

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

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	69,370	0	4,260	0	2,870	0
Number of non-taxable returns	2	83,960	0	33,510	0	10,130	0
Total number of returns	3	153,330	0	37,770	0	12,990	0
Employment income	4	93,060	4,345,717	4,660	13,142	6,750	50,892
Commissions (from employment)	5	350	6,457	0	0	30	68
Other employment income	6	3,070	144,420	380	448	230	1,124
Old age security (OAS) pension	7	16,950	94,237	0	0	3,710	15,390
CPP or QPP benefits	8	21,060	119,984	5,070	8,926	4,530	18,252
Other pensions and superannuation	9	7,720	121,101	230	450	530	1,994
Elected split-pension amount	10	40	532	0	0	0	0
Employment insurance and other benefits	11	1,420	9,146	0	0	40	193
Taxable amount of dividends from taxable Canadian corporations	12	610	4,005	30	17	20	47
Interest and other investment income	13	1,690	6,404	160	149	60	132
Net partnership income (limited or non-active partners only)	14	5,880	15,951	0	0	60	405
Net rental income	15	750	3,164	90	-214	40	236
Taxable capital gains	16	7,400	677,299	1,430	2,307	490	2,986
RRSP income	17	1,700	27,598	0	0	0	0
Other income	18	3,340	48,134	680	802	340	1,623
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	550	5,849	70	265	50	276
Net business income	20	2,470	110,625	610	-1,822	310	2,004
Net professional income	21	1,830	163,638	300	569	120	705
Net commission income	22	160	3,713	40	19	20	121
Net farming income	23	240	2,551	120	-1,546	30	207
Net fishing income	24	0	0	0	0	0	0
Workers' compensation benefits	25	180	910	0	0	0	0
Social assistance payments	26	70	379	0	0	10	79
Net federal supplements	27	80	507	0	0	0	0
Total income assessed	28	135,050	5,912,743	19,490	31,222	12,990	97,530
Registered pension plan (RPP) deduction	29	4,660	36,399	230	407	110	134
RRSP/PRPP deduction	30	2,590	20,805	270	863	80	301
FHSA deduction	31	130	917	0	0	0	0
Deduction for elected split-pension amount	32	30	548	0	0	0	0
Annual union, professional, or like dues	33	6,720	4,738	530	166	470	89
Child care expenses	34	330	1,404	20	16	20	45
Business investment loss	35	0	0	0	0	0	0
Moving expenses	36	60	456	0	0	0	0
Support payments made	37	90	3,190	0	0	0	0
Carrying charges and interest expenses	38	750	2,169	0	0	30	59

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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)
Deduction for CPP or QPP contributions on self-employment and other earnings	39	100	129	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	40	83,920	20,938	1,730	74	6,100	264
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	0	0	0	0	0	0
Exploration and development expenses	42	5,120	4,177	5,050	3,677	50	243
Other employment expenses	43	760	2,973	60	123	0	0
Clergy residence deduction	44	50	394	0	0	0	0
Other deductions	45	2,340	249,593	460	1,245	160	1,072
Total deductions before adjustments	46	93,080	348,926	8,180	7,305	6,390	2,268
Social benefits repayment	47	100	199	0	0	0	0
Net income	48	130,710	5,575,825	15,620	34,158	12,860	95,768
Canadian Forces personnel and police deduction	49	20	794	0	0	0	0
Security options deductions	50	320	73,028	10	12	0	0
Other payments deduction	51	310	1,796	10	22	20	113
Non-capital losses of other years	52	2,000	4,439	1,710	883	100	389
Net capital losses of other years	53	480	2,923	120	103	0	0
Capital gains deduction	54	0	0	0	0	0	0
Northern residents deductions	55	90	217	0	0	0	0
Additional deductions	56	16,500	349,357	4,240	20,372	3,870	27,753
Farming/fishing losses of prior years	57	0	0	0	0	0	0
Total deductions from net income	58	19,640	434,095	6,080	21,395	4,030	28,434
Taxable income assessed	59	119,690	5,162,946	11,400	23,150	9,660	68,199
Basic personal amount	60	104,600	1,563,872	11,740	174,572	10,320	154,343
Age amount	61	22,260	181,175	6,500	54,254	4,450	37,136
Spouse or common-law partner amount	62	56,080	824,150	1,720	24,237	3,000	42,769
Canada caregiver amount	63	50	320	0	0	0	0
Amount for an eligible dependant	64	2,140	31,723	90	1,275	280	4,185
Family caregiver amount for children under 18 years of age	65	140	542	0	0	0	0
CPP or QPP contributions through employment	66	83,600	106,862	1,810	386	6,060	1,386
CPP or QPP contributions on self-employment and other earnings	67	110	94	0	0	10	1
Employment insurance premiums	68	84,450	37,603	2,680	171	6,070	740
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	0	0	0	0	0	0
Canada employment amount	73	77,370	105,219	2,630	3,359	5,180	7,053
Home accessibility expenses	74	0	0	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	10	114	0	0	0	0
Digital news subscription expenses	76	120	29	0	0	0	0
Pension income amount	77	7,810	14,760	240	327	530	893
Disability amount	78	370	3,503	90	856	40	339
Disability amount transferred from a dependant	79	40	507	0	0	0	0
Interest paid on student loans	80	170	180	30	40	10	2
Tuition, education, and textbook amounts	81	2,130	23,372	520	656	220	1,227
Tuition, education, and textbook amounts transferred from a child	82	80	491	0	0	0	0
Amounts transferred from spouse or common-law partner	83	2,250	17,657	460	3,790	440	3,507
Medical expenses	84	1,540	8,054	150	292	120	285
Total tax credits on personal amounts	85	116,530	438,044	13,170	39,638	11,590	38,085
Allowable charitable donations and government gifts	86	2,250	11,888	130	84	60	80
Eligible cultural and ecological gifts	87	20	334	0	0	0	0
Total tax credit on donations and gifts	88	2,250	3,771	130	21	60	22
Total federal non-refundable tax credits	89	117,080	441,815	13,250	39,659	11,610	38,106
Federal dividend tax credit	90	730	502	0	0	0	0
Minimum tax carryover	91	40	110	0	0	0	0
Basic federal tax	92	59,660	784,338	4,280	3,998	2,850	4,321
Federal foreign tax credit	93	1,280	9,760	150	59	50	24
Federal political contribution tax credit	94	20	5	0	0	0	0
Investment tax credit	95	0	0	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	20	8	0	0	0	0
Alternative minimum tax payable	97	700	377	0	0	0	0
Net federal tax	98	59,360	899,877	4,210	1,596	2,840	3,216
CPP contributions on self-employment	99	80	219	0	0	0	0
Social Benefits repayment	100	100	199	0	0	0	0
Canada workers benefit (CWB)	101	4,330	4,366	30	26	60	85
Canada Training Credit (CTC)	102	30	12	0	0	0	0
Multigenerational home renovation tax credit (MHRTC)	103	0	0	0	0	0	0
Eligible educator school supply tax credit	104	20	3	0	0	0	0
Net provincial or territorial tax	105	34,070	243,645	1,000	126	790	331
Total tax payable	106	69,370	1,143,944	4,260	1,723	2,870	3,548

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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	3,110	0	4,130	0	5,460	0
Number of non-taxable returns	2	10,300	0	10,440	0	9,000	0
Total number of returns	3	13,410	0	14,570	0	14,460	0
Employment income	4	8,960	111,299	11,190	194,364	12,190	271,499
Commissions (from employment)	5	40	72	40	122	40	123
Other employment income	6	200	1,515	210	2,108	180	1,920
Old age security (OAS) pension	7	2,900	18,267	2,250	16,206	1,370	10,393
CPP or QPP benefits	8	3,270	18,993	2,460	19,429	1,520	13,966
Other pensions and superannuation	9	810	3,886	1,090	6,861	1,080	9,201
Elected split-pension amount	10	0	0	0	0	0	0
Employment insurance and other benefits	11	70	373	180	964	190	1,044
Taxable amount of dividends from taxable Canadian corporations	12	0	0	10	33	20	23
Interest and other investment income	13	0	0	70	152	50	131
Net partnership income (limited or non-active partners only)	14	10	152	10	145	0	0
Net rental income	15	30	227	20	222	20	152
Taxable capital gains	16	440	4,652	360	5,050	340	5,919
RRSP income	17	170	1,528	200	2,086	170	2,335
Other income	18	280	1,807	270	1,838	230	1,885
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	50	409	40	333	50	561
Net business income	20	270	3,019	220	3,175	150	2,568
Net professional income	21	100	1,108	100	1,505	110	2,160
Net commission income	22	20	141	0	0	10	198
Net farming income	23	20	205	10	221	0	0
Net fishing income	24	0	0	0	0	0	0
Workers' compensation benefits	25	0	0	0	0	10	126
Social assistance payments	26	10	54	20	93	20	91
Net federal supplements	27	10	41	20	126	20	189
Total income assessed	28	13,410	167,946	14,570	255,225	14,460	324,753
Registered pension plan (RPP) deduction	29	150	192	130	188	140	205
RRSP/PRPP deduction	30	70	232	80	304	70	295
FHSA deduction	31	0	0	0	0	0	0
Deduction for elected split-pension amount	32	0	0	0	0	0	0
Annual union, professional, or like dues	33	420	114	580	152	610	231
Child care expenses	34	20	60	30	106	10	39
Business investment loss	35	0	0	0	0	0	0
Moving expenses	36	0	0	0	0	0	0
Support payments made	37	0	0	0	0	0	0
Carrying charges and interest expenses	38	30	43	30	52	0	0

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Deduction for CPP or QPP contributions on self-employment and other earnings	39	0	0	10	5	20	13
Deduction for CPP or QPP enhanced contributions on employment income	40	8,320	751	10,720	1,489	11,770	2,214
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	20	64	50	107	50	114
Clergy residence deduction	44	0	0	0	0	0	0
Other deductions	45	100	492	110	803	80	448
Total deductions before adjustments	46	8,560	2,062	10,920	3,348	11,940	3,682
Social benefits repayment	47	0	0	0	0	0	0
Net income	48	13,370	165,957	14,530	252,027	14,440	321,093
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0
Security options deductions	50	0	0	10	78	0	0
Other payments deduction	51	20	121	40	272	40	406
Non-capital losses of other years	52	30	178	30	177	30	130
Net capital losses of other years	53	20	94	30	144	20	77
Capital gains deduction	54	0	0	0	0	0	0
Northern residents deductions	55	0	0	0	0	0	0
Additional deductions	56	3,140	39,574	1,680	21,821	880	11,968
Farming/fishing losses of prior years	57	0	0	0	0	0	0
Total deductions from net income	58	3,210	39,986	1,780	22,499	970	12,659
Taxable income assessed	59	11,160	129,413	14,010	229,769	14,300	308,691
Basic personal amount	60	10,970	164,158	12,670	189,643	12,840	192,336
Age amount	61	3,190	26,543	2,480	20,572	1,570	13,013
Spouse or common-law partner amount	62	4,390	63,552	7,070	103,635	8,500	126,125
Canada caregiver amount	63	0	0	0	0	0	0
Amount for an eligible dependant	64	290	4,315	340	4,992	340	5,139
Family caregiver amount for children under 18 years of age	65	0	0	10	52	20	87
CPP or QPP contributions through employment	66	8,270	3,889	10,680	7,763	11,720	11,458
CPP or QPP contributions on self-employment and other earnings	67	10	3	10	4	20	10
Employment insurance premiums	68	8,300	1,667	10,650	2,987	11,710	4,216
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	0	0	0	0	0	0
Canada employment amount	73	7,380	10,075	9,940	13,561	11,150	15,216
Home accessibility expenses	74	0	0	0	0	0	0

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Home buyers' amount	75	0	0	0	0	0	0
Digital news subscription expenses	76	0	0	0	0	0	0
Pension income amount	77	820	1,426	1,100	1,988	1,080	2,061
Disability amount	78	50	434	30	245	20	200
Disability amount transferred from a dependant	79	0	0	0	0	0	0
Interest paid on student loans	80	0	0	0	0	0	0
Tuition, education, and textbook amounts	81	160	1,332	180	1,291	170	1,492
Tuition, education, and textbook amounts transferred from a child	82	0	0	0	0	0	0
Amounts transferred from spouse or common-law partner	83	0	0	280	2,141	180	1,408
Medical expenses	84	110	584	130	422	100	480
Total tax credits on personal amounts	85	12,190	42,093	13,670	52,415	13,650	55,990
Allowable charitable donations and government gifts	86	50	49	80	125	80	126
Eligible cultural and ecological gifts	87	0	0	0	0	0	0
Total tax credit on donations and gifts	88	50	13	80	37	80	35
Total federal non-refundable tax credits	89	12,200	42,106	13,690	52,452	13,670	56,025
Federal dividend tax credit	90	20	0	20	1	20	1
Minimum tax carryover	91	0	0	0	0	0	0
Basic federal tax	92	2,810	5,284	3,770	6,040	4,480	7,474
Federal foreign tax credit	93	40	52	40	119	50	77
Federal political contribution tax credit	94	0	0	0	0	0	0
Investment tax credit	95	0	0	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0
Alternative minimum tax payable	97	0	0	0	0	0	0
Net federal tax	98	2,810	4,996	3,760	5,904	4,470	7,965
CPP contributions on self-employment	99	0	0	10	9	10	22
Social Benefits repayment	100	0	0	0	0	0	0
Canada workers benefit (CWB)	101	130	222	230	433	870	1,389
Canada Training Credit (CTC)	102	0	0	0	0	0	0
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	1,330	769	1,610	1,080	2,570	1,423
Total tax payable	106	3,110	5,772	4,130	6,993	5,460	9,410

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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	8,290	0	8,610	0	7,230	0
Number of non-taxable returns	2	6,060	0	3,240	0	200	0
Total number of returns	3	14,340	0	11,850	0	7,430	0
Employment income	4	12,680	345,776	10,670	342,391	6,530	240,200
Commissions (from employment)	5	30	121	30	98	20	158
Other employment income	6	160	2,140	150	2,560	120	2,353
Old age security (OAS) pension	7	920	6,932	600	4,608	490	3,773
CPP or QPP benefits	8	1,070	9,431	720	6,706	580	5,445
Other pensions and superannuation	9	940	11,129	660	10,301	540	10,918
Elected split-pension amount	10	0	0	0	0	0	0
Employment insurance and other benefits	11	200	1,147	210	1,195	160	1,183
Taxable amount of dividends from taxable Canadian corporations	12	10	109	0	0	0	0
Interest and other investment income	13	50	168	30	168	40	84
Net partnership income (limited or non-active partners only)	14	20	300	0	0	0	0
Net rental income	15	20	134	0	0	0	0
Taxable capital gains	16	330	7,308	240	6,654	200	6,072
RRSP income	17	160	2,313	100	1,873	90	1,502
Other income	18	190	1,650	160	1,634	120	1,469
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	50	452	30	334	40	289
Net business income	20	110	2,373	80	1,966	60	1,758
Net professional income	21	70	1,940	80	2,256	40	1,347
Net commission income	22	0	0	0	0	0	0
Net farming income	23	10	274	0	0	0	0
Net fishing income	24	0	0	0	0	0	0
Workers' compensation benefits	25	30	91	30	99	30	121
Social assistance payments	26	0	0	0	0	0	0
Net federal supplements	27	0	0	0	0	0	0
Total income assessed	28	14,340	394,060	11,850	383,432	7,430	277,206
Registered pension plan (RPP) deduction	29	130	228	130	243	130	212
RRSP/PRPP deduction	30	80	257	70	339	60	139
FHSA deduction	31	0	0	0	0	0	0
Deduction for elected split-pension amount	32	0	0	0	0	0	0
Annual union, professional, or like dues	33	520	203	500	220	380	193
Child care expenses	34	20	49	0	0	10	41
Business investment loss	35	0	0	0	0	0	0
Moving expenses	36	0	0	0	0	0	0
Support payments made	37	0	0	0	0	0	0
Carrying charges and interest expenses	38	20	68	20	23	0	0

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Deduction for CPP or QPP contributions on self-employment and other earnings	39	0	0	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	40	12,330	2,929	10,360	2,958	6,260	2,084
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	40	104	60	194	60	175
Clergy residence deduction	44	0	0	0	0	0	0
Other deductions	45	70	509	80	944	50	414
Total deductions before adjustments	46	12,460	4,435	10,490	5,030	6,360	3,360
Social benefits repayment	47	0	0	0	0	0	0
Net income	48	14,330	389,633	11,830	378,416	7,430	273,846
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	40	188	40	108	30	140
Non-capital losses of other years	52	20	88	0	0	20	78
Net capital losses of other years	53	0	0	0	0	20	182
Capital gains deduction	54	0	0	0	0	0	0
Northern residents deductions	55	0	0	0	0	0	0
Additional deductions	56	580	8,476	370	9,850	290	5,067
Farming/fishing losses of prior years	57	0	0	0	0	0	0
Total deductions from net income	58	670	8,919	450	10,106	360	5,532
Taxable income assessed	59	14,230	380,734	11,750	371,897	7,370	268,397
Basic personal amount	60	13,050	195,546	10,760	161,280	6,560	98,333
Age amount	61	1,070	8,731	710	5,786	560	4,568
Spouse or common-law partner amount	62	9,720	144,415	8,560	127,368	4,910	72,968
Canada caregiver amount	63	0	0	0	0	0	0
Amount for an eligible dependant	64	350	5,063	200	3,005	90	1,277
Family caregiver amount for children under 18 years of age	65	0	0	0	0	20	82
CPP or QPP contributions through employment	66	12,270	15,103	10,330	15,227	6,230	10,695
CPP or QPP contributions on self-employment and other earnings	67	10	4	10	3	10	5
Employment insurance premiums	68	12,300	5,428	10,340	5,379	6,260	3,725
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	0	0	0	0	0	0
Canada employment amount	73	11,890	16,231	9,990	13,637	5,980	8,144
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 (Non-Residents)

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	0	0	0	0	0	0
Digital news subscription expenses	76	0	0	0	0	0	0
Pension income amount	77	950	1,883	660	1,315	540	1,082
Disability amount	78	30	255	0	0	20	179
Disability amount transferred from a dependant	79	0	0	0	0	0	0
Interest paid on student loans	80	0	0	0	0	0	0
Tuition, education, and textbook amounts	81	140	1,548	110	1,455	80	900
Tuition, education, and textbook amounts transferred from a child	82	0	0	0	0	0	0
Amounts transferred from spouse or common-law partner	83	130	986	100	760	80	671
Medical expenses	84	130	617	100	537	110	613
Total tax credits on personal amounts	85	13,680	59,388	11,280	50,412	6,990	30,505
Allowable charitable donations and government gifts	86	90	198	80	141	70	101
Eligible cultural and ecological gifts	87	0	0	0	0	0	0
Total tax credit on donations and gifts	88	90	56	80	39	70	28
Total federal non-refundable tax credits	89	13,700	59,444	11,300	50,451	7,000	30,533
Federal dividend tax credit	90	10	13	0	0	0	0
Minimum tax carryover	91	0	0	0	0	0	0
Basic federal tax	92	4,010	8,696	4,770	8,715	7,170	10,805
Federal foreign tax credit	93	50	53	40	81	40	107
Federal political contribution tax credit	94	0	0	0	0	0	0
Investment tax credit	95	0	0	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0
Alternative minimum tax payable	97	0	0	0	0	0	0
Net federal tax	98	4,000	9,625	4,750	10,066	7,160	12,515
CPP contributions on self-employment	99	0	0	0	0	0	0
Social Benefits repayment	100	0	0	0	0	0	0
Canada workers benefit (CWB)	101	1,900	1,754	1,000	412	90	31
Canada Training Credit (CTC)	102	0	0	0	0	0	0
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	5,680	2,288	5,970	3,286	3,590	3,197
Total tax payable	106	8,290	11,924	8,610	13,360	7,230	15,724

Individual Income Tax Return Statistics (2023 Tax Year)

Table 2: Tax return line items by income ranges (Non-Residents)

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	5,410	0	3,580	0	2,080	0
Number of non-taxable returns	2	100	0	90	0	80	0
Total number of returns	3	5,510	0	3,670	0	2,160	0
Employment income	4	4,710	197,361	2,970	138,348	1,590	80,809
Commissions (from employment)	5	0	0	0	0	0	0
Other employment income	6	120	2,249	100	2,276	100	2,999
Old age security (OAS) pension	7	400	3,178	300	2,404	250	1,986
CPP or QPP benefits	8	460	4,647	360	3,640	280	2,812
Other pensions and superannuation	9	440	10,523	340	9,673	270	8,835
Elected split-pension amount	10	0	0	0	0	0	0
Employment insurance and other benefits	11	100	726	70	545	30	225
Taxable amount of dividends from taxable Canadian corporations	12	0	0	0	0	0	0
Interest and other investment income	13	40	151	30	131	40	116
Net partnership income (limited or non-active partners only)	14	0	0	0	0	0	0
Net rental income	15	0	0	0	0	0	0
Taxable capital gains	16	190	6,691	190	7,670	160	6,617
RRSP income	17	80	1,843	80	1,689	70	1,725
Other income	18	100	1,210	90	1,183	80	1,221
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	40	586	50	1,165	30	500
Net business income	20	60	1,868	60	1,795	40	1,306
Net professional income	21	60	2,129	60	2,667	60	2,936
Net commission income	22	0	0	0	0	0	0
Net farming income	23	0	0	0	0	0	0
Net fishing income	24	0	0	0	0	0	0
Workers' compensation benefits	25	30	74	10	51	0	0
Social assistance payments	26	0	0	0	0	0	0
Net federal supplements	27	0	0	0	0	0	0
Total income assessed	28	5,510	233,737	3,670	173,649	2,160	112,733
Registered pension plan (RPP) deduction	29	120	231	130	286	100	235
RRSP/PRPP deduction	30	70	287	60	340	60	304
FHSA deduction	31	0	0	0	0	0	0
Deduction for elected split-pension amount	32	0	0	0	0	0	0
Annual union, professional, or like dues	33	330	183	280	173	190	120
Child care expenses	34	10	41	10	37	0	0
Business investment loss	35	0	0	0	0	0	0
Moving expenses	36	0	0	0	0	0	0
Support payments made	37	0	0	0	0	0	0
Carrying charges and interest expenses	38	20	21	0	0	0	0

Individual Income Tax Return Statistics (2023 Tax Year)

Table 2: Tax return line items by income ranges (Non-Residents)

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	0	0	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	40	4,510	1,729	2,750	1,183	1,410	668
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	30	103	30	122	20	87
Clergy residence deduction	44	0	0	0	0	0	0
Other deductions	45	40	574	50	677	40	832
Total deductions before adjustments	46	4,590	3,292	2,840	3,342	1,490	2,468
Social benefits repayment	47	0	0	0	0	0	0
Net income	48	5,510	230,450	3,660	170,695	2,150	110,269
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	30	82	10	57	0	0
Non-capital losses of other years	52	0	0	0	0	0	0
Net capital losses of other years	53	0	0	0	0	0	0
Capital gains deduction	54	0	0	0	0	0	0
Northern residents deductions	55	0	0	0	0	0	0
Additional deductions	56	210	3,731	180	3,857	130	3,179
Farming/fishing losses of prior years	57	0	0	0	0	0	0
Total deductions from net income	58	260	4,032	220	4,196	160	4,105
Taxable income assessed	59	5,480	226,419	3,630	166,500	2,120	106,846
Basic personal amount	60	4,750	71,103	2,950	44,177	1,570	23,438
Age amount	61	440	3,480	330	2,367	270	1,751
Spouse or common-law partner amount	62	3,420	50,693	2,010	29,700	900	13,199
Canada caregiver amount	63	0	0	0	0	0	0
Amount for an eligible dependant	64	60	855	30	390	20	279
Family caregiver amount for children under 18 years of age	65	10	50	0	0	0	0
CPP or QPP contributions through employment	66	4,490	8,856	2,740	6,047	1,400	3,420
CPP or QPP contributions on self-employment and other earnings	67	0	0	0	0	0	0
Employment insurance premiums	68	4,490	3,038	2,740	2,055	1,400	1,133
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	0	0	0	0	0	0
Canada employment amount	73	4,250	5,778	2,570	3,478	1,250	1,690
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 (Non-Residents)

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	0	0	0	0	0	0
Digital news subscription expenses	76	0	0	0	0	0	0
Pension income amount	77	440	886	340	682	280	567
Disability amount	78	0	0	0	0	0	0
Disability amount transferred from a dependant	79	0	0	0	0	0	0
Interest paid on student loans	80	0	0	0	0	0	0
Tuition, education, and textbook amounts	81	80	1,448	70	1,412	60	1,248
Tuition, education, and textbook amounts transferred from a child	82	0	0	0	0	0	0
Amounts transferred from spouse or common-law partner	83	50	363	40	310	30	216
Medical expenses	84	80	571	70	406	70	531
Total tax credits on personal amounts	85	5,110	22,095	3,260	13,676	1,830	7,153
Allowable charitable donations and government gifts	86	70	203	60	110	80	188
Eligible cultural and ecological gifts	87	0	0	0	0	0	0
Total tax credit on donations and gifts	88	70	57	60	30	80	60
Total federal non-refundable tax credits	89	5,120	22,152	3,260	13,706	1,840	7,213
Federal dividend tax credit	90	0	0	0	0	0	0
Minimum tax carryover	91	0	0	0	0	0	0
Basic federal tax	92	5,410	12,687	3,590	11,925	2,080	9,363
Federal foreign tax credit	93	40	137	50	160	30	123
Federal political contribution tax credit	94	0	0	0	0	0	0
Investment tax credit	95	0	0	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0
Alternative minimum tax payable	97	0	0	0	0	0	0
Net federal tax	98	5,400	14,640	3,570	13,947	2,070	11,092
CPP contributions on self-employment	99	0	0	0	0	0	0
Social Benefits repayment	100	0	0	0	0	0	0
Canada workers benefit (CWB)	101	0	0	0	0	0	0
Canada Training Credit (CTC)	102	0	0	0	0	0	0
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	2,730	3,251	1,730	2,598	860	1,768
Total tax payable	106	5,410	17,893	3,580	16,557	2,080	12,869

Individual Income Tax Return Statistics (2023 Tax Year)

Table 2: Tax return line items by income ranges (Non-Residents)

Item	Item code	\$55,000 - \$59,999 (Number)	\$55,000 - \$59,999 (Thousands of Dollars)	\$60,000 - \$69,999 (Number)	\$60,000 - \$69,999 (Thousands of Dollars)	\$70,000 - \$79,999 (Number)	\$70,000 - \$79,999 (Thousands of Dollars)
Number of taxable returns	1	1,440	0	1,820	0	1,280	0
Number of non-taxable returns	2	50	0	110	0	80	0
Total number of returns	3	1,490	0	1,930	0	1,350	0
Employment income	4	1,020	56,604	1,220	75,191	830	59,013
Commissions (from employment)	5	0	0	0	0	0	0
Other employment income	6	80	2,514	130	4,939	130	5,079
Old age security (OAS) pension	7	180	1,446	200	1,622	100	870
CPP or QPP benefits	8	200	2,137	240	2,357	120	1,210
Other pensions and superannuation	9	200	7,592	240	10,246	130	6,444
Elected split-pension amount	10	0	0	0	0	0	0
Employment insurance and other benefits	11	20	222	20	226	20	207
Taxable amount of dividends from taxable Canadian corporations	12	0	0	20	232	0	0
Interest and other investment income	13	0	0	40	121	50	114
Net partnership income (limited or non-active partners only)	14	0	0	0	0	0	0
Net rental income	15	0	0	0	0	0	0
Taxable capital gains	16	160	8,010	310	17,568	270	17,833
RRSP income	17	40	1,032	40	1,242	30	1,327
Other income	18	70	992	70	1,540	70	1,981
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	0	0	20	284	0	0
Net business income	20	20	1,098	70	3,461	40	2,297
Net professional income	21	60	2,973	80	4,298	60	3,800
Net commission income	22	0	0	0	0	0	0
Net farming income	23	0	0	0	0	0	0
Net fishing income	24	0	0	0	0	0	0
Workers' compensation benefits	25	0	0	0	0	0	0
Social assistance payments	26	0	0	0	0	0	0
Net federal supplements	27	0	0	0	0	0	0
Total income assessed	28	1,490	85,423	1,930	124,534	1,350	101,162
Registered pension plan (RPP) deduction	29	110	306	180	777	190	842
RRSP/PRPP deduction	30	50	365	110	960	100	727
FHSA deduction	31	0	0	0	0	0	0
Deduction for elected split-pension amount	32	0	0	0	0	0	0
Annual union, professional, or like dues	33	150	103	220	198	150	178
Child care expenses	34	0	0	10	61	10	69
Business investment loss	35	0	0	0	0	0	0
Moving expenses	36	0	0	0	0	0	0
Support payments made	37	0	0	0	0	0	0
Carrying charges and interest expenses	38	0	0	20	146	0	0

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

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	0	0	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	40	870	450	980	558	660	392
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	20	88	40	276	40	201
Clergy residence deduction	44	0	0	0	0	0	0
Other deductions	45	40	924	50	1,183	50	1,842
Total deductions before adjustments	46	930	2,380	1,080	4,437	730	4,453
Social benefits repayment	47	0	0	0	0	0	0
Net income	48	1,480	83,054	1,920	120,214	1,340	96,713
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0
Security options deductions	50	0	0	10	163	0	0
Other payments deduction	51	0	0	0	0	0	0
Non-capital losses of other years	52	0	0	0	0	0	0
Net capital losses of other years	53	0	0	20	118	20	119
Capital gains deduction	54	0	0	0	0	0	0
Northern residents deductions	55	0	0	0	0	0	0
Additional deductions	56	110	2,542	130	5,086	80	3,803
Farming/fishing losses of prior years	57	0	0	0	0	0	0
Total deductions from net income	58	130	2,790	170	5,556	120	4,389
Taxable income assessed	59	1,470	80,287	1,860	114,703	1,300	92,360
Basic personal amount	60	940	14,051	1,010	15,102	630	9,335
Age amount	61	210	1,215	230	1,089	120	419
Spouse or common-law partner amount	62	470	6,768	410	5,710	170	2,335
Canada caregiver amount	63	0	0	0	0	0	0
Amount for an eligible dependant	64	0	0	10	195	0	0
Family caregiver amount for children under 18 years of age	65	0	0	0	0	0	0
CPP or QPP contributions through employment	66	860	2,290	970	2,765	650	1,917
CPP or QPP contributions on self-employment and other earnings	67	0	0	0	0	10	9
Employment insurance premiums	68	870	759	960	874	630	584
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	0	0	0	0	0	0
Canada employment amount	73	710	962	720	973	460	619
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 (Non-Residents)

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	0	0	0	0	0	0
Digital news subscription expenses	76	0	0	0	0	0	0
Pension income amount	77	210	410	240	482	120	245
Disability amount	78	0	0	0	0	0	0
Disability amount transferred from a dependant	79	0	0	0	0	0	0
Interest paid on student loans	80	0	0	0	0	0	0
Tuition, education, and textbook amounts	81	40	636	40	1,083	40	1,101
Tuition, education, and textbook amounts transferred from a child	82	0	0	0	0	0	0
Amounts transferred from spouse or common-law partner	83	20	177	30	247	20	109
Medical expenses	84	50	225	70	469	40	299
Total tax credits on personal amounts	85	1,170	4,156	1,400	4,380	910	2,579
Allowable charitable donations and government gifts	86	70	96	90	203	80	125
Eligible cultural and ecological gifts	87	0	0	0	0	0	0
Total tax credit on donations and gifts	88	60	26	90	57	80	35
Total federal non-refundable tax credits	89	1,190	4,183	1,410	4,437	930	2,614
Federal dividend tax credit	90	0	0	20	26	0	0
Minimum tax carryover	91	0	0	0	0	0	0
Basic federal tax	92	1,450	8,478	1,830	14,196	1,290	12,859
Federal foreign tax credit	93	30	126	60	353	60	449
Federal political contribution tax credit	94	0	0	0	0	0	0
Investment tax credit	95	0	0	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0
Alternative minimum tax payable	97	0	0	0	0	0	0
Net federal tax	98	1,440	10,187	1,820	16,969	1,270	15,411
CPP contributions on self-employment	99	0	0	0	0	0	0
Social Benefits repayment	100	0	0	0	0	0	0
Canada workers benefit (CWB)	101	0	0	0	0	0	0
Canada Training Credit (CTC)	102	0	0	0	0	0	0
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	520	1,422	700	2,395	500	2,144
Total tax payable	106	1,440	11,610	1,820	19,396	1,280	17,576

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

Item	Item code	\$80,000 - \$89,999 (Number)	\$80,000 - \$89,999 (Thousands of Dollars)	\$90,000 - \$99,999 (Number)	\$90,000 - \$99,999 (Thousands of Dollars)	\$100,000 - \$149,999 (Number)	\$100,000 - \$149,999 (Thousands of Dollars)
Number of taxable returns	1	1,090	0	960	0	3,100	0
Number of non-taxable returns	2	60	0	60	0	180	0
Total number of returns	3	1,150	0	1,020	0	3,280	0
Employment income	4	730	59,832	700	64,020	2,270	267,798
Commissions (from employment)	5	0	0	0	0	0	0
Other employment income	6	110	5,834	80	4,616	250	17,569
Old age security (OAS) pension	7	70	611	30	239	40	290
CPP or QPP benefits	8	80	946	40	394	50	529
Other pensions and superannuation	9	90	4,861	40	2,528	60	3,296
Elected split-pension amount	10	0	0	0	0	10	110
Employment insurance and other benefits	11	10	155	20	177	30	336
Taxable amount of dividends from taxable Canadian corporations	12	20	135	0	0	130	558
Interest and other investment income	13	70	79	70	122	400	1,150
Net partnership income (limited or non-active partners only)	14	0	0	0	0	20	1,912
Net rental income	15	0	0	30	10	180	474
Taxable capital gains	16	210	15,099	200	15,408	750	73,525
RRSP income	17	30	1,404	30	885	100	2,780
Other income	18	50	1,299	50	688	200	3,837
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	0	0	0	0	0	0
Net business income	20	40	2,905	40	2,665	120	9,727
Net professional income	21	50	3,899	50	4,289	140	15,355
Net commission income	22	0	0	0	0	0	0
Net farming income	23	0	0	0	0	0	0
Net fishing income	24	0	0	0	0	0	0
Workers' compensation benefits	25	0	0	0	0	0	0
Social assistance payments	26	0	0	0	0	0	0
Net federal supplements	27	0	0	0	0	0	0
Total income assessed	28	1,150	98,041	1,020	96,927	3,280	400,280
Registered pension plan (RPP) deduction	29	230	1,542	260	2,063	1,020	10,817
RRSP/PRPP deduction	30	110	781	110	738	520	4,494
FHSA deduction	31	0	0	10	91	50	389
Deduction for elected split-pension amount	32	0	0	0	0	0	0
Annual union, professional, or like dues	33	110	133	130	161	570	759
Child care expenses	34	10	63	0	0	60	424
Business investment loss	35	0	0	0	0	0	0
Moving expenses	36	0	0	0	0	10	111
Support payments made	37	0	0	0	0	0	0
Carrying charges and interest expenses	38	0	0	0	0	110	257

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

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	0	0	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	40	550	336	520	322	1,790	1,100
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	40	168	30	97	80	291
Clergy residence deduction	44	0	0	0	0	0	0
Other deductions	45	40	1,747	50	2,087	200	12,870
Total deductions before adjustments	46	630	5,055	590	5,769	2,000	31,864
Social benefits repayment	47	0	0	30	35	40	126
Net income	48	1,140	92,982	1,010	91,126	3,230	368,416
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0
Security options deductions	50	0	0	0	0	30	1,381
Other payments deduction	51	0	0	0	0	0	0
Non-capital losses of other years	52	0	0	0	0	0	0
Net capital losses of other years	53	10	51	10	125	50	400
Capital gains deduction	54	0	0	0	0	0	0
Northern residents deductions	55	0	0	0	0	20	53
Additional deductions	56	60	2,925	60	4,462	150	13,126
Farming/fishing losses of prior years	57	0	0	0	0	0	0
Total deductions from net income	58	90	3,402	90	4,800	270	15,539
Taxable income assessed	59	1,120	89,590	980	86,363	3,150	353,382
Basic personal amount	60	530	7,865	470	7,009	1,400	20,895
Age amount	61	80	184	30	41	0	0
Spouse or common-law partner amount	62	120	1,642	120	1,583	300	3,937
Canada caregiver amount	63	0	0	0	0	0	0
Amount for an eligible dependant	64	0	0	0	0	0	0
Family caregiver amount for children under 18 years of age	65	0	0	0	0	0	0
CPP or QPP contributions through employment	66	540	1,644	520	1,577	1,770	5,409
CPP or QPP contributions on self-employment and other earnings	67	0	0	0	0	0	0
Employment insurance premiums	68	540	515	530	500	1,760	1,684
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	0	0	0	0	0	0
Canada employment amount	73	400	542	400	534	1,240	1,693
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 (Non-Residents)

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	0	0	0	0	0	0
Digital news subscription expenses	76	0	0	0	0	30	7
Pension income amount	77	90	177	40	85	80	148
Disability amount	78	0	0	0	0	0	0
Disability amount transferred from a dependant	79	0	0	0	0	0	0
Interest paid on student loans	80	0	0	0	0	30	37
Tuition, education, and textbook amounts	81	40	1,328	40	1,108	100	3,315
Tuition, education, and textbook amounts transferred from a child	82	0	0	0	0	20	89
Amounts transferred from spouse or common-law partner	83	10	54	10	61	40	222
Medical expenses	84	40	282	20	65	70	552
Total tax credits on personal amounts	85	780	2,167	690	1,910	2,210	5,760
Allowable charitable donations and government gifts	86	60	127	80	242	340	616
Eligible cultural and ecological gifts	87	0	0	0	0	0	0
Total tax credit on donations and gifts	88	60	41	80	69	340	250
Total federal non-refundable tax credits	89	790	2,208	690	1,979	2,260	6,010
Federal dividend tax credit	90	30	16	30	13	130	73
Minimum tax carryover	91	0	0	0	0	0	0
Basic federal tax	92	1,100	13,032	970	13,206	3,130	59,699
Federal foreign tax credit	93	50	463	60	430	200	1,767
Federal political contribution tax credit	94	0	0	0	0	0	0
Investment tax credit	95	0	0	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0
Alternative minimum tax payable	97	0	0	150	44	470	210
Net federal tax	98	1,090	15,807	960	15,726	3,090	73,635
CPP contributions on self-employment	99	0	0	0	0	0	0
Social Benefits repayment	100	0	0	30	35	40	126
Canada workers benefit (CWB)	101	0	0	0	0	0	0
Canada Training Credit (CTC)	102	0	0	0	0	10	6
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	420	2,254	400	2,528	1,200	10,986
Total tax payable	106	1,090	18,085	960	18,297	3,100	84,778

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

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	2,450	0	2,210	0
Number of non-taxable returns	2	160	0	120	0
Total number of returns	3	2,610	0	2,330	0
Employment income	4	1,780	319,087	1,630	1,458,090
Commissions (from employment)	5	20	940	0	0
Other employment income	6	200	26,419	150	55,760
Old age security (OAS) pension	7	0	0	0	0
CPP or QPP benefits	8	0	0	0	0
Other pensions and superannuation	9	20	916	20	1,448
Elected split-pension amount	10	0	0	0	0
Employment insurance and other benefits	11	10	113	0	0
Taxable amount of dividends from taxable Canadian corporations	12	210	1,047	50	1,292
Interest and other investment income	13	380	2,098	70	1,187
Net partnership income (limited or non-active partners only)	14	20	2,410	20	7,450
Net rental income	15	200	1,162	40	195
Taxable capital gains	16	680	97,744	460	370,184
RRSP income	17	50	620	0	0
Other income	18	210	4,646	80	16,828
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	0	0	0	0
Net business income	20	80	10,212	90	58,249
Net professional income	21	130	24,064	150	85,640
Net commission income	22	0	0	0	0
Net farming income	23	0	0	0	0
Net fishing income	24	0	0	0	0
Workers' compensation benefits	25	0	0	0	0
Social assistance payments	26	0	0	0	0
Net federal supplements	27	0	0	0	0
Total income assessed	28	2,610	492,773	2,330	2,062,112
Registered pension plan (RPP) deduction	29	790	11,646	410	5,847
RRSP/PRPP deduction	30	470	5,155	160	3,924
FHSA deduction	31	30	216	0	0
Deduction for elected split-pension amount	32	0	0	0	0
Annual union, professional, or like dues	33	390	578	210	786
Child care expenses	34	20	192	0	0
Business investment loss	35	0	0	0	0
Moving expenses	36	0	0	0	0
Support payments made	37	10	348	10	967
Carrying charges and interest expenses	38	140	455	50	405

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

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	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	40	1,340	823	990	615
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	0	0	0	0
Exploration and development expenses	42	0	0	0	0
Other employment expenses	43	50	367	0	0
Clergy residence deduction	44	0	0	0	0
Other deductions	45	250	23,676	430	197,255
Total deductions before adjustments	46	1,570	43,729	1,330	210,644
Social benefits repayment	47	0	0	0	0
Net income	48	2,560	449,196	2,280	1,851,813
Canadian Forces personnel and police deduction	49	0	0	0	0
Security options deductions	50	40	2,312	130	68,021
Other payments deduction	51	0	0	0	0
Non-capital losses of other years	52	0	0	0	0
Net capital losses of other years	53	50	686	0	0
Capital gains deduction	54	0	0	0	0
Northern residents deductions	55	0	0	0	0
Additional deductions	56	140	18,323	210	143,441
Farming/fishing losses of prior years	57	0	0	0	0
Total deductions from net income	58	230	21,967	360	213,789
Taxable income assessed	59	2,500	427,511	2,230	1,638,734
Basic personal amount	60	1,000	14,647	450	6,039
Age amount	61	0	0	0	0
Spouse or common-law partner amount	62	220	2,615	70	899
Canada caregiver amount	63	0	0	0	0
Amount for an eligible dependant	64	10	160	0	0
Family caregiver amount for children under 18 years of age	65	0	0	0	0
CPP or QPP contributions through employment	66	1,320	4,030	980	3,001
CPP or QPP contributions on self-employment and other earnings	67	0	0	0	0
Employment insurance premiums	68	1,290	1,254	930	892
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	0	0	0	0
Canada employment amount	73	900	1,224	330	450
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 (Non-Residents)

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	0	0	0	0
Digital news subscription expenses	76	30	7	0	0
Pension income amount	77	30	66	20	38
Disability amount	78	0	0	0	0
Disability amount transferred from a dependant	79	10	188	0	0
Interest paid on student loans	80	0	0	0	0
Tuition, education, and textbook amounts	81	30	439	10	355
Tuition, education, and textbook amounts transferred from a child	82	40	195	0	0
Amounts transferred from spouse or common-law partner	83	20	87	0	0
Medical expenses	84	70	506	30	317
Total tax credits on personal amounts	85	1,650	3,824	1,300	1,819
Allowable charitable donations and government gifts	86	400	1,560	290	7,513
Eligible cultural and ecological gifts	87	0	0	0	0
Total tax credit on donations and gifts	88	390	443	290	2,451
Total federal non-refundable tax credits	89	1,740	4,267	1,430	4,270
Federal dividend tax credit	90	210	150	50	174
Minimum tax carryover	91	0	0	0	0
Basic federal tax	92	2,480	86,829	2,210	486,731
Federal foreign tax credit	93	210	2,512	60	2,669
Federal political contribution tax credit	94	0	0	0	0
Investment tax credit	95	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0
Alternative minimum tax payable	97	20	32	0	0
Net federal tax	98	2,450	105,688	2,200	550,892
CPP contributions on self-employment	99	0	0	0	0
Social Benefits repayment	100	0	0	0	0
Canada workers benefit (CWB)	101	0	0	0	0
Canada Training Credit (CTC)	102	0	0	0	0
Multigenerational home renovation tax credit (MHRTC)	103	0	0	0	0
Eligible educator school supply tax credit	104	0	0	0	0
Net provincial or territorial tax	105	1,070	20,210	1,400	181,587
Total tax payable	106	2,450	125,933	2,210	732,496

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.