

Individual Income Tax Return Statistics (2023 Tax Year)  
Table 4: Tax return line items by age and gender (Canada)

Item	Item code	Total Returns Males (Number)	Total Returns Males (Thousands of Dollars)	Total Returns Females (Number)	Total Returns Females (Thousands of Dollars)	Total Returns Gender Diverse (Number)	Total Returns Gender Diverse (Thousands of Dollars)	Total Returns Unknown (Number)	Total Returns Unknown (Thousands of Dollars)	Total Returns (Number)	Total Returns (Thousands of Dollars)
Number of taxable returns	1	11,368,030	0	10,676,510	0	2,860	0	11,310	0	22,058,700	0
Number of non-taxable returns	2	3,721,700	0	5,192,350	0	2,330	0	14,390	0	8,930,770	0
Total number of returns	3	15,089,720	0	15,868,860	0	5,190	0	25,690	0	30,989,470	0
Employment income	4	9,846,090	696,853,481	9,393,150	480,797,166	3,910	162,967	2,660	179,870	19,245,810	1,177,993,484
Commissions (from employment)	5	323,800	18,075,856	255,550	5,893,608	90	1,354	0	0	579,450	23,970,953
Other employment income	6	1,385,780	9,271,886	1,000,220	5,924,886	260	3,398	560	36,404	2,386,810	15,236,573
Old age security (OAS) pension	7	3,252,060	26,021,231	3,854,480	30,873,517	70	541	90	316	7,106,700	56,895,606
CPP or QPP benefits	8	3,882,150	36,379,660	4,545,070	36,653,778	160	1,127	430	2,068	8,427,800	73,036,632
Other pensions and superannuation	9	2,489,340	74,501,336	2,779,950	64,358,735	70	1,294	370	7,215	5,269,730	138,868,581
Elected split-pension amount	10	421,960	3,884,440	1,058,750	14,904,595	20	172	60	1,102	1,480,780	18,790,309
Employment insurance and other benefits	11	1,216,570	9,436,121	1,283,560	11,865,547	450	3,225	0	0	2,500,580	21,304,894
Taxable amount of dividends from taxable Canadian corporations	12	2,360,520	72,324,965	2,195,820	39,219,854	260	1,390	340	11,193	4,556,940	111,557,402
Interest and other investment income	13	4,547,490	18,598,784	5,039,070	18,419,303	1,170	2,659	2,300	18,575	9,590,040	37,039,321
Net partnership income (limited or non-active partners only)	14	32,220	331,956	21,580	130,761	0	0	5,770	13,346	59,580	476,071
Net rental income	15	976,020	3,246,219	928,390	3,108,384	130	506	570	4,296	1,905,120	6,359,405
Taxable capital gains	16	1,350,940	33,983,764	1,358,190	20,656,516	160	1,185	3,140	347,280	2,712,430	54,988,744
RRSP income	17	945,790	9,908,544	882,440	9,051,045	100	643	40	745	1,828,370	18,960,977
Other income	18	2,191,970	19,071,426	2,224,760	15,440,294	530	2,737	680	8,500	4,417,940	34,522,957
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	86,820	425,568	132,940	676,584	130	710	30	129	219,920	1,102,991
Net business income	20	1,265,610	21,130,104	1,026,980	14,335,780	360	3,842	4,220	141,640	2,297,170	35,611,367
Net professional income	21	199,420	10,757,986	227,950	8,842,495	100	1,242	1,050	111,098	428,520	19,712,820
Net commission income	22	140,410	2,794,264	135,670	1,702,486	40	219	50	724	276,170	4,497,693
Net farming income	23	192,820	1,364,164	106,540	544,360	0	0	3,750	77,786	303,110	1,986,326
Net fishing income	24	18,980	593,563	5,250	109,753	0	0	0	0	24,240	703,371
Workers' compensation benefits	25	359,250	4,550,769	278,000	2,683,341	70	727	0	0	637,320	7,234,972
Social assistance payments	26	838,880	7,723,257	933,430	8,375,192	500	5,572	290	3,334	1,773,100	16,107,355
Net federal supplements	27	1,158,340	7,038,512	1,624,220	11,040,065	40	272	0	0	2,782,600	18,078,922
Total income assessed	28	14,605,320	1,088,348,016	15,034,440	806,917,693	4,720	195,845	20,630	966,083	29,665,120	1,896,427,638
Registered pension plan (RPP) deduction	29	2,568,890	14,394,023	3,236,590	15,785,908	650	2,428	160	819	5,806,290	30,183,179
RRSP/PRPP deduction	30	3,451,460	34,239,219	3,025,130	22,600,735	650	4,048	100	1,350	6,477,340	56,845,353
FHSA deduction	31	261,120	1,545,697	194,960	1,113,019	120	710	30	176	456,220	2,659,602
Deduction for elected split-pension amount	32	1,059,980	14,935,191	422,670	3,876,389	10	216	40	565	1,482,700	18,812,361
Annual union, professional, or like dues	33	3,006,520	2,942,822	3,384,850	2,777,985	1,000	552	260	490	6,392,620	5,721,849
Child care expenses	34	388,130	1,569,718	1,007,690	3,974,804	120	445	60	228	1,396,010	5,545,195
Business investment loss	35	4,090	138,032	2,260	55,849	0	0	0	0	6,350	193,887
Moving expenses	36	48,750	276,486	40,100	184,534	40	73	0	0	88,890	461,095
Support payments made	37	48,350	1,121,785	3,050	37,065	0	0	0	0	51,400	1,159,027
Carrying charges and interest expenses	38	1,130,580	6,033,647	1,091,970	4,878,833	90	167	220	1,743	2,222,860	10,914,390
Deduction for CPP or QPP contributions on self-employment and other earnings	39	1,168,850	1,371,828	993,170	1,074,368	370	274	1,400	1,687	2,163,790	2,448,157

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Item	Item code	Total Returns Males (Number)	Total Returns Males (Thousands of Dollars)	Total Returns Females (Number)	Total Returns Females (Thousands of Dollars)	Total Returns Gender Diverse (Number)	Total Returns Gender Diverse (Thousands of Dollars)	Total Returns Unknown (Number)	Total Returns Unknown (Thousands of Dollars)	Total Returns (Number)	Total Returns (Thousands of Dollars)
Deduction for CPP or QPP enhanced contributions on employment income	40	9,036,460	4,124,936	8,544,040	3,401,805	3,430	1,117	710	242	17,584,650	7,528,100
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	240,700	20,023	235,280	18,302	70	3	0	0	476,060	38,330
Exploration and development expenses	42	20,580	896,270	8,600	160,441	0	0	5,090	4,079	34,270	1,060,789
Other employment expenses	43	822,310	3,458,657	644,320	1,559,590	300	868	70	93	1,467,000	5,019,208
Clergy residence deduction	44	20,430	355,648	6,020	83,635	0	0	0	0	26,450	439,352
Other deductions	45	816,700	2,004,901	812,480	2,669,709	200	282	220	30,453	1,629,600	4,705,345
Total deductions before adjustments	46	11,429,060	89,434,254	10,549,000	64,264,692	3,760	11,416	7,860	41,953	21,989,670	153,752,316
Social benefits repayment	47	471,910	1,773,463	309,110	1,276,905	20	31	0	0	781,040	3,050,412
Net income	48	14,555,790	998,131,719	14,968,600	742,088,217	4,710	184,499	17,120	932,865	29,546,210	1,741,337,299
Canadian Forces personnel and police deduction	49	7,450	188,981	1,390	27,245	0	0	0	0	8,830	216,226
Security options deductions	50	25,940	2,190,000	10,320	467,988	0	0	20	4,790	36,290	2,663,842
Other payments deduction	51	2,124,040	19,304,372	2,541,740	22,089,931	600	6,571	290	3,541	4,666,670	41,404,415
Non-capital losses of other years	52	17,120	359,913	20,250	150,080	0	0	1,790	3,593	39,160	513,592
Net capital losses of other years	53	301,650	1,377,488	236,840	748,133	30	69	30	255	538,560	2,125,945
Capital gains deduction	54	35,960	5,532,380	24,290	3,746,195	0	0	250	17,665	60,500	9,296,915
Northern residents deductions	55	156,250	739,295	111,270	483,566	20	90	0	0	267,540	1,222,952
Additional deductions	56	80,370	830,423	100,070	750,070	10	339	1,130	45,737	181,590	1,626,569
Farming/fishing losses of prior years	57	7,520	105,820	3,300	33,390	0	0	70	1,772	10,890	140,982
Total deductions from net income	58	2,688,500	30,677,598	2,982,280	28,526,160	670	8,814	3,570	77,410	5,675,030	59,289,981
Taxable income assessed	59	14,173,570	967,585,914	14,570,660	713,677,395	4,460	175,695	15,170	856,514	28,763,870	1,682,295,517
Basic personal amount	60	15,067,520	224,202,499	15,853,510	236,602,484	5,160	76,693	13,860	204,650	30,940,060	461,086,326
Age amount	61	3,210,310	23,086,644	3,873,300	28,816,882	130	1,023	2,460	19,959	7,086,200	51,924,507
Spouse or common-law partner amount	62	1,681,830	17,818,297	607,700	6,183,167	400	4,687	1,540	17,235	2,291,470	24,023,386
Canada caregiver amount	63	179,780	1,128,249	154,620	931,132	10	72	30	189	334,440	2,059,641
Amount for an eligible dependant	64	180,150	2,521,914	824,460	11,794,597	80	1,183	170	2,491	1,004,860	14,320,186
Family caregiver amount for children under 18 years of age	65	84,990	237,721	84,950	237,726	10	32	40	103	169,990	475,583
CPP or QPP contributions through employment	66	9,251,540	21,094,019	8,845,850	17,455,251	3,620	5,778	710	1,201	18,101,720	38,556,249
CPP or QPP contributions on self-employment and other earnings	67	1,043,650	998,361	899,950	782,956	350	204	1,410	1,203	1,945,360	1,782,724
Employment insurance premiums	68	8,926,430	6,234,224	8,696,340	5,365,144	3,640	1,880	680	386	17,627,090	11,601,632
PPIP premiums paid	69	2,167,660	576,367	2,053,780	462,268	670	122	20	3	4,222,110	1,038,761
PPIP premiums payable on employment income	70	77,790	20,317	61,880	14,888	40	5	20	3	139,740	35,213
PPIP premiums payable on self-employment income	71	241,110	25,767	235,680	23,549	70	4	0	0	476,870	49,321
Volunteer firefighters' amount/search and rescue volunteers' amount	72	43,360	130,077	7,030	21,093	0	0	0	0	50,390	151,173
Canada employment amount	73	10,280,650	13,568,242	9,660,540	12,816,641	3,920	5,271	1,070	1,326	19,946,180	26,391,480

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Home accessibility expenses	74	19,340	119,398	18,070	109,899	0	0	0	0	37,410	229,297
Home buyers' amount	75	112,360	948,269	85,360	676,113	50	414	20	165	197,790	1,624,962
Digital news subscription expenses	76	267,020	70,276	187,570	47,460	50	12	0	0	454,640	117,751
Pension income amount	77	2,678,050	5,158,280	3,259,820	6,252,362	80	155	370	700	5,938,310	11,411,496
Disability amount	78	534,390	5,048,865	575,090	5,423,798	220	2,132	30	278	1,109,740	10,475,073
Disability amount transferred from a dependant	79	178,080	2,345,457	194,590	2,539,395	20	264	70	903	372,760	4,886,018
Interest paid on student loans	80	120,260	65,328	209,320	103,804	70	31	0	0	329,650	169,164
Tuition, education, and textbook amounts	81	934,780	6,773,914	1,169,930	7,286,528	850	8,726	20	284	2,105,580	14,069,451
Tuition, education, and textbook amounts transferred from a child	82	281,170	1,189,230	215,880	863,200	20	93	10	48	497,080	2,052,571
Amounts transferred from spouse or common-law partner	83	848,290	5,764,659	612,810	4,136,077	110	674	260	1,909	1,461,470	9,903,319
Medical expenses	84	2,300,160	7,704,030	3,443,430	10,942,187	610	1,321	1,920	7,832	5,746,130	18,655,370
Total tax credits on personal amounts	85	15,075,500	52,025,828	15,857,680	53,985,048	5,190	16,617	14,060	39,131	30,952,420	106,066,624
Allowable charitable donations and government gifts	86	2,602,310	8,690,545	2,526,850	4,778,642	410	420	2,070	8,895	5,131,640	13,478,502
Eligible cultural and ecological gifts	87	3,430	51,670	3,470	22,892	0	0	0	0	6,910	74,816
Total tax credit on donations and gifts	88	2,584,070	2,644,656	2,508,640	1,384,791	400	118	2,080	2,627	5,095,190	4,032,192
Total federal non-refundable tax credits	89	15,075,700	54,670,483	15,857,800	55,369,840	5,190	16,735	14,290	41,758	30,952,970	110,098,816
Federal dividend tax credit	90	2,165,560	7,948,442	1,933,770	4,335,882	220	121	260	992	4,099,810	12,285,437
Minimum tax carryover	91	42,740	174,347	33,440	116,358	0	0	60	241	76,240	290,946
Basic federal tax	92	10,327,440	132,778,138	9,571,950	76,421,178	2,350	18,167	9,600	170,304	19,911,350	209,387,786
Federal foreign tax credit	93	1,074,550	1,490,673	1,050,820	725,949	160	335	0	0	2,125,670	2,227,807
Federal political contribution tax credit	94	91,350	19,524	55,590	10,713	0	0	0	0	146,960	30,239
Investment tax credit	95	13,450	180,112	4,560	30,816	0	0	50	2	18,060	210,930
Labour-sponsored funds tax credit (provincially registered)	96	217,340	109,048	191,530	82,776	20	6	0	0	408,880	191,830
Alternative minimum tax payable	97	37,930	269,291	28,360	200,276	0	0	420	653	66,710	470,259
Net federal tax	98	10,702,800	131,556,637	9,948,070	76,074,913	2,540	18,084	10,360	205,389	20,663,760	207,855,024
CPP contributions on self-employment	99	777,140	1,835,171	648,330	1,362,576	260	376	1,390	2,862	1,427,120	3,200,985
Social Benefits repayment	100	471,910	1,773,463	309,110	1,276,905	20	31	0	0	781,040	3,050,412
Canada workers benefit (CWB)	101	1,404,240	1,955,479	1,310,950	1,780,006	860	1,111	2,650	4,623	2,718,700	3,741,219
Canada Training Credit (CTC)	102	272,860	98,601	408,590	146,581	230	77	0	0	681,680	245,260
Multigenerational home renovation tax credit (MHRTC)	103	3,370	13,082	2,660	8,950	0	0	0	0	6,040	22,032
Eligible educator school supply tax credit	104	16,980	2,335	74,340	10,275	0	0	0	0	91,320	12,611
Net provincial or territorial tax	105	8,217,490	60,023,314	7,644,980	34,195,263	2,000	8,027	6,210	35,587	15,870,670	94,262,190
Total tax payable	106	11,368,030	195,197,615	10,676,510	112,922,248	2,860	26,523	11,310	243,851	22,058,700	308,390,237

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Item	Item code	Age Group: Under 20 Males (Number)	Age Group: Under 20 Males (Thousands of Dollars)	Age Group: Under 20 Females (Number)	Age Group: Under 20 Females (Thousands of Dollars)	Age Group: Under 20 Gender Diverse (Number)	Age Group: Under 20 Gender Diverse (Thousands of Dollars)	Age Group: Under 20 Unknown (Number)	Age Group: Under 20 Unknown (Thousands of Dollars)
Number of taxable returns	1	129,780	0	86,340	0	80	0	50	0
Number of non-taxable returns	2	454,740	0	481,710	0	510	0	90	0
Total number of returns	3	584,510	0	568,050	0	590	0	140	0
Employment income	4	475,390	5,922,176	471,390	4,649,823	430	3,864	20	317
Commissions (from employment)	5	5,490	16,498	10,640	12,685	0	0	0	0
Other employment income	6	11,100	33,678	11,140	32,231	10	65	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	21,150	63,448	20,930	63,867	20	58	10	45
Other pensions and superannuation	9	710	5,041	720	5,206	0	0	0	0
Elected split-pension amount	10	0	0	0	0	0	0	0	0
Employment insurance and other benefits	11	11,730	58,388	4,860	22,612	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	14,500	91,419	12,130	82,393	0	0	0	0
Interest and other investment income	13	60,880	57,107	63,350	57,903	50	24	20	24
Net partnership income (limited or non-active partners only)	14	40	50	0	0	0	0	0	0
Net rental income	15	460	1,475	360	1,339	0	0	0	0
Taxable capital gains	16	11,500	191,941	9,180	189,310	0	0	0	0
RRSP income	17	700	3,809	330	1,944	0	0	0	0
Other income	18	106,290	646,565	114,910	691,444	100	594	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	9,560	27,447	13,260	40,615	10	30	0	0
Net business income	20	18,780	124,810	14,690	87,706	20	50	30	855
Net professional income	21	2,240	11,157	2,500	9,184	0	0	0	0
Net commission income	22	1,640	7,435	1,160	4,833	0	0	0	0
Net farming income	23	1,770	18,734	1,170	13,832	0	0	20	566
Net fishing income	24	400	6,012	90	1,098	0	0	0	0
Workers' compensation benefits	25	3,010	6,591	2,290	4,977	0	0	0	0
Social assistance payments	26	12,470	110,097	10,860	89,139	40	309	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	530,920	7,404,206	518,710	6,063,076	500	5,044	110	2,199
Registered pension plan (RPP) deduction	29	19,720	36,788	16,530	8,383	0	0	0	0
RRSP/PRPP deduction	30	7,420	14,507	3,650	5,897	0	0	0	0
FHSA deduction	31	4,370	19,488	2,520	10,199	0	0	0	0
Deduction for elected split-pension amount	32	0	0	0	0	0	0	0	0
Annual union, professional, or like dues	33	91,850	23,985	75,990	15,518	70	14	0	0
Child care expenses	34	0	0	200	356	0	0	0	0
Business investment loss	35	0	0	0	0	0	0	0	0
Moving expenses	36	1,300	1,163	1,740	1,605	0	0	0	0
Support payments made	37	0	0	0	0	0	0	0	0
Carrying charges and interest expenses	38	4,430	4,138	3,880	3,889	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	39	12,370	4,517	9,270	2,436	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	40	235,430	29,990	228,750	20,153	200	17	0	0
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	4,890	106	4,430	75	0	0	0	0
Exploration and development expenses	42	0	0	0	0	0	0	0	0
Other employment expenses	43	3,640	7,021	1,040	1,161	0	0	0	0
Clergy residence deduction	44	40	48	40	60	0	0	0	0
Other deductions	45	3,150	8,463	2,720	12,818	0	0	0	0

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Item	Item code	Age Group: Under 20 Males (Number)	Age Group: Under 20 Males (Thousands of Dollars)	Age Group: Under 20 Females (Number)	Age Group: Under 20 Females (Thousands of Dollars)	Age Group: Under 20 Gender Diverse (Number)	Age Group: Under 20 Gender Diverse (Thousands of Dollars)	Age Group: Under 20 Unknown (Number)	Age Group: Under 20 Unknown (Thousands of Dollars)
Total deductions before adjustments	46	288,870	150,353	271,770	82,601	240	64	20	29
Social benefits repayment	47	60	94	0	0	0	0	0	0
Net income	48	530,430	7,276,817	518,290	5,988,409	500	4,980	100	2,170
Canadian Forces personnel and police deduction	49	20	151	0	0	0	0	0	0
Security options deductions	50	30	4	0	0	0	0	0	0
Other payments deduction	51	15,430	116,688	13,120	94,115	40	311	0	0
Non-capital losses of other years	52	30	44	0	0	0	0	0	0
Net capital losses of other years	53	300	529	190	484	0	0	0	0
Capital gains deduction	54	550	126,022	540	125,389	0	0	0	0
Northern residents deductions	55	2,470	6,353	1,790	4,090	0	0	0	0
Additional deductions	56	280	982	340	1,213	0	0	0	0
Farming/fishing losses of prior years	57	0	0	0	0	0	0	0	0
Total deductions from net income	58	19,040	250,790	15,970	226,381	40	321	10	78
Taxable income assessed	59	522,760	7,026,126	511,890	5,762,220	480	4,659	90	2,092
Basic personal amount	60	584,360	8,748,029	567,910	8,504,167	580	8,747	120	1,801
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	550	6,382	1,040	13,009	0	0	0	0
Canada caregiver amount	63	30	190	20	161	0	0	0	0
Amount for an eligible dependant	64	220	3,202	2,660	39,723	0	0	0	0
Family caregiver amount for children under 18 years of age	65	0	0	30	67	0	0	0	0
CPP or QPP contributions through employment	66	265,040	165,029	259,860	113,367	230	95	0	0
CPP or QPP contributions on self-employment and other earnings	67	12,370	3,524	9,290	1,954	0	0	0	0
Employment insurance premiums	68	415,740	85,711	412,330	67,363	360	57	0	0
PPIP premiums paid	69	124,050	7,722	126,600	6,730	100	5	0	0
PPIP premiums payable on employment income	70	1,350	80	1,150	43	0	0	0	0
PPIP premiums payable on self-employment income	71	4,910	137	4,450	97	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	530	1,581	160	471	0	0	0	0
Canada employment amount	73	476,430	631,475	472,000	625,133	430	561	0	0
Home accessibility expenses	74	0	0	0	0	0	0	0	0
Home buyers' amount	75	320	2,808	190	1,524	0	0	0	0
Digital news subscription expenses	76	600	174	460	152	0	0	0	0
Pension income amount	77	700	1,100	710	1,113	0	0	0	0
Disability amount	78	13,440	144,937	8,080	86,509	20	244	0	0
Disability amount transferred from a dependant	79	0	0	20	299	0	0	0	0
Interest paid on student loans	80	150	61	0	0	0	0	0	0
Tuition, education, and textbook amounts	81	50,750	181,229	54,890	175,987	30	76	0	0
Tuition, education, and textbook amounts transferred from a child	82	30	99	40	136	0	0	0	0
Amounts transferred from spouse or common-law partner	83	30	82	30	161	0	0	0	0
Medical expenses	84	13,020	33,135	18,610	18,717	0	0	0	0
Total tax credits on personal amounts	85	584,440	1,502,532	567,980	1,448,613	590	1,479	120	280
Allowable charitable donations and government gifts	86	13,340	4,409	14,590	3,421	10	3	0	0
Eligible cultural and ecological gifts	87	20	4	20	4	0	0	0	0
Total tax credit on donations and gifts	88	12,330	1,151	13,520	881	0	0	0	0
Total federal non-refundable tax credits	89	584,440	1,503,683	567,980	1,449,494	590	1,480	120	280
Federal dividend tax credit	90	8,380	8,051	6,160	7,207	0	0	0	0

Individual Income Tax Return Statistics (2023 Tax Year)  
Table 4: Tax return line items by age and gender (Canada)

Item	Item code	Age Group: Under 20 Males (Number)	Age Group: Under 20 Males (Thousands of Dollars)	Age Group: Under 20 Females (Number)	Age Group: Under 20 Females (Thousands of Dollars)	Age Group: Under 20 Gender Diverse (Number)	Age Group: Under 20 Gender Diverse (Thousands of Dollars)	Age Group: Under 20 Unknown (Number)	Age Group: Under 20 Unknown (Thousands of Dollars)
Minimum tax carryover	91	450	1,501	480	1,634	0	0	0	0
Basic federal tax	92	115,320	238,113	72,900	108,507	60	71	50	209
Federal foreign tax credit	93	3,350	2,111	2,310	1,506	0	0	0	0
Federal political contribution tax credit	94	50	5	20	2	0	0	0	0
Investment tax credit	95	0	0	0	0	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	290	82	120	22	0	0	0	0
Alternative minimum tax payable	97	530	8,821	520	8,707	0	0	0	0
Net federal tax	98	115,050	236,122	72,790	107,176	70	72	50	225
CPP contributions on self-employment	99	8,140	6,293	5,670	3,263	0	0	0	0
Social Benefits repayment	100	60	94	0	0	0	0	0	0
Canada workers benefit (CWB)	101	47,500	63,400	38,210	52,716	50	65	20	28
Canada Training Credit (CTC)	102	0	0	0	0	0	0	0	0
Multigenerational home renovation tax credit (MHRTC)	103	0	0	0	0	0	0	0	0
Eligible educator school supply tax credit	104	100	15	160	23	0	0	0	0
Net provincial or territorial tax	105	76,390	91,230	45,460	40,492	40	18	40	85
Total tax payable	106	129,780	333,770	86,340	150,954	80	93	50	316



Individual Income Tax Return Statistics (2023 Tax Year)  
Table 4: Tax return line items by age and gender (Canada)

Item	Item code	Age Group: 20 to 24 Males (Number)	Age Group: 20 to 24 Males (Thousands of Dollars)	Age Group: 20 to 24 Females (Number)	Age Group: 20 to 24 Females (Thousands of Dollars)	Age Group: 20 to 24 Gender Diverse (Number)	Age Group: 20 to 24 Gender Diverse (Thousands of Dollars)	Age Group: 20 to 24 Unknown (Number)	Age Group: 20 to 24 Unknown (Thousands of Dollars)
Number of taxable returns	1	693,940	0	560,150	0	450	0	540	0
Number of non-taxable returns	2	507,060	0	573,110	0	710	0	420	0
Total number of returns	3	1,201,000	0	1,133,260	0	1,160	0	960	0
Employment income	4	1,001,370	30,484,893	956,840	23,073,947	840	18,804	0	0
Commissions (from employment)	5	30,100	311,423	34,060	149,806	20	28	0	0
Other employment income	6	56,890	281,686	43,960	223,129	40	188	30	234
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	9,420	29,710	14,130	45,483	10	38	0	0
Other pensions and superannuation	9	640	2,851	820	3,899	0	0	0	0
Elected split-pension amount	10	0	0	20	161	0	0	0	0
Employment insurance and other benefits	11	98,000	632,784	66,520	460,513	50	228	0	0
Taxable amount of dividends from taxable Canadian corporations	12	53,440	253,593	36,560	159,473	20	36	0	0
Interest and other investment income	13	219,000	139,607	219,200	140,066	210	158	170	211
Net partnership income (limited or non-active partners only)	14	140	55	0	0	0	0	0	0
Net rental income	15	8,750	8,713	5,850	11,680	0	0	10	-33
Taxable capital gains	16	36,320	170,609	22,350	139,870	10	17	0	0
RRSP income	17	8,900	23,318	4,780	8,848	0	0	0	0
Other income	18	158,360	779,809	152,860	797,121	120	504	10	100
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	28,280	106,532	40,030	164,079	40	242	0	0
Net business income	20	79,720	616,339	50,580	378,566	60	342	320	9,596
Net professional income	21	9,440	77,591	11,000	77,169	20	40	0	0
Net commission income	22	10,930	60,656	6,200	34,152	0	0	0	0
Net farming income	23	4,910	43,672	2,870	27,443	0	0	390	6,572
Net fishing income	24	910	23,567	230	3,384	0	0	0	0
Workers' compensation benefits	25	13,620	49,442	13,140	50,503	0	0	0	0
Social assistance payments	26	55,680	567,009	52,260	524,556	140	1,495	20	168
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	1,105,050	34,664,825	1,043,350	26,475,459	1,000	22,190	790	22,577
Registered pension plan (RPP) deduction	29	115,030	244,718	135,010	246,538	60	78	0	0
RRSP/PRPP deduction	30	90,730	338,174	63,560	180,261	40	93	0	0
FHSA deduction	31	41,860	220,653	30,470	149,362	0	0	0	0
Deduction for elected split-pension amount	32	0	0	0	0	0	0	0	0
Annual union, professional, or like dues	33	233,340	123,915	245,540	99,960	190	53	0	0
Child care expenses	34	1,030	3,409	9,210	26,425	0	0	0	0
Business investment loss	35	50	403	30	275	0	0	0	0
Moving expenses	36	9,410	12,313	9,280	11,375	10	10	0	0
Support payments made	37	0	0	0	0	0	0	0	0
Carrying charges and interest expenses	38	16,950	15,947	14,300	11,840	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	39	81,050	44,582	55,900	28,348	60	23	90	106
Deduction for CPP or QPP enhanced contributions on employment income	40	929,790	252,618	879,900	191,874	750	153	70	23
Deduction for provincial parental insurance plan (PIIP) premiums on self-employment income	41	15,030	555	13,700	422	10	0	0	0
Exploration and development expenses	42	0	0	0	0	0	0	0	0
Other employment expenses	43	30,790	96,141	17,560	30,241	20	42	0	0
Clergy residence deduction	44	280	1,504	210	833	0	0	0	0
Other deductions	45	60,270	76,422	61,650	69,569	40	59	0	0

Individual Income Tax Return Statistics (2023 Tax Year)  
Table 4: Tax return line items by age and gender (Canada)

Item	Item code	Age Group: 20 to 24 Males (Number)	Age Group: 20 to 24 Males (Thousands of Dollars)	Age Group: 20 to 24 Females (Number)	Age Group: 20 to 24 Females (Thousands of Dollars)	Age Group: 20 to 24 Gender Diverse (Number)	Age Group: 20 to 24 Gender Diverse (Thousands of Dollars)	Age Group: 20 to 24 Unknown (Number)	Age Group: 20 to 24 Unknown (Thousands of Dollars)
Total deductions before adjustments	46	978,350	1,431,660	920,800	1,047,557	790	581	180	318
Social benefits repayment	47	3,940	6,076	270	396	0	0	0	0
Net income	48	1,102,770	33,249,671	1,041,300	25,440,831	990	21,663	770	22,650
Canadian Forces personnel and police deduction	49	820	16,306	110	1,761	0	0	0	0
Security options deductions	50	190	876	0	0	0	0	0	0
Other payments deduction	51	68,910	616,542	65,010	575,075	150	1,542	20	168
Non-capital losses of other years	52	260	1,356	0	0	0	0	0	0
Net capital losses of other years	53	5,010	3,449	1,840	1,574	0	0	0	0
Capital gains deduction	54	480	83,682	420	75,841	0	0	0	0
Northern residents deductions	55	9,210	32,760	6,570	20,444	0	0	0	0
Additional deductions	56	970	29,722	1,060	10,299	0	0	20	229
Farming/fishing losses of prior years	57	0	0	20	71	0	0	0	0
Total deductions from net income	58	85,270	785,105	74,790	688,955	150	1,555	50	443
Taxable income assessed	59	1,072,490	32,470,993	1,012,990	24,760,767	920	20,109	720	22,207
Basic personal amount	60	1,200,060	17,896,994	1,132,510	16,901,401	1,160	17,353	880	13,021
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	21,710	251,472	20,590	235,121	20	184	80	767
Canada caregiver amount	63	460	2,888	340	2,044	0	0	0	0
Amount for an eligible dependant	64	1,710	23,767	25,420	379,001	0	0	0	0
Family caregiver amount for children under 18 years of age	65	100	302	540	1,450	0	0	0	0
CPP or QPP contributions through employment	66	978,830	1,318,706	933,740	1,008,239	820	815	70	114
CPP or QPP contributions on self-employment and other earnings	67	79,520	33,985	55,110	21,726	60	18	90	76
Employment insurance premiums	68	953,250	435,271	910,980	345,774	790	282	70	38
PPIP premiums paid	69	185,770	27,868	183,450	22,586	130	14	0	0
PPIP premiums payable on employment income	70	6,840	752	6,110	574	0	0	0	0
PPIP premiums payable on self-employment income	71	15,080	714	13,750	544	10	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	2,510	7,539	590	1,761	0	0	0	0
Canada employment amount	73	1,004,000	1,353,241	958,780	1,290,252	840	1,128	90	109
Home accessibility expenses	74	0	0	0	0	0	0	0	0
Home buyers' amount	75	8,290	71,103	6,330	47,694	0	0	0	0
Digital news subscription expenses	76	3,840	1,078	2,870	818	0	0	0	0
Pension income amount	77	620	829	810	1,122	0	0	0	0
Disability amount	78	24,070	225,502	16,090	150,825	50	500	0	0
Disability amount transferred from a dependant	79	0	0	860	12,309	0	0	0	0
Interest paid on student loans	80	8,490	3,417	15,480	5,877	10	2	0	0
Tuition, education, and textbook amounts	81	325,340	2,535,530	357,990	2,428,017	280	2,563	0	0
Tuition, education, and textbook amounts transferred from a child	82	50	194	90	345	0	0	0	0
Amounts transferred from spouse or common-law partner	83	3,450	12,656	1,670	6,136	0	0	0	0
Medical expenses	84	53,360	60,088	89,440	102,960	110	121	120	240
Total tax credits on personal amounts	85	1,200,710	3,640,128	1,133,020	3,445,037	1,160	3,475	880	2,179
Allowable charitable donations and government gifts	86	62,170	38,927	67,140	29,871	40	15	140	237
Eligible cultural and ecological gifts	87	100	29	130	39	0	0	0	0
Total tax credit on donations and gifts	88	58,790	10,463	62,800	7,816	0	0	140	65
Total federal non-refundable tax credits	89	1,200,710	3,650,591	1,133,020	3,452,854	1,160	3,479	880	2,244
Federal dividend tax credit	90	46,270	23,192	28,210	15,908	0	0	0	0



Individual Income Tax Return Statistics (2023 Tax Year)  
Table 4: Tax return line items by age and gender (Canada)

Item	Item code	Age Group: 20 to 24 Males (Number)	Age Group: 20 to 24 Males (Thousands of Dollars)	Age Group: 20 to 24 Females (Number)	Age Group: 20 to 24 Females (Thousands of Dollars)	Age Group: 20 to 24 Gender Diverse (Number)	Age Group: 20 to 24 Gender Diverse (Thousands of Dollars)	Age Group: 20 to 24 Unknown (Number)	Age Group: 20 to 24 Unknown (Thousands of Dollars)
Minimum tax carryover	91	530	2,004	500	1,740	0	0	0	0
Basic federal tax	92	538,840	2,198,759	412,970	1,153,271	310	808	410	2,264
Federal foreign tax credit	93	22,590	19,855	11,770	8,306	0	0	0	0
Federal political contribution tax credit	94	560	89	260	32	0	0	0	0
Investment tax credit	95	0	0	0	0	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	4,090	1,559	2,320	642	0	0	0	0
Alternative minimum tax payable	97	400	5,483	310	5,173	0	0	0	0
Net federal tax	98	593,830	2,251,415	463,550	1,209,581	360	875	490	2,666
CPP contributions on self-employment	99	55,150	61,210	36,170	36,912	40	34	90	182
Social Benefits repayment	100	3,940	6,076	270	396	0	0	0	0
Canada workers benefit (CWB)	101	247,990	312,773	220,530	281,418	250	296	370	563
Canada Training Credit (CTC)	102	0	0	0	0	0	0	0	0
Multigenerational home renovation tax credit (MHRTC)	103	0	0	0	0	0	0	0	0
Eligible educator school supply tax credit	104	300	46	1,670	217	0	0	0	0
Net provincial or territorial tax	105	479,050	1,003,021	371,890	532,072	310	397	380	854
Total tax payable	106	693,940	3,322,002	560,150	1,779,190	450	1,306	540	3,701

Individual Income Tax Return Statistics (2023 Tax Year)  
 Table 4: Tax return line items by age and gender (Canada)

Item	Item code	Age Group: 25 to 29 Males (Number)	Age Group: 25 to 29 Males (Thousands of Dollars)	Age Group: 25 to 29 Females (Number)	Age Group: 25 to 29 Females (Thousands of Dollars)	Age Group: 25 to 29 Gender Diverse (Number)	Age Group: 25 to 29 Gender Diverse (Thousands of Dollars)	Age Group: 25 to 29 Unknown (Number)	Age Group: 25 to 29 Unknown (Thousands of Dollars)
Number of taxable returns	1	1,049,470	0	925,850	0	780	0	1,020	0
Number of non-taxable returns	2	292,740	0	375,870	0	410	0	750	0
Total number of returns	3	1,342,210	0	1,301,720	0	1,180	0	1,770	0
Employment income	4	1,154,520	60,870,042	1,082,250	46,761,855	970	40,184	240	11,539
Commissions (from employment)	5	43,780	1,011,948	39,060	480,028	30	300	0	0
Other employment income	6	94,710	483,927	75,030	450,377	60	595	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	1,350	7,354	2,190	10,264	0	0	0	0
Other pensions and superannuation	9	650	4,627	670	4,640	0	0	0	0
Elected split-pension amount	10	0	0	140	984	0	0	0	0
Employment insurance and other benefits	11	151,670	1,067,984	177,380	1,768,613	130	906	0	0
Taxable amount of dividends from taxable Canadian corporations	12	97,900	1,053,928	64,390	399,079	70	110	30	1,211
Interest and other investment income	13	319,610	275,766	325,930	259,303	310	348	210	354
Net partnership income (limited or non-active partners only)	14	380	1,600	260	901	0	0	0	0
Net rental income	15	35,410	20,058	28,480	29,260	30	47	30	97
Taxable capital gains	16	57,340	362,910	35,670	227,597	0	0	60	1,463
RRSP income	17	34,220	118,864	23,080	61,044	10	15	0	0
Other income	18	112,810	403,148	88,770	349,113	100	355	60	296
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	16,370	78,691	25,040	125,860	30	115	0	0
Net business income	20	131,030	1,417,496	87,400	1,063,993	90	785	630	26,627
Net professional income	21	17,330	352,068	22,690	501,760	30	253	0	0
Net commission income	22	16,500	155,076	10,960	92,094	0	0	0	0
Net farming income	23	7,240	61,581	3,930	23,008	0	0	580	8,654
Net fishing income	24	1,080	32,899	250	4,883	0	0	0	0
Workers' compensation benefits	25	18,830	112,108	22,390	137,942	0	0	0	0
Social assistance payments	26	72,410	743,455	71,710	773,102	110	1,228	30	343
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	1,281,280	68,637,116	1,205,710	53,530,524	1,120	45,761	1,340	52,086
Registered pension plan (RPP) deduction	29	239,050	893,779	311,910	1,084,392	150	444	0	0
RRSP/PRPP deduction	30	256,980	1,528,257	227,810	1,040,086	160	897	10	95
FHSA deduction	31	86,470	510,223	70,160	403,694	50	282	0	0
Deduction for elected split-pension amount	32	0	0	0	0	0	0	0	0
Annual union, professional, or like dues	33	308,390	258,524	364,270	266,452	230	102	40	85
Child care expenses	34	10,010	36,991	70,910	249,715	0	0	0	0
Business investment loss	35	130	1,539	80	1,399	0	0	0	0
Moving expenses	36	11,450	23,975	9,550	19,123	0	0	0	0
Support payments made	37	210	220	30	7	0	0	0	0
Carrying charges and interest expenses	38	29,440	46,087	23,650	29,274	20	7	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	39	130,160	102,914	95,310	84,851	100	62	230	268
Deduction for CPP or QPP enhanced contributions on employment income	40	1,109,380	461,231	1,025,010	381,021	910	310	80	27
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	21,820	1,231	22,370	1,339	20	1	0	0
Exploration and development expenses	42	70	2,001	0	0	0	0	0	0
Other employment expenses	43	87,420	274,397	72,010	144,061	70	189	0	0
Clergy residence deduction	44	840	9,405	380	3,151	0	0	0	0
Other deductions	45	101,120	148,899	103,750	126,450	70	83	10	170

Individual Income Tax Return Statistics (2023 Tax Year)  
 Table 4: Tax return line items by age and gender (Canada)

Item	Item code	Age Group: 25 to 29 Males (Number)	Age Group: 25 to 29 Males (Thousands of Dollars)	Age Group: 25 to 29 Females (Number)	Age Group: 25 to 29 Females (Thousands of Dollars)	Age Group: 25 to 29 Gender Diverse (Number)	Age Group: 25 to 29 Gender Diverse (Thousands of Dollars)	Age Group: 25 to 29 Unknown (Number)	Age Group: 25 to 29 Unknown (Thousands of Dollars)
Total deductions before adjustments	46	1,181,440	4,300,158	1,096,380	3,835,913	970	2,404	350	750
Social benefits repayment	47	12,140	17,737	1,110	1,595	0	0	0	0
Net income	48	1,277,810	64,358,386	1,201,380	49,729,285	1,110	43,362	1,290	52,197
Canadian Forces personnel and police deduction	49	1,700	39,980	310	6,075	0	0	0	0
Security options deductions	50	1,200	17,871	0	0	0	0	0	0
Other payments deduction	51	90,610	855,596	93,560	911,079	120	1,298	30	347
Non-capital losses of other years	52	740	4,542	650	2,943	0	0	0	0
Net capital losses of other years	53	11,850	14,102	4,890	4,876	0	0	0	0
Capital gains deduction	54	790	118,084	580	95,461	0	0	10	512
Northern residents deductions	55	13,970	60,200	9,840	38,595	0	0	0	0
Additional deductions	56	1,280	62,165	1,220	22,583	0	0	70	1,280
Farming/fishing losses of prior years	57	170	1,944	50	262	0	0	0	0
Total deductions from net income	58	121,160	1,174,514	110,720	1,088,034	140	1,540	120	2,378
Taxable income assessed	59	1,239,460	63,194,731	1,162,360	48,654,436	1,060	41,822	1,190	49,830
Basic personal amount	60	1,339,970	19,889,878	1,299,940	19,299,527	1,170	17,357	1,520	22,334
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	100,090	1,171,904	51,270	555,974	70	804	230	2,470
Canada caregiver amount	63	1,480	9,160	1,160	7,228	0	0	0	0
Amount for an eligible dependant	64	6,890	98,468	68,400	1,017,947	0	0	20	221
Family caregiver amount for children under 18 years of age	65	1,200	3,290	3,740	10,245	0	0	0	0
CPP or QPP contributions through employment	66	1,135,980	2,360,379	1,061,740	1,958,121	950	1,595	80	137
CPP or QPP contributions on self-employment and other earnings	67	120,880	76,414	88,700	62,690	100	46	230	191
Employment insurance premiums	68	1,106,520	736,503	1,042,420	626,394	920	521	80	46
PPIP premiums paid	69	217,530	52,634	209,690	43,105	130	26	0	0
PPIP premiums payable on employment income	70	9,730	1,893	8,820	1,627	10	1	0	0
PPIP premiums payable on self-employment income	71	21,850	1,585	22,430	1,723	20	1	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	4,020	12,051	820	2,457	0	0	0	0
Canada employment amount	73	1,159,030	1,571,322	1,087,190	1,467,751	970	1,308	130	163
Home accessibility expenses	74	200	942	150	665	0	0	0	0
Home buyers' amount	75	27,860	230,241	23,430	178,735	20	133	0	0
Digital news subscription expenses	76	7,970	2,091	5,750	1,530	10	3	0	0
Pension income amount	77	650	910	750	1,044	0	0	0	0
Disability amount	78	24,020	225,626	18,350	172,512	40	387	0	0
Disability amount transferred from a dependant	79	2,110	28,576	5,660	84,368	0	0	0	0
Interest paid on student loans	80	30,910	16,671	57,130	29,118	30	11	0	0
Tuition, education, and textbook amounts	81	240,650	2,292,118	278,890	2,408,334	310	4,087	0	0
Tuition, education, and textbook amounts transferred from a child	82	60	186	70	156	0	0	0	0
Amounts transferred from spouse or common-law partner	83	15,800	59,472	6,980	26,408	10	58	0	0
Medical expenses	84	81,240	118,633	153,230	229,852	140	276	240	822
Total tax credits on personal amounts	85	1,341,260	4,344,181	1,300,840	4,228,232	1,180	4,020	1,540	4,003
Allowable charitable donations and government gifts	86	112,790	115,229	114,890	87,876	90	51	280	815
Eligible cultural and ecological gifts	87	140	71	170	174	0	0	0	0
Total tax credit on donations and gifts	88	109,400	31,557	111,530	23,573	80	14	280	229
Total federal non-refundable tax credits	89	1,341,260	4,375,738	1,300,850	4,251,805	1,180	4,033	1,540	4,232
Federal dividend tax credit	90	95,470	99,083	61,250	39,510	60	7	20	84

Individual Income Tax Return Statistics (2023 Tax Year)  
Table 4: Tax return line items by age and gender (Canada)

Item	Item code	Age Group: 25 to 29 Males (Number)	Age Group: 25 to 29 Males (Thousands of Dollars)	Age Group: 25 to 29 Females (Number)	Age Group: 25 to 29 Females (Thousands of Dollars)	Age Group: 25 to 29 Gender Diverse (Number)	Age Group: 25 to 29 Gender Diverse (Thousands of Dollars)	Age Group: 25 to 29 Unknown (Number)	Age Group: 25 to 29 Unknown (Thousands of Dollars)
Minimum tax carryover	91	890	4,218	830	3,789	0	0	0	0
Basic federal tax	92	919,130	6,717,526	798,430	4,294,859	620	3,528	720	7,062
Federal foreign tax credit	93	48,750	45,100	31,460	29,518	40	60	0	0
Federal political contribution tax credit	94	1,660	305	910	159	0	0	0	0
Investment tax credit	95	230	516	50	93	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	12,310	5,565	10,010	3,552	0	0	0	0
Alternative minimum tax payable	97	720	7,481	450	6,191	0	0	0	0
Net federal tax	98	974,660	6,735,322	852,980	4,325,393	670	3,549	870	8,300
CPP contributions on self-employment	99	89,930	143,435	62,040	109,901	70	89	230	459
Social Benefits repayment	100	12,140	17,737	1,110	1,595	0	0	0	0
Canada workers benefit (CWB)	101	233,030	293,994	206,160	265,741	230	287	480	865
Canada Training Credit (CTC)	102	80,490	24,526	104,400	31,613	110	34	0	0
Multigenerational home renovation tax credit (MHRTC)	103	50	281	40	230	0	0	0	0
Eligible educator school supply tax credit	104	1,170	153	8,410	1,120	0	0	0	0
Net provincial or territorial tax	105	765,040	3,003,578	661,180	1,880,252	560	1,686	700	2,355
Total tax payable	106	1,049,470	9,900,709	925,850	6,318,247	780	5,329	1,020	11,113

Individual Income Tax Return Statistics (2023 Tax Year)  
Table 4: Tax return line items by age and gender (Canada)

Item	Item code	Age Group: 30 to 34 Males (Number)	Age Group: 30 to 34 Males (Thousands of Dollars)	Age Group: 30 to 34 Females (Number)	Age Group: 30 to 34 Females (Thousands of Dollars)	Age Group: 30 to 34 Gender Diverse (Number)	Age Group: 30 to 34 Gender Diverse (Thousands of Dollars)	Age Group: 30 to 34 Unknown (Number)	Age Group: 30 to 34 Unknown (Thousands of Dollars)
Number of taxable returns	1	1,151,670	0	1,023,020	0	630	0	1,020	0
Number of non-taxable returns	2	217,670	0	364,850	0	240	0	920	0
Total number of returns	3	1,369,340	0	1,387,870	0	880	0	1,940	0
Employment income	4	1,168,200	81,277,783	1,101,850	57,228,839	730	38,087	300	10,686
Commissions (from employment)	5	44,020	1,758,387	36,010	732,401	20	618	0	0
Other employment income	6	120,630	757,023	90,630	553,349	60	280	90	2,136
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	2,350	23,542	4,000	34,930	0	0	0	0
Other pensions and superannuation	9	1,160	14,881	1,050	12,227	0	0	0	0
Elected split-pension amount	10	160	1,581	770	6,828	0	0	0	0
Employment insurance and other benefits	11	188,470	1,351,977	275,010	3,347,562	120	1,006	0	0
Taxable amount of dividends from taxable Canadian corporations	12	133,840	2,543,088	89,550	1,092,324	50	93	30	1,981
Interest and other investment income	13	353,210	431,822	356,760	370,799	240	551	190	356
Net partnership income (limited or non-active partners only)	14	900	3,043	500	887	0	0	0	0
Net rental income	15	70,560	30,598	66,900	62,801	20	79	30	170
Taxable capital gains	16	71,750	801,642	47,230	452,205	40	31	70	3,787
RRSP income	17	79,520	296,015	59,730	172,395	20	130	10	282
Other income	18	119,820	529,167	95,250	421,850	90	352	80	242
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	10,480	71,519	17,090	116,832	20	151	0	0
Net business income	20	136,590	2,129,411	110,110	1,617,799	70	573	600	17,206
Net professional income	21	23,160	1,037,816	30,180	1,195,965	30	355	0	0
Net commission income	22	15,500	222,586	14,480	152,779	0	0	0	0
Net farming income	23	9,770	68,930	5,870	17,800	0	0	480	8,879
Net fishing income	24	1,240	42,867	350	7,234	0	0	0	0
Workers' compensation benefits	25	21,410	182,424	24,750	188,390	0	0	0	0
Social assistance payments	26	75,860	795,054	79,820	902,242	90	1,104	40	417
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	1,321,080	94,373,033	1,273,120	68,705,761	830	43,573	1,390	52,122
Registered pension plan (RPP) deduction	29	315,250	1,522,781	399,530	1,670,597	170	654	10	64
RRSP/PRPP deduction	30	375,770	2,789,942	336,510	1,829,458	170	1,052	0	0
FHSA deduction	31	63,190	387,900	47,140	280,682	40	254	0	0
Deduction for elected split-pension amount	32	250	1,420	140	586	0	0	0	0
Annual union, professional, or like dues	33	346,240	361,996	402,880	333,894	220	162	50	83
Child care expenses	34	49,020	214,773	227,190	979,542	30	127	20	73
Business investment loss	35	290	5,644	130	1,274	0	0	0	0
Moving expenses	36	8,370	39,814	6,030	26,199	0	0	0	0
Support payments made	37	890	3,712	100	167	0	0	0	0
Carrying charges and interest expenses	38	42,260	111,762	31,790	64,120	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	39	136,840	147,066	117,990	131,102	80	54	280	342
Deduction for CPP or QPP enhanced contributions on employment income	40	1,132,480	542,948	1,047,450	433,408	680	269	110	37
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	23,760	1,809	27,250	2,107	20	1	0	0
Exploration and development expenses	42	230	15,703	60	1,925	0	0	0	0
Other employment expenses	43	117,710	385,334	97,320	203,373	100	312	0	0
Clergy residence deduction	44	1,350	20,418	450	4,442	0	0	0	0
Other deductions	45	101,420	153,937	97,460	134,939	40	60	10	209

Individual Income Tax Return Statistics (2023 Tax Year)  
Table 4: Tax return line items by age and gender (Canada)

Item	Item code	Age Group: 30 to 34 Males (Number)	Age Group: 30 to 34 Males (Thousands of Dollars)	Age Group: 30 to 34 Females (Number)	Age Group: 30 to 34 Females (Thousands of Dollars)	Age Group: 30 to 34 Gender Diverse (Number)	Age Group: 30 to 34 Gender Diverse (Thousands of Dollars)	Age Group: 30 to 34 Unknown (Number)	Age Group: 30 to 34 Unknown (Thousands of Dollars)
Total deductions before adjustments	46	1,222,590	6,707,275	1,151,480	6,098,865	740	3,010	460	897
Social benefits repayment	47	19,010	27,451	2,150	3,083	0	0	0	0
Net income	48	1,316,630	87,704,679	1,265,480	62,669,043	820	40,580	1,330	52,046
Canadian Forces personnel and police deduction	49	1,720	43,034	300	6,360	0	0	0	0
Security options deductions	50	2,580	72,222	1,290	21,150	0	0	0	0
Other payments deduction	51	96,540	977,498	103,860	1,090,632	100	1,212	40	436
Non-capital losses of other years	52	1,050	9,583	1,340	6,045	0	0	10	2
Net capital losses of other years	53	16,380	28,658	7,510	9,516	0	0	0	0
Capital gains deduction	54	1,340	165,295	870	127,987	0	0	20	1,798
Northern residents deductions	55	16,810	79,551	11,620	50,726	0	0	0	0
Additional deductions	56	1,450	37,330	1,350	28,631	0	0	0	0
Farming/fishing losses of prior years	57	290	2,765	140	844	0	0	0	0
Total deductions from net income	58	136,280	1,416,013	126,920	1,341,958	110	1,237	160	3,760
Taxable income assessed	59	1,275,420	86,300,016	1,220,820	61,338,010	790	39,344	1,210	48,332
Basic personal amount	60	1,366,490	20,236,473	1,385,710	20,583,396	870	12,876	1,630	23,978
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	189,580	2,217,877	69,130	746,201	90	1,063	220	2,470
Canada caregiver amount	63	2,860	17,814	2,230	13,550	0	0	0	0
Amount for an eligible dependant	64	17,230	251,462	121,350	1,804,608	20	240	30	389
Family caregiver amount for children under 18 years of age	65	6,100	17,000	11,230	32,004	0	0	0	0
CPP or QPP contributions through employment	66	1,149,330	2,767,865	1,079,600	2,223,589	710	1,384	110	188
CPP or QPP contributions on self-employment and other earnings	67	120,630	107,712	106,390	95,961	70	40	280	244
Employment insurance premiums	68	1,106,770	831,516	1,050,040	684,331	700	439	110	64
PPIP premiums paid	69	243,180	70,055	230,170	53,649	130	31	0	0
PPIP premiums payable on employment income	70	10,800	2,740	9,230	2,153	10	1	0	0
PPIP premiums payable on self-employment income	71	23,800	2,328	27,300	2,710	20	1	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	5,170	15,519	980	2,940	0	0	0	0
Canada employment amount	73	1,175,360	1,596,000	1,108,450	1,495,405	730	983	180	218
Home accessibility expenses	74	390	2,079	290	1,544	0	0	0	0
Home buyers' amount	75	29,120	242,668	21,950	171,908	10	81	0	0
Digital news subscription expenses	76	11,140	2,730	8,200	2,032	10	4	0	0
Pension income amount	77	1,210	1,992	1,700	2,882	0	0	0	0
Disability amount	78	23,730	223,015	20,470	192,621	40	415	0	0
Disability amount transferred from a dependant	79	8,750	130,969	16,200	251,761	0	0	0	0
Interest paid on student loans	80	32,240	18,479	55,930	28,498	20	9	0	0
Tuition, education, and textbook amounts	81	120,200	891,394	155,570	1,002,990	150	1,432	0	0
Tuition, education, and textbook amounts transferred from a child	82	210	441	160	356	0	0	0	0
Amounts transferred from spouse or common-law partner	83	23,780	89,219	9,090	36,182	20	67	0	0
Medical expenses	84	103,470	199,647	200,850	384,062	110	221	260	860
Total tax credits on personal amounts	85	1,367,900	4,490,697	1,386,500	4,472,568	880	2,896	1,650	4,303
Allowable charitable donations and government gifts	86	160,910	224,942	148,330	138,193	90	74	270	1,084
Eligible cultural and ecological gifts	87	150	187	180	145	0	0	0	0
Total tax credit on donations and gifts	88	158,400	62,868	146,140	37,598	90	20	270	308
Total federal non-refundable tax credits	89	1,367,920	4,553,564	1,386,510	4,510,166	880	2,916	1,660	4,610
Federal dividend tax credit	90	132,020	239,427	86,680	103,948	50	7	30	175



Individual Income Tax Return Statistics (2023 Tax Year)  
Table 4: Tax return line items by age and gender (Canada)

Item	Item code	Age Group: 30 to 34 Males (Number)	Age Group: 30 to 34 Males (Thousands of Dollars)	Age Group: 30 to 34 Females (Number)	Age Group: 30 to 34 Females (Thousands of Dollars)	Age Group: 30 to 34 Gender Diverse (Number)	Age Group: 30 to 34 Gender Diverse (Thousands of Dollars)	Age Group: 30 to 34 Unknown (Number)	Age Group: 30 to 34 Unknown (Thousands of Dollars)
Minimum tax carryover	91	1,360	6,225	1,060	4,850	0	0	0	0
Basic federal tax	92	1,063,030	11,210,376	925,330	6,558,865	540	4,435	740	6,167
Federal foreign tax credit	93	61,170	98,849	40,080	40,785	30	17	10	253
Federal political contribution tax credit	94	2,710	507	1,420	224	0	0	0	0
Investment tax credit	95	530	2,955	130	578	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	21,530	10,107	18,290	6,780	0	0	0	0
Alternative minimum tax payable	97	1,520	9,879	950	7,864	0	0	10	85
Net federal tax	98	1,107,910	11,157,060	976,130	6,570,387	580	4,465	860	7,415
CPP contributions on self-employment	99	91,820	205,035	75,920	169,539	50	68	280	586
Social Benefits repayment	100	19,010	27,451	2,150	3,083	0	0	0	0
Canada workers benefit (CWB)	101	173,430	235,616	160,260	227,159	140	190	420	736
Canada Training Credit (CTC)	102	66,840	25,174	93,100	34,415	70	26	0	0
Multigenerational home renovation tax credit (MHRTC)	103	180	845	130	490	0	0	0	0
Eligible educator school supply tax credit	104	2,220	288	10,770	1,441	0	0	0	0
Net provincial or territorial tax	105	837,710	4,944,106	723,010	2,832,204	450	1,801	690	1,491
Total tax payable	106	1,151,670	16,334,781	1,023,020	9,577,275	630	6,336	1,020	9,491

Individual Income Tax Return Statistics (2023 Tax Year)  
Table 4: Tax return line items by age and gender (Canada)

Item	Item code	Age Group: 35 to 39 Males (Number)	Age Group: 35 to 39 Males (Thousands of Dollars)	Age Group: 35 to 39 Females (Number)	Age Group: 35 to 39 Females (Thousands of Dollars)	Age Group: 35 to 39 Gender Diverse (Number)	Age Group: 35 to 39 Gender Diverse (Thousands of Dollars)	Age Group: 35 to 39 Unknown (Number)	Age Group: 35 to 39 Unknown (Thousands of Dollars)
Number of taxable returns	1	1,112,370	0	986,990	0	350	0	990	0
Number of non-taxable returns	2	186,160	0	345,480	0	140	0	940	0
Total number of returns	3	1,298,540	0	1,332,470	0	490	0	1,930	0
Employment income	4	1,089,390	89,237,884	1,032,710	60,499,758	380	25,018	270	11,407
Commissions (from employment)	5	39,950	2,149,551	29,830	781,051	0	0	0	0
Other employment income	6	122,960	927,141	93,550	557,464	40	535	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	5,120	55,219	9,250	87,475	0	0	0	0
Other pensions and superannuation	9	2,410	42,148	1,770	23,825	0	0	0	0
Elected split-pension amount	10	420	2,974	1,800	16,891	0	0	0	0
Employment insurance and other benefits	11	160,860	1,191,124	210,740	2,391,514	60	569	0	0
Taxable amount of dividends from taxable Canadian corporations	12	162,160	4,476,985	110,620	2,103,272	40	244	30	1,946
Interest and other investment income	13	331,260	582,640	327,810	499,757	130	272	160	549
Net partnership income (limited or non-active partners only)	14	1,450	8,949	870	4,157	0	0	0	0
Net rental income	15	94,990	28,094	93,150	60,118	20	75	40	118
Taxable capital gains	16	81,440	1,489,262	56,220	748,777	20	25	90	5,860
RRSP income	17	114,470	463,947	91,770	303,578	20	57	0	0
Other income	18	121,100	657,900	99,760	497,458	40	203	90	226
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	7,790	52,930	13,630	93,020	10	78	0	0
Net business income	20	134,310	2,352,995	118,160	1,815,659	40	975	520	17,956
Net professional income	21	22,510	1,251,873	29,810	1,391,161	20	130	100	5,595
Net commission income	22	14,630	257,863	17,230	182,710	0	0	0	0
Net farming income	23	11,510	67,027	7,130	21,821	0	0	420	9,241
Net fishing income	24	1,270	44,165	380	8,058	0	0	0	0
Workers' compensation benefits	25	23,150	262,446	22,340	191,598	0	0	0	0
Social assistance payments	26	70,650	766,432	76,760	915,537	30	288	20	240
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	1,257,200	106,372,474	1,220,790	73,234,346	450	28,725	1,360	56,225
Registered pension plan (RPP) deduction	29	337,250	1,932,345	425,800	2,115,493	110	467	10	34
RRSP/PRPP deduction	30	418,430	3,497,827	365,060	2,138,730	110	761	0	0
FHSA deduction	31	32,460	201,628	22,010	131,249	10	89	0	0
Deduction for elected split-pension amount	32	870	6,131	330	1,347	0	0	0	0
Annual union, professional, or like dues	33	339,760	388,693	405,080	364,455	120	98	40	107
Child care expenses	34	101,330	481,938	310,060	1,399,652	40	152	10	49
Business investment loss	35	380	8,833	190	4,445	0	0	0	0
Moving expenses	36	6,070	49,715	3,940	28,406	0	0	0	0
Support payments made	37	2,280	14,792	280	1,246	0	0	0	0
Carrying charges and interest expenses	38	55,300	202,942	40,640	119,182	0	0	10	59
Deduction for CPP or QPP contributions on self-employment and other earnings	39	133,480	160,426	124,260	143,905	40	48	240	279
Deduction for CPP or QPP enhanced contributions on employment income	40	1,059,480	538,423	986,460	433,383	370	158	80	28
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	22,450	1,877	26,200	2,229	0	0	0	0
Exploration and development expenses	42	500	36,705	160	5,394	0	0	70	28
Other employment expenses	43	118,060	425,679	93,340	207,820	50	133	0	0
Clergy residence deduction	44	1,840	31,942	540	6,828	0	0	0	0
Other deductions	45	87,390	143,203	82,660	129,818	20	29	0	0

Individual Income Tax Return Statistics (2023 Tax Year)  
Table 4: Tax return line items by age and gender (Canada)

Item	Item code	Age Group: 35 to 39 Males (Number)	Age Group: 35 to 39 Males (Thousands of Dollars)	Age Group: 35 to 39 Females (Number)	Age Group: 35 to 39 Females (Thousands of Dollars)	Age Group: 35 to 39 Gender Diverse (Number)	Age Group: 35 to 39 Gender Diverse (Thousands of Dollars)	Age Group: 35 to 39 Unknown (Number)	Age Group: 35 to 39 Unknown (Thousands of Dollars)
Total deductions before adjustments	46	1,159,560	8,123,475	1,099,430	7,235,191	400	2,008	430	928
Social benefits repayment	47	18,960	28,310	2,430	3,704	0	0	0	0
Net income	48	1,252,000	98,302,954	1,211,070	66,082,507	450	26,718	1,300	56,101
Canadian Forces personnel and police deduction	49	1,380	36,336	230	4,777	0	0	0	0
Security options deductions	50	3,510	159,328	1,490	42,181	0	0	0	0
Other payments deduction	51	93,050	1,028,878	98,400	1,107,250	40	358	30	257
Non-capital losses of other years	52	1,390	15,635	2,170	10,517	0	0	30	28
Net capital losses of other years	53	19,230	47,409	9,330	18,214	0	0	0	0
Capital gains deduction	54	1,800	238,358	1,070	142,279	0	0	20	2,446
Northern residents deductions	55	17,480	88,320	11,790	53,927	0	0	0	0
Additional deductions	56	1,510	43,623	1,290	32,908	0	0	70	1,674
Farming/fishing losses of prior years	57	430	5,206	220	2,464	0	0	0	0
Total deductions from net income	58	137,320	1,663,212	124,470	1,414,530	50	594	160	4,892
Taxable income assessed	59	1,212,280	96,646,788	1,167,970	64,676,511	440	26,124	1,190	51,298
Basic personal amount	60	1,296,020	19,180,269	1,330,680	19,793,414	490	7,185	1,440	20,969
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	225,840	2,655,811	71,800	779,465	60	750	200	2,184
Canada caregiver amount	63	4,710	29,859	4,110	26,322	0	0	0	0
Amount for an eligible dependant	64	29,760	435,767	162,950	2,403,555	20	225	30	435
Family caregiver amount for children under 18 years of age	65	15,830	44,403	19,890	56,633	0	0	0	0
CPP or QPP contributions through employment	66	1,072,240	2,738,592	1,013,030	2,217,693	380	811	80	132
CPP or QPP contributions on self-employment and other earnings	67	114,480	116,712	110,370	104,840	30	35	240	199
Employment insurance premiums	68	1,011,710	800,492	971,460	667,333	370	250	80	44
PPIP premiums paid	69	228,490	70,570	218,040	56,784	80	21	0	0
PPIP premiums payable on employment income	70	9,500	2,685	7,970	2,120	0	0	0	0
PPIP premiums payable on self-employment income	71	22,470	2,415	26,220	2,868	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	5,290	15,882	890	2,664	0	0	0	0
Canada employment amount	73	1,098,420	1,492,222	1,039,860	1,404,188	390	529	120	148
Home accessibility expenses	74	540	3,330	450	2,830	0	0	0	0
Home buyers' amount	75	19,160	163,705	13,050	104,909	0	0	0	0
Digital news subscription expenses	76	13,000	3,135	8,820	2,069	0	0	0	0
Pension income amount	77	2,660	4,768	3,380	6,069	0	0	0	0
Disability amount	78	22,340	210,152	20,870	196,490	20	160	0	0
Disability amount transferred from a dependant	79	21,260	328,024	28,150	437,769	0	0	0	0
Interest paid on student loans	80	20,180	11,265	34,280	16,783	0	0	0	0
Tuition, education, and textbook amounts	81	71,560	390,896	107,020	515,058	50	390	0	0
Tuition, education, and textbook amounts transferred from a child	82	1,330	3,424	2,390	6,039	0	0	0	0
Amounts transferred from spouse or common-law partner	83	23,680	90,248	8,690	38,962	0	0	0	0
Medical expenses	84	122,760	291,026	224,150	519,211	80	149	260	1,102
Total tax credits on personal amounts	85	1,297,120	4,363,093	1,331,240	4,404,959	490	1,596	1,460	3,802
Allowable charitable donations and government gifts	86	202,690	384,472	175,110	196,480	60	96	260	925
Eligible cultural and ecological gifts	87	180	359	200	209	0	0	0	0
Total tax credit on donations and gifts	88	200,800	110,238	173,440	54,094	60	29	260	264
Total federal non-refundable tax credits	89	1,297,150	4,473,332	1,331,260	4,459,053	490	1,625	1,490	4,066
Federal dividend tax credit	90	159,100	435,598	105,350	202,207	0	0	30	192

Individual Income Tax Return Statistics (2023 Tax Year)  
Table 4: Tax return line items by age and gender (Canada)

Item	Item code	Age Group: 35 to 39 Males (Number)	Age Group: 35 to 39 Males (Thousands of Dollars)	Age Group: 35 to 39 Females (Number)	Age Group: 35 to 39 Females (Thousands of Dollars)	Age Group: 35 to 39 Gender Diverse (Number)	Age Group: 35 to 39 Gender Diverse (Thousands of Dollars)	Age Group: 35 to 39 Unknown (Number)	Age Group: 35 to 39 Unknown (Thousands of Dollars)
Minimum tax carryover	91	1,880	7,941	1,310	4,952	0	0	0	0
Basic federal tax	92	1,037,550	13,842,123	896,770	7,443,430	320	3,410	770	7,197
Federal foreign tax credit	93	66,110	107,150	42,860	36,108	30	79	10	24
Federal political contribution tax credit	94	3,820	802	2,000	346	0	0	0	0
Investment tax credit	95	750	6,233	220	995	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	24,490	11,649	21,420	8,438	0	0	0	0
Alternative minimum tax payable	97	2,600	14,603	1,540	9,307	0	0	20	70
Net federal tax	98	1,077,340	13,772,149	945,080	7,454,705	330	3,346	850	8,163
CPP contributions on self-employment	99	89,380	226,359	81,880	188,308	20	70	240	455
Social Benefits repayment	100	18,960	28,310	2,430	3,704	0	0	0	0
Canada workers benefit (CWB)	101	137,140	200,885	135,780	203,112	60	77	330	592
Canada Training Credit (CTC)	102	45,460	17,656	70,600	26,756	30	8	0	0
Multigenerational home renovation tax credit (MHRTC)	103	360	1,655	230	1,036	0	0	0	0
Eligible educator school supply tax credit	104	2,470	330	11,490	1,580	0	0	0	0
Net provincial or territorial tax	105	815,150	6,221,527	695,720	3,247,422	250	1,478	660	2,443
Total tax payable	106	1,112,370	20,249,569	986,990	10,896,404	350	4,898	990	11,060

Individual Income Tax Return Statistics (2023 Tax Year)  
Table 4: Tax return line items by age and gender (Canada)

Item	Item code	Age Group: 40 to 44 Males (Number)	Age Group: 40 to 44 Males (Thousands of Dollars)	Age Group: 40 to 44 Females (Number)	Age Group: 40 to 44 Females (Thousands of Dollars)	Age Group: 40 to 44 Gender Diverse (Number)	Age Group: 40 to 44 Gender Diverse (Thousands of Dollars)	Age Group: 40 to 44 Unknown (Number)	Age Group: 40 to 44 Unknown (Thousands of Dollars)
Number of taxable returns	1	1,055,570	0	974,600	0	200	0	1,080	0
Number of non-taxable returns	2	169,550	0	298,640	0	110	0	1,120	0
Total number of returns	3	1,225,130	0	1,273,240	0	310	0	2,200	0
Employment income	4	1,013,540	90,848,304	995,070	64,480,157	230	15,939	310	13,570
Commissions (from employment)	5	36,150	2,402,723	25,850	829,608	0	0	0	0
Other employment income	6	119,710	992,431	98,010	639,238	20	785	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	9,700	107,057	18,180	179,515	0	0	10	66
Other pensions and superannuation	9	3,950	88,427	2,920	50,747	0	0	0	0
Elected split-pension amount	10	780	5,643	4,110	45,197	0	0	0	0
Employment insurance and other benefits	11	121,490	946,679	126,090	1,059,205	40	233	0	0
Taxable amount of dividends from taxable Canadian corporations	12	170,710	6,041,749	124,620	2,812,870	20	32	30	1,129
Interest and other investment income	13	315,780	718,506	324,730	639,443	80	131	220	1,053
Net partnership income (limited or non-active partners only)	14	1,910	14,342	1,120	9,388	0	0	170	731
Net rental income	15	106,460	40,626	105,330	78,840	20	84	70	340
Taxable capital gains	16	84,350	2,094,001	64,870	1,007,120	10	42	140	8,920
RRSP income	17	122,480	614,867	103,620	434,567	0	0	0	0
Other income	18	121,030	827,917	106,180	573,174	30	275	80	324
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	5,680	35,124	10,210	63,606	0	0	0	0
Net business income	20	129,020	2,427,242	118,320	1,834,348	30	274	420	15,141
Net professional income	21	19,430	1,208,055	26,800	1,282,076	0	0	180	13,896
Net commission income	22	14,170	295,653	18,270	197,927	0	0	0	0
Net farming income	23	12,780	66,632	7,620	19,715	0	0	400	10,661
Net fishing income	24	1,390	48,536	470	9,614	0	0	0	0
Workers' compensation benefits	25	25,470	330,321	23,410	220,691	0	0	0	0
Social assistance payments	26	65,740	749,479	71,720	886,743	30	303	20	199
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	1,188,210	110,908,806	1,182,230	77,430,447	280	18,706	1,560	68,313
Registered pension plan (RPP) deduction	29	342,890	2,170,242	445,270	2,500,567	50	236	20	79
RRSP/PRPP deduction	30	431,540	3,852,328	388,640	2,441,274	60	505	10	62
FHSA deduction	31	16,160	99,985	10,940	65,619	0	0	0	0
Deduction for elected split-pension amount	32	1,650	14,858	600	2,760	0	0	0	0
Annual union, professional, or like dues	33	330,370	387,957	411,040	392,843	60	46	40	63
Child care expenses	34	110,640	459,695	241,600	901,451	30	85	20	49
Business investment loss	35	430	10,489	210	4,790	0	0	0	0
Moving expenses	36	3,880	40,795	2,860	27,375	0	0	0	0
Support payments made	37	4,060	39,794	500	2,417	0	0	0	0
Carrying charges and interest expenses	38	62,900	282,901	49,140	180,260	0	0	20	55
Deduction for CPP or QPP contributions on self-employment and other earnings	39	125,710	158,640	121,870	141,738	30	26	160	200
Deduction for CPP or QPP enhanced contributions on employment income	40	988,270	515,348	959,050	443,309	210	86	80	29
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	23,850	2,127	26,980	2,394	0	0	0	0
Exploration and development expenses	42	780	81,626	240	10,952	0	0	130	59
Other employment expenses	43	107,100	426,176	88,080	211,701	20	29	0	0
Clergy residence deduction	44	2,300	43,352	590	8,533	0	0	0	0
Other deductions	45	75,730	140,208	72,900	143,845	10	8	0	0

Individual Income Tax Return Statistics (2023 Tax Year)  
Table 4: Tax return line items by age and gender (Canada)

Item	Item code	Age Group: 40 to 44 Males (Number)	Age Group: 40 to 44 Males (Thousands of Dollars)	Age Group: 40 to 44 Females (Number)	Age Group: 40 to 44 Females (Thousands of Dollars)	Age Group: 40 to 44 Gender Diverse (Number)	Age Group: 40 to 44 Gender Diverse (Thousands of Dollars)	Age Group: 40 to 44 Unknown (Number)	Age Group: 40 to 44 Unknown (Thousands of Dollars)
Total deductions before adjustments	46	1,090,090	8,727,126	1,065,400	7,483,588	240	1,074	430	2,268
Social benefits repayment	47	17,510	27,188	2,670	3,892	0	0	0	0
Net income	48	1,182,640	102,246,765	1,172,410	70,033,721	280	17,647	1,450	66,714
Canadian Forces personnel and police deduction	49	860	24,970	160	3,384	0	0	0	0
Security options deductions	50	3,820	260,528	1,420	57,142	0	0	0	0
Other payments deduction	51	90,410	1,079,824	94,300	1,107,437	30	456	20	199
Non-capital losses of other years	52	1,640	18,310	2,450	13,933	0	0	70	132
Net capital losses of other years	53	19,990	63,038	10,970	25,657	0	0	0	0
Capital gains deduction	54	2,140	296,634	1,330	187,303	0	0	20	1,514
Northern residents deductions	55	16,180	83,729	11,230	52,470	0	0	0	0
Additional deductions	56	1,480	53,641	1,140	40,065	0	0	100	5,785
Farming/fishing losses of prior years	57	490	5,851	300	2,474	0	0	0	0
Total deductions from net income	58	134,480	1,886,751	121,830	1,489,885	40	1,580	220	7,831
Taxable income assessed	59	1,143,540	100,369,081	1,131,470	68,551,274	270	16,067	1,320	58,916
Basic personal amount	60	1,222,810	18,114,239	1,271,700	18,946,067	310	4,520	1,370	20,137
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	207,270	2,434,805	70,430	768,666	60	810	170	2,022
Canada caregiver amount	63	7,740	50,157	8,430	55,631	0	0	0	0
Amount for an eligible dependant	64	41,620	598,764	179,660	2,600,957	10	171	30	375
Family caregiver amount for children under 18 years of age	65	22,210	62,794	22,450	63,392	0	0	0	0
CPP or QPP contributions through employment	66	998,690	2,624,591	979,030	2,265,675	220	441	80	143
CPP or QPP contributions on self-employment and other earnings	67	107,460	115,134	107,060	103,031	30	20	170	143
Employment insurance premiums	68	926,720	746,409	934,290	672,157	220	139	80	50
PPIP premiums paid	69	238,420	77,087	231,560	65,554	50	11	0	0
PPIP premiums payable on employment income	70	9,300	2,865	7,190	2,113	0	0	0	0
PPIP premiums payable on self-employment income	71	23,880	2,737	27,010	3,080	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	4,770	14,295	850	2,559	0	0	0	0
Canada employment amount	73	1,023,990	1,391,256	1,003,310	1,358,140	230	312	140	178
Home accessibility expenses	74	680	4,872	530	3,496	0	0	0	0
Home buyers' amount	75	11,720	101,208	8,070	66,890	0	0	0	0
Digital news subscription expenses	76	13,380	3,240	9,000	2,157	0	0	0	0
Pension income amount	77	4,500	8,345	6,660	12,401	0	0	0	0
Disability amount	78	22,720	213,791	23,430	220,602	10	104	0	0
Disability amount transferred from a dependant	79	29,830	463,974	33,950	512,061	0	0	10	137
Interest paid on student loans	80	12,940	6,716	21,630	10,351	0	0	0	0
Tuition, education, and textbook amounts	81	49,790	225,776	85,450	350,074	20	117	0	0
Tuition, education, and textbook amounts transferred from a child	82	10,480	29,734	17,120	52,635	0	0	0	0
Amounts transferred from spouse or common-law partner	83	21,020	85,941	9,040	48,507	0	0	0	0
Medical expenses	84	146,000	386,994	246,420	632,795	40	193	230	1,174
Total tax credits on personal amounts	85	1,223,800	4,165,116	1,272,110	4,323,183	310	1,053	1,380	3,667
Allowable charitable donations and government gifts	86	226,130	559,095	200,520	262,465	40	66	250	1,025
Eligible cultural and ecological gifts	87	250	396	190	237	0	0	0	0
Total tax credit on donations and gifts	88	224,570	164,711	198,980	73,120	40	19	250	292
Total federal non-refundable tax credits	89	1,223,820	4,329,827	1,272,120	4,396,302	310	1,073	1,420	3,959
Federal dividend tax credit	90	166,130	608,787	117,270	273,513	20	3	20	94



Individual Income Tax Return Statistics (2023 Tax Year)  
Table 4: Tax return line items by age and gender (Canada)

Item	Item code	Age Group: 40 to 44 Males (Number)	Age Group: 40 to 44 Males (Thousands of Dollars)	Age Group: 40 to 44 Females (Number)	Age Group: 40 to 44 Females (Thousands of Dollars)	Age Group: 40 to 44 Gender Diverse (Number)	Age Group: 40 to 44 Gender Diverse (Thousands of Dollars)	Age Group: 40 to 44 Unknown (Number)	Age Group: 40 to 44 Unknown (Thousands of Dollars)
Minimum tax carryover	91	2,340	9,996	1,710	6,123	0	0	0	0
Basic federal tax	92	987,530	15,264,937	891,940	8,309,906	180	2,300	920	8,745
Federal foreign tax credit	93	65,340	113,545	47,360	41,638	0	0	0	0
Federal political contribution tax credit	94	4,580	933	2,220	387	0	0	0	0
Investment tax credit	95	980	14,798	320	2,403	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	30,090	14,618	27,360	11,172	0	0	0	0
Alternative minimum tax payable	97	3,170	16,752	2,220	12,917	0	0	20	46
Net federal tax	98	1,024,770	15,174,265	937,240	8,312,237	180	2,254	1,000	9,785
CPP contributions on self-employment	99	82,430	217,169	78,970	179,912	20	29	160	343
Social Benefits repayment	100	17,510	27,188	2,670	3,892	0	0	0	0
Canada workers benefit (CWB)	101	118,200	180,460	123,480	186,263	40	69	250	459
Canada Training Credit (CTC)	102	33,130	13,124	58,300	22,422	20	6	0	0
Multigenerational home renovation tax credit (MHRTC)	103	430	2,028	260	1,088	0	0	0	0
Eligible educator school supply tax credit	104	2,740	377	12,440	1,733	0	0	0	0
Net provincial or territorial tax	105	749,920	6,767,686	673,530	3,581,272	130	940	720	3,053
Total tax payable	106	1,055,570	22,187,417	974,600	12,079,116	200	3,229	1,080	13,181

Individual Income Tax Return Statistics (2023 Tax Year)  
Table 4: Tax return line items by age and gender (Canada)

Item	Item code	Age Group: 45 to 49 Males (Number)	Age Group: 45 to 49 Males (Thousands of Dollars)	Age Group: 45 to 49 Females (Number)	Age Group: 45 to 49 Females (Thousands of Dollars)	Age Group: 45 to 49 Gender Diverse (Number)	Age Group: 45 to 49 Gender Diverse (Thousands of Dollars)	Age Group: 45 to 49 Unknown (Number)	Age Group: 45 to 49 Unknown (Thousands of Dollars)
Number of taxable returns	1	955,460	0	917,080	0	120	0	1,130	0
Number of non-taxable returns	2	149,640	0	237,970	0	60	0	1,110	0
Total number of returns	3	1,105,100	0	1,155,040	0	180	0	2,240	0
Employment income	4	899,570	85,797,966	908,350	62,466,623	120	9,356	300	18,610
Commissions (from employment)	5	31,540	2,451,398	21,180	748,388	0	0	0	0
Other employment income	6	110,110	1,084,583	95,800	701,583	0	0	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	15,450	173,231	29,570	296,822	0	0	10	67
Other pensions and superannuation	9	5,620	156,864	4,310	88,294	0	0	0	0
Elected split-pension amount	10	1,530	11,046	9,310	115,459	0	0	0	0
Employment insurance and other benefits	11	93,990	757,130	94,780	622,239	20	151	0	0
Taxable amount of dividends from taxable Canadian corporations	12	171,280	6,719,624	135,040	3,094,642	0	0	40	1,100
Interest and other investment income	13	293,810	893,403	314,530	859,780	40	483	250	1,619
Net partnership income (limited or non-active partners only)	14	2,350	26,231	1,460	9,228	0	0	0	0
Net rental income	15	104,430	77,954	104,180	127,434	0	0	90	606
Taxable capital gains	16	85,230	2,563,893	74,340	1,252,383	0	0	180	13,901
RRSP income	17	98,170	713,792	84,770	538,410	0	0	0	0
Other income	18	121,410	1,059,602	112,970	719,667	0	0	80	821
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	3,490	21,941	6,140	35,170	0	0	0	0
Net business income	20	116,500	2,385,755	107,080	1,735,179	20	222	430	18,620
Net professional income	21	17,000	1,215,573	22,840	1,136,284	0	0	220	26,537
Net commission income	22	12,470	278,099	16,230	201,274	0	0	0	0
Net farming income	23	13,140	66,648	7,720	19,063	0	0	370	9,912
Net fishing income	24	1,710	57,293	490	12,031	0	0	0	0
Workers' compensation benefits	25	27,260	391,355	24,860	253,171	0	0	0	0
Social assistance payments	26	58,360	697,387	63,240	796,261	20	177	20	228
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	1,073,020	107,607,836	1,087,320	75,957,720	160	11,703	1,670	113,119
Registered pension plan (RPP) deduction	29	320,860	2,165,273	425,440	2,523,004	40	250	20	138
RRSP/PRPP deduction	30	415,120	4,027,164	382,710	2,651,402	40	219	10	61
FHSA deduction	31	7,820	48,439	5,340	31,732	0	0	0	0
Deduction for elected split-pension amount	32	2,600	29,879	970	5,339	0	0	0	0
Annual union, professional, or like dues	33	305,120	364,322	385,440	380,547	40	35	30	67
Child care expenses	34	70,580	240,284	111,080	320,001	20	43	0	0
Business investment loss	35	460	15,818	270	7,560	0	0	0	0
Moving expenses	36	2,640	31,843	1,990	20,332	0	0	0	0
Support payments made	37	5,630	84,483	570	5,013	0	0	0	0
Carrying charges and interest expenses	38	68,410	379,217	57,020	260,909	0	0	20	74
Deduction for CPP or QPP contributions on self-employment and other earnings	39	113,820	149,453	109,840	129,405	20	23	170	217
Deduction for CPP or QPP enhanced contributions on employment income	40	879,050	466,038	880,210	418,176	120	50	70	26
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	22,570	2,124	25,070	2,322	0	0	0	0
Exploration and development expenses	42	1,080	97,754	360	16,705	0	0	200	95
Other employment expenses	43	92,640	421,401	78,690	204,026	20	107	0	0
Clergy residence deduction	44	2,360	46,040	690	11,075	0	0	0	0
Other deductions	45	64,250	125,800	64,080	124,739	0	0	20	6,093

Individual Income Tax Return Statistics (2023 Tax Year)  
Table 4: Tax return line items by age and gender (Canada)

Item	Item code	Age Group: 45 to 49 Males (Number)	Age Group: 45 to 49 Males (Thousands of Dollars)	Age Group: 45 to 49 Females (Number)	Age Group: 45 to 49 Females (Thousands of Dollars)	Age Group: 45 to 49 Gender Diverse (Number)	Age Group: 45 to 49 Gender Diverse (Thousands of Dollars)	Age Group: 45 to 49 Unknown (Number)	Age Group: 45 to 49 Unknown (Thousands of Dollars)
Total deductions before adjustments	46	977,360	8,695,801	976,340	7,113,684	140	817	500	6,790
Social benefits repayment	47	15,570	25,074	2,740	4,033	0	0	0	0
Net income	48	1,067,460	98,989,503	1,079,170	68,927,889	160	10,881	1,500	106,794
Canadian Forces personnel and police deduction	49	450	13,702	110	2,052	0	0	0	0
Security options deductions	50	3,700	284,387	1,370	74,311	0	0	0	0
Other payments deduction	51	84,770	1,088,745	87,330	1,049,443	20	341	20	254
Non-capital losses of other years	52	1,670	21,039	2,460	16,478	0	0	100	160
Net capital losses of other years	53	20,660	85,953	12,880	38,152	0	0	0	0
Capital gains deduction	54	2,410	380,608	1,510	241,715	0	0	30	2,672
Northern residents deductions	55	14,460	74,093	10,120	46,984	0	0	0	0
Additional deductions	56	1,360	52,664	1,020	39,255	0	0	90	7,445
Farming/fishing losses of prior years	57	590	8,801	310	2,670	0	0	0	0
Total deductions from net income	58	127,500	2,010,766	115,590	1,511,100	20	374	240	10,682
Taxable income assessed	59	1,029,880	96,988,309	1,041,390	67,425,726	150	10,506	1,370	96,237
Basic personal amount	60	1,103,130	16,369,401	1,153,840	17,217,003	170	2,565	1,220	17,950
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	163,430	1,907,569	62,820	683,870	30	387	170	1,832
Canada caregiver amount	63	13,270	89,744	13,950	92,337	0	0	0	0
Amount for an eligible dependant	64	37,930	526,176	140,220	1,959,747	10	157	40	542
Family caregiver amount for children under 18 years of age	65	19,550	54,853	15,940	43,900	0	0	10	35
CPP or QPP contributions through employment	66	887,410	2,373,780	895,240	2,134,909	120	257	70	127
CPP or QPP contributions on self-employment and other earnings	67	96,840	108,231	95,690	93,907	20	17	170	155
Employment insurance premiums	68	812,940	663,956	852,270	629,704	120	80	70	44
PPIP premiums paid	69	220,390	73,041	216,810	63,439	20	5	0	0
PPIP premiums payable on employment income	70	8,190	2,642	6,520	2,032	0	0	0	0
PPIP premiums payable on self-employment income	71	22,610	2,733	25,090	2,988	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	4,500	13,488	730	2,202	0	0	0	0
Canada employment amount	73	911,060	1,237,844	917,670	1,244,021	120	169	120	148
Home accessibility expenses	74	690	4,471	560	3,758	0	0	0	0
Home buyers' amount	75	6,750	58,289	4,910	41,028	0	0	0	0
Digital news subscription expenses	76	12,800	3,180	9,150	2,208	0	0	0	0
Pension income amount	77	6,840	12,987	12,880	24,592	0	0	0	0
Disability amount	78	23,370	219,922	26,300	247,560	0	0	0	0
Disability amount transferred from a dependant	79	29,270	431,715	29,220	406,155	0	0	20	309
Interest paid on student loans	80	7,760	3,909	12,940	6,185	0	0	0	0
Tuition, education, and textbook amounts	81	32,190	125,346	59,200	210,262	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	51,410	184,616	55,130	201,801	0	0	0	0
Amounts transferred from spouse or common-law partner	83	15,750	75,475	9,700	62,814	0	0	10	77
Medical expenses	84	151,460	425,334	240,450	630,311	30	106	220	1,035
Total tax credits on personal amounts	85	1,103,870	3,745,458	1,154,140	3,901,207	180	594	1,230	3,347
Allowable charitable donations and government gifts	86	221,980	551,466	201,550	306,548	30	22	230	976
Eligible cultural and ecological gifts	87	280	455	220	289	0	0	0	0
Total tax credit on donations and gifts	88	220,880	162,001	200,390	86,822	30	6	230	278
Total federal non-refundable tax credits	89	1,103,890	3,907,459	1,154,150	3,988,029	180	600	1,270	3,625
Federal dividend tax credit	90	165,380	698,387	126,190	313,158	0	0	30	103

Individual Income Tax Return Statistics (2023 Tax Year)  
Table 4: Tax return line items by age and gender (Canada)

Item	Item code	Age Group: 45 to 49 Males (Number)	Age Group: 45 to 49 Males (Thousands of Dollars)	Age Group: 45 to 49 Females (Number)	Age Group: 45 to 49 Females (Thousands of Dollars)	Age Group: 45 to 49 Gender Diverse (Number)	Age Group: 45 to 49 Gender Diverse (Thousands of Dollars)	Age Group: 45 to 49 Unknown (Number)	Age Group: 45 to 49 Unknown (Thousands of Dollars)
Minimum tax carryover	91	2,820	12,009	2,200	8,103	0	0	10	27
Basic federal tax	92	896,340	15,469,747	850,220	8,544,891	110	1,674	950	20,601
Federal foreign tax credit	93	67,250	138,482	55,440	52,914	0	0	0	0
Federal political contribution tax credit	94	4,870	1,044	2,380	448	0	0	0	0
Investment tax credit	95	1,250	18,130	380	3,165	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	31,900	15,896	29,300	12,628	0	0	0	0
Alternative minimum tax payable	97	3,450	20,411	2,540	16,050	0	0	30	116
Net federal tax	98	929,110	15,345,340	886,590	8,525,233	120	1,643	1,020	16,083
CPP contributions on self-employment	99	74,020	201,631	70,100	160,735	10	31	170	372
Social Benefits repayment	100	15,570	25,074	2,740	4,033	0	0	0	0
Canada workers benefit (CWB)	101	99,310	154,698	105,100	154,123	30	52	250	458
Canada Training Credit (CTC)	102	21,640	8,514	39,760	15,440	0	0	0	0
Multigenerational home renovation tax credit (MHRTC)	103	400	1,845	250	992	0	0	0	0
Eligible educator school supply tax credit	104	2,810	390	11,740	1,671	0	0	0	0
Net provincial or territorial tax	105	672,560	6,851,186	637,990	3,691,774	90	862	750	5,912
Total tax payable	106	955,460	22,424,078	917,080	12,382,908	120	2,541	1,130	22,366

Individual Income Tax Return Statistics (2023 Tax Year)  
Table 4: Tax return line items by age and gender (Canada)

Item	Item code	Age Group: 50 to 54 Males (Number)	Age Group: 50 to 54 Males (Thousands of Dollars)	Age Group: 50 to 54 Females (Number)	Age Group: 50 to 54 Females (Thousands of Dollars)	Age Group: 50 to 54 Gender Diverse (Number)	Age Group: 50 to 54 Gender Diverse (Thousands of Dollars)	Age Group: 50 to 54 Unknown (Number)	Age Group: 50 to 54 Unknown (Thousands of Dollars)
Number of taxable returns	1	924,150	0	894,500	0	100	0	1,160	0
Number of non-taxable returns	2	151,820	0	231,260	0	30	0	1,300	0
Total number of returns	3	1,075,970	0	1,125,760	0	130	0	2,460	0
Employment income	4	847,870	83,393,094	857,290	59,050,929	90	6,311	340	19,814
Commissions (from employment)	5	29,360	2,692,072	19,420	809,145	0	0	0	0
Other employment income	6	112,180	1,286,395	96,280	808,467	10	287	60	5,807
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	25,980	293,099	49,180	498,513	0	0	10	97
Other pensions and superannuation	9	13,100	465,563	11,760	268,392	0	0	20	347
Elected split-pension amount	10	5,250	40,052	28,260	370,581	0	0	0	0
Employment insurance and other benefits	11	89,530	752,301	92,850	604,045	10	48	0	0
Taxable amount of dividends from taxable Canadian corporations	12	186,330	7,617,745	163,680	3,704,934	0	0	40	1,406
Interest and other investment income	13	304,440	1,321,708	338,380	1,310,703	40	227	260	5,005
Net partnership income (limited or non-active partners only)	14	3,190	22,408	2,140	20,145	0	0	460	2,076
Net rental income	15	108,280	195,764	108,180	243,651	0	0	100	1,049
Taxable capital gains	16	97,530	3,051,274	95,270	1,687,142	0	0	290	28,331
RRSP income	17	81,320	855,436	75,300	774,950	0	0	0	0
Other income	18	137,120	1,483,981	135,070	1,019,679	0	0	70	736
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	2,080	11,835	3,400	17,165	0	0	0	0
Net business income	20	112,540	2,401,854	102,170	1,692,353	20	199	340	10,125
Net professional income	21	16,040	1,337,059	20,720	1,099,950	0	0	200	19,721
Net commission income	22	12,030	338,756	14,650	215,209	0	0	0	0
Net farming income	23	14,070	79,659	8,350	24,547	0	0	310	8,108
Net fishing income	24	2,080	77,652	640	14,594	0	0	0	0
Workers' compensation benefits	25	32,200	507,236	27,810	299,671	0	0	0	0
Social assistance payments	26	59,770	728,684	63,600	807,106	20	243	20	390
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	1,044,980	108,962,389	1,063,530	75,559,559	120	7,879	1,950	103,425
Registered pension plan (RPP) deduction	29	305,150	2,122,573	396,560	2,372,397	30	170	30	119
RRSP/PRPP deduction	30	412,540	4,500,923	382,780	3,092,758	30	203	10	205
FHSA deduction	31	3,960	25,278	2,850	17,593	0	0	0	0
Deduction for elected split-pension amount	32	6,830	97,358	2,760	18,652	0	0	0	0
Annual union, professional, or like dues	33	293,140	350,184	357,060	351,465	30	23	20	36
Child care expenses	34	31,330	93,646	30,860	79,036	0	0	0	0
Business investment loss	35	490	16,892	290	6,629	0	0	0	0
Moving expenses	36	1,980	28,264	1,710	19,565	0	0	0	0
Support payments made	37	6,860	167,895	530	7,333	0	0	0	0
Carrying charges and interest expenses	38	82,800	539,917	74,050	400,708	0	0	30	361
Deduction for CPP or QPP contributions on self-employment and other earnings	39	112,140	153,389	104,220	124,945	20	17	100	125
Deduction for CPP or QPP enhanced contributions on employment income	40	828,050	440,048	829,510	392,589	90	37	70	21
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	21,610	2,156	22,740	2,124	0	0	0	0
Exploration and development expenses	42	1,700	119,217	580	19,444	0	0	390	253
Other employment expenses	43	86,330	444,822	72,560	202,434	0	0	0	0
Clergy residence deduction	44	2,470	47,525	710	12,005	0	0	0	0
Other deductions	45	60,850	126,699	62,430	123,735	0	0	30	3,280

Individual Income Tax Return Statistics (2023 Tax Year)  
Table 4: Tax return line items by age and gender (Canada)

Item	Item code	Age Group: 50 to 54 Males (Number)	Age Group: 50 to 54 Males (Thousands of Dollars)	Age Group: 50 to 54 Females (Number)	Age Group: 50 to 54 Females (Thousands of Dollars)	Age Group: 50 to 54 Gender Diverse (Number)	Age Group: 50 to 54 Gender Diverse (Thousands of Dollars)	Age Group: 50 to 54 Unknown (Number)	Age Group: 50 to 54 Unknown (Thousands of Dollars)
Total deductions before adjustments	46	935,840	9,277,156	932,740	7,244,400	100	636	650	4,443
Social benefits repayment	47	15,220	26,098	3,000	4,528	0	0	0	0
Net income	48	1,039,120	99,764,085	1,055,750	68,407,003	120	7,243	1,660	99,682
Canadian Forces personnel and police deduction	49	290	9,427	80	2,013	0	0	0	0
Security options deductions	50	3,530	340,020	1,430	77,036	0	0	0	0
Other payments deduction	51	90,930	1,235,929	90,580	1,106,812	20	265	20	390
Non-capital losses of other years	52	1,980	24,505	2,590	22,872	0	0	130	143
Net capital losses of other years	53	23,390	117,751	17,560	67,573	0	0	0	0
Capital gains deduction	54	2,900	500,445	2,020	339,453	0	0	30	2,411
Northern residents deductions	55	13,680	69,692	9,790	45,444	0	0	0	0
Additional deductions	56	1,310	60,756	1,070	34,265	0	0	130	5,161
Farming/fishing losses of prior years	57	660	9,023	320	3,550	0	0	0	0
Total deductions from net income	58	135,700	2,375,064	123,620	1,699,622	20	275	320	8,789
Taxable income assessed	59	997,960	97,401,350	1,015,340	66,714,072	120	6,974	1,500	90,903
Basic personal amount	60	1,074,100	15,963,574	1,124,700	16,798,949	130	1,886	1,100	16,311
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	147,010	1,684,897	61,630	654,130	20	235	130	1,506
Canada caregiver amount	63	20,770	142,686	20,230	130,549	0	0	0	0
Amount for an eligible dependant	64	23,950	320,758	76,830	1,030,406	0	0	20	311
Family caregiver amount for children under 18 years of age	65	12,000	33,109	7,660	20,525	0	0	0	0
CPP or QPP contributions through employment	66	836,280	2,238,369	844,000	2,000,926	90	189	70	107
CPP or QPP contributions on self-employment and other earnings	67	96,010	110,861	91,250	90,524	20	12	100	89
Employment insurance premiums	68	757,120	622,472	797,660	590,303	90	58	50	31
PPIP premiums paid	69	195,670	64,271	191,090	54,775	20	5	0	0
PPIP premiums payable on employment income	70	7,300	2,393	5,450	1,756	0	0	0	0
PPIP premiums payable on self-employment income	71	21,630	2,774	22,780	2,733	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	4,370	13,110	540	1,620	0	0	0	0
Canada employment amount	73	862,460	1,170,839	868,950	1,177,417	100	132	90	114
Home accessibility expenses	74	730	5,229	660	4,549	0	0	0	0
Home buyers' amount	75	4,080	35,063	3,070	26,161	0	0	0	0
Digital news subscription expenses	76	14,420	3,798	10,540	2,646	0	0	0	0
Pension income amount	77	17,780	34,300	37,760	73,223	0	0	20	41
Disability amount	78	27,790	261,660	32,460	305,734	0	0	0	0
Disability amount transferred from a dependant	79	25,420	331,683	22,970	276,898	0	0	0	0
Interest paid on student loans	80	4,120	2,076	6,580	3,299	0	0	0	0
Tuition, education, and textbook amounts	81	20,410	69,373	35,600	111,959	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	94,480	415,441	74,100	315,816	10	33	0	0
Amounts transferred from spouse or common-law partner	83	14,940	88,120	16,170	114,984	0	0	0	0
Medical expenses	84	157,340	453,526	234,970	612,209	20	91	170	649
Total tax credits on personal amounts	85	1,074,670	3,610,649	1,124,920	3,660,430	130	438	1,120	2,916
Allowable charitable donations and government gifts	86	223,810	651,797	206,710	329,717	20	37	200	797
Eligible cultural and ecological gifts	87	250	1,897	240	890	0	0	0	0
Total tax credit on donations and gifts	88	222,890	195,613	205,860	93,697	20	10	200	226
Total federal non-refundable tax credits	89	1,074,690	3,806,262	1,124,930	3,754,128	130	448	1,160	3,142
Federal dividend tax credit	90	177,630	813,077	150,810	382,180	0	0	40	124



Individual Income Tax Return Statistics (2023 Tax Year)  
Table 4: Tax return line items by age and gender (Canada)

Item	Item code	Age Group: 50 to 54 Males (Number)	Age Group: 50 to 54 Males (Thousands of Dollars)	Age Group: 50 to 54 Females (Number)	Age Group: 50 to 54 Females (Thousands of Dollars)	Age Group: 50 to 54 Gender Diverse (Number)	Age Group: 50 to 54 Gender Diverse (Thousands of Dollars)	Age Group: 50 to 54 Unknown (Number)	Age Group: 50 to 54 Unknown (Thousands of Dollars)
Minimum tax carryover	91	3,620	15,286	3,110	11,117	0	0	0	0
Basic federal tax	92	867,530	16,014,332	836,100	8,703,170	90	931	1,050	18,060
Federal foreign tax credit	93	78,720	195,701	73,180	72,334	0	0	0	0
Federal political contribution tax credit	94	6,010	1,294	3,090	594	0	0	0	0
Investment tax credit	95	1,700	26,931	480	4,296	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	30,970	16,266	29,670	13,832	0	0	0	0
Alternative minimum tax payable	97	3,940	26,251	3,230	21,228	0	0	0	0
Net federal tax	98	899,330	15,830,889	866,670	8,658,762	90	914	1,090	20,404
CPP contributions on self-employment	99	74,150	207,183	67,850	158,125	10	28	100	213
Social Benefits repayment	100	15,220	26,098	3,000	4,528	0	0	0	0
Canada workers benefit (CWB)	101	95,330	148,850	97,620	136,713	30	37	180	304
Canada Training Credit (CTC)	102	13,370	5,196	24,140	9,291	0	0	0	0
Multigenerational home renovation tax credit (MHRTC)	103	380	1,606	290	1,004	0	0	0	0
Eligible educator school supply tax credit	104	2,560	361	9,380	1,337	0	0	0	0
Net provincial or territorial tax	105	663,460	7,283,998	640,360	3,881,357	70	352	700	5,509
Total tax payable	106	924,150	23,349,064	894,500	12,703,747	100	1,294	1,160	26,126

Individual Income Tax Return Statistics (2023 Tax Year)  
 Table 4: Tax return line items by age and gender (Canada)

Item	Item code	Age Group: 55 to 59 Males (Number)	Age Group: 55 to 59 Males (Thousands of Dollars)	Age Group: 55 to 59 Females (Number)	Age Group: 55 to 59 Females (Thousands of Dollars)	Age Group: 55 to 59 Gender Diverse (Number)	Age Group: 55 to 59 Gender Diverse (Thousands of Dollars)	Age Group: 55 to 59 Unknown (Number)	Age Group: 55 to 59 Unknown (Thousands of Dollars)
Number of taxable returns	1	942,140	0	911,840	0	40	0	1,070	0
Number of non-taxable returns	2	180,900	0	268,020	0	20	0	1,610	0
Total number of returns	3	1,123,040	0	1,179,860	0	60	0	2,680	0
Employment income	4	818,940	75,026,433	814,650	50,561,046	40	2,190	270	19,249
Commissions (from employment)	5	26,200	2,325,769	17,600	671,355	0	0	0	0
Other employment income	6	125,700	1,398,065	98,760	879,288	0	0	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	48,960	565,129	87,970	902,185	0	0	30	205
Other pensions and superannuation	9	75,540	3,084,179	88,850	2,972,409	0	0	0	0
Elected split-pension amount	10	24,890	205,340	80,410	1,154,769	0	0	0	0
Employment insurance and other benefits	11	98,710	859,228	94,830	631,300	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	213,780	8,394,513	203,580	4,205,897	0	0	40	260
Interest and other investment income	13	350,840	1,811,615	400,760	1,791,194	20	202	210	1,206
Net partnership income (limited or non-active partners only)	14	3,690	21,982	2,530	12,322	0	0	850	1,326
Net rental income	15	110,000	342,324	107,630	391,168	0	0	70	574
Taxable capital gains	16	117,600	3,802,610	124,210	2,062,029	0	0	370	37,308
RRSP income	17	84,280	1,275,031	88,710	1,346,640	0	0	0	0
Other income	18	184,290	2,564,111	191,370	1,892,133	0	0	70	724
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	1,170	7,418	1,750	8,781	0	0	0	0
Net business income	20	113,950	2,478,910	100,480	1,579,771	0	0	310	10,187
Net professional income	21	16,210	1,274,289	19,090	874,502	0	0	160	18,946
Net commission income	22	11,410	377,687	12,500	222,142	0	0	0	0
Net farming income	23	18,170	136,124	10,560	50,776	0	0	300	7,183
Net fishing income	24	2,560	89,969	810	17,583	0	0	0	0
Workers' compensation benefits	25	41,510	704,613	31,500	359,523	0	0	0	0
Social assistance payments	26	71,610	891,249	72,350	913,228	10	151	10	130
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	1,090,220	107,645,999	1,113,200	73,761,748	60	3,375	2,250	99,259
Registered pension plan (RPP) deduction	29	275,950	1,768,570	349,180	1,867,041	10	62	20	200
RRSP/PRPP deduction	30	412,530	5,122,769	375,390	3,521,163	10	112	20	364
FHSA deduction	31	2,500	16,257	1,840	11,700	0	0	0	0
Deduction for elected split-pension amount	32	39,490	588,166	28,830	254,006	0	0	0	0
Annual union, professional, or like dues	33	284,650	316,235	325,490	291,377	0	0	10	22
Child care expenses	34	10,470	28,868	5,170	14,389	0	0	0	0
Business investment loss	35	440	17,438	280	10,967	0	0	0	0
Moving expenses	36	1,580	23,219	1,420	16,061	0	0	0	0
Support payments made	37	7,840	247,561	420	8,871	0	0	0	0
Carrying charges and interest expenses	38	101,710	715,813	97,670	528,685	0	0	20	253
Deduction for CPP or QPP contributions on self-employment and other earnings	39	116,720	165,164	102,410	120,338	0	0	70	88
Deduction for CPP or QPP enhanced contributions on employment income	40	792,370	408,451	776,510	347,927	40	14	60	20
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	23,230	2,366	23,550	2,104	0	0	0	0
Exploration and development expenses	42	2,120	123,830	860	29,302	0	0	730	495
Other employment expenses	43	76,570	406,585	61,850	169,311	0	0	0	0
Clergy residence deduction	44	2,500	47,862	690	11,569	0	0	0	0
Other deductions	45	61,260	150,783	63,150	129,394	0	0	20	1,044

Individual Income Tax Return Statistics (2023 Tax Year)  
Table 4: Tax return line items by age and gender (Canada)

Item	Item code	Age Group: 55 to 59 Males (Number)	Age Group: 55 to 59 Males (Thousands of Dollars)	Age Group: 55 to 59 Females (Number)	Age Group: 55 to 59 Females (Thousands of Dollars)	Age Group: 55 to 59 Gender Diverse (Number)	Age Group: 55 to 59 Gender Diverse (Thousands of Dollars)	Age Group: 55 to 59 Unknown (Number)	Age Group: 55 to 59 Unknown (Thousands of Dollars)
Total deductions before adjustments	46	936,870	10,150,342	917,200	7,334,830	50	347	930	2,521
Social benefits repayment	47	15,190	27,529	2,750	4,417	0	0	0	0
Net income	48	1,083,930	97,607,338	1,105,850	66,507,446	60	3,028	1,730	97,740
Canadian Forces personnel and police deduction	49	150	4,297	40	598	0	0	0	0
Security options deductions	50	3,080	367,969	1,180	100,008	0	0	0	0
Other payments deduction	51	111,680	1,595,884	102,830	1,272,830	10	177	10	130
Non-capital losses of other years	52	2,250	43,131	2,680	21,424	0	0	270	295
Net capital losses of other years	53	27,510	157,461	22,900	86,851	0	0	0	0
Capital gains deduction	54	3,990	658,072	2,850	450,704	0	0	30	2,120
Northern residents deductions	55	13,190	65,725	9,430	42,955	0	0	0	0
Additional deductions	56	1,370	59,240	1,180	31,616	0	0	110	9,517
Farming/fishing losses of prior years	57	850	13,693	400	5,126	0	0	0	0
Total deductions from net income	58	160,670	2,968,922	141,420	2,012,783	20	211	440	12,316
Taxable income assessed	59	1,032,430	94,649,854	1,058,120	64,500,138	50	2,817	1,510	85,432
Basic personal amount	60	1,121,260	16,698,034	1,178,800	17,623,467	60	889	1,090	16,158
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	148,060	1,643,993	62,150	623,680	0	0	110	1,245
Canada caregiver amount	63	24,860	162,401	23,800	147,012	0	0	0	0
Amount for an eligible dependant	64	11,430	149,527	27,260	345,178	0	0	0	0
Family caregiver amount for children under 18 years of age	65	5,120	14,058	2,320	6,242	0	0	0	0
CPP or QPP contributions through employment	66	803,310	2,082,293	795,230	1,778,000	40	76	60	103
CPP or QPP contributions on self-employment and other earnings	67	102,780	119,240	92,380	87,171	0	0	70	63
Employment insurance premiums	68	721,880	575,147	745,820	523,341	40	23	40	26
PPIP premiums paid	69	197,150	60,905	190,240	49,128	0	0	0	0
PPIP premiums payable on employment income	70	6,430	2,047	4,670	1,372	0	0	0	0
PPIP premiums payable on self-employment income	71	23,260	3,044	23,580	2,708	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	3,770	11,295	510	1,542	0	0	0	0
Canada employment amount	73	844,220	1,136,524	834,500	1,120,669	40	55	60	78
Home accessibility expenses	74	730	4,988	790	5,704	0	0	0	0
Home buyers' amount	75	2,320	19,878	1,960	16,750	0	0	0	0
Digital news subscription expenses	76	18,490	4,955	13,900	3,491	0	0	0	0
Pension income amount	77	96,770	189,407	153,000	299,674	0	0	20	42
Disability amount	78	37,610	354,119	44,160	415,809	0	0	0	0
Disability amount transferred from a dependant	79	20,220	227,798	17,940	186,145	0	0	0	0
Interest paid on student loans	80	2,090	1,122	3,260	1,531	0	0	0	0
Tuition, education, and textbook amounts	81	11,940	35,956	19,100	50,858	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	75,280	345,589	46,330	201,431	0	0	0	0
Amounts transferred from spouse or common-law partner	83	24,070	153,234	37,590	268,528	0	0	10	80
Medical expenses	84	182,900	526,587	269,100	712,002	10	30	160	608
Total tax credits on personal amounts	85	1,121,730	3,678,387	1,178,970	3,670,769	60	205	1,110	2,793
Allowable charitable donations and government gifts	86	234,470	755,463	223,860	393,171	0	0	190	808
Eligible cultural and ecological gifts	87	0	0	260	739	0	0	0	0
Total tax credit on donations and gifts	88	233,640	228,793	223,020	112,915	0	0	190	230
Total federal non-refundable tax credits	89	1,121,750	3,907,180	1,178,980	3,783,684	60	209	1,140	3,024
Federal dividend tax credit	90	200,260	906,917	184,370	443,160	0	0	30	20

Individual Income Tax Return Statistics (2023 Tax Year)  
Table 4: Tax return line items by age and gender (Canada)

Item	Item code	Age Group: 55 to 59 Males (Number)	Age Group: 55 to 59 Males (Thousands of Dollars)	Age Group: 55 to 59 Females (Number)	Age Group: 55 to 59 Females (Thousands of Dollars)	Age Group: 55 to 59 Gender Diverse (Number)	Age Group: 55 to 59 Gender Diverse (Thousands of Dollars)	Age Group: 55 to 59 Unknown (Number)	Age Group: 55 to 59 Unknown (Thousands of Dollars)
Minimum tax carryover	91	5,060	19,985	4,480	15,065	0	0	0	0
Basic federal tax	92	883,680	15,215,597	855,440	8,106,820	40	319	960	17,290
Federal foreign tax credit	93	94,260	204,047	95,810	86,824	0	0	0	0
Federal political contribution tax credit	94	7,520	1,682	4,030	763	0	0	0	0
Investment tax credit	95	1,880	24,563	600	5,740	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	33,090	17,926	30,970	15,019	0	0	0	0
Alternative minimum tax payable	97	4,930	34,229	4,120	26,263	0	0	50	43
Net federal tax	98	916,080	15,026,039	883,030	8,040,444	40	318	1,020	21,681
CPP contributions on self-employment	99	79,160	221,920	68,120	150,922	0	0	70	150
Social Benefits repayment	100	15,190	27,529	2,750	4,417	0	0	0	0
Canada workers benefit (CWB)	101	99,460	153,976	95,740	127,370	0	0	150	283
Canada Training Credit (CTC)	102	7,460	2,834	12,360	4,620	0	0	0	0
Multigenerational home renovation tax credit (MHRTC)	103	260	938	250	840	0	0	0	0
Eligible educator school supply tax credit	104	1,480	213	5,050	711	0	0	0	0
Net provincial or territorial tax	105	665,180	6,878,760	642,610	3,603,958	30	144	590	4,136
Total tax payable	106	942,140	22,155,282	911,840	11,800,561	40	465	1,070	25,968

Individual Income Tax Return Statistics (2023 Tax Year)  
Table 4: Tax return line items by age and gender (Canada)

Item	Item code	Age Group: 60 to 64 Males (Number)	Age Group: 60 to 64 Males (Thousands of Dollars)	Age Group: 60 to 64 Females (Number)	Age Group: 60 to 64 Females (Thousands of Dollars)	Age Group: 60 to 64 Gender Diverse (Number)	Age Group: 60 to 64 Gender Diverse (Thousands of Dollars)	Age Group: 60 to 64 Unknown (Number)	Age Group: 60 to 64 Unknown (Thousands of Dollars)
Number of taxable returns	1	991,430	0	948,530	0	60	0	910	0
Number of non-taxable returns	2	233,360	0	344,440	0	30	0	1,600	0
Total number of returns	3	1,224,790	0	1,292,970	0	90	0	2,510	0
Employment income	4	731,990	57,554,159	681,850	34,444,050	50	2,475	250	23,740
Commissions (from employment)	5	21,570	1,765,239	13,430	458,796	0	0	0	0
Other employment income	6	147,220	1,317,749	105,480	797,960	0	0	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	477,520	3,796,299	566,830	3,989,189	30	146	40	234
Other pensions and superannuation	9	222,050	8,789,827	259,800	8,285,511	0	0	30	812
Elected split-pension amount	10	66,710	616,498	176,760	2,718,124	0	0	0	0
Employment insurance and other benefits	11	106,390	953,506	88,170	597,291	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	259,680	9,407,981	257,190	5,075,258	10	117	30	764
Interest and other investment income	13	433,880	2,518,271	496,440	2,340,116	30	96	180	1,570
Net partnership income (limited or non-active partners only)	14	4,480	49,991	3,090	10,039	0	0	920	1,180
Net rental income	15	108,820	547,717	101,920	508,519	0	0	50	426
Taxable capital gains	16	149,730	4,797,944	161,850	2,471,540	0	0	380	34,833
RRSP income	17	114,840	2,147,143	129,310	2,275,236	0	0	0	0
Other income	18	274,000	4,049,259	286,140	3,052,772	10	186	40	2,427
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	800	6,096	1,080	5,879	0	0	0	0
Net business income	20	114,020	2,369,315	95,200	1,380,324	0	0	230	5,249
Net professional income	21	17,390	1,159,412	18,080	687,990	0	0	100	11,101
Net commission income	22	11,010	377,934	10,550	202,611	0	0	0	0
Net farming income	23	24,220	222,521	13,420	78,348	0	0	220	4,179
Net fishing income	24	2,570	81,356	770	18,848	0	0	0	0
Workers' compensation benefits	25	52,890	948,175	31,950	394,471	0	0	0	0
Social assistance payments	26	83,930	1,019,300	82,710	986,771	10	130	0	0
Net federal supplements	27	10,920	74,753	62,770	451,206	0	0	0	0
Total income assessed	28	1,199,280	104,580,057	1,246,610	71,494,162	80	4,676	2,110	88,873
Registered pension plan (RPP) deduction	29	203,060	1,108,915	236,470	1,050,729	10	52	20	113
RRSP/PRPP deduction	30	371,950	4,898,399	309,470	3,186,152	20	182	10	222
FHSA deduction	31	1,470	9,989	1,120	7,308	0	0	0	0
Deduction for elected split-pension amount	32	111,320	1,670,182	72,740	650,158	0	0	0	0
Annual union, professional, or like dues	33	243,650	232,435	247,980	188,566	10	9	0	0
Child care expenses	34	2,890	7,904	1,070	3,195	0	0	0	0
Business investment loss	35	480	22,139	280	6,520	0	0	0	0
Moving expenses	36	1,160	15,963	970	9,743	0	0	0	0
Support payments made	37	7,500	253,440	270	6,472	0	0	0	0
Carrying charges and interest expenses	38	134,180	853,078	131,170	665,520	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	39	118,660	171,055	94,690	109,552	0	0	40	34
Deduction for CPP or QPP enhanced contributions on employment income	40	691,160	327,835	627,750	248,504	50	17	60	19
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	25,610	2,583	22,060	1,792	0	0	0	0
Exploration and development expenses	42	2,860	112,854	1,140	19,659	0	0	790	633
Other employment expenses	43	59,300	320,802	40,640	118,668	0	0	0	0
Clergy residence deduction	44	2,710	51,301	790	13,285	0	0	0	0
Other deductions	45	64,580	150,697	64,100	158,664	0	0	40	4,841

Individual Income Tax Return Statistics (2023 Tax Year)  
Table 4: Tax return line items by age and gender (Canada)

Item	Item code	Age Group: 60 to 64 Males (Number)	Age Group: 60 to 64 Males (Thousands of Dollars)	Age Group: 60 to 64 Females (Number)	Age Group: 60 to 64 Females (Thousands of Dollars)	Age Group: 60 to 64 Gender Diverse (Number)	Age Group: 60 to 64 Gender Diverse (Thousands of Dollars)	Age Group: 60 to 64 Unknown (Number)	Age Group: 60 to 64 Unknown (Thousands of Dollars)
Total deductions before adjustments	46	929,320	10,210,173	853,370	6,444,806	60	296	960	6,319
Social benefits repayment	47	14,360	28,175	2,760	5,058	0	0	0	0
Net income	48	1,193,540	94,460,178	1,240,910	65,114,339	80	4,380	1,540	83,619
Canadian Forces personnel and police deduction	49	40	770	0	0	0	0	0	0
Security options deductions	50	2,520	410,633	890	62,727	0	0	0	0
Other payments deduction	51	144,510	2,042,051	171,340	1,831,636	20	230	10	111
Non-capital losses of other years	52	2,440	56,131	2,470	20,658	0	0	280	270
Net capital losses of other years	53	33,420	189,642	29,030	98,584	0	0	0	0
Capital gains deduction	54	5,510	839,598	3,610	523,844	0	0	40	2,458
Northern residents deductions	55	13,340	64,145	9,230	42,116	0	0	0	0
Additional deductions	56	2,760	70,995	3,350	39,331	0	0	80	3,362
Farming/fishing losses of prior years	57	1,170	17,912	540	5,253	0	0	0	0
Total deductions from net income	58	201,460	3,694,838	217,030	2,625,106	20	715	430	6,555
Taxable income assessed	59	1,152,810	90,776,290	1,193,780	62,498,040	70	3,665	1,350	77,098
Basic personal amount	60	1,223,150	18,244,894	1,292,010	19,328,763	90	1,289	960	14,234
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	162,140	1,692,834	54,910	495,556	10	89	100	1,145
Canada caregiver amount	63	27,280	169,890	25,100	148,942	0	0	0	0
Amount for an eligible dependant	64	5,060	64,381	9,090	106,198	0	0	0	0
Family caregiver amount for children under 18 years of age	65	1,870	5,116	670	1,844	0	0	0	0
CPP or QPP contributions through employment	66	706,700	1,676,337	652,140	1,273,622	50	89	60	97
CPP or QPP contributions on self-employment and other earnings	67	108,550	123,446	88,310	79,261	0	0	40	24
Employment insurance premiums	68	628,990	462,077	601,710	376,114	40	25	40	23
PPIP premiums paid	69	176,620	46,974	157,070	32,553	0	0	0	0
PPIP premiums payable on employment income	70	4,970	1,435	3,030	762	0	0	0	0
PPIP premiums payable on self-employment income	71	25,650	3,325	22,090	2,306	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	3,560	10,677	470	1,398	0	0	0	0
Canada employment amount	73	786,910	1,027,701	723,220	941,814	50	65	50	71
Home accessibility expenses	74	950	6,771	1,150	8,081	0	0	0	0
Home buyers' amount	75	1,500	12,845	1,210	10,361	0	0	0	0
Digital news subscription expenses	76	27,960	7,352	21,300	5,237	0	0	0	0
Pension income amount	77	272,160	534,489	369,200	724,184	10	22	30	63
Disability amount	78	55,100	518,901	58,860	554,385	0	0	0	0
Disability amount transferred from a dependant	79	16,260	166,431	14,870	143,288	0	0	0	0
Interest paid on student loans	80	920	585	1,390	743	0	0	0	0
Tuition, education, and textbook amounts	81	6,700	16,622	9,370	21,236	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	34,850	154,458	16,230	67,663	0	0	0	0
Amounts transferred from spouse or common-law partner	83	56,310	364,362	95,210	676,818	10	104	30	243
Medical expenses	84	245,400	726,750	346,350	958,702	20	61	100	416
Total tax credits on personal amounts	85	1,223,520	3,905,852	1,292,120	3,894,028	90	274	980	2,468
Allowable charitable donations and government gifts	86	264,960	920,273	256,370	488,153	0	0	120	844
Eligible cultural and ecological gifts	87	330	3,218	330	1,718	0	0	0	0
Total tax credit on donations and gifts	88	264,240	279,956	255,740	140,973	0	0	120	249
Total federal non-refundable tax credits	89	1,223,540	4,185,808	1,292,140	4,035,001	90	281	1,010	2,716
Federal dividend tax credit	90	238,860	1,030,475	229,700	550,757	10	11	20	47



Individual Income Tax Return Statistics (2023 Tax Year)  
Table 4: Tax return line items by age and gender (Canada)

Item	Item code	Age Group: 60 to 64 Males (Number)	Age Group: 60 to 64 Males (Thousands of Dollars)	Age Group: 60 to 64 Females (Number)	Age Group: 60 to 64 Females (Thousands of Dollars)	Age Group: 60 to 64 Gender Diverse (Number)	Age Group: 60 to 64 Gender Diverse (Thousands of Dollars)	Age Group: 60 to 64 Unknown (Number)	Age Group: 60 to 64 Unknown (Thousands of Dollars)
Minimum tax carryover	91	7,430	28,264	5,930	18,977	0	0	0	0
Basic federal tax	92	932,510	13,716,486	894,080	7,232,729	50	458	830	16,030
Federal foreign tax credit	93	119,680	195,709	126,920	81,387	0	0	0	0
Federal political contribution tax credit	94	9,850	2,142	5,760	1,097	0	0	0	0
Investment tax credit	95	1,940	27,272	590	2,936	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	27,510	14,741	21,310	10,233	0	0	0	0
Alternative minimum tax payable	97	6,320	42,647	4,740	30,278	0	0	40	59
Net federal tax	98	963,500	13,531,344	917,250	7,174,379	50	417	870	19,575
CPP contributions on self-employment	99	82,550	226,362	65,850	140,970	0	0	40	58
Social Benefits repayment	100	14,360	28,175	2,760	5,058	0	0	0	0
Canada workers benefit (CWB)	101	97,280	145,895	85,330	105,490	10	12	100	183
Canada Training Credit (CTC)	102	4,010	1,428	5,390	1,850	0	0	0	0
Multigenerational home renovation tax credit (MHRTC)	103	230	818	220	727	0	0	0	0
Eligible educator school supply tax credit	104	700	100	2,250	309	0	0	0	0
Net provincial or territorial tax	105	691,950	6,205,331	661,870	3,210,252	40	220	410	3,806
Total tax payable	106	991,430	19,992,158	948,530	10,531,730	60	652	910	23,439

Individual Income Tax Return Statistics (2023 Tax Year)  
 Table 4: Tax return line items by age and gender (Canada)

Item	Item code	Age Group: 65 to 69 Males (Number)	Age Group: 65 to 69 Males (Thousands of Dollars)	Age Group: 65 to 69 Females (Number)	Age Group: 65 to 69 Females (Thousands of Dollars)	Age Group: 65 to 69 Gender Diverse (Number)	Age Group: 65 to 69 Gender Diverse (Thousands of Dollars)	Age Group: 65 to 69 Unknown (Number)	Age Group: 65 to 69 Unknown (Thousands of Dollars)
Number of taxable returns	1	798,230	0	765,140	0	30	0	730	0
Number of non-taxable returns	2	324,570	0	433,740	0	40	0	1,350	0
Total number of returns	3	1,122,800	0	1,198,880	0	70	0	2,080	0
Employment income	4	396,240	24,490,771	327,680	12,701,032	0	0	150	24,414
Commissions (from employment)	5	10,340	817,047	6,060	168,727	0	0	0	0
Other employment income	6	118,500	409,413	71,780	167,546	0	0	10	265
Old age security (OAS) pension	7	930,900	6,799,981	1,024,810	7,489,575	40	273	0	0
CPP or QPP benefits	8	940,110	8,659,065	1,018,940	7,946,072	40	306	60	225
Other pensions and superannuation	9	488,450	14,495,542	527,190	12,468,520	20	329	70	1,197
Elected split-pension amount	10	89,490	804,932	238,040	3,281,405	0	0	10	214
Employment insurance and other benefits	11	62,350	577,933	38,580	269,383	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	256,890	8,679,150	260,790	4,776,937	0	0	20	355
Interest and other investment income	13	444,410	2,732,820	501,340	2,421,614	20	98	160	1,306
Net partnership income (limited or non-active partners only)	14	4,400	56,515	2,930	14,130	0	0	820	727
Net rental income	15	85,470	542,727	77,270	452,466	0	0	40	188
Taxable capital gains	16	153,180	3,893,979	167,400	2,251,475	0	0	390	33,689
RRSP income	17	121,730	2,319,690	126,640	2,180,597	0	0	0	0
Other income	18	210,610	1,551,577	213,660	997,752	10	55	40	159
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	520	3,112	670	3,024	0	0	0	0
Net business income	20	83,640	1,340,336	62,710	685,367	0	0	160	5,947
Net professional income	21	15,640	884,824	12,870	368,350	0	0	40	4,246
Net commission income	22	8,620	213,911	6,840	111,231	0	0	0	0
Net farming income	23	24,500	197,766	12,270	62,410	0	0	130	2,208
Net fishing income	24	1,860	52,445	460	7,716	0	0	0	0
Workers' compensation benefits	25	38,250	539,615	19,500	213,949	0	0	0	0
Social assistance payments	26	69,670	278,165	72,100	264,154	0	0	0	0
Net federal supplements	27	340,650	2,050,086	369,050	2,292,843	20	120	0	0
Total income assessed	28	1,113,240	82,398,848	1,183,740	61,727,307	60	2,288	1,780	75,475
Registered pension plan (RPP) deduction	29	76,990	365,594	79,970	299,061	0	0	0	0
RRSP/PRPP deduction	30	196,790	2,834,254	150,180	1,933,929	0	0	0	0
FHSA deduction	31	770	5,243	510	3,530	0	0	0	0
Deduction for elected split-pension amount	32	224,610	3,218,185	112,890	1,040,975	0	0	0	0
Annual union, professional, or like dues	33	127,790	90,585	110,350	68,525	0	0	0	0
Child care expenses	34	660	1,769	270	795	0	0	0	0
Business investment loss	35	410	15,735	220	4,582	0	0	0	0
Moving expenses	36	560	6,227	400	3,672	0	0	0	0
Support payments made	37	4,680	137,968	170	3,038	0	0	0	0
Carrying charges and interest expenses	38	143,330	867,117	141,800	673,868	0	0	20	130
Deduction for CPP or QPP contributions on self-employment and other earnings	39	67,330	90,277	46,580	48,505	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	40	325,610	125,966	261,830	83,176	0	0	40	8
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	18,130	1,671	12,280	876	0	0	0	0
Exploration and development expenses	42	3,150	100,671	1,270	14,947	0	0	750	581
Other employment expenses	43	28,020	160,244	15,280	48,381	0	0	0	0
Clergy residence deduction	44	2,000	33,384	520	7,383	0	0	0	0
Other deductions	45	53,530	157,419	48,770	183,209	0	0	20	4,795

Individual Income Tax Return Statistics (2023 Tax Year)  
Table 4: Tax return line items by age and gender (Canada)

Item	Item code	Age Group: 65 to 69 Males (Number)	Age Group: 65 to 69 Males (Thousands of Dollars)	Age Group: 65 to 69 Females (Number)	Age Group: 65 to 69 Females (Thousands of Dollars)	Age Group: 65 to 69 Gender Diverse (Number)	Age Group: 65 to 69 Gender Diverse (Thousands of Dollars)	Age Group: 65 to 69 Unknown (Number)	Age Group: 65 to 69 Unknown (Thousands of Dollars)
Total deductions before adjustments	46	677,380	8,212,579	546,990	4,418,767	30	79	840	5,783
Social benefits repayment	47	107,570	422,533	66,480	232,021	0	0	0	0
Net income	48	1,110,900	73,867,600	1,182,080	57,116,998	60	2,198	1,330	70,522
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0	0	0
Security options deductions	50	1,180	169,808	340	21,919	0	0	0	0
Other payments deduction	51	374,750	2,865,130	390,820	2,769,128	20	198	0	0
Non-capital losses of other years	52	1,690	53,483	1,650	15,608	0	0	270	1,553
Net capital losses of other years	53	33,190	177,654	29,410	97,473	0	0	0	0
Capital gains deduction	54	4,960	732,101	2,970	416,507	0	0	30	1,102
Northern residents deductions	55	10,290	48,192	7,270	32,923	0	0	0	0
Additional deductions	56	9,040	76,323	11,120	63,272	0	0	90	2,260
Farming/fishing losses of prior years	57	1,010	16,202	410	4,013	0	0	0	0
Total deductions from net income	58	424,610	4,141,170	434,670	3,422,009	20	214	400	8,597
Taxable income assessed	59	1,105,910	69,740,267	1,175,750	53,704,305	60	1,984	1,150	61,942
Basic personal amount	60	1,121,570	16,754,935	1,198,100	17,931,651	70	990	780	11,606
Age amount	61	989,160	6,847,760	1,123,740	8,172,015	60	486	760	6,032
Spouse or common-law partner amount	62	134,090	1,125,503	37,970	288,529	0	0	70	748
Canada caregiver amount	63	23,770	143,823	20,800	119,273	0	0	0	0
Amount for an eligible dependant	64	2,240	27,341	4,650	50,755	0	0	0	0
Family caregiver amount for children under 18 years of age	65	660	1,829	290	835	0	0	0	0
CPP or QPP contributions through employment	66	342,960	654,270	283,480	432,190	0	0	30	41
CPP or QPP contributions on self-employment and other earnings	67	63,540	65,277	44,560	35,124	0	0	0	0
Employment insurance premiums	68	318,880	195,754	267,820	137,545	0	0	30	11
PPIP premiums paid	69	91,300	18,040	70,110	10,587	0	0	0	0
PPIP premiums payable on employment income	70	2,340	586	1,250	262	0	0	0	0
PPIP premiums payable on self-employment income	71	18,170	2,151	12,310	1,127	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	2,520	7,545	280	837	0	0	0	0
Canada employment amount	73	468,590	558,711	373,700	447,504	0	0	40	46
Home accessibility expenses	74	2,580	18,162	2,560	17,839	0	0	0	0
Home buyers' amount	75	730	6,120	690	5,794	0	0	0	0
Digital news subscription expenses	76	37,020	9,579	26,880	6,557	0	0	0	0
Pension income amount	77	537,660	1,041,067	648,440	1,259,048	20	46	70	131
Disability amount	78	58,840	554,339	58,910	554,906	0	0	0	0
Disability amount transferred from a dependant	79	10,670	103,377	10,420	97,396	0	0	0	0
Interest paid on student loans	80	310	368	390	313	0	0	0	0
Tuition, education, and textbook amounts	81	2,980	5,921	4,010	7,764	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	9,080	38,734	2,890	11,237	0	0	0	0
Amounts transferred from spouse or common-law partner	83	135,120	951,836	136,150	955,261	10	101	60	451
Medical expenses	84	279,460	900,420	362,070	1,115,275	10	21	50	211
Total tax credits on personal amounts	85	1,121,760	4,505,066	1,198,140	4,748,993	70	279	800	2,901
Allowable charitable donations and government gifts	86	242,260	1,108,122	233,020	516,281	10	11	60	284
Eligible cultural and ecological gifts	87	0	0	330	1,775	0	0	0	0
Total tax credit on donations and gifts	88	241,870	346,363	232,710	150,191	10	3	60	82
Total federal non-refundable tax credits	89	1,121,780	4,851,428	1,198,150	4,899,184	70	282	820	2,983
Federal dividend tax credit	90	224,880	983,679	221,130	539,590	0	0	10	28

Individual Income Tax Return Statistics (2023 Tax Year)  
Table 4: Tax return line items by age and gender (Canada)

Item	Item code	Age Group: 65 to 69 Males (Number)	Age Group: 65 to 69 Males (Thousands of Dollars)	Age Group: 65 to 69 Females (Number)	Age Group: 65 to 69 Females (Thousands of Dollars)	Age Group: 65 to 69 Gender Diverse (Number)	Age Group: 65 to 69 Gender Diverse (Thousands of Dollars)	Age Group: 65 to 69 Unknown (Number)	Age Group: 65 to 69 Unknown (Thousands of Dollars)
Minimum tax carryover	91	7,140	26,900	4,910	15,962	0	0	0	0
Basic federal tax	92	722,860	8,576,864	686,960	4,891,349	20	146	680	13,231
Federal foreign tax credit	93	120,470	137,728	129,690	74,362	0	0	0	0
Federal political contribution tax credit	94	11,830	2,491	7,410	1,416	0	0	0	0
Investment tax credit	95	1,520	18,967	470	2,711	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	780	436	540	309	0	0	0	0
Alternative minimum tax payable	97	4,990	36,298	3,540	23,290	0	0	60	51
Net federal tax	98	736,070	8,438,710	695,730	4,824,459	30	148	700	16,304
CPP contributions on self-employment	99	45,550	112,189	32,420	60,746	0	0	0	0
Social Benefits repayment	100	107,570	422,533	66,480	232,021	0	0	0	0
Canada workers benefit (CWB)	101	36,330	43,960	27,640	26,567	0	0	50	88
Canada Training Credit (CTC)	102	460	149	560	173	0	0	0	0
Multigenerational home renovation tax credit (MHRTC)	103	360	1,108	310	906	0	0	0	0
Eligible educator school supply tax credit	104	280	37	710	98	0	0	0	0
Net provincial or territorial tax	105	589,920	4,047,275	576,370	2,355,653	20	80	280	2,760
Total tax payable	106	798,230	13,021,230	765,140	7,473,508	30	245	730	19,106

Individual Income Tax Return Statistics (2023 Tax Year)  
 Table 4: Tax return line items by age and gender (Canada)

Item	Item code	Age Group: 70 to 74 Males (Number)	Age Group: 70 to 74 Males (Thousands of Dollars)	Age Group: 70 to 74 Females (Number)	Age Group: 70 to 74 Females (Thousands of Dollars)	Age Group: 70 to 74 Gender Diverse (Number)	Age Group: 70 to 74 Gender Diverse (Thousands of Dollars)	Age Group: 70 to 74 Unknown (Number)	Age Group: 70 to 74 Unknown (Thousands of Dollars)
Number of taxable returns	1	607,580	0	607,680	0	10	0	620	0
Number of non-taxable returns	2	302,270	0	390,620	0	30	0	1,180	0
Total number of returns	3	909,840	0	998,300	0	30	0	1,800	0
Employment income	4	158,030	7,812,185	110,810	3,430,048	0	0	80	14,221
Commissions (from employment)	5	3,590	246,972	1,770	39,565	0	0	0	0
Other employment income	6	91,020	132,009	48,070	56,353	0	0	0	0
Old age security (OAS) pension	7	860,150	6,877,829	953,820	7,579,086	10	85	10	48
CPP or QPP benefits	8	879,690	8,673,771	944,510	7,773,753	20	132	60	231
Other pensions and superannuation	9	583,870	16,956,384	612,160	14,345,751	10	211	80	1,473
Elected split-pension amount	10	88,570	864,322	223,600	3,123,421	0	0	10	169
Employment insurance and other benefits	11	23,480	206,560	10,520	71,062	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	222,490	6,192,264	232,710	3,734,116	0	0	20	140
Interest and other investment income	13	387,060	2,326,787	433,980	2,143,101	0	0	130	985
Net partnership income (limited or non-active partners only)	14	3,680	35,455	2,400	34,727	0	0	740	1,068
Net rental income	15	60,660	478,431	53,700	366,195	0	0	30	198
Taxable capital gains	16	136,320	2,962,841	152,940	1,917,510	0	0	410	40,583
RRSP income	17	54,470	834,359	53,990	707,088	0	0	0	0
Other income	18	178,800	1,213,470	188,200	928,887	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	330	1,594	360	1,448	0	0	0	0
Net business income	20	51,200	665,547	34,460	291,519	0	0	120	2,361
Net professional income	21	11,520	547,513	6,980	151,198	0	0	10	1,681
Net commission income	22	5,980	128,567	3,840	56,616	0	0	0	0
Net farming income	23	19,990	130,008	9,540	50,499	0	0	70	932
Net fishing income	24	1,100	22,490	210	3,489	0	0	0	0
Workers' compensation benefits	25	20,230	171,205	10,250	92,482	0	0	0	0
Social assistance payments	26	49,700	137,580	59,190	144,938	0	0	20	290
Net federal supplements	27	289,350	1,849,302	347,870	2,367,052	0	0	0	0
Total income assessed	28	903,750	59,472,817	988,700	49,479,633	30	681	1,570	65,563
Registered pension plan (RPP) deduction	29	14,280	53,946	12,490	38,914	0	0	0	0
RRSP/PRPP deduction	30	48,240	706,104	31,160	471,571	0	0	0	0
FHSA deduction	31	90	614	50	352	0	0	0	0
Deduction for elected split-pension amount	32	256,590	3,602,028	99,420	980,178	0	0	10	147
Annual union, professional, or like dues	33	55,850	28,602	35,380	18,015	0	0	0	0
Child care expenses	34	120	289	60	196	0	0	0	0
Business investment loss	35	280	9,428	170	3,796	0	0	0	0
Moving expenses	36	220	2,346	140	809	0	0	0	0
Support payments made	37	3,110	71,058	100	1,661	0	0	0	0
Carrying charges and interest expenses	38	132,490	728,270	132,640	589,852	0	0	20	56
Deduction for CPP or QPP contributions on self-employment and other earnings	39	14,060	15,957	8,310	6,920	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	40	51,060	12,577	34,550	6,928	0	0	0	0
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	10,150	836	5,620	350	0	0	0	0
Exploration and development expenses	42	2,720	95,677	1,150	17,254	0	0	680	582
Other employment expenses	43	9,990	56,488	4,250	13,314	0	0	0	0
Clergy residence deduction	44	1,000	14,013	250	2,878	0	0	0	0
Other deductions	45	32,080	186,177	29,880	385,847	0	0	30	3,942

Individual Income Tax Return Statistics (2023 Tax Year)  
Table 4: Tax return line items by age and gender (Canada)

Item	Item code	Age Group: 70 to 74 Males (Number)	Age Group: 70 to 74 Males (Thousands of Dollars)	Age Group: 70 to 74 Females (Number)	Age Group: 70 to 74 Females (Thousands of Dollars)	Age Group: 70 to 74 Gender Diverse (Number)	Age Group: 70 to 74 Gender Diverse (Thousands of Dollars)	Age Group: 70 to 74 Unknown (Number)	Age Group: 70 to 74 Unknown (Thousands of Dollars)
Total deductions before adjustments	46	426,660	5,584,642	291,440	2,538,997	0	0	730	4,734
Social benefits repayment	47	90,120	419,449	76,330	318,007	0	0	0	0
Net income	48	902,660	53,513,978	988,090	46,638,566	30	667	1,150	61,174
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0	0	0
Security options deductions	50	330	55,056	90	2,255	0	0	0	0
Other payments deduction	51	307,670	2,156,183	359,910	2,603,186	0	0	20	307
Non-capital losses of other years	52	1,040	35,462	900	10,367	0	0	220	396
Net capital losses of other years	53	29,980	146,252	28,060	82,691	0	0	0	0
Capital gains deduction	54	3,410	475,452	2,190	282,159	0	0	10	455
Northern residents deductions	55	6,900	31,820	5,120	22,696	0	0	0	0
Additional deductions	56	14,010	83,706	16,620	71,016	0	0	80	2,512
Farming/fishing losses of prior years	57	750	10,664	290	2,349	0	0	0	0
Total deductions from net income	58	354,000	3,006,401	403,450	3,078,051	10	100	340	3,771
Taxable income assessed	59	899,140	50,517,421	983,740	43,566,531	20	568	970	57,443
Basic personal amount	60	908,950	13,586,991	997,570	14,931,653	30	481	630	9,416
Age amount	61	830,460	5,959,393	939,030	6,922,363	30	255	620	4,969
Spouse or common-law partner amount	62	79,470	510,537	20,620	158,905	0	0	40	386
Canada caregiver amount	63	18,970	114,132	14,690	82,362	0	0	0	0
Amount for an eligible dependant	64	1,020	11,870	2,600	26,756	0	0	0	0
Family caregiver amount for children under 18 years of age	65	230	622	130	380	0	0	0	0
CPP or QPP contributions through employment	66	58,260	73,716	40,370	40,759	0	0	0	0
CPP or QPP contributions on self-employment and other earnings	67	14,090	11,673	8,320	5,062	0	0	0	0
Employment insurance premiums	68	114,400	57,201	80,440	34,244	0	0	10	4
PPIP premiums paid	69	33,520	5,064	21,090	2,540	0	0	0	0
PPIP premiums payable on employment income	70	690	137	330	50	0	0	0	0
PPIP premiums payable on self-employment income	71	10,180	1,076	5,630	450	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	1,410	4,221	150	459	0	0	0	0
Canada employment amount	73	232,690	232,643	151,620	155,691	0	0	20	29
Home accessibility expenses	74	3,580	21,314	3,390	20,801	0	0	0	0
Home buyers' amount	75	300	2,575	290	2,466	0	0	0	0
Digital news subscription expenses	76	39,280	10,337	26,210	6,629	0	0	0	0
Pension income amount	77	612,380	1,180,837	683,060	1,317,070	10	19	80	153
Disability amount	78	56,010	527,644	56,100	528,338	0	0	0	0
Disability amount transferred from a dependant	79	6,720	63,105	6,470	59,515	0	0	0	0
Interest paid on student loans	80	110	311	110	274	0	0	0	0
Tuition, education, and textbook amounts	81	1,420	2,439	1,730	2,612	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	2,580	10,650	740	2,750	0	0	0	0
Amounts transferred from spouse or common-law partner	83	167,850	1,225,558	117,320	805,887	10	82	60	464
Medical expenses	84	265,140	959,222	336,820	1,128,312	10	26	0	0
Total tax credits on personal amounts	85	909,000	3,686,042	997,600	3,935,509	30	146	640	2,341
Allowable charitable donations and government gifts	86	222,550	862,173	217,930	545,502	0	0	30	164
Eligible cultural and ecological gifts	87	320	8,375	340	4,437	0	0	0	0
Total tax credit on donations and gifts	88	222,280	263,732	217,780	160,284	0	0	30	70
Total federal non-refundable tax credits	89	909,010	3,949,774	997,610	4,095,793	30	146	650	2,411
Federal dividend tax credit	90	195,600	730,130	200,880	453,732	0	0	10	15



Individual Income Tax Return Statistics (2023 Tax Year)  
Table 4: Tax return line items by age and gender (Canada)

Item	Item code	Age Group: 70 to 74 Males (Number)	Age Group: 70 to 74 Males (Thousands of Dollars)	Age Group: 70 to 74 Females (Number)	Age Group: 70 to 74 Females (Thousands of Dollars)	Age Group: 70 to 74 Gender Diverse (Number)	Age Group: 70 to 74 Gender Diverse (Thousands of Dollars)	Age Group: 70 to 74 Unknown (Number)	Age Group: 70 to 74 Unknown (Thousands of Dollars)
Minimum tax carryover	91	4,580	17,132	2,990	10,231	0	0	0	0
Basic federal tax	92	546,030	5,651,868	543,320	3,903,967	0	0	590	13,041
Federal foreign tax credit	93	111,570	90,177	124,660	65,159	0	0	10	73
Federal political contribution tax credit	94	12,470	2,663	8,590	1,736	0	0	0	0
Investment tax credit	95	1,050	16,606	450	2,687	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	180	116	110	74	0	0	0	0
Alternative minimum tax payable	97	2,550	22,300	1,700	13,732	0	0	40	43
Net federal tax	98	548,920	5,549,652	544,980	3,840,303	0	0	600	18,004
CPP contributions on self-employment	99	4,870	6,384	3,330	3,244	0	0	0	0
Social Benefits repayment	100	90,120	419,449	76,330	318,007	0	0	0	0
Canada workers benefit (CWB)	101	11,970	13,228	9,090	8,166	0	0	30	36
Canada Training Credit (CTC)	102	0	0	0	0	0	0	0	0
Multigenerational home renovation tax credit (MHRTC)	103	280	806	230	602	0	0	0	0
Eligible educator school supply tax credit	104	90	15	210	27	0	0	0	0
Net provincial or territorial tax	105	464,280	2,660,780	471,120	1,885,939	0	0	160	1,217
Total tax payable	106	607,580	8,636,525	607,680	6,047,828	0	0	620	19,221

Individual Income Tax Return Statistics (2023 Tax Year)  
Table 4: Tax return line items by age and gender (Canada)

Item	Item code	Age Group: 75 to 79 Males (Number)	Age Group: 75 to 79 Males (Thousands of Dollars)	Age Group: 75 to 79 Females (Number)	Age Group: 75 to 79 Females (Thousands of Dollars)	Age Group: 75 to 79 Gender Diverse (Number)	Age Group: 75 to 79 Gender Diverse (Thousands of Dollars)	Age Group: 75 to 79 Unknown (Number)	Age Group: 75 to 79 Unknown (Thousands of Dollars)
Number of taxable returns	1	459,530	0	468,550	0	10	0	440	0
Number of non-taxable returns	2	242,140	0	324,620	0	10	0	820	0
Total number of returns	3	701,680	0	793,170	0	20	0	1,260	0
Employment income	4	63,750	2,830,318	37,680	1,041,035	0	0	20	2,305
Commissions (from employment)	5	1,300	89,274	510	10,264	0	0	0	0
Other employment income	6	70,660	84,725	33,770	28,975	0	0	0	0
Old age security (OAS) pension	7	676,770	5,795,446	769,330	6,571,298	10	98	0	0
CPP or QPP benefits	8	678,120	6,518,620	746,230	6,025,552	10	81	60	305
Other pensions and superannuation	9	508,350	14,787,244	535,510	11,958,092	10	155	60	1,117
Elected split-pension amount	10	73,640	720,834	166,190	2,303,571	0	0	0	0
Employment insurance and other benefits	11	8,030	66,351	2,660	17,057	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	184,170	4,632,444	199,190	2,884,804	0	0	0	0
Interest and other investment income	13	317,540	1,913,251	359,770	1,866,732	0	0	60	1,647
Net partnership income (limited or non-active partners only)	14	2,720	44,648	1,880	3,737	0	0	560	1,385
Net rental income	15	40,830	379,238	35,710	295,822	0	0	0	0
Taxable capital gains	16	115,000	2,656,917	133,410	1,623,556	0	0	330	37,317
RRSP income	17	11,370	109,323	11,350	74,467	0	0	0	0
Other income	18	149,100	1,262,477	165,940	998,993	0	0	10	100
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	160	781	170	733	0	0	0	0
Net business income	20	28,450	266,224	16,740	118,106	0	0	60	498
Net professional income	21	7,250	262,869	3,050	48,550	0	0	0	0
Net commission income	22	3,480	60,436	1,840	22,121	0	0	0	0
Net farming income	23	14,830	75,256	7,150	44,609	0	0	30	254
Net fishing income	24	540	9,775	90	1,108	0	0	0	0
Workers' compensation benefits	25	16,370	137,078	8,790	92,006	0	0	0	0
Social assistance payments	26	39,000	102,725	53,870	127,455	0	0	20	221
Net federal supplements	27	225,800	1,371,454	306,770	2,112,370	0	0	0	0
Total income assessed	28	696,690	44,181,860	786,150	38,316,217	20	735	1,140	48,643
Registered pension plan (RPP) deduction	29	2,100	4,944	1,580	4,516	0	0	0	0
RRSP/PRPP deduction	30	7,820	87,898	4,010	52,681	0	0	0	0
FHSA deduction	31	0	0	0	0	0	0	0	0
Deduction for elected split-pension amount	32	213,190	2,980,596	64,780	607,844	0	0	0	0
Annual union, professional, or like dues	33	27,890	10,894	12,310	4,912	0	0	0	0
Child care expenses	34	40	96	0	0	0	0	0	0
Business investment loss	35	0	0	80	2,131	0	0	0	0
Moving expenses	36	80	533	50	226	0	0	0	0
Support payments made	37	2,550	56,102	50	503	0	0	0	0
Carrying charges and interest expenses	38	113,640	583,598	115,410	509,938	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	39	4,290	5,576	1,790	1,658	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	40	10,910	2,620	5,510	1,057	0	0	0	0
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	4,990	385	2,140	118	0	0	0	0
Exploration and development expenses	42	2,340	53,633	1,080	10,358	0	0	530	501
Other employment expenses	43	3,630	23,812	1,310	4,008	0	0	0	0
Clergy residence deduction	44	470	5,879	110	1,126	0	0	0	0
Other deductions	45	22,510	190,874	22,850	461,400	0	0	0	0

Individual Income Tax Return Statistics (2023 Tax Year)  
Table 4: Tax return line items by age and gender (Canada)

Item	Item code	Age Group: 75 to 79 Males (Number)	Age Group: 75 to 79 Males (Thousands of Dollars)	Age Group: 75 to 79 Females (Number)	Age Group: 75 to 79 Females (Thousands of Dollars)	Age Group: 75 to 79 Gender Diverse (Number)	Age Group: 75 to 79 Gender Diverse (Thousands of Dollars)	Age Group: 75 to 79 Unknown (Number)	Age Group: 75 to 79 Unknown (Thousands of Dollars)
Total deductions before adjustments	46	307,460	4,017,898	191,310	1,662,854	0	0	560	1,063
Social benefits repayment	47	65,970	329,108	60,920	277,252	0	0	0	0
Net income	48	696,030	39,864,150	785,830	36,385,613	20	689	840	47,918
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0	0	0
Security options deductions	50	170	33,862	30	132	0	0	0	0
Other payments deduction	51	240,680	1,610,259	316,560	2,330,712	10	86	20	221
Non-capital losses of other years	52	590	13,678	380	3,925	0	0	170	191
Net capital losses of other years	53	26,240	140,267	24,670	70,420	0	0	0	0
Capital gains deduction	54	2,310	327,868	1,570	212,061	0	0	0	0
Northern residents deductions	55	4,400	19,289	3,530	14,883	0	0	0	0
Additional deductions	56	15,780	76,030	18,520	79,603	0	0	60	3,394
Farming/fishing losses of prior years	57	550	8,151	170	2,279	0	0	0	0
Total deductions from net income	58	281,600	2,232,082	355,510	2,716,335	0	0	260	4,635
Taxable income assessed	59	693,200	37,638,626	782,150	33,674,088	20	603	680	43,913
Basic personal amount	60	700,860	10,481,798	792,530	11,863,848	20	315	450	6,685
Age amount	61	647,420	4,732,057	747,850	5,594,092	20	158	440	3,577
Spouse or common-law partner amount	62	50,210	268,645	11,990	93,159	0	0	20	239
Canada caregiver amount	63	14,800	87,776	10,190	54,759	0	0	0	0
Amount for an eligible dependant	64	540	5,582	1,690	16,089	0	0	0	0
Family caregiver amount for children under 18 years of age	65	90	245	60	157	0	0	0	0
CPP or QPP contributions through employment	66	12,560	15,269	6,540	6,384	0	0	0	0
CPP or QPP contributions on self-employment and other earnings	67	4,280	4,092	1,790	1,218	0	0	0	0
Employment insurance premiums	68	40,110	17,362	23,200	8,589	0	0	0	0
PPIP premiums paid	69	11,810	1,611	6,120	656	0	0	0	0
PPIP premiums payable on employment income	70	260	48	110	16	0	0	0	0
PPIP premiums payable on self-employment income	71	5,000	496	2,140	152	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	700	2,091	40	132	0	0	0	0
Canada employment amount	73	128,190	104,780	69,290	58,529	0	0	0	0
Home accessibility expenses	74	3,440	19,736	3,020	17,002	0	0	0	0
Home buyers' amount	75	130	1,086	140	1,152	0	0	0	0
Digital news subscription expenses	76	34,040	9,197	21,070	5,520	0	0	0	0
Pension income amount	77	524,100	1,007,802	572,210	1,094,393	10	20	60	107
Disability amount	78	53,070	500,036	55,000	517,986	0	0	0	0
Disability amount transferred from a dependant	79	4,040	36,968	3,980	36,077	0	0	0	0
Interest paid on student loans	80	30	157	0	0	0	0	0	0
Tuition, education, and textbook amounts	81	590	981	760	982	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	890	3,672	330	1,590	0	0	0	0
Amounts transferred from spouse or common-law partner	83	152,090	1,118,875	87,990	585,222	0	0	30	264
Medical expenses	84	222,900	902,989	283,850	1,004,464	0	0	20	220
Total tax credits on personal amounts	85	700,900	2,898,554	792,540	3,144,404	20	86	450	1,670
Allowable charitable donations and government gifts	86	189,610	1,013,925	189,200	508,797	0	0	30	363
Eligible cultural and ecological gifts	87	340	11,170	320	2,910	0	0	0	0
Total tax credit on donations and gifts	88	189,500	317,348	189,140	149,391	0	0	30	134
Total federal non-refundable tax credits	89	700,910	3,215,902	792,550	3,293,795	20	86	460	1,804
Federal dividend tax credit	90	161,270	575,574	171,340	363,591	0	0	0	0

Individual Income Tax Return Statistics (2023 Tax Year)  
Table 4: Tax return line items by age and gender (Canada)

Item	Item code	Age Group: 75 to 79 Males (Number)	Age Group: 75 to 79 Males (Thousands of Dollars)	Age Group: 75 to 79 Females (Number)	Age Group: 75 to 79 Females (Thousands of Dollars)	Age Group: 75 to 79 Gender Diverse (Number)	Age Group: 75 to 79 Gender Diverse (Thousands of Dollars)	Age Group: 75 to 79 Unknown (Number)	Age Group: 75 to 79 Unknown (Thousands of Dollars)
Minimum tax carryover	91	2,250	11,250	1,600	5,859	0	0	0	0
Basic federal tax	92	403,940	3,949,572	410,280	2,908,323	0	0	420	10,325
Federal foreign tax credit	93	95,410	67,341	109,550	50,680	0	0	10	43
Federal political contribution tax credit	94	11,900	2,615	7,850	1,593	0	0	0	0
Investment tax credit	95	770	12,501	360	2,104	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	70	47	50	32	0	0	0	0
Alternative minimum tax payable	97	1,390	11,846	1,030	8,649	0	0	40	16
Net federal tax	98	404,330	3,873,194	410,240	2,858,059	0	0	430	14,052
CPP contributions on self-employment	99	0	0	0	0	0	0	0	0
Social Benefits repayment	100	65,970	329,108	60,920	277,252	0	0	0	0
Canada workers benefit (CWB)	101	4,820	5,233	3,720	3,333	0	0	10	15
Canada Training Credit (CTC)	102	0	0	0	0	0	0	0	0
Multigenerational home renovation tax credit (MHRTC)	103	190	458	190	425	0	0	0	0
Eligible educator school supply tax credit	104	60	8	50	7	0	0	0	0
Net provincial or territorial tax	105	354,940	1,868,981	364,150	1,389,801	0	0	70	474
Total tax payable	106	459,530	6,071,362	468,550	4,525,234	0	0	440	14,526

Individual Income Tax Return Statistics (2023 Tax Year)  
Table 4: Tax return line items by age and gender (Canada)

Item	Item code	Age Group: 80 and over Males (Number)	Age Group: 80 and over Males (Thousands of Dollars)	Age Group: 80 and over Females (Number)	Age Group: 80 and over Females (Thousands of Dollars)	Age Group: 80 and over Gender Diverse (Number)	Age Group: 80 and over Gender Diverse (Thousands of Dollars)	Age Group: 80 and over Unknown (Number)	Age Group: 80 and over Unknown (Thousands of Dollars)
Number of taxable returns	1	496,690	0	606,250	0	10	0	550	0
Number of non-taxable returns	2	309,080	0	522,020	0	10	0	1,180	0
Total number of returns	3	805,770	0	1,128,270	0	20	0	1,720	0
Employment income	4	27,310	1,307,473	14,730	408,024	0	0	0	0
Commissions (from employment)	5	420	37,554	120	1,789	0	0	0	0
Other employment income	6	84,400	83,060	37,960	28,926	0	0	0	0
Old age security (OAS) pension	7	784,240	6,547,976	1,106,520	9,233,558	10	85	60	175
CPP or QPP benefits	8	767,240	7,414,116	1,033,150	8,800,159	10	107	120	519
Other pensions and superannuation	9	582,850	15,607,759	732,420	13,871,221	10	193	80	2,037
Elected split-pension amount	10	70,460	610,879	129,340	1,767,204	0	0	0	0
Employment insurance and other benefits	11	1,880	14,175	580	3,151	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	233,340	6,220,482	305,790	5,093,854	0	0	0	0
Interest and other investment income	13	415,800	2,875,484	576,080	3,718,792	0	0	90	2,689
Net partnership income (limited or non-active partners only)	14	2,900	46,687	2,260	10,315	0	0	830	812
Net rental income	15	40,920	552,501	39,750	479,092	0	0	0	0
Taxable capital gains	16	153,650	5,143,941	213,280	4,626,002	0	0	430	101,122
RRSP income	17	19,330	132,950	29,070	171,280	0	0	0	0
Other income	18	197,220	2,042,442	273,680	2,500,253	0	0	30	1,694
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	120	548	110	370	0	0	0	0
Net business income	20	15,870	153,869	8,880	55,090	0	0	40	1,272
Net professional income	21	4,280	137,888	1,330	18,355	0	0	0	0
Net commission income	22	2,050	19,606	940	6,785	0	0	0	0
Net farming income	23	15,950	129,606	8,950	90,489	0	0	20	439
Net fishing income	24	280	4,537	30	113	0	0	0	0
Workers' compensation benefits	25	25,080	208,159	15,040	183,968	0	0	0	0
Social assistance payments	26	54,030	136,642	103,230	243,961	0	0	40	513
Net federal supplements	27	291,600	1,692,716	537,740	3,816,277	0	0	0	0
Total income assessed	28	800,420	51,137,750	1,121,280	55,181,733	20	508	1,610	118,205
Registered pension plan (RPP) deduction	29	1,330	3,553	860	4,277	0	0	0	0
RRSP/PRPP deduction	30	5,600	40,672	4,200	55,374	0	0	0	0
FHSA deduction	31	0	0	0	0	0	0	0	0
Deduction for elected split-pension amount	32	202,540	2,726,224	39,180	314,429	0	0	0	0
Annual union, professional, or like dues	33	18,470	4,495	6,040	1,456	0	0	0	0
Child care expenses	34	0	0	0	0	0	0	0	0
Business investment loss	35	100	3,365	60	1,477	0	0	0	0
Moving expenses	36	50	316	30	43	0	0	0	0
Support payments made	37	2,720	44,728	30	334	0	0	0	0
Carrying charges and interest expenses	38	142,730	702,861	178,830	840,790	0	0	30	82
Deduction for CPP or QPP contributions on self-employment and other earnings	39	2,220	2,813	730	665	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	40	3,430	843	1,560	299	0	0	0	0
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	2,620	197	910	48	0	0	0	0
Exploration and development expenses	42	3,020	56,542	1,670	14,116	0	0	780	830
Other employment expenses	43	1,150	9,755	400	1,090	0	0	0	0
Clergy residence deduction	44	270	2,974	50	467	0	0	0	0
Other deductions	45	28,570	245,320	36,080	485,282	0	0	0	0

Individual Income Tax Return Statistics (2023 Tax Year)  
Table 4: Tax return line items by age and gender (Canada)

Item	Item code	Age Group: 80 and over Males (Number)	Age Group: 80 and over Males (Thousands of Dollars)	Age Group: 80 and over Females (Number)	Age Group: 80 and over Females (Thousands of Dollars)	Age Group: 80 and over Gender Diverse (Number)	Age Group: 80 and over Gender Diverse (Thousands of Dollars)	Age Group: 80 and over Unknown (Number)	Age Group: 80 and over Unknown (Thousands of Dollars)
Total deductions before adjustments	46	317,270	3,845,617	234,360	1,722,639	0	0	820	5,110
Social benefits repayment	47	76,300	388,639	85,500	418,912	0	0	0	0
Net income	48	799,870	46,925,614	1,121,010	53,046,567	20	464	1,150	113,537
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0	0	0
Security options deductions	50	120	17,437	0	0	0	0	0	0
Other payments deduction	51	314,120	2,035,164	554,120	4,240,595	0	0	40	569
Non-capital losses of other years	52	360	63,014	290	3,705	0	0	0	0
Net capital losses of other years	53	34,510	205,322	37,600	146,066	0	0	0	0
Capital gains deduction	54	3,350	590,161	2,770	525,493	0	0	0	0
Northern residents deductions	55	3,880	15,427	3,920	15,312	0	0	0	0
Additional deductions	56	27,770	123,248	40,800	256,013	0	0	160	1,665
Farming/fishing losses of prior years	57	490	5,225	160	2,032	0	0	0	0
Total deductions from net income	58	369,440	3,071,972	616,310	5,211,412	0	0	430	2,682
Taxable income assessed	59	796,280	43,866,063	1,112,890	47,851,277	10	452	920	110,871
Basic personal amount	60	804,800	12,036,989	1,127,530	16,879,178	20	240	680	10,052
Age amount	61	743,270	5,547,433	1,062,680	8,128,412	20	124	650	5,381
Spouse or common-law partner amount	62	52,390	246,068	11,350	86,900	0	0	0	0
Canada caregiver amount	63	18,790	107,728	9,570	50,961	0	0	0	0
Amount for an eligible dependant	64	550	4,849	1,670	13,677	0	0	0	0
Family caregiver amount for children under 18 years of age	65	0	0	20	52	0	0	0	0
CPP or QPP contributions through employment	66	3,950	4,821	1,860	1,778	0	0	0	0
CPP or QPP contributions on self-employment and other earnings	67	2,220	2,059	740	486	0	0	0	0
Employment insurance premiums	68	11,420	4,352	5,920	1,951	0	0	0	0
PPIP premiums paid	69	3,760	526	1,740	182	0	0	0	0
PPIP premiums payable on employment income	70	100	14	50	6	0	0	0	0
PPIP premiums payable on self-employment income	71	2,630	253	910	62	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	260	783	20	51	0	0	0	0
Canada employment amount	73	109,310	63,683	52,010	30,127	0	0	0	0
Home accessibility expenses	74	4,780	27,261	4,470	23,375	0	0	0	0
Home buyers' amount	75	90	679	90	742	0	0	0	0
Digital news subscription expenses	76	33,090	9,429	23,430	6,415	0	0	0	0
Pension income amount	77	600,020	1,139,446	769,270	1,435,546	10	24	70	132
Disability amount	78	92,290	869,220	136,010	1,279,520	0	0	0	0
Disability amount transferred from a dependant	79	3,250	29,440	3,890	35,354	0	0	0	0
Interest paid on student loans	80	20	189	30	252	0	0	0	0
Tuition, education, and textbook amounts	81	270	333	350	396	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	440	1,992	280	1,246	0	0	0	0
Amounts transferred from spouse or common-law partner	83	194,420	1,449,581	77,180	510,206	0	0	20	204
Medical expenses	84	275,700	1,719,677	437,150	2,893,315	0	0	40	348
Total tax credits on personal amounts	85	804,830	3,490,073	1,127,540	4,707,114	20	75	680	2,461
Allowable charitable donations and government gifts	86	224,640	1,500,253	277,650	972,167	0	0	30	574
Eligible cultural and ecological gifts	87	420	7,855	550	9,328	0	0	0	0
Total tax credit on donations and gifts	88	224,490	469,861	277,580	293,436	0	0	30	201
Total federal non-refundable tax credits	89	804,840	3,959,934	1,127,550	5,000,550	20	76	680	2,661
Federal dividend tax credit	90	194,320	796,065	244,440	647,422	0	0	0	0



Individual Income Tax Return Statistics (2023 Tax Year)  
Table 4: Tax return line items by age and gender (Canada)

Item	Item code	Age Group: 80 and over Males (Number)	Age Group: 80 and over Males (Thousands of Dollars)	Age Group: 80 and over Females (Number)	Age Group: 80 and over Females (Thousands of Dollars)	Age Group: 80 and over Gender Diverse (Number)	Age Group: 80 and over Gender Diverse (Thousands of Dollars)	Age Group: 80 and over Unknown (Number)	Age Group: 80 and over Unknown (Thousands of Dollars)
Minimum tax carryover	91	2,390	11,636	2,330	7,955	0	0	0	0
Basic federal tax	92	413,150	4,711,837	497,200	4,261,091	0	0	530	30,081
Federal foreign tax credit	93	119,890	74,877	159,740	84,427	0	0	0	0
Federal political contribution tax credit	94	13,530	2,952	9,650	1,917	0	0	0	0
Investment tax credit	95	770	10,568	480	3,105	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	60	41	60	42	0	0	0	0
Alternative minimum tax payable	97	1,460	12,291	1,500	10,629	0	0	60	29
Net federal tax	98	411,900	4,635,135	495,800	4,173,796	0	0	530	42,733
CPP contributions on self-employment	99	0	0	0	0	0	0	0	0
Social Benefits repayment	100	76,300	388,639	85,500	418,912	0	0	0	0
Canada workers benefit (CWB)	101	2,470	2,511	2,290	1,834	0	0	10	14
Canada Training Credit (CTC)	102	0	0	0	0	0	0	0	0
Multigenerational home renovation tax credit (MHRTC)	103	220	420	260	458	0	0	0	0
Eligible educator school supply tax credit	104	0	0	20	2	0	0	0	0
Net provincial or territorial tax	105	391,940	2,195,854	479,730	2,062,814	0	0	60	1,493
Total tax payable	106	496,690	7,219,671	606,250	6,655,547	0	0	550	44,235

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.
5. Unknown refers to individuals whose gender is unavailable.