

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

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	8,822,740	0	38,820	0	110,800	0
Number of non-taxable returns	2	3,150,170	0	1,137,780	0	426,620	0
Total number of returns	3	11,972,910	0	1,176,600	0	537,420	0
Employment income	4	7,306,630	467,090,663	263,950	724,464	288,900	1,904,569
Commissions (from employment)	5	226,990	10,287,769	2,420	2,972	4,110	4,390
Other employment income	6	1,124,670	6,688,794	14,200	22,501	14,370	51,862
Old age security (OAS) pension	7	2,612,630	20,414,483	11,080	28,133	22,870	89,444
CPP or QPP benefits	8	3,050,480	27,566,632	41,600	92,713	52,660	221,947
Other pensions and superannuation	9	1,939,180	55,898,522	6,820	22,384	11,680	54,743
Elected split-pension amount	10	583,680	7,705,827	2,980	8,997	4,800	19,815
Employment insurance and other benefits	11	784,400	6,429,786	8,420	25,169	14,510	77,888
Taxable amount of dividends from taxable Canadian corporations	12	1,897,090	43,419,310	26,160	28,772	19,130	29,859
Interest and other investment income	13	3,455,580	15,910,957	129,290	104,708	73,700	107,949
Net partnership income (limited or non-active partners only)	14	22,290	258,442	210	-6,456	100	-144
Net rental income	15	774,910	1,598,271	34,200	-293,187	20,420	15,141
Taxable capital gains	16	1,137,020	22,178,510	19,980	26,624	14,740	21,987
RRSP income	17	703,490	7,849,185	16,140	28,798	10,650	32,601
Other income	18	1,700,780	13,402,615	44,640	66,525	54,810	191,439
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	76,690	383,507	7,730	15,450	9,210	34,869
Net business income	20	970,790	14,262,233	77,920	-179,813	84,760	490,771
Net professional income	21	164,910	8,318,781	8,290	-18,455	8,090	39,966
Net commission income	22	118,180	1,917,710	9,550	-20,839	7,220	31,707
Net farming income	23	74,400	333,536	3,880	-99,627	1,920	-3,685
Net fishing income	24	170	2,215	0	0	0	0
Workers' compensation benefits	25	202,650	2,202,541	2,020	3,562	2,840	8,959
Social assistance payments	26	743,420	6,761,610	39,170	103,342	85,230	603,094
Net federal supplements	27	959,310	6,858,854	6,820	16,549	14,290	51,957
Total income assessed	28	11,366,790	748,427,170	570,480	705,590	537,420	4,086,610
Registered pension plan (RPP) deduction	29	2,027,330	11,649,878	8,510	11,191	9,150	4,908
RRSP/PRPP deduction	30	2,377,020	21,689,407	7,880	13,804	6,300	10,763
FHSA deduction	31	179,510	1,039,525	1,580	4,185	1,200	3,411
Deduction for elected split-pension amount	32	584,510	7,716,212	170	265	420	721
Annual union, professional, or like dues	33	2,228,480	2,061,036	41,870	8,778	50,010	10,051
Child care expenses	34	444,980	2,126,657	9,700	15,745	11,230	29,959
Business investment loss	35	2,510	75,299	50	1,629	20	1,114
Moving expenses	36	25,710	136,215	810	1,285	1,050	1,579
Support payments made	37	23,550	582,963	110	883	70	241
Carrying charges and interest expenses	38	909,140	4,990,932	7,890	19,121	6,740	11,729

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Deduction for CPP or QPP contributions on self-employment and other earnings	39	885,450	918,367	17,880	2,251	84,380	21,344
Deduction for CPP or QPP enhanced contributions on employment income	40	6,675,850	2,877,015	72,130	4,865	213,670	8,234
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	0	0	0	0	0	0
Exploration and development expenses	42	10,080	394,744	0	0	0	0
Other employment expenses	43	660,560	2,279,512	1,450	5,724	1,910	4,101
Clergy residence deduction	44	10,830	197,493	30	53	50	167
Other deductions	45	610,050	1,670,655	26,860	30,442	20,470	22,573
Total deductions before adjustments	46	8,476,970	60,413,805	165,900	120,484	317,900	131,138
Social benefits repayment	47	320,010	1,301,505	0	0	0	0
Net income	48	11,315,030	687,422,573	523,710	1,184,730	535,800	3,965,659
Canadian Forces personnel and police deduction	49	3,830	95,074	0	0	0	0
Security options deductions	50	11,520	991,131	20	30	30	37
Other payments deduction	51	1,705,480	15,817,131	46,990	123,453	100,400	664,010
Non-capital losses of other years	52	15,640	216,658	300	741	210	638
Net capital losses of other years	53	230,420	927,243	950	1,007	1,000	1,770
Capital gains deduction	54	16,730	2,707,264	20	272	0	0
Northern residents deductions	55	6,700	26,478	100	46	180	261
Additional deductions	56	60,780	454,120	740	11,352	840	4,972
Farming/fishing losses of prior years	57	2,820	36,535	10	28	0	0
Total deductions from net income	58	2,018,750	21,311,005	48,930	137,012	102,260	672,063
Taxable income assessed	59	10,967,920	666,203,994	489,190	1,072,212	470,380	3,302,013
Basic personal amount	60	11,972,650	178,357,898	1,176,490	17,185,601	537,400	7,969,572
Age amount	61	2,599,920	18,743,298	64,160	529,729	38,580	320,429
Spouse or common-law partner amount	62	941,410	10,152,523	69,500	914,711	36,450	442,278
Canada caregiver amount	63	145,140	911,140	2,490	15,262	1,320	8,308
Amount for an eligible dependant	64	365,130	5,205,563	26,830	391,289	17,620	257,346
Family caregiver amount for children under 18 years of age	65	65,880	183,761	3,990	11,618	1,750	4,938
CPP or QPP contributions through employment	66	6,927,240	14,474,323	200,090	41,238	237,190	62,851
CPP or QPP contributions on self-employment and other earnings	67	781,780	664,447	18,200	1,688	84,200	16,030
Employment insurance premiums	68	6,641,480	4,657,615	165,350	21,186	258,550	29,940
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	9,180	27,550	120	354	80	228
Canada employment amount	73	7,669,240	10,075,688	273,380	311,725	295,160	391,553
Home accessibility expenses	74	19,210	125,801	110	717	70	418

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Home buyers' amount	75	67,470	555,725	630	5,406	370	3,271
Digital news subscription expenses	76	203,960	56,942	3,360	1,074	1,730	531
Pension income amount	77	2,195,590	4,235,785	8,630	12,437	14,660	25,394
Disability amount	78	448,140	4,231,447	20,160	196,199	12,640	121,416
Disability amount transferred from a dependant	79	151,660	1,957,345	6,340	93,914	2,630	37,036
Interest paid on student loans	80	133,140	45,308	690	714	330	175
Tuition, education, and textbook amounts	81	901,840	7,211,757	70	72	270	451
Tuition, education, and textbook amounts transferred from a child	82	220,220	1,064,673	230	1,029	110	439
Amounts transferred from spouse or common-law partner	83	591,210	4,005,140	40,180	312,752	15,870	119,726
Medical expenses	84	1,463,400	5,554,735	54,530	71,337	35,160	55,426
Total tax credits on personal amounts	85	11,972,810	40,875,718	1,176,510	3,018,037	537,420	1,480,185
Allowable charitable donations and government gifts	86	2,032,760	6,000,820	1,880	671	2,510	1,376
Eligible cultural and ecological gifts	87	2,410	19,377	50	105	20	15
Total tax credit on donations and gifts	88	2,022,620	1,797,874	1,860	191	2,460	355
Total federal non-refundable tax credits	89	11,972,810	42,673,592	1,176,510	3,018,228	537,420	1,480,540
Federal dividend tax credit	90	1,707,860	4,857,249	4,920	6	2,880	12
Minimum tax carryover	91	24,540	97,847	0	0	0	0
Basic federal tax	92	7,490,170	86,369,554	1,100	688	2,550	913
Federal foreign tax credit	93	934,500	1,094,479	50	4	100	32
Federal political contribution tax credit	94	59,450	12,633	0	0	0	0
Investment tax credit	95	5,100	78,459	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	100	30	0	0	0	0
Alternative minimum tax payable	97	23,970	147,340	110	578	50	195
Net federal tax	98	7,825,090	85,623,660	25,270	13,936	59,080	38,073
CPP contributions on self-employment	99	734,640	1,568,289	15,000	3,822	77,340	36,216
Social Benefits repayment	100	320,010	1,301,505	0	0	0	0
Canada workers benefit (CWB)	101	1,154,010	1,549,762	49,080	47,954	107,600	139,860
Canada Training Credit (CTC)	102	264,410	93,729	11,680	4,182	8,410	2,959
Multigenerational home renovation tax credit (MHRTC)	103	3,260	11,174	70	287	30	187
Eligible educator school supply tax credit	104	46,500	6,458	270	46	220	33
Net provincial or territorial tax	105	8,295,270	49,903,764	2,400	364	5,590	814
Total tax payable	106	8,822,740	138,400,191	38,820	18,138	110,800	75,168

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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	143,150	0	210,970	0	462,800	0
Number of non-taxable returns	2	527,060	0	539,850	0	379,990	0
Total number of returns	3	670,210	0	750,820	0	842,790	0
Employment income	4	317,680	3,303,247	321,860	4,529,660	313,550	5,727,224
Commissions (from employment)	5	5,610	7,896	6,830	13,694	7,680	20,796
Other employment income	6	17,650	81,463	21,400	97,166	25,510	116,707
Old age security (OAS) pension	7	64,570	391,295	198,310	1,207,056	422,250	2,975,596
CPP or QPP benefits	8	110,530	634,974	224,000	1,235,844	398,510	2,367,269
Other pensions and superannuation	9	17,250	93,122	42,040	177,689	108,230	452,517
Elected split-pension amount	10	12,620	59,564	34,510	208,094	55,430	365,354
Employment insurance and other benefits	11	25,300	179,390	37,670	308,465	47,460	428,689
Taxable amount of dividends from taxable Canadian corporations	12	25,930	53,728	41,820	96,400	59,910	155,161
Interest and other investment income	13	96,660	145,556	129,420	208,834	165,090	269,742
Net partnership income (limited or non-active partners only)	14	140	-272	160	-9	200	-333
Net rental income	15	25,180	56,030	29,920	84,253	31,220	82,603
Taxable capital gains	16	18,680	31,542	26,270	45,008	35,990	60,330
RRSP income	17	16,260	76,549	22,450	118,515	26,310	143,050
Other income	18	65,100	268,940	72,830	319,688	74,620	301,925
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	10,550	48,959	10,580	54,788	8,180	46,862
Net business income	20	93,470	818,516	85,680	912,067	74,020	885,110
Net professional income	21	8,870	66,558	8,860	81,486	8,290	88,273
Net commission income	22	8,170	53,300	7,810	60,048	7,450	65,110
Net farming income	23	2,650	168	3,890	10,936	4,110	8,599
Net fishing income	24	0	0	0	0	0	0
Workers' compensation benefits	25	4,900	19,916	8,900	41,926	14,000	71,045
Social assistance payments	26	163,060	1,779,101	171,740	1,930,673	149,340	970,701
Net federal supplements	27	46,040	233,582	161,700	1,258,969	349,060	3,453,889
Total income assessed	28	670,210	8,411,483	750,820	13,013,537	842,790	19,072,564
Registered pension plan (RPP) deduction	29	13,770	9,703	18,400	13,722	23,410	22,237
RRSP/PRPP deduction	30	9,520	17,716	16,270	30,447	26,170	53,750
FHSA deduction	31	1,780	5,698	2,430	7,594	3,740	12,801
Deduction for elected split-pension amount	32	760	1,262	1,850	2,756	14,210	22,398
Annual union, professional, or like dues	33	59,520	15,330	63,070	18,116	65,970	21,918
Child care expenses	34	14,500	49,119	15,670	56,483	17,340	65,521
Business investment loss	35	20	247	30	652	50	1,170
Moving expenses	36	1,130	1,789	1,410	2,217	1,560	2,546
Support payments made	37	100	420	120	603	150	914
Carrying charges and interest expenses	38	10,970	16,171	16,420	22,323	26,320	34,480

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Deduction for CPP or QPP contributions on self-employment and other earnings	39	94,920	45,847	85,100	57,656	71,340	60,353
Deduction for CPP or QPP enhanced contributions on employment income	40	263,700	20,208	283,830	32,590	289,660	45,195
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	50	65
Other employment expenses	43	2,950	5,388	4,100	8,083	6,400	13,554
Clergy residence deduction	44	50	213	90	528	140	862
Other deductions	45	26,850	29,858	30,940	36,125	34,650	45,316
Total deductions before adjustments	46	375,000	219,414	386,040	290,250	395,890	403,621
Social benefits repayment	47	0	0	0	0	0	0
Net income	48	669,440	8,199,698	750,320	12,728,769	842,410	18,677,791
Canadian Forces personnel and police deduction	49	0	0	0	0	20	2
Security options deductions	50	30	99	40	63	40	56
Other payments deduction	51	209,130	2,032,600	303,930	3,231,570	409,670	4,495,639
Non-capital losses of other years	52	300	1,011	1,070	2,081	1,450	4,822
Net capital losses of other years	53	1,190	2,093	2,360	3,549	3,780	5,135
Capital gains deduction	54	0	0	40	142	70	482
Northern residents deductions	55	200	459	240	735	330	1,176
Additional deductions	56	1,090	7,366	1,830	9,389	4,040	20,747
Farming/fishing losses of prior years	57	0	0	90	186	130	486
Total deductions from net income	58	211,260	2,044,283	308,010	3,248,273	415,740	4,529,302
Taxable income assessed	59	551,150	6,163,925	664,110	9,487,536	819,930	14,155,635
Basic personal amount	60	670,190	10,002,275	750,800	11,229,644	842,780	12,619,250
Age amount	61	78,990	661,395	210,450	1,765,659	430,620	3,614,847
Spouse or common-law partner amount	62	53,450	590,598	60,290	591,976	68,290	664,713
Canada caregiver amount	63	2,630	15,411	6,660	38,013	8,190	45,809
Amount for an eligible dependant	64	32,460	477,484	24,970	364,596	25,160	364,709
Family caregiver amount for children under 18 years of age	65	3,470	9,885	2,850	8,168	2,960	8,479
CPP or QPP contributions through employment	66	283,810	120,317	300,960	179,163	300,470	239,500
CPP or QPP contributions on self-employment and other earnings	67	94,620	33,856	84,730	42,323	70,990	44,144
Employment insurance premiums	68	282,090	50,298	285,410	68,296	279,640	85,526
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	110	321	120	361	130	399
Canada employment amount	73	324,830	431,450	330,280	438,367	324,540	430,811
Home accessibility expenses	74	180	1,006	390	2,246	880	4,500

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Home buyers' amount	75	560	4,824	800	6,658	1,090	8,750
Digital news subscription expenses	76	2,140	650	2,690	787	3,770	1,060
Pension income amount	77	26,760	44,648	67,130	113,336	141,380	244,486
Disability amount	78	47,640	450,195	47,770	449,834	45,920	432,338
Disability amount transferred from a dependant	79	4,830	71,053	4,550	62,513	5,240	69,408
Interest paid on student loans	80	450	187	1,490	373	3,550	1,103
Tuition, education, and textbook amounts	81	510	1,125	72,620	90,627	120,980	481,437
Tuition, education, and textbook amounts transferred from a child	82	160	626	660	1,584	1,680	6,473
Amounts transferred from spouse or common-law partner	83	31,280	222,397	105,210	794,129	81,170	558,465
Medical expenses	84	46,700	84,657	65,640	133,102	98,050	287,072
Total tax credits on personal amounts	85	670,210	1,991,231	750,820	2,457,304	842,790	3,032,025
Allowable charitable donations and government gifts	86	4,160	2,664	12,600	7,401	27,930	21,206
Eligible cultural and ecological gifts	87	40	12	0	0	110	88
Total tax credit on donations and gifts	88	4,100	694	12,430	1,939	27,580	5,569
Total federal non-refundable tax credits	89	670,210	1,991,926	750,820	2,459,243	842,790	3,037,594
Federal dividend tax credit	90	4,000	30	16,310	1,744	24,480	5,733
Minimum tax carryover	91	0	0	0	0	400	217
Basic federal tax	92	3,760	2,033	97,260	22,748	208,040	118,090
Federal foreign tax credit	93	130	48	3,280	212	7,170	612
Federal political contribution tax credit	94	0	0	130	13	260	34
Investment tax credit	95	0	0	40	3	60	6
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0
Alternative minimum tax payable	97	50	143	60	142	90	286
Net federal tax	98	87,050	64,663	167,990	90,756	246,200	187,749
CPP contributions on self-employment	99	88,900	78,016	79,770	98,215	66,960	102,869
Social Benefits repayment	100	0	0	0	0	0	0
Canada workers benefit (CWB)	101	146,020	243,995	162,370	273,281	169,710	292,136
Canada Training Credit (CTC)	102	11,770	4,073	13,150	4,585	13,340	4,681
Multigenerational home renovation tax credit (MHRTC)	103	70	242	120	362	180	367
Eligible educator school supply tax credit	104	270	39	330	41	400	50
Net provincial or territorial tax	105	10,290	1,792	32,920	5,330	417,350	81,451
Total tax payable	106	143,150	144,597	210,970	194,448	462,800	372,250

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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	556,330	0	521,970	0	514,270	0
Number of non-taxable returns	2	87,410	0	21,730	0	9,510	0
Total number of returns	3	643,740	0	543,700	0	523,780	0
Employment income	4	308,390	6,950,026	326,310	8,892,235	339,890	10,913,212
Commissions (from employment)	5	8,170	28,122	9,240	39,312	9,530	50,148
Other employment income	6	31,710	143,844	37,250	174,807	44,180	191,484
Old age security (OAS) pension	7	270,620	2,225,593	175,160	1,443,910	155,260	1,287,224
CPP or QPP benefits	8	289,730	2,632,228	196,410	1,866,522	178,070	1,718,457
Other pensions and superannuation	9	164,650	974,516	138,330	1,367,803	131,850	1,777,841
Elected split-pension amount	10	39,800	312,376	34,500	349,448	41,240	497,798
Employment insurance and other benefits	11	53,190	483,878	58,910	552,341	61,190	555,059
Taxable amount of dividends from taxable Canadian corporations	12	72,710	214,206	70,530	317,984	70,040	337,655
Interest and other investment income	13	170,050	324,452	151,500	354,587	147,720	369,768
Net partnership income (limited or non-active partners only)	14	240	-954	280	-205	280	-386
Net rental income	15	29,600	80,002	28,110	77,084	27,360	65,011
Taxable capital gains	16	43,010	79,994	41,190	92,992	40,780	100,035
RRSP income	17	28,650	171,661	28,610	207,766	29,420	220,562
Other income	18	76,890	288,765	71,650	271,475	69,630	260,836
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	6,240	37,549	4,940	29,423	3,710	22,625
Net business income	20	61,090	792,321	50,060	669,130	43,360	586,555
Net professional income	21	7,040	87,360	6,390	88,011	5,750	86,568
Net commission income	22	6,680	62,187	5,910	56,022	5,520	55,105
Net farming income	23	3,630	9,933	3,330	9,207	3,330	12,387
Net fishing income	24	10	76	20	189	10	155
Workers' compensation benefits	25	17,330	123,430	15,680	134,156	14,720	138,307
Social assistance payments	26	50,390	574,089	27,570	282,925	16,830	163,835
Net federal supplements	27	194,480	1,011,873	75,760	342,891	34,400	166,867
Total income assessed	28	643,740	17,629,261	543,700	17,643,030	523,780	19,600,074
Registered pension plan (RPP) deduction	29	29,290	32,462	37,050	48,970	47,450	72,812
RRSP/PRPP deduction	30	33,110	79,580	42,220	110,066	55,300	147,399
FHSA deduction	31	4,230	17,103	4,940	21,673	5,570	25,266
Deduction for elected split-pension amount	32	27,530	72,102	25,710	104,312	31,760	144,643
Annual union, professional, or like dues	33	68,650	24,919	75,330	31,650	84,820	40,554
Child care expenses	34	18,090	71,618	19,660	79,002	21,420	88,841
Business investment loss	35	60	1,369	80	2,315	80	1,103
Moving expenses	36	1,500	2,598	1,590	3,608	1,660	3,646
Support payments made	37	220	1,385	280	1,948	360	2,342
Carrying charges and interest expenses	38	30,640	46,650	30,040	55,581	31,690	64,982

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

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	57,660	56,435	47,330	49,808	40,370	45,495
Deduction for CPP or QPP enhanced contributions on employment income	40	288,910	57,585	309,030	76,210	324,000	95,640
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	0	0	0	0	0	0
Exploration and development expenses	42	60	31	80	125	70	35
Other employment expenses	43	7,970	19,275	10,630	27,393	13,820	34,227
Clergy residence deduction	44	210	1,481	270	2,079	390	3,598
Other deductions	45	34,240	43,035	36,260	44,563	37,970	44,967
Total deductions before adjustments	46	392,670	528,092	396,450	659,850	408,120	816,071
Social benefits repayment	47	0	0	0	0	0	0
Net income	48	643,460	17,106,708	543,500	16,988,930	523,640	18,788,105
Canadian Forces personnel and police deduction	49	0	0	0	0	20	91
Security options deductions	50	50	156	50	62	70	96
Other payments deduction	51	238,400	1,709,397	107,350	759,974	61,170	469,010
Non-capital losses of other years	52	1,420	5,721	1,370	6,521	1,230	6,673
Net capital losses of other years	53	5,300	6,758	6,200	9,791	7,050	10,196
Capital gains deduction	54	90	698	120	1,002	120	1,325
Northern residents deductions	55	340	1,252	260	1,006	280	1,023
Additional deductions	56	5,780	21,199	4,980	20,896	4,330	26,267
Farming/fishing losses of prior years	57	160	806	170	1,064	180	1,398
Total deductions from net income	58	245,960	1,746,766	116,260	801,169	71,930	516,973
Taxable income assessed	59	632,150	15,362,499	540,100	16,190,913	521,970	18,280,911
Basic personal amount	60	643,730	9,639,682	543,690	8,143,079	523,770	7,846,496
Age amount	61	276,810	2,323,683	180,330	1,513,771	160,530	1,347,615
Spouse or common-law partner amount	62	59,610	603,400	49,490	496,233	43,950	445,350
Canada caregiver amount	63	7,390	42,337	7,420	42,094	7,700	44,208
Amount for an eligible dependant	64	18,880	270,742	17,370	248,690	17,160	245,346
Family caregiver amount for children under 18 years of age	65	2,510	7,241	2,180	6,108	2,300	6,411
CPP or QPP contributions through employment	66	296,620	299,797	314,760	391,754	328,430	487,844
CPP or QPP contributions on self-employment and other earnings	67	57,310	41,146	46,910	36,258	39,960	33,020
Employment insurance premiums	68	281,200	105,679	298,560	135,077	314,850	167,393
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	150	435	170	498	220	669
Canada employment amount	73	324,090	427,202	344,910	453,621	361,880	473,092
Home accessibility expenses	74	1,120	5,671	1,080	5,737	1,060	5,775

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

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	1,240	9,812	1,440	11,593	1,760	13,958
Digital news subscription expenses	76	4,420	1,196	4,640	1,246	5,180	1,360
Pension income amount	77	184,030	338,549	153,990	299,641	148,800	292,455
Disability amount	78	36,830	346,067	30,610	287,895	27,430	258,519
Disability amount transferred from a dependant	79	4,950	63,416	5,150	63,512	5,650	67,995
Interest paid on student loans	80	4,990	1,496	6,400	1,827	7,910	2,190
Tuition, education, and textbook amounts	81	103,920	711,725	92,480	820,554	79,790	801,597
Tuition, education, and textbook amounts transferred from a child	82	2,450	10,189	3,580	15,649	4,770	21,029
Amounts transferred from spouse or common-law partner	83	52,380	356,121	39,460	251,745	34,400	213,935
Medical expenses	84	123,110	390,298	108,080	331,818	102,600	319,075
Total tax credits on personal amounts	85	643,740	2,399,414	543,700	2,033,803	523,780	1,964,335
Allowable charitable donations and government gifts	86	50,980	41,543	68,480	67,381	80,020	87,258
Eligible cultural and ecological gifts	87	0	0	130	138	130	190
Total tax credit on donations and gifts	88	50,500	10,954	67,830	18,034	79,270	23,559
Total federal non-refundable tax credits	89	643,740	2,410,367	543,700	2,051,837	523,780	1,987,894
Federal dividend tax credit	90	41,810	12,253	56,000	24,547	63,100	30,589
Minimum tax carryover	91	580	456	800	819	850	1,121
Basic federal tax	92	289,120	260,979	362,350	500,831	424,190	796,750
Federal foreign tax credit	93	14,970	1,192	23,870	2,010	29,750	2,836
Federal political contribution tax credit	94	650	88	1,110	163	1,550	226
Investment tax credit	95	70	14	80	16	70	26
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0
Alternative minimum tax payable	97	80	236	100	324	140	356
Net federal tax	98	321,490	322,803	386,420	545,720	433,540	815,932
CPP contributions on self-employment	99	53,970	96,247	43,980	84,965	37,520	77,651
Social Benefits repayment	100	0	0	0	0	0	0
Canada workers benefit (CWB)	101	172,460	258,160	182,700	163,389	80,320	72,199
Canada Training Credit (CTC)	102	13,050	4,581	13,500	4,736	13,250	4,703
Multigenerational home renovation tax credit (MHRTC)	103	150	306	130	344	140	306
Eligible educator school supply tax credit	104	470	56	630	75	780	96
Net provincial or territorial tax	105	540,210	207,038	515,030	286,112	511,760	439,689
Total tax payable	106	556,330	626,260	521,970	916,965	514,270	1,333,449

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

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	508,610	0	509,700	0	497,020	0
Number of non-taxable returns	2	5,160	0	3,220	0	2,300	0
Total number of returns	3	513,770	0	512,910	0	499,310	0
Employment income	4	342,980	12,635,569	348,690	14,483,341	347,700	16,091,182
Commissions (from employment)	5	9,440	58,923	9,110	68,757	9,280	84,341
Other employment income	6	53,690	198,654	61,680	202,511	62,950	213,965
Old age security (OAS) pension	7	149,170	1,241,235	145,200	1,208,734	136,830	1,137,294
CPP or QPP benefits	8	171,670	1,700,130	169,050	1,700,278	161,060	1,637,774
Other pensions and superannuation	9	133,590	2,302,812	134,980	2,761,214	130,510	3,061,065
Elected split-pension amount	10	42,900	594,566	49,280	730,565	52,150	859,527
Employment insurance and other benefits	11	61,800	545,037	62,030	524,173	57,020	470,334
Taxable amount of dividends from taxable Canadian corporations	12	72,610	418,939	80,680	538,718	83,990	531,524
Interest and other investment income	13	148,070	383,890	154,420	409,124	157,260	433,383
Net partnership income (limited or non-active partners only)	14	320	-438	340	-425	410	-1,533
Net rental income	15	27,340	57,905	28,440	59,891	28,520	58,254
Taxable capital gains	16	41,760	112,976	45,120	125,824	48,110	142,612
RRSP income	17	31,570	247,159	35,170	294,295	36,870	314,024
Other income	18	71,730	261,993	75,280	282,109	74,920	288,174
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	2,840	16,440	2,210	12,834	1,730	10,235
Net business income	20	39,020	541,752	36,160	509,243	33,340	487,760
Net professional income	21	5,250	84,065	5,130	87,124	4,940	89,037
Net commission income	22	5,130	55,389	4,860	51,210	4,600	56,373
Net farming income	23	3,180	13,059	3,310	15,395	3,430	20,366
Net fishing income	24	10	122	0	0	0	0
Workers' compensation benefits	25	14,280	135,169	13,700	127,102	12,770	123,276
Social assistance payments	26	11,410	104,448	7,990	69,452	5,620	48,083
Net federal supplements	27	21,630	101,460	14,880	65,771	10,340	42,988
Total income assessed	28	513,770	21,832,717	512,910	24,349,448	499,310	26,221,997
Registered pension plan (RPP) deduction	29	60,570	112,926	79,480	177,059	96,740	257,727
RRSP/PRPP deduction	30	70,690	199,504	87,450	264,957	102,860	337,646
FHSA deduction	31	6,340	30,005	7,190	35,354	8,170	41,563
Deduction for elected split-pension amount	32	34,460	205,117	37,550	241,222	38,180	281,454
Annual union, professional, or like dues	33	92,320	48,620	103,590	61,349	112,050	74,608
Child care expenses	34	22,900	99,171	24,460	109,814	24,560	112,652
Business investment loss	35	90	1,251	110	2,340	140	2,029
Moving expenses	36	1,430	3,591	1,250	3,593	1,120	3,782
Support payments made	37	460	3,226	520	4,053	570	4,551
Carrying charges and interest expenses	38	32,940	71,422	36,650	79,625	38,980	88,340

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

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	35,750	43,434	32,520	41,492	29,750	40,977
Deduction for CPP or QPP enhanced contributions on employment income	40	327,200	112,396	333,330	130,475	332,710	146,391
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	0	0	0	0	0	0
Exploration and development expenses	42	90	78	100	105	130	298
Other employment expenses	43	17,140	44,001	20,220	51,660	24,020	60,277
Clergy residence deduction	44	440	4,489	600	6,904	700	8,977
Other deductions	45	39,540	47,121	39,310	46,959	37,720	43,890
Total deductions before adjustments	46	409,550	1,026,774	417,680	1,257,318	415,040	1,505,499
Social benefits repayment	47	0	0	0	0	0	0
Net income	48	513,640	20,810,975	512,790	23,095,778	499,230	24,718,951
Canadian Forces personnel and police deduction	49	20	25	20	52	50	507
Security options deductions	50	80	137	110	173	120	162
Other payments deduction	51	44,560	341,077	34,730	262,324	27,620	214,347
Non-capital losses of other years	52	1,070	7,193	920	6,466	820	7,078
Net capital losses of other years	53	7,470	11,290	8,360	11,895	8,950	13,266
Capital gains deduction	54	170	2,278	200	2,783	210	3,447
Northern residents deductions	55	300	1,247	270	1,111	290	1,069
Additional deductions	56	3,800	16,057	3,600	14,406	3,270	14,332
Farming/fishing losses of prior years	57	170	1,361	140	1,424	140	1,260
Total deductions from net income	58	55,870	381,283	46,910	301,494	40,300	255,890
Taxable income assessed	59	512,760	20,430,329	512,260	22,794,853	498,860	24,463,630
Basic personal amount	60	513,760	7,697,869	512,910	7,686,644	499,310	7,483,015
Age amount	61	154,470	1,285,435	150,350	1,176,070	142,400	1,023,246
Spouse or common-law partner amount	62	39,920	411,642	37,590	389,520	34,780	365,461
Canada caregiver amount	63	8,160	48,311	8,400	50,329	8,020	49,419
Amount for an eligible dependant	64	17,230	245,859	17,480	248,899	16,760	237,375
Family caregiver amount for children under 18 years of age	65	2,360	6,630	2,620	7,290	2,620	7,235
CPP or QPP contributions through employment	66	331,030	570,621	337,130	660,077	336,110	738,573
CPP or QPP contributions on self-employment and other earnings	67	35,260	31,439	31,890	29,966	29,070	29,534
Employment insurance premiums	68	320,280	195,012	326,290	223,895	326,210	249,185
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	260	768	290	855	330	996
Canada employment amount	73	370,960	480,157	378,840	488,586	376,050	486,881
Home accessibility expenses	74	1,130	6,264	1,180	7,162	1,100	7,163

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

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	2,220	17,197	2,650	20,992	2,950	23,015
Digital news subscription expenses	76	5,880	1,512	7,050	1,872	7,880	2,034
Pension income amount	77	148,470	293,187	150,820	298,218	146,060	289,117
Disability amount	78	24,690	232,768	22,610	213,173	20,300	191,391
Disability amount transferred from a dependant	79	6,120	73,719	6,810	82,569	7,170	87,849
Interest paid on student loans	80	9,050	2,536	9,930	2,778	10,110	2,961
Tuition, education, and textbook amounts	81	65,150	700,327	53,810	583,805	45,150	481,317
Tuition, education, and textbook amounts transferred from a child	82	5,750	26,030	6,840	31,243	7,530	34,492
Amounts transferred from spouse or common-law partner	83	30,540	183,906	25,570	151,810	19,720	120,366
Medical expenses	84	96,580	338,505	92,270	315,672	91,610	331,177
Total tax credits on personal amounts	85	513,770	1,927,497	512,910	1,900,751	499,310	1,836,309
Allowable charitable donations and government gifts	86	90,050	107,884	98,970	126,059	102,330	137,134
Eligible cultural and ecological gifts	87	110	311	120	155	130	301
Total tax credit on donations and gifts	88	89,240	29,349	98,160	34,372	101,620	37,548
Total federal non-refundable tax credits	89	513,770	1,956,846	512,910	1,935,123	499,310	1,873,857
Federal dividend tax credit	90	68,950	40,430	78,950	54,132	83,380	56,251
Minimum tax carryover	91	910	1,469	1,050	2,196	1,040	2,570
Basic federal tax	92	453,200	1,112,313	475,480	1,453,806	475,950	1,755,279
Federal foreign tax credit	93	33,960	3,777	39,640	5,010	43,410	6,154
Federal political contribution tax credit	94	1,940	292	2,320	376	2,650	446
Investment tax credit	95	70	37	110	75	90	42
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0
Alternative minimum tax payable	97	150	401	170	461	240	532
Net federal tax	98	457,930	1,119,928	476,920	1,452,073	475,880	1,749,797
CPP contributions on self-employment	99	33,200	74,167	30,120	70,878	27,530	70,023
Social Benefits repayment	100	0	0	0	0	0	0
Canada workers benefit (CWB)	101	45,760	35,448	24,060	11,885	6,670	4,280
Canada Training Credit (CTC)	102	12,920	4,557	12,670	4,494	12,530	4,415
Multigenerational home renovation tax credit (MHRTC)	103	130	355	120	330	130	363
Eligible educator school supply tax credit	104	1,050	132	1,640	216	1,830	241
Net provincial or territorial tax	105	507,470	626,525	509,100	796,947	496,680	997,879
Total tax payable	106	508,610	1,820,796	509,700	2,320,060	497,020	2,817,861

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

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	436,880	0	763,940	0	642,490	0
Number of non-taxable returns	2	1,700	0	2,670	0	1,470	0
Total number of returns	3	438,570	0	766,610	0	643,960	0
Employment income	4	323,760	16,506,056	582,130	33,745,965	499,270	33,530,942
Commissions (from employment)	5	8,990	93,226	16,840	224,268	14,810	265,344
Other employment income	6	55,800	208,997	98,050	389,584	86,960	365,972
Old age security (OAS) pension	7	104,120	862,085	170,220	1,410,257	137,180	1,139,616
CPP or QPP benefits	8	125,180	1,301,906	206,060	2,187,650	165,590	1,798,256
Other pensions and superannuation	9	101,630	2,823,152	171,050	5,678,652	141,290	5,644,856
Elected split-pension amount	10	27,060	433,062	40,330	676,592	31,370	530,328
Employment insurance and other benefits	11	47,590	393,510	71,540	584,014	50,350	401,437
Taxable amount of dividends from taxable Canadian corporations	12	77,920	611,709	141,670	1,141,021	130,840	1,151,452
Interest and other investment income	13	139,460	402,428	253,370	770,595	227,110	726,756
Net partnership income (limited or non-active partners only)	14	420	-89	850	-1,264	860	-981
Net rental income	15	26,980	46,555	50,790	81,430	47,260	64,163
Taxable capital gains	16	44,140	146,164	81,550	306,215	75,500	322,201
RRSP income	17	34,090	274,592	63,510	529,148	57,310	497,344
Other income	18	66,850	265,446	119,200	498,338	106,010	474,064
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	1,460	8,487	2,070	12,994	1,430	8,569
Net business income	20	29,450	450,955	49,120	808,450	39,590	694,504
Net professional income	21	4,680	89,406	8,690	184,176	7,970	179,600
Net commission income	22	4,280	55,481	7,230	104,061	5,820	96,200
Net farming income	23	2,930	17,255	5,300	28,799	4,600	27,019
Net fishing income	24	0	0	0	0	10	191
Workers' compensation benefits	25	11,330	118,549	17,960	230,614	13,280	176,467
Social assistance payments	26	3,970	34,024	4,740	40,492	2,460	21,184
Net federal supplements	27	7,160	28,218	8,680	32,343	4,730	17,433
Total income assessed	28	438,570	25,192,487	766,610	49,707,171	643,960	48,170,986
Registered pension plan (RPP) deduction	29	103,180	314,114	212,290	777,569	206,510	938,282
RRSP/PRPP deduction	30	108,940	395,196	221,100	942,373	213,190	1,078,945
FHSA deduction	31	8,850	47,170	18,620	104,786	19,160	113,537
Deduction for elected split-pension amount	32	36,520	326,039	64,420	778,470	57,760	869,125
Annual union, professional, or like dues	33	110,080	82,300	209,120	179,315	193,120	194,892
Child care expenses	34	22,660	107,378	41,250	205,974	35,610	185,417
Business investment loss	35	100	1,249	240	3,734	190	2,904
Moving expenses	36	1,020	3,723	1,880	8,598	1,660	9,470
Support payments made	37	620	4,930	1,300	10,675	1,360	12,750
Carrying charges and interest expenses	38	36,910	94,168	68,300	197,022	63,370	200,096

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

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	26,850	38,845	45,110	70,945	35,250	54,733
Deduction for CPP or QPP enhanced contributions on employment income	40	310,280	151,245	559,130	310,151	480,100	285,176
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	0	0	0	0	0	0
Exploration and development expenses	42	140	331	310	511	0	0
Other employment expenses	43	26,090	66,907	56,240	142,107	59,440	155,924
Clergy residence deduction	44	770	10,187	1,540	25,055	1,400	26,862
Other deductions	45	33,350	40,559	53,230	68,503	37,810	55,639
Total deductions before adjustments	46	384,000	1,684,548	683,820	3,826,148	585,280	4,184,892
Social benefits repayment	47	0	0	0	0	0	0
Net income	48	438,530	23,509,663	766,470	45,885,393	643,850	43,989,882
Canadian Forces personnel and police deduction	49	90	1,634	180	2,980	490	13,520
Security options deductions	50	120	185	300	756	310	824
Other payments deduction	51	21,630	180,791	30,410	303,449	19,950	215,084
Non-capital losses of other years	52	660	6,147	1,060	10,680	800	8,791
Net capital losses of other years	53	8,720	14,106	16,480	29,264	15,940	30,621
Capital gains deduction	54	240	3,748	590	13,574	600	15,843
Northern residents deductions	55	310	1,252	490	1,959	480	1,896
Additional deductions	56	2,840	14,127	4,400	22,702	3,450	19,557
Farming/fishing losses of prior years	57	120	885	210	1,953	180	2,462
Total deductions from net income	58	33,690	223,450	52,590	388,543	41,000	309,509
Taxable income assessed	59	438,210	23,286,818	765,930	45,497,876	643,650	43,681,936
Basic personal amount	60	438,570	6,572,931	766,600	11,489,997	643,960	9,652,388
Age amount	61	109,250	729,640	179,550	1,043,672	145,540	671,942
Spouse or common-law partner amount	62	31,450	334,148	55,030	586,696	46,770	501,342
Canada caregiver amount	63	7,090	44,982	12,080	77,279	10,050	64,450
Amount for an eligible dependant	64	14,940	210,597	25,020	352,203	19,500	273,763
Family caregiver amount for children under 18 years of age	65	2,620	7,228	4,840	13,481	4,260	11,804
CPP or QPP contributions through employment	66	313,310	761,265	564,110	1,550,002	483,810	1,418,488
CPP or QPP contributions on self-employment and other earnings	67	26,190	27,948	41,970	50,978	24,380	39,282
Employment insurance premiums	68	306,130	257,214	547,940	503,001	470,790	445,784
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	1,194	910	2,721	1,050	3,138
Canada employment amount	73	346,010	451,478	616,840	809,388	525,640	693,728
Home accessibility expenses	74	1,030	6,292	1,720	10,905	1,600	10,624

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

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	3,390	26,225	6,980	54,840	7,080	56,903
Digital news subscription expenses	76	7,100	1,856	14,520	3,783	14,890	3,913
Pension income amount	77	111,800	221,064	185,980	367,965	153,090	302,754
Disability amount	78	15,590	146,990	24,110	227,288	17,840	168,199
Disability amount transferred from a dependant	79	7,000	86,564	12,940	163,309	11,420	145,746
Interest paid on student loans	80	9,700	2,896	17,580	5,520	14,670	4,901
Tuition, education, and textbook amounts	81	37,810	393,208	58,960	587,862	43,700	449,737
Tuition, education, and textbook amounts transferred from a child	82	7,870	35,944	15,670	72,226	15,460	72,099
Amounts transferred from spouse or common-law partner	83	15,540	96,596	21,770	141,065	16,040	103,714
Medical expenses	84	69,050	253,890	109,890	436,204	80,670	342,607
Total tax credits on personal amounts	85	438,570	1,600,572	766,610	2,782,631	643,960	2,315,648
Allowable charitable donations and government gifts	86	95,940	135,008	181,200	267,439	169,890	271,379
Eligible cultural and ecological gifts	87	130	177	210	339	160	438
Total tax credit on donations and gifts	88	95,290	37,041	179,970	73,583	168,850	74,974
Total federal non-refundable tax credits	89	438,570	1,637,613	766,610	2,856,213	643,960	2,390,621
Federal dividend tax credit	90	77,930	64,973	142,380	125,539	131,510	127,824
Minimum tax carryover	91	980	2,690	1,900	6,257	1,730	6,067
Basic federal tax	92	423,500	1,842,616	749,100	4,146,844	634,310	4,563,329
Federal foreign tax credit	93	40,900	7,062	76,630	16,583	72,330	19,597
Federal political contribution tax credit	94	2,420	405	5,140	909	5,130	945
Investment tax credit	95	100	74	180	173	170	227
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0
Alternative minimum tax payable	97	250	474	490	1,037	720	1,308
Net federal tax	98	423,130	1,835,653	748,230	4,129,853	633,520	4,542,993
CPP contributions on self-employment	99	24,870	66,399	40,120	121,293	23,360	93,596
Social Benefits repayment	100	0	0	0	0	0	0
Canada workers benefit (CWB)	101	2,590	2,143	2,250	2,152	950	1,015
Canada Training Credit (CTC)	102	12,200	4,297	22,990	8,017	20,460	7,217
Multigenerational home renovation tax credit (MHRTC)	103	130	403	230	706	250	726
Eligible educator school supply tax credit	104	1,750	233	3,770	530	4,350	608
Net provincial or territorial tax	105	436,650	1,040,458	763,660	2,257,619	642,290	2,421,291
Total tax payable	106	436,880	2,942,679	763,940	6,509,033	642,490	7,058,468

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

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	541,990	0	438,960	0	1,183,310	0
Number of non-taxable returns	2	910	0	490	0	1,160	0
Total number of returns	3	542,900	0	439,450	0	1,184,470	0
Employment income	4	420,410	32,037,437	357,310	30,621,210	1,004,770	108,287,076
Commissions (from employment)	5	12,730	288,241	10,580	289,371	33,550	1,392,258
Other employment income	6	80,280	338,138	74,420	289,903	230,150	1,061,856
Old age security (OAS) pension	7	117,310	980,647	76,150	636,878	155,980	1,312,591
CPP or QPP benefits	8	138,610	1,542,971	92,670	1,050,402	195,470	2,267,988
Other pensions and superannuation	9	121,210	5,456,703	82,880	4,105,586	178,800	9,979,179
Elected split-pension amount	10	32,880	588,480	18,770	340,482	39,980	693,528
Employment insurance and other benefits	11	36,750	277,995	26,310	186,792	48,590	327,854
Taxable amount of dividends from taxable Canadian corporations	12	125,180	1,370,677	106,420	1,282,828	336,750	5,527,397
Interest and other investment income	13	206,390	728,720	171,010	640,247	503,370	2,344,911
Net partnership income (limited or non-active partners only)	14	810	1,139	900	2,267	3,670	13,618
Net rental income	15	44,920	63,112	40,700	55,905	135,300	218,700
Taxable capital gains	16	71,680	352,455	61,660	346,422	197,190	1,623,578
RRSP income	17	50,500	489,557	41,340	409,872	112,300	1,248,531
Other income	18	97,780	456,671	82,770	431,146	241,830	1,684,958
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	940	5,414	720	4,266	1,600	9,011
Net business income	20	32,730	622,960	26,260	539,727	69,280	1,763,485
Net professional income	21	7,400	181,083	6,640	184,127	21,750	841,645
Net commission income	22	4,870	87,965	4,000	83,647	11,410	325,907
Net farming income	23	4,100	26,051	3,250	23,513	9,030	91,447
Net fishing income	24	0	0	0	0	20	843
Workers' compensation benefits	25	9,540	134,917	7,100	102,813	16,590	271,819
Social assistance payments	26	1,340	10,289	720	5,669	1,280	11,877
Net federal supplements	27	2,770	9,952	1,590	5,497	2,820	10,430
Total income assessed	28	542,900	46,085,899	439,450	41,671,066	1,184,470	141,416,468
Registered pension plan (RPP) deduction	29	185,700	1,021,232	166,140	1,081,870	515,610	4,389,123
RRSP/PRPP deduction	30	192,980	1,137,390	174,330	1,180,960	566,540	5,312,089
FHSA deduction	31	17,580	107,736	14,630	93,171	36,330	243,279
Deduction for elected split-pension amount	32	46,200	815,131	35,980	654,201	80,250	1,760,267
Annual union, professional, or like dues	33	170,770	198,893	150,550	196,201	434,850	633,337
Child care expenses	34	29,480	159,141	25,100	137,973	64,370	367,330
Business investment loss	35	150	1,653	140	5,015	440	16,007
Moving expenses	36	1,390	9,100	1,140	9,194	2,590	32,705
Support payments made	37	1,380	13,846	1,340	14,787	5,940	81,474
Carrying charges and interest expenses	38	59,690	201,455	52,220	203,981	160,750	819,293

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

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	28,860	42,678	24,130	34,524	68,790	97,085
Deduction for CPP or QPP enhanced contributions on employment income	40	403,200	243,447	343,120	208,881	973,990	599,242
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	0	0	0	0	0	0
Exploration and development expenses	42	320	825	420	1,382	1,660	8,791
Other employment expenses	43	57,290	158,714	52,830	151,011	168,970	502,659
Clergy residence deduction	44	1,170	25,872	800	18,621	1,620	43,009
Other deductions	45	27,190	44,697	19,690	37,593	43,380	140,535
Total deductions before adjustments	46	491,770	4,182,153	411,820	4,029,621	1,132,570	15,046,853
Social benefits repayment	47	26,010	14,184	51,800	54,710	140,540	464,446
Net income	48	542,820	41,895,767	439,380	37,591,984	1,184,300	125,917,059
Canadian Forces personnel and police deduction	49	760	18,111	600	14,433	1,200	32,803
Security options deductions	50	320	755	340	1,023	1,780	7,960
Other payments deduction	51	13,300	155,158	9,190	113,958	20,120	293,455
Non-capital losses of other years	52	590	7,438	430	6,245	1,020	19,873
Net capital losses of other years	53	15,470	31,717	13,570	30,923	45,510	130,697
Capital gains deduction	54	780	26,196	560	19,637	2,230	99,035
Northern residents deductions	55	420	1,819	350	1,612	1,170	5,310
Additional deductions	56	2,900	16,119	2,100	11,974	5,610	45,860
Farming/fishing losses of prior years	57	160	2,215	130	1,400	390	5,796
Total deductions from net income	58	33,710	260,455	26,550	202,052	76,980	643,302
Taxable income assessed	59	542,690	41,637,006	439,290	37,391,493	1,183,990	125,276,107
Basic personal amount	60	542,900	8,137,936	439,450	6,587,079	1,184,460	17,754,818
Age amount	61	124,660	396,533	83,020	180,235	64,900	138,834
Spouse or common-law partner amount	62	39,990	434,427	35,610	393,253	103,760	1,158,250
Canada caregiver amount	63	8,330	54,383	6,910	46,440	19,460	132,686
Amount for an eligible dependant	64	14,840	207,385	11,970	166,831	32,290	448,588
Family caregiver amount for children under 18 years of age	65	3,690	10,205	3,400	9,529	10,680	29,146
CPP or QPP contributions through employment	66	406,030	1,209,237	345,030	1,036,903	977,980	2,973,017
CPP or QPP contributions on self-employment and other earnings	67	16,890	30,631	12,720	24,748	32,800	69,556
Employment insurance premiums	68	395,250	379,165	336,280	325,487	940,940	921,056
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	940	2,805	840	2,520	2,390	7,170
Canada employment amount	73	441,910	584,161	372,430	495,613	1,039,590	1,392,597
Home accessibility expenses	74	1,340	9,518	1,010	6,948	2,520	19,309

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

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	6,650	53,832	5,710	47,332	15,070	128,699
Digital news subscription expenses	76	15,240	4,075	13,210	3,526	42,300	11,521
Pension income amount	77	130,300	257,892	90,290	178,492	199,050	392,586
Disability amount	78	13,850	130,567	9,210	86,878	19,660	185,311
Disability amount transferred from a dependant	79	9,830	126,278	8,380	109,912	26,130	342,181
Interest paid on student loans	80	11,160	4,101	7,800	3,095	13,720	6,089
Tuition, education, and textbook amounts	81	32,230	333,001	23,500	209,723	51,040	395,848
Tuition, education, and textbook amounts transferred from a child	82	14,420	67,277	14,270	67,137	58,480	286,072
Amounts transferred from spouse or common-law partner	83	12,290	78,647	9,630	60,357	24,780	150,273
Medical expenses	84	59,880	280,363	40,330	202,963	100,000	567,305
Total tax credits on personal amounts	85	542,900	1,918,921	439,450	1,536,810	1,184,460	4,126,801
Allowable charitable donations and government gifts	86	154,270	269,290	131,560	232,229	411,940	827,749
Eligible cultural and ecological gifts	87	130	937	120	558	350	2,394
Total tax credit on donations and gifts	88	153,670	74,838	131,070	64,506	410,950	231,118
Total federal non-refundable tax credits	89	542,900	1,993,759	439,450	1,601,315	1,184,470	4,357,919
Federal dividend tax credit	90	125,280	148,415	106,270	137,661	333,600	570,207
Minimum tax carryover	91	1,700	6,147	1,450	5,147	4,390	16,393
Basic federal tax	92	537,120	4,800,939	436,380	4,630,937	1,178,900	17,618,806
Federal foreign tax credit	93	69,400	23,808	59,960	25,566	192,760	143,168
Federal political contribution tax credit	94	5,280	1,038	4,250	847	12,870	2,767
Investment tax credit	95	180	246	0	0	770	1,463
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	30	5
Alternative minimum tax payable	97	1,110	1,624	1,260	1,779	6,930	12,257
Net federal tax	98	536,380	4,776,186	435,730	4,604,552	1,176,320	17,472,637
CPP contributions on self-employment	99	16,100	72,980	12,090	59,048	31,230	166,066
Social Benefits repayment	100	26,010	14,184	51,800	54,710	140,540	464,446
Canada workers benefit (CWB)	101	490	577	280	359	490	626
Canada Training Credit (CTC)	102	16,570	5,785	13,640	4,866	32,880	12,219
Multigenerational home renovation tax credit (MHRTC)	103	180	586	180	727	580	2,393
Eligible educator school supply tax credit	104	4,340	605	5,320	742	18,540	2,625
Net provincial or territorial tax	105	541,840	2,506,998	438,790	2,375,697	1,182,910	9,459,044
Total tax payable	106	541,990	7,370,518	438,960	7,094,140	1,183,310	27,562,525

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

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	508,310	0	232,430	0
Number of non-taxable returns	2	810	0	350	0
Total number of returns	3	509,120	0	232,780	0
Employment income	4	421,410	65,863,067	177,700	60,344,183
Commissions (from employment)	5	27,450	2,088,098	20,640	5,267,612
Other employment income	6	79,670	1,098,936	34,750	1,440,445
Old age security (OAS) pension	7	64,240	540,598	36,120	296,296
CPP or QPP benefits	8	84,360	1,011,194	49,250	598,130
Other pensions and superannuation	9	79,500	5,095,992	42,900	4,068,696
Elected split-pension amount	10	17,840	366,088	5,250	71,163
Employment insurance and other benefits	11	12,780	85,276	3,020	22,486
Taxable amount of dividends from taxable Canadian corporations	12	212,490	7,381,448	142,300	22,229,833
Interest and other investment income	13	271,350	2,240,104	160,330	4,945,203
Net partnership income (limited or non-active partners only)	14	4,000	32,642	8,100	222,265
Net rental income	15	78,160	192,529	40,500	532,889
Taxable capital gains	16	129,760	2,343,044	99,920	15,898,508
RRSP income	17	45,220	980,522	17,130	1,564,639
Other income	18	140,010	1,997,618	94,230	4,792,506
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	410	2,994	150	1,738
Net business income	20	31,190	1,354,351	14,280	1,514,388
Net professional income	21	16,230	1,344,240	14,650	4,534,511
Net commission income	22	5,420	317,282	2,260	321,555
Net farming income	23	4,950	59,106	3,590	63,608
Net fishing income	24	0	0	0	0
Workers' compensation benefits	25	4,830	181,067	890	59,448
Social assistance payments	26	370	3,716	200	4,615
Net federal supplements	27	1,230	4,474	940	3,711
Total income assessed	28	509,120	94,688,567	232,780	128,928,213
Registered pension plan (RPP) deduction	29	167,960	1,761,516	46,130	602,455
RRSP/PRPP deduction	30	301,530	5,412,970	140,660	4,963,852
FHSA deduction	31	13,420	96,601	3,770	28,592
Deduction for elected split-pension amount	32	33,710	890,401	17,100	546,325
Annual union, professional, or like dues	33	116,020	179,675	26,760	40,529
Child care expenses	34	20,500	136,171	6,480	49,347
Business investment loss	35	290	10,268	220	19,248
Moving expenses	36	1,120	20,989	390	12,200
Support payments made	37	4,580	108,366	4,060	315,570
Carrying charges and interest expenses	38	108,730	874,229	89,930	1,890,264

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

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	36,460	63,881	23,020	50,583
Deduction for CPP or QPP enhanced contributions on employment income	40	403,810	248,697	164,050	100,384
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	0	0	0	0
Exploration and development expenses	42	1,910	13,618	4,350	367,650
Other employment expenses	43	89,900	421,661	39,220	406,845
Clergy residence deduction	44	460	14,812	90	3,723
Other deductions	45	18,190	178,691	12,390	669,588
Total deductions before adjustments	46	487,090	10,432,862	220,400	10,068,215
Social benefits repayment	47	65,070	481,264	35,390	286,534
Net income	48	509,020	83,781,278	232,700	118,585,452
Canadian Forces personnel and police deduction	49	300	9,923	30	908
Security options deductions	50	2,610	26,283	5,110	952,274
Other payments deduction	51	5,670	186,915	1,280	64,919
Non-capital losses of other years	52	560	17,869	380	90,671
Net capital losses of other years	53	33,800	157,287	28,360	425,877
Capital gains deduction	54	2,840	234,010	7,840	2,282,578
Northern residents deductions	55	600	2,867	90	379
Additional deductions	56	3,250	74,747	1,930	82,049
Farming/fishing losses of prior years	57	210	4,070	220	9,654
Total deductions from net income	58	48,480	716,715	42,320	3,932,470
Taxable income assessed	59	508,760	83,070,438	232,550	114,657,863
Basic personal amount	60	509,120	7,500,492	232,780	3,159,130
Age amount	61	3,830	13,439	1,480	7,124
Spouse or common-law partner amount	62	50,960	570,057	24,520	258,469
Canada caregiver amount	63	8,990	63,613	3,860	27,806
Amount for an eligible dependant	64	10,930	147,909	3,720	45,950
Family caregiver amount for children under 18 years of age	65	4,790	12,989	2,000	5,376
CPP or QPP contributions through employment	66	405,420	1,234,558	164,950	499,118
CPP or QPP contributions on self-employment and other earnings	67	19,500	45,730	14,200	36,168
Employment insurance premiums	68	369,340	361,941	136,390	132,483
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	640	1,911	70	207
Canada employment amount	73	436,920	586,784	185,010	248,494
Home accessibility expenses	74	1,090	9,421	600	6,125

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

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	5,380	48,409	1,500	14,008
Digital news subscription expenses	76	27,880	8,239	20,080	6,706
Pension income amount	77	88,180	173,204	46,190	90,361
Disability amount	78	7,480	70,515	3,810	35,904
Disability amount transferred from a dependant	79	11,680	150,358	4,860	60,015
Interest paid on student loans	80	3,050	1,836	580	530
Tuition, education, and textbook amounts	81	15,030	132,034	4,840	37,305
Tuition, education, and textbook amounts transferred from a child	82	36,730	186,674	23,550	128,460
Amounts transferred from spouse or common-law partner	83	10,660	61,967	4,720	27,168
Medical expenses	84	54,150	401,611	35,130	411,653
Total tax credits on personal amounts	85	509,120	1,767,626	232,780	785,819
Allowable charitable donations and government gifts	86	218,640	690,693	129,440	2,706,457
Eligible cultural and ecological gifts	87	160	3,111	90	9,783
Total tax credit on donations and gifts	88	218,400	195,953	129,370	883,298
Total federal non-refundable tax credits	89	509,120	1,963,579	232,780	1,669,117
Federal dividend tax credit	90	207,600	767,000	138,520	2,689,902
Minimum tax carryover	91	3,920	18,160	2,590	28,075
Basic federal tax	92	506,450	14,510,267	231,420	28,231,385
Federal foreign tax credit	93	130,440	232,954	95,760	603,854
Federal political contribution tax credit	94	7,890	2,050	5,870	2,034
Investment tax credit	95	750	2,354	2,190	73,465
Labour-sponsored funds tax credit (provincially registered)	96	10	3	0	0
Alternative minimum tax payable	97	6,400	19,803	5,570	105,404
Net federal tax	98	503,910	14,274,107	230,110	27,586,249
CPP contributions on self-employment	99	18,750	109,286	13,830	86,554
Social Benefits repayment	100	65,070	481,264	35,390	286,534
Canada workers benefit (CWB)	101	160	212	60	91
Canada Training Credit (CTC)	102	8,300	3,007	1,140	353
Multigenerational home renovation tax credit (MHRTC)	103	320	1,476	130	708
Eligible educator school supply tax credit	104	500	82	60	10
Net provincial or territorial tax	105	508,080	8,750,071	232,280	17,648,645
Total tax payable	106	508,310	23,614,820	232,430	45,608,016

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.