

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

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	4,786,650	0	9,160	0	18,730	0
Number of non-taxable returns	2	2,213,530	0	404,590	0	260,250	0
Total number of returns	3	7,000,170	0	413,750	0	278,980	0
Employment income	4	4,455,010	254,245,088	134,440	361,922	162,600	1,083,040
Commissions (from employment)	5	123,550	4,392,759	1,330	1,264	3,080	1,947
Other employment income	6	548,140	2,340,692	4,840	6,600	4,840	15,771
Old age security (OAS) pension	7	1,824,580	15,035,886	7,120	14,751	17,040	79,573
CPP or QPP benefits	8	2,146,910	17,353,973	21,140	39,932	31,560	108,310
Other pensions and superannuation	9	1,360,630	33,336,146	3,250	8,140	5,930	21,032
Elected split-pension amount	10	347,510	4,144,867	1,620	3,973	2,510	10,250
Employment insurance and other benefits	11	728,870	6,055,573	5,230	14,042	8,750	43,266
Taxable amount of dividends from taxable Canadian corporations	12	824,080	17,038,492	7,360	10,251	6,070	8,211
Interest and other investment income	13	2,659,630	5,901,181	56,800	28,678	41,510	29,106
Net partnership income (limited or non-active partners only)	14	7,740	55,566	50	-837	40	-143
Net rental income	15	411,930	1,567,234	8,510	-90,824	6,000	3,367
Taxable capital gains	16	488,510	8,849,359	6,100	11,648	5,010	7,448
RRSP income	17	415,430	3,131,518	6,540	10,717	4,460	11,387
Other income	18	935,110	8,387,383	24,970	31,860	30,950	86,846
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	54,110	283,079	6,030	13,054	5,540	24,880
Net business income	20	473,310	7,354,742	22,870	-65,051	25,500	123,748
Net professional income	21	102,370	5,290,683	3,590	-5,360	3,990	17,428
Net commission income	22	39,400	831,984	1,930	-2,013	1,750	7,111
Net farming income	23	42,640	90,097	1,940	-41,828	1,100	-1,830
Net fishing income	24	880	50,805	10	-479	0	0
Workers' compensation benefits	25	189,310	2,042,941	970	2,902	1,930	7,824
Social assistance payments	26	255,060	2,780,366	13,650	40,820	53,710	434,422
Net federal supplements	27	812,900	4,891,977	5,890	9,260	12,040	34,292
Total income assessed	28	6,835,360	405,608,590	248,940	404,005	278,980	2,158,802
Registered pension plan (RPP) deduction	29	1,723,890	7,683,618	11,960	34,138	14,610	4,517
RRSP/PRPP deduction	30	1,777,720	15,346,496	2,520	3,915	2,750	4,540
FHSA deduction	31	136,080	814,159	770	2,523	710	2,399
Deduction for elected split-pension amount	32	347,830	4,147,725	70	79	270	451
Annual union, professional, or like dues	33	1,894,000	1,540,193	35,700	4,713	47,420	6,577
Child care expenses	34	529,300	1,641,148	15,640	21,165	15,150	29,486
Business investment loss	35	1,170	33,239	0	0	10	443
Moving expenses	36	6,870	38,629	140	249	180	330
Support payments made	37	6,810	125,722	30	192	0	0
Carrying charges and interest expenses	38	303,220	1,627,293	2,380	5,203	2,140	3,799

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Deduction for CPP or QPP contributions on self-employment and other earnings	39	432,450	573,654	6,620	858	25,580	6,499
Deduction for CPP or QPP enhanced contributions on employment income	40	4,088,370	1,760,086	26,030	956	94,090	3,529
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	476,060	38,330	12,160	191	27,790	658
Exploration and development expenses	42	5,310	338,386	0	0	0	0
Other employment expenses	43	267,950	762,252	380	2,294	450	1,121
Clergy residence deduction	44	2,020	24,103	0	0	0	0
Other deductions	45	404,810	1,201,969	11,280	18,296	9,100	9,448
Total deductions before adjustments	46	4,973,280	37,698,558	89,430	95,685	142,980	73,962
Social benefits repayment	47	142,980	477,407	0	0	0	0
Net income	48	6,817,630	367,692,721	233,380	529,440	278,230	2,088,753
Canadian Forces personnel and police deduction	49	900	16,241	0	0	0	0
Security options deductions	50	4,240	413,851	0	0	0	0
Other payments deduction	51	1,238,140	9,711,731	20,470	52,983	67,390	476,538
Non-capital losses of other years	52	5,800	82,661	30	28	30	75
Net capital losses of other years	53	88,740	261,818	380	255	440	559
Capital gains deduction	54	13,230	2,009,698	0	0	0	0
Northern residents deductions	55	29,930	131,526	780	329	620	922
Additional deductions	56	38,760	457,814	380	3,762	550	2,508
Farming/fishing losses of prior years	57	1,560	14,364	0	0	0	0
Total deductions from net income	58	1,391,820	13,117,120	21,860	57,885	68,610	480,916
Taxable income assessed	59	6,662,690	354,616,180	221,130	479,575	233,290	1,610,491
Basic personal amount	60	7,000,050	104,486,529	413,710	6,053,257	278,960	4,127,617
Age amount	61	1,823,100	13,769,271	18,020	147,357	21,930	181,535
Spouse or common-law partner amount	62	405,790	3,805,712	17,400	224,953	13,480	142,273
Canada caregiver amount	63	54,070	332,739	810	5,365	680	4,515
Amount for an eligible dependant	64	249,310	3,494,955	12,720	182,715	9,590	137,803
Family caregiver amount for children under 18 years of age	65	29,690	82,280	1,260	3,678	740	2,310
CPP or QPP contributions through employment	66	4,104,840	9,521,544	31,400	5,446	95,780	19,920
CPP or QPP contributions on self-employment and other earnings	67	429,490	426,300	0	0	25,560	5,133
Employment insurance premiums	68	4,128,600	2,220,956	92,560	11,065	150,980	13,671
PPIP premiums paid	69	4,222,110	1,038,760	94,600	4,614	0	0
PPIP premiums payable on employment income	70	139,740	35,213	1,600	52	3,160	88
PPIP premiums payable on self-employment income	71	476,870	49,321	12,200	247	27,810	847
Volunteer firefighters' amount/search and rescue volunteers' amount	72	7,000	20,993	60	171	40	114
Canada employment amount	73	4,589,810	6,064,684	135,830	155,991	163,480	217,667
Home accessibility expenses	74	7,640	32,942	40	244	20	148

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Home buyers' amount	75	44,850	346,831	250	2,072	130	1,031
Digital news subscription expenses	76	69,930	13,166	790	237	550	155
Pension income amount	77	1,523,310	2,902,853	4,490	5,801	7,780	12,217
Disability amount	78	131,620	1,240,713	6,220	60,596	4,050	39,240
Disability amount transferred from a dependant	79	60,470	782,559	2,310	33,140	1,260	17,416
Interest paid on student loans	80	108,250	55,069	190	121	90	38
Tuition, education, and textbook amounts	81	383,040	1,234,970	20	17	120	146
Tuition, education, and textbook amounts transferred from a child	82	114,150	239,755	70	141	50	82
Amounts transferred from spouse or common-law partner	83	303,260	2,012,043	6,370	45,840	4,870	32,601
Medical expenses	84	2,427,580	6,639,078	64,540	81,978	43,550	61,235
Total tax credits on personal amounts	85	7,000,130	24,127,671	413,720	1,053,868	278,970	753,472
Allowable charitable donations and government gifts	86	1,184,890	1,564,956	2,320	300	3,240	495
Eligible cultural and ecological gifts	87	2,030	19,174	10	2	20	4
Total tax credit on donations and gifts	88	1,165,960	467,335	2,110	68	2,960	119
Total federal non-refundable tax credits	89	7,000,130	24,595,007	413,720	1,053,936	278,970	753,591
Federal dividend tax credit	90	740,790	1,882,328	1,220	1	810	3
Minimum tax carryover	91	16,400	63,762	0	0	0	0
Basic federal tax	92	4,685,140	40,613,793	640	365	1,980	632
Federal foreign tax credit	93	365,330	222,404	20	2	40	8
Federal political contribution tax credit	94	15,570	2,648	0	0	0	0
Investment tax credit	95	5,110	77,293	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	395,650	183,161	0	0	0	0
Alternative minimum tax payable	97	11,830	104,308	40	264	0	0
Net federal tax	98	4,784,930	40,294,822	9,070	5,655	18,600	15,331
CPP contributions on self-employment	99	0	0	0	0	0	0
Social Benefits repayment	100	142,980	477,407	0	0	0	0
Canada workers benefit (CWB)	101	412,360	717,819	20,200	22,576	35,930	63,125
Canada Training Credit (CTC)	102	136,010	41,838	4,260	1,237	3,030	851
Multigenerational home renovation tax credit (MHRTC)	103	760	3,730	20	138	0	0
Eligible educator school supply tax credit	104	12,250	1,540	100	13	100	12
Net provincial or territorial tax	105	2,920	105,478	0	0	0	0
Total tax payable	106	4,786,650	40,878,639	9,160	5,660	18,730	15,347

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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	35,850	0	83,820	0	144,900	0
Number of non-taxable returns	2	317,070	0	358,060	0	426,210	0
Total number of returns	3	352,920	0	441,880	0	571,110	0
Employment income	4	175,390	1,808,836	172,760	2,407,130	174,950	3,049,838
Commissions (from employment)	5	4,570	4,258	4,880	7,293	5,000	11,009
Other employment income	6	6,700	32,031	8,010	41,229	10,190	49,706
Old age security (OAS) pension	7	66,900	500,822	144,970	1,117,688	356,730	2,956,841
CPP or QPP benefits	8	95,320	375,232	174,530	875,668	350,740	1,974,978
Other pensions and superannuation	9	15,070	49,686	39,350	132,540	95,410	353,953
Elected split-pension amount	10	6,210	28,960	13,200	87,327	17,870	158,552
Employment insurance and other benefits	11	15,250	93,409	24,300	174,635	35,150	267,466
Taxable amount of dividends from taxable Canadian corporations	12	9,560	15,979	17,710	32,917	28,590	62,265
Interest and other investment income	13	66,550	44,841	93,700	70,181	134,280	108,807
Net partnership income (limited or non-active partners only)	14	40	-48	60	41	90	46
Net rental income	15	8,410	9,806	12,290	19,223	16,750	34,792
Taxable capital gains	16	7,350	11,111	10,830	17,866	15,470	25,222
RRSP income	17	7,570	27,898	11,090	49,861	14,680	62,969
Other income	18	45,780	169,430	54,060	228,959	55,320	235,567
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	5,310	27,261	5,430	29,040	4,780	25,667
Net business income	20	39,750	326,502	40,530	419,981	38,050	433,795
Net professional income	21	5,660	41,821	5,540	51,031	5,230	52,330
Net commission income	22	2,700	18,604	2,620	21,202	2,520	22,129
Net farming income	23	1,850	3,068	2,680	6,636	2,860	6,195
Net fishing income	24	0	0	20	22	30	-27
Workers' compensation benefits	25	3,520	18,974	6,440	45,049	12,050	122,811
Social assistance payments	26	62,070	641,042	86,850	1,340,113	15,490	149,816
Net federal supplements	27	48,770	178,024	118,160	612,517	322,890	2,753,954
Total income assessed	28	352,920	4,430,745	441,880	7,792,332	571,110	12,923,993
Registered pension plan (RPP) deduction	29	21,500	8,509	27,060	15,254	31,510	21,875
RRSP/PRPP deduction	30	4,720	7,881	9,900	16,373	18,240	34,928
FHSA deduction	31	1,330	4,818	2,180	7,570	3,800	13,545
Deduction for elected split-pension amount	32	550	940	1,480	2,360	3,550	6,915
Annual union, professional, or like dues	33	53,600	9,773	55,340	12,488	57,580	15,004
Child care expenses	34	17,970	43,094	19,800	52,444	22,320	63,958
Business investment loss	35	10	165	0	0	30	1,005
Moving expenses	36	210	459	250	390	290	505
Support payments made	37	0	0	50	161	100	255
Carrying charges and interest expenses	38	3,160	5,858	4,700	7,821	6,870	11,419

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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)
Deduction for CPP or QPP contributions on self-employment and other earnings	39	41,970	21,699	41,950	30,599	37,860	33,385
Deduction for CPP or QPP enhanced contributions on employment income	40	129,410	9,623	147,900	16,576	156,990	23,701
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	43,800	1,628	43,500	2,064	39,250	2,133
Exploration and development expenses	42	0	0	0	0	0	0
Other employment expenses	43	750	1,542	1,210	2,610	1,910	4,151
Clergy residence deduction	44	30	122	30	107	50	223
Other deductions	45	13,710	14,582	17,230	18,461	22,720	27,570
Total deductions before adjustments	46	185,750	130,868	198,810	186,031	206,870	260,765
Social benefits repayment	47	0	0	0	0	0	0
Net income	48	352,530	4,302,161	441,670	7,609,641	570,940	12,666,284
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	112,890	838,041	206,700	1,997,680	345,900	3,026,583
Non-capital losses of other years	52	30	109	320	416	480	1,124
Net capital losses of other years	53	520	668	860	1,020	1,510	1,734
Capital gains deduction	54	0	0	50	191	70	345
Northern residents deductions	55	730	1,695	1,370	4,104	2,020	7,190
Additional deductions	56	1,030	3,822	2,330	7,128	5,480	37,618
Farming/fishing losses of prior years	57	0	0	40	68	80	203
Total deductions from net income	58	114,310	844,815	209,170	2,013,738	349,230	3,075,316
Taxable income assessed	59	319,810	3,459,577	392,220	5,601,421	565,560	9,599,359
Basic personal amount	60	352,900	5,255,845	441,880	6,602,109	571,100	8,547,944
Age amount	61	71,770	600,981	147,880	1,240,755	358,850	3,012,361
Spouse or common-law partner amount	62	15,400	154,971	21,810	190,657	31,970	224,038
Canada caregiver amount	63	1,450	8,495	3,940	22,701	5,010	29,940
Amount for an eligible dependant	64	14,080	203,718	10,330	148,335	10,470	149,406
Family caregiver amount for children under 18 years of age	65	1,110	3,146	870	2,448	790	2,222
CPP or QPP contributions through employment	66	131,200	53,080	149,150	90,921	158,280	130,004
CPP or QPP contributions on self-employment and other earnings	67	41,980	16,584	41,950	23,149	37,860	25,163
Employment insurance premiums	68	161,890	22,527	159,490	29,781	160,690	37,507
PPIP premiums paid	69	164,860	8,769	163,250	11,670	0	0
PPIP premiums payable on employment income	70	4,140	166	4,500	233	4,700	306
PPIP premiums payable on self-employment income	71	43,830	2,097	43,540	2,656	39,330	2,745
Volunteer firefighters' amount/search and rescue volunteers' amount	72	50	162	90	255	120	357
Canada employment amount	73	176,920	235,204	175,390	232,879	179,140	236,299
Home accessibility expenses	74	60	228	190	587	530	1,705

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Home buyers' amount	75	240	2,085	360	2,753	580	4,125
Digital news subscription expenses	76	690	186	980	236	1,560	352
Pension income amount	77	20,110	29,054	49,400	77,083	108,410	172,216
Disability amount	78	9,660	91,614	23,480	220,454	18,990	177,965
Disability amount transferred from a dependant	79	2,040	27,149	1,830	22,381	2,490	28,293
Interest paid on student loans	80	140	69	630	238	1,880	884
Tuition, education, and textbook amounts	81	160	366	32,180	26,279	54,570	123,784
Tuition, education, and textbook amounts transferred from a child	82	70	110	270	386	590	1,040
Amounts transferred from spouse or common-law partner	83	15,340	87,346	46,050	319,217	44,080	320,279
Medical expenses	84	69,990	165,030	104,090	207,636	189,460	418,968
Total tax credits on personal amounts	85	352,910	1,045,359	441,880	1,421,382	571,110	2,049,417
Allowable charitable donations and government gifts	86	5,150	1,025	16,590	2,852	38,950	9,698
Eligible cultural and ecological gifts	87	20	2	60	35	120	26
Total tax credit on donations and gifts	88	4,800	249	15,640	676	37,200	2,369
Total federal non-refundable tax credits	89	352,910	1,045,609	441,880	1,422,058	571,110	2,051,786
Federal dividend tax credit	90	1,280	5	5,990	530	10,500	2,417
Minimum tax carryover	91	0	0	0	0	280	139
Basic federal tax	92	2,860	1,667	57,000	12,411	132,730	72,634
Federal foreign tax credit	93	50	18	1,170	57	3,300	169
Federal political contribution tax credit	94	0	0	20	2	80	11
Investment tax credit	95	0	0	30	6	40	17
Labour-sponsored funds tax credit (provincially registered)	96	0	0	340	28	0	0
Alternative minimum tax payable	97	0	0	0	0	0	0
Net federal tax	98	35,640	36,107	83,600	49,050	144,780	105,001
CPP contributions on self-employment	99	0	0	0	0	0	0
Social Benefits repayment	100	0	0	0	0	0	0
Canada workers benefit (CWB)	101	60,600	167,255	68,720	172,158	74,190	137,714
Canada Training Credit (CTC)	102	4,150	1,147	5,290	1,465	6,020	1,668
Multigenerational home renovation tax credit (MHRTC)	103	0	0	20	107	20	47
Eligible educator school supply tax credit	104	80	10	130	16	150	17
Net provincial or territorial tax	105	0	0	0	0	40	6
Total tax payable	106	35,850	36,158	83,820	49,124	144,900	105,084

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Number of taxable returns	1	214,040	0	272,480	0	301,680	0
Number of non-taxable returns	2	225,810	0	92,110	0	49,630	0
Total number of returns	3	439,850	0	364,590	0	351,310	0
Employment income	4	185,940	3,954,742	206,010	5,323,856	225,020	6,882,582
Commissions (from employment)	5	5,000	14,865	5,310	20,699	5,410	26,119
Other employment income	6	14,900	63,728	18,850	81,282	21,990	87,362
Old age security (OAS) pension	7	230,990	1,990,821	143,780	1,218,907	116,820	980,730
CPP or QPP benefits	8	247,860	2,083,648	162,530	1,399,804	137,620	1,213,431
Other pensions and superannuation	9	157,930	976,154	123,380	1,361,851	107,260	1,629,767
Elected split-pension amount	10	38,330	370,395	29,750	336,032	26,040	331,558
Employment insurance and other benefits	11	45,050	352,213	53,530	432,102	59,060	490,126
Taxable amount of dividends from taxable Canadian corporations	12	36,420	94,309	33,530	128,457	32,940	144,567
Interest and other investment income	13	150,070	170,390	129,970	174,261	128,470	173,415
Net partnership income (limited or non-active partners only)	14	100	138	130	48	120	140
Net rental income	15	19,520	52,342	18,200	52,868	17,830	51,576
Taxable capital gains	16	19,610	34,719	18,480	42,955	18,260	48,141
RRSP income	17	18,070	80,682	18,070	90,976	19,460	99,502
Other income	18	51,690	246,870	45,790	221,719	43,020	206,160
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	4,000	22,059	3,520	18,730	3,200	17,081
Net business income	20	34,010	426,715	28,750	391,243	25,460	370,008
Net professional income	21	4,540	50,894	3,930	47,084	3,800	49,169
Net commission income	22	2,440	22,500	2,170	21,274	2,020	20,999
Net farming income	23	2,490	5,734	2,310	7,062	2,100	5,566
Net fishing income	24	30	228	20	75	40	451
Workers' compensation benefits	25	14,500	169,981	15,280	197,427	15,880	206,545
Social assistance payments	26	7,920	65,948	5,280	37,125	3,580	23,792
Net federal supplements	27	168,210	784,836	59,380	217,678	25,600	105,157
Total income assessed	28	439,850	12,042,308	364,590	11,830,144	351,310	13,170,779
Registered pension plan (RPP) deduction	29	37,270	32,587	46,270	50,310	58,670	77,809
RRSP/PRPP deduction	30	26,150	57,105	37,730	89,609	52,330	130,082
FHSA deduction	31	4,700	21,029	5,210	26,427	5,930	30,156
Deduction for elected split-pension amount	32	7,630	18,987	14,390	52,686	20,100	103,891
Annual union, professional, or like dues	33	62,640	19,406	69,900	25,960	81,910	36,358
Child care expenses	34	25,190	76,122	28,880	90,578	31,780	101,411
Business investment loss	35	40	1,157	50	1,105	40	1,007
Moving expenses	36	380	735	340	633	340	836
Support payments made	37	130	493	140	572	170	802
Carrying charges and interest expenses	38	9,000	15,519	9,860	20,632	10,210	23,160

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

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	33,940	33,716	29,070	32,175	25,760	31,506
Deduction for CPP or QPP enhanced contributions on employment income	40	171,530	32,754	195,350	46,114	216,450	61,473
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	35,180	2,091	29,670	1,939	26,190	1,855
Exploration and development expenses	42	0	0	0	0	30	124
Other employment expenses	43	2,760	6,407	4,020	9,649	5,220	13,011
Clergy residence deduction	44	50	216	80	501	130	917
Other deductions	45	25,440	25,840	27,090	29,392	29,480	30,932
Total deductions before adjustments	46	221,590	344,271	243,530	478,433	263,920	645,382
Social benefits repayment	47	0	0	0	0	0	0
Net income	48	439,760	11,699,316	364,510	11,354,749	351,240	12,526,789
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0
Security options deductions	50	0	0	20	90	40	105
Other payments deduction	51	188,130	1,020,766	78,440	452,231	44,130	335,494
Non-capital losses of other years	52	550	1,866	530	2,283	570	2,597
Net capital losses of other years	53	2,130	1,915	2,600	2,749	2,830	3,215
Capital gains deduction	54	110	616	100	975	170	1,725
Northern residents deductions	55	1,490	5,524	1,380	5,255	1,400	5,498
Additional deductions	56	6,010	30,687	4,270	27,672	2,880	24,177
Farming/fishing losses of prior years	57	90	305	90	450	100	521
Total deductions from net income	58	192,420	1,062,273	84,120	492,001	50,660	373,645
Taxable income assessed	59	437,010	10,639,169	362,350	10,864,113	349,690	12,154,448
Basic personal amount	60	439,850	6,584,645	364,590	5,460,124	351,310	5,263,290
Age amount	61	233,220	1,957,805	146,120	1,226,685	119,390	1,002,256
Spouse or common-law partner amount	62	30,970	224,411	28,660	223,464	26,020	218,043
Canada caregiver amount	63	3,930	22,558	3,370	18,909	3,380	19,399
Amount for an eligible dependant	64	11,150	159,449	12,250	174,867	13,500	191,719
Family caregiver amount for children under 18 years of age	65	870	2,429	1,040	2,928	1,200	3,328
CPP or QPP contributions through employment	66	172,530	179,342	195,990	252,009	216,830	335,385
CPP or QPP contributions on self-employment and other earnings	67	33,930	25,297	29,040	24,064	25,760	23,494
Employment insurance premiums	68	172,330	48,534	192,390	65,048	212,570	84,491
PPIP premiums paid	69	176,440	19,091	197,490	25,716	217,110	33,329
PPIP premiums payable on employment income	70	4,580	359	4,790	464	4,650	517
PPIP premiums payable on self-employment income	71	35,250	2,691	29,740	2,495	26,250	2,387
Volunteer firefighters' amount/search and rescue volunteers' amount	72	120	369	190	564	200	594
Canada employment amount	73	193,750	253,135	216,050	282,218	236,240	308,859
Home accessibility expenses	74	580	1,663	550	1,710	510	1,791

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

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	830	6,108	1,190	8,505	1,660	12,095
Digital news subscription expenses	76	1,920	383	2,100	416	2,280	427
Pension income amount	77	178,200	330,662	137,040	267,960	118,050	232,247
Disability amount	78	11,560	107,987	8,660	81,120	6,870	64,635
Disability amount transferred from a dependant	79	2,280	26,225	2,370	28,034	2,840	33,988
Interest paid on student loans	80	2,920	1,349	3,870	1,635	5,220	2,254
Tuition, education, and textbook amounts	81	43,190	147,429	34,330	141,075	28,700	127,423
Tuition, education, and textbook amounts transferred from a child	82	1,000	1,940	1,460	2,765	2,160	3,789
Amounts transferred from spouse or common-law partner	83	36,220	258,178	29,020	207,095	22,240	157,871
Medical expenses	84	208,690	501,999	192,410	492,106	186,780	491,169
Total tax credits on personal amounts	85	439,850	1,629,616	364,590	1,348,806	351,310	1,292,231
Allowable charitable donations and government gifts	86	48,630	14,304	53,650	21,800	55,920	26,732
Eligible cultural and ecological gifts	87	120	51	100	52	120	95
Total tax credit on donations and gifts	88	46,930	3,467	52,180	5,453	54,620	6,812
Total federal non-refundable tax credits	89	439,850	1,633,083	364,590	1,354,259	351,310	1,299,042
Federal dividend tax credit	90	19,190	5,182	27,320	9,937	30,150	12,911
Minimum tax carryover	91	460	347	590	639	600	817
Basic federal tax	92	209,190	175,796	270,250	345,472	301,530	551,028
Federal foreign tax credit	93	6,710	287	11,110	503	13,460	777
Federal political contribution tax credit	94	260	21	400	39	550	58
Investment tax credit	95	50	27	60	43	60	58
Labour-sponsored funds tax credit (provincially registered)	96	3,140	601	5,470	1,271	9,270	2,463
Alternative minimum tax payable	97	0	0	20	50	30	68
Net federal tax	98	213,950	198,185	272,440	353,074	301,640	552,012
CPP contributions on self-employment	99	0	0	0	0	0	0
Social Benefits repayment	100	0	0	0	0	0	0
Canada workers benefit (CWB)	101	76,620	85,931	43,700	35,014	15,520	16,919
Canada Training Credit (CTC)	102	6,400	1,800	6,590	1,893	6,540	1,910
Multigenerational home renovation tax credit (MHRTC)	103	20	79	30	106	40	129
Eligible educator school supply tax credit	104	190	23	270	32	330	38
Net provincial or territorial tax	105	40	9	40	18	40	21
Total tax payable	106	214,040	198,260	272,480	353,156	301,680	552,091

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

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	346,800	0	338,700	0	349,800	0
Number of non-taxable returns	2	28,230	0	16,680	0	10,980	0
Total number of returns	3	375,030	0	355,380	0	360,780	0
Employment income	4	250,660	8,883,631	257,710	10,402,302	256,880	11,458,439
Commissions (from employment)	5	5,620	32,166	5,460	37,756	5,650	46,313
Other employment income	6	26,580	97,674	28,390	105,967	31,350	109,657
Old age security (OAS) pension	7	120,670	1,010,681	94,480	788,108	100,400	837,618
CPP or QPP benefits	8	141,920	1,284,278	115,690	1,081,863	123,520	1,169,236
Other pensions and superannuation	9	114,780	2,100,628	94,610	2,165,146	105,590	2,745,381
Elected split-pension amount	10	39,810	486,805	21,580	288,929	43,120	567,355
Employment insurance and other benefits	11	61,580	523,488	58,920	517,517	54,690	482,219
Taxable amount of dividends from taxable Canadian corporations	12	37,240	185,419	36,330	225,000	41,750	247,085
Interest and other investment income	13	145,050	193,314	142,300	184,467	156,730	214,688
Net partnership income (limited or non-active partners only)	14	120	87	140	60	140	157
Net rental income	15	18,960	52,021	18,800	51,369	19,830	51,995
Taxable capital gains	16	20,610	58,014	19,870	62,005	23,090	71,538
RRSP income	17	22,880	120,315	23,970	126,844	27,140	154,048
Other income	18	44,430	192,351	42,180	188,476	45,670	209,218
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	2,870	16,338	2,440	15,054	2,140	12,781
Net business income	20	23,670	347,228	21,500	314,395	20,150	285,738
Net professional income	21	3,730	48,041	3,470	50,056	3,500	51,286
Net commission income	22	1,980	21,331	1,970	21,837	1,820	20,994
Net farming income	23	2,240	5,825	2,020	4,538	2,070	2,612
Net fishing income	24	50	557	40	525	30	611
Workers' compensation benefits	25	16,680	195,591	15,990	185,464	14,780	178,441
Social assistance payments	26	2,290	14,239	1,380	8,710	900	5,390
Net federal supplements	27	16,150	63,611	10,380	39,866	6,890	25,871
Total income assessed	28	375,030	15,940,020	355,380	16,872,318	360,780	18,954,586
Registered pension plan (RPP) deduction	29	80,070	133,444	94,880	190,378	100,570	238,734
RRSP/PRPP deduction	30	71,090	189,097	87,860	255,644	100,510	322,370
FHSA deduction	31	6,940	37,594	8,100	44,459	8,950	51,157
Deduction for elected split-pension amount	32	26,420	163,265	29,750	224,208	29,380	255,216
Annual union, professional, or like dues	33	100,930	53,159	110,260	66,484	111,030	73,924
Child care expenses	34	36,030	116,950	36,790	119,645	35,120	114,563
Business investment loss	35	50	2,085	40	1,097	50	1,526
Moving expenses	36	340	1,022	350	1,055	390	1,136
Support payments made	37	220	1,181	230	1,346	270	1,950
Carrying charges and interest expenses	38	11,860	26,189	12,000	28,999	13,850	32,078

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

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	23,790	30,337	21,510	28,417	19,970	26,480
Deduction for CPP or QPP enhanced contributions on employment income	40	242,520	81,010	250,610	96,323	249,310	107,315
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	24,120	1,762	21,780	1,630	20,250	1,508
Exploration and development expenses	42	20	47	30	115	40	231
Other employment expenses	43	7,640	18,328	10,240	22,619	12,400	27,216
Clergy residence deduction	44	190	1,634	170	1,563	160	1,631
Other deductions	45	31,540	33,913	30,330	33,480	28,170	32,144
Total deductions before adjustments	46	293,640	891,090	299,790	1,117,547	297,570	1,289,241
Social benefits repayment	47	0	0	0	0	0	0
Net income	48	374,980	15,051,800	355,330	15,755,785	360,760	17,666,915
Canadian Forces personnel and police deduction	49	0	0	0	0	20	84
Security options deductions	50	0	0	0	0	50	81
Other payments deduction	51	34,450	273,441	27,330	234,040	22,290	209,701
Non-capital losses of other years	52	510	2,795	380	2,301	350	2,404
Net capital losses of other years	53	3,420	3,910	3,230	3,961	3,830	4,455
Capital gains deduction	54	200	2,604	200	2,990	200	3,813
Northern residents deductions	55	1,590	6,314	1,460	5,684	1,460	5,838
Additional deductions	56	2,490	24,044	1,850	22,061	1,590	20,875
Farming/fishing losses of prior years	57	90	600	110	496	0	0
Total deductions from net income	58	41,720	314,019	33,900	271,857	29,270	247,997
Taxable income assessed	59	373,940	14,738,620	354,480	15,484,553	360,090	17,419,590
Basic personal amount	60	375,030	5,620,725	355,380	5,327,332	360,780	5,409,052
Age amount	61	123,480	1,029,583	97,170	764,658	103,420	745,660
Spouse or common-law partner amount	62	23,350	213,098	21,010	202,587	19,120	187,839
Canada caregiver amount	63	3,550	20,649	3,310	19,517	3,170	19,298
Amount for an eligible dependant	64	14,750	208,536	14,750	207,555	14,180	198,261
Family caregiver amount for children under 18 years of age	65	1,430	3,943	1,510	4,133	1,550	4,280
CPP or QPP contributions through employment	66	242,900	441,416	250,890	524,677	249,660	584,007
CPP or QPP contributions on self-employment and other earnings	67	23,740	22,559	21,490	21,102	0	0
Employment insurance premiums	68	237,890	109,326	245,540	128,244	243,400	140,811
PPIP premiums paid	69	242,480	43,082	249,710	50,429	247,940	55,460
PPIP premiums payable on employment income	70	4,670	622	4,890	750	5,200	897
PPIP premiums payable on self-employment income	71	24,180	2,267	21,830	2,098	20,290	1,940
Volunteer firefighters' amount/search and rescue volunteers' amount	72	250	753	320	948	380	1,140
Canada employment amount	73	263,880	344,440	270,120	354,009	269,500	352,513
Home accessibility expenses	74	610	2,224	480	1,902	540	2,116

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

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	2,200	16,061	2,780	20,308	3,000	22,098
Digital news subscription expenses	76	3,080	571	3,140	577	4,180	735
Pension income amount	77	126,110	248,956	102,680	202,482	117,130	231,803
Disability amount	78	6,920	65,213	5,470	51,543	5,190	48,938
Disability amount transferred from a dependant	79	3,260	39,574	3,380	41,833	3,480	44,068
Interest paid on student loans	80	6,950	3,152	7,920	3,642	8,250	3,964
Tuition, education, and textbook amounts	81	24,490	112,360	21,420	94,240	18,910	81,095
Tuition, education, and textbook amounts transferred from a child	82	2,940	5,087	3,570	6,186	4,060	6,805
Amounts transferred from spouse or common-law partner	83	17,590	115,107	13,800	84,113	10,450	64,737
Medical expenses	84	198,520	544,407	177,730	483,464	174,100	520,813
Total tax credits on personal amounts	85	375,030	1,382,067	355,380	1,289,761	360,780	1,312,209
Allowable charitable donations and government gifts	86	64,510	35,008	63,650	37,405	67,720	41,499
Eligible cultural and ecological gifts	87	150	135	90	63	120	114
Total tax credit on donations and gifts	88	63,310	9,028	62,490	9,709	66,690	10,819
Total federal non-refundable tax credits	89	375,030	1,391,095	355,380	1,299,469	360,780	1,323,027
Federal dividend tax credit	90	35,990	17,752	35,900	22,012	41,670	25,389
Minimum tax carryover	91	710	1,280	750	1,695	800	2,170
Basic federal tax	92	347,260	824,167	339,290	1,014,474	350,380	1,273,705
Federal foreign tax credit	93	16,520	1,048	16,690	1,322	19,890	1,662
Federal political contribution tax credit	94	720	76	730	90	1,020	132
Investment tax credit	95	60	78	80	103	80	101
Labour-sponsored funds tax credit (provincially registered)	96	14,900	4,377	20,460	6,633	23,390	8,392
Alternative minimum tax payable	97	0	0	40	114	40	91
Net federal tax	98	346,780	820,691	338,690	1,007,208	349,790	1,263,721
CPP contributions on self-employment	99	0	0	0	0	0	0
Social Benefits repayment	100	0	0	0	0	0	0
Canada workers benefit (CWB)	101	8,090	8,659	4,930	3,792	1,550	1,437
Canada Training Credit (CTC)	102	6,730	2,018	7,310	2,231	7,350	2,277
Multigenerational home renovation tax credit (MHRTC)	103	30	99	40	153	30	69
Eligible educator school supply tax credit	104	410	51	530	64	760	92
Net provincial or territorial tax	105	40	28	30	23	50	40
Total tax payable	106	346,800	820,778	338,700	1,007,291	349,800	1,263,805

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

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	303,640	0	511,480	0	401,570	0
Number of non-taxable returns	2	7,050	0	7,360	0	3,360	0
Total number of returns	3	310,690	0	518,830	0	404,930	0
Employment income	4	238,670	11,831,573	413,610	23,405,200	338,620	22,340,562
Commissions (from employment)	5	5,110	51,311	9,670	124,005	8,420	150,120
Other employment income	6	29,300	104,876	57,270	210,345	53,960	201,006
Old age security (OAS) pension	7	72,000	599,465	107,950	898,986	69,070	573,471
CPP or QPP benefits	8	89,910	877,565	135,480	1,366,968	87,890	913,735
Other pensions and superannuation	9	76,750	2,373,845	118,040	4,171,351	78,670	3,103,095
Elected split-pension amount	10	15,950	185,591	20,600	249,702	15,450	211,830
Employment insurance and other benefits	11	47,920	431,250	74,450	685,744	54,210	493,460
Taxable amount of dividends from taxable Canadian corporations	12	37,610	276,939	68,470	531,098	60,170	560,063
Interest and other investment income	13	138,970	187,307	244,150	355,672	200,750	317,388
Net partnership income (limited or non-active partners only)	14	150	237	270	213	260	452
Net rental income	15	18,480	48,395	34,600	85,098	30,760	80,935
Taxable capital gains	16	20,950	76,795	38,660	154,164	33,950	166,425
RRSP income	17	24,010	122,810	43,800	230,559	37,920	214,683
Other income	18	40,120	168,551	69,220	306,785	55,920	270,204
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	1,740	11,233	2,550	16,124	1,500	9,453
Net business income	20	17,580	254,621	28,940	445,412	22,850	377,185
Net professional income	21	3,230	50,707	5,940	101,240	5,300	108,302
Net commission income	22	1,640	21,627	2,700	41,337	2,160	39,188
Net farming income	23	1,880	5,669	3,240	8,314	2,610	8,352
Net fishing income	24	40	903	80	1,970	60	1,742
Workers' compensation benefits	25	12,910	141,600	18,510	188,983	12,690	121,174
Social assistance payments	26	570	3,393	620	4,188	280	1,906
Net federal supplements	27	4,690	17,240	5,220	18,035	2,720	9,532
Total income assessed	28	310,690	17,848,998	518,830	33,610,899	404,930	30,283,551
Registered pension plan (RPP) deduction	29	104,770	291,651	197,070	676,345	179,080	769,783
RRSP/PRPP deduction	30	106,320	384,231	205,240	878,987	184,820	946,361
FHSA deduction	31	9,500	56,430	18,660	114,410	15,910	101,910
Deduction for elected split-pension amount	32	31,400	298,207	50,520	631,298	33,110	505,705
Annual union, professional, or like dues	33	110,570	82,218	201,680	171,500	174,120	172,221
Child care expenses	34	31,630	104,998	53,890	183,217	42,240	141,069
Business investment loss	35	50	870	90	1,907	90	1,416
Moving expenses	36	340	1,323	700	2,805	570	2,787
Support payments made	37	280	1,878	490	3,394	480	3,931
Carrying charges and interest expenses	38	13,250	36,261	23,930	71,614	21,500	70,966

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

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	17,870	24,598	27,970	43,429	16,000	33,616
Deduction for CPP or QPP enhanced contributions on employment income	40	232,670	111,832	403,850	221,035	331,440	194,254
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	18,020	1,389	30,070	2,480	24,290	2,200
Exploration and development expenses	42	40	119	90	638	0	0
Other employment expenses	43	13,970	30,960	31,180	72,445	30,340	76,763
Clergy residence deduction	44	130	1,335	260	3,020	200	3,007
Other deductions	45	24,730	30,515	38,400	51,605	26,890	42,284
Total deductions before adjustments	46	277,960	1,458,874	472,670	3,130,261	377,060	3,068,783
Social benefits repayment	47	0	0	0	0	0	0
Net income	48	310,670	16,390,569	518,790	30,481,638	404,910	27,215,230
Canadian Forces personnel and police deduction	49	30	156	40	216	90	1,344
Security options deductions	50	60	142	150	364	170	462
Other payments deduction	51	17,980	162,232	24,150	211,206	15,590	132,612
Non-capital losses of other years	52	280	2,326	450	3,523	270	3,132
Net capital losses of other years	53	3,830	5,376	6,940	9,410	6,400	10,004
Capital gains deduction	54	230	4,483	460	10,876	530	15,341
Northern residents deductions	55	1,360	5,428	2,380	10,174	1,950	8,722
Additional deductions	56	1,300	16,160	1,800	24,916	1,270	19,061
Farming/fishing losses of prior years	57	90	689	140	1,028	120	786
Total deductions from net income	58	24,620	197,256	35,660	272,201	25,780	191,857
Taxable income assessed	59	310,370	16,193,758	518,520	30,210,019	404,800	27,023,737
Basic personal amount	60	310,690	4,658,178	518,830	7,779,470	404,930	6,071,801
Age amount	61	74,560	505,717	112,440	672,512	72,710	342,925
Spouse or common-law partner amount	62	16,920	167,593	28,080	282,877	22,040	222,514
Canada caregiver amount	63	2,780	17,781	4,230	27,277	3,070	19,822
Amount for an eligible dependant	64	12,730	177,189	21,220	295,630	16,930	234,800
Family caregiver amount for children under 18 years of age	65	1,440	3,911	2,720	7,500	2,530	6,960
CPP or QPP contributions through employment	66	232,950	607,701	404,220	1,195,446	331,730	1,047,420
CPP or QPP contributions on self-employment and other earnings	67	0	0	0	0	15,750	24,790
Employment insurance premiums	68	227,660	145,880	392,990	276,744	321,020	235,029
PPIP premiums paid	69	230,890	57,208	398,660	112,679	324,790	106,724
PPIP premiums payable on employment income	70	5,200	1,010	11,260	2,582	12,330	3,405
PPIP premiums payable on self-employment income	71	18,050	1,787	30,150	3,191	24,320	2,831
Volunteer firefighters' amount/search and rescue volunteers' amount	72	410	1,227	910	2,741	870	2,613
Canada employment amount	73	247,730	327,462	427,210	567,742	347,550	464,599
Home accessibility expenses	74	500	2,094	880	4,046	560	2,659

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

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	3,260	24,191	6,570	49,494	5,460	41,794
Digital news subscription expenses	76	3,670	643	7,150	1,248	5,930	1,049
Pension income amount	77	85,090	168,166	128,790	254,366	86,230	170,129
Disability amount	78	3,980	37,498	5,700	53,690	3,970	37,407
Disability amount transferred from a dependant	79	3,140	40,203	5,630	74,404	4,750	63,900
Interest paid on student loans	80	8,200	4,140	15,610	8,076	12,450	6,550
Tuition, education, and textbook amounts	81	16,650	65,803	27,920	108,872	20,780	66,361
Tuition, education, and textbook amounts transferred from a child	82	4,250	7,201	8,760	15,513	8,760	15,331
Amounts transferred from spouse or common-law partner	83	8,320	52,467	12,120	72,503	8,570	47,567
Medical expenses	84	135,550	390,860	199,710	584,700	132,320	404,138
Total tax credits on personal amounts	85	310,690	1,122,631	518,830	1,872,841	404,930	1,446,482
Allowable charitable donations and government gifts	86	63,030	39,223	114,170	75,253	94,750	64,294
Eligible cultural and ecological gifts	87	110	149	200	416	160	304
Total tax credit on donations and gifts	88	61,990	10,260	112,510	19,826	93,430	16,974
Total federal non-refundable tax credits	89	310,690	1,132,891	518,830	1,892,667	404,930	1,463,455
Federal dividend tax credit	90	37,820	28,613	68,910	56,109	60,550	58,843
Minimum tax carryover	91	760	2,390	1,510	5,451	1,380	5,405
Basic federal tax	92	304,140	1,296,422	512,100	2,756,489	401,930	2,835,932
Federal foreign tax credit	93	17,780	1,879	32,990	4,425	29,060	5,013
Federal political contribution tax credit	94	830	104	1,670	227	1,450	217
Investment tax credit	95	70	119	140	259	110	170
Labour-sponsored funds tax credit (provincially registered)	96	25,840	10,100	51,020	22,299	46,790	21,929
Alternative minimum tax payable	97	40	83	130	193	230	277
Net federal tax	98	303,640	1,284,395	511,470	2,729,507	401,560	2,808,760
CPP contributions on self-employment	99	0	0	0	0	0	0
Social Benefits repayment	100	0	0	0	0	0	0
Canada workers benefit (CWB)	101	670	744	660	866	310	449
Canada Training Credit (CTC)	102	7,260	2,263	13,980	4,376	12,150	3,884
Multigenerational home renovation tax credit (MHRTC)	103	40	178	70	291	70	291
Eligible educator school supply tax credit	104	990	124	1,750	221	1,530	195
Net provincial or territorial tax	105	40	42	70	71	80	132
Total tax payable	106	303,640	1,284,484	511,480	2,729,647	401,570	2,809,193

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

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	336,630	0	261,130	0	556,700	0
Number of non-taxable returns	2	1,850	0	1,010	0	1,830	0
Total number of returns	3	338,480	0	262,140	0	558,520	0
Employment income	4	286,750	21,696,782	231,710	19,717,096	496,680	52,594,191
Commissions (from employment)	5	7,130	163,391	5,810	170,486	17,490	781,364
Other employment income	6	51,580	187,133	42,610	133,854	91,900	324,200
Old age security (OAS) pension	7	53,530	446,803	30,430	253,896	55,640	466,299
CPP or QPP benefits	8	66,520	709,247	39,750	433,574	75,350	852,355
Other pensions and superannuation	9	61,810	2,592,838	38,310	1,747,196	76,670	3,937,268
Elected split-pension amount	10	18,440	308,894	8,370	121,841	18,210	250,913
Employment insurance and other benefits	11	42,190	352,419	29,320	226,665	46,760	367,376
Taxable amount of dividends from taxable Canadian corporations	12	57,380	652,187	46,650	577,933	130,800	2,226,343
Interest and other investment income	13	177,880	311,177	140,840	262,182	314,150	799,055
Net partnership income (limited or non-active partners only)	14	280	370	290	689	1,100	4,644
Net rental income	15	28,450	78,614	24,340	71,746	64,120	237,990
Taxable capital gains	16	33,010	186,838	27,470	177,935	79,290	768,092
RRSP income	17	32,800	201,782	25,880	161,851	53,860	455,450
Other income	18	49,160	253,098	39,390	229,926	99,990	890,426
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	960	5,811	620	4,660	1,080	9,007
Net business income	20	18,380	336,789	14,580	281,831	32,040	915,395
Net professional income	21	4,960	115,802	4,360	119,735	12,110	488,707
Net commission income	22	1,710	39,023	1,460	36,831	3,320	135,097
Net farming income	23	2,260	4,594	1,770	5,518	4,000	19,543
Net fishing income	24	60	2,392	40	1,995	110	6,751
Workers' compensation benefits	25	9,060	82,049	6,020	50,589	10,040	91,950
Social assistance payments	26	180	1,200	0	0	150	1,460
Net federal supplements	27	1,540	5,722	870	3,496	1,880	7,076
Total income assessed	28	338,480	28,743,247	262,140	24,798,176	558,520	66,655,172
Registered pension plan (RPP) deduction	29	169,950	907,434	147,060	902,334	300,010	2,299,530
RRSP/PRPP deduction	30	167,180	983,700	144,720	960,107	348,940	3,504,924
FHSA deduction	31	12,460	82,366	8,780	58,913	16,460	115,840
Deduction for elected split-pension amount	32	23,070	370,252	17,760	283,877	37,550	719,682
Annual union, professional, or like dues	33	158,590	182,211	133,690	167,074	251,980	330,862
Child care expenses	34	33,800	108,339	25,580	78,661	43,400	140,746
Business investment loss	35	80	1,382	70	1,536	220	6,400
Moving expenses	36	420	2,699	390	3,082	780	9,145
Support payments made	37	450	3,668	430	3,839	1,360	16,326
Carrying charges and interest expenses	38	21,170	70,925	17,950	71,233	51,140	258,261

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

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	11,090	27,566	8,160	21,702	20,000	60,147
Deduction for CPP or QPP enhanced contributions on employment income	40	281,020	168,443	227,820	138,340	489,840	299,926
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	19,790	2,041	13,280	1,687	23,130	4,548
Exploration and development expenses	42	130	752	140	873	650	7,243
Other employment expenses	43	26,830	68,772	23,030	57,750	60,950	151,957
Clergy residence deduction	44	140	2,127	90	1,446	220	4,124
Other deductions	45	19,130	34,641	13,040	29,284	24,080	104,346
Total deductions before adjustments	46	316,010	3,017,400	252,810	2,781,778	542,520	8,034,081
Social benefits repayment	47	15,810	9,030	28,860	29,813	60,870	170,445
Net income	48	338,460	25,718,127	262,120	21,987,138	558,460	58,453,196
Canadian Forces personnel and police deduction	49	210	3,098	120	2,236	240	6,398
Security options deductions	50	160	445	150	458	580	3,403
Other payments deduction	51	10,720	88,970	6,940	54,482	11,870	100,110
Non-capital losses of other years	52	260	2,842	150	1,958	330	6,110
Net capital losses of other years	53	6,640	11,593	5,360	9,599	16,380	36,382
Capital gains deduction	54	570	19,337	490	18,379	1,890	92,871
Northern residents deductions	55	1,640	7,742	1,370	6,809	4,370	25,533
Additional deductions	56	1,140	19,956	790	17,210	1,820	48,552
Farming/fishing losses of prior years	57	90	724	80	592	180	1,389
Total deductions from net income	58	20,920	155,229	15,070	112,054	36,690	321,697
Taxable income assessed	59	338,370	25,563,400	262,040	21,875,378	558,290	58,133,063
Basic personal amount	60	338,480	5,075,607	262,140	3,931,064	558,520	8,374,837
Age amount	61	56,950	181,169	33,480	76,407	28,050	63,792
Spouse or common-law partner amount	62	18,320	185,634	14,470	148,628	34,130	356,646
Canada caregiver amount	63	2,460	16,097	1,850	12,204	4,410	29,505
Amount for an eligible dependant	64	15,020	206,689	12,260	168,367	24,110	328,386
Family caregiver amount for children under 18 years of age	65	2,250	6,190	2,010	5,475	4,260	11,625
CPP or QPP contributions through employment	66	281,250	907,065	227,990	744,720	490,150	1,613,140
CPP or QPP contributions on self-employment and other earnings	67	0	0	7,820	15,979	0	0
Employment insurance premiums	68	271,390	202,422	219,300	165,506	461,370	350,622
PPIP premiums paid	69	274,290	103,268	221,580	91,320	469,520	198,326
PPIP premiums payable on employment income	70	11,700	3,705	9,770	3,451	27,700	10,638
PPIP premiums payable on self-employment income	71	19,830	2,627	13,310	2,170	23,140	5,851
Volunteer firefighters' amount/search and rescue volunteers' amount	72	750	2,244	590	1,782	1,250	3,744
Canada employment amount	73	293,440	393,406	235,770	317,471	505,250	681,129
Home accessibility expenses	74	460	2,361	300	1,638	560	3,592

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

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	4,560	35,905	3,280	26,641	6,390	53,022
Digital news subscription expenses	76	5,690	972	4,680	816	11,920	2,141
Pension income amount	77	68,110	134,342	43,030	84,737	88,610	174,563
Disability amount	78	3,050	28,788	1,970	18,592	3,700	34,870
Disability amount transferred from a dependant	79	4,130	56,290	3,480	48,048	7,750	105,816
Interest paid on student loans	80	9,490	5,017	6,930	3,627	12,780	7,540
Tuition, education, and textbook amounts	81	15,680	42,973	12,050	26,396	23,750	47,534
Tuition, education, and textbook amounts transferred from a child	82	9,750	17,568	10,370	19,409	29,510	61,157
Amounts transferred from spouse or common-law partner	83	6,580	35,373	4,760	24,737	10,470	52,854
Medical expenses	84	99,040	325,251	67,560	219,221	114,070	391,533
Total tax credits on personal amounts	85	338,480	1,198,715	262,140	923,774	558,520	1,951,124
Allowable charitable donations and government gifts	86	85,920	61,371	72,720	53,356	190,680	160,729
Eligible cultural and ecological gifts	87	140	250	110	297	240	904
Total tax credit on donations and gifts	88	84,930	16,252	72,030	14,180	189,270	43,066
Total federal non-refundable tax credits	89	338,480	1,214,967	262,140	937,954	558,520	1,994,190
Federal dividend tax credit	90	57,420	67,318	46,560	58,907	129,050	217,630
Minimum tax carryover	91	1,300	5,086	1,080	4,374	2,830	12,346
Basic federal tax	92	336,800	2,963,054	261,130	2,714,049	556,570	8,200,085
Federal foreign tax credit	93	28,420	5,858	23,590	6,055	66,600	25,626
Federal political contribution tax credit	94	1,330	213	1,080	184	2,760	517
Investment tax credit	95	130	270	140	271	560	1,255
Labour-sponsored funds tax credit (provincially registered)	96	44,460	21,994	38,730	19,853	81,030	45,266
Alternative minimum tax payable	97	470	512	550	677	3,030	5,474
Net federal tax	98	336,610	2,934,846	261,030	2,687,805	556,410	8,127,734
CPP contributions on self-employment	99	0	0	0	0	0	0
Social Benefits repayment	100	15,810	9,030	28,860	29,813	60,870	170,445
Canada workers benefit (CWB)	101	180	301	110	178	230	405
Canada Training Credit (CTC)	102	9,850	3,163	8,040	2,634	16,570	5,535
Multigenerational home renovation tax credit (MHRTC)	103	50	262	50	307	130	839
Eligible educator school supply tax credit	104	2,060	261	2,020	251	770	104
Net provincial or territorial tax	105	80	169	70	185	280	1,059
Total tax payable	106	336,630	2,944,090	261,130	2,717,836	556,700	8,299,315

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

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	207,170	0	92,360	0
Number of non-taxable returns	2	960	0	500	0
Total number of returns	3	208,140	0	92,860	0
Employment income	4	176,700	26,588,568	69,920	20,454,798
Commissions (from employment)	5	11,750	917,655	6,880	1,830,737
Other employment income	6	32,550	207,294	12,350	280,978
Old age security (OAS) pension	7	21,970	184,743	14,090	115,682
CPP or QPP benefits	8	30,390	358,921	19,210	235,227
Other pensions and superannuation	9	30,670	1,916,736	17,150	1,949,541
Elected split-pension amount	10	7,490	108,109	2,970	37,852
Employment insurance and other benefits	11	10,090	84,697	2,420	23,478
Taxable amount of dividends from taxable Canadian corporations	12	79,080	2,693,456	56,420	8,366,012
Interest and other investment income	13	129,150	699,366	68,320	1,576,884
Net partnership income (limited or non-active partners only)	14	1,320	10,720	3,020	38,551
Net rental income	15	30,780	207,727	15,300	468,193
Taxable capital gains	16	50,270	1,041,076	40,240	5,887,366
RRSP income	17	16,990	340,737	6,250	568,446
Other income	18	56,200	1,226,825	41,250	3,024,110
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	290	2,948	120	1,898
Net business income	20	12,890	682,459	5,830	686,749
Net professional income	21	9,610	924,000	9,890	2,928,409
Net commission income	22	1,660	144,701	840	178,214
Net farming income	23	1,910	12,699	1,320	21,832
Net fishing income	24	110	15,507	90	17,534
Workers' compensation benefits	25	1,790	27,235	270	8,354
Social assistance payments	26	40	433	0	0
Net federal supplements	27	1,020	3,491	600	2,321
Total income assessed	28	208,140	38,421,834	92,860	48,726,684
Registered pension plan (RPP) deduction	29	81,680	809,934	19,920	219,050
RRSP/PRPP deduction	30	145,200	3,098,491	61,540	3,478,149
FHSA deduction	31	4,450	33,075	1,250	9,538
Deduction for elected split-pension amount	32	13,850	326,903	6,970	182,804
Annual union, professional, or like dues	33	62,140	89,239	14,930	21,021
Child care expenses	34	10,850	39,860	3,260	14,841
Business investment loss	35	110	3,559	100	5,124
Moving expenses	36	340	5,418	150	4,019
Support payments made	37	910	19,968	1,020	65,629
Carrying charges and interest expenses	38	35,650	267,885	32,620	599,473

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

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	12,690	44,986	10,640	41,938
Deduction for CPP or QPP enhanced contributions on employment income	40	174,150	106,516	67,390	40,365
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	13,010	3,374	10,800	3,151
Exploration and development expenses	42	980	16,061	3,050	311,661
Other employment expenses	43	24,500	95,531	10,200	99,128
Clergy residence deduction	44	60	1,559	10	545
Other deductions	45	8,010	141,874	4,460	493,364
Total deductions before adjustments	46	201,520	5,104,256	88,870	5,589,850
Social benefits repayment	47	23,190	159,840	13,470	108,038
Net income	48	208,090	33,159,863	92,820	43,035,325
Canadian Forces personnel and police deduction	49	70	2,456	0	0
Security options deductions	50	840	11,213	1,860	393,678
Other payments deduction	51	2,320	29,502	450	15,121
Non-capital losses of other years	52	170	6,062	150	40,710
Net capital losses of other years	53	11,500	43,475	9,930	111,537
Capital gains deduction	54	2,320	206,135	5,640	1,628,839
Northern residents deductions	55	2,210	16,754	360	2,011
Additional deductions	56	1,130	60,945	660	46,660
Farming/fishing losses of prior years	57	120	1,233	90	4,775
Total deductions from net income	58	20,010	379,004	17,820	2,253,361
Taxable income assessed	59	207,970	32,782,023	92,750	40,783,884
Basic personal amount	60	208,140	3,075,742	92,860	1,267,888
Age amount	61	2,430	10,863	1,240	6,250
Spouse or common-law partner amount	62	14,850	156,392	7,820	79,094
Canada caregiver amount	63	1,830	12,709	850	5,996
Amount for an eligible dependant	64	7,130	95,378	2,170	26,153
Family caregiver amount for children under 18 years of age	65	1,540	4,164	600	1,609
CPP or QPP contributions through employment	66	174,350	572,503	67,610	217,343
CPP or QPP contributions on self-employment and other earnings	67	0	0	0	0
Employment insurance premiums	68	153,390	116,049	51,760	37,700
PPIP premiums paid	69	0	0	65,350	26,814
PPIP premiums payable on employment income	70	11,430	4,590	3,460	1,380
PPIP premiums payable on self-employment income	71	13,010	4,341	10,800	4,053
Volunteer firefighters' amount/search and rescue volunteers' amount	72	340	1,029	60	186
Canada employment amount	73	180,520	243,167	72,040	96,493
Home accessibility expenses	74	190	1,593	80	642

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

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	1,650	14,441	470	4,101
Digital news subscription expenses	76	6,130	1,211	3,520	811
Pension income amount	77	35,360	69,469	18,700	36,600
Disability amount	78	1,360	12,843	820	7,719
Disability amount transferred from a dependant	79	2,900	37,951	1,140	13,845
Interest paid on student loans	80	3,360	1,924	1,370	848
Tuition, education, and textbook amounts	81	6,170	15,185	1,960	7,632
Tuition, education, and textbook amounts transferred from a child	82	16,580	42,182	9,950	33,062
Amounts transferred from spouse or common-law partner	83	4,270	22,389	2,160	11,771
Medical expenses	84	44,340	188,580	25,140	165,989
Total tax credits on personal amounts	85	208,140	721,198	92,860	312,720
Allowable charitable donations and government gifts	86	91,550	132,676	51,730	786,936
Eligible cultural and ecological gifts	87	90	1,262	60	15,012
Total tax credit on donations and gifts	88	91,220	36,851	51,660	261,159
Total federal non-refundable tax credits	89	208,140	758,049	92,860	573,879
Federal dividend tax credit	90	76,730	273,589	53,740	1,025,181
Minimum tax carryover	91	2,000	10,961	1,210	10,634
Basic federal tax	92	207,070	5,715,092	92,280	9,860,322
Federal foreign tax credit	93	43,010	35,141	34,910	132,553
Federal political contribution tax credit	94	1,550	382	1,150	374
Investment tax credit	95	830	2,984	2,670	71,530
Labour-sponsored funds tax credit (provincially registered)	96	24,210	14,656	5,010	3,069
Alternative minimum tax payable	97	3,070	11,456	4,060	84,642
Net federal tax	98	207,000	5,661,997	92,230	9,653,742
CPP contributions on self-employment	99	0	0	0	0
Social Benefits repayment	100	23,190	159,840	13,470	108,038
Canada workers benefit (CWB)	101	110	197	50	98
Canada Training Credit (CTC)	102	3,890	1,297	620	190
Multigenerational home renovation tax credit (MHRTC)	103	70	369	30	163
Eligible educator school supply tax credit	104	90	13	10	2
Net provincial or territorial tax	105	420	3,651	1,560	100,020
Total tax payable	106	207,170	5,825,517	92,360	9,861,802

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.