

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

| Item  | Item code | Total Returns | Total Returns<br>(Thousands of Dollars) | \$4,999 and under<br>(Number) | \$4,999 and under<br>(Thousands of Dollars) | \$5,000 - \$9,999<br>(Number) | \$5,000 - \$9,999<br>(Thousands of Dollars) |
|---|-----------|---------------|---|-------------------------------|---|-------------------------------|---|
| Number of taxable returns   | 1         | 624,410       | 0                                       | 5,650                         | 0   | 5,880                         | 0   |
| Number of non-taxable returns   | 2         | 266,240       | 0                                       | 89,420                        | 0   | 27,970                        | 0   |
| Total number of returns   | 3         | 890,650       | 0                                       | 95,070                        | 0   | 33,850                        | 0   |
| Employment income   | 4         | 544,590       | 31,047,426                              | 19,650                        | 53,350                                      | 20,310                        | 133,410                                     |
| Commissions (from employment)   | 5         | 15,550        | 600,751                                 | 160                           | 140   | 290                           | 465   |
| Other employment income   | 6         | 56,630        | 342,709                                 | 1,130                         | 2,001                                       | 1,130                         | 3,501                                       |
| Old age security (OAS) pension  | 7         | 200,220       | 1,666,905                               | 1,150                         | 4,579                                       | 1,610                         | 7,379                                       |
| CPP or QPP benefits   | 8         | 241,000       | 2,127,429                               | 3,420                         | 8,811                                       | 3,790                         | 16,890                                      |
| Other pensions and superannuation   | 9         | 151,150       | 3,651,635                               | 540                           | 1,900                                       | 720                           | 2,799                                       |
| Elected split-pension amount  | 10        | 39,970        | 469,217                                 | 250                           | 1,069                                       | 200                           | 872   |
| Employment insurance and other benefits                                   | 11        | 62,920        | 545,012                                 | 960                           | 2,729                                       | 1,530                         | 8,387                                       |
| Taxable amount of dividends from taxable Canadian corporations            | 12        | 139,070       | 3,763,015                               | 1,680                         | 2,347                                       | 1,040                         | 1,304                                       |
| Interest and other investment income                                      | 13        | 271,420       | 813,686                                 | 8,700                         | 5,183                                       | 4,900                         | 4,297                                       |
| Net partnership income (limited or non-active partners only)              | 14        | 3,250         | 11,390                                  | 30                            | -73   | 0                             | 0   |
| Net rental income   | 15        | 50,670        | 394,824                                 | 1,010                         | -3,446                                      | 730                           | 1,765                                       |
| Taxable capital gains   | 16        | 83,270        | 2,391,554                               | 1,460                         | 5,112                                       | 950                           | 1,785                                       |
| RRSP income   | 17        | 47,790        | 548,958                                 | 870                           | 1,470                                       | 600                           | 2,014                                       |
| Other income  | 18        | 172,470       | 1,045,834                               | 5,630                         | 6,442                                       | 4,380                         | 11,543                                      |
| Taxable scholarships, fellowships, bursaries, and artists' project grants | 19        | 5,900         | 28,761                                  | 680                           | 1,227                                       | 610                           | 2,163                                       |
| Net business income   | 20        | 61,900        | 909,284                                 | 3,560                         | -14,782                                     | 3,100                         | 14,326                                      |
| Net professional income   | 21        | 8,400         | 294,787                                 | 350                           | -563  | 340                           | 1,602                                       |
| Net commission income   | 22        | 8,040         | 101,050                                 | 420                           | -282  | 310                           | 1,140                                       |
| Net farming income  | 23        | 46,640        | 627,754                                 | 1,900                         | -48,623                                     | 1,110                         | -421  |
| Net fishing income  | 24        | 190           | 1,108                                   | 20                            | 32  | 10                            | 5   |
| Workers' compensation benefits  | 25        | 12,150        | 135,736                                 | 140                           | 229   | 160                           | 507   |
| Social assistance payments  | 26        | 54,980        | 498,667                                 | 4,080                         | 11,310                                      | 5,400                         | 37,043                                      |
| Net federal supplements   | 27        | 69,170        | 384,234                                 | 810                           | 2,237                                       | 1,010                         | 3,019                                       |
| Total income assessed   | 28        | 836,680       | 52,430,263                              | 41,100                        | 42,529                                      | 33,850                        | 255,996                                     |
| Registered pension plan (RPP) deduction                                   | 29        | 202,660       | 981,196                                 | 3,990                         | 10,117                                      | 1,300                         | 1,384                                       |
| RRSP/PRPP deduction   | 30        | 171,430       | 1,214,850                               | 540                           | 879   | 410                           | 732   |
| FHSA deduction  | 31        | 7,310         | 40,261                                  | 90                            | 216   | 90                            | 202   |
| Deduction for elected split-pension amount                                | 32        | 40,010        | 469,370                                 | 10                            | 16  | 30                            | 68  |
| Annual union, professional, or like dues                                  | 33        | 184,290       | 164,709                                 | 3,500                         | 562   | 4,060                         | 592   |
| Child care expenses   | 34        | 33,480        | 129,050                                 | 890                           | 1,402                                       | 750                           | 1,490                                       |
| Business investment loss  | 35        | 150           | 3,309                                   | 0                             | 0   | 0                             | 0   |
| Moving expenses   | 36        | 5,360         | 15,956                                  | 90                            | 135   | 150                           | 198   |
| Support payments made   | 37        | 1,320         | 24,211                                  | 0                             | 0   | 0                             | 0   |
| Carrying charges and interest expenses                                    | 38        | 74,240        | 202,399                                 | 560                           | 427   | 490                           | 330   |

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| Item   | Item code | Total Returns | Total Returns (Thousands of Dollars) | \$4,999 and under (Number) | \$4,999 and under (Thousands of Dollars) | \$5,000 - \$9,999 (Number) | \$5,000 - \$9,999 (Thousands of Dollars) |
|--|-----------|---------------|--------------------------------------|----------------------------|--|----------------------------|--|
| Deduction for CPP or QPP contributions on self-employment and other earnings               | 39        | 67,790        | 74,886                               | 760                        | 53                                       | 3,450                      | 772                                      |
| Deduction for CPP or QPP enhanced contributions on employment income                       | 40        | 491,050       | 207,770                              | 9,030                      | 1,732                                    | 14,580                     | 658                                      |
| Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income | 41        | 0             | 0                                    | 0                          | 0  | 0                          | 0  |
| Exploration and development expenses   | 42        | 1,750         | 14,221                               | 0                          | 0  | 0                          | 0  |
| Other employment expenses  | 43        | 32,640        | 130,102                              | 100                        | 200                                      | 120                        | 144                                      |
| Clergy residence deduction   | 44        | 1,330         | 18,454                               | 30                         | 51                                       | 10                         | 19                                       |
| Other deductions   | 45        | 41,280        | 129,501                              | 3,760                      | 3,849                                    | 1,300                      | 1,400                                    |
| Total deductions before adjustments  | 46        | 623,010       | 3,820,886                            | 18,960                     | 19,804                                   | 19,650                     | 8,015                                    |
| Social benefits repayment  | 47        | 23,820        | 95,258                               | 0                          | 0  | 0                          | 0  |
| Net income   | 48        | 832,620       | 48,577,568                           | 37,310                     | 83,761                                   | 33,730                     | 248,341                                  |
| Canadian Forces personnel and police deduction   | 49        | 50            | 1,063                                | 0                          | 0  | 0                          | 0  |
| Security options deductions  | 50        | 490           | 33,748                               | 0                          | 0  | 0                          | 0  |
| Other payments deduction   | 51        | 120,900       | 1,017,656                            | 4,920                      | 13,776                                   | 6,460                      | 40,569                                   |
| Non-capital losses of other years  | 52        | 1,070         | 8,010                                | 50                         | 47                                       | 20                         | 118                                      |
| Net capital losses of other years  | 53        | 13,470        | 37,997                               | 50                         | 44                                       | 50                         | 395                                      |
| Capital gains deduction  | 54        | 7,010         | 1,010,979                            | 0                          | 0  | 0                          | 0  |
| Northern residents deductions  | 55        | 7,000         | 23,339                               | 210                        | 95                                       | 180                        | 253                                      |
| Additional deductions  | 56        | 2,030         | 14,095                               | 40                         | 350                                      | 40                         | 266                                      |
| Farming/fishing losses of prior years  | 57        | 1,430         | 23,984                               | 0                          | 0  | 0                          | 0  |
| Total deductions from net income   | 58        | 149,550       | 2,172,010                            | 5,210                      | 15,036                                   | 6,680                      | 41,818                                   |
| Taxable income assessed  | 59        | 807,070       | 46,415,552                           | 33,740                     | 71,851                                   | 29,790                     | 207,620                                  |
| Basic personal amount  | 60        | 890,620       | 13,269,534                           | 95,060                     | 1,389,579                                | 33,850                     | 499,105                                  |
| Age amount   | 61        | 194,900       | 1,392,969                            | 3,080                      | 25,336                                   | 2,110                      | 17,494                                   |
| Spouse or common-law partner amount  | 62        | 63,000        | 652,881                              | 5,920                      | 77,554                                   | 1,900                      | 21,564                                   |
| Canada caregiver amount  | 63        | 8,640         | 51,876                               | 170                        | 1,100                                    | 60                         | 367                                      |
| Amount for an eligible dependant   | 64        | 38,410        | 557,603                              | 8,380                      | 124,755                                  | 1,650                      | 24,289                                   |
| Family caregiver amount for children under 18 years of age                                 | 65        | 5,600         | 15,661                               | 600                        | 1,784                                    | 120                        | 345                                      |
| CPP or QPP contributions through employment  | 66        | 510,180       | 1,045,882                            | 18,180                     | 9,956                                    | 16,250                     | 4,741                                    |
| CPP or QPP contributions on self-employment and other earnings                             | 67        | 57,600        | 54,103                               | 750                        | 42                                       | 3,430                      | 592                                      |
| Employment insurance premiums  | 68        | 505,150       | 346,313                              | 24,740                     | 8,813                                    | 18,860                     | 2,558                                    |
| 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        | 3,700         | 11,091                               | 70                         | 213                                      | 30                         | 102                                      |
| Canada employment amount   | 73        | 556,860       | 745,033                              | 20,250                     | 23,269                                   | 20,700                     | 27,507                                   |
| Home accessibility expenses  | 74        | 1,000         | 5,909                                | 0                          | 0  | 0                          | 0  |

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| Item  | Item code | Total Returns | Total Returns<br>(Thousands of Dollars) | \$4,999 and under<br>(Number) | \$4,999 and under<br>(Thousands of Dollars) | \$5,000 - \$9,999<br>(Number) | \$5,000 - \$9,999<br>(Thousands of Dollars) |
|---|-----------|---------------|---|-------------------------------|---|-------------------------------|---|
| Home buyers' amount   | 75        | 6,880         | 59,361                                  | 80                            | 575   | 40                            | 289   |
| Digital news subscription expenses                                | 76        | 12,420        | 3,332                                   | 400                           | 171   | 100                           | 34  |
| Pension income amount   | 77        | 168,990       | 322,131                                 | 710                           | 965   | 830                           | 1,295                                       |
| Disability amount   | 78        | 37,730        | 356,030                                 | 1,920                         | 18,440                                      | 1,370                         | 13,004                                      |
| Disability amount transferred from a dependant                    | 79        | 10,890        | 146,794                                 | 710                           | 10,852                                      | 170                           | 2,424                                       |
| Interest paid on student loans                                    | 80        | 11,320        | 6,448                                   | 50                            | 22  | 20                            | 6   |
| Tuition, education, and textbook amounts                          | 81        | 53,350        | 327,646                                 | 0                             | 0   | 0                             | 0   |
| Tuition, education, and textbook amounts transferred from a child | 82        | 11,280        | 53,602                                  | 20                            | 69  | 0                             | 0   |
| Amounts transferred from spouse or common-law partner             | 83        | 35,690        | 245,554                                 | 1,530                         | 11,290                                      | 630                           | 4,227                                       |
| Medical expenses  | 84        | 142,820       | 514,600                                 | 4,390                         | 5,808                                       | 2,260                         | 3,460                                       |
| Total tax credits on personal amounts                             | 85        | 890,640       | 3,027,708                               | 95,060                        | 256,598                                     | 33,850                        | 93,520                                      |
| Allowable charitable donations and government gifts               | 86        | 144,600       | 375,300                                 | 120                           | 61  | 170                           | 107   |
| Eligible cultural and ecological gifts                            | 87        | 190           | 1,794                                   | 0                             | 0   | 0                             | 0   |
| Total tax credit on donations and gifts                           | 88        | 144,000       | 109,444                                 | 120                           | 16  | 170                           | 28  |
| Total federal non-refundable tax credits                          | 89        | 890,640       | 3,137,152                               | 95,060                        | 256,613                                     | 33,850                        | 93,548                                      |
| Federal dividend tax credit                                       | 90        | 123,910       | 379,807                                 | 360                           | 0   | 200                           | 0   |
| Minimum tax carryover   | 91        | 5,650         | 20,965                                  | 0                             | 0   | 0                             | 0   |
| Basic federal tax   | 92        | 569,630       | 5,450,585                               | 90                            | 46  | 280                           | 98  |
| Federal foreign tax credit  | 93        | 53,360        | 42,588                                  | 0                             | 0   | 0                             | 0   |
| Federal political contribution tax credit                         | 94        | 6,500         | 1,366                                   | 0                             | 0   | 0                             | 0   |
| Investment tax credit   | 95        | 1,560         | 2,567                                   | 0                             | 0   | 0                             | 0   |
| Labour-sponsored funds tax credit (provincially registered)       | 96        | 12,800        | 8,441                                   | 0                             | 0   | 0                             | 0   |
| Alternative minimum tax payable                                   | 97        | 4,440         | 39,837                                  | 0                             | 0   | 0                             | 0   |
| Net federal tax   | 98        | 598,270       | 5,430,173                               | 5,070                         | 2,930                                       | 3,690                         | 2,251                                       |
| CPP contributions on self-employment                              | 99        | 54,480        | 127,913                                 | 620                           | 89  | 3,100                         | 1,304                                       |
| Social Benefits repayment   | 100       | 23,820        | 95,258                                  | 0                             | 0   | 0                             | 0   |
| Canada workers benefit (CWB)                                      | 101       | 91,470        | 121,640                                 | 9,430                         | 11,357                                      | 6,820                         | 8,650                                       |
| Canada Training Credit (CTC)                                      | 102       | 17,960        | 6,786                                   | 920                           | 363   | 470                           | 159   |
| Multigenerational home renovation tax credit (MHRTC)              | 103       | 250           | 475                                     | 0                             | 0   | 0                             | 0   |
| Eligible educator school supply tax credit                        | 104       | 2,950         | 406                                     | 30                            | 7   | 20                            | 3   |
| Net provincial or territorial tax                                 | 105       | 550,460       | 3,080,097                               | 110                           | 28  | 220                           | 63  |
| Total tax payable   | 106       | 624,410       | 8,733,661                               | 5,650                         | 3,048                                       | 5,880                         | 3,620                                       |

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| Item   | Item<br>code | \$10,000 -<br>\$14,999<br>(Number) | \$10,000 -<br>\$14,999<br>(Thousands<br>of Dollars) | \$15,000 -<br>\$19,999<br>(Number) | \$15,000 -<br>\$19,999<br>(Thousands<br>of Dollars) | \$20,000 -<br>\$24,999<br>(Number) | \$20,000 -<br>\$24,999<br>(Thousands<br>of Dollars) |
|--|--------------|------------------------------------|---|------------------------------------|---|------------------------------------|---|
| Number of taxable returns  | 1            | 8,040                              | 0   | 16,420                             | 0   | 23,780                             | 0   |
| Number of non-taxable returns  | 2            | 38,440                             | 0   | 34,730                             | 0   | 31,890                             | 0   |
| Total number of returns  | 3            | 46,480                             | 0   | 51,150                             | 0   | 55,670                             | 0   |
| Employment income  | 4            | 22,970                             | 233,228   | 24,780                             | 337,873   | 23,690                             | 420,982   |
| Commissions (from employment)  | 5            | 460                                | 811   | 500                                | 1,329   | 610                                | 2,000   |
| Other employment income  | 6            | 1,460                              | 5,731   | 1,820                              | 7,735   | 1,890                              | 10,193  |
| Old age security (OAS) pension   | 7            | 5,200                              | 37,642  | 11,770                             | 93,896  | 25,320                             | 212,850   |
| CPP or QPP benefits  | 8            | 8,870                              | 47,352  | 15,010                             | 88,435  | 26,230                             | 166,206   |
| Other pensions and superannuation  | 9            | 1,440                              | 5,848   | 3,750                              | 14,452  | 7,900                              | 34,297  |
| Elected split-pension amount   | 10           | 540                                | 2,517   | 1,530                              | 8,789   | 1,220                              | 8,754   |
| Employment insurance and other<br>benefits                                   | 11           | 2,250                              | 16,215  | 3,080                              | 25,369  | 3,890                              | 34,195  |
| Taxable amount of dividends from<br>taxable Canadian corporations            | 12           | 2,020                              | 3,541   | 3,280                              | 6,698   | 4,570                              | 13,371  |
| Interest and other investment income   | 13           | 7,070                              | 6,380   | 10,010                             | 10,354  | 13,280                             | 14,668  |
| Net partnership income (limited or<br>non-active partners only)              | 14           | 20                                 | 5   | 30                                 | 28  | 50                                 | 55  |
| Net rental income  | 15           | 850                                | 2,607   | 1,190                              | 4,219   | 1,530                              | 5,211   |
| Taxable capital gains  | 16           | 1,670                              | 2,004   | 2,340                              | 4,033   | 2,860                              | 4,391   |
| RRSP income  | 17           | 930                                | 4,578   | 1,250                              | 7,575   | 1,430                              | 8,803   |
| Other income   | 18           | 6,200                              | 19,067  | 7,830                              | 25,405  | 8,520                              | 26,157  |
| Taxable scholarships, fellowships,<br>bursaries, and artists' project grants | 19           | 790                                | 3,320   | 740                                | 3,665   | 590                                | 2,898   |
| Net business income  | 20           | 3,880                              | 28,514  | 4,060                              | 37,237  | 3,920                              | 38,974  |
| Net professional income  | 21           | 400                                | 2,919   | 380                                | 3,448   | 360                                | 3,735   |
| Net commission income  | 22           | 380                                | 1,921   | 420                                | 2,149   | 410                                | 2,292   |
| Net farming income   | 23           | 2,240                              | 8,492   | 3,660                              | 22,153  | 2,970                              | 17,498  |
| Net fishing income   | 24           | 30                                 | 113   | 30                                 | 132   | 20                                 | 113   |
| Workers' compensation benefits   | 25           | 250                                | 1,021   | 380                                | 1,798   | 530                                | 3,113   |
| Social assistance payments   | 26           | 12,370                             | 138,910   | 10,590                             | 145,008   | 10,360                             | 78,670  |
| Net federal supplements  | 27           | 3,370                              | 12,494  | 8,500                              | 39,389  | 21,450                             | 158,420   |
| Total income assessed  | 28           | 46,480                             | 585,622   | 51,150                             | 892,011   | 55,670                             | 1,268,766   |
| Registered pension plan (RPP)<br>deduction                                   | 29           | 1,860                              | 1,814   | 2,580                              | 2,674   | 3,360                              | 3,748   |
| RRSP/PRPP deduction  | 30           | 590                                | 948   | 1,180                              | 1,843   | 1,880                              | 3,168   |
| FHSA deduction   | 31           | 100                                | 414   | 140                                | 387   | 220                                | 686   |
| Deduction for elected split-pension<br>amount                                | 32           | 100                                | 177   | 230                                | 332   | 460                                | 1,011   |
| Annual union, professional, or like<br>dues                                  | 33           | 4,860                              | 940   | 5,400                              | 1,333   | 5,720                              | 1,689   |
| Child care expenses  | 34           | 890                                | 2,027   | 1,080                              | 2,709   | 1,290                              | 3,402   |
| Business investment loss   | 35           | 0                                  | 0   | 0                                  | 0   | 0                                  | 0   |
| Moving expenses  | 36           | 220                                | 364   | 290                                | 487   | 410                                | 538   |
| Support payments made  | 37           | 0                                  | 0   | 0                                  | 0   | 10                                 | 32  |
| Carrying charges and interest<br>expenses                                    | 38           | 750                                | 468   | 1,460                              | 1,196   | 2,540                              | 1,532   |

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|--|-----------|------------------------------|--|------------------------------|--|------------------------------|--|
| Deduction for CPP or QPP contributions on self-employment and other earnings               | 39        | 4,130                        | 1,818                                      | 4,700                        | 2,998                                      | 4,250                        | 3,400                                      |
| Deduction for CPP or QPP enhanced contributions on employment income                       | 40        | 18,070                       | 1,437                                      | 20,140                       | 2,341                                      | 21,090                       | 3,293                                      |
| 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  | 10                           | 2  | 20                           | 7  |
| Other employment expenses  | 43        | 170                          | 436  | 210                          | 451  | 350                          | 597  |
| Clergy residence deduction   | 44        | 10                           | 40   | 0                            | 0  | 20                           | 91   |
| Other deductions   | 45        | 2,080                        | 2,191                                      | 2,290                        | 2,501                                      | 2,410                        | 2,899                                      |
| Total deductions before adjustments  | 46        | 23,960                       | 13,361                                     | 26,670                       | 19,360                                     | 27,850                       | 26,155                                     |
| Social benefits repayment  | 47        | 0                            | 0  | 0                            | 0  | 0                            | 0  |
| Net income   | 48        | 46,440                       | 572,705                                    | 51,120                       | 872,880                                    | 55,660                       | 1,242,652                                  |
| 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        | 15,730                       | 152,425                                    | 18,450                       | 186,195                                    | 25,750                       | 240,204                                    |
| Non-capital losses of other years  | 52        | 20                           | 44   | 70                           | 108  | 90                           | 263  |
| Net capital losses of other years  | 53        | 70                           | 164  | 120                          | 132  | 150                          | 259  |
| Capital gains deduction  | 54        | 0                            | 0  | 10                           | 38   | 30                           | 139  |
| Northern residents deductions  | 55        | 270                          | 601  | 320                          | 916  | 360                          | 1,127                                      |
| Additional deductions  | 56        | 50                           | 378  | 90                           | 382  | 130                          | 787  |
| Farming/fishing losses of prior years  | 57        | 0                            | 0  | 0                            | 0  | 70                           | 241  |
| Total deductions from net income   | 58        | 15,980                       | 153,680                                    | 18,880                       | 187,905                                    | 26,270                       | 243,056                                    |
| Taxable income assessed  | 59        | 37,590                       | 419,886                                    | 45,110                       | 685,616                                    | 53,980                       | 1,000,030                                  |
| Basic personal amount  | 60        | 46,480                       | 691,787                                    | 51,150                       | 763,789                                    | 55,670                       | 832,800                                    |
| Age amount   | 61        | 5,690                        | 47,650                                     | 12,140                       | 101,851                                    | 25,580                       | 214,742                                    |
| Spouse or common-law partner amount  | 62        | 2,690                        | 26,712                                     | 3,620                        | 31,181                                     | 3,860                        | 33,841                                     |
| Canada caregiver amount  | 63        | 100                          | 573  | 360                          | 1,801                                      | 540                          | 2,956                                      |
| Amount for an eligible dependant   | 64        | 2,740                        | 40,454                                     | 3,200                        | 47,561                                     | 2,070                        | 30,323                                     |
| Family caregiver amount for children under 18 years of age                                 | 65        | 190                          | 560  | 270                          | 783  | 220                          | 638  |
| CPP or QPP contributions through employment  | 66        | 19,800                       | 8,492                                      | 21,430                       | 12,835                                     | 21,840                       | 17,427                                     |
| CPP or QPP contributions on self-employment and other earnings                             | 67        | 4,110                        | 1,358                                      | 4,670                        | 2,209                                      | 4,230                        | 2,493                                      |
| Employment insurance premiums  | 68        | 20,490                       | 3,885                                      | 21,310                       | 5,302                                      | 21,450                       | 6,729                                      |
| 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        | 40                           | 120  | 50                           | 159  | 80                           | 225  |
| Canada employment amount   | 73        | 23,400                       | 31,015                                     | 25,390                       | 33,744                                     | 24,350                       | 32,558                                     |
| Home accessibility expenses  | 74        | 0                            | 0  | 20                           | 145  | 20                           | 96   |

Individual Income Tax Return Statistics (2023 Tax Year)

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

| 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) |
|---|-----------|------------------------------|--|------------------------------|--|------------------------------|--|
| Home buyers' amount   | 75        | 30                           | 287  | 70                           | 523  | 120                          | 863  |
| Digital news subscription expenses                                | 76        | 140                          | 54   | 180                          | 60   | 180                          | 51   |
| Pension income amount   | 77        | 1,830                        | 2,822                                      | 4,840                        | 7,859                                      | 8,760                        | 14,109                                     |
| Disability amount   | 78        | 3,050                        | 28,830                                     | 3,620                        | 34,088                                     | 3,490                        | 32,827                                     |
| Disability amount transferred from a dependant                    | 79        | 260                          | 3,812                                      | 350                          | 5,118                                      | 360                          | 4,941                                      |
| Interest paid on student loans                                    | 80        | 20                           | 7  | 120                          | 37   | 330                          | 114  |
| Tuition, education, and textbook amounts                          | 81        | 20                           | 63   | 4,000                        | 4,849                                      | 6,820                        | 26,288                                     |
| Tuition, education, and textbook amounts transferred from a child | 82        | 0                            | 0  | 20                           | 52   | 60                           | 212  |
| Amounts transferred from spouse or common-law partner             | 83        | 1,600                        | 9,832                                      | 4,370                        | 29,594                                     | 5,630                        | 40,156                                     |
| Medical expenses  | 84        | 3,230                        | 6,223                                      | 4,930                        | 9,957                                      | 7,710                        | 18,581                                     |
| Total tax credits on personal amounts                             | 85        | 46,480                       | 135,692                                    | 51,150                       | 164,027                                    | 55,670                       | 196,948                                    |
| Allowable charitable donations and government gifts               | 86        | 250                          | 164  | 1,280                        | 890  | 2,650                        | 2,419                                      |
| Eligible cultural and ecological gifts                            | 87        | 0                            | 0  | 10                           | 5  | 10                           | 5  |
| Total tax credit on donations and gifts                           | 88        | 250                          | 43   | 1,260                        | 230  | 2,620                        | 642  |
| Total federal non-refundable tax credits                          | 89        | 46,480                       | 135,734                                    | 51,150                       | 164,257                                    | 55,670                       | 197,590                                    |
| Federal dividend tax credit                                       | 90        | 430                          | 0  | 1,360                        | 151  | 2,180                        | 757  |
| Minimum tax carryover   | 91        | 0                            | 0  | 30                           | 9  | 70                           | 33   |
| Basic federal tax   | 92        | 370                          | 178  | 7,670                        | 1,725                                      | 15,880                       | 9,541                                      |
| Federal foreign tax credit  | 93        | 0                            | 0  | 160                          | 12   | 350                          | 17   |
| Federal political contribution tax credit                         | 94        | 0                            | 0  | 20                           | 1  | 40                           | 5  |
| Investment tax credit   | 95        | 0                            | 0  | 40                           | 4  | 50                           | 5  |
| Labour-sponsored funds tax credit (provincially registered)       | 96        | 0                            | 0  | 10                           | 3  | 0                            | 0  |
| Alternative minimum tax payable                                   | 97        | 0                            | 0  | 0                            | 0  | 0                            | 0  |
| Net federal tax   | 98        | 5,640                        | 3,988                                      | 13,260                       | 7,328                                      | 19,130                       | 14,880                                     |
| CPP contributions on self-employment                              | 99        | 3,800                        | 3,086                                      | 4,370                        | 5,103                                      | 3,990                        | 5,793                                      |
| Social Benefits repayment   | 100       | 0                            | 0  | 0                            | 0  | 0                            | 0  |
| Canada workers benefit (CWB)                                      | 101       | 9,020                        | 14,849                                     | 12,000                       | 20,399                                     | 12,650                       | 21,433                                     |
| Canada Training Credit (CTC)                                      | 102       | 660                          | 228  | 790                          | 283  | 800                          | 288  |
| Multigenerational home renovation tax credit (MHRTC)              | 103       | 0                            | 0  | 0                            | 0  | 0                            | 0  |
| Eligible educator school supply tax credit                        | 104       | 20                           | 3  | 20                           | 3  | 0                            | 0  |
| Net provincial or territorial tax                                 | 105       | 250                          | 94   | 3,400                        | 371  | 15,090                       | 4,947                                      |
| Total tax payable   | 106       | 8,040                        | 7,176                                      | 16,420                       | 12,816                                     | 23,780                       | 25,637                                     |

Individual Income Tax Return Statistics (2023 Tax Year)

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

| 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         | 30,040                       | 0  | 34,750                       | 0  | 36,040                       | 0  |
| Number of non-taxable returns   | 2         | 22,900                       | 0  | 8,670                        | 0  | 4,570                        | 0  |
| Total number of returns   | 3         | 52,940                       | 0  | 43,420                       | 0  | 40,610                       | 0  |
| Employment income   | 4         | 24,350                       | 540,809                                    | 25,560                       | 689,195                                    | 26,140                       | 818,414                                    |
| Commissions (from employment)   | 5         | 670                          | 2,993                                      | 690                          | 3,629                                      | 730                          | 5,233                                      |
| Other employment income   | 6         | 2,250                        | 13,452                                     | 2,180                        | 13,253                                     | 2,200                        | 12,575                                     |
| Old age security (OAS) pension  | 7         | 24,590                       | 211,702                                    | 15,010                       | 128,649                                    | 12,510                       | 106,428                                    |
| CPP or QPP benefits   | 8         | 25,850                       | 210,054                                    | 16,810                       | 149,684                                    | 14,430                       | 132,228                                    |
| Other pensions and superannuation   | 9         | 14,170                       | 85,701                                     | 11,950                       | 118,337                                    | 10,600                       | 139,803                                    |
| Elected split-pension amount  | 10        | 2,640                        | 22,350                                     | 2,800                        | 30,192                                     | 3,050                        | 36,987                                     |
| Employment insurance and other benefits                                   | 11        | 4,560                        | 40,577                                     | 5,050                        | 45,738                                     | 5,420                        | 50,567                                     |
| Taxable amount of dividends from taxable Canadian corporations            | 12        | 5,400                        | 17,654                                     | 5,120                        | 26,497                                     | 5,070                        | 28,081                                     |
| Interest and other investment income                                      | 13        | 16,630                       | 23,914                                     | 14,020                       | 25,097                                     | 12,930                       | 24,030                                     |
| Net partnership income (limited or non-active partners only)              | 14        | 50                           | -68  | 70                           | 5  | 70                           | 50   |
| Net rental income   | 15        | 1,980                        | 8,212                                      | 1,960                        | 10,685                                     | 1,990                        | 11,038                                     |
| Taxable capital gains   | 16        | 3,290                        | 5,469                                      | 3,100                        | 7,076                                      | 3,020                        | 8,405                                      |
| RRSP income   | 17        | 2,000                        | 11,825                                     | 1,970                        | 15,306                                     | 2,030                        | 14,971                                     |
| Other income  | 18        | 8,860                        | 27,804                                     | 7,830                        | 28,023                                     | 7,580                        | 30,161                                     |
| Taxable scholarships, fellowships, bursaries, and artists' project grants | 19        | 410                          | 2,004                                      | 330                          | 1,566                                      | 270                          | 1,463                                      |
| Net business income   | 20        | 3,970                        | 43,946                                     | 3,610                        | 40,987                                     | 3,290                        | 42,274                                     |
| Net professional income   | 21        | 390                          | 4,496                                      | 350                          | 4,318                                      | 310                          | 4,111                                      |
| Net commission income   | 22        | 390                          | 2,092                                      | 420                          | 2,277                                      | 420                          | 2,195                                      |
| Net farming income  | 23        | 2,870                        | 16,269                                     | 2,350                        | 17,420                                     | 2,070                        | 15,587                                     |
| Net fishing income  | 24        | 20                           | 152  | 0                            | 0  | 0                            | 0  |
| Workers' compensation benefits  | 25        | 740                          | 6,771                                      | 840                          | 7,580                                      | 910                          | 9,117                                      |
| Social assistance payments  | 26        | 6,420                        | 40,697                                     | 2,090                        | 16,068                                     | 1,350                        | 15,436                                     |
| Net federal supplements   | 27        | 18,530                       | 108,153                                    | 6,320                        | 26,097                                     | 2,820                        | 12,013                                     |
| Total income assessed   | 28        | 52,940                       | 1,448,220                                  | 43,420                       | 1,409,030                                  | 40,610                       | 1,522,201                                  |
| Registered pension plan (RPP) deduction                                   | 29        | 4,360                        | 5,977                                      | 5,990                        | 9,770                                      | 7,420                        | 14,208                                     |
| RRSP/PRPP deduction   | 30        | 2,690                        | 5,076                                      | 3,740                        | 7,735                                      | 4,820                        | 10,661                                     |
| FHSA deduction  | 31        | 280                          | 1,073                                      | 310                          | 1,311                                      | 360                          | 1,654                                      |
| Deduction for elected split-pension amount                                | 32        | 810                          | 1,960                                      | 1,240                        | 3,904                                      | 1,600                        | 6,225                                      |
| Annual union, professional, or like dues                                  | 33        | 6,280                        | 2,244                                      | 7,140                        | 2,913                                      | 8,220                        | 3,945                                      |
| Child care expenses   | 34        | 1,490                        | 4,482                                      | 1,720                        | 5,209                                      | 1,940                        | 6,521                                      |
| Business investment loss  | 35        | 0                            | 0  | 0                            | 0  | 0                            | 0  |
| Moving expenses   | 36        | 510                          | 793  | 540                          | 806  | 440                          | 772  |
| Support payments made   | 37        | 10                           | 77   | 20                           | 57   | 20                           | 174  |
| Carrying charges and interest expenses                                    | 38        | 3,230                        | 2,140                                      | 3,020                        | 2,866                                      | 3,010                        | 3,112                                      |



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

| Item   | Item<br>code | \$25,000 -<br>\$29,999<br>(Number) | \$25,000 -<br>\$29,999<br>(Thousands<br>of Dollars) | \$30,000 -<br>\$34,999<br>(Number) | \$30,000 -<br>\$34,999<br>(Thousands<br>of Dollars) | \$35,000 -<br>\$39,999<br>(Number) | \$35,000 -<br>\$39,999<br>(Thousands<br>of Dollars) |
|--|--------------|------------------------------------|---|------------------------------------|---|------------------------------------|---|
| Deduction for CPP or QPP contributions on self-employment and other earnings               | 39           | 4,140                              | 3,902   | 3,780                              | 3,879   | 3,480                              | 3,831   |
| Deduction for CPP or QPP enhanced contributions on employment income                       | 40           | 22,270                             | 4,462   | 23,960                             | 5,923   | 24,660                             | 7,159   |
| Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income | 41           | 0                                  | 0   | 0                                  | 0   | 0                                  | 0   |
| Exploration and development expenses   | 42           | 0                                  | 0   | 0                                  | 0   | 0                                  | 0   |
| Other employment expenses  | 43           | 470                                | 1,116   | 640                                | 1,742   | 800                                | 2,434   |
| Clergy residence deduction   | 44           | 20                                 | 129   | 30                                 | 216   | 70                                 | 500   |
| Other deductions   | 45           | 2,480                              | 3,145   | 2,480                              | 3,420   | 2,600                              | 3,397   |
| Total deductions before adjustments  | 46           | 29,500                             | 36,671  | 30,470                             | 49,841  | 30,670                             | 64,743  |
| Social benefits repayment  | 47           | 0                                  | 0   | 0                                  | 0   | 0                                  | 0   |
| Net income   | 48           | 52,940                             | 1,411,601   | 43,410                             | 1,359,270   | 40,600                             | 1,457,603   |
| 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           | 20,980                             | 155,622   | 8,200                              | 49,745  | 4,640                              | 36,566  |
| Non-capital losses of other years  | 52           | 100                                | 416   | 100                                | 443   | 80                                 | 426   |
| Net capital losses of other years  | 53           | 300                                | 290   | 370                                | 374   | 410                                | 423   |
| Capital gains deduction  | 54           | 20                                 | 105   | 50                                 | 469   | 90                                 | 954   |
| Northern residents deductions  | 55           | 400                                | 1,279   | 350                                | 1,156   | 350                                | 1,110   |
| Additional deductions  | 56           | 210                                | 1,408   | 180                                | 910   | 160                                | 1,166   |
| Farming/fishing losses of prior years  | 57           | 90                                 | 435   | 90                                 | 444   | 90                                 | 666   |
| Total deductions from net income   | 58           | 21,720                             | 159,562   | 9,070                              | 53,580  | 5,640                              | 41,331  |
| Taxable income assessed  | 59           | 52,340                             | 1,252,356   | 43,180                             | 1,305,791   | 40,360                             | 1,416,303   |
| Basic personal amount  | 60           | 52,940                             | 792,776   | 43,420                             | 650,397   | 40,610                             | 608,537   |
| Age amount   | 61           | 24,870                             | 208,817   | 15,280                             | 128,237   | 12,780                             | 107,253   |
| Spouse or common-law partner amount  | 62           | 3,970                              | 37,054  | 3,540                              | 33,566  | 3,040                              | 28,982  |
| Canada caregiver amount  | 63           | 450                                | 2,407   | 440                                | 2,342   | 470                                | 2,594   |
| Amount for an eligible dependant   | 64           | 1,770                              | 25,666  | 1,640                              | 23,754  | 1,630                              | 23,455  |
| Family caregiver amount for children under 18 years of age                                 | 65           | 180                                | 515   | 180                                | 505   | 200                                | 568   |
| CPP or QPP contributions through employment  | 66           | 22,870                             | 23,188  | 24,450                             | 30,438  | 24,990                             | 36,560  |
| CPP or QPP contributions on self-employment and other earnings                             | 67           | 4,130                              | 2,845   | 3,750                              | 2,817   | 3,420                              | 2,777   |
| Employment insurance premiums  | 68           | 22,500                             | 8,576   | 24,020                             | 10,947  | 24,560                             | 12,909  |
| 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           | 80                                 | 243   | 90                                 | 255   | 120                                | 345   |
| Canada employment amount   | 73           | 25,220                             | 33,734  | 26,320                             | 35,313  | 26,830                             | 36,069  |
| Home accessibility expenses  | 74           | 30                                 | 158   | 40                                 | 192   | 50                                 | 232   |



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

| Item  | Item<br>code | \$25,000 -<br>\$29,999<br>(Number) | \$25,000 -<br>\$29,999<br>(Thousands<br>of Dollars) | \$30,000 -<br>\$34,999<br>(Number) | \$30,000 -<br>\$34,999<br>(Thousands<br>of Dollars) | \$35,000 -<br>\$39,999<br>(Number) | \$35,000 -<br>\$39,999<br>(Thousands<br>of Dollars) |
|---|--------------|------------------------------------|---|------------------------------------|---|------------------------------------|---|
| Home buyers' amount   | 75           | 190                                | 1,431   | 240                                | 1,951   | 300                                | 2,370   |
| Digital news subscription expenses                                | 76           | 340                                | 98  | 420                                | 107   | 450                                | 120   |
| Pension income amount   | 77           | 15,640                             | 28,296  | 13,210                             | 25,527  | 11,790                             | 23,000  |
| Disability amount   | 78           | 3,270                              | 30,802  | 2,690                              | 25,290  | 2,380                              | 22,400  |
| Disability amount transferred from a dependant                    | 79           | 330                                | 4,185   | 360                                | 4,765   | 410                                | 5,187   |
| Interest paid on student loans                                    | 80           | 480                                | 182   | 580                                | 276   | 640                                | 325   |
| Tuition, education, and textbook amounts                          | 81           | 5,990                              | 38,050  | 5,500                              | 42,575  | 4,710                              | 38,524  |
| Tuition, education, and textbook amounts transferred from a child | 82           | 110                                | 456   | 160                                | 661   | 200                                | 890   |
| Amounts transferred from spouse or common-law partner             | 83           | 3,850                              | 26,463  | 2,780                              | 19,202  | 2,190                              | 15,669  |
| Medical expenses  | 84           | 11,560                             | 31,046  | 12,190                             | 37,670  | 11,570                             | 38,069  |
| Total tax credits on personal amounts                             | 85           | 52,940                             | 194,551   | 43,420                             | 161,520   | 40,610                             | 151,027   |
| Allowable charitable donations and government gifts               | 86           | 4,300                              | 4,365   | 5,700                              | 6,448   | 6,480                              | 8,683   |
| Eligible cultural and ecological gifts                            | 87           | 0                                  | 0   | 0                                  | 0   | 10                                 | 26  |
| Total tax credit on donations and gifts                           | 88           | 4,270                              | 1,174   | 5,660                              | 1,739   | 6,430                              | 2,377   |
| Total federal non-refundable tax credits                          | 89           | 52,940                             | 195,725   | 43,420                             | 163,259   | 40,610                             | 153,404   |
| Federal dividend tax credit                                       | 90           | 3,090                              | 1,069   | 4,120                              | 2,029   | 4,650                              | 2,452   |
| Minimum tax carryover   | 91           | 130                                | 83  | 180                                | 179   | 220                                | 277   |
| Basic federal tax   | 92           | 23,730                             | 21,937  | 29,930                             | 40,706  | 33,360                             | 61,776  |
| Federal foreign tax credit  | 93           | 830                                | 61  | 1,390                              | 69  | 1,780                              | 113   |
| Federal political contribution tax credit                         | 94           | 110                                | 14  | 160                                | 21  | 250                                | 37  |
| Investment tax credit   | 95           | 60                                 | 8   | 40                                 | 4   | 60                                 | 4   |
| Labour-sponsored funds tax credit (provincially registered)       | 96           | 0                                  | 0   | 0                                  | 0   | 170                                | 101   |
| Alternative minimum tax payable                                   | 97           | 0                                  | 0   | 0                                  | 0   | 0                                  | 0   |
| Net federal tax   | 98           | 26,710                             | 27,319  | 32,110                             | 44,492  | 34,280                             | 63,421  |
| CPP contributions on self-employment                              | 99           | 3,910                              | 6,654   | 3,580                              | 6,621   | 3,250                              | 6,540   |
| Social Benefits repayment   | 100          | 0                                  | 0   | 0                                  | 0   | 0                                  | 0   |
| Canada workers benefit (CWB)                                      | 101          | 13,810                             | 20,776  | 14,240                             | 13,196  | 6,690                              | 6,083   |
| Canada Training Credit (CTC)                                      | 102          | 830                                | 321   | 940                                | 337   | 950                                | 366   |
| Multigenerational home renovation tax credit (MHRTC)              | 103          | 0                                  | 0   | 0                                  | 0   | 10                                 | 19  |
| Eligible educator school supply tax credit                        | 104          | 30                                 | 4   | 40                                 | 5   | 50                                 | 7   |
| Net provincial or territorial tax                                 | 105          | 21,380                             | 12,442  | 27,610                             | 23,724  | 30,460                             | 36,011  |
| Total tax payable   | 106          | 30,040                             | 46,430  | 34,750                             | 74,850  | 36,040                             | 105,988   |

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

| 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         | 38,710                       | 0  | 38,130                       | 0  | 38,700                       | 0  |
| Number of non-taxable returns   | 2         | 2,580                        | 0  | 1,610                        | 0  | 1,040                        | 0  |
| Total number of returns   | 3         | 41,290                       | 0  | 39,740                       | 0  | 39,740                       | 0  |
| Employment income   | 4         | 27,100                       | 971,767                                    | 27,040                       | 1,090,623                                  | 26,460                       | 1,161,868                                  |
| Commissions (from employment)   | 5         | 770                          | 5,850                                      | 730                          | 6,264                                      | 760                          | 7,815                                      |
| Other employment income   | 6         | 2,400                        | 13,888                                     | 2,440                        | 14,081                                     | 2,580                        | 14,838                                     |
| Old age security (OAS) pension  | 7         | 12,820                       | 109,021                                    | 11,330                       | 95,687                                     | 12,320                       | 103,442                                    |
| CPP or QPP benefits   | 8         | 14,810                       | 138,851                                    | 13,350                       | 129,006                                    | 14,490                       | 142,036                                    |
| Other pensions and superannuation   | 9         | 11,260                       | 182,668                                    | 10,430                       | 209,343                                    | 11,460                       | 260,642                                    |
| Elected split-pension amount  | 10        | 4,250                        | 52,707                                     | 3,240                        | 44,427                                     | 4,880                        | 66,593                                     |
| Employment insurance and other benefits                                   | 11        | 5,220                        | 47,998                                     | 4,560                        | 43,815                                     | 4,100                        | 40,343                                     |
| Taxable amount of dividends from taxable Canadian corporations            | 12        | 5,800                        | 40,999                                     | 6,240                        | 58,877                                     | 7,170                        | 75,755                                     |
| Interest and other investment income                                      | 13        | 13,550                       | 25,597                                     | 13,490                       | 26,622                                     | 14,410                       | 31,953                                     |
| Net partnership income (limited or non-active partners only)              | 14        | 70                           | 64   | 0                            | 0  | 130                          | 154  |
| Net rental income   | 15        | 2,190                        | 13,717                                     | 2,190                        | 15,625                                     | 2,550                        | 19,020                                     |
| Taxable capital gains   | 16        | 3,270                        | 8,687                                      | 3,410                        | 10,921                                     | 3,860                        | 12,585                                     |
| RRSP income   | 17        | 2,350                        | 17,861                                     | 2,540                        | 20,838                                     | 2,710                        | 22,581                                     |
| Other income  | 18        | 7,870                        | 31,202                                     | 7,890                        | 35,371                                     | 8,520                        | 40,597                                     |
| Taxable scholarships, fellowships, bursaries, and artists' project grants | 19        | 250                          | 1,394                                      | 200                          | 982  | 150                          | 628  |
| Net business income   | 20        | 3,140                        | 40,340                                     | 2,920                        | 39,172                                     | 2,820                        | 39,904                                     |
| Net professional income   | 21        | 320                          | 4,531                                      | 310                          | 4,797                                      | 280                          | 3,787                                      |
| Net commission income   | 22        | 410                          | 2,462                                      | 430                          | 2,493                                      | 370                          | 2,795                                      |
| Net farming income  | 23        | 1,960                        | 17,977                                     | 1,920                        | 19,648                                     | 2,140                        | 25,028                                     |
| Net fishing income  | 24        | 0                            | 0  | 0                            | 0  | 0                            | 0  |
| Workers' compensation benefits  | 25        | 940                          | 11,523                                     | 900                          | 10,463                                     | 840                          | 10,236                                     |
| Social assistance payments  | 26        | 700                          | 5,363                                      | 450                          | 2,915                                      | 290                          | 1,381                                      |
| Net federal supplements   | 27        | 1,680                        | 6,720                                      | 1,170                        | 4,356                                      | 750                          | 2,592                                      |
| Total income assessed   | 28        | 41,290                       | 1,752,688                                  | 39,740                       | 1,887,644                                  | 39,740                       | 2,087,860                                  |
| Registered pension plan (RPP) deduction                                   | 29        | 9,700                        | 21,750                                     | 10,580                       | 26,935                                     | 10,600                       | 29,815                                     |
| RRSP/PRPP deduction   | 30        | 6,120                        | 14,160                                     | 7,230                        | 18,170                                     | 7,730                        | 20,743                                     |
| FHSA deduction  | 31        | 350                          | 1,687                                      | 410                          | 2,020                                      | 430                          | 2,239                                      |
| Deduction for elected split-pension amount                                | 32        | 2,240                        | 10,141                                     | 2,710                        | 16,058                                     | 3,150                        | 23,662                                     |
| Annual union, professional, or like dues                                  | 33        | 9,420                        | 5,363                                      | 9,790                        | 6,257                                      | 9,360                        | 6,405                                      |
| Child care expenses   | 34        | 2,080                        | 7,522                                      | 2,200                        | 8,603                                      | 2,040                        | 8,072                                      |
| Business investment loss  | 35        | 0                            | 0  | 0                            | 0  | 0                            | 0  |
| Moving expenses   | 36        | 360                          | 673  | 340                          | 842  | 270                          | 644  |
| Support payments made   | 37        | 20                           | 89   | 20                           | 105  | 20                           | 122  |
| Carrying charges and interest expenses                                    | 38        | 3,370                        | 3,640                                      | 3,430                        | 4,432                                      | 3,810                        | 4,838                                      |

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

| Item   | Item<br>code | \$40,000 -<br>\$44,999<br>(Number) | \$40,000 -<br>\$44,999<br>(Thousands<br>of Dollars) | \$45,000 -<br>\$49,999<br>(Number) | \$45,000 -<br>\$49,999<br>(Thousands<br>of Dollars) | \$50,000 -<br>\$54,999<br>(Number) | \$50,000 -<br>\$54,999<br>(Thousands<br>of Dollars) |
|--|--------------|------------------------------------|---|------------------------------------|---|------------------------------------|---|
| Deduction for CPP or QPP contributions on self-employment and other earnings               | 39           | 3,250                              | 3,873   | 3,110                              | 3,900   | 3,060                              | 4,107   |
| Deduction for CPP or QPP enhanced contributions on employment income                       | 40           | 25,520                             | 8,617   | 25,460                             | 9,789   | 24,580                             | 10,490  |
| 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                                 | 90  |
| Other employment expenses  | 43           | 970                                | 2,799   | 1,130                              | 3,463   | 1,360                              | 4,227   |
| Clergy residence deduction   | 44           | 100                                | 967   | 100                                | 1,050   | 120                                | 1,507   |
| Other deductions   | 45           | 2,570                              | 3,172   | 2,410                              | 3,055   | 2,230                              | 2,764   |
| Total deductions before adjustments  | 46           | 32,050                             | 84,561  | 31,960                             | 104,898   | 31,910                             | 119,769   |
| Social benefits repayment  | 47           | 0                                  | 0   | 0                                  | 0   | 0                                  | 0   |
| Net income   | 48           | 41,290                             | 1,668,154   | 39,720                             | 1,782,844   | 39,740                             | 1,968,112   |
| Canadian Forces personnel and police deduction   | 49           | 0                                  | 0   | 0                                  | 0   | 0                                  | 0   |
| Security options deductions  | 50           | 0                                  | 0   | 0                                  | 0   | 0                                  | 0   |
| Other payments deduction   | 51           | 3,070                              | 23,606  | 2,370                              | 17,734  | 1,800                              | 14,208  |
| Non-capital losses of other years  | 52           | 100                                | 824   | 70                                 | 467   | 50                                 | 365   |
| Net capital losses of other years  | 53           | 540                                | 580   | 540                                | 577   | 610                                | 621   |
| Capital gains deduction  | 54           | 80                                 | 869   | 120                                | 1,728   | 120                                | 1,967   |
| Northern residents deductions  | 55           | 410                                | 1,379   | 310                                | 1,078   | 330                                | 1,076   |
| Additional deductions  | 56           | 130                                | 693   | 100                                | 644   | 130                                | 949   |
| Farming/fishing losses of prior years  | 57           | 90                                 | 579   | 60                                 | 644   | 70                                 | 886   |
| Total deductions from net income   | 58           | 4,250                              | 28,564  | 3,460                              | 22,878  | 3,020                              | 20,211  |
| Taxable income assessed  | 59           | 41,200                             | 1,639,644   | 39,670                             | 1,760,053   | 39,690                             | 1,947,922   |
| Basic personal amount  | 60           | 41,290                             | 619,013   | 39,740                             | 595,650   | 39,740                             | 595,927   |
| Age amount   | 61           | 13,120                             | 109,323   | 11,640                             | 90,701  | 12,660                             | 90,572  |
| Spouse or common-law partner amount  | 62           | 2,860                              | 27,942  | 2,570                              | 25,885  | 2,390                              | 24,523  |
| Canada caregiver amount  | 63           | 540                                | 3,033   | 520                                | 2,842   | 530                                | 3,127   |
| Amount for an eligible dependant   | 64           | 1,570                              | 22,483  | 1,480                              | 21,199  | 1,370                              | 19,432  |
| Family caregiver amount for children under 18 years of age                                 | 65           | 220                                | 590   | 220                                | 605   | 220                                | 597   |
| CPP or QPP contributions through employment  | 66           | 25,840                             | 43,768  | 25,810                             | 49,565  | 24,940                             | 53,034  |
| CPP or QPP contributions on self-employment and other earnings                             | 67           | 3,200                              | 2,802   | 3,030                              | 2,816   | 2,990                              | 2,960   |
| Employment insurance premiums  | 68           | 25,470                             | 15,313  | 25,280                             | 17,052  | 24,310                             | 18,043  |
| 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           | 120                                | 345   | 120                                | 363   | 150                                | 453   |
| Canada employment amount   | 73           | 27,870                             | 37,393  | 27,790                             | 37,284  | 27,310                             | 36,507  |
| Home accessibility expenses  | 74           | 70                                 | 381   | 60                                 | 386   | 80                                 | 364   |

Individual Income Tax Return Statistics (2023 Tax Year)

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

| Item  | Item<br>code | \$40,000 -<br>\$44,999<br>(Number) | \$40,000 -<br>\$44,999<br>(Thousands<br>of Dollars) | \$45,000 -<br>\$49,999<br>(Number) | \$45,000 -<br>\$49,999<br>(Thousands<br>of Dollars) | \$50,000 -<br>\$54,999<br>(Number) | \$50,000 -<br>\$54,999<br>(Thousands<br>of Dollars) |
|---|--------------|------------------------------------|---|------------------------------------|---|------------------------------------|---|
| Home buyers' amount   | 75           | 380                                | 3,175   | 450                                | 3,798   | 430                                | 3,596   |
| Digital news subscription expenses                                | 76           | 590                                | 149   | 630                                | 159   | 750                                | 187   |
| Pension income amount   | 77           | 12,550                             | 24,673  | 11,470                             | 22,518  | 12,900                             | 25,414  |
| Disability amount   | 78           | 2,290                              | 21,604  | 2,010                              | 18,964  | 1,810                              | 17,048  |
| Disability amount transferred from a dependant                    | 79           | 460                                | 5,744   | 490                                | 6,085   | 520                                | 6,482   |
| Interest paid on student loans                                    | 80           | 770                                | 377   | 890                                | 446   | 850                                | 407   |
| Tuition, education, and textbook amounts                          | 81           | 4,030                              | 33,533  | 3,410                              | 27,203  | 2,910                              | 22,098  |
| Tuition, education, and textbook amounts transferred from a child | 82           | 270                                | 1,147   | 300                                | 1,359   | 380                                | 1,629   |
| Amounts transferred from spouse or common-law partner             | 83           | 1,850                              | 13,528  | 1,540                              | 10,971  | 1,240                              | 8,981   |
| Medical expenses  | 84           | 11,920                             | 44,583  | 10,550                             | 38,576  | 11,210                             | 43,010  |
| Total tax credits on personal amounts                             | 85           | 41,290                             | 154,638   | 39,740                             | 146,166   | 39,740                             | 146,160   |
| Allowable charitable donations and government gifts               | 86           | 7,520                              | 10,871  | 8,050                              | 12,776  | 8,420                              | 14,389  |
| Eligible cultural and ecological gifts                            | 87           | 10                                 | 21  | 10                                 | 10  | 0                                  | 0   |
| Total tax credit on donations and gifts                           | 88           | 7,480                              | 2,984   | 8,000                              | 3,523   | 8,380                              | 3,980   |
| Total federal non-refundable tax credits                          | 89           | 41,290                             | 157,622   | 39,740                             | 149,689   | 39,740                             | 150,140   |
| Federal dividend tax credit                                       | 90           | 5,560                              | 3,816   | 6,140                              | 5,551   | 7,130                              | 7,323   |
| Minimum tax carryover   | 91           | 230                                | 378   | 290                                | 642   | 360                                | 973   |
| Basic federal tax   | 92           | 37,030                             | 87,450  | 37,050                             | 109,994   | 37,930                             | 135,085   |
| Federal foreign tax credit  | 93           | 2,250                              | 160   | 2,510                              | 215   | 2,980                              | 273   |
| Federal political contribution tax credit                         | 94           | 300                                | 45  | 360                                | 55  | 390                                | 68  |
| Investment tax credit   | 95           | 0                                  | 0   | 80                                 | 14  | 0                                  | 0   |
| Labour-sponsored funds tax credit (provincially registered)       | 96           | 260                                | 148   | 310                                | 184   | 420                                | 250   |
| Alternative minimum tax payable                                   | 97           | 0                                  | 0   | 0                                  | 0   | 0                                  | 0   |
| Net federal tax   | 98           | 37,440                             | 88,195  | 37,140                             | 109,890   | 37,890                             | 134,583   |
| CPP contributions on self-employment                              | 99           | 3,060                              | 6,613   | 2,890                              | 6,662   | 2,860                              | 7,018   |
| Social Benefits repayment   | 100          | 0                                  | 0   | 0                                  | 0   | 0                                  | 0   |
| Canada workers benefit (CWB)                                      | 101          | 3,740                              | 3,101   | 2,110                              | 1,101   | 530                                | 292   |
| Canada Training Credit (CTC)                                      | 102          | 1,040                              | 400   | 1,020                              | 383   | 1,000                              | 383   |
| Multigenerational home renovation tax credit (MHRTC)              | 103          | 10                                 | 15  | 20                                 | 39  | 10                                 | 21  |
| Eligible educator school supply tax credit                        | 104          | 70                                 | 8   | 70                                 | 8   | 80                                 | 12  |
| Net provincial or territorial tax                                 | 105          | 34,910                             | 52,268  | 35,660                             | 66,802  | 37,140                             | 85,333  |
| Total tax payable   | 106          | 38,710                             | 147,090   | 38,130                             | 183,370   | 38,700                             | 226,945   |

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

| Item   | Item<br>code | \$55,000 -<br>\$59,999<br>(Number) | \$55,000 -<br>\$59,999<br>(Thousands<br>of Dollars) | \$60,000 -<br>\$69,999<br>(Number) | \$60,000 -<br>\$69,999<br>(Thousands<br>of Dollars) | \$70,000 -<br>\$79,999<br>(Number) | \$70,000 -<br>\$79,999<br>(Thousands<br>of Dollars) |
|--|--------------|------------------------------------|---|------------------------------------|---|------------------------------------|---|
| Number of taxable returns  | 1            | 33,820                             | 0   | 58,660                             | 0   | 48,030                             | 0   |
| Number of non-taxable returns  | 2            | 630                                | 0   | 830                                | 0   | 370                                | 0   |
| Total number of returns  | 3            | 34,450                             | 0   | 59,490                             | 0   | 48,400                             | 0   |
| Employment income  | 4            | 24,530                             | 1,197,379   | 44,480                             | 2,487,050   | 37,490                             | 2,430,540   |
| Commissions (from employment)  | 5            | 670                                | 9,213   | 1,330                              | 20,579  | 1,100                              | 21,921  |
| Other employment income  | 6            | 2,180                              | 13,268  | 4,390                              | 26,522  | 4,190                              | 24,915  |
| Old age security (OAS) pension   | 7            | 9,020                              | 75,652  | 14,370                             | 120,536   | 10,710                             | 89,687  |
| CPP or QPP benefits  | 8            | 10,920                             | 110,666   | 17,480                             | 182,266   | 13,300                             | 142,513   |
| Other pensions and superannuation  | 9            | 8,690                              | 236,980   | 14,070                             | 441,619   | 10,620                             | 382,311   |
| Elected split-pension amount   | 10           | 2,040                              | 25,876  | 2,640                              | 32,453  | 2,130                              | 28,164  |
| Employment insurance and other<br>benefits                                   | 11           | 3,550                              | 35,001  | 5,580                              | 52,997  | 3,840                              | 33,745  |
| Taxable amount of dividends from<br>taxable Canadian corporations            | 12           | 6,310                              | 76,428  | 11,160                             | 143,714   | 9,770                              | 145,224   |
| Interest and other investment income   | 13           | 12,220                             | 27,552  | 21,160                             | 52,325  | 18,060                             | 48,213  |
| Net partnership income (limited or<br>non-active partners only)              | 14           | 120                                | 35  | 220                                | 149   | 210                                | 279   |
| Net rental income  | 15           | 2,190                              | 16,547  | 4,130                              | 31,421  | 3,640                              | 28,736  |
| Taxable capital gains  | 16           | 3,480                              | 12,236  | 6,210                              | 26,032  | 5,560                              | 29,248  |
| RRSP income  | 17           | 2,580                              | 20,212  | 4,550                              | 35,850  | 4,000                              | 33,312  |
| Other income   | 18           | 7,510                              | 35,247  | 13,220                             | 63,610  | 11,170                             | 60,704  |
| Taxable scholarships, fellowships,<br>bursaries, and artists' project grants | 19           | 130                                | 557   | 200                                | 1,143   | 140                                | 947   |
| Net business income  | 20           | 2,430                              | 37,598  | 4,180                              | 62,886  | 3,330                              | 56,198  |
| Net professional income  | 21           | 290                                | 4,809   | 540                                | 9,118   | 490                                | 8,412   |
| Net commission income  | 22           | 350                                | 2,973   | 590                                | 4,797   | 440                                | 5,297   |
| Net farming income   | 23           | 1,930                              | 28,412  | 3,090                              | 38,473  | 2,590                              | 37,381  |
| Net fishing income   | 24           | 0                                  | 0   | 0                                  | 0   | 0                                  | 0   |
| Workers' compensation benefits   | 25           | 750                                | 8,417   | 1,290                              | 18,048  | 840                                | 10,092  |
| Social assistance payments   | 26           | 200                                | 945   | 250                                | 1,284   | 130                                | 739   |
| Net federal supplements  | 27           | 550                                | 1,688   | 720                                | 2,417   | 380                                | 1,024   |
| Total income assessed  | 28           | 34,450                             | 1,978,655   | 59,490                             | 3,857,768   | 48,400                             | 3,621,342   |
| Registered pension plan (RPP)<br>deduction                                   | 29           | 10,700                             | 34,385  | 21,060                             | 79,977  | 18,680                             | 85,057  |
| RRSP/PRPP deduction  | 30           | 8,230                              | 24,745  | 16,650                             | 60,030  | 15,440                             | 65,430  |
| FHSA deduction   | 31           | 440                                | 2,392   | 830                                | 4,794   | 760                                | 4,422   |
| Deduction for elected split-pension<br>amount                                | 32           | 3,440                              | 29,740  | 5,710                              | 67,064  | 4,290                              | 62,051  |
| Annual union, professional, or like<br>dues                                  | 33           | 9,220                              | 6,930   | 17,520                             | 15,179  | 15,340                             | 15,239  |
| Child care expenses  | 34           | 1,940                              | 7,844   | 3,510                              | 15,040  | 2,890                              | 12,955  |
| Business investment loss   | 35           | 0                                  | 0   | 10                                 | 225   | 10                                 | 210   |
| Moving expenses  | 36           | 220                                | 592   | 380                                | 1,248   | 270                                | 1,136   |
| Support payments made  | 37           | 30                                 | 262   | 70                                 | 467   | 70                                 | 565   |
| Carrying charges and interest<br>expenses                                    | 38           | 3,560                              | 5,646   | 6,230                              | 11,044  | 5,440                              | 10,771  |

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

| Item   | Item<br>code | \$55,000 -<br>\$59,999<br>(Number) | \$55,000 -<br>\$59,999<br>(Thousands<br>of Dollars) | \$60,000 -<br>\$69,999<br>(Number) | \$60,000 -<br>\$69,999<br>(Thousands<br>of Dollars) | \$70,000 -<br>\$79,999<br>(Number) | \$70,000 -<br>\$79,999<br>(Thousands<br>of Dollars) |
|--|--------------|------------------------------------|---|------------------------------------|---|------------------------------------|---|
| Deduction for CPP or QPP contributions on self-employment and other earnings               | 39           | 2,820                              | 4,388   | 4,650                              | 6,732   | 3,780                              | 5,376   |
| Deduction for CPP or QPP enhanced contributions on employment income                       | 40           | 23,060                             | 10,932  | 41,970                             | 22,806  | 35,380                             | 20,703  |
| 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   | 110                                | 84  | 0                                  | 0   |
| Other employment expenses  | 43           | 1,530                              | 4,520   | 3,110                              | 9,799   | 3,180                              | 10,219  |
| Clergy residence deduction   | 44           | 110                                | 1,651   | 200                                | 2,994   | 170                                | 3,074   |
| Other deductions   | 45           | 1,900                              | 2,453   | 3,120                              | 4,352   | 2,260                              | 3,611   |
| Total deductions before adjustments  | 46           | 29,850                             | 136,603   | 52,590                             | 301,859   | 43,490                             | 301,027   |
| Social benefits repayment  | 47           | 0                                  | 0   | 0                                  | 0   | 190                                | 60  |
| Net income   | 48           | 34,450                             | 1,842,165   | 59,480                             | 3,556,117   | 48,390                             | 3,320,357   |
| Canadian Forces personnel and police deduction   | 49           | 0                                  | 0   | 0                                  | 0   | 0                                  | 0   |
| Security options deductions  | 50           | 0                                  | 0   | 10                                 | 26  | 20                                 | 29  |
| Other payments deduction   | 51           | 1,430                              | 11,051  | 2,170                              | 21,749  | 1,310                              | 11,854  |
| Non-capital losses of other years  | 52           | 40                                 | 417   | 80                                 | 725   | 60                                 | 759   |
| Net capital losses of other years  | 53           | 600                                | 644   | 1,060                              | 1,324   | 970                                | 1,602   |
| Capital gains deduction  | 54           | 130                                | 2,531   | 300                                | 7,186   | 350                                | 10,429  |
| Northern residents deductions  | 55           | 310                                | 1,042   | 510                                | 1,880   | 440                                | 1,588   |
| Additional deductions  | 56           | 100                                | 631   | 150                                | 833   | 110                                | 869   |
| Farming/fishing losses of prior years  | 57           | 70                                 | 726   | 100                                | 1,251   | 90                                 | 1,313   |
| Total deductions from net income   | 58           | 2,560                              | 17,081  | 4,210                              | 35,041  | 3,210                              | 28,623  |
| Taxable income assessed  | 59           | 34,420                             | 1,825,143   | 59,430                             | 3,521,144   | 48,380                             | 3,291,754   |
| Basic personal amount  | 60           | 34,450                             | 516,469   | 59,490                             | 891,990   | 48,400                             | 725,818   |
| Age amount   | 61           | 9,330                              | 62,305  | 14,930                             | 86,776  | 11,210                             | 50,572  |
| Spouse or common-law partner amount  | 62           | 2,200                              | 22,531  | 3,930                              | 41,092  | 3,210                              | 33,326  |
| Canada caregiver amount  | 63           | 430                                | 2,744   | 740                                | 4,630   | 630                                | 3,998   |
| Amount for an eligible dependant   | 64           | 1,280                              | 18,211  | 2,180                              | 30,996  | 1,540                              | 22,094  |
| Family caregiver amount for children under 18 years of age                                 | 65           | 220                                | 617   | 440                                | 1,184   | 370                                | 984   |
| CPP or QPP contributions through employment  | 66           | 23,340                             | 55,096  | 42,440                             | 114,085   | 35,740                             | 103,026   |
| CPP or QPP contributions on self-employment and other earnings                             | 67           | 2,760                              | 3,154   | 4,380                              | 4,841   | 2,740                              | 3,863   |
| Employment insurance premiums  | 68           | 22,960                             | 18,790  | 41,550                             | 37,351  | 34,910                             | 32,545  |
| 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           | 180                                | 552   | 360                                | 1,083   | 320                                | 969   |
| Canada employment amount   | 73           | 25,110                             | 33,777  | 45,560                             | 61,283  | 38,340                             | 51,664  |
| Home accessibility expenses  | 74           | 50                                 | 232   | 120                                | 768   | 80                                 | 513   |

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

| Item  | Item<br>code | \$55,000 -<br>\$59,999<br>(Number) | \$55,000 -<br>\$59,999<br>(Thousands<br>of Dollars) | \$60,000 -<br>\$69,999<br>(Number) | \$60,000 -<br>\$69,999<br>(Thousands<br>of Dollars) | \$70,000 -<br>\$79,999<br>(Number) | \$70,000 -<br>\$79,999<br>(Thousands<br>of Dollars) |
|---|--------------|------------------------------------|---|------------------------------------|---|------------------------------------|---|
| Home buyers' amount   | 75           | 470                                | 4,008   | 850                                | 7,450   | 790                                | 7,003   |
| Digital news subscription expenses                                | 76           | 660                                | 166   | 1,200                              | 300   | 1,080                              | 279   |
| Pension income amount   | 77           | 9,630                              | 18,936  | 15,240                             | 29,945  | 11,530                             | 22,636  |
| Disability amount   | 78           | 1,390                              | 13,105  | 2,190                              | 20,609  | 1,600                              | 15,047  |
| Disability amount transferred from a dependant                    | 79           | 480                                | 6,209   | 920                                | 12,239  | 810                                | 10,769  |
| Interest paid on student loans                                    | 80           | 790                                | 419   | 1,450                              | 881   | 1,250                              | 812   |
| Tuition, education, and textbook amounts                          | 81           | 2,350                              | 16,842  | 3,750                              | 24,900  | 2,740                              | 19,672  |
| Tuition, education, and textbook amounts transferred from a child | 82           | 370                                | 1,656   | 800                                | 3,715   | 720                                | 3,329   |
| Amounts transferred from spouse or common-law partner             | 83           | 1,020                              | 7,216   | 1,630                              | 11,285  | 1,170                              | 7,931   |
| Medical expenses  | 84           | 8,010                              | 31,328  | 11,830                             | 48,268  | 8,070                              | 35,052  |
| Total tax credits on personal amounts                             | 85           | 34,450                             | 125,160   | 59,490                             | 215,354   | 48,400                             | 172,787   |
| Allowable charitable donations and government gifts               | 86           | 7,700                              | 14,506  | 14,090                             | 27,134  | 12,340                             | 25,005  |
| Eligible cultural and ecological gifts                            | 87           | 10                                 | 8   | 10                                 | 17  | 0                                  | 0   |
| Total tax credit on donations and gifts                           | 88           | 7,670                              | 4,030   | 14,030                             | 7,550   | 12,280                             | 6,975   |
| Total federal non-refundable tax credits                          | 89           | 34,450                             | 129,190   | 59,490                             | 222,904   | 48,400                             | 179,762   |
| Federal dividend tax credit                                       | 90           | 6,330                              | 7,455   | 11,200                             | 14,334  | 9,750                              | 14,248  |
| Minimum tax carryover   | 91           | 290                                | 887   | 610                                | 2,311   | 500                                | 2,063   |
| Basic federal tax   | 92           | 33,290                             | 140,192   | 58,140                             | 311,992   | 47,710                             | 337,867   |
| Federal foreign tax credit  | 93           | 2,720                              | 296   | 4,920                              | 755   | 4,390                              | 752   |
| Federal political contribution tax credit                         | 94           | 340                                | 62  | 680                                | 131   | 580                                | 113   |
| Investment tax credit   | 95           | 0                                  | 0   | 100                                | 29  | 110                                | 60  |
| Labour-sponsored funds tax credit (provincially registered)       | 96           | 460                                | 289   | 930                                | 584   | 1,050                              | 660   |
| Alternative minimum tax payable                                   | 97           | 10                                 | 49  | 20                                 | 32  | 60                                 | 28  |
| Net federal tax   | 98           | 33,230                             | 139,579   | 58,050                             | 310,538   | 47,660                             | 336,307   |
| CPP contributions on self-employment                              | 99           | 2,650                              | 7,501   | 4,220                              | 11,507  | 2,630                              | 9,192   |
| Social Benefits repayment   | 100          | 0                                  | 0   | 0                                  | 0   | 190                                | 60  |
| Canada workers benefit (CWB)                                      | 101          | 190                                | 134   | 140                                | 135   | 50                                 | 55  |
| Canada Training Credit (CTC)                                      | 102          | 880                                | 331   | 1,660                              | 619   | 1,360                              | 515   |
| Multigenerational home renovation tax credit (MHRTC)              | 103          | 20                                 | 26  | 30                                 | 42  | 30                                 | 59  |
| Eligible educator school supply tax credit                        | 104          | 90                                 | 10  | 280                                | 35  | 310                                | 44  |
| Net provincial or territorial tax                                 | 105          | 32,790                             | 88,563  | 57,390                             | 192,797   | 47,290                             | 206,160   |
| Total tax payable   | 106          | 33,820                             | 235,659   | 58,660                             | 514,863   | 48,030                             | 551,731   |



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

| Item   | Item<br>code | \$80,000 -<br>\$89,999<br>(Number) | \$80,000 -<br>\$89,999<br>(Thousands<br>of Dollars) | \$90,000 -<br>\$99,999<br>(Number) | \$90,000 -<br>\$99,999<br>(Thousands<br>of Dollars) | \$100,000 -<br>\$149,999<br>(Number) | \$100,000 -<br>\$149,999<br>(Thousands<br>of Dollars) |
|--|--------------|------------------------------------|---|------------------------------------|---|--------------------------------------|---|
| Number of taxable returns  | 1            | 41,490                             | 0   | 34,750                             | 0   | 82,450                               | 0   |
| Number of non-taxable returns  | 2            | 220                                | 0   | 80                                 | 0   | 160                                  | 0   |
| Total number of returns  | 3            | 41,700                             | 0   | 34,830                             | 0   | 82,610                               | 0   |
| Employment income  | 4            | 32,310                             | 2,373,783   | 29,140                             | 2,449,649   | 70,500                               | 7,351,497   |
| Commissions (from employment)  | 5            | 920                                | 23,326  | 780                                | 25,413  | 2,360                                | 113,019   |
| Other employment income  | 6            | 3,700                              | 20,809  | 6,070                              | 15,798  | 9,910                                | 40,844  |
| Old age security (OAS) pension   | 7            | 9,590                              | 80,367  | 5,530                              | 46,104  | 10,100                               | 84,412  |
| CPP or QPP benefits  | 8            | 11,450                             | 123,833   | 6,950                              | 76,663  | 13,870                               | 154,390   |
| Other pensions and superannuation  | 9            | 9,180                              | 345,279   | 5,530                              | 233,205   | 11,140                               | 518,410   |
| Elected split-pension amount   | 10           | 2,880                              | 40,706  | 1,160                              | 15,102  | 2,590                                | 31,630  |
| Employment insurance and other<br>benefits                                   | 11           | 2,660                              | 21,159  | 1,880                              | 14,416  | 3,780                                | 25,678  |
| Taxable amount of dividends from<br>taxable Canadian corporations            | 12           | 9,770                              | 188,857   | 7,780                              | 158,260   | 22,640                               | 649,597   |
| Interest and other investment income   | 13           | 16,460                             | 48,798  | 13,310                             | 38,985  | 33,950                               | 118,491   |
| Net partnership income (limited or<br>non-active partners only)              | 14           | 210                                | 508   | 200                                | 437   | 570                                  | 1,283   |
| Net rental income  | 15           | 3,700                              | 29,837  | 3,010                              | 24,878  | 8,520                                | 73,290  |
| Taxable capital gains  | 16           | 5,440                              | 39,081  | 4,400                              | 33,268  | 12,670                               | 154,964   |
| RRSP income  | 17           | 3,510                              | 33,967  | 2,820                              | 27,518  | 7,340                                | 89,096  |
| Other income   | 18           | 10,090                             | 49,007  | 8,270                              | 42,602  | 22,220                               | 146,104   |
| Taxable scholarships, fellowships,<br>bursaries, and artists' project grants | 19           | 110                                | 847   | 70                                 | 559   | 140                                  | 1,440   |
| Net business income  | 20           | 2,780                              | 53,873  | 2,210                              | 44,343  | 5,450                                | 138,921   |
| Net professional income  | 21           | 430                                | 9,093   | 380                                | 8,124   | 1,130                                | 39,093  |
| Net commission income  | 22           | 400                                | 4,812   | 400                                | 5,543   | 930                                  | 18,920  |
| Net farming income   | 23           | 2,480                              | 41,215  | 1,850                              | 33,245  | 4,980                                | 114,047   |
| Net fishing income   | 24           | 0                                  | 0   | 0                                  | 0   | 0                                    | 0   |
| Workers' compensation benefits   | 25           | 670                                | 7,666   | 520                                | 5,898   | 1,150                                | 14,865  |
| Social assistance payments   | 26           | 90                                 | 560   | 40                                 | 152   | 90                                   | 1,063   |
| Net federal supplements  | 27           | 310                                | 984   | 130                                | 389   | 280                                  | 1,023   |
| Total income assessed  | 28           | 41,700                             | 3,540,061   | 34,830                             | 3,302,075   | 82,610                               | 9,886,905   |
| Registered pension plan (RPP)<br>deduction                                   | 29           | 16,870                             | 90,086  | 17,240                             | 114,916   | 39,600                               | 294,755   |
| RRSP/PRPP deduction  | 30           | 14,560                             | 70,985  | 13,780                             | 74,295  | 39,450                               | 306,530   |
| FHSA deduction   | 31           | 630                                | 3,931   | 480                                | 3,171   | 1,040                                | 6,980   |
| Deduction for elected split-pension<br>amount                                | 32           | 3,350                              | 50,577  | 2,570                              | 39,216  | 5,250                                | 97,554  |
| Annual union, professional, or like<br>dues                                  | 33           | 13,820                             | 15,479  | 14,420                             | 17,222  | 29,800                               | 43,820  |
| Child care expenses  | 34           | 2,410                              | 11,372  | 2,160                              | 10,356  | 3,330                                | 15,416  |
| Business investment loss   | 35           | 0                                  | 0   | 0                                  | 0   | 30                                   | 863   |
| Moving expenses  | 36           | 230                                | 1,300   | 150                                | 892   | 340                                  | 2,596   |
| Support payments made  | 37           | 80                                 | 754   | 80                                 | 826   | 350                                  | 4,239   |
| Carrying charges and interest<br>expenses                                    | 38           | 5,040                              | 10,298  | 4,330                              | 10,755  | 11,440                               | 35,390  |

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

| Item   | Item<br>code | \$80,000 -<br>\$89,999<br>(Number) | \$80,000 -<br>\$89,999<br>(Thousands<br>of Dollars) | \$90,000 -<br>\$99,999<br>(Number) | \$90,000 -<br>\$99,999<br>(Thousands<br>of Dollars) | \$100,000 -<br>\$149,999<br>(Number) | \$100,000 -<br>\$149,999<br>(Thousands<br>of Dollars) |
|--|--------------|------------------------------------|---|------------------------------------|---|--------------------------------------|---|
| Deduction for CPP or QPP contributions on self-employment and other earnings               | 39           | 3,090                              | 4,319   | 2,690                              | 3,383   | 7,160                                | 9,409   |
| Deduction for CPP or QPP enhanced contributions on employment income                       | 40           | 30,390                             | 18,097  | 27,900                             | 16,869  | 67,650                               | 41,158  |
| Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income | 41           | 0                                  | 0   | 0                                  | 0   | 0                                    | 0   |
| Exploration and development expenses   | 42           | 100                                | 94  | 90                                 | 81  | 340                                  | 953   |
| Other employment expenses  | 43           | 3,160                              | 10,687  | 2,870                              | 9,762   | 8,110                                | 32,332  |
| Clergy residence deduction   | 44           | 110                                | 2,094   | 80                                 | 1,438   | 110                                  | 2,092   |
| Other deductions   | 45           | 1,560                              | 2,480   | 1,180                              | 2,707   | 2,900                                | 10,660  |
| Total deductions before adjustments  | 46           | 37,260                             | 292,810   | 32,850                             | 305,982   | 78,290                               | 904,784   |
| Social benefits repayment  | 47           | 2,240                              | 1,451   | 3,900                              | 4,445   | 10,030                               | 33,489  |
| Net income   | 48           | 41,700                             | 3,245,915   | 34,830                             | 2,991,648   | 82,600                               | 8,948,796   |
| Canadian Forces personnel and police deduction   | 49           | 0                                  | 0   | 0                                  | 0   | 10                                   | 335   |
| Security options deductions  | 50           | 20                                 | 25  | 10                                 | 41  | 70                                   | 358   |
| Other payments deduction   | 51           | 1,020                              | 9,210   | 680                                | 6,437   | 1,470                                | 16,909  |
| Non-capital losses of other years  | 52           | 20                                 | 309   | 20                                 | 391   | 60                                   | 716   |
| Net capital losses of other years  | 53           | 980                                | 1,629   | 820                                | 1,504   | 2,440                                | 5,266   |
| Capital gains deduction  | 54           | 450                                | 17,408  | 300                                | 12,615  | 1,270                                | 77,929  |
| Northern residents deductions  | 55           | 330                                | 1,176   | 300                                | 1,088   | 1,070                                | 4,227   |
| Additional deductions  | 56           | 110                                | 350   | 70                                 | 374   | 140                                  | 968   |
| Farming/fishing losses of prior years  | 57           | 90                                 | 1,448   | 60                                 | 820   | 180                                  | 3,607   |
| Total deductions from net income   | 58           | 2,840                              | 31,612  | 2,180                              | 23,463  | 6,370                                | 110,424   |
| Taxable income assessed  | 59           | 41,700                             | 3,214,328   | 34,830                             | 2,968,190   | 82,570                               | 8,838,669   |
| Basic personal amount  | 60           | 41,700                             | 625,465   | 34,830                             | 522,440   | 82,600                               | 1,238,832   |
| Age amount   | 61           | 10,080                             | 29,543  | 5,940                              | 11,875  | 4,050                                | 8,123   |
| Spouse or common-law partner amount  | 62           | 2,820                              | 30,026  | 2,500                              | 26,707  | 6,970                                | 75,764  |
| Canada caregiver amount  | 63           | 480                                | 3,105   | 440                                | 2,822   | 1,060                                | 6,878   |
| Amount for an eligible dependant   | 64           | 1,290                              | 18,276  | 1,190                              | 16,905  | 2,470                                | 34,737  |
| Family caregiver amount for children under 18 years of age                                 | 65           | 310                                | 870   | 320                                | 890   | 830                                  | 2,242   |
| CPP or QPP contributions through employment  | 66           | 30,650                             | 89,911  | 28,050                             | 83,715  | 67,960                               | 204,216   |
| CPP or QPP contributions on self-employment and other earnings                             | 67           | 1,930                              | 3,103   | 1,420                              | 2,429   | 3,620                                | 6,745   |
| Employment insurance premiums  | 68           | 29,870                             | 28,294  | 27,200                             | 26,208  | 64,900                               | 63,115  |
| PPIP premiums paid   | 69           | 0                                  | 0   | 0                                  | 0   | 0                                    | 0   |
| PPIP premiums payable on employment income   | 70           | 0                                  | 0   | 0                                  | 0   | 0                                    | 0   |
| PPIP premiums payable on self-employment income  | 71           | 0                                  | 0   | 0                                  | 0   | 0                                    | 0   |
| Volunteer firefighters' amount/search and rescue volunteers' amount                        | 72           | 280                                | 846   | 290                                | 867   | 800                                  | 2,406   |
| Canada employment amount   | 73           | 32,940                             | 44,489  | 29,530                             | 40,048  | 71,320                               | 96,923  |
| Home accessibility expenses  | 74           | 90                                 | 456   | 70                                 | 408   | 140                                  | 903   |

Individual Income Tax Return Statistics (2023 Tax Year)

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

| Item  | Item<br>code | \$80,000 -<br>\$89,999<br>(Number) | \$80,000 -<br>\$89,999<br>(Thousands<br>of Dollars) | \$90,000 -<br>\$99,999<br>(Number) | \$90,000 -<br>\$99,999<br>(Thousands<br>of Dollars) | \$100,000 -<br>\$149,999<br>(Number) | \$100,000 -<br>\$149,999<br>(Thousands<br>of Dollars) |
|---|--------------|------------------------------------|---|------------------------------------|---|--------------------------------------|---|
| Home buyers' amount   | 75           | 650                                | 5,627   | 460                                | 4,166   | 990                                  | 9,043   |
| Digital news subscription expenses                                | 76           | 990                                | 255   | 760                                | 195   | 1,860                                | 480   |
| Pension income amount   | 77           | 10,130                             | 19,876  | 6,140                              | 12,048  | 12,820                               | 25,031  |
| Disability amount   | 78           | 1,200                              | 11,303  | 850                                | 8,000   | 1,600                                | 15,052  |
| Disability amount transferred from a dependant                    | 79           | 690                                | 9,312   | 730                                | 10,184  | 1,760                                | 23,936  |
| Interest paid on student loans                                    | 80           | 970                                | 626   | 670                                | 426   | 1,160                                | 757   |
| Tuition, education, and textbook amounts                          | 81           | 1,900                              | 10,226  | 1,440                              | 5,848   | 2,770                                | 11,348  |
| Tuition, education, and textbook amounts transferred from a child | 82           | 770                                | 3,572   | 940                                | 4,312   | 3,000                                | 14,352  |
| Amounts transferred from spouse or common-law partner             | 83           | 970                                | 6,298   | 790                                | 5,153   | 1,830                                | 11,393  |
| Medical expenses  | 84           | 5,960                              | 26,926  | 3,880                              | 17,152  | 7,650                                | 37,662  |
| Total tax credits on personal amounts                             | 85           | 41,700                             | 145,264   | 34,830                             | 120,421   | 82,610                               | 283,497   |
| Allowable charitable donations and government gifts               | 86           | 11,210                             | 25,777  | 9,550                              | 20,424  | 25,040                               | 58,745  |
| Eligible cultural and ecological gifts                            | 87           | 0                                  | 0   | 0                                  | 0   | 0                                    | 0   |
| Total tax credit on donations and gifts                           | 88           | 11,180                             | 7,219   | 9,520                              | 5,718   | 24,980                               | 16,487  |
| Total federal non-refundable tax credits                          | 89           | 41,700                             | 152,483   | 34,830                             | 126,138   | 82,610                               | 299,983   |
| Federal dividend tax credit                                       | 90           | 9,620                              | 18,114  | 7,650                              | 14,761  | 21,770                               | 58,324  |
| Minimum tax carryover   | 91           | 510                                | 2,077   | 350                                | 1,504   | 910                                  | 3,767   |
| Basic federal tax   | 92           | 41,350                             | 363,700   | 34,660                             | 363,044   | 82,280                               | 1,233,044   |
| Federal foreign tax credit  | 93           | 4,420                              | 973   | 3,580                              | 864   | 9,780                                | 3,906   |
| Federal political contribution tax credit                         | 94           | 560                                | 118   | 430                                | 90  | 1,100                                | 239   |
| Investment tax credit   | 95           | 100                                | 45  | 0                                  | 0   | 260                                  | 116   |
| Labour-sponsored funds tax credit (provincially registered)       | 96           | 1,110                              | 730   | 1,130                              | 741   | 3,680                                | 2,497   |
| Alternative minimum tax payable                                   | 97           | 160                                | 121   | 200                                | 207   | 1,220                                | 2,257   |
| Net federal tax   | 98           | 41,300                             | 361,855   | 34,640                             | 361,358   | 82,220                               | 1,226,357   |
| CPP contributions on self-employment                              | 99           | 1,840                              | 7,385   | 1,360                              | 5,785   | 3,450                                | 16,093  |
| Social Benefits repayment   | 100          | 2,240                              | 1,451   | 3,900                              | 4,445   | 10,030                               | 33,489  |
| Canada workers benefit (CWB)                                      | 101          | 20                                 | 27  | 0                                  | 0   | 20                                   | 25  |
| Canada Training Credit (CTC)                                      | 102          | 1,180                              | 474   | 990                                | 387   | 1,960                                | 771   |
| Multigenerational home renovation tax credit (MHRTC)              | 103          | 30                                 | 57  | 10                                 | 27  | 50                                   | 87  |
| Eligible educator school supply tax credit                        | 104          | 290                                | 39  | 890                                | 122   | 630                                  | 89  |
| Net provincial or territorial tax                                 | 105          | 41,130                             | 223,141   | 34,600                             | 221,514   | 82,240                               | 742,619   |
| Total tax payable   | 106          | 41,490                             | 593,844   | 34,750                             | 593,108   | 82,450                               | 2,018,576   |

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

| Item   | Item<br>code | \$150,000 -<br>\$249,999<br>(Number) | \$150,000 -<br>\$249,999<br>(Thousands<br>of Dollars) | \$250,000<br>and over<br>(Number) | \$250,000<br>and over<br>(Thousands<br>of Dollars) |
|--|--------------|--------------------------------------|---|-----------------------------------|--|
| Number of taxable returns  | 1            | 35,860                               | 0   | 13,220                            | 0  |
| Number of non-taxable returns  | 2            | 80                                   | 0   | 50                                | 0  |
| Total number of returns  | 3            | 35,940                               | 0   | 13,270                            | 0  |
| Employment income  | 4            | 29,530                               | 4,380,761   | 8,550                             | 1,925,247  |
| Commissions (from employment)  | 5            | 1,340                                | 125,193   | 710                               | 225,558  |
| Other employment income  | 6            | 3,600                                | 30,165  | 1,120                             | 59,140   |
| Old age security (OAS) pension   | 7            | 4,190                                | 34,769  | 3,090                             | 24,103   |
| CPP or QPP benefits  | 8            | 5,960                                | 66,158  | 4,030                             | 41,384   |
| Other pensions and superannuation  | 9            | 4,820                                | 240,151   | 2,880                             | 197,892  |
| Elected split-pension amount   | 10           | 1,310                                | 15,815  | 640                               | 4,214  |
| Employment insurance and other<br>benefits                                   | 11           | 900                                  | 5,215   | 120                               | 867  |
| Taxable amount of dividends from<br>taxable Canadian corporations            | 12           | 15,430                               | 811,333   | 8,820                             | 1,314,478  |
| Interest and other investment income   | 13           | 18,250                               | 99,760  | 9,030                             | 181,467  |
| Net partnership income (limited or<br>non-active partners only)              | 14           | 550                                  | 1,587   | 560                               | 6,957  |
| Net rental income  | 15           | 4,830                                | 56,117  | 2,470                             | 45,344   |
| Taxable capital gains  | 16           | 9,260                                | 274,207   | 7,030                             | 1,752,050  |
| RRSP income  | 17           | 3,320                                | 73,299  | 980                               | 107,880  |
| Other income   | 18           | 12,380                               | 131,153   | 6,520                             | 235,634  |
| Taxable scholarships, fellowships,<br>bursaries, and artists' project grants | 19           | 50                                   | 715   | 60                                | 1,244  |
| Net business income  | 20           | 2,370                                | 96,129  | 890                               | 68,443   |
| Net professional income  | 21           | 770                                  | 58,715  | 600                               | 120,242  |
| Net commission income  | 22           | 390                                  | 19,339  | 150                               | 17,835   |
| Net farming income   | 23           | 2,820                                | 109,555   | 1,700                             | 114,397  |
| Net fishing income   | 24           | 0                                    | 0   | 0                                 | 0  |
| Workers' compensation benefits   | 25           | 280                                  | 5,642   | 40                                | 2,750  |
| Social assistance payments   | 26           | 40                                   | 585   | 40                                | 540  |
| Net federal supplements  | 27           | 170                                  | 536   | 210                               | 684  |
| Total income assessed  | 28           | 35,940                               | 6,639,604   | 13,270                            | 6,451,285  |
| Registered pension plan (RPP)<br>deduction                                   | 29           | 14,240                               | 127,585   | 2,530                             | 26,244   |
| RRSP/PRPP deduction  | 30           | 20,250                               | 297,697   | 6,150                             | 231,023  |
| FHSA deduction   | 31           | 310                                  | 2,254   | 60                                | 428  |
| Deduction for elected split-pension<br>amount                                | 32           | 1,930                                | 40,827  | 910                               | 18,786   |
| Annual union, professional, or like<br>dues                                  | 33           | 9,240                                | 16,604  | 1,180                             | 1,994  |
| Child care expenses  | 34           | 700                                  | 3,533   | 170                               | 1,093  |
| Business investment loss   | 35           | 20                                   | 465   | 10                                | 548  |
| Moving expenses  | 36           | 130                                  | 1,503   | 40                                | 437  |
| Support payments made  | 37           | 340                                  | 6,394   | 160                               | 9,905  |
| Carrying charges and interest<br>expenses                                    | 38           | 7,500                                | 33,650  | 5,020                             | 59,864   |

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

| 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        | 3,720                          | 5,461  | 1,780                       | 3,286                                     |
| Deduction for CPP or QPP enhanced contributions on employment income                       | 40        | 27,930                         | 16,965                                       | 7,420                       | 4,340                                     |
| Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income | 41        | 0                              | 0  | 0                           | 0   |
| Exploration and development expenses   | 42        | 290                            | 1,483  | 410                         | 11,127                                    |
| Other employment expenses  | 43        | 3,390                          | 19,957                                       | 980                         | 15,218                                    |
| Clergy residence deduction   | 44        | 30                             | 424  | 0                           | 0   |
| Other deductions   | 45        | 1,170                          | 17,889                                       | 590                         | 53,556                                    |
| Total deductions before adjustments  | 46        | 33,600                         | 592,700                                      | 11,440                      | 437,941                                   |
| Social benefits repayment  | 47        | 4,420                          | 32,228                                       | 3,040                       | 23,586                                    |
| Net income   | 48        | 35,930                         | 6,014,857                                    | 13,270                      | 5,989,789                                 |
| Canadian Forces personnel and police deduction   | 49        | 0                              | 0  | 0                           | 0   |
| Security options deductions  | 50        | 160                            | 1,319  | 130                         | 31,899                                    |
| Other payments deduction   | 51        | 360                            | 6,439  | 90                          | 3,357                                     |
| Non-capital losses of other years  | 52        | 30                             | 854  | 20                          | 318                                       |
| Net capital losses of other years  | 53        | 1,940                          | 5,316  | 1,460                       | 16,855                                    |
| Capital gains deduction  | 54        | 1,320                          | 137,523                                      | 2,360                       | 738,285                                   |
| Northern residents deductions  | 55        | 490                            | 1,999  | 70                          | 270                                       |
| Additional deductions  | 56        | 80                             | 1,707  | 40                          | 428                                       |
| Farming/fishing losses of prior years  | 57        | 120                            | 4,076  | 100                         | 6,607                                     |
| Total deductions from net income   | 58        | 4,250                          | 159,714                                      | 3,760                       | 798,432                                   |
| Taxable income assessed  | 59        | 35,880                         | 5,856,227                                    | 13,230                      | 5,193,024                                 |
| Basic personal amount  | 60        | 35,940                         | 529,101                                      | 13,270                      | 180,059                                   |
| Age amount   | 61        | 270                            | 1,145  | 140                         | 652                                       |
| Spouse or common-law partner amount  | 62        | 3,810                          | 42,217                                       | 1,190                       | 12,416                                    |
| Canada caregiver amount  | 63        | 520                            | 3,408  | 170                         | 1,149                                     |
| Amount for an eligible dependant   | 64        | 780                            | 10,623                                       | 190                         | 2,391                                     |
| Family caregiver amount for children under 18 years of age                                 | 65        | 420                            | 1,155  | 90                          | 230                                       |
| CPP or QPP contributions through employment  | 66        | 28,080                         | 84,215                                       | 7,510                       | 21,614                                    |
| CPP or QPP contributions on self-employment and other earnings                             | 67        | 1,930                          | 3,911  | 1,120                       | 2,348                                     |
| Employment insurance premiums  | 68        | 25,380                         | 24,789                                       | 5,370                       | 5,094                                     |
| 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        | 450                            | 1,335  | 70                          | 210                                       |
| Canada employment amount   | 73        | 29,870                         | 40,610                                       | 8,760                       | 11,845                                    |
| Home accessibility expenses  | 74        | 50                             | 373  | 20                          | 194                                       |

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

| Item   | Item<br>code | \$150,000 -<br>\$249,999<br>(Number) | \$150,000 -<br>\$249,999<br>(Thousands<br>of Dollars) | \$250,000<br>and over<br>(Number) | \$250,000<br>and over<br>(Thousands<br>of Dollars) |
|--|--------------|--------------------------------------|---|-----------------------------------|--|
| Home buyers' amount  | 75           | 290                                  | 2,727   | 50                                | 478  |
| Digital news subscription expenses                                   | 76           | 1,110                                | 298   | 580                               | 169  |
| Pension income amount  | 77           | 5,650                                | 10,908  | 3,330                             | 6,275  |
| Disability amount  | 78           | 620                                  | 5,835   | 400                               | 3,780  |
| Disability amount transferred from a<br>dependant                    | 79           | 860                                  | 11,775  | 230                               | 2,774  |
| Interest paid on student loans                                       | 80           | 220                                  | 197   | 70                                | 132  |
| Tuition, education, and textbook<br>amounts                          | 81           | 780                                  | 4,498   | 210                               | 1,109  |
| Tuition, education, and textbook<br>amounts transferred from a child | 82           | 2,160                                | 10,689  | 990                               | 5,463  |
| Amounts transferred from spouse or<br>common-law partner             | 83           | 780                                  | 4,701   | 290                               | 1,665  |
| Medical expenses   | 84           | 3,700                                | 21,407  | 2,210                             | 19,822   |
| Total tax credits on personal amounts                                | 85           | 35,940                               | 122,397   | 13,270                            | 41,980   |
| Allowable charitable donations and<br>government gifts               | 86           | 13,470                               | 43,178  | 6,270                             | 99,358   |
| Eligible cultural and ecological gifts                               | 87           | 0                                    | 0   | 0                                 | 0  |
| Total tax credit on donations and gifts                              | 88           | 13,450                               | 12,227  | 6,260                             | 32,505   |
| Total federal non-refundable tax<br>credits                          | 89           | 35,940                               | 134,624   | 13,270                            | 74,486   |
| Federal dividend tax credit  | 90           | 14,500                               | 75,916  | 7,890                             | 153,505  |
| Minimum tax carryover  | 91           | 580                                  | 2,980   | 410                               | 2,802  |
| Basic federal tax  | 92           | 35,780                               | 1,005,171   | 13,110                            | 1,227,039  |
| Federal foreign tax credit   | 93           | 6,900                                | 5,031   | 4,400                             | 29,086   |
| Federal political contribution tax credit                            | 94           | 740                                  | 205   | 450                               | 162  |
| Investment tax credit  | 95           | 210                                  | 175   | 220                               | 2,061  |
| Labour-sponsored funds tax credit<br>(provincially registered)       | 96           | 2,280                                | 1,594   | 730                               | 523  |
| Alternative minimum tax payable                                      | 97           | 1,300                                | 6,097   | 1,440                             | 30,890   |
| Net federal tax  | 98           | 35,740                               | 998,246   | 13,070                            | 1,196,655  |
| CPP contributions on self-employment                                 | 99           | 1,850                                | 9,341   | 1,070                             | 5,624  |
| Social Benefits repayment  | 100          | 4,420                                | 32,228  | 3,040                             | 23,586   |
| Canada workers benefit (CWB)   | 101          | 10                                   | 15  | 0                                 | 0  |
| Canada Training Credit (CTC)   | 102          | 470                                  | 159   | 60                                | 19   |
| Multigenerational home renovation tax<br>credit (MHRTC)              | 103          | 0                                    | 0   | 0                                 | 0  |
| Eligible educator school supply tax<br>credit                        | 104          | 20                                   | 4   | 0                                 | 0  |
| Net provincial or territorial tax                                    | 105          | 35,760                               | 565,010   | 13,050                            | 558,212  |
| Total tax payable  | 106          | 35,860                               | 1,604,832   | 13,220                            | 1,784,077  |

**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.