1,293,427	12,640	2,398,267

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.