

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

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	457,890	0	1,900	0	3,240	0
Number of non-taxable returns	2	204,860	0	41,400	0	26,870	0
Total number of returns	3	662,750	0	43,310	0	30,110	0
Employment income	4	402,540	20,370,511	11,680	30,950	14,510	95,314
Commissions (from employment)	5	10,140	304,751	90	48	200	121
Other employment income	6	40,400	307,283	490	808	540	1,776
Old age security (OAS) pension	7	187,040	1,555,890	820	1,675	1,870	8,383
CPP or QPP benefits	8	237,820	1,872,479	3,220	6,713	6,050	26,947
Other pensions and superannuation	9	129,870	3,096,302	380	914	620	1,990
Elected split-pension amount	10	38,300	476,357	180	530	340	1,665
Employment insurance and other benefits	11	94,230	942,158	800	2,393	1,430	7,393
Taxable amount of dividends from taxable Canadian corporations	12	59,950	1,257,909	560	356	440	497
Interest and other investment income	13	116,670	262,178	2,850	1,539	2,020	1,875
Net partnership income (limited or non-active partners only)	14	230	2,201	0	0	0	0
Net rental income	15	12,620	45,557	340	-1,203	270	845
Taxable capital gains	16	33,350	559,413	430	418	330	471
RRSP income	17	32,710	314,762	450	782	340	1,005
Other income	18	69,200	524,406	1,360	2,022	1,900	5,334
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	2,850	14,332	180	295	280	952
Net business income	20	30,210	458,936	1,910	-8,133	1,820	9,432
Net professional income	21	5,590	187,302	240	-431	230	1,135
Net commission income	22	3,890	55,676	220	229	150	520
Net farming income	23	2,100	10,669	140	-2,210	0	0
Net fishing income	24	2,000	62,234	40	-973	40	-141
Workers' compensation benefits	25	10,550	137,680	60	187	130	563
Social assistance payments	26	27,220	215,195	1,130	2,959	8,530	65,407
Net federal supplements	27	85,640	479,773	720	1,102	1,390	3,627
Total income assessed	28	641,050	33,537,455	21,610	41,074	30,110	235,100
Registered pension plan (RPP) deduction	29	128,970	640,415	570	998	330	299
RRSP/PRPP deduction	30	101,350	766,705	230	385	190	430
FHSA deduction	31	3,810	20,985	30	64	30	84
Deduction for elected split-pension amount	32	38,350	476,865	10	13	20	35
Annual union, professional, or like dues	33	122,290	99,423	1,130	181	1,370	217
Child care expenses	34	26,960	118,555	480	714	490	1,108
Business investment loss	35	80	2,324	0	0	0	0
Moving expenses	36	2,570	13,884	50	104	60	99
Support payments made	37	1,300	19,898	0	0	0	0
Carrying charges and interest expenses	38	22,740	83,852	120	126	140	227

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Deduction for CPP or QPP contributions on self-employment and other earnings	39	29,220	31,973	440	25	1,840	435
Deduction for CPP or QPP enhanced contributions on employment income	40	367,330	146,940	4,280	607	9,240	385
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	0	0	0	0	0	0
Exploration and development expenses	42	130	4,170	0	0	0	0
Other employment expenses	43	29,910	95,278	60	170	70	128
Clergy residence deduction	44	770	11,088	0	0	0	0
Other deductions	45	34,850	79,071	1,290	1,832	1,010	1,350
Total deductions before adjustments	46	442,940	2,611,676	7,260	5,287	11,970	4,816
Social benefits repayment	47	13,140	45,990	0	0	0	0
Net income	48	639,420	30,896,200	20,290	49,583	30,030	230,624
Canadian Forces personnel and police deduction	49	470	7,108	0	0	0	0
Security options deductions	50	240	16,353	0	0	0	0
Other payments deduction	51	120,910	832,451	1,900	4,248	10,010	69,597
Non-capital losses of other years	52	510	3,888	0	0	0	0
Net capital losses of other years	53	5,450	12,547	20	10	30	18
Capital gains deduction	54	1,040	165,597	0	0	0	0
Northern residents deductions	55	260	935	0	0	0	0
Additional deductions	56	6,800	24,823	0	0	0	0
Farming/fishing losses of prior years	57	110	1,331	0	0	0	0
Total deductions from net income	58	132,130	1,065,470	1,960	4,335	10,090	69,879
Taxable income assessed	59	623,490	29,832,948	19,270	45,668	23,460	161,065
Basic personal amount	60	662,740	9,888,216	43,300	625,633	30,110	445,022
Age amount	61	185,100	1,407,614	1,350	11,013	2,110	17,543
Spouse or common-law partner amount	62	44,450	408,947	1,970	22,354	1,050	11,429
Canada caregiver amount	63	10,220	58,645	90	634	70	333
Amount for an eligible dependant	64	25,720	364,037	1,580	23,120	710	10,044
Family caregiver amount for children under 18 years of age	65	4,120	11,650	210	596	90	245
CPP or QPP contributions through employment	66	381,400	743,969	9,300	3,780	10,640	2,980
CPP or QPP contributions on self-employment and other earnings	67	25,610	23,149	440	20	1,840	330
Employment insurance premiums	68	379,850	247,598	9,550	1,772	13,440	1,636
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	2,880	8,634	40	111	20	69
Canada employment amount	73	416,020	552,999	12,010	13,980	14,680	19,428
Home accessibility expenses	74	560	3,288	0	0	0	0

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Home buyers' amount	75	4,260	36,245	30	220	10	100
Digital news subscription expenses	76	13,020	2,885	100	32	50	15
Pension income amount	77	149,780	287,789	490	632	870	1,432
Disability amount	78	35,970	339,564	1,580	15,331	1,700	16,233
Disability amount transferred from a dependant	79	9,800	126,221	340	4,943	130	1,766
Interest paid on student loans	80	4,220	2,037	30	22	20	5
Tuition, education, and textbook amounts	81	32,350	201,539	0	0	20	13
Tuition, education, and textbook amounts transferred from a child	82	7,790	38,496	0	0	0	0
Amounts transferred from spouse or common-law partner	83	41,310	291,570	640	4,203	530	3,390
Medical expenses	84	155,800	495,643	3,060	3,775	2,070	3,063
Total tax credits on personal amounts	85	662,750	2,331,153	43,310	109,832	30,110	80,270
Allowable charitable donations and government gifts	86	94,350	195,017	60	25	100	39
Eligible cultural and ecological gifts	87	110	122	0	0	0	0
Total tax credit on donations and gifts	88	93,840	56,277	60	6	100	10
Total federal non-refundable tax credits	89	662,750	2,387,430	43,310	109,838	30,110	80,280
Federal dividend tax credit	90	53,060	138,737	110	0	0	0
Minimum tax carryover	91	1,220	4,900	0	0	0	0
Basic federal tax	92	415,620	2,979,941	0	0	0	0
Federal foreign tax credit	93	21,940	17,424	0	0	0	0
Federal political contribution tax credit	94	2,390	465	0	0	0	0
Investment tax credit	95	520	1,879	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	20	5	0	0	0	0
Alternative minimum tax payable	97	870	9,351	0	0	0	0
Net federal tax	98	432,870	2,985,006	1,580	837	2,040	1,161
CPP contributions on self-employment	99	24,040	54,596	370	41	1,680	738
Social Benefits repayment	100	13,140	45,990	0	0	0	0
Canada workers benefit (CWB)	101	66,430	81,866	2,870	3,034	3,730	4,477
Canada Training Credit (CTC)	102	8,130	3,065	250	99	190	63
Multigenerational home renovation tax credit (MHRTC)	103	110	389	0	0	0	0
Eligible educator school supply tax credit	104	1,920	274	0	0	0	0
Net provincial or territorial tax	105	425,970	2,119,426	0	0	0	0
Total tax payable	106	457,890	5,205,157	1,900	884	3,240	1,919

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Number of taxable returns	1	5,800	0	11,460	0	17,480	0
Number of non-taxable returns	2	33,950	0	27,750	0	40,990	0
Total number of returns	3	39,750	0	39,200	0	58,460	0
Employment income	4	16,230	161,778	16,150	218,716	17,350	299,935
Commissions (from employment)	5	280	374	290	492	340	713
Other employment income	6	780	2,964	920	3,556	1,230	5,323
Old age security (OAS) pension	7	7,940	60,221	17,210	141,897	37,750	324,324
CPP or QPP benefits	8	13,530	71,768	20,440	110,347	38,590	228,575
Other pensions and superannuation	9	1,350	5,130	3,900	15,116	9,100	39,105
Elected split-pension amount	10	1,090	5,601	1,790	12,874	2,760	24,854
Employment insurance and other benefits	11	2,760	17,528	4,380	32,744	6,100	52,798
Taxable amount of dividends from taxable Canadian corporations	12	710	1,124	1,300	2,252	2,130	4,144
Interest and other investment income	13	3,230	2,537	4,340	4,205	6,550	5,767
Net partnership income (limited or non-active partners only)	14	0	0	0	0	0	0
Net rental income	15	330	833	440	1,587	520	1,227
Taxable capital gains	16	510	832	760	1,415	1,150	1,941
RRSP income	17	650	2,903	840	4,024	1,230	6,425
Other income	18	3,020	10,669	3,310	13,390	3,570	15,263
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	430	1,807	470	2,309	320	1,849
Net business income	20	2,500	20,305	2,430	24,110	2,170	22,746
Net professional income	21	320	2,407	300	2,792	270	2,874
Net commission income	22	220	1,092	200	1,343	200	1,388
Net farming income	23	110	-288	130	-202	0	0
Net fishing income	24	50	-131	80	134	90	197
Workers' compensation benefits	25	270	1,403	510	3,827	960	7,898
Social assistance payments	26	10,030	102,092	2,460	20,580	1,360	8,206
Net federal supplements	27	5,890	19,841	14,520	67,227	33,930	268,494
Total income assessed	28	39,750	493,267	39,200	685,372	58,460	1,325,052
Registered pension plan (RPP) deduction	29	510	371	760	570	1,300	1,247
RRSP/PRPP deduction	30	340	526	610	956	970	1,713
FHSA deduction	31	50	128	60	163	80	311
Deduction for elected split-pension amount	32	60	82	220	354	480	950
Annual union, professional, or like dues	33	1,940	366	2,260	532	2,700	738
Child care expenses	34	700	1,872	840	2,463	1,110	3,362
Business investment loss	35	0	0	0	0	0	0
Moving expenses	36	90	189	120	331	170	376
Support payments made	37	0	0	0	0	10	47
Carrying charges and interest expenses	38	210	279	370	470	550	589

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Deduction for CPP or QPP contributions on self-employment and other earnings	39	2,550	1,216	2,410	1,619	1,960	1,588
Deduction for CPP or QPP enhanced contributions on employment income	40	12,360	917	14,030	1,531	15,820	2,337
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	140	481	220	444	340	756
Clergy residence deduction	44	0	0	0	0	0	0
Other deductions	45	1,530	2,133	1,760	2,896	2,340	4,138
Total deductions before adjustments	46	15,980	8,622	17,540	12,412	19,450	18,224
Social benefits repayment	47	0	0	0	0	0	0
Net income	48	39,700	485,005	39,160	673,171	58,430	1,306,891
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	15,940	123,337	17,050	91,635	35,640	284,599
Non-capital losses of other years	52	0	0	50	158	50	141
Net capital losses of other years	53	40	58	70	88	100	120
Capital gains deduction	54	0	0	0	0	0	0
Northern residents deductions	55	0	0	0	0	0	0
Additional deductions	56	0	0	510	582	950	2,947
Farming/fishing losses of prior years	57	0	0	0	0	0	0
Total deductions from net income	58	16,040	123,697	17,290	92,484	35,970	287,895
Taxable income assessed	59	32,920	361,625	38,620	580,739	58,110	1,019,557
Basic personal amount	60	39,750	592,189	39,200	585,557	58,460	875,431
Age amount	61	8,130	68,166	17,390	145,914	37,890	318,110
Spouse or common-law partner amount	62	2,040	23,320	2,330	19,749	3,580	22,188
Canada caregiver amount	63	200	1,049	510	2,757	690	3,855
Amount for an eligible dependant	64	2,500	36,507	1,450	20,952	1,450	20,869
Family caregiver amount for children under 18 years of age	65	290	871	140	417	160	446
CPP or QPP contributions through employment	66	13,790	5,679	15,040	8,638	16,590	12,653
CPP or QPP contributions on self-employment and other earnings	67	2,550	900	2,390	1,189	1,960	1,163
Employment insurance premiums	68	14,980	2,663	15,160	3,573	16,420	4,858
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	40	123	50	135	70	198
Canada employment amount	73	16,440	21,742	16,450	21,830	17,840	23,677
Home accessibility expenses	74	10	63	10	46	20	138

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Home buyers' amount	75	30	231	40	382	60	472
Digital news subscription expenses	76	90	23	170	36	260	58
Pension income amount	77	2,280	3,614	5,390	8,896	11,200	19,167
Disability amount	78	3,960	37,380	2,660	25,044	3,270	30,724
Disability amount transferred from a dependant	79	390	5,734	260	3,518	350	4,391
Interest paid on student loans	80	30	22	50	13	130	82
Tuition, education, and textbook amounts	81	0	0	2,620	3,166	4,520	17,602
Tuition, education, and textbook amounts transferred from a child	82	0	0	10	33	30	90
Amounts transferred from spouse or common-law partner	83	2,530	14,704	7,200	51,135	6,870	51,986
Medical expenses	84	3,610	6,093	5,530	10,708	8,720	22,612
Total tax credits on personal amounts	85	39,750	123,175	39,200	137,058	58,460	214,617
Allowable charitable donations and government gifts	86	200	116	650	453	1,540	1,487
Eligible cultural and ecological gifts	87	0	0	0	0	0	0
Total tax credit on donations and gifts	88	200	30	640	119	1,530	399
Total federal non-refundable tax credits	89	39,750	123,205	39,200	137,178	58,460	215,015
Federal dividend tax credit	90	0	0	410	38	720	144
Minimum tax carryover	91	0	0	0	0	0	0
Basic federal tax	92	290	151	5,240	1,239	11,750	7,259
Federal foreign tax credit	93	0	0	0	0	180	17
Federal political contribution tax credit	94	0	0	0	0	0	0
Investment tax credit	95	0	0	10	1	20	5
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0
Alternative minimum tax payable	97	0	0	0	0	0	0
Net federal tax	98	3,500	2,273	8,500	4,351	13,940	11,311
CPP contributions on self-employment	99	2,380	2,068	2,280	2,757	1,840	2,707
Social Benefits repayment	100	0	0	0	0	0	0
Canada workers benefit (CWB)	101	5,920	8,851	7,660	12,268	9,180	15,426
Canada Training Credit (CTC)	102	280	92	340	118	390	139
Multigenerational home renovation tax credit (MHRTC)	103	0	0	0	0	0	0
Eligible educator school supply tax credit	104	0	0	0	0	30	4
Net provincial or territorial tax	105	1,120	135	4,120	1,220	11,820	4,609
Total tax payable	106	5,800	4,483	11,460	8,338	17,480	18,634

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Number of taxable returns	1	25,860	0	31,930	0	34,150	0
Number of non-taxable returns	2	19,450	0	6,860	0	3,150	0
Total number of returns	3	45,310	0	38,790	0	37,300	0
Employment income	4	19,860	422,247	23,260	600,410	25,370	771,367
Commissions (from employment)	5	400	1,349	530	1,837	600	2,490
Other employment income	6	1,610	7,227	1,750	8,266	1,900	7,838
Old age security (OAS) pension	7	23,270	200,551	14,110	119,659	11,250	94,641
CPP or QPP benefits	8	25,870	216,901	16,800	139,966	14,250	120,629
Other pensions and superannuation	9	15,090	102,185	11,840	135,377	10,100	156,106
Elected split-pension amount	10	4,380	46,139	3,690	45,852	3,070	43,092
Employment insurance and other benefits	11	7,640	72,752	8,990	92,014	9,510	102,881
Taxable amount of dividends from taxable Canadian corporations	12	2,790	6,897	2,470	7,557	2,420	8,657
Interest and other investment income	13	7,480	8,458	6,460	8,359	6,060	8,065
Net partnership income (limited or non-active partners only)	14	0	0	0	0	0	0
Net rental income	15	580	1,796	510	1,972	530	1,867
Taxable capital gains	16	1,550	2,647	1,400	3,127	1,360	3,479
RRSP income	17	1,600	8,333	1,610	10,147	1,630	10,074
Other income	18	3,960	15,701	3,840	17,063	3,680	17,498
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	270	1,665	190	1,144	140	978
Net business income	20	2,060	22,942	1,840	23,432	1,550	19,963
Net professional income	21	270	2,928	240	2,894	190	2,377
Net commission income	22	240	1,796	230	1,694	230	1,803
Net farming income	23	130	-75	130	40	0	0
Net fishing income	24	90	321	100	869	120	1,169
Workers' compensation benefits	25	1,210	13,247	1,000	13,641	920	13,078
Social assistance payments	26	0	0	740	3,224	550	2,253
Net federal supplements	27	16,930	77,960	5,590	19,414	2,170	7,924
Total income assessed	28	45,310	1,240,445	38,790	1,259,211	37,300	1,399,048
Registered pension plan (RPP) deduction	29	1,900	2,146	2,840	3,845	4,240	6,760
RRSP/PRPP deduction	30	1,440	2,904	2,290	4,778	3,260	7,242
FHSA deduction	31	140	555	160	700	180	860
Deduction for elected split-pension amount	32	950	2,291	1,660	6,293	2,310	12,280
Annual union, professional, or like dues	33	3,350	1,033	4,130	1,445	5,150	2,144
Child care expenses	34	1,380	4,724	1,590	5,843	1,880	7,350
Business investment loss	35	0	0	0	0	0	0
Moving expenses	36	190	363	250	622	250	613
Support payments made	37	20	46	30	107	40	246
Carrying charges and interest expenses	38	780	1,013	860	1,161	890	1,410

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Deduction for CPP or QPP contributions on self-employment and other earnings	39	1,860	1,665	1,770	1,732	1,470	1,507
Deduction for CPP or QPP enhanced contributions on employment income	40	18,460	3,487	22,010	5,128	24,260	6,748
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	500	1,221	800	1,741	1,150	2,659
Clergy residence deduction	44	10	82	20	166	30	290
Other deductions	45	2,550	4,252	2,870	4,138	3,050	3,735
Total deductions before adjustments	46	22,310	25,861	26,120	37,868	28,530	53,885
Social benefits repayment	47	0	0	0	0	0	0
Net income	48	45,270	1,214,741	38,770	1,221,544	37,300	1,345,212
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0
Security options deductions	50	0	0	10	4	0	0
Other payments deduction	51	18,520	96,056	7,080	36,279	3,520	23,256
Non-capital losses of other years	52	50	133	50	255	50	275
Net capital losses of other years	53	120	100	170	159	180	212
Capital gains deduction	54	10	122	0	0	20	163
Northern residents deductions	55	0	0	0	0	0	0
Additional deductions	56	1,220	2,792	880	2,864	560	2,126
Farming/fishing losses of prior years	57	10	75	0	0	0	0
Total deductions from net income	58	18,980	99,301	7,630	39,661	4,170	26,090
Taxable income assessed	59	45,060	1,115,516	38,630	1,181,914	37,180	1,319,145
Basic personal amount	60	45,300	678,446	38,790	581,154	37,300	559,020
Age amount	61	23,420	196,648	14,260	119,718	11,430	95,929
Spouse or common-law partner amount	62	3,530	24,739	3,210	25,009	2,900	24,807
Canada caregiver amount	63	690	3,711	670	3,474	800	4,298
Amount for an eligible dependant	64	1,560	22,266	1,780	25,198	1,830	26,069
Family caregiver amount for children under 18 years of age	65	150	435	180	489	230	655
CPP or QPP contributions through employment	66	19,090	18,443	22,500	26,650	24,680	34,728
CPP or QPP contributions on self-employment and other earnings	67	1,840	1,222	1,770	1,264	1,440	1,099
Employment insurance premiums	68	18,930	6,822	22,270	9,585	24,460	12,305
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	70	216	80	246	130	378
Canada employment amount	73	20,650	27,263	24,040	31,955	26,280	34,868
Home accessibility expenses	74	20	87	30	132	40	177

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

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	80	619	150	1,265	220	1,777
Digital news subscription expenses	76	450	102	520	109	580	126
Pension income amount	77	17,740	33,513	13,740	27,042	11,530	22,766
Disability amount	78	2,810	26,408	2,650	24,949	2,420	22,749
Disability amount transferred from a dependant	79	410	4,776	480	5,668	620	7,460
Interest paid on student loans	80	200	85	280	140	360	167
Tuition, education, and textbook amounts	81	4,010	25,323	3,760	29,323	3,220	24,747
Tuition, education, and textbook amounts transferred from a child	82	60	229	90	386	130	565
Amounts transferred from spouse or common-law partner	83	4,640	34,693	3,230	23,523	2,800	20,041
Medical expenses	84	12,860	35,902	14,810	46,015	14,870	47,118
Total tax credits on personal amounts	85	45,310	171,293	38,790	147,495	37,300	141,278
Allowable charitable donations and government gifts	86	3,480	3,159	4,530	4,388	5,170	5,914
Eligible cultural and ecological gifts	87	0	0	0	0	0	0
Total tax credit on donations and gifts	88	3,440	841	4,500	1,176	5,100	1,604
Total federal non-refundable tax credits	89	45,310	172,134	38,790	148,672	37,300	142,882
Federal dividend tax credit	90	1,380	350	1,880	591	2,130	792
Minimum tax carryover	91	30	17	30	43	40	60
Basic federal tax	92	19,660	18,866	26,900	38,137	31,090	60,002
Federal foreign tax credit	93	360	25	630	49	730	76
Federal political contribution tax credit	94	40	3	70	8	70	10
Investment tax credit	95	30	22	40	43	30	34
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	21,820	23,342	28,770	41,944	31,920	61,662
CPP contributions on self-employment	99	1,720	2,835	1,650	2,954	1,350	2,570
Social Benefits repayment	100	0	0	0	0	0	0
Canada workers benefit (CWB)	101	11,210	16,332	13,350	11,682	5,820	5,293
Canada Training Credit (CTC)	102	450	170	550	201	520	191
Multigenerational home renovation tax credit (MHRTC)	103	0	0	0	0	0	0
Eligible educator school supply tax credit	104	20	2	30	3	20	3
Net provincial or territorial tax	105	22,620	14,567	29,310	29,722	32,730	46,569
Total tax payable	106	25,860	40,751	31,930	74,627	34,150	110,809

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

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	37,850	0	37,170	0	34,320	0
Number of non-taxable returns	2	1,770	0	1,050	0	550	0
Total number of returns	3	39,620	0	38,220	0	34,870	0
Employment income	4	27,970	974,241	28,180	1,118,463	25,140	1,111,105
Commissions (from employment)	5	570	2,991	630	4,455	610	5,007
Other employment income	6	2,330	9,272	2,380	10,029	2,380	13,789
Old age security (OAS) pension	7	11,370	95,170	10,090	84,134	9,900	82,520
CPP or QPP benefits	8	14,570	125,741	13,410	117,874	13,070	117,640
Other pensions and superannuation	9	10,660	198,297	9,640	216,783	9,870	256,084
Elected split-pension amount	10	3,870	53,964	3,240	46,723	3,920	56,783
Employment insurance and other benefits	11	10,000	116,528	9,690	108,267	7,240	78,081
Taxable amount of dividends from taxable Canadian corporations	12	2,880	10,669	3,100	14,875	3,550	16,769
Interest and other investment income	13	6,840	10,020	6,860	9,930	7,110	10,975
Net partnership income (limited or non-active partners only)	14	0	0	0	0	0	0
Net rental income	15	570	1,398	620	1,335	660	1,980
Taxable capital gains	16	1,590	3,825	1,700	4,686	1,890	5,904
RRSP income	17	1,940	12,298	2,170	15,636	2,250	16,190
Other income	18	3,980	18,943	4,090	20,054	4,020	21,283
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	100	488	80	380	70	416
Net business income	20	1,480	20,043	1,390	18,551	1,250	16,975
Net professional income	21	220	2,844	190	2,212	200	2,623
Net commission income	22	210	1,632	210	1,484	180	1,296
Net farming income	23	140	107	0	0	0	0
Net fishing income	24	130	1,681	90	1,412	80	1,615
Workers' compensation benefits	25	960	14,270	870	12,277	640	8,201
Social assistance payments	26	480	1,894	370	1,559	290	923
Net federal supplements	27	1,370	4,783	940	2,859	580	1,551
Total income assessed	28	39,620	1,682,489	38,220	1,815,204	34,870	1,828,625
Registered pension plan (RPP) deduction	29	6,680	13,710	8,810	20,570	9,130	25,618
RRSP/PRPP deduction	30	4,600	10,995	5,540	14,468	6,090	18,157
FHSA deduction	31	210	1,068	260	1,209	270	1,382
Deduction for elected split-pension amount	32	2,840	18,956	3,300	25,974	3,410	31,425
Annual union, professional, or like dues	33	7,000	3,497	9,050	5,218	8,660	5,287
Child care expenses	34	2,120	8,689	2,170	9,278	2,000	9,170
Business investment loss	35	0	0	0	0	0	0
Moving expenses	36	200	723	150	571	130	648
Support payments made	37	50	333	40	232	50	362
Carrying charges and interest expenses	38	1,110	1,674	1,170	1,944	1,320	2,278

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

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	1,400	1,619	1,300	1,451	1,140	1,362
Deduction for CPP or QPP enhanced contributions on employment income	40	26,730	8,648	26,990	10,064	23,890	10,077
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	1,460	3,616	1,690	4,061	1,780	4,509
Clergy residence deduction	44	40	442	60	608	70	910
Other deductions	45	3,150	3,697	2,890	3,511	2,430	3,003
Total deductions before adjustments	46	31,510	77,680	32,010	99,297	29,000	114,209
Social benefits repayment	47	0	0	0	0	0	0
Net income	48	39,610	1,604,831	38,220	1,715,971	34,860	1,714,579
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	2,740	20,947	2,140	16,695	1,490	10,675
Non-capital losses of other years	52	30	237	30	185	30	269
Net capital losses of other years	53	260	255	250	291	300	345
Capital gains deduction	54	0	0	0	0	20	238
Northern residents deductions	55	0	0	0	0	0	0
Additional deductions	56	480	2,137	360	2,062	290	1,674
Farming/fishing losses of prior years	57	20	85	0	0	0	0
Total deductions from net income	58	3,450	23,767	2,770	19,453	2,100	13,353
Taxable income assessed	59	39,520	1,581,102	38,150	1,696,527	34,840	1,701,248
Basic personal amount	60	39,610	593,950	38,220	573,142	34,870	522,763
Age amount	61	11,570	96,392	10,250	80,484	10,080	73,059
Spouse or common-law partner amount	62	2,670	24,818	2,570	24,308	2,160	20,444
Canada caregiver amount	63	820	4,429	820	4,424	730	4,055
Amount for an eligible dependant	64	1,920	27,085	1,860	26,029	1,530	21,288
Family caregiver amount for children under 18 years of age	65	240	665	260	737	220	612
CPP or QPP contributions through employment	66	27,160	44,235	27,330	51,194	24,260	51,036
CPP or QPP contributions on self-employment and other earnings	67	1,380	1,174	1,260	1,053	1,110	985
Employment insurance premiums	68	26,990	15,522	27,240	17,803	24,080	17,561
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	170	513	200	594	220	651
Canada employment amount	73	29,130	38,491	29,300	38,864	26,210	34,732
Home accessibility expenses	74	40	200	40	230	50	269

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

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	330	2,738	380	3,161	360	2,954
Digital news subscription expenses	76	690	145	850	174	940	200
Pension income amount	77	12,020	23,781	10,840	21,423	11,170	22,080
Disability amount	78	2,330	21,953	2,060	19,441	1,840	17,310
Disability amount transferred from a dependant	79	670	8,284	690	8,462	660	8,077
Interest paid on student loans	80	380	167	390	161	350	141
Tuition, education, and textbook amounts	81	2,700	21,792	2,150	17,347	1,690	13,145
Tuition, education, and textbook amounts transferred from a child	82	190	813	270	1,208	280	1,223
Amounts transferred from spouse or common-law partner	83	2,320	15,814	1,970	13,409	1,520	10,541
Medical expenses	84	15,560	50,334	14,330	46,792	13,110	45,581
Total tax credits on personal amounts	85	39,620	148,996	38,220	142,567	34,870	130,309
Allowable charitable donations and government gifts	86	6,290	8,020	6,620	9,002	6,890	9,399
Eligible cultural and ecological gifts	87	0	0	0	0	10	7
Total tax credit on donations and gifts	88	6,260	2,195	6,570	2,469	6,860	2,580
Total federal non-refundable tax credits	89	39,620	151,191	38,220	145,037	34,870	132,888
Federal dividend tax credit	90	2,730	1,072	2,990	1,493	3,490	1,804
Minimum tax carryover	91	60	133	50	117	50	114
Basic federal tax	92	35,750	88,498	35,850	110,177	33,480	121,834
Federal foreign tax credit	93	1,080	103	1,190	141	1,370	200
Federal political contribution tax credit	94	100	13	140	20	160	25
Investment tax credit	95	40	67	30	39	30	37
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	36,180	89,363	36,000	110,276	33,510	121,646
CPP contributions on self-employment	99	1,290	2,764	1,200	2,476	1,040	2,326
Social Benefits repayment	100	0	0	0	0	0	0
Canada workers benefit (CWB)	101	3,680	2,929	2,110	976	560	298
Canada Training Credit (CTC)	102	550	197	540	204	470	177
Multigenerational home renovation tax credit (MHRTC)	103	0	0	10	26	10	44
Eligible educator school supply tax credit	104	50	6	60	8	50	7
Net provincial or territorial tax	105	37,230	68,878	36,930	84,833	34,190	95,687
Total tax payable	106	37,850	161,016	37,170	197,592	34,320	219,668

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

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	27,170	0	44,910	0	34,660	0
Number of non-taxable returns	2	300	0	330	0	160	0
Total number of returns	3	27,470	0	45,250	0	34,820	0
Employment income	4	20,780	1,013,173	35,270	1,970,427	28,000	1,829,926
Commissions (from employment)	5	530	5,220	980	14,475	780	15,093
Other employment income	6	2,180	12,133	4,340	31,622	3,740	40,254
Old age security (OAS) pension	7	7,230	59,982	10,820	89,501	7,150	59,077
CPP or QPP benefits	8	9,740	90,518	14,580	141,675	10,000	101,841
Other pensions and superannuation	9	7,230	220,915	11,390	393,679	8,050	316,722
Elected split-pension amount	10	1,490	18,812	2,060	26,725	1,490	20,832
Employment insurance and other benefits	11	5,360	56,567	7,410	75,267	4,490	44,282
Taxable amount of dividends from taxable Canadian corporations	12	3,060	19,019	5,490	37,130	4,610	38,348
Interest and other investment income	13	5,770	9,846	9,900	17,322	8,170	16,231
Net partnership income (limited or non-active partners only)	14	0	0	0	0	0	0
Net rental income	15	580	1,498	1,040	3,522	1,030	2,368
Taxable capital gains	16	1,630	5,851	2,970	10,659	2,480	11,774
RRSP income	17	1,910	13,361	3,390	24,984	2,840	22,655
Other income	18	3,370	17,385	5,710	32,413	4,500	26,308
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	60	320	80	340	50	360
Net business income	20	1,100	17,123	1,840	31,293	1,550	29,574
Net professional income	21	160	2,202	340	5,399	280	5,536
Net commission income	22	160	1,294	310	3,011	240	3,376
Net farming income	23	0	0	140	-345	0	0
Net fishing income	24	70	1,421	180	5,563	230	8,768
Workers' compensation benefits	25	530	7,853	810	11,976	560	8,601
Social assistance payments	26	150	519	120	399	40	126
Net federal supplements	27	440	1,147	490	1,627	240	716
Total income assessed	28	27,470	1,577,419	45,250	2,930,868	34,820	2,603,907
Registered pension plan (RPP) deduction	29	8,160	25,066	15,900	60,847	14,580	70,206
RRSP/PRPP deduction	30	5,910	20,292	11,580	46,805	10,440	52,245
FHSA deduction	31	270	1,423	530	2,953	390	2,316
Deduction for elected split-pension amount	32	3,310	34,569	5,390	71,973	3,920	63,117
Annual union, professional, or like dues	33	7,170	4,819	13,760	11,186	11,980	11,111
Child care expenses	34	1,590	7,719	2,790	13,703	2,170	11,509
Business investment loss	35	0	0	0	0	0	0
Moving expenses	36	120	574	190	1,087	130	1,240
Support payments made	37	40	313	100	751	90	751
Carrying charges and interest expenses	38	1,220	2,556	2,110	5,064	1,850	4,799

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

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	1,060	1,404	1,880	2,812	1,640	2,644
Deduction for CPP or QPP enhanced contributions on employment income	40	19,730	9,253	33,520	18,090	26,690	15,597
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	1,730	4,609	3,870	11,304	3,640	12,200
Clergy residence deduction	44	40	570	140	2,077	120	1,916
Other deductions	45	1,840	2,186	2,670	3,418	1,660	2,625
Total deductions before adjustments	46	24,270	115,441	40,760	252,563	31,980	252,410
Social benefits repayment	47	0	0	0	0	200	66
Net income	48	27,470	1,462,042	45,240	2,678,862	34,810	2,351,441
Canadian Forces personnel and police deduction	49	10	21	0	0	80	1,020
Security options deductions	50	0	0	0	0	10	28
Other payments deduction	51	1,100	9,520	1,410	14,002	840	9,444
Non-capital losses of other years	52	20	138	30	318	30	393
Net capital losses of other years	53	290	391	490	617	460	743
Capital gains deduction	54	20	410	40	674	40	1,142
Northern residents deductions	55	0	0	0	0	0	0
Additional deductions	56	250	1,376	290	1,264	190	976
Farming/fishing losses of prior years	57	0	0	10	167	0	0
Total deductions from net income	58	1,650	11,893	2,280	17,189	1,630	13,864
Taxable income assessed	59	27,450	1,450,152	45,220	2,661,681	34,810	2,337,588
Basic personal amount	60	27,470	411,925	45,250	678,502	34,820	522,139
Age amount	61	7,380	50,260	11,080	66,789	7,350	35,566
Spouse or common-law partner amount	62	1,880	18,021	3,050	30,058	2,540	24,705
Canada caregiver amount	63	570	3,346	900	5,289	640	3,878
Amount for an eligible dependant	64	1,110	15,344	1,680	23,460	1,250	17,407
Family caregiver amount for children under 18 years of age	65	180	510	320	912	280	770
CPP or QPP contributions through employment	66	20,020	46,796	33,950	90,686	27,050	77,709
CPP or QPP contributions on self-employment and other earnings	67	1,020	1,013	1,770	2,022	1,190	1,900
Employment insurance premiums	68	19,930	16,030	33,810	30,043	26,750	24,860
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	567	330	978	320	963
Canada employment amount	73	21,540	28,690	36,620	48,972	29,150	39,102
Home accessibility expenses	74	40	199	50	306	60	327

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

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	300	2,462	600	5,027	430	3,786
Digital news subscription expenses	76	790	171	1,450	306	1,260	270
Pension income amount	77	8,020	15,835	12,450	24,564	8,800	17,352
Disability amount	78	1,390	13,095	2,120	19,996	1,580	14,893
Disability amount transferred from a dependant	79	530	6,786	900	11,663	700	9,254
Interest paid on student loans	80	260	109	550	236	380	226
Tuition, education, and textbook amounts	81	1,320	10,493	1,940	13,332	1,310	8,239
Tuition, education, and textbook amounts transferred from a child	82	280	1,256	570	2,683	620	2,817
Amounts transferred from spouse or common-law partner	83	1,130	7,991	1,620	11,556	1,160	8,144
Medical expenses	84	8,870	30,720	12,470	43,519	8,010	28,159
Total tax credits on personal amounts	85	27,470	102,245	45,250	166,639	34,820	126,374
Allowable charitable donations and government gifts	86	5,990	8,700	10,490	16,507	8,640	14,247
Eligible cultural and ecological gifts	87	0	0	0	0	0	0
Total tax credit on donations and gifts	88	5,960	2,396	10,440	4,562	8,610	3,947
Total federal non-refundable tax credits	89	27,470	104,640	45,250	171,201	34,820	130,321
Federal dividend tax credit	90	0	0	5,510	4,081	4,640	4,220
Minimum tax carryover	91	60	178	100	407	110	497
Basic federal tax	92	26,660	113,965	44,460	240,692	34,470	243,226
Federal foreign tax credit	93	1,220	248	2,230	415	1,960	545
Federal political contribution tax credit	94	130	21	260	45	240	44
Investment tax credit	95	30	67	50	98	40	74
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	26,640	113,655	44,420	240,161	34,440	242,576
CPP contributions on self-employment	99	960	2,398	1,700	4,806	1,150	4,521
Social Benefits repayment	100	0	0	0	0	200	66
Canada workers benefit (CWB)	101	150	91	110	95	40	39
Canada Training Credit (CTC)	102	410	154	740	278	650	256
Multigenerational home renovation tax credit (MHRTC)	103	0	0	0	0	0	0
Eligible educator school supply tax credit	104	50	8	200	29	200	30
Net provincial or territorial tax	105	27,100	90,011	44,800	186,270	34,540	183,492
Total tax payable	106	27,170	206,075	44,910	431,248	34,660	430,667

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

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	26,810	0	21,220	0	42,780	0
Number of non-taxable returns	2	80	0	50	0	80	0
Total number of returns	3	26,890	0	21,270	0	42,860	0
Employment income	4	21,620	1,612,131	18,150	1,539,187	37,440	3,901,456
Commissions (from employment)	5	550	14,795	440	14,084	1,250	58,992
Other employment income	6	3,250	42,024	2,670	29,019	5,660	48,543
Old age security (OAS) pension	7	5,350	44,020	3,060	25,283	5,140	42,539
CPP or QPP benefits	8	7,370	77,499	4,410	47,351	7,870	85,934
Other pensions and superannuation	9	6,270	263,275	3,900	176,351	6,950	350,223
Elected split-pension amount	10	1,700	26,705	920	14,158	1,610	21,475
Employment insurance and other benefits	11	2,680	26,668	1,690	17,052	3,170	30,260
Taxable amount of dividends from taxable Canadian corporations	12	4,220	48,529	3,290	44,966	8,660	183,812
Interest and other investment income	13	6,980	15,104	5,370	11,811	12,380	37,319
Net partnership income (limited or non-active partners only)	14	0	0	0	0	40	576
Net rental income	15	840	2,585	720	2,562	1,840	7,647
Taxable capital gains	16	2,250	11,616	1,810	11,686	4,730	43,794
RRSP income	17	2,290	22,440	1,800	17,063	4,070	52,338
Other income	18	3,700	24,731	2,840	21,413	7,030	72,114
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	40	239	30	229	60	406
Net business income	20	1,180	23,823	900	20,343	2,100	64,514
Net professional income	21	300	7,310	250	5,705	710	28,695
Net commission income	22	210	2,533	170	2,818	360	10,559
Net farming income	23	0	0	90	329	180	520
Net fishing income	24	130	5,952	100	5,313	230	14,638
Workers' compensation benefits	25	330	4,846	240	3,889	460	7,888
Social assistance payments	26	30	75	0	0	20	51
Net federal supplements	27	130	480	80	257	130	424
Total income assessed	28	26,890	2,279,117	21,270	2,012,533	42,860	5,068,189
Registered pension plan (RPP) deduction	29	12,650	74,618	11,750	83,265	22,560	181,275
RRSP/PRPP deduction	30	8,840	50,273	7,790	51,785	20,200	196,555
FHSA deduction	31	330	2,053	230	1,519	450	3,046
Deduction for elected split-pension amount	32	2,820	48,383	1,970	33,534	3,840	78,739
Annual union, professional, or like dues	33	9,930	10,229	9,600	10,190	18,560	23,463
Child care expenses	34	1,770	9,603	1,450	8,128	1,990	10,736
Business investment loss	35	0	0	0	0	20	421
Moving expenses	36	110	898	80	907	200	3,182
Support payments made	37	90	941	80	825	320	4,122
Carrying charges and interest expenses	38	1,740	4,828	1,330	4,556	3,530	14,971

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

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	1,300	1,922	1,010	1,471	2,470	3,990
Deduction for CPP or QPP enhanced contributions on employment income	40	20,690	12,337	17,570	10,626	36,320	22,165
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	120	20	88
Other employment expenses	43	2,970	9,424	2,150	7,109	5,110	16,576
Clergy residence deduction	44	80	1,262	50	748	80	1,667
Other deductions	45	1,030	1,969	700	1,867	1,370	5,386
Total deductions before adjustments	46	24,640	228,815	20,230	216,709	41,310	566,426
Social benefits repayment	47	1,690	1,523	2,400	3,716	5,690	18,826
Net income	48	26,890	2,048,780	21,260	1,792,167	42,860	4,483,101
Canadian Forces personnel and police deduction	49	0	0	90	1,426	100	2,170
Security options deductions	50	0	0	10	15	30	140
Other payments deduction	51	480	5,401	330	4,188	590	8,343
Non-capital losses of other years	52	20	226	0	0	20	192
Net capital losses of other years	53	430	793	350	553	890	2,249
Capital gains deduction	54	30	1,075	40	1,390	160	7,582
Northern residents deductions	55	20	58	20	71	90	325
Additional deductions	56	130	507	100	387	170	1,044
Farming/fishing losses of prior years	57	0	0	0	0	20	337
Total deductions from net income	58	1,240	10,063	930	8,210	2,010	22,475
Taxable income assessed	59	26,890	2,038,717	21,260	1,783,957	42,850	4,460,683
Basic personal amount	60	26,890	403,257	21,270	318,962	42,860	642,724
Age amount	61	5,510	18,324	3,220	7,417	2,470	5,392
Spouse or common-law partner amount	62	1,930	19,116	1,480	14,727	3,530	37,169
Canada caregiver amount	63	470	2,965	410	2,561	800	5,292
Amount for an eligible dependant	64	940	13,079	790	10,858	1,430	19,609
Family caregiver amount for children under 18 years of age	65	270	780	220	645	480	1,282
CPP or QPP contributions through employment	66	20,890	61,369	17,710	52,800	36,540	110,112
CPP or QPP contributions on self-employment and other earnings	67	790	1,381	520	1,056	1,290	2,860
Employment insurance premiums	68	20,580	19,458	17,360	16,694	35,340	34,316
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	621	190	564	440	1,317
Canada employment amount	73	22,670	30,510	18,750	25,372	38,340	51,941
Home accessibility expenses	74	30	221	30	181	60	431

Individual Income Tax Return Statistics (2023 Tax Year)

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

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	370	3,169	250	2,165	450	4,095
Digital news subscription expenses	76	1,030	227	780	171	1,810	408
Pension income amount	77	6,900	13,625	4,360	8,605	8,010	15,708
Disability amount	78	1,170	11,050	760	7,194	1,260	11,865
Disability amount transferred from a dependant	79	580	7,707	520	7,055	1,110	14,633
Interest paid on student loans	80	270	112	200	82	300	214
Tuition, education, and textbook amounts	81	930	5,142	630	2,758	1,160	6,417
Tuition, education, and textbook amounts transferred from a child	82	650	3,067	750	3,628	2,130	10,720
Amounts transferred from spouse or common-law partner	83	830	5,375	580	3,908	1,200	7,742
Medical expenses	84	5,330	20,332	3,840	13,736	5,820	23,222
Total tax credits on personal amounts	85	26,890	96,136	21,270	75,172	42,860	151,128
Allowable charitable donations and government gifts	86	7,040	12,629	5,650	9,988	13,140	25,562
Eligible cultural and ecological gifts	87	0	0	0	0	20	7
Total tax credit on donations and gifts	88	7,010	3,512	5,640	2,775	13,100	7,118
Total federal non-refundable tax credits	89	26,890	99,648	21,270	77,947	42,860	158,246
Federal dividend tax credit	90	4,230	5,220	3,290	4,777	8,470	17,924
Minimum tax carryover	91	90	425	80	273	220	923
Basic federal tax	92	26,720	234,052	21,170	220,390	42,710	622,175
Federal foreign tax credit	93	1,860	639	1,430	583	3,890	2,826
Federal political contribution tax credit	94	220	44	170	32	410	89
Investment tax credit	95	30	75	30	59	80	261
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0
Alternative minimum tax payable	97	20	12	30	34	240	385
Net federal tax	98	26,690	233,307	21,150	219,725	42,650	619,040
CPP contributions on self-employment	99	740	3,287	490	2,516	1,230	6,825
Social Benefits repayment	100	1,690	1,523	2,400	3,716	5,690	18,826
Canada workers benefit (CWB)	101	20	21	0	0	20	28
Canada Training Credit (CTC)	102	520	211	380	149	720	294
Multigenerational home renovation tax credit (MHRTC)	103	0	0	0	0	20	79
Eligible educator school supply tax credit	104	220	32	490	67	460	68
Net provincial or territorial tax	105	26,710	173,281	21,130	160,702	42,570	445,483
Total tax payable	106	26,810	411,403	21,220	386,664	42,780	1,090,184

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

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	13,980	0	5,210	0
Number of non-taxable returns	2	60	0	20	0
Total number of returns	3	14,030	0	5,240	0
Employment income	4	11,650	1,719,828	3,930	979,856
Commissions (from employment)	5	720	60,664	350	101,549
Other employment income	6	1,760	19,579	510	13,260
Old age security (OAS) pension	7	1,810	14,865	920	7,448
CPP or QPP benefits	8	2,700	29,672	1,330	14,889
Other pensions and superannuation	9	2,490	148,338	1,050	99,712
Elected split-pension amount	10	540	8,110	170	1,463
Employment insurance and other benefits	11	760	6,863	140	1,821
Taxable amount of dividends from taxable Canadian corporations	12	5,080	262,033	3,190	550,275
Interest and other investment income	13	5,440	31,146	2,860	51,669
Net partnership income (limited or non-active partners only)	14	40	633	60	808
Net rental income	15	840	5,241	380	6,498
Taxable capital gains	16	2,730	64,300	2,080	370,988
RRSP income	17	1,330	34,044	390	40,059
Other income	18	3,460	68,864	1,870	103,957
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	0	0	0	0
Net business income	20	790	46,889	330	35,011
Net professional income	21	540	44,062	370	63,738
Net commission income	22	110	8,438	40	9,368
Net farming income	23	80	561	0	0
Net fishing income	24	100	10,518	60	3,909
Workers' compensation benefits	25	80	2,114	20	1,920
Social assistance payments	26	0	0	0	0
Net federal supplements	27	50	189	40	148
Total income assessed	28	14,030	2,588,867	5,240	2,471,668
Registered pension plan (RPP) deduction	29	5,160	50,884	1,160	18,116
RRSP/PRPP deduction	30	8,140	156,225	2,900	129,971
FHSA deduction	31	120	920	30	231
Deduction for elected split-pension amount	32	1,310	32,841	520	15,059
Annual union, professional, or like dues	33	3,890	6,455	650	1,310
Child care expenses	34	330	1,948	100	635
Business investment loss	35	0	0	0	0
Moving expenses	36	60	899	20	456
Support payments made	37	200	4,561	120	6,160
Carrying charges and interest expenses	38	2,030	14,043	1,440	21,863

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

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	1,140	2,316	590	1,196
Deduction for CPP or QPP enhanced contributions on employment income	40	11,180	6,814	3,590	2,128
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	0	0	0	0
Exploration and development expenses	42	20	76	50	3,861
Other employment expenses	43	1,670	7,576	560	6,695
Clergy residence deduction	44	10	249	0	0
Other deductions	45	500	7,367	210	19,566
Total deductions before adjustments	46	13,280	293,281	4,830	227,869
Social benefits repayment	47	2,200	14,498	950	7,362
Net income	48	14,030	2,281,193	5,240	2,236,463
Canadian Forces personnel and police deduction	49	0	0	0	0
Security options deductions	50	40	446	70	15,614
Other payments deduction	51	110	2,233	40	1,998
Non-capital losses of other years	52	10	466	0	0
Net capital losses of other years	53	570	1,911	430	3,631
Capital gains deduction	54	160	14,868	460	137,654
Northern residents deductions	55	60	268	0	0
Additional deductions	56	80	641	0	0
Farming/fishing losses of prior years	57	0	0	0	0
Total deductions from net income	58	1,000	21,302	960	160,559
Taxable income assessed	59	14,030	2,259,948	5,230	2,076,116
Basic personal amount	60	14,030	207,104	5,240	71,296
Age amount	61	140	536	70	355
Spouse or common-law partner amount	62	1,470	15,942	570	6,043
Canada caregiver amount	63	260	1,785	70	511
Amount for an eligible dependant	64	290	3,817	90	1,038
Family caregiver amount for children under 18 years of age	65	170	475	40	110
CPP or QPP contributions through employment	66	11,240	33,859	3,620	10,623
CPP or QPP contributions on self-employment and other earnings	67	690	1,661	360	858
Employment insurance premiums	68	9,960	9,661	2,620	2,437
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	120	357	10	33
Canada employment amount	73	11,900	16,122	4,030	5,460
Home accessibility expenses	74	20	159	0	0

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

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	130	1,266	40	355
Digital news subscription expenses	76	810	205	410	106
Pension income amount	77	2,840	5,498	1,170	2,255
Disability amount	78	320	3,055	100	896
Disability amount transferred from a dependant	79	360	4,782	100	1,260
Interest paid on student loans	80	50	35	20	19
Tuition, education, and textbook amounts	81	290	1,977	90	671
Tuition, education, and textbook amounts transferred from a child	82	1,130	6,243	590	3,457
Amounts transferred from spouse or common-law partner	83	400	2,553	140	862
Medical expenses	84	1,930	10,343	1,000	7,619
Total tax credits on personal amounts	85	14,030	49,119	5,240	17,450
Allowable charitable donations and government gifts	86	5,300	16,703	2,560	48,680
Eligible cultural and ecological gifts	87	0	0	0	0
Total tax credit on donations and gifts	88	5,290	4,721	2,550	15,816
Total federal non-refundable tax credits	89	14,030	53,841	5,240	33,266
Federal dividend tax credit	90	4,880	26,122	2,960	68,071
Minimum tax carryover	91	160	828	130	877
Basic federal tax	92	13,960	386,304	5,200	472,908
Federal foreign tax credit	93	2,250	2,962	1,480	8,590
Federal political contribution tax credit	94	230	63	130	46
Investment tax credit	95	30	138	20	859
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0
Alternative minimum tax payable	97	220	795	340	8,106
Net federal tax	98	13,940	383,191	5,180	465,186
CPP contributions on self-employment	99	650	3,961	340	2,045
Social Benefits repayment	100	2,200	14,498	950	7,362
Canada workers benefit (CWB)	101	0	0	0	0
Canada Training Credit (CTC)	102	170	64	20	8
Multigenerational home renovation tax credit (MHRTC)	103	10	49	0	0
Eligible educator school supply tax credit	104	20	3	0	0
Net provincial or territorial tax	105	13,840	258,204	5,120	275,742
Total tax payable	106	13,980	659,861	5,210	750,334

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.