

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

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	589,080	0	2,600	0	4,910	0
Number of non-taxable returns	2	237,270	0	58,160	0	31,230	0
Total number of returns	3	826,350	0	60,760	0	36,140	0
Employment income	4	493,250	26,052,671	16,250	42,000	19,620	127,873
Commissions (from employment)	5	13,070	445,028	100	147	260	358
Other employment income	6	50,730	472,045	750	1,178	850	2,967
Old age security (OAS) pension	7	224,430	1,863,908	930	1,939	1,910	8,011
CPP or QPP benefits	8	284,480	2,411,613	3,450	7,661	6,130	31,640
Other pensions and superannuation	9	169,970	4,350,045	440	1,254	750	2,769
Elected split-pension amount	10	54,580	694,002	280	863	490	2,208
Employment insurance and other benefits	11	87,700	810,109	920	2,861	1,790	8,816
Taxable amount of dividends from taxable Canadian corporations	12	95,880	2,137,292	950	971	740	1,035
Interest and other investment income	13	170,910	429,696	4,690	2,649	3,040	2,787
Net partnership income (limited or non-active partners only)	14	440	6,174	0	0	0	0
Net rental income	15	22,430	94,918	570	-2,811	420	585
Taxable capital gains	16	53,080	1,121,877	680	1,042	490	710
RRSP income	17	44,780	450,133	670	1,045	510	1,649
Other income	18	93,710	663,597	2,200	3,162	2,810	8,060
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	6,290	26,547	490	847	640	2,119
Net business income	20	46,400	669,043	3,010	-12,111	2,720	12,711
Net professional income	21	10,260	416,774	410	-1,007	430	1,930
Net commission income	22	5,500	89,213	310	-161	250	870
Net farming income	23	3,630	-2,975	330	-5,901	160	-481
Net fishing income	24	5,200	192,592	50	-1,185	40	51
Workers' compensation benefits	25	20,350	275,511	120	305	250	1,126
Social assistance payments	26	32,980	273,922	2,050	5,995	7,630	52,695
Net federal supplements	27	91,090	482,866	720	1,170	1,410	4,163
Total income assessed	28	796,080	44,462,812	30,490	52,019	36,140	275,130
Registered pension plan (RPP) deduction	29	167,900	855,781	770	1,348	660	440
RRSP/PRPP deduction	30	134,640	1,023,869	380	540	330	665
FHSA deduction	31	7,570	41,028	40	100	40	120
Deduction for elected split-pension amount	32	54,670	695,283	20	21	40	60
Annual union, professional, or like dues	33	154,980	123,491	1,520	271	1,970	303
Child care expenses	34	29,050	116,430	480	645	570	1,294
Business investment loss	35	110	3,155	0	0	0	0
Moving expenses	36	4,800	25,032	60	74	130	168
Support payments made	37	1,760	27,975	0	0	0	0
Carrying charges and interest expenses	38	35,030	152,941	200	192	170	278

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Deduction for CPP or QPP contributions on self-employment and other earnings	39	46,600	54,541	650	48	2,770	637
Deduction for CPP or QPP enhanced contributions on employment income	40	448,510	181,685	4,960	513	13,630	536
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	0	0	0	0	0	0
Exploration and development expenses	42	280	2,593	0	0	0	0
Other employment expenses	43	38,490	124,391	100	377	130	215
Clergy residence deduction	44	920	12,357	0	0	0	0
Other deductions	45	39,890	103,568	1,490	1,597	1,220	1,357
Total deductions before adjustments	46	559,780	3,544,533	8,960	5,802	17,240	6,149
Social benefits repayment	47	19,330	75,920	0	0	0	0
Net income	48	793,860	40,869,429	28,520	68,422	36,050	269,456
Canadian Forces personnel and police deduction	49	1,090	33,381	0	0	0	0
Security options deductions	50	290	29,990	0	0	0	0
Other payments deduction	51	138,730	1,032,091	2,870	7,470	9,240	57,985
Non-capital losses of other years	52	790	7,030	0	0	0	0
Net capital losses of other years	53	8,580	25,785	30	14	40	68
Capital gains deduction	54	1,460	254,604	0	0	0	0
Northern residents deductions	55	300	914	0	0	0	0
Additional deductions	56	4,320	27,337	30	98	40	111
Farming/fishing losses of prior years	57	170	1,879	0	0	0	0
Total deductions from net income	58	153,620	1,413,443	2,940	7,787	9,320	58,230
Taxable income assessed	59	774,890	39,459,327	26,710	61,486	29,990	211,539
Basic personal amount	60	826,340	12,326,886	60,760	884,341	36,140	534,438
Age amount	61	220,820	1,649,276	1,720	14,124	2,200	18,216
Spouse or common-law partner amount	62	51,830	497,006	2,550	31,259	1,330	15,105
Canada caregiver amount	63	11,800	68,104	120	881	100	680
Amount for an eligible dependant	64	30,370	434,013	2,420	35,573	1,300	18,679
Family caregiver amount for children under 18 years of age	65	5,220	14,726	370	1,104	140	423
CPP or QPP contributions through employment	66	467,240	918,103	12,540	3,604	15,560	4,098
CPP or QPP contributions on self-employment and other earnings	67	40,990	39,497	640	37	2,760	487
Employment insurance premiums	68	464,490	306,961	12,080	2,057	17,920	2,104
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	6,530	19,581	170	522	100	312
Canada employment amount	73	513,010	679,021	16,610	19,166	19,900	26,316
Home accessibility expenses	74	690	4,551	0	0	0	0

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Home buyers' amount	75	4,910	40,491	30	248	30	193
Digital news subscription expenses	76	10,650	2,852	160	55	100	29
Pension income amount	77	198,450	384,435	650	857	1,100	1,844
Disability amount	78	52,250	492,846	2,490	23,890	2,900	27,514
Disability amount transferred from a dependant	79	11,830	155,289	480	7,486	190	2,619
Interest paid on student loans	80	5,330	2,418	40	14	20	6
Tuition, education, and textbook amounts	81	50,950	384,075	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	11,770	59,183	10	49	0	0
Amounts transferred from spouse or common-law partner	83	47,680	308,752	830	5,704	680	4,484
Medical expenses	84	172,670	525,036	3,750	4,385	2,700	3,606
Total tax credits on personal amounts	85	826,350	2,897,031	60,760	155,304	36,140	99,186
Allowable charitable donations and government gifts	86	124,700	243,797	100	41	150	65
Eligible cultural and ecological gifts	87	200	743	0	0	0	0
Total tax credit on donations and gifts	88	124,140	70,544	100	11	150	17
Total federal non-refundable tax credits	89	826,350	2,967,575	60,760	155,315	36,140	99,203
Federal dividend tax credit	90	84,420	233,863	180	0	120	0
Minimum tax carryover	91	1,790	7,028	0	0	0	0
Basic federal tax	92	518,590	4,223,710	90	13	240	77
Federal foreign tax credit	93	36,710	34,290	0	0	0	0
Federal political contribution tax credit	94	4,020	844	0	0	0	0
Investment tax credit	95	730	1,637	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0
Alternative minimum tax payable	97	1,570	13,313	0	0	0	0
Net federal tax	98	542,220	4,218,703	2,140	1,104	3,170	1,830
CPP contributions on self-employment	99	38,510	93,127	540	80	2,470	1,078
Social Benefits repayment	100	19,330	75,920	0	0	0	0
Canada workers benefit (CWB)	101	85,960	108,871	3,980	3,944	5,870	7,125
Canada Training Credit (CTC)	102	13,830	5,328	520	188	410	145
Multigenerational home renovation tax credit (MHRTC)	103	160	611	0	0	0	0
Eligible educator school supply tax credit	104	2,350	339	10	2	0	0
Net provincial or territorial tax	105	564,270	3,840,196	110	13	260	62
Total tax payable	106	589,080	8,228,191	2,600	1,199	4,910	2,975

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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	10,190	0	17,040	0	21,330	0
Number of non-taxable returns	2	36,520	0	29,420	0	48,180	0
Total number of returns	3	46,710	0	46,460	0	69,510	0
Employment income	4	21,270	214,592	21,730	301,468	22,930	406,332
Commissions (from employment)	5	380	580	460	987	540	1,485
Other employment income	6	1,140	4,490	1,400	5,749	1,770	7,914
Old age security (OAS) pension	7	6,900	50,058	15,690	126,167	41,400	351,858
CPP or QPP benefits	8	14,200	86,347	20,030	117,308	43,050	268,497
Other pensions and superannuation	9	1,420	6,129	3,570	15,003	10,620	46,411
Elected split-pension amount	10	1,410	8,275	3,210	21,621	6,860	55,506
Employment insurance and other benefits	11	3,290	20,087	4,810	32,661	6,480	50,143
Taxable amount of dividends from taxable Canadian corporations	12	1,140	2,254	1,920	4,815	3,480	7,597
Interest and other investment income	13	4,380	4,041	6,020	5,798	9,900	9,368
Net partnership income (limited or non-active partners only)	14	0	0	0	0	0	0
Net rental income	15	550	1,747	670	1,877	890	3,171
Taxable capital gains	16	750	1,281	1,090	2,020	1,860	4,015
RRSP income	17	840	3,429	1,180	6,012	1,730	9,123
Other income	18	3,810	13,928	4,160	17,273	4,700	18,721
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	860	3,206	850	3,598	680	3,298
Net business income	20	3,400	25,475	3,450	31,491	3,440	32,814
Net professional income	21	490	3,403	530	4,816	520	5,131
Net commission income	22	300	1,476	310	1,813	320	2,091
Net farming income	23	180	-233	220	-189	280	-339
Net fishing income	24	70	258	120	620	170	1,124
Workers' compensation benefits	25	450	2,757	840	6,954	1,540	13,014
Social assistance payments	26	10,630	106,426	4,250	47,756	2,580	24,074
Net federal supplements	27	5,410	19,680	12,980	55,640	34,290	256,918
Total income assessed	28	46,710	580,313	46,460	811,984	69,510	1,579,695
Registered pension plan (RPP) deduction	29	920	702	1,390	1,386	2,080	2,368
RRSP/PRPP deduction	30	560	1,019	1,000	1,842	1,480	2,591
FHSA deduction	31	60	192	120	345	150	453
Deduction for elected split-pension amount	32	60	80	220	342	590	951
Annual union, professional, or like dues	33	2,580	477	3,190	695	4,150	1,100
Child care expenses	34	760	1,861	910	2,488	1,100	3,079
Business investment loss	35	0	0	0	0	0	0
Moving expenses	36	160	284	240	448	340	688
Support payments made	37	10	108	10	34	10	21
Carrying charges and interest expenses	38	280	383	450	718	780	1,120

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Deduction for CPP or QPP contributions on self-employment and other earnings	39	3,460	1,577	3,440	2,198	3,220	2,480
Deduction for CPP or QPP enhanced contributions on employment income	40	17,250	1,277	19,320	2,162	21,030	3,208
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	190	376	300	579	470	855
Clergy residence deduction	44	20	55	10	65	20	66
Other deductions	45	1,780	1,955	2,110	2,508	2,720	3,478
Total deductions before adjustments	46	21,600	10,563	23,570	15,854	25,870	22,556
Social benefits repayment	47	0	0	0	0	0	0
Net income	48	46,670	570,206	46,430	796,400	69,490	1,557,357
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	16,250	128,863	17,600	110,350	37,170	294,007
Non-capital losses of other years	52	30	85	60	141	70	239
Net capital losses of other years	53	40	51	80	113	150	118
Capital gains deduction	54	0	0	0	0	0	0
Northern residents deductions	55	0	0	0	0	0	0
Additional deductions	56	60	181	110	333	320	1,598
Farming/fishing losses of prior years	57	0	0	0	0	10	57
Total deductions from net income	58	16,370	129,216	17,790	110,983	37,490	296,085
Taxable income assessed	59	39,530	441,255	44,470	685,531	68,680	1,261,788
Basic personal amount	60	46,710	696,028	46,450	693,854	69,510	1,040,335
Age amount	61	7,230	60,499	15,980	134,087	41,650	349,654
Spouse or common-law partner amount	62	1,890	19,494	3,010	27,756	4,200	29,700
Canada caregiver amount	63	220	1,063	520	2,605	800	4,157
Amount for an eligible dependant	64	2,450	35,600	1,790	25,992	1,870	27,188
Family caregiver amount for children under 18 years of age	65	260	767	210	601	210	604
CPP or QPP contributions through employment	66	18,900	7,708	20,530	11,991	21,980	17,146
CPP or QPP contributions on self-employment and other earnings	67	3,460	1,176	3,420	1,624	3,200	1,825
Employment insurance premiums	68	19,720	3,476	20,450	4,877	21,560	6,523
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	140	420	180	528	250	735
Canada employment amount	73	21,560	28,609	22,170	29,527	23,630	31,332
Home accessibility expenses	74	10	71	0	0	0	0

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Home buyers' amount	75	30	264	60	434	100	779
Digital news subscription expenses	76	150	40	160	48	230	62
Pension income amount	77	2,580	4,259	6,250	10,866	15,290	27,396
Disability amount	78	3,870	36,601	3,550	33,350	4,370	41,004
Disability amount transferred from a dependant	79	390	5,700	340	4,646	430	5,747
Interest paid on student loans	80	40	53	90	45	200	105
Tuition, education, and textbook amounts	81	40	101	4,140	5,112	7,110	28,328
Tuition, education, and textbook amounts transferred from a child	82	0	0	30	95	50	222
Amounts transferred from spouse or common-law partner	83	2,590	15,637	6,310	41,209	7,650	53,942
Medical expenses	84	4,290	6,057	6,330	23,262	9,650	21,470
Total tax credits on personal amounts	85	46,710	138,551	46,460	157,886	69,510	253,251
Allowable charitable donations and government gifts	86	360	218	810	515	1,960	1,417
Eligible cultural and ecological gifts	87	0	0	0	0	0	0
Total tax credit on donations and gifts	88	350	59	810	134	1,930	371
Total federal non-refundable tax credits	89	46,710	138,610	46,460	158,019	69,510	253,622
Federal dividend tax credit	90	0	0	0	0	1,100	252
Minimum tax carryover	91	0	0	10	3	30	17
Basic federal tax	92	350	187	6,650	1,455	14,590	9,010
Federal foreign tax credit	93	0	0	0	0	240	25
Federal political contribution tax credit	94	0	0	0	0	0	0
Investment tax credit	95	0	0	0	0	10	7
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	5,100	3,386	10,960	5,995	17,610	14,321
CPP contributions on self-employment	99	3,160	2,681	3,180	3,740	2,980	4,222
Social Benefits repayment	100	0	0	0	0	0	0
Canada workers benefit (CWB)	101	8,390	13,024	10,580	17,383	12,340	20,677
Canada Training Credit (CTC)	102	570	206	660	239	760	284
Multigenerational home renovation tax credit (MHRTC)	103	0	0	0	0	0	0
Eligible educator school supply tax credit	104	20	3	10	1	10	1
Net provincial or territorial tax	105	3,930	545	12,870	4,107	18,400	12,100
Total tax payable	106	10,190	6,622	17,040	13,855	21,330	30,656

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Number of taxable returns	1	34,110	0	42,930	0	41,220	0
Number of non-taxable returns	2	21,590	0	6,090	0	2,530	0
Total number of returns	3	55,700	0	49,020	0	43,750	0
Employment income	4	25,410	558,041	27,850	734,816	27,430	845,353
Commissions (from employment)	5	640	2,669	720	4,015	690	4,170
Other employment income	6	2,360	12,859	2,540	13,152	2,730	15,426
Old age security (OAS) pension	7	26,340	226,872	18,500	156,841	14,350	120,792
CPP or QPP benefits	8	29,720	261,778	21,930	189,875	17,870	159,995
Other pensions and superannuation	9	16,960	113,808	15,360	167,031	13,040	194,780
Elected split-pension amount	10	3,830	41,453	5,960	71,934	4,080	58,345
Employment insurance and other benefits	11	7,570	62,500	8,230	74,607	8,040	76,230
Taxable amount of dividends from taxable Canadian corporations	12	4,200	12,761	4,440	17,842	4,170	18,598
Interest and other investment income	13	10,410	11,636	9,880	12,913	8,830	12,595
Net partnership income (limited or non-active partners only)	14	0	0	10	19	0	0
Net rental income	15	900	3,275	910	3,431	890	3,150
Taxable capital gains	16	2,230	3,990	2,480	5,320	2,390	6,233
RRSP income	17	2,140	11,932	2,140	14,165	2,180	14,751
Other income	18	5,330	21,468	5,170	21,636	4,920	21,775
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	510	2,437	350	1,578	280	1,347
Net business income	20	3,320	35,971	2,900	31,082	2,570	32,038
Net professional income	21	470	5,922	470	5,761	360	4,787
Net commission income	22	350	2,920	340	2,661	300	2,857
Net farming income	23	210	-127	210	-372	180	69
Net fishing income	24	200	1,833	200	2,006	240	3,560
Workers' compensation benefits	25	2,200	23,178	1,950	25,538	1,800	25,945
Social assistance payments	26	2,120	14,745	1,140	8,595	640	4,057
Net federal supplements	27	20,800	93,842	6,820	22,447	2,860	10,115
Total income assessed	28	55,700	1,527,672	49,020	1,588,794	43,750	1,638,683
Registered pension plan (RPP) deduction	29	3,270	4,677	4,710	7,489	5,830	10,519
RRSP/PRPP deduction	30	2,290	4,688	3,190	6,626	4,260	10,098
FHSA deduction	31	200	691	240	947	290	1,271
Deduction for elected split-pension amount	32	2,530	6,755	3,350	13,847	3,620	21,266
Annual union, professional, or like dues	33	5,350	1,666	6,540	2,408	7,040	2,901
Child care expenses	34	1,370	4,064	1,540	4,933	1,650	5,608
Business investment loss	35	0	0	0	0	0	0
Moving expenses	36	420	882	530	1,107	460	1,104
Support payments made	37	30	162	30	144	40	203
Carrying charges and interest expenses	38	1,120	1,730	1,440	2,405	1,460	2,803



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

Item	Item code	\$25,000 - \$29,999 (Number)	\$25,000 - \$29,999 (Thousands of Dollars)	\$30,000 - \$34,999 (Number)	\$30,000 - \$34,999 (Thousands of Dollars)	\$35,000 - \$39,999 (Number)	\$35,000 - \$39,999 (Thousands of Dollars)
Deduction for CPP or QPP contributions on self-employment and other earnings	39	3,170	2,790	2,740	2,511	2,520	2,694
Deduction for CPP or QPP enhanced contributions on employment income	40	23,660	4,636	26,150	6,308	25,960	7,395
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	640	1,231	870	1,916	1,180	2,818
Clergy residence deduction	44	20	74	30	282	40	308
Other deductions	45	3,010	3,843	3,300	3,976	3,190	3,625
Total deductions before adjustments	46	30,340	37,963	33,080	54,925	32,780	72,661
Social benefits repayment	47	0	0	0	0	0	0
Net income	48	55,690	1,489,939	49,010	1,533,945	43,740	1,566,125
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0
Security options deductions	50	0	0	0	0	0	0
Other payments deduction	51	23,170	131,766	9,090	56,580	4,990	40,118
Non-capital losses of other years	52	70	308	70	460	60	351
Net capital losses of other years	53	190	256	300	289	320	402
Capital gains deduction	54	0	0	10	84	0	0
Northern residents deductions	55	0	0	0	0	0	0
Additional deductions	56	420	1,499	450	1,786	340	1,618
Farming/fishing losses of prior years	57	0	0	0	0	10	66
Total deductions from net income	58	23,530	133,983	9,620	59,286	5,560	42,709
Taxable income assessed	59	55,250	1,356,098	48,730	1,474,728	43,580	1,523,536
Basic personal amount	60	55,700	833,953	49,020	734,369	43,750	655,483
Age amount	61	26,590	223,198	18,760	157,469	14,600	122,585
Spouse or common-law partner amount	62	4,020	30,254	3,210	29,076	2,770	25,845
Canada caregiver amount	63	820	4,348	790	4,125	800	4,213
Amount for an eligible dependant	64	1,950	28,203	1,930	27,811	1,910	27,181
Family caregiver amount for children under 18 years of age	65	210	587	230	672	250	700
CPP or QPP contributions through employment	66	24,440	24,244	26,810	32,569	26,480	37,916
CPP or QPP contributions on self-employment and other earnings	67	3,150	2,041	2,720	1,835	2,500	1,957
Employment insurance premiums	68	24,150	8,963	26,560	11,768	26,360	13,536
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	280	852	310	939	370	1,119
Canada employment amount	73	26,620	35,087	29,170	38,371	28,890	37,921
Home accessibility expenses	74	30	98	40	239	50	210



Individual Income Tax Return Statistics (2023 Tax Year)

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

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	110	768	160	1,195	200	1,458
Digital news subscription expenses	76	260	70	360	94	360	92
Pension income amount	77	19,460	36,657	18,330	36,099	14,920	29,453
Disability amount	78	4,640	43,687	4,240	39,898	3,610	33,981
Disability amount transferred from a dependant	79	480	6,166	520	6,335	600	7,585
Interest paid on student loans	80	270	139	320	104	390	136
Tuition, education, and textbook amounts	81	6,580	45,241	5,840	52,066	4,680	45,509
Tuition, education, and textbook amounts transferred from a child	82	100	407	180	800	240	1,085
Amounts transferred from spouse or common-law partner	83	5,370	38,720	4,010	25,673	3,460	20,318
Medical expenses	84	14,210	58,410	17,660	46,967	15,750	42,811
Total tax credits on personal amounts	85	55,700	213,317	49,020	187,276	43,750	166,666
Allowable charitable donations and government gifts	86	4,590	4,077	6,230	5,875	6,730	6,899
Eligible cultural and ecological gifts	87	0	0	10	10	10	25
Total tax credit on donations and gifts	88	4,560	1,086	6,190	1,570	6,690	1,860
Total federal non-refundable tax credits	89	55,700	214,403	49,020	188,845	43,750	168,526
Federal dividend tax credit	90	2,020	647	3,400	1,326	3,600	1,647
Minimum tax carryover	91	40	29	50	53	40	76
Basic federal tax	92	23,610	23,215	33,510	45,390	35,420	66,147
Federal foreign tax credit	93	550	43	1,190	63	1,390	117
Federal political contribution tax credit	94	60	9	110	16	140	23
Investment tax credit	95	20	19	30	36	20	16
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0
Alternative minimum tax payable	97	0	0	0	0	0	0
Net federal tax	98	26,490	29,124	35,750	50,038	36,380	68,095
CPP contributions on self-employment	99	2,940	4,755	2,540	4,281	2,380	4,597
Social Benefits repayment	100	0	0	0	0	0	0
Canada workers benefit (CWB)	101	14,700	21,478	16,130	14,063	6,930	6,063
Canada Training Credit (CTC)	102	830	306	860	323	750	281
Multigenerational home renovation tax credit (MHRTC)	103	0	0	0	0	0	0
Eligible educator school supply tax credit	104	30	5	40	4	40	5
Net provincial or territorial tax	105	31,800	27,914	41,910	54,195	40,840	78,865
Total tax payable	106	34,110	61,807	42,930	108,531	41,220	151,569

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

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	42,970	0	40,700	0	39,250	0
Number of non-taxable returns	2	1,410	0	690	0	420	0
Total number of returns	3	44,370	0	41,380	0	39,670	0
Employment income	4	28,130	993,058	28,330	1,145,868	26,040	1,157,672
Commissions (from employment)	5	650	4,873	680	5,926	680	7,076
Other employment income	6	3,100	16,489	2,880	15,031	3,030	21,025
Old age security (OAS) pension	7	14,910	125,382	12,060	101,354	12,830	107,329
CPP or QPP benefits	8	18,210	166,909	15,230	144,419	16,110	153,324
Other pensions and superannuation	9	13,980	257,657	11,890	270,320	13,060	337,756
Elected split-pension amount	10	5,290	75,496	3,070	47,947	4,850	74,070
Employment insurance and other benefits	11	7,440	74,940	6,580	69,564	5,610	58,059
Taxable amount of dividends from taxable Canadian corporations	12	4,700	25,289	4,690	29,219	5,150	32,836
Interest and other investment income	13	9,640	14,685	8,970	13,785	9,370	15,185
Net partnership income (limited or non-active partners only)	14	0	0	0	0	10	-4
Net rental income	15	950	2,959	930	2,566	910	2,851
Taxable capital gains	16	2,550	6,928	2,500	7,176	2,800	8,821
RRSP income	17	2,380	16,471	2,460	18,023	2,690	20,416
Other income	18	5,160	22,274	4,770	22,578	5,060	24,168
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	220	1,238	200	1,019	170	793
Net business income	20	2,390	28,562	2,100	29,371	1,960	27,095
Net professional income	21	410	5,544	380	5,766	310	4,556
Net commission income	22	310	2,733	280	1,990	260	2,796
Net farming income	23	200	-453	160	-307	160	32
Net fishing income	24	260	4,638	270	5,371	260	5,335
Workers' compensation benefits	25	1,780	28,368	1,450	19,892	1,270	16,513
Social assistance payments	26	410	2,423	320	1,651	220	1,179
Net federal supplements	27	1,820	6,502	1,180	3,663	810	2,442
Total income assessed	28	44,370	1,885,041	41,380	1,964,027	39,670	2,083,350
Registered pension plan (RPP) deduction	29	7,960	16,349	10,240	26,029	9,920	27,797
RRSP/PRPP deduction	30	5,360	13,431	6,510	18,620	7,070	22,388
FHSA deduction	31	320	1,356	380	1,618	450	2,277
Deduction for elected split-pension amount	32	4,010	29,227	4,170	35,421	4,210	41,147
Annual union, professional, or like dues	33	8,230	3,861	9,790	5,281	9,080	5,357
Child care expenses	34	1,860	6,960	2,090	8,146	1,810	7,552
Business investment loss	35	0	0	0	0	0	0
Moving expenses	36	390	1,019	290	1,004	210	912
Support payments made	37	50	387	60	401	70	502
Carrying charges and interest expenses	38	1,600	3,262	1,680	3,595	1,790	3,652

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

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	2,290	2,577	2,110	2,643	1,890	2,520
Deduction for CPP or QPP enhanced contributions on employment income	40	26,550	8,821	26,970	10,320	24,650	10,510
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	1,420	3,329	1,740	4,236	1,910	4,566
Clergy residence deduction	44	50	448	90	966	70	892
Other deductions	45	3,120	4,271	2,690	3,325	2,430	2,960
Total deductions before adjustments	46	33,730	95,335	33,790	122,140	31,570	133,128
Social benefits repayment	47	0	0	0	0	0	0
Net income	48	44,370	1,790,470	41,370	1,842,345	39,670	1,950,222
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	3,860	37,293	2,840	25,205	2,230	20,134
Non-capital losses of other years	52	60	411	50	462	40	395
Net capital losses of other years	53	340	397	400	475	400	490
Capital gains deduction	54	20	203	20	296	30	696
Northern residents deductions	55	10	32	0	0	0	0
Additional deductions	56	330	1,346	260	1,276	250	1,232
Farming/fishing losses of prior years	57	0	0	10	53	0	0
Total deductions from net income	58	4,530	39,804	3,520	27,801	2,930	23,120
Taxable income assessed	59	44,220	1,750,743	41,340	1,814,692	39,650	1,927,121
Basic personal amount	60	44,370	664,987	41,380	620,141	39,670	594,571
Age amount	61	15,170	126,441	12,310	97,037	13,130	95,240
Spouse or common-law partner amount	62	2,610	24,547	2,420	22,850	2,170	20,844
Canada caregiver amount	63	870	4,904	750	4,092	720	4,137
Amount for an eligible dependant	64	1,860	26,592	1,890	27,040	1,560	21,897
Family caregiver amount for children under 18 years of age	65	230	624	290	792	270	750
CPP or QPP contributions through employment	66	27,050	45,000	27,340	52,404	25,030	53,235
CPP or QPP contributions on self-employment and other earnings	67	2,270	1,873	2,080	1,915	1,860	1,821
Employment insurance premiums	68	27,000	15,859	27,330	18,322	25,010	18,436
PPIP premiums paid	69	0	0	0	0	0	0
PPIP premiums payable on employment income	70	0	0	0	0	0	0
PPIP premiums payable on self-employment income	71	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	340	1,008	390	1,173	440	1,311
Canada employment amount	73	29,920	38,976	29,830	39,157	27,610	36,200
Home accessibility expenses	74	60	304	50	294	50	384

Individual Income Tax Return Statistics (2023 Tax Year)

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

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	250	1,944	310	2,543	320	2,639
Digital news subscription expenses	76	450	118	490	124	610	157
Pension income amount	77	15,830	31,339	13,130	25,966	14,470	28,687
Disability amount	78	3,470	32,710	2,860	26,959	2,660	25,104
Disability amount transferred from a dependant	79	670	8,134	690	8,738	690	8,493
Interest paid on student loans	80	410	126	400	132	380	151
Tuition, education, and textbook amounts	81	3,810	39,887	3,010	30,288	2,380	24,853
Tuition, education, and textbook amounts transferred from a child	82	280	1,291	370	1,722	400	1,831
Amounts transferred from spouse or common-law partner	83	2,960	16,256	2,380	13,262	1,880	10,803
Medical expenses	84	16,160	45,215	14,190	37,718	13,590	37,926
Total tax credits on personal amounts	85	44,370	169,222	41,380	154,903	39,670	148,425
Allowable charitable donations and government gifts	86	7,590	8,535	7,620	8,858	8,210	10,031
Eligible cultural and ecological gifts	87	20	21	10	10	0	0
Total tax credit on donations and gifts	88	7,550	2,313	7,570	2,404	8,180	2,728
Total federal non-refundable tax credits	89	44,370	171,534	41,380	157,307	39,670	151,154
Federal dividend tax credit	90	4,390	2,417	4,540	2,958	5,090	3,543
Minimum tax carryover	91	70	130	70	162	80	238
Basic federal tax	92	39,090	93,595	38,340	114,646	37,740	135,951
Federal foreign tax credit	93	1,740	155	1,840	181	2,180	276
Federal political contribution tax credit	94	170	24	220	35	210	37
Investment tax credit	95	30	42	40	49	50	91
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	39,620	94,587	38,560	114,854	37,780	135,668
CPP contributions on self-employment	99	2,150	4,397	1,980	4,513	1,770	4,305
Social Benefits repayment	100	0	0	0	0	0	0
Canada workers benefit (CWB)	101	3,700	3,079	2,250	1,193	570	342
Canada Training Credit (CTC)	102	690	261	710	280	650	249
Multigenerational home renovation tax credit (MHRTC)	103	0	0	0	0	0	0
Eligible educator school supply tax credit	104	60	8	80	12	90	13
Net provincial or territorial tax	105	42,780	111,571	40,610	132,498	39,190	155,763
Total tax payable	106	42,970	210,565	40,700	251,880	39,250	295,751

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

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	34,180	0	56,240	0	43,360	0
Number of non-taxable returns	2	260	0	310	0	160	0
Total number of returns	3	34,440	0	56,550	0	43,530	0
Employment income	4	23,990	1,175,856	41,800	2,341,909	33,500	2,183,338
Commissions (from employment)	5	590	7,015	1,080	17,765	910	19,031
Other employment income	6	2,660	20,938	4,740	45,982	4,180	50,749
Old age security (OAS) pension	7	9,970	83,474	14,310	118,713	9,560	79,269
CPP or QPP benefits	8	12,860	126,156	18,540	187,409	12,790	133,629
Other pensions and superannuation	9	10,490	313,317	15,270	526,991	10,840	426,376
Elected split-pension amount	10	2,920	43,777	3,130	46,952	1,830	28,933
Employment insurance and other benefits	11	4,540	45,566	6,900	71,978	4,720	49,467
Taxable amount of dividends from taxable Canadian corporations	12	4,830	38,704	8,510	74,678	7,180	74,807
Interest and other investment income	13	8,200	14,437	14,240	26,578	11,470	24,090
Net partnership income (limited or non-active partners only)	14	20	33	30	12	30	-3
Net rental income	15	870	2,405	1,680	5,580	1,570	4,566
Taxable capital gains	16	2,550	8,746	4,520	16,557	3,810	18,142
RRSP income	17	2,520	19,468	4,610	35,201	3,780	31,138
Other income	18	4,460	22,587	7,350	37,183	5,960	33,368
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	120	647	220	1,151	170	714
Net business income	20	1,610	25,238	2,820	46,283	2,190	41,318
Net professional income	21	340	5,210	630	11,343	490	10,148
Net commission income	22	220	2,716	380	4,730	300	4,568
Net farming income	23	160	-55	240	247	180	539
Net fishing income	24	230	5,596	540	15,695	530	19,280
Workers' compensation benefits	25	1,060	14,538	1,650	23,503	1,140	17,570
Social assistance payments	26	200	979	250	1,132	180	790
Net federal supplements	27	540	1,657	590	1,963	350	1,071
Total income assessed	28	34,440	1,980,455	56,550	3,662,282	43,530	3,255,752
Registered pension plan (RPP) deduction	29	10,200	32,539	19,830	76,056	17,050	80,562
RRSP/PRPP deduction	30	7,280	25,520	14,700	60,590	13,390	65,453
FHSA deduction	31	440	2,184	950	5,071	920	5,103
Deduction for elected split-pension amount	32	4,220	44,570	6,780	88,250	5,080	82,054
Annual union, professional, or like dues	33	9,110	6,225	16,430	13,094	14,010	13,110
Child care expenses	34	1,700	7,101	2,950	13,038	2,460	11,246
Business investment loss	35	0	0	0	0	0	0
Moving expenses	36	200	822	350	1,909	240	2,179
Support payments made	37	70	560	120	851	140	1,231
Carrying charges and interest expenses	38	1,780	4,323	3,190	8,921	2,670	8,543

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

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	1,700	2,419	3,050	4,882	2,420	4,247
Deduction for CPP or QPP enhanced contributions on employment income	40	22,650	10,740	39,740	21,530	31,970	18,640
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	0	0	0	0	0	0
Exploration and development expenses	42	0	0	0	0	0	0
Other employment expenses	43	2,100	5,527	4,480	12,635	4,170	13,019
Clergy residence deduction	44	80	977	120	1,754	110	2,011
Other deductions	45	1,960	2,461	3,060	4,436	2,100	3,274
Total deductions before adjustments	46	29,120	146,047	49,980	313,164	39,470	310,833
Social benefits repayment	47	0	0	0	0	250	77
Net income	48	34,440	1,834,433	56,540	3,349,577	43,520	2,944,874
Canadian Forces personnel and police deduction	49	0	0	50	1,012	100	1,982
Security options deductions	50	0	0	10	19	20	10
Other payments deduction	51	1,730	17,174	2,420	26,597	1,630	19,430
Non-capital losses of other years	52	30	371	50	477	40	549
Net capital losses of other years	53	360	449	710	971	660	1,314
Capital gains deduction	54	20	405	40	1,070	60	1,447
Northern residents deductions	55	0	0	20	47	20	41
Additional deductions	56	180	768	300	1,147	210	987
Farming/fishing losses of prior years	57	0	0	0	0	0	0
Total deductions from net income	58	2,310	19,379	3,560	31,536	2,660	25,897
Taxable income assessed	59	34,430	1,815,073	56,510	3,318,051	43,510	2,918,980
Basic personal amount	60	34,440	516,334	56,550	847,699	43,530	652,587
Age amount	61	10,230	69,193	14,740	88,147	9,940	47,693
Spouse or common-law partner amount	62	1,980	19,384	3,640	35,495	2,850	27,862
Canada caregiver amount	63	670	4,021	1,070	6,223	790	4,754
Amount for an eligible dependant	64	1,320	18,607	2,090	29,461	1,420	20,043
Family caregiver amount for children under 18 years of age	65	240	675	400	1,134	330	924
CPP or QPP contributions through employment	66	23,010	54,219	40,300	107,843	32,370	92,954
CPP or QPP contributions on self-employment and other earnings	67	1,670	1,747	2,890	3,521	1,820	3,058
Employment insurance premiums	68	23,080	18,738	40,280	35,990	32,340	30,015
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	400	1,197	720	2,154	600	1,812
Canada employment amount	73	25,150	33,278	43,610	58,144	34,930	46,844
Home accessibility expenses	74	50	277	70	440	60	387

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

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	330	2,693	610	4,970	530	4,383
Digital news subscription expenses	76	530	138	1,000	247	810	205
Pension income amount	77	11,630	22,995	16,810	33,271	11,770	23,288
Disability amount	78	2,190	20,601	3,070	28,981	2,310	21,783
Disability amount transferred from a dependant	79	650	8,125	1,070	13,647	860	10,916
Interest paid on student loans	80	370	145	630	273	480	213
Tuition, education, and textbook amounts	81	1,970	20,538	3,050	29,564	2,140	19,986
Tuition, education, and textbook amounts transferred from a child	82	430	1,947	890	4,152	880	4,230
Amounts transferred from spouse or common-law partner	83	1,400	9,145	2,120	14,509	1,460	9,843
Medical expenses	84	10,550	30,076	14,200	41,373	8,590	26,666
Total tax credits on personal amounts	85	34,440	128,113	56,550	208,090	43,530	157,573
Allowable charitable donations and government gifts	86	7,440	9,398	12,940	17,118	10,680	15,256
Eligible cultural and ecological gifts	87	20	20	0	0	0	0
Total tax credit on donations and gifts	88	7,400	2,568	12,870	4,695	10,620	4,203
Total federal non-refundable tax credits	89	34,440	130,681	56,550	212,785	43,530	161,776
Federal dividend tax credit	90	4,800	4,231	8,510	8,213	7,190	8,261
Minimum tax carryover	91	80	249	160	628	170	689
Basic federal tax	92	33,190	141,522	55,360	297,693	42,970	301,755
Federal foreign tax credit	93	2,060	292	3,740	605	3,200	673
Federal political contribution tax credit	94	220	38	460	83	370	76
Investment tax credit	95	40	69	60	111	50	74
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0
Alternative minimum tax payable	97	0	0	0	0	20	7
Net federal tax	98	33,190	141,167	55,330	296,944	42,930	300,976
CPP contributions on self-employment	99	1,610	4,132	2,770	8,341	1,740	7,259
Social Benefits repayment	100	0	0	0	0	250	77
Canada workers benefit (CWB)	101	200	144	170	162	60	78
Canada Training Credit (CTC)	102	600	234	1,120	441	1,020	403
Multigenerational home renovation tax credit (MHRTC)	103	0	0	20	72	0	0
Eligible educator school supply tax credit	104	80	10	260	40	240	30
Net provincial or territorial tax	105	34,140	156,650	56,200	310,917	43,340	299,250
Total tax payable	106	34,180	301,962	56,240	616,228	43,360	607,586



Individual Income Tax Return Statistics (2023 Tax Year)

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

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	36,590	0	29,730	0	61,840	0
Number of non-taxable returns	2	90	0	40	0	90	0
Total number of returns	3	36,680	0	29,770	0	61,930	0
Employment income	4	28,890	2,165,347	24,980	2,119,658	52,280	5,421,130
Commissions (from employment)	5	730	17,696	590	19,129	1,830	82,009
Other employment income	6	3,680	52,195	2,830	37,854	6,720	69,526
Old age security (OAS) pension	7	7,420	61,573	4,330	36,001	8,230	68,673
CPP or QPP benefits	8	9,800	104,702	6,070	65,643	11,800	131,384
Other pensions and superannuation	9	8,650	358,409	5,570	249,336	11,470	588,061
Elected split-pension amount	10	2,260	38,409	1,280	20,768	2,560	37,797
Employment insurance and other benefits	11	3,210	33,235	2,210	23,116	4,100	43,039
Taxable amount of dividends from taxable Canadian corporations	12	6,640	91,055	5,200	80,866	14,200	334,896
Interest and other investment income	13	10,290	23,704	8,150	20,100	19,490	63,836
Net partnership income (limited or non-active partners only)	14	20	192	20	57	80	1,295
Net rental income	15	1,520	4,953	1,300	3,712	3,900	16,795
Taxable capital gains	16	3,550	18,854	2,790	18,532	7,650	82,610
RRSP income	17	3,350	31,612	2,740	24,694	6,200	74,114
Other income	18	5,140	28,469	3,940	26,329	10,050	88,142
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	180	658	130	377	160	739
Net business income	20	1,760	32,284	1,450	27,311	3,400	97,432
Net professional income	21	530	10,767	520	11,625	1,340	47,713
Net commission income	22	270	4,665	220	4,998	460	15,300
Net farming income	23	160	195	120	374	280	1,432
Net fishing income	24	430	17,286	350	15,702	800	50,075
Workers' compensation benefits	25	800	12,021	580	8,749	1,170	22,894
Social assistance payments	26	100	435	60	230	150	549
Net federal supplements	27	140	462	80	232	190	556
Total income assessed	28	36,680	3,110,724	29,770	2,817,455	61,930	7,344,412
Registered pension plan (RPP) deduction	29	16,810	100,165	16,070	117,347	31,160	254,103
RRSP/PRPP deduction	30	11,890	66,572	11,110	67,199	27,660	252,260
FHSA deduction	31	870	5,385	590	3,656	1,180	7,620
Deduction for elected split-pension amount	32	3,680	64,689	2,780	49,038	6,090	130,378
Annual union, professional, or like dues	33	13,450	13,916	12,510	13,171	23,600	29,350
Child care expenses	34	2,290	10,903	1,840	8,718	2,840	13,892
Business investment loss	35	0	0	0	0	20	372
Moving expenses	36	180	1,749	140	1,471	310	4,791
Support payments made	37	130	973	140	1,201	410	5,083
Carrying charges and interest expenses	38	2,550	8,434	2,050	7,621	5,550	27,361

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

Item	Item code	\$80,000 - \$89,999 (Number)	\$80,000 - \$89,999 (Thousands of Dollars)	\$90,000 - \$99,999 (Number)	\$90,000 - \$99,999 (Thousands of Dollars)	\$100,000 - \$149,999 (Number)	\$100,000 - \$149,999 (Thousands of Dollars)
Deduction for CPP or QPP contributions on self-employment and other earnings	39	1,990	3,222	1,780	2,640	4,210	7,013
Deduction for CPP or QPP enhanced contributions on employment income	40	27,690	16,543	24,210	14,670	50,690	30,903
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	60	248
Other employment expenses	43	3,770	12,156	3,180	9,931	7,960	27,028
Clergy residence deduction	44	60	998	60	814	110	2,055
Other deductions	45	1,420	2,661	1,020	2,607	2,140	9,105
Total deductions before adjustments	46	33,410	308,472	28,260	300,202	59,130	801,603
Social benefits repayment	47	2,150	1,931	3,190	5,049	8,400	29,931
Net income	48	36,670	2,800,495	29,770	2,512,224	61,920	6,513,016
Canadian Forces personnel and police deduction	49	230	6,278	240	7,905	390	13,940
Security options deductions	50	20	45	0	0	40	144
Other payments deduction	51	1,020	12,917	710	9,211	1,480	23,961
Non-capital losses of other years	52	20	382	10	129	40	972
Net capital losses of other years	53	620	966	520	786	1,510	3,748
Capital gains deduction	54	50	1,930	40	1,750	180	9,968
Northern residents deductions	55	20	77	30	81	90	284
Additional deductions	56	180	666	150	555	400	3,160
Farming/fishing losses of prior years	57	0	0	0	0	0	0
Total deductions from net income	58	2,130	23,313	1,660	20,472	4,040	56,416
Taxable income assessed	59	36,670	2,777,262	29,770	2,491,764	61,910	6,456,895
Basic personal amount	60	36,680	549,989	29,770	446,419	61,930	928,619
Age amount	61	7,740	25,357	4,650	10,622	3,900	8,531
Spouse or common-law partner amount	62	2,510	25,222	2,270	23,719	5,220	55,264
Canada caregiver amount	63	630	3,923	480	2,927	1,090	7,249
Amount for an eligible dependant	64	1,220	17,095	1,000	13,901	1,850	25,783
Family caregiver amount for children under 18 years of age	65	290	810	300	815	700	1,947
CPP or QPP contributions through employment	66	27,980	82,277	24,400	72,888	50,980	153,454
CPP or QPP contributions on self-employment and other earnings	67	1,260	2,318	940	1,901	2,250	5,032
Employment insurance premiums	68	27,900	26,487	24,180	23,318	49,870	48,451
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	460	1,392	390	1,176	730	2,196
Canada employment amount	73	30,210	40,627	25,830	34,926	53,830	72,752
Home accessibility expenses	74	60	500	40	341	60	441

Individual Income Tax Return Statistics (2023 Tax Year)

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

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	520	4,289	350	2,959	720	6,220
Digital news subscription expenses	76	810	209	740	185	1,930	494
Pension income amount	77	9,440	18,693	6,270	12,385	13,180	25,998
Disability amount	78	1,820	17,194	1,190	11,210	2,180	20,571
Disability amount transferred from a dependant	79	750	9,966	710	9,588	1,640	22,573
Interest paid on student loans	80	430	223	290	158	450	284
Tuition, education, and textbook amounts	81	1,810	14,704	1,630	9,644	2,110	12,442
Tuition, education, and textbook amounts transferred from a child	82	960	4,677	1,080	5,372	3,120	16,128
Amounts transferred from spouse or common-law partner	83	1,130	7,379	820	5,332	1,720	10,728
Medical expenses	84	5,950	20,985	3,800	13,086	6,920	30,542
Total tax credits on personal amounts	85	36,680	131,155	29,770	105,435	61,930	218,362
Allowable charitable donations and government gifts	86	9,240	13,716	7,830	11,658	19,060	33,140
Eligible cultural and ecological gifts	87	0	0	0	0	0	0
Total tax credit on donations and gifts	88	9,210	3,774	7,800	3,227	19,020	9,187
Total federal non-refundable tax credits	89	36,680	134,929	29,770	108,661	61,930	227,550
Federal dividend tax credit	90	6,630	9,861	5,180	8,492	13,820	33,030
Minimum tax carryover	91	180	827	110	486	320	1,307
Basic federal tax	92	36,370	316,619	29,610	305,758	61,620	895,434
Federal foreign tax credit	93	3,080	713	2,410	716	6,380	3,649
Federal political contribution tax credit	94	350	77	290	57	720	156
Investment tax credit	95	50	86	0	0	140	275
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0
Alternative minimum tax payable	97	50	36	80	87	460	678
Net federal tax	98	36,340	315,762	29,600	304,923	61,570	891,418
CPP contributions on self-employment	99	1,190	5,507	900	4,512	2,150	11,992
Social Benefits repayment	100	2,150	1,931	3,190	5,049	8,400	29,931
Canada workers benefit (CWB)	101	30	34	30	26	20	35
Canada Training Credit (CTC)	102	1,020	407	1,040	420	1,320	534
Multigenerational home renovation tax credit (MHRTC)	103	20	69	0	0	40	158
Eligible educator school supply tax credit	104	380	56	660	97	290	46
Net provincial or territorial tax	105	36,560	303,709	29,710	285,830	61,780	802,742
Total tax payable	106	36,590	626,928	29,730	600,328	61,840	1,736,103

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

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	21,390	0	8,520	0
Number of non-taxable returns	2	60	0	30	0
Total number of returns	3	21,450	0	8,550	0
Employment income	4	16,910	2,477,842	5,910	1,640,517
Commissions (from employment)	5	1,030	83,298	530	166,797
Other employment income	6	2,490	42,105	900	36,417
Old age security (OAS) pension	7	3,090	25,763	1,690	13,838
CPP or QPP benefits	8	4,420	49,519	2,270	25,419
Other pensions and superannuation	9	4,590	274,967	2,000	199,672
Elected split-pension amount	10	980	16,782	300	2,867
Employment insurance and other benefits	11	1,050	10,407	210	2,833
Taxable amount of dividends from taxable Canadian corporations	12	8,370	412,390	5,370	876,678
Interest and other investment income	13	8,930	50,405	5,020	101,104
Net partnership income (limited or non-active partners only)	14	80	1,514	100	3,107
Net rental income	15	2,050	12,204	960	21,902
Taxable capital gains	16	4,740	128,596	3,660	782,303
RRSP income	17	2,040	50,613	630	66,275
Other income	18	5,450	90,906	3,260	141,572
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	50	501	20	280
Net business income	20	1,360	71,890	560	52,788
Net professional income	21	930	84,805	690	188,554
Net commission income	22	230	16,900	90	13,289
Net farming income	23	150	683	70	1,913
Net fishing income	24	290	30,641	140	14,709
Workers' compensation benefits	25	280	10,230	40	2,417
Social assistance payments	26	50	174	10	38
Net federal supplements	27	60	236	50	107
Total income assessed	28	21,450	3,947,354	8,550	4,357,671
Registered pension plan (RPP) deduction	29	7,510	77,010	1,520	18,894
RRSP/PRPP deduction	30	11,550	212,996	4,670	190,772
FHSA deduction	31	280	2,071	80	569
Deduction for elected split-pension amount	32	2,350	59,726	880	27,462
Annual union, professional, or like dues	33	5,490	8,693	960	1,613
Child care expenses	34	650	3,615	190	1,286
Business investment loss	35	10	313	10	1,153
Moving expenses	36	130	3,244	40	1,177
Support payments made	37	260	5,801	180	10,271
Carrying charges and interest expenses	38	3,530	24,635	2,730	42,965

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

Item	Item code	\$150,000 - \$249,999 (Number)	\$150,000 - \$249,999 (Thousands of Dollars)	\$250,000 and over (Number)	\$250,000 and over (Thousands of Dollars)
Deduction for CPP or QPP contributions on self-employment and other earnings	39	2,060	4,469	1,130	2,975
Deduction for CPP or QPP enhanced contributions on employment income	40	16,120	9,808	5,300	3,166
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	0	0	0	0
Exploration and development expenses	42	50	307	80	1,836
Other employment expenses	43	2,950	13,111	950	10,488
Clergy residence deduction	44	20	508	0	0
Other deductions	45	740	10,967	390	35,162
Total deductions before adjustments	46	20,110	437,280	7,810	349,856
Social benefits repayment	47	3,630	25,124	1,720	13,808
Net income	48	21,450	3,484,952	8,540	3,994,972
Canadian Forces personnel and police deduction	49	50	1,841	0	0
Security options deductions	50	40	553	90	29,147
Other payments deduction	51	360	10,550	70	2,480
Non-capital losses of other years	52	30	603	10	590
Net capital losses of other years	53	1,100	3,782	810	11,096
Capital gains deduction	54	280	24,689	670	211,653
Northern residents deductions	55	0	0	0	0
Additional deductions	56	200	4,273	90	4,704
Farming/fishing losses of prior years	57	0	0	0	0
Total deductions from net income	58	2,050	47,010	1,630	260,416
Taxable income assessed	59	21,430	3,438,150	8,530	3,734,634
Basic personal amount	60	21,450	316,555	8,550	116,185
Age amount	61	200	678	90	505
Spouse or common-law partner amount	62	2,240	23,808	920	9,522
Canada caregiver amount	63	410	2,786	150	1,016
Amount for an eligible dependant	64	420	5,717	130	1,650
Family caregiver amount for children under 18 years of age	65	220	590	70	210
CPP or QPP contributions through employment	66	16,210	48,775	5,360	15,778
CPP or QPP contributions on self-employment and other earnings	67	1,320	3,201	810	2,129
Employment insurance premiums	68	14,870	14,462	3,820	3,577
PPIP premiums paid	69	0	0	0	0
PPIP premiums payable on employment income	70	0	0	0	0
PPIP premiums payable on self-employment income	71	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	200	612	40	123
Canada employment amount	73	17,410	23,528	6,130	8,259
Home accessibility expenses	74	30	259	10	163

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

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	210	1,976	60	536
Digital news subscription expenses	76	970	297	530	186
Pension income amount	77	5,160	10,131	2,190	4,251
Disability amount	78	630	5,911	200	1,895
Disability amount transferred from a dependant	79	520	6,640	170	2,186
Interest paid on student loans	80	100	73	30	39
Tuition, education, and textbook amounts	81	480	4,047	160	1,729
Tuition, education, and textbook amounts transferred from a child	82	1,760	9,454	980	5,661
Amounts transferred from spouse or common-law partner	83	650	4,129	250	1,682
Medical expenses	84	2,870	17,481	1,510	16,999
Total tax credits on personal amounts	85	21,450	75,168	8,550	29,148
Allowable charitable donations and government gifts	86	8,700	26,927	4,460	70,052
Eligible cultural and ecological gifts	87	0	0	0	0
Total tax credit on donations and gifts	88	8,690	7,625	4,460	22,714
Total federal non-refundable tax credits	89	21,450	82,793	8,550	51,862
Federal dividend tax credit	90	7,990	40,859	5,050	108,044
Minimum tax carryover	91	240	1,196	110	938
Basic federal tax	92	21,310	584,789	8,480	890,454
Federal foreign tax credit	93	3,880	5,941	2,710	20,824
Federal political contribution tax credit	94	390	106	300	104
Investment tax credit	95	0	0	60	500
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0
Alternative minimum tax payable	97	450	1,385	490	11,048
Net federal tax	98	21,260	578,681	8,450	869,828
CPP contributions on self-employment	99	1,280	7,644	790	5,091
Social Benefits repayment	100	3,630	25,124	1,720	13,808
Canada workers benefit (CWB)	101	0	0	0	0
Canada Training Credit (CTC)	102	280	109	50	16
Multigenerational home renovation tax credit (MHRTC)	103	0	0	0	0
Eligible educator school supply tax credit	104	20	3	0	0
Net provincial or territorial tax	105	21,350	480,682	8,500	622,782
Total tax payable	106	21,390	1,092,136	8,520	1,511,512

**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.