

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

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	302,770	0	710	0	1,540	0
Number of non-taxable returns	2	136,930	0	25,890	0	17,420	0
Total number of returns	3	439,700	0	26,610	0	18,960	0
Employment income	4	256,740	14,340,928	7,910	21,913	9,160	58,225
Commissions (from employment)	5	4,550	127,232	50	26	90	99
Other employment income	6	33,530	185,564	230	371	240	673
Old age security (OAS) pension	7	129,930	1,084,256	570	989	1,300	5,859
CPP or QPP benefits	8	169,080	1,263,540	2,230	4,281	3,860	17,385
Other pensions and superannuation	9	81,680	1,965,510	200	394	330	910
Elected split-pension amount	10	26,090	306,129	100	191	220	1,033
Employment insurance and other benefits	11	86,650	1,037,812	630	3,006	1,320	7,152
Taxable amount of dividends from taxable Canadian corporations	12	31,190	426,522	340	210	190	215
Interest and other investment income	13	67,680	161,893	1,460	839	980	772
Net partnership income (limited or non-active partners only)	14	100	1,643	0	0	0	0
Net rental income	15	14,590	45,814	220	-661	170	465
Taxable capital gains	16	18,330	254,283	220	184	160	154
RRSP income	17	24,130	263,902	230	457	190	684
Other income	18	47,050	371,034	930	1,299	1,520	4,345
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	2,090	9,278	160	317	300	972
Net business income	20	13,420	202,002	870	-4,592	740	3,220
Net professional income	21	3,750	234,826	130	207	140	624
Net commission income	22	2,460	62,431	110	47	80	226
Net farming income	23	320	-584	0	0	10	-66
Net fishing income	24	8,660	223,772	90	-2,189	60	-351
Workers' compensation benefits	25	17,390	162,201	0	0	220	471
Social assistance payments	26	22,180	211,630	2,500	8,235	5,420	40,681
Net federal supplements	27	65,640	371,998	560	732	1,020	2,841
Total income assessed	28	428,640	23,328,950	15,550	35,933	18,960	146,667
Registered pension plan (RPP) deduction	29	85,970	444,006	370	435	390	196
RRSP/PRPP deduction	30	62,630	524,810	150	267	140	237
FHSA deduction	31	1,850	9,829	20	61	0	0
Deduction for elected split-pension amount	32	26,120	306,734	0	0	0	0
Annual union, professional, or like dues	33	110,390	94,938	1,390	170	1,560	214
Child care expenses	34	12,510	43,306	130	137	160	293
Business investment loss	35	30	637	0	0	0	0
Moving expenses	36	1,430	7,961	30	27	30	62
Support payments made	37	670	11,709	0	0	0	0
Carrying charges and interest expenses	38	9,740	46,087	50	154	50	44

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Deduction for CPP or QPP contributions on self-employment and other earnings	39	20,010	25,719	210	15	780	170
Deduction for CPP or QPP enhanced contributions on employment income	40	233,250	92,677	2,760	305	6,100	241
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	0	0	0	0	0	0
Exploration and development expenses	42	80	891	0	0	0	0
Other employment expenses	43	13,820	38,774	30	82	30	72
Clergy residence deduction	44	530	6,214	0	0	0	0
Other deductions	45	25,190	48,579	700	962	610	670
Total deductions before adjustments	46	285,050	1,703,217	4,810	2,632	7,600	2,252
Social benefits repayment	47	14,750	46,515	0	0	0	0
Net income	48	427,850	21,589,164	14,860	40,154	18,930	144,493
Canadian Forces personnel and police deduction	49	30	656	0	0	0	0
Security options deductions	50	130	4,540	0	0	0	0
Other payments deduction	51	102,010	745,730	3,210	9,088	6,580	43,994
Non-capital losses of other years	52	310	2,058	0	0	0	0
Net capital losses of other years	53	2,730	6,881	0	0	0	0
Capital gains deduction	54	300	51,508	0	0	0	0
Northern residents deductions	55	13,180	90,631	0	0	0	0
Additional deductions	56	1,290	8,244	20	46	20	118
Farming/fishing losses of prior years	57	0	0	0	0	0	0
Total deductions from net income	58	118,250	910,842	3,300	9,203	6,660	44,265
Taxable income assessed	59	410,620	20,680,476	12,460	31,180	14,370	100,453
Basic personal amount	60	439,690	6,566,038	26,600	389,765	18,960	281,052
Age amount	61	128,480	993,657	900	7,310	1,400	11,617
Spouse or common-law partner amount	62	25,490	213,158	830	9,905	480	5,501
Canada caregiver amount	63	8,210	48,228	60	404	40	257
Amount for an eligible dependant	64	15,890	226,012	700	10,077	500	7,134
Family caregiver amount for children under 18 years of age	65	2,900	7,940	100	282	40	119
CPP or QPP contributions through employment	66	242,800	470,286	5,880	2,043	7,150	1,866
CPP or QPP contributions on self-employment and other earnings	67	17,610	18,625	210	12	780	131
Employment insurance premiums	68	247,520	159,204	6,020	840	8,540	986
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	5,880	17,640	40	108	30	99
Canada employment amount	73	268,940	352,431	8,020	9,604	9,250	12,257
Home accessibility expenses	74	250	1,275	0	0	0	0

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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)
Home buyers' amount	75	2,550	21,766	0	0	0	0
Digital news subscription expenses	76	2,560	669	40	13	30	8
Pension income amount	77	96,540	185,903	280	353	500	812
Disability amount	78	30,660	289,185	1,450	14,018	1,940	18,344
Disability amount transferred from a dependant	79	7,160	91,059	140	1,992	70	996
Interest paid on student loans	80	850	698	0	0	0	0
Tuition, education, and textbook amounts	81	20,360	100,316	0	0	20	15
Tuition, education, and textbook amounts transferred from a child	82	6,750	25,387	0	0	0	0
Amounts transferred from spouse or common-law partner	83	32,280	237,136	360	2,448	420	2,817
Medical expenses	84	104,090	305,537	1,660	1,871	1,270	1,707
Total tax credits on personal amounts	85	439,690	1,549,846	26,600	67,665	18,960	51,871
Allowable charitable donations and government gifts	86	65,370	92,067	30	9	70	32
Eligible cultural and ecological gifts	87	70	126	0	0	0	0
Total tax credit on donations and gifts	88	65,070	25,894	30	2	70	8
Total federal non-refundable tax credits	89	439,690	1,575,740	26,600	67,667	18,960	51,879
Federal dividend tax credit	90	28,000	46,420	60	0	30	0
Minimum tax carryover	91	430	1,617	0	0	0	0
Basic federal tax	92	269,370	2,316,728	50	14	130	41
Federal foreign tax credit	93	12,080	15,033	0	0	0	0
Federal political contribution tax credit	94	1,000	206	0	0	0	0
Investment tax credit	95	450	713	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0
Alternative minimum tax payable	97	230	2,081	0	0	0	0
Net federal tax	98	278,550	2,313,636	550	269	980	533
CPP contributions on self-employment	99	16,790	43,914	170	25	680	288
Social Benefits repayment	100	14,750	46,515	0	0	0	0
Canada workers benefit (CWB)	101	38,320	46,523	1,220	1,066	1,940	2,263
Canada Training Credit (CTC)	102	6,130	2,273	160	60	140	45
Multigenerational home renovation tax credit (MHRTC)	103	50	153	0	0	0	0
Eligible educator school supply tax credit	104	1,260	170	0	0	0	0
Net provincial or territorial tax	105	285,420	1,770,367	40	11	80	26
Total tax payable	106	302,770	4,174,537	710	304	1,540	847

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Item	Item code	\$10,000 - \$14,999 (Number)	\$10,000 - \$14,999 (Thousands of Dollars)	\$15,000 - \$19,999 (Number)	\$15,000 - \$19,999 (Thousands of Dollars)	\$20,000 - \$24,999 (Number)	\$20,000 - \$24,999 (Thousands of Dollars)
Number of taxable returns	1	3,700	0	7,680	0	13,450	0
Number of non-taxable returns	2	24,140	0	24,340	0	29,260	0
Total number of returns	3	27,840	0	32,020	0	42,710	0
Employment income	4	9,890	94,305	10,410	132,511	12,010	193,013
Commissions (from employment)	5	130	218	180	396	170	532
Other employment income	6	320	1,125	490	1,298	720	2,093
Old age security (OAS) pension	7	6,590	51,363	15,810	132,231	28,430	245,966
CPP or QPP benefits	8	9,890	46,583	18,070	83,159	29,410	168,656
Other pensions and superannuation	9	710	2,536	2,120	7,122	5,310	20,972
Elected split-pension amount	10	690	3,410	1,780	12,092	2,430	21,327
Employment insurance and other benefits	11	2,890	19,845	4,450	36,547	6,280	60,096
Taxable amount of dividends from taxable Canadian corporations	12	370	448	710	861	1,060	1,551
Interest and other investment income	13	1,650	1,233	2,570	2,122	3,520	3,204
Net partnership income (limited or non-active partners only)	14	0	0	0	0	0	0
Net rental income	15	230	512	330	789	380	948
Taxable capital gains	16	250	370	400	495	560	800
RRSP income	17	390	1,953	580	2,940	790	4,553
Other income	18	2,040	8,112	2,050	8,218	2,290	9,040
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	340	1,477	310	1,527	220	1,056
Net business income	20	850	5,617	900	7,834	840	7,762
Net professional income	21	150	852	140	1,065	140	1,399
Net commission income	22	90	491	110	651	100	471
Net farming income	23	0	0	0	0	20	-76
Net fishing income	24	140	-240	230	440	330	1,291
Workers' compensation benefits	25	600	2,061	970	5,301	1,690	9,939
Social assistance payments	26	7,950	90,083	3,710	48,609	1,030	9,261
Net federal supplements	27	5,410	19,827	14,070	70,980	25,680	203,649
Total income assessed	28	27,840	352,304	32,020	557,534	42,710	968,018
Registered pension plan (RPP) deduction	29	560	493	760	688	1,020	972
RRSP/PRPP deduction	30	250	516	400	777	600	1,160
FHSA deduction	31	40	120	0	0	40	140
Deduction for elected split-pension amount	32	30	46	120	164	380	693
Annual union, professional, or like dues	33	1,970	381	2,530	523	3,160	778
Child care expenses	34	210	466	280	640	340	800
Business investment loss	35	0	0	0	0	0	0
Moving expenses	36	40	88	60	179	80	153
Support payments made	37	0	0	0	0	0	0
Carrying charges and interest expenses	38	90	115	130	193	210	339

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Deduction for CPP or QPP contributions on self-employment and other earnings	39	920	383	990	583	910	641
Deduction for CPP or QPP enhanced contributions on employment income	40	7,920	558	9,110	934	10,900	1,493
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	60	127	90	105	130	257
Clergy residence deduction	44	0	0	0	0	0	0
Other deductions	45	1,030	1,248	1,300	4,055	1,730	2,461
Total deductions before adjustments	46	9,830	4,565	11,100	8,972	13,200	9,972
Social benefits repayment	47	0	0	0	0	0	0
Net income	48	27,810	347,954	32,010	550,962	42,700	958,139
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	13,670	111,971	18,150	124,890	27,430	222,849
Non-capital losses of other years	52	0	0	20	81	30	87
Net capital losses of other years	53	10	25	40	39	0	0
Capital gains deduction	54	0	0	0	0	0	0
Northern residents deductions	55	0	0	0	0	350	1,390
Additional deductions	56	40	177	80	393	120	735
Farming/fishing losses of prior years	57	0	0	0	0	0	0
Total deductions from net income	58	13,800	112,494	18,400	126,131	27,780	225,109
Taxable income assessed	59	21,450	235,788	29,520	425,075	42,330	733,275
Basic personal amount	60	27,840	415,469	32,020	478,652	42,710	639,530
Age amount	61	6,700	56,206	15,900	133,403	28,510	239,304
Spouse or common-law partner amount	62	1,010	11,288	1,690	12,445	2,820	13,184
Canada caregiver amount	63	170	788	510	2,892	580	3,257
Amount for an eligible dependant	64	1,150	16,692	1,440	21,043	1,010	14,535
Family caregiver amount for children under 18 years of age	65	140	393	150	418	100	265
CPP or QPP contributions through employment	66	8,880	3,432	9,850	5,314	11,480	8,198
CPP or QPP contributions on self-employment and other earnings	67	920	289	980	435	910	473
Employment insurance premiums	68	9,180	1,574	9,790	2,187	11,470	3,189
PPIP premiums paid	69	0	0	0	0	0	0
PPIP premiums payable on employment income	70	0	0	0	0	0	0
PPIP premiums payable on self-employment income	71	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	60	192	110	333	160	468
Canada employment amount	73	9,990	13,111	10,580	13,908	12,370	16,230
Home accessibility expenses	74	0	0	0	0	0	0

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Home buyers' amount	75	0	0	0	0	30	228
Digital news subscription expenses	76	30	10	40	12	60	15
Pension income amount	77	1,340	2,088	3,680	6,144	7,290	12,503
Disability amount	78	2,480	23,434	2,500	23,403	3,030	28,438
Disability amount transferred from a dependant	79	200	2,838	260	3,605	270	3,191
Interest paid on student loans	80	0	0	0	0	40	84
Tuition, education, and textbook amounts	81	0	0	1,710	2,056	2,820	9,336
Tuition, education, and textbook amounts transferred from a child	82	0	0	0	0	30	102
Amounts transferred from spouse or common-law partner	83	2,420	15,131	6,980	52,912	5,630	44,082
Medical expenses	84	2,220	3,354	3,670	6,802	5,870	13,183
Total tax credits on personal amounts	85	27,840	84,971	32,020	114,923	42,710	157,474
Allowable charitable donations and government gifts	86	190	128	650	537	1,740	1,680
Eligible cultural and ecological gifts	87	0	0	0	0	0	0
Total tax credit on donations and gifts	88	190	33	650	141	1,730	449
Total federal non-refundable tax credits	89	27,840	85,004	32,020	115,064	42,710	157,922
Federal dividend tax credit	90	70	0	210	14	380	59
Minimum tax carryover	91	0	0	0	0	0	0
Basic federal tax	92	190	112	3,350	788	8,520	5,337
Federal foreign tax credit	93	0	0	0	0	0	0
Federal political contribution tax credit	94	0	0	0	0	0	0
Investment tax credit	95	0	0	0	0	20	13
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	1,830	1,149	5,110	2,470	9,910	7,871
CPP contributions on self-employment	99	840	652	920	990	850	1,091
Social Benefits repayment	100	0	0	0	0	0	0
Canada workers benefit (CWB)	101	3,160	4,590	4,410	6,746	6,070	9,880
Canada Training Credit (CTC)	102	220	73	300	99	280	106
Multigenerational home renovation tax credit (MHRTC)	103	0	0	0	0	0	0
Eligible educator school supply tax credit	104	0	0	0	0	0	0
Net provincial or territorial tax	105	1,560	290	3,640	1,322	8,930	4,410
Total tax payable	106	3,700	2,093	7,680	4,789	13,450	13,375

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Item	Item code	\$25,000 - \$29,999 (Number)	\$25,000 - \$29,999 (Thousands of Dollars)	\$30,000 - \$34,999 (Number)	\$30,000 - \$34,999 (Thousands of Dollars)	\$35,000 - \$39,999 (Number)	\$35,000 - \$39,999 (Thousands of Dollars)
Number of taxable returns	1	20,720	0	22,830	0	23,010	0
Number of non-taxable returns	2	9,330	0	3,040	0	1,520	0
Total number of returns	3	30,050	0	25,870	0	24,520	0
Employment income	4	13,170	263,727	14,940	363,236	15,120	421,604
Commissions (from employment)	5	220	787	260	1,057	290	1,454
Other employment income	6	940	2,846	1,380	3,655	1,620	3,825
Old age security (OAS) pension	7	15,160	131,470	9,390	79,956	8,230	69,176
CPP or QPP benefits	8	17,300	142,873	11,870	97,846	10,950	90,172
Other pensions and superannuation	9	9,280	63,190	7,890	95,268	7,360	115,702
Elected split-pension amount	10	2,870	30,814	2,360	29,970	2,510	31,557
Employment insurance and other benefits	11	7,100	77,415	7,650	94,643	7,810	107,609
Taxable amount of dividends from taxable Canadian corporations	12	1,310	2,250	1,160	2,572	1,330	3,132
Interest and other investment income	13	3,840	4,070	3,530	4,378	3,630	4,688
Net partnership income (limited or non-active partners only)	14	0	0	0	0	0	0
Net rental income	15	460	1,328	460	1,037	540	1,326
Taxable capital gains	16	710	1,102	630	1,197	760	1,580
RRSP income	17	960	5,497	940	6,918	1,100	8,599
Other income	18	2,550	10,157	2,420	10,673	2,480	11,309
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	150	828	100	440	100	409
Net business income	20	840	9,434	710	7,185	680	8,600
Net professional income	21	130	1,321	120	1,316	120	1,668
Net commission income	22	120	689	120	774	140	1,079
Net farming income	23	20	-125	0	0	20	-131
Net fishing income	24	420	2,938	670	6,641	750	8,881
Workers' compensation benefits	25	1,640	13,680	1,530	16,489	1,480	18,073
Social assistance payments	26	580	4,971	0	0	230	2,395
Net federal supplements	27	11,080	50,012	3,670	11,236	1,490	4,888
Total income assessed	28	30,050	822,092	25,870	839,887	24,520	918,245
Registered pension plan (RPP) deduction	29	1,440	1,716	1,950	2,644	2,680	4,430
RRSP/PRPP deduction	30	850	1,656	1,360	2,757	1,730	4,230
FHSA deduction	31	60	237	70	254	90	340
Deduction for elected split-pension amount	32	830	2,336	1,590	6,915	1,980	11,230
Annual union, professional, or like dues	33	3,810	1,100	4,600	1,565	5,220	2,047
Child care expenses	34	470	1,128	570	1,432	640	1,880
Business investment loss	35	0	0	0	0	0	0
Moving expenses	36	100	298	110	279	110	346
Support payments made	37	0	0	0	0	0	0
Carrying charges and interest expenses	38	270	491	300	642	390	763

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Deduction for CPP or QPP contributions on self-employment and other earnings	39	1,040	830	1,190	892	1,270	1,141
Deduction for CPP or QPP enhanced contributions on employment income	40	12,230	2,155	13,980	3,069	14,270	3,625
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	210	406	310	543	430	953
Clergy residence deduction	44	0	0	20	113	20	116
Other deductions	45	1,880	2,262	2,060	2,326	2,150	2,549
Total deductions before adjustments	46	14,980	14,748	17,410	23,492	18,050	33,923
Social benefits repayment	47	0	0	0	0	0	0
Net income	48	30,040	807,457	25,870	816,400	24,520	884,403
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	12,630	68,663	5,270	30,730	3,090	25,355
Non-capital losses of other years	52	30	186	30	176	20	153
Net capital losses of other years	53	80	91	80	108	90	146
Capital gains deduction	54	0	0	0	0	0	0
Northern residents deductions	55	460	2,005	550	2,676	590	3,111
Additional deductions	56	160	737	150	849	140	1,110
Farming/fishing losses of prior years	57	0	0	0	0	0	0
Total deductions from net income	58	13,110	71,687	5,920	34,574	3,830	29,929
Taxable income assessed	59	29,780	735,864	25,650	781,975	24,310	854,688
Basic personal amount	60	30,050	450,125	25,870	387,759	24,520	367,611
Age amount	61	15,250	128,054	9,470	79,535	8,340	70,013
Spouse or common-law partner amount	62	2,390	13,681	1,950	13,732	1,450	11,738
Canada caregiver amount	63	520	2,888	670	3,476	610	3,396
Amount for an eligible dependant	64	1,100	15,696	1,170	16,684	1,160	16,313
Family caregiver amount for children under 18 years of age	65	140	386	150	402	160	440
CPP or QPP contributions through employment	66	12,650	11,493	14,400	16,053	14,600	18,884
CPP or QPP contributions on self-employment and other earnings	67	1,020	608	1,180	659	1,260	835
Employment insurance premiums	68	12,810	4,343	14,760	5,994	15,090	6,946
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	570	270	798	340	1,005
Canada employment amount	73	13,760	17,995	15,920	20,554	16,270	20,917
Home accessibility expenses	74	0	0	0	0	0	0

Individual Income Tax Return Statistics (2023 Tax Year)

Table 2: Tax return line items by income ranges (Newfoundland and Labrador)

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	70	497	80	633	120	937
Digital news subscription expenses	76	70	19	50	12	70	21
Pension income amount	77	11,220	21,296	9,240	18,282	8,400	16,636
Disability amount	78	2,770	25,974	2,520	23,771	2,240	21,108
Disability amount transferred from a dependant	79	320	4,182	410	4,896	460	5,534
Interest paid on student loans	80	50	48	60	38	70	61
Tuition, education, and textbook amounts	81	2,370	12,112	2,070	12,943	1,780	11,551
Tuition, education, and textbook amounts transferred from a child	82	60	181	100	333	140	462
Amounts transferred from spouse or common-law partner	83	3,300	25,647	2,600	19,912	2,030	14,756
Medical expenses	84	8,920	22,455	10,130	32,251	9,780	29,139
Total tax credits on personal amounts	85	30,050	113,746	25,870	98,816	24,520	92,762
Allowable charitable donations and government gifts	86	3,620	3,084	3,950	3,629	4,280	4,362
Eligible cultural and ecological gifts	87	0	0	0	0	0	0
Total tax credit on donations and gifts	88	3,600	811	3,930	964	4,250	1,169
Total federal non-refundable tax credits	89	30,050	114,557	25,870	99,780	24,520	93,930
Federal dividend tax credit	90	640	108	850	194	1,170	318
Minimum tax carryover	91	0	0	0	0	0	0
Basic federal tax	92	13,800	13,276	18,150	26,197	20,340	38,772
Federal foreign tax credit	93	190	10	270	19	410	27
Federal political contribution tax credit	94	0	0	0	0	30	4
Investment tax credit	95	20	13	40	35	30	25
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	15,150	16,168	19,230	28,364	20,770	39,639
CPP contributions on self-employment	99	980	1,414	1,120	1,518	1,200	1,944
Social Benefits repayment	100	0	0	0	0	0	0
Canada workers benefit (CWB)	101	7,150	10,271	7,950	6,782	3,380	2,909
Canada Training Credit (CTC)	102	280	103	340	121	350	131
Multigenerational home renovation tax credit (MHRTC)	103	0	0	0	0	0	0
Eligible educator school supply tax credit	104	0	0	10	1	10	2
Net provincial or territorial tax	105	19,120	15,329	21,490	26,656	21,950	34,814
Total tax payable	106	20,720	32,918	22,830	56,542	23,010	76,404

Individual Income Tax Return Statistics (2023 Tax Year)

Table 2: Tax return line items by income ranges (Newfoundland and Labrador)

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	22,680	0	20,430	0	19,550	0
Number of non-taxable returns	2	910	0	430	0	200	0
Total number of returns	3	23,590	0	20,860	0	19,750	0
Employment income	4	14,910	469,805	14,230	522,542	13,000	535,584
Commissions (from employment)	5	280	1,706	260	2,101	210	1,919
Other employment income	6	1,860	5,530	1,810	6,491	1,940	6,534
Old age security (OAS) pension	7	7,740	64,975	6,260	52,222	6,540	54,420
CPP or QPP benefits	8	10,600	89,950	8,670	75,348	8,760	77,807
Other pensions and superannuation	9	7,330	143,600	5,990	145,060	6,490	176,014
Elected split-pension amount	10	2,740	34,381	1,390	18,031	2,480	32,869
Employment insurance and other benefits	11	7,490	110,082	6,430	92,185	5,340	74,763
Taxable amount of dividends from taxable Canadian corporations	12	1,460	3,765	1,430	5,162	1,720	5,866
Interest and other investment income	13	3,860	5,289	3,550	5,336	3,900	6,270
Net partnership income (limited or non-active partners only)	14	0	0	0	0	0	0
Net rental income	15	590	1,295	610	1,635	670	1,797
Taxable capital gains	16	830	2,058	810	1,984	920	2,317
RRSP income	17	1,340	10,121	1,300	11,130	1,340	11,039
Other income	18	2,510	11,968	2,360	11,300	2,710	15,300
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	60	291	50	271	40	236
Net business income	20	620	7,273	610	7,908	540	6,775
Net professional income	21	100	1,349	110	1,320	110	1,169
Net commission income	22	120	1,039	120	1,010	130	1,140
Net farming income	23	20	18	10	-100	20	2
Net fishing income	24	750	10,384	680	11,483	670	13,815
Workers' compensation benefits	25	1,510	21,159	1,250	14,311	960	9,140
Social assistance payments	26	150	1,479	100	937	50	536
Net federal supplements	27	890	2,877	570	1,491	360	863
Total income assessed	28	23,590	1,001,054	20,860	989,829	19,750	1,037,102
Registered pension plan (RPP) deduction	29	3,890	8,633	5,220	14,632	5,140	15,962
RRSP/PRPP deduction	30	2,130	5,207	2,510	7,366	2,610	8,153
FHSA deduction	31	90	407	120	621	120	596
Deduction for elected split-pension amount	32	2,420	17,257	2,410	21,610	2,390	24,149
Annual union, professional, or like dues	33	6,100	2,728	6,750	3,423	6,120	3,412
Child care expenses	34	730	2,361	880	2,875	820	2,822
Business investment loss	35	0	0	0	0	0	0
Moving expenses	36	90	347	60	237	70	258
Support payments made	37	20	126	0	0	10	103
Carrying charges and interest expenses	38	420	710	430	1,009	510	1,020

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

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	1,170	1,127	1,140	1,254	1,070	1,320
Deduction for CPP or QPP enhanced contributions on employment income	40	13,990	4,097	13,390	4,635	12,070	4,780
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	530	1,176	600	1,384	680	1,490
Clergy residence deduction	44	40	358	40	372	40	429
Other deductions	45	2,010	2,385	1,660	1,911	1,440	1,720
Total deductions before adjustments	46	18,070	46,964	17,230	61,535	15,820	66,246
Social benefits repayment	47	0	0	0	0	0	0
Net income	48	23,590	954,119	20,860	928,298	19,740	970,891
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	2,490	25,515	1,880	16,738	1,340	10,539
Non-capital losses of other years	52	20	134	0	0	20	87
Net capital losses of other years	53	110	99	100	118	120	164
Capital gains deduction	54	0	0	0	0	0	0
Northern residents deductions	55	560	3,139	550	3,227	600	3,461
Additional deductions	56	100	916	70	754	60	606
Farming/fishing losses of prior years	57	0	0	0	0	0	0
Total deductions from net income	58	3,220	29,857	2,580	20,996	2,080	14,927
Taxable income assessed	59	23,390	924,430	20,810	907,340	19,710	955,999
Basic personal amount	60	23,590	353,627	20,860	312,786	19,750	296,133
Age amount	61	7,850	65,457	6,350	50,138	6,650	48,296
Spouse or common-law partner amount	62	1,230	10,450	1,110	9,367	950	8,188
Canada caregiver amount	63	600	3,410	550	3,112	500	3,052
Amount for an eligible dependant	64	1,010	14,315	910	12,967	770	10,885
Family caregiver amount for children under 18 years of age	65	130	350	150	382	160	422
CPP or QPP contributions through employment	66	14,310	21,228	13,650	23,826	12,340	24,439
CPP or QPP contributions on self-employment and other earnings	67	1,160	828	1,130	915	1,060	958
Employment insurance premiums	68	14,800	7,712	14,220	8,579	12,890	8,752
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	360	1,065	350	1,044	360	1,092
Canada employment amount	73	16,120	20,685	15,320	19,781	14,140	18,039
Home accessibility expenses	74	0	0	0	0	10	66

Individual Income Tax Return Statistics (2023 Tax Year)

Table 2: Tax return line items by income ranges (Newfoundland and Labrador)

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	140	1,142	160	1,284	150	1,263
Digital news subscription expenses	76	90	24	100	24	130	30
Pension income amount	77	8,420	16,674	6,620	13,084	7,290	14,449
Disability amount	78	2,000	18,807	1,660	15,679	1,410	13,284
Disability amount transferred from a dependant	79	430	5,223	420	5,298	420	5,154
Interest paid on student loans	80	60	43	50	26	50	34
Tuition, education, and textbook amounts	81	1,410	9,754	1,150	7,490	950	5,223
Tuition, education, and textbook amounts transferred from a child	82	190	672	210	716	290	996
Amounts transferred from spouse or common-law partner	83	1,690	11,105	1,270	8,820	900	6,321
Medical expenses	84	9,720	30,210	8,360	25,716	8,010	25,707
Total tax credits on personal amounts	85	23,590	88,933	20,860	78,177	19,750	73,918
Allowable charitable donations and government gifts	86	4,510	4,673	4,340	4,819	4,420	5,036
Eligible cultural and ecological gifts	87	0	0	0	0	0	0
Total tax credit on donations and gifts	88	4,490	1,255	4,320	1,302	4,390	1,362
Total federal non-refundable tax credits	89	23,590	90,188	20,860	79,479	19,750	75,281
Federal dividend tax credit	90	1,370	414	1,370	560	1,680	666
Minimum tax carryover	91	0	0	0	0	0	0
Basic federal tax	92	20,930	51,248	19,380	57,826	18,940	68,457
Federal foreign tax credit	93	510	31	510	44	560	69
Federal political contribution tax credit	94	30	3	30	4	50	9
Investment tax credit	95	30	40	40	33	40	38
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	21,120	51,616	19,440	57,886	18,960	68,371
CPP contributions on self-employment	99	1,120	1,919	1,090	2,138	1,020	2,252
Social Benefits repayment	100	0	0	0	0	0	0
Canada workers benefit (CWB)	101	1,710	1,304	930	457	230	107
Canada Training Credit (CTC)	102	330	121	310	123	280	107
Multigenerational home renovation tax credit (MHRTC)	103	0	0	0	0	0	0
Eligible educator school supply tax credit	104	20	3	30	4	30	4
Net provincial or territorial tax	105	22,380	43,779	20,340	50,465	19,520	61,139
Total tax payable	106	22,680	97,323	20,430	110,493	19,550	131,768

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

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	16,040	0	27,110	0	20,750	0
Number of non-taxable returns	2	130	0	140	0	70	0
Total number of returns	3	16,170	0	27,260	0	20,820	0
Employment income	4	11,450	527,620	20,660	1,116,097	16,730	1,060,805
Commissions (from employment)	5	190	2,361	380	6,270	320	7,425
Other employment income	6	1,780	6,486	3,290	15,321	2,780	18,720
Old age security (OAS) pension	7	4,390	36,231	6,150	50,313	3,990	32,660
CPP or QPP benefits	8	6,260	57,523	9,100	85,231	6,190	60,434
Other pensions and superannuation	9	4,620	145,110	6,710	236,803	4,700	184,634
Elected split-pension amount	10	980	11,806	1,260	17,669	1,070	15,996
Employment insurance and other benefits	11	4,560	64,154	7,010	94,897	4,560	58,295
Taxable amount of dividends from taxable Canadian corporations	12	1,470	6,683	2,550	11,804	2,170	12,024
Interest and other investment income	13	3,200	5,489	5,470	9,460	4,360	8,454
Net partnership income (limited or non-active partners only)	14	0	0	0	0	0	0
Net rental income	15	660	1,717	1,290	2,936	1,220	3,051
Taxable capital gains	16	810	2,032	1,500	4,914	1,230	5,240
RRSP income	17	1,230	10,241	2,300	19,885	2,020	18,989
Other income	18	2,330	12,239	3,920	23,077	2,920	18,682
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	40	174	50	342	60	377
Net business income	20	520	7,628	930	14,300	720	11,769
Net professional income	21	100	1,750	200	3,399	180	3,956
Net commission income	22	130	1,914	210	2,804	160	3,088
Net farming income	23	20	-17	20	-77	10	-61
Net fishing income	24	690	17,955	1,130	34,641	620	21,804
Workers' compensation benefits	25	920	8,370	1,390	13,564	930	8,409
Social assistance payments	26	40	286	40	309	30	208
Net federal supplements	27	260	732	230	851	130	266
Total income assessed	28	16,170	928,801	27,260	1,766,171	20,820	1,556,565
Registered pension plan (RPP) deduction	29	4,940	16,737	10,170	41,897	8,890	44,946
RRSP/PRPP deduction	30	2,760	9,553	5,760	23,008	5,510	25,000
FHSA deduction	31	110	526	230	1,211	210	1,103
Deduction for elected split-pension amount	32	2,100	22,724	3,210	41,112	2,180	32,350
Annual union, professional, or like dues	33	5,860	3,628	11,340	8,420	9,450	8,306
Child care expenses	34	750	2,626	1,510	5,371	1,230	4,644
Business investment loss	35	0	0	0	0	0	0
Moving expenses	36	90	333	130	736	110	672
Support payments made	37	20	123	30	266	40	343
Carrying charges and interest expenses	38	450	1,286	830	2,008	670	2,181

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

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	1,100	1,738	1,890	3,316	1,200	2,204
Deduction for CPP or QPP enhanced contributions on employment income	40	10,700	4,764	19,500	10,174	15,910	9,063
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	710	1,682	1,860	4,560	1,650	4,480
Clergy residence deduction	44	30	302	90	1,057	70	1,045
Other deductions	45	1,180	1,536	1,940	2,533	1,230	2,030
Total deductions before adjustments	46	14,040	67,586	24,450	145,757	19,050	138,413
Social benefits repayment	47	0	0	0	0	300	96
Net income	48	16,170	861,215	27,250	1,620,420	20,820	1,418,056
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	1,190	9,388	1,640	14,724	1,080	8,882
Non-capital losses of other years	52	20	103	20	139	20	87
Net capital losses of other years	53	100	82	210	247	170	365
Capital gains deduction	54	0	0	0	0	0	0
Northern residents deductions	55	510	3,104	940	5,992	830	5,448
Additional deductions	56	0	0	70	442	50	195
Farming/fishing losses of prior years	57	0	0	0	0	0	0
Total deductions from net income	58	1,820	12,975	2,850	21,863	2,110	15,355
Taxable income assessed	59	16,160	848,239	27,220	1,598,629	20,810	1,402,710
Basic personal amount	60	16,170	242,504	27,260	408,755	20,820	312,293
Age amount	61	4,490	30,576	6,290	37,438	4,100	19,197
Spouse or common-law partner amount	62	830	7,531	1,430	12,659	1,100	10,140
Canada caregiver amount	63	440	2,663	650	3,932	490	2,934
Amount for an eligible dependant	64	660	9,345	1,110	15,670	780	10,941
Family caregiver amount for children under 18 years of age	65	120	327	260	694	190	515
CPP or QPP contributions through employment	66	10,890	24,244	19,750	51,202	16,110	45,341
CPP or QPP contributions on self-employment and other earnings	67	1,090	1,254	1,830	2,385	1,000	1,584
Employment insurance premiums	68	11,470	8,666	20,640	17,599	16,480	14,914
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	350	1,053	660	1,974	480	1,440
Canada employment amount	73	12,330	15,902	22,000	28,685	17,660	23,338
Home accessibility expenses	74	0	0	20	124	0	0

Individual Income Tax Return Statistics (2023 Tax Year)

Table 2: Tax return line items by income ranges (Newfoundland and Labrador)

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	170	1,427	340	2,860	270	2,272
Digital news subscription expenses	76	120	30	220	50	220	52
Pension income amount	77	5,150	10,161	7,370	14,564	5,230	10,337
Disability amount	78	1,040	9,786	1,580	14,903	1,080	10,219
Disability amount transferred from a dependant	79	380	4,584	670	8,161	520	6,564
Interest paid on student loans	80	40	23	90	42	70	66
Tuition, education, and textbook amounts	81	810	4,500	1,370	6,030	1,050	6,228
Tuition, education, and textbook amounts transferred from a child	82	250	909	590	1,994	490	1,772
Amounts transferred from spouse or common-law partner	83	670	5,122	980	7,286	720	5,190
Medical expenses	84	5,760	18,212	8,620	26,308	5,860	17,434
Total tax credits on personal amounts	85	16,170	59,839	27,260	99,499	20,820	75,434
Allowable charitable donations and government gifts	86	3,720	4,134	6,400	7,561	5,050	6,330
Eligible cultural and ecological gifts	87	0	0	0	0	0	0
Total tax credit on donations and gifts	88	3,700	1,118	6,370	2,055	5,020	1,729
Total federal non-refundable tax credits	89	16,170	60,957	27,260	101,554	20,820	77,162
Federal dividend tax credit	90	1,470	749	2,590	1,370	2,190	1,401
Minimum tax carryover	91	40	119	0	0	0	0
Basic federal tax	92	15,680	67,466	26,860	146,983	20,650	148,568
Federal foreign tax credit	93	550	62	1,030	159	870	248
Federal political contribution tax credit	94	50	7	110	19	90	15
Investment tax credit	95	30	52	60	78	40	51
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	15,680	67,356	26,860	146,751	20,640	148,257
CPP contributions on self-employment	99	1,060	2,969	1,790	5,668	970	3,768
Social Benefits repayment	100	0	0	0	0	300	96
Canada workers benefit (CWB)	101	70	48	50	48	0	0
Canada Training Credit (CTC)	102	300	105	610	226	560	211
Multigenerational home renovation tax credit (MHRTC)	103	0	0	0	0	0	0
Eligible educator school supply tax credit	104	50	6	100	12	180	23
Net provincial or territorial tax	105	16,030	59,514	27,100	124,674	20,750	121,195
Total tax payable	106	16,040	129,850	27,110	277,105	20,750	273,323

Individual Income Tax Return Statistics (2023 Tax Year)

Table 2: Tax return line items by income ranges (Newfoundland and Labrador)

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	16,490	0	14,170	0	32,700	0
Number of non-taxable returns	2	30	0	20	0	40	0
Total number of returns	3	16,530	0	14,190	0	32,740	0
Employment income	4	13,610	994,855	12,610	1,071,240	29,710	3,175,507
Commissions (from employment)	5	270	6,982	200	5,904	620	31,122
Other employment income	6	2,400	18,711	2,160	12,330	6,340	26,776
Old age security (OAS) pension	7	2,880	23,619	1,650	13,329	3,080	25,131
CPP or QPP benefits	8	4,530	45,594	2,780	28,660	5,540	57,704
Other pensions and superannuation	9	3,610	150,559	2,190	95,823	4,450	224,372
Elected split-pension amount	10	1,080	17,569	480	6,435	1,110	14,298
Employment insurance and other benefits	11	3,080	37,008	2,270	25,883	5,620	56,033
Taxable amount of dividends from taxable Canadian corporations	12	2,120	16,333	1,550	13,466	4,690	59,700
Interest and other investment income	13	3,700	8,542	3,000	6,793	8,140	20,451
Net partnership income (limited or non-active partners only)	14	0	0	0	0	0	0
Net rental income	15	1,050	2,885	970	2,178	2,780	9,704
Taxable capital gains	16	1,150	5,416	860	4,747	2,840	18,314
RRSP income	17	1,790	18,442	1,450	13,922	3,930	47,385
Other income	18	2,420	16,899	1,790	13,917	5,210	47,419
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	20	100	20	95	40	237
Net business income	20	610	10,093	490	9,986	1,190	32,705
Net professional income	21	170	3,167	170	4,193	520	19,556
Net commission income	22	130	2,736	110	2,488	290	11,855
Net farming income	23	10	-75	0	0	30	39
Net fishing income	24	370	15,846	250	12,474	520	32,707
Workers' compensation benefits	25	590	5,043	470	3,579	760	7,852
Social assistance payments	26	10	214	0	0	20	363
Net federal supplements	27	70	196	40	110	70	326
Total income assessed	28	16,530	1,401,641	14,190	1,348,190	32,740	3,921,970
Registered pension plan (RPP) deduction	29	7,570	45,171	7,950	59,915	16,070	124,844
RRSP/PRPP deduction	30	5,040	26,876	4,910	30,200	14,450	131,199
FHSA deduction	31	160	912	120	782	250	1,707
Deduction for elected split-pension amount	32	1,610	24,760	1,100	18,013	2,450	50,757
Annual union, professional, or like dues	33	7,830	7,842	7,990	9,293	17,090	25,797
Child care expenses	34	970	3,933	980	3,951	1,450	6,023
Business investment loss	35	0	0	0	0	0	0
Moving expenses	36	80	599	70	718	140	1,658
Support payments made	37	30	306	50	499	150	1,714
Carrying charges and interest expenses	38	670	2,245	540	1,737	1,600	7,180

Individual Income Tax Return Statistics (2023 Tax Year)

Table 2: Tax return line items by income ranges (Newfoundland and Labrador)

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	890	1,629	740	1,365	1,800	3,224
Deduction for CPP or QPP enhanced contributions on employment income	40	12,980	7,645	12,210	7,383	28,890	17,687
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	1,410	3,807	1,150	3,063	2,580	7,801
Clergy residence deduction	44	50	776	30	489	50	764
Other deductions	45	910	1,509	720	1,110	1,680	4,017
Total deductions before adjustments	46	15,230	128,023	13,660	138,634	31,840	384,575
Social benefits repayment	47	2,100	2,555	2,410	5,098	6,580	21,244
Net income	48	16,530	1,271,064	14,190	1,204,471	32,740	3,516,161
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	670	5,453	500	3,733	840	8,525
Non-capital losses of other years	52	10	320	10	157	10	67
Net capital losses of other years	53	160	247	150	260	490	992
Capital gains deduction	54	0	0	0	0	0	0
Northern residents deductions	55	800	5,529	720	4,967	2,730	20,882
Additional deductions	56	50	197	30	75	60	379
Farming/fishing losses of prior years	57	0	0	0	0	0	0
Total deductions from net income	58	1,660	12,183	1,370	9,593	4,050	33,559
Taxable income assessed	59	16,520	1,258,928	14,180	1,194,889	32,730	3,482,610
Basic personal amount	60	16,530	247,897	14,190	212,778	32,740	490,907
Age amount	61	2,990	9,650	1,750	3,897	1,440	3,098
Spouse or common-law partner amount	62	970	8,898	810	7,836	2,310	23,683
Canada caregiver amount	63	370	2,305	320	2,116	700	4,470
Amount for an eligible dependant	64	540	7,483	500	7,018	980	13,779
Family caregiver amount for children under 18 years of age	65	150	402	160	425	390	1,092
CPP or QPP contributions through employment	66	13,110	38,104	12,280	36,686	29,020	87,863
CPP or QPP contributions on self-employment and other earnings	67	610	1,172	460	980	990	2,316
Employment insurance premiums	68	13,260	12,405	12,280	11,808	28,670	27,929
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	390	1,167	300	891	920	2,754
Canada employment amount	73	14,330	19,074	12,990	17,495	30,370	41,026
Home accessibility expenses	74	0	0	0	0	20	114

Individual Income Tax Return Statistics (2023 Tax Year)

Table 2: Tax return line items by income ranges (Newfoundland and Labrador)

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	230	1,903	190	1,652	440	3,977
Digital news subscription expenses	76	220	54	140	33	470	123
Pension income amount	77	4,010	7,922	2,490	4,905	5,210	10,267
Disability amount	78	850	8,042	590	5,569	1,080	10,201
Disability amount transferred from a dependant	79	400	5,040	390	5,056	890	11,682
Interest paid on student loans	80	60	61	60	22	80	46
Tuition, education, and textbook amounts	81	810	3,579	530	2,056	1,060	4,001
Tuition, education, and textbook amounts transferred from a child	82	510	1,880	570	2,136	1,710	6,589
Amounts transferred from spouse or common-law partner	83	550	3,849	390	2,641	830	5,761
Medical expenses	84	3,930	12,517	3,240	10,377	4,640	15,846
Total tax credits on personal amounts	85	16,530	59,028	14,190	50,468	32,740	115,132
Allowable charitable donations and government gifts	86	4,060	5,457	3,510	4,068	8,550	11,615
Eligible cultural and ecological gifts	87	0	0	0	0	0	0
Total tax credit on donations and gifts	88	4,030	1,496	3,500	1,107	8,510	3,198
Total federal non-refundable tax credits	89	16,530	60,524	14,190	51,576	32,740	118,330
Federal dividend tax credit	90	2,130	1,820	1,570	1,502	4,740	6,247
Minimum tax carryover	91	0	0	0	0	60	301
Basic federal tax	92	16,450	147,348	14,140	150,343	32,640	504,731
Federal foreign tax credit	93	880	262	660	306	2,340	2,036
Federal political contribution tax credit	94	90	16	60	11	200	46
Investment tax credit	95	0	0	10	17	0	0
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0
Alternative minimum tax payable	97	20	8	0	0	60	113
Net federal tax	98	16,450	147,067	14,130	150,012	32,610	502,599
CPP contributions on self-employment	99	590	2,785	440	2,334	950	5,512
Social Benefits repayment	100	2,100	2,555	2,410	5,098	6,580	21,244
Canada workers benefit (CWB)	101	10	13	0	0	0	0
Canada Training Credit (CTC)	102	480	183	320	123	650	248
Multigenerational home renovation tax credit (MHRTC)	103	0	0	0	0	0	0
Eligible educator school supply tax credit	104	190	24	370	52	230	33
Net provincial or territorial tax	105	16,490	117,231	14,160	117,686	32,670	384,122
Total tax payable	106	16,490	269,647	14,170	275,135	32,700	913,487

Individual Income Tax Return Statistics (2023 Tax Year)

Table 2: Tax return line items by income ranges (Newfoundland and Labrador)

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	14,840	0	4,370	0
Number of non-taxable returns	2	20	0	10	0
Total number of returns	3	14,850	0	4,370	0
Employment income	4	13,600	2,199,975	3,640	1,118,364
Commissions (from employment)	5	330	26,970	110	29,903
Other employment income	6	2,650	22,669	590	30,109
Old age security (OAS) pension	7	1,220	9,912	540	4,435
CPP or QPP benefits	8	2,210	23,990	860	10,342
Other pensions and superannuation	9	1,770	97,658	630	59,782
Elected split-pension amount	10	400	4,729	150	1,951
Employment insurance and other benefits	11	2,000	16,490	160	1,708
Taxable amount of dividends from taxable Canadian corporations	12	3,340	81,069	2,210	199,411
Interest and other investment income	13	4,940	19,922	2,380	44,581
Net partnership income (limited or non-active partners only)	14	20	577	20	700
Net rental income	15	1,380	5,942	600	6,933
Taxable capital gains	16	2,250	22,881	1,450	178,498
RRSP income	17	1,890	36,051	380	35,097
Other income	18	3,110	48,846	1,500	88,234
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	10	129	0	0
Net business income	20	550	25,811	230	22,694
Net professional income	21	430	44,667	600	141,846
Net commission income	22	140	15,354	70	14,573
Net farming income	23	10	206	0	0
Net fishing income	24	230	24,624	70	10,629
Workers' compensation benefits	25	300	3,857	0	0
Social assistance payments	26	0	0	0	0
Net federal supplements	27	0	0	0	0
Total income assessed	28	14,850	2,733,814	4,370	2,003,133
Registered pension plan (RPP) deduction	29	5,960	47,840	1,000	11,853
RRSP/PRPP deduction	30	8,610	143,012	2,860	103,636
FHSA deduction	31	80	579	20	145
Deduction for elected split-pension amount	32	1,010	22,465	320	10,134
Annual union, professional, or like dues	33	6,710	13,444	920	1,866
Child care expenses	34	320	1,416	80	505
Business investment loss	35	0	0	0	0
Moving expenses	36	50	772	20	197
Support payments made	37	150	2,840	90	4,899
Carrying charges and interest expenses	38	1,170	8,161	960	15,807

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

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	1,000	2,280	710	1,607
Deduction for CPP or QPP enhanced contributions on employment income	40	13,110	8,090	3,270	1,978
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	0	0	0	0
Exploration and development expenses	42	20	198	0	0
Other employment expenses	43	1,070	4,129	300	2,658
Clergy residence deduction	44	20	307	0	0
Other deductions	45	790	3,797	170	9,499
Total deductions before adjustments	46	14,510	259,523	4,180	165,404
Social benefits repayment	47	2,750	12,908	0	0
Net income	48	14,850	2,461,391	4,370	1,833,117
Canadian Forces personnel and police deduction	49	0	0	0	0
Security options deductions	50	0	0	60	4,160
Other payments deduction	51	320	3,901	30	792
Non-capital losses of other years	52	0	0	0	0
Net capital losses of other years	53	420	894	330	2,952
Capital gains deduction	54	60	4,890	140	42,680
Northern residents deductions	55	2,270	22,693	200	1,814
Additional deductions	56	0	0	0	0
Farming/fishing losses of prior years	57	0	0	0	0
Total deductions from net income	58	2,990	33,420	720	52,722
Taxable income assessed	59	14,850	2,428,007	4,370	1,780,394
Basic personal amount	60	14,850	219,055	4,370	59,341
Age amount	61	80	307	30	163
Spouse or common-law partner amount	62	1,600	17,205	540	5,726
Canada caregiver amount	63	350	2,360	80	516
Amount for an eligible dependant	64	340	4,705	60	730
Family caregiver amount for children under 18 years of age	65	180	490	50	135
CPP or QPP contributions through employment	66	13,160	40,198	3,290	9,871
CPP or QPP contributions on self-employment and other earnings	67	620	1,637	420	1,155
Employment insurance premiums	68	12,540	12,333	2,630	2,448
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	470	1,416	60	171
Canada employment amount	73	13,800	18,746	3,760	5,084
Home accessibility expenses	74	0	0	0	0

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

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	1,217	20	145
Digital news subscription expenses	76	280	82	160	56
Pension income amount	77	2,070	3,985	750	1,440
Disability amount	78	350	3,281	100	924
Disability amount transferred from a dependant	79	430	5,698	100	1,364
Interest paid on student loans	80	20	20	0	0
Tuition, education, and textbook amounts	81	350	1,964	0	0
Tuition, education, and textbook amounts transferred from a child	82	1,060	4,222	520	2,376
Amounts transferred from spouse or common-law partner	83	430	2,624	110	710
Medical expenses	84	1,710	6,937	720	5,510
Total tax credits on personal amounts	85	14,850	52,285	4,370	14,906
Allowable charitable donations and government gifts	86	4,340	8,185	1,960	16,729
Eligible cultural and ecological gifts	87	0	0	0	0
Total tax credit on donations and gifts	88	4,330	2,292	1,950	5,404
Total federal non-refundable tax credits	89	14,850	54,577	4,370	20,310
Federal dividend tax credit	90	3,330	8,397	2,160	22,602
Minimum tax carryover	91	50	249	20	141
Basic federal tax	92	14,830	442,598	4,360	446,624
Federal foreign tax credit	93	1,860	3,169	1,310	8,581
Federal political contribution tax credit	94	140	36	100	32
Investment tax credit	95	20	29	0	0
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0
Alternative minimum tax payable	97	60	214	90	1,728
Net federal tax	98	14,800	439,365	4,340	437,894
CPP contributions on self-employment	99	600	3,899	410	2,748
Social Benefits repayment	100	2,750	12,908	0	0
Canada workers benefit (CWB)	101	0	0	0	0
Canada Training Credit (CTC)	102	200	73	30	12
Multigenerational home renovation tax credit (MHRTC)	103	0	0	0	0
Eligible educator school supply tax credit	104	10	2	0	0
Net provincial or territorial tax	105	14,830	311,080	4,360	296,625
Total tax payable	106	14,840	767,255	4,370	741,878

**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.