

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

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	1,539,500	0	1,471,970	0	490	0	100	0	3,012,050	0
Number of non-taxable returns	2	521,860	0	740,230	0	380	0	410	0	1,262,870	0
Total number of returns	3	2,061,350	0	2,212,210	0	870	0	500	0	4,274,930	0
Employment income	4	1,301,480	95,921,845	1,284,130	65,843,807	630	32,193	20	788	2,586,250	161,798,632
Commissions (from employment)	5	47,790	2,710,010	38,910	1,014,746	20	257	0	0	86,720	3,725,013
Other employment income	6	144,510	1,556,658	113,550	1,075,467	40	671	0	0	258,130	2,637,101
Old age security (OAS) pension	7	456,060	3,580,789	533,620	4,163,003	10	98	0	0	989,700	7,743,889
CPP or QPP benefits	8	528,020	4,993,132	618,180	5,058,226	20	110	0	0	1,146,220	10,051,478
Other pensions and superannuation	9	346,760	10,140,402	394,030	8,658,734	10	155	50	2,276	740,850	18,801,568
Elected split-pension amount	10	55,830	501,822	145,100	2,018,764	0	0	10	384	200,940	2,520,978
Employment insurance and other benefits	11	126,540	923,653	153,580	1,369,001	80	763	0	0	280,210	2,293,417
Taxable amount of dividends from taxable Canadian corporations	12	369,480	13,209,268	366,550	8,005,681	50	159	10	493	736,090	21,215,601
Interest and other investment income	13	691,760	3,839,857	810,840	4,307,150	240	687	120	4,930	1,502,960	8,152,623
Net partnership income (limited or non-active partners only)	14	5,310	65,269	4,330	24,819	0	0	0	0	9,650	90,306
Net rental income	15	177,400	695,952	187,530	866,637	30	123	80	1,117	365,040	1,563,829
Taxable capital gains	16	220,920	5,238,226	237,790	3,817,198	30	176	20	269	458,770	9,055,869
RRSP income	17	125,470	1,452,090	121,430	1,357,923	0	0	0	0	246,910	2,810,196
Other income	18	323,100	2,380,451	338,930	2,166,984	80	271	30	261	662,140	4,547,967
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	12,240	57,828	19,700	87,328	30	113	0	0	31,960	145,275
Net business income	20	199,970	4,251,815	169,710	2,670,978	50	1,136	10	405	369,740	6,924,333
Net professional income	21	34,640	1,435,994	41,420	1,288,372	30	365	0	0	76,080	2,724,760
Net commission income	22	25,280	504,594	24,760	325,110	0	0	0	0	50,040	829,756
Net farming income	23	14,480	-33,935	11,090	-25,205	0	0	0	0	25,570	-59,108
Net fishing income	24	2,480	55,182	710	13,902	0	0	0	0	3,190	69,084
Workers' compensation benefits	25	67,830	886,261	42,270	488,832	20	190	0	0	110,120	1,375,284
Social assistance payments	26	119,010	1,141,631	144,320	1,281,407	100	1,340	0	0	263,440	2,424,508
Net federal supplements	27	157,290	1,047,400	212,680	1,548,774	0	0	0	0	369,980	2,596,213
Total income assessed	28	2,000,840	156,568,405	2,107,540	117,644,440	790	39,092	230	15,710	4,109,400	274,267,647
Registered pension plan (RPP) deduction	29	279,890	1,643,385	376,640	1,974,952	100	421	0	0	656,630	3,618,792
RRSP/PRPP deduction	30	449,030	4,742,735	393,940	3,146,752	120	1,035	0	0	843,090	7,890,553
FHSA deduction	31	38,550	230,910	29,170	167,898	20	161	0	0	67,750	398,969
Deduction for elected split-pension amount	32	145,290	2,023,048	55,920	499,683	0	0	0	0	201,220	2,522,996
Annual union, professional, or like dues	33	362,440	421,959	442,720	428,334	160	108	0	0	805,320	850,401
Child care expenses	34	33,630	159,037	88,930	393,093	30	112	0	0	122,590	552,255
Business investment loss	35	600	28,907	320	10,897	0	0	0	0	910	39,803
Moving expenses	36	8,480	61,612	7,570	43,350	0	0	0	0	16,050	104,970
Support payments made	37	7,270	177,012	460	5,949	0	0	0	0	7,730	183,016
Carrying charges and interest expenses	38	240,940	1,136,075	240,850	1,060,790	30	42	40	435	481,860	2,197,342
Deduction for CPP or QPP contributions on self-employment and other earnings	39	188,480	244,304	167,490	186,620	70	65	20	30	356,050	431,019

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

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	1,195,940	556,956	1,168,620	465,758	570	202	10	3	2,365,130	1,022,919
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	0	0	0	0	0	0	0	0	0	0
Exploration and development expenses	42	3,200	162,751	1,340	22,620	0	0	0	0	4,540	185,371
Other employment expenses	43	114,320	508,825	85,110	228,031	50	162	0	0	199,480	737,019
Clergy residence deduction	44	3,350	62,821	1,050	14,732	0	0	0	0	4,400	77,576
Other deductions	45	106,490	231,836	115,440	340,265	40	59	0	0	221,980	573,051
Total deductions before adjustments	46	1,572,500	12,392,943	1,506,640	8,991,558	630	2,479	70	1,679	3,079,830	21,388,659
Social benefits repayment	47	68,800	280,859	51,670	224,384	0	0	0	0	120,470	505,243
Net income	48	1,993,250	144,099,584	2,095,980	108,570,319	790	36,618	220	14,173	4,090,230	252,720,693
Canadian Forces personnel and police deduction	49	860	21,027	160	2,973	0	0	0	0	1,010	24,000
Security options deductions	50	4,240	368,127	1,780	96,056	0	0	0	0	6,020	464,186
Other payments deduction	51	297,560	3,073,972	335,730	3,317,328	120	1,569	0	0	633,420	6,393,000
Non-capital losses of other years	52	3,130	100,437	4,010	34,908	0	0	0	0	7,140	135,346
Net capital losses of other years	53	53,110	277,133	45,380	187,878	0	0	0	0	98,500	465,014
Capital gains deduction	54	3,390	542,094	2,370	391,144	0	0	0	0	5,760	933,238
Northern residents deductions	55	20,350	83,023	12,860	44,903	0	0	0	0	33,220	127,928
Additional deductions	56	13,640	90,515	16,500	78,122	0	0	20	85	30,160	168,732
Farming/fishing losses of prior years	57	650	7,208	480	5,023	0	0	0	0	1,130	12,231
Total deductions from net income	58	385,580	4,567,670	408,690	4,162,847	130	1,584	30	220	794,420	8,732,320
Taxable income assessed	59	1,950,400	139,550,765	2,053,200	104,420,742	740	35,034	210	13,957	4,004,550	244,020,498
Basic personal amount	60	2,061,280	30,633,559	2,212,140	32,977,249	870	12,780	500	7,211	4,274,790	63,630,800
Age amount	61	455,110	3,236,307	540,880	3,968,001	20	182	80	547	996,090	7,205,037
Spouse or common-law partner amount	62	223,170	2,345,705	88,590	896,565	60	701	40	486	311,870	3,243,458
Canada caregiver amount	63	24,210	155,638	21,020	132,682	0	0	0	0	45,230	288,333
Amount for an eligible dependant	64	18,330	258,095	88,370	1,263,356	20	269	0	0	106,730	1,521,835
Family caregiver amount for children under 18 years of age	65	11,950	33,712	11,500	32,336	0	0	0	0	23,460	66,051
CPP or QPP contributions through employment	66	1,231,600	2,797,014	1,221,010	2,349,918	610	1,028	10	14	2,453,220	5,147,975
CPP or QPP contributions on self-employment and other earnings	67	162,830	176,495	148,640	134,989	60	47	20	21	311,540	311,553
Employment insurance premiums	68	1,170,090	877,326	1,173,110	766,717	590	354	0	0	2,343,800	1,644,400
PPIP premiums paid	69	0	0	0	0	0	0	0	0	0	0
PPIP premiums payable on employment income	70	0	0	0	0	0	0	0	0	0	0
PPIP premiums payable on self-employment income	71	0	0	0	0	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	5,650	16,941	1,500	4,497	0	0	0	0	7,150	21,438
Canada employment amount	73	1,349,100	1,797,780	1,319,250	1,758,982	640	859	40	50	2,669,030	3,557,671

Individual Income Tax Return Statistics (2023 Tax Year)

Table 4: Tax return line items by age and gender (British Columbia)

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)
Home accessibility expenses	74	2,080	15,723	2,130	14,947	0	0	0	0	4,210	30,670
Home buyers' amount	75	14,020	118,650	11,070	88,610	10	100	0	0	25,100	207,359
Digital news subscription expenses	76	33,440	9,503	23,300	6,466	0	0	0	0	56,740	15,973
Pension income amount	77	368,780	712,843	455,440	877,857	10	23	60	110	824,290	1,590,833
Disability amount	78	74,710	706,575	83,390	786,991	40	383	0	0	158,130	1,493,959
Disability amount transferred from a dependant	79	25,500	339,802	26,190	341,914	0	0	0	0	51,690	681,760
Interest paid on student loans	80	4,410	3,732	7,390	5,363	0	0	0	0	11,800	9,095
Tuition, education, and textbook amounts	81	141,540	1,144,666	181,790	1,352,816	150	1,607	0	0	323,480	2,499,095
Tuition, education, and textbook amounts transferred from a child	82	33,250	150,888	26,110	113,049	0	0	0	0	59,370	263,970
Amounts transferred from spouse or common-law partner	83	117,780	788,879	91,120	632,664	20	123	30	198	208,950	1,421,864
Medical expenses	84	240,840	1,009,536	353,120	1,398,182	80	245	30	374	594,070	2,408,336
Total tax credits on personal amounts	85	2,061,330	7,099,856	2,212,180	7,486,251	870	2,816	500	1,376	4,274,880	14,590,299
Allowable charitable donations and government gifts	86	334,890	1,375,504	334,720	870,234	60	110	0	0	669,680	2,246,067
Eligible cultural and ecological gifts	87	420	4,070	420	3,547	0	0	0	0	840	7,617
Total tax credit on donations and gifts	88	333,280	416,270	333,560	255,063	60	33	0	0	666,920	671,436
Total federal non-refundable tax credits	89	2,061,330	7,516,126	2,212,180	7,741,314	870	2,848	500	1,447	4,274,880	15,261,735
Federal dividend tax credit	90	336,310	1,453,593	318,680	879,622	50	15	0	0	655,050	2,333,285
Minimum tax carryover	91	6,080	23,377	5,500	17,083	0	0	0	0	11,590	40,467
Basic federal tax	92	1,432,830	19,397,343	1,355,670	11,411,515	430	4,263	90	2,831	2,789,020	30,815,952
Federal foreign tax credit	93	186,570	309,824	191,370	165,769	40	88	0	0	378,010	477,646
Federal political contribution tax credit	94	14,790	3,318	9,960	2,021	0	0	0	0	24,760	5,339
Investment tax credit	95	1,380	26,193	570	3,592	0	0	0	0	1,960	29,785
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0	0	0	20	7
Alternative minimum tax payable	97	6,150	34,498	5,090	27,435	0	0	0	0	11,240	61,933
Net federal tax	98	1,479,130	19,117,850	1,408,590	11,303,749	460	4,207	90	880	2,888,270	30,426,686
CPP contributions on self-employment	99	154,720	417,298	140,830	318,701	60	111	20	51	295,620	736,161
Social Benefits repayment	100	68,800	280,859	51,670	224,384	0	0	0	0	120,470	505,243
Canada workers benefit (CWB)	101	187,460	238,076	193,500	244,936	150	174	10	10	381,120	483,197
Canada Training Credit (CTC)	102	43,250	16,067	62,800	23,661	50	14	0	0	106,100	39,743
Multigenerational home renovation tax credit (MHRTC)	103	390	1,579	320	1,207	0	0	0	0	710	2,786
Eligible educator school supply tax credit	104	2,130	296	8,280	1,174	0	0	0	0	10,410	1,471
Net provincial or territorial tax	105	1,404,160	9,328,114	1,302,610	5,179,476	410	2,039	80	1,469	2,707,260	14,511,098
Total tax payable	106	1,539,500	29,144,552	1,471,970	17,027,853	490	6,358	100	2,400	3,012,050	46,181,163

Individual Income Tax Return Statistics (2023 Tax Year)

Table 4: Tax return line items by age and gender (British Columbia)

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	14,600	0	9,800	0	10	0	0	0
Number of non-taxable returns	2	50,500	0	53,620	0	50	0	0	0
Total number of returns	3	65,100	0	63,420	0	60	0	0	0
Employment income	4	51,320	675,543	51,120	522,907	40	469	0	0
Commissions (from employment)	5	590	1,547	940	1,464	0	0	0	0
Other employment income	6	1,670	5,660	2,090	5,269	0	0	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	2,650	8,171	2,630	8,270	0	0	0	0
Other pensions and superannuation	9	80	814	60	851	0	0	0	0
Elected split-pension amount	10	0	0	0	0	0	0	0	0
Employment insurance and other benefits	11	1,180	4,952	410	1,668	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	1,450	10,754	1,250	8,173	0	0	0	0
Interest and other investment income	13	7,430	10,281	7,540	8,788	0	0	0	0
Net partnership income (limited or non-active partners only)	14	0	0	0	0	0	0	0	0
Net rental income	15	40	273	50	237	0	0	0	0
Taxable capital gains	16	1,140	24,248	940	23,553	0	0	0	0
RRSP income	17	70	476	30	148	0	0	0	0
Other income	18	12,330	81,815	13,120	86,943	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	1,400	3,539	1,920	5,278	0	0	0	0
Net business income	20	2,340	18,508	1,910	11,744	0	0	0	0
Net professional income	21	330	1,991	340	1,197	0	0	0	0
Net commission income	22	240	1,256	180	958	0	0	0	0
Net farming income	23	40	251	0	0	0	0	0	0
Net fishing income	24	50	950	0	0	0	0	0	0
Workers' compensation benefits	25	500	1,172	320	550	0	0	0	0
Social assistance payments	26	1,720	19,601	1,430	16,019	0	0	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	59,000	871,855	57,600	704,300	50	548	0	0
Registered pension plan (RPP) deduction	29	940	910	500	558	0	0	0	0
RRSP/PRPP deduction	30	820	1,678	380	697	0	0	0	0
FHSA deduction	31	330	1,508	180	824	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	8,360	2,658	7,160	1,738	10	2	0	0
Child care expenses	34	0	0	0	0	0	0	0	0
Business investment loss	35	0	0	0	0	0	0	0	0
Moving expenses	36	210	221	270	324	0	0	0	0
Support payments made	37	0	0	0	0	0	0	0	0
Carrying charges and interest expenses	38	680	559	590	438	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	39	1,570	638	0	0	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	40	27,760	3,807	27,080	2,566	30	2	0	0
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	0	0	0	0	0	0	0	0
Exploration and development expenses	42	0	0	0	0	0	0	0	0
Other employment expenses	43	440	874	110	128	0	0	0	0
Clergy residence deduction	44	0	0	0	0	0	0	0	0
Other deductions	45	320	570	260	417	0	0	0	0

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

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	32,330	13,442	31,040	8,024	30	11	0	0
Social benefits repayment	47	0	0	0	0	0	0	0	0
Net income	48	58,940	858,668	57,550	696,634	50	537	0	0
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0	0	0
Security options deductions	50	0	0	0	0	0	0	0	0
Other payments deduction	51	2,200	20,772	1,740	16,569	0	0	0	0
Non-capital losses of other years	52	0	0	0	0	0	0	0	0
Net capital losses of other years	53	0	0	0	0	0	0	0	0
Capital gains deduction	54	50	14,880	60	15,037	0	0	0	0
Northern residents deductions	55	260	553	170	307	0	0	0	0
Additional deductions	56	40	124	0	0	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	2,580	36,390	2,030	32,341	0	0	0	0
Taxable income assessed	59	57,980	822,281	56,830	664,346	50	490	0	0
Basic personal amount	60	65,100	973,661	63,420	948,563	60	902	0	0
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	50	656	190	2,465	0	0	0	0
Canada caregiver amount	63	0	0	0	0	0	0	0	0
Amount for an eligible dependant	64	20	284	190	2,797	0	0	0	0
Family caregiver amount for children under 18 years of age	65	0	0	0	0	0	0	0	0
CPP or QPP contributions through employment	66	32,240	20,754	32,110	14,356	30	12	0	0
CPP or QPP contributions on self-employment and other earnings	67	1,570	490	1,220	254	0	0	0	0
Employment insurance premiums	68	44,400	10,412	44,130	8,153	40	7	0	0
PPIP premiums paid	69	0	0	0	0	0	0	0	0
PPIP premiums payable on employment income	70	0	0	0	0	0	0	0	0
PPIP premiums payable on self-employment income	71	0	0	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	80	225	30	84	0	0	0	0
Canada employment amount	73	51,500	68,116	51,180	67,536	40	55	0	0
Home accessibility expenses	74	0	0	0	0	0	0	0	0
Home buyers' amount	75	20	170	0	0	0	0	0	0
Digital news subscription expenses	76	70	20	50	17	0	0	0	0
Pension income amount	77	70	118	60	104	0	0	0	0
Disability amount	78	2,090	22,970	1,360	14,802	0	0	0	0
Disability amount transferred from a dependant	79	0	0	0	0	0	0	0	0
Interest paid on student loans	80	0	0	0	0	0	0	0	0
Tuition, education, and textbook amounts	81	6,540	27,509	6,580	26,974	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	0	0	0	0	0	0	0	0
Amounts transferred from spouse or common-law partner	83	0	0	0	0	0	0	0	0
Medical expenses	84	880	1,131	1,150	1,304	0	0	0	0
Total tax credits on personal amounts	85	65,100	169,001	63,420	163,162	60	152	0	0
Allowable charitable donations and government gifts	86	610	451	390	263	0	0	0	0
Eligible cultural and ecological gifts	87	0	0	0	0	0	0	0	0
Total tax credit on donations and gifts	88	550	121	380	69	0	0	0	0
Total federal non-refundable tax credits	89	65,100	169,122	63,420	163,231	60	152	0	0
Federal dividend tax credit	90	850	1,020	640	756	0	0	0	0

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

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	50	168	60	253	0	0	0	0
Basic federal tax	92	13,690	31,344	9,010	14,144	0	0	0	0
Federal foreign tax credit	93	380	273	280	210	0	0	0	0
Federal political contribution tax credit	94	0	0	0	0	0	0	0	0
Investment tax credit	95	0	0	0	0	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0	0	0
Alternative minimum tax payable	97	50	1,071	50	1,100	0	0	0	0
Net federal tax	98	13,660	31,087	9,000	13,964	0	0	0	0
CPP contributions on self-employment	99	1,350	1,077	1,010	538	0	0	0	0
Social Benefits repayment	100	0	0	0	0	0	0	0	0
Canada workers benefit (CWB)	101	6,230	7,403	5,690	7,042	0	0	0	0
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	0	0	10	2	0	0	0	0
Net provincial or territorial tax	105	9,100	11,177	4,840	4,464	0	0	0	0
Total tax payable	106	14,600	43,349	9,800	18,966	0	0	0	0

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

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	84,900	0	69,470	0	50	0	0	0
Number of non-taxable returns	2	73,640	0	87,590	0	100	0	10	0
Total number of returns	3	158,540	0	157,060	0	150	0	10	0
Employment income	4	132,980	4,217,964	133,960	3,334,315	110	2,643	0	0
Commissions (from employment)	5	4,120	40,924	4,560	21,575	0	0	0	0
Other employment income	6	6,800	44,684	8,330	46,183	0	0	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	1,290	3,931	1,870	5,957	0	0	0	0
Other pensions and superannuation	9	70	327	100	388	0	0	0	0
Elected split-pension amount	10	0	0	0	0	0	0	0	0
Employment insurance and other benefits	11	10,590	60,477	7,050	44,460	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	7,170	39,998	4,810	24,171	0	0	0	0
Interest and other investment income	13	29,460	30,916	31,340	33,682	30	45	0	0
Net partnership income (limited or non-active partners only)	14	30	59	0	0	0	0	0	0
Net rental income	15	1,260	2,905	950	3,608	0	0	0	0
Taxable capital gains	16	5,190	23,266	3,150	15,138	0	0	0	0
RRSP income	17	1,200	3,856	660	1,495	0	0	0	0
Other income	18	22,230	110,711	19,800	111,576	10	85	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	4,240	15,346	5,840	22,116	0	0	0	0
Net business income	20	10,550	101,224	7,280	61,320	0	0	0	0
Net professional income	21	1,590	15,129	1,940	13,843	0	0	0	0
Net commission income	22	1,960	10,802	1,100	6,285	0	0	0	0
Net farming income	23	110	492	0	0	0	0	0	0
Net fishing income	24	150	4,008	30	427	0	0	0	0
Workers' compensation benefits	25	2,940	12,310	1,980	7,144	0	0	0	0
Social assistance payments	26	7,300	99,594	6,950	95,999	30	378	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	147,250	4,838,997	146,480	3,850,209	130	3,366	0	0
Registered pension plan (RPP) deduction	29	9,030	21,771	10,100	25,503	0	0	0	0
RRSP/PRPP deduction	30	11,530	47,808	8,130	24,822	0	0	0	0
FHSA deduction	31	4,410	22,834	3,110	14,895	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	26,050	15,310	29,180	13,499	20	7	0	0
Child care expenses	34	30	64	290	679	0	0	0	0
Business investment loss	35	10	235	0	0	0	0	0	0
Moving expenses	36	1,210	1,671	1,420	1,899	0	0	0	0
Support payments made	37	0	0	0	0	0	0	0	0
Carrying charges and interest expenses	38	3,220	3,766	2,700	2,344	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	39	11,630	7,050	8,500	4,585	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	40	123,600	34,860	123,000	27,850	100	22	0	0
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	0	0	0	0	0	0	0	0
Exploration and development expenses	42	0	0	0	0	0	0	0	0
Other employment expenses	43	3,810	10,779	2,200	4,448	0	0	0	0
Clergy residence deduction	44	60	340	40	121	0	0	0	0
Other deductions	45	7,270	8,102	8,160	9,850	0	0	0	0

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

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	129,980	174,606	128,540	130,736	100	86	0	0
Social benefits repayment	47	0	0	50	80	0	0	0	0
Net income	48	146,970	4,668,135	146,200	3,722,161	130	3,280	0	0
Canadian Forces personnel and police deduction	49	110	2,310	20	389	0	0	0	0
Security options deductions	50	0	0	20	117	0	0	0	0
Other payments deduction	51	10,150	111,903	8,850	103,143	30	411	0	0
Non-capital losses of other years	52	30	238	20	46	0	0	0	0
Net capital losses of other years	53	0	0	0	0	0	0	0	0
Capital gains deduction	54	40	7,835	30	6,781	0	0	0	0
Northern residents deductions	55	1,120	3,374	730	1,871	0	0	0	0
Additional deductions	56	90	466	0	0	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	12,140	127,118	9,960	113,236	30	411	0	0
Taxable income assessed	59	143,400	4,541,236	142,780	3,609,150	120	2,869	0	0
Basic personal amount	60	158,530	2,360,959	157,060	2,339,002	150	2,272	10	146
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	2,450	27,442	3,020	34,525	0	0	0	0
Canada caregiver amount	63	70	411	40	222	0	0	0	0
Amount for an eligible dependant	64	160	2,143	1,800	26,813	0	0	0	0
Family caregiver amount for children under 18 years of age	65	10	40	40	107	0	0	0	0
CPP or QPP contributions through employment	66	131,160	179,388	132,010	144,275	110	113	0	0
CPP or QPP contributions on self-employment and other earnings	67	11,340	5,311	8,370	3,465	0	0	0	0
Employment insurance premiums	68	126,510	62,499	127,220	52,322	100	41	0	0
PPIP premiums paid	69	0	0	0	0	0	0	0	0
PPIP premiums payable on employment income	70	0	0	0	0	0	0	0	0
PPIP premiums payable on self-employment income	71	0	0	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	270	810	90	273	0	0	0	0
Canada employment amount	73	133,530	180,244	134,570	181,198	110	142	0	0
Home accessibility expenses	74	0	0	0	0	0	0	0	0
Home buyers' amount	75	690	6,008	540	4,345	0	0	0	0
Digital news subscription expenses	76	440	126	320	89	0	0	0	0
Pension income amount	77	70	87	100	134	0	0	0	0
Disability amount	78	3,620	33,961	2,490	23,347	0	0	0	0
Disability amount transferred from a dependant	79	30	335	60	844	0	0	0	0
Interest paid on student loans	80	210	156	360	270	0	0	0	0
Tuition, education, and textbook amounts	81	47,850	427,621	53,000	435,189	40	334	0	0
Tuition, education, and textbook amounts transferred from a child	82	0	0	0	0	0	0	0	0
Amounts transferred from spouse or common-law partner	83	0	0	0	0	0	0	0	0
Medical expenses	84	3,810	5,654	6,340	8,190	0	0	0	0
Total tax credits on personal amounts	85	158,540	494,402	157,060	488,345	150	457	10	22
Allowable charitable donations and government gifts	86	4,860	5,043	4,430	3,157	0	0	0	0
Eligible cultural and ecological gifts	87	0	0	0	0	0	0	0	0
Total tax credit on donations and gifts	88	4,680	1,390	4,310	834	0	0	0	0
Total federal non-refundable tax credits	89	158,540	495,793	157,060	489,180	150	457	10	22
Federal dividend tax credit	90	6,200	3,722	3,720	2,421	0	0	0	0

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

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	90	323	60	209	0	0	0	0
Basic federal tax	92	72,010	313,121	56,870	169,678	40	149	0	0
Federal foreign tax credit	93	3,370	2,222	1,770	1,383	0	0	0	0
Federal political contribution tax credit	94	0	0	40	4	0	0	0	0
Investment tax credit	95	0	0	0	0	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0	0	0
Alternative minimum tax payable	97	50	559	30	490	0	0	0	0
Net federal tax	98	78,690	319,005	63,860	176,937	50	156	0	0
CPP contributions on self-employment	99	9,920	11,954	7,300	7,770	0	0	0	0
Social Benefits repayment	100	0	0	50	80	0	0	0	0
Canada workers benefit (CWB)	101	32,250	36,814	32,720	38,294	30	27	0	0
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	30	5	140	18	0	0	0	0
Net provincial or territorial tax	105	66,750	130,194	50,730	69,553	40	64	0	0
Total tax payable	106	84,900	461,814	69,470	254,349	50	225	0	0

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

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	144,680	0	130,980	0	130	0	0	0
Number of non-taxable returns	2	42,540	0	57,870	0	80	0	40	0
Total number of returns	3	187,220	0	188,850	0	210	0	40	0
Employment income	4	161,990	8,951,659	159,710	7,044,856	170	7,560	0	0
Commissions (from employment)	5	6,770	147,735	6,390	85,361	0	0	0	0
Other employment income	6	10,870	89,870	10,600	85,052	0	0	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	190	908	340	1,692	0	0	0	0
Other pensions and superannuation	9	100	787	100	812	0	0	0	0
Elected split-pension amount	10	0	0	0	0	0	0	0	0
Employment insurance and other benefits	11	16,850	112,494	19,700	176,763	30	201	0	0
Taxable amount of dividends from taxable Canadian corporations	12	14,260	179,696	10,000	77,755	0	0	0	0
Interest and other investment income	13	45,270	67,338	48,840	69,316	70	129	0	0
Net partnership income (limited or non-active partners only)	14	0	0	50	-41	0	0	0	0
Net rental income	15	5,850	11,868	5,080	12,901	0	0	0	0
Taxable capital gains	16	9,690	57,807	6,450	43,725	0	0	0	0
RRSP income	17	4,520	19,713	2,920	9,498	0	0	0	0
Other income	18	16,790	56,497	12,270	45,296	20	14	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	2,580	12,252	4,270	19,616	0	0	0	0
Net business income	20	18,250	265,364	13,490	192,752	10	261	0	0
Net professional income	21	3,240	64,728	4,050	71,956	10	110	0	0
Net commission income	22	3,080	32,713	2,080	18,770	0	0	0	0
Net farming income	23	250	-29	190	249	0	0	0	0
Net fishing income	24	150	4,434	50	907	0	0	0	0
Workers' compensation benefits	25	4,050	29,335	2,870	20,428	0	0	0	0
Social assistance payments	26	8,730	118,382	8,900	127,881	20	287	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	179,770	10,223,954	177,390	8,106,199	200	8,986	0	0
Registered pension plan (RPP) deduction	29	24,760	98,130	36,060	147,253	20	75	0	0
RRSP/PRPP deduction	30	34,540	228,613	30,870	153,869	30	245	0	0
FHSA deduction	31	11,450	67,151	9,400	53,324	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	37,750	36,349	49,080	40,919	30	19	0	0
Child care expenses	34	430	1,434	3,570	10,550	0	0	0	0
Business investment loss	35	0	0	0	0	0	0	0	0
Moving expenses	36	1,890	4,116	1,720	3,676	0	0	0	0
Support payments made	37	20	44	0	0	0	0	0	0
Carrying charges and interest expenses	38	5,900	9,817	4,910	7,449	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	39	19,850	18,639	15,780	14,850	20	15	0	0
Deduction for CPP or QPP enhanced contributions on employment income	40	156,180	66,353	151,700	56,981	160	56	0	0
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	0	0	0	0	0	0	0	0
Exploration and development expenses	42	0	0	0	0	0	0	0	0
Other employment expenses	43	12,720	43,078	10,260	21,936	10	33	0	0
Clergy residence deduction	44	150	1,741	80	762	0	0	0	0
Other deductions	45	12,910	17,400	14,100	16,491	0	0	0	0

Individual Income Tax Return Statistics (2023 Tax Year)

Table 4: Tax return line items by age and gender (British Columbia)

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	166,420	593,491	161,650	528,876	170	530	0	0
Social benefits repayment	47	1,380	2,014	200	310	0	0	0	0
Net income	48	179,280	9,636,725	176,730	7,586,706	200	8,457	0	0
Canadian Forces personnel and police deduction	49	170	3,745	40	583	0	0	0	0
Security options deductions	50	210	2,994	130	1,093	0	0	0	0
Other payments deduction	51	12,630	147,718	11,670	148,309	30	315	0	0
Non-capital losses of other years	52	130	718	0	0	0	0	0	0
Net capital losses of other years	53	2,140	3,723	960	1,273	0	0	0	0
Capital gains deduction	54	80	14,467	60	12,955	0	0	0	0
Northern residents deductions	55	1,890	6,796	1,210	3,657	0	0	0	0
Additional deductions	56	150	5,414	130	1,640	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	17,190	185,610	14,180	169,955	30	317	0	0
Taxable income assessed	59	175,040	9,454,929	172,290	7,417,169	190	8,140	0	0
Basic personal amount	60	187,210	2,772,581	188,840	2,796,370	210	3,142	40	549
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	11,770	132,672	6,430	68,430	0	0	0	0
Canada caregiver amount	63	180	1,171	180	1,183	0	0	0	0
Amount for an eligible dependant	64	600	8,398	5,720	85,125	0	0	0	0
Family caregiver amount for children under 18 years of age	65	110	300	320	885	0	0	0	0
CPP or QPP contributions through employment	66	160,430	334,317	158,000	288,434	170	286	0	0
CPP or QPP contributions on self-employment and other earnings	67	17,980	13,697	14,410	10,881	20	11	0	0
Employment insurance premiums	68	156,050	110,776	153,930	98,087	160	98	0	0
PPIP premiums paid	69	0	0	0	0	0	0	0	0
PPIP premiums payable on employment income	70	0	0	0	0	0	0	0	0
PPIP premiums payable on self-employment income	71	0	0	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	440	1,305	160	471	0	0	0	0
Canada employment amount	73	163,130	221,298	160,990	217,627	170	226	0	0
Home accessibility expenses	74	0	0	0	0	0	0	0	0
Home buyers' amount	75	3,090	26,288	2,720	21,391	0	0	0	0
Digital news subscription expenses	76	960	251	700	184	0	0	0	0
Pension income amount	77	90	135	100	130	0	0	0	0
Disability amount	78	3,540	33,243	2,940	27,627	10	94	0	0
Disability amount transferred from a dependant	79	250	3,313	520	7,541	0	0	0	0
Interest paid on student loans	80	1,200	1,107	2,080	1,549	0	0	0	0
Tuition, education, and textbook amounts	81	35,830	369,070	45,610	449,024	60	791	0	0
Tuition, education, and textbook amounts transferred from a child	82	0	0	0	0	0	0	0	0
Amounts transferred from spouse or common-law partner	83	2,820	11,153	970	3,872	0	0	0	0
Medical expenses	84	5,800	10,500	10,960	17,653	30	53	0	0
Total tax credits on personal amounts	85	187,220	607,762	188,850	614,504	210	726	40	89
Allowable charitable donations and government gifts	86	12,850	16,719	13,320	13,173	20	12	0	0
Eligible cultural and ecological gifts	87	20	13	20	5	0	0	0	0
Total tax credit on donations and gifts	88	12,600	4,617	13,140	3,569	20	3	0	0
Total federal non-refundable tax credits	89	187,220	612,378	188,850	618,072	210	729	40	89
Federal dividend tax credit	90	13,770	17,279	9,300	7,751	0	0	0	0

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

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	120	517	110	472	0	0	0	0
Basic federal tax	92	132,210	1,051,975	117,940	670,980	110	763	0	0
Federal foreign tax credit	93	8,820	10,940	5,960	5,807	0	0	0	0
Federal political contribution tax credit	94	250	43	120	21	0	0	0	0
Investment tax credit	95	0	0	0	0	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0	0	0
Alternative minimum tax payable	97	120	1,060	80	966	0	0	0	0
Net federal tax	98	138,900	1,048,203	124,870	672,889	120	769	0	0
CPP contributions on self-employment	99	16,480	31,744	13,210	25,304	20	26	0	0
Social Benefits repayment	100	1,380	2,014	200	310	0	0	0	0
Canada workers benefit (CWB)	101	30,540	34,724	30,220	35,493	40	52	0	0
Canada Training Credit (CTC)	102	13,100	4,186	16,980	5,392	20	7	0	0
Multigenerational home renovation tax credit (MHRTC)	103	0	0	0	0	0	0	0	0
Eligible educator school supply tax credit	104	150	19	920	121	0	0	0	0
Net provincial or territorial tax	105	128,590	457,314	113,350	283,190	110	346	0	0
Total tax payable	106	144,680	1,539,293	130,980	981,815	130	1,141	0	0

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

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	165,110	0	148,870	0	110	0	10	0
Number of non-taxable returns	2	30,050	0	52,170	0	50	0	40	0
Total number of returns	3	195,150	0	201,040	0	170	0	50	0
Employment income	4	165,930	12,053,384	159,850	8,477,833	140	8,390	0	0
Commissions (from employment)	5	7,090	271,463	6,060	132,507	0	0	0	0
Other employment income	6	13,350	135,558	10,510	103,416	0	0	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	410	4,260	730	6,284	0	0	0	0
Other pensions and superannuation	9	150	2,177	180	2,379	0	0	0	0
Elected split-pension amount	10	0	0	90	948	0	0	0	0
Employment insurance and other benefits	11	20,380	139,079	32,790	369,627	20	221	0	0
Taxable amount of dividends from taxable Canadian corporations	12	20,330	436,649	14,530	206,893	0	0	0	0
Interest and other investment income	13	53,230	112,028	56,580	104,076	0	0	0	0
Net partnership income (limited or non-active partners only)	14	170	938	100	67	0	0	0	0
Net rental income	15	12,420	24,548	13,200	31,961	0	0	0	0
Taxable capital gains	16	12,490	156,647	8,970	82,538	0	0	0	0
RRSP income	17	10,070	46,579	7,190	26,815	0	0	0	0
Other income	18	18,220	78,014	13,720	57,501	10	56	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	1,540	9,701	2,600	14,500	0	0	0	0
Net business income	20	21,520	416,671	18,400	319,828	10	28	0	0
Net professional income	21	4,560	193,292	5,770	201,602	0	0	0	0
Net commission income	22	3,080	45,224	2,660	32,077	0	0	0	0
Net farming income	23	500	-1,323	420	-537	0	0	0	0
Net fishing income	24	200	5,732	40	688	0	0	0	0
Workers' compensation benefits	25	4,510	42,777	3,110	28,461	0	0	0	0
Social assistance payments	26	8,940	121,739	9,970	146,654	20	308	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	189,090	14,295,722	186,560	10,349,678	160	9,402	10	312
Registered pension plan (RPP) deduction	29	35,190	175,360	48,120	220,640	30	99	0	0
RRSP/PRPP deduction	30	51,840	438,834	45,930	286,445	30	234	0	0
FHSA deduction	31	10,340	64,328	7,970	47,277	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	43,820	53,184	54,610	52,592	30	22	0	0
Child care expenses	34	3,530	15,298	17,600	73,736	0	0	0	0
Business investment loss	35	40	1,874	20	344	0	0	0	0
Moving expenses	36	1,550	8,114	1,180	4,849	0	0	0	0
Support payments made	37	120	739	10	81	0	0	0	0
Carrying charges and interest expenses	38	9,030	23,383	7,370	16,513	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	39	23,460	28,226	20,970	24,657	10	7	0	0
Deduction for CPP or QPP enhanced contributions on employment income	40	161,340	78,613	152,190	63,329	120	50	0	0
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	0	0	0	0	0	0	0	0
Exploration and development expenses	42	0	0	0	0	0	0	0	0
Other employment expenses	43	18,140	64,616	14,180	32,325	20	71	0	0
Clergy residence deduction	44	260	4,242	90	979	0	0	0	0
Other deductions	45	12,720	16,228	12,870	18,424	10	19	0	0

Individual Income Tax Return Statistics (2023 Tax Year)

Table 4: Tax return line items by age and gender (British Columbia)

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	175,530	974,173	168,320	843,161	130	597	0	0
Social benefits repayment	47	2,160	3,359	380	599	0	0	0	0
Net income	48	188,430	13,328,314	185,260	9,516,741	160	8,805	10	308
Canadian Forces personnel and police deduction	49	180	4,815	30	626	0	0	0	0
Security options deductions	50	480	11,706	290	6,299	0	0	0	0
Other payments deduction	51	13,290	164,516	12,930	175,115	20	315	0	0
Non-capital losses of other years	52	0	0	240	1,492	0	0	0	0
Net capital losses of other years	53	3,140	6,426	1,610	2,641	0	0	0	0
Capital gains deduction	54	160	21,760	110	16,674	0	0	0	0
Northern residents deductions	55	2,230	9,011	1,280	4,254	0	0	0	0
Additional deductions	56	120	2,547	140	2,502	0	0	0	0
Farming/fishing losses of prior years	57	20	200	10	56	0	0	0	0
Total deductions from net income	58	19,520	223,869	16,440	209,658	30	326	0	0
Taxable income assessed	59	183,900	13,106,339	180,390	9,308,097	150	8,480	10	308
Basic personal amount	60	195,140	2,885,802	201,030	2,981,223	170	2,416	50	671
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	24,970	285,623	9,270	99,931	20	212	0	0
Canada caregiver amount	63	460	2,949	340	2,062	0	0	0	0
Amount for an eligible dependant	64	1,550	22,221	11,170	165,864	0	0	0	0
Family caregiver amount for children under 18 years of age	65	650	1,814	1,170	3,277	0	0	0	0
CPP or QPP contributions through employment	66	164,170	393,761	157,920	319,526	130	252	0	0
CPP or QPP contributions on self-employment and other earnings	67	19,940	20,531	18,420	17,896	10	5	0	0
Employment insurance premiums	68	158,040	126,375	151,970	104,906	130	87	0	0
PPIP premiums paid	69	0	0	0	0	0	0	0	0
PPIP premiums payable on employment income	70	0	0	0	0	0	0	0	0
PPIP premiums payable on self-employment income	71	0	0	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	630	1,887	210	639	0	0	0	0
Canada employment amount	73	167,690	227,801	161,490	217,894	140	184	0	0
Home accessibility expenses	74	30	155	30	167	0	0	0	0
Home buyers' amount	75	3,890	32,498	3,030	23,824	0	0	0	0
Digital news subscription expenses	76	1,400	342	1,050	259	0	0	0	0
Pension income amount	77	150	248	240	407	0	0	0	0
Disability amount	78	3,610	33,960	3,330	31,300	0	0	0	0
Disability amount transferred from a dependant	79	1,080	15,895	1,630	25,213	0	0	0	0
Interest paid on student loans	80	1,300	1,066	2,170	1,562	0	0	0	0
Tuition, education, and textbook amounts	81	20,630	166,142	26,830	205,031	30	290	0	0
Tuition, education, and textbook amounts transferred from a child	82	10	34	10	41	0	0	0	0
Amounts transferred from spouse or common-law partner	83	4,010	15,755	1,320	5,670	0	0	0	0
Medical expenses	84	7,720	17,613	15,000	31,168	0	0	0	0
Total tax credits on personal amounts	85	195,150	637,898	201,040	635,744	170	540	50	108
Allowable charitable donations and government gifts	86	20,460	37,159	19,480	21,430	0	0	0	0
Eligible cultural and ecological gifts	87	20	8	20	15	0	0	0	0
Total tax credit on donations and gifts	88	20,270	10,503	19,340	5,841	0	0	0	0
Total federal non-refundable tax credits	89	195,150	648,401	201,040	641,585	170	542	50	108
Federal dividend tax credit	90	20,020	40,772	13,870	19,670	0	0	0	0

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

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	190	751	150	680	0	0	0	0
Basic federal tax	92	154,830	1,758,759	136,620	1,027,481	100	1,185	0	0
Federal foreign tax credit	93	11,800	18,978	8,340	8,864	0	0	0	0
Federal political contribution tax credit	94	410	74	220	31	0	0	0	0
Investment tax credit	95	40	248	0	0	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0	0	0
Alternative minimum tax payable	97	280	1,528	180	1,242	0	0	0	0
Net federal tax	98	160,170	1,745,497	143,140	1,025,654	110	1,182	0	0
CPP contributions on self-employment	99	18,660	48,156	17,270	42,083	10	12	0	0
Social Benefits repayment	100	2,160	3,359	380	599	0	0	0	0
Canada workers benefit (CWB)	101	22,800	27,993	23,230	30,571	20	25	0	0
Canada Training Credit (CTC)	102	11,500	4,545	15,090	5,888	10	4	0	0
Multigenerational home renovation tax credit (MHRTC)	103	10	51	10	54	0	0	0	0
Eligible educator school supply tax credit	104	280	34	1,220	166	0	0	0	0
Net provincial or territorial tax	105	151,930	796,195	130,880	443,159	100	578	0	0
Total tax payable	106	165,110	2,593,280	148,870	1,511,873	110	1,772	0	0

Individual Income Tax Return Statistics (2023 Tax Year)

Table 4: Tax return line items by age and gender (British Columbia)

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	159,700	0	141,690	0	80	0	10	0
Number of non-taxable returns	2	24,700	0	48,870	0	30	0	40	0
Total number of returns	3	184,400	0	190,550	0	110	0	50	0
Employment income	4	152,540	12,996,174	145,140	8,441,761	80	6,822	0	0
Commissions (from employment)	5	6,230	333,296	4,930	136,424	0	0	0	0
Other employment income	6	13,560	172,608	9,700	101,078	0	0	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	850	9,208	1,640	15,553	0	0	0	0
Other pensions and superannuation	9	290	6,031	320	5,314	0	0	0	0
Elected split-pension amount	10	60	585	230	2,355	0	0	0	0
Employment insurance and other benefits	11	18,020	128,849	28,240	312,510	10	181	0	0
Taxable amount of dividends from taxable Canadian corporations	12	25,750	846,184	18,530	414,347	0	0	0	0
Interest and other investment income	13	53,120	134,673	55,910	140,961	30	150	0	0
Net partnership income (limited or non-active partners only)	14	280	2,400	180	1,600	0	0	0	0
Net rental income	15	18,050	31,058	19,140	42,098	0	0	0	0
Taxable capital gains	16	14,190	241,850	10,570	142,075	0	0	0	0
RRSP income	17	14,860	73,090	11,670	46,301	0	0	0	0
Other income	18	18,610	93,725	14,680	70,565	10	9	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	940	5,910	1,830	10,466	0	0	0	0
Net business income	20	22,240	506,474	19,700	358,653	0	0	0	0
Net professional income	21	4,350	206,352	5,620	222,197	0	0	0	0
Net commission income	22	2,780	49,310	3,050	35,762	0	0	0	0
Net farming income	23	880	-2,298	750	-1,447	0	0	0	0
Net fishing income	24	220	7,547	50	1,290	0	0	0	0
Workers' compensation benefits	25	4,970	59,152	3,290	37,230	0	0	0	0
Social assistance payments	26	8,270	115,152	9,960	148,244	0	0	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	179,170	16,017,721	176,110	10,693,359	100	8,048	10	396
Registered pension plan (RPP) deduction	29	38,020	221,647	50,700	258,796	10	55	0	0
RRSP/PRPP deduction	30	58,500	550,090	49,260	324,096	20	280	0	0
FHSA deduction	31	5,960	36,677	4,110	24,731	0	0	0	0
Deduction for elected split-pension amount	32	80	631	40	205	0	0	0	0
Annual union, professional, or like dues	33	42,920	57,697	53,960	55,008	20	24	0	0
Child care expenses	34	9,250	48,231	30,790	153,335	10	40	0	0
Business investment loss	35	50	1,662	30	1,961	0	0	0	0
Moving expenses	36	1,080	9,635	800	6,755	0	0	0	0
Support payments made	37	340	3,111	40	165	0	0	0	0
Carrying charges and interest expenses	38	12,510	40,529	9,780	31,926	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	39	23,690	31,814	21,980	26,738	10	16	0	0
Deduction for CPP or QPP enhanced contributions on employment income	40	148,630	76,663	138,530	60,104	80	32	0	0
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	0	0	0	0	0	0	0	0
Exploration and development expenses	42	70	6,000	20	971	0	0	0	0
Other employment expenses	43	17,870	72,088	13,050	31,715	10	25	0	0
Clergy residence deduction	44	340	6,465	120	1,527	0	0	0	0
Other deductions	45	11,120	16,276	10,890	15,824	0	0	0	0

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

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	165,410	1,179,283	157,030	994,106	90	553	0	0
Social benefits repayment	47	2,060	3,406	420	708	0	0	0	0
Net income	48	178,390	14,852,031	174,430	9,715,454	100	7,495	10	370
Canadian Forces personnel and police deduction	49	170	4,524	30	623	0	0	0	0
Security options deductions	50	620	30,267	310	6,757	0	0	0	0
Other payments deduction	51	13,070	174,304	13,090	185,474	10	152	0	0
Non-capital losses of other years	52	0	0	400	2,176	0	0	0	0
Net capital losses of other years	53	3,580	12,222	1,880	5,038	0	0	0	0
Capital gains deduction	54	200	31,182	120	13,101	0	0	0	0
Northern residents deductions	55	2,280	9,860	1,290	4,519	0	0	0	0
Additional deductions	56	130	2,376	140	2,829	0	0	0	0
Farming/fishing losses of prior years	57	30	293	20	191	0	0	0	0
Total deductions from net income	58	19,960	268,830	17,080	220,709	10	154	0	0
Taxable income assessed	59	174,110	14,584,065	169,670	9,495,711	100	7,341	10	370
Basic personal amount	60	184,390	2,726,776	190,540	2,832,104	110	1,613	50	631
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	31,400	360,943	9,810	107,007	0	0	0	0
Canada caregiver amount	63	780	5,013	620	3,927	0	0	0	0
Amount for an eligible dependant	64	2,710	39,408	17,130	252,689	0	0	0	0
Family caregiver amount for children under 18 years of age	65	2,050	5,708	2,520	7,289	0	0	0	0
CPP or QPP contributions through employment	66	150,930	383,097	143,300	302,527	80	163	0	0
CPP or QPP contributions on self-employment and other earnings	67	19,580	23,005	19,170	19,350	0	0	0	0
Employment insurance premiums	68	141,230	118,574	135,300	96,633	80	54	0	0
PPIP premiums paid	69	0	0	0	0	0	0	0	0
PPIP premiums payable on employment income	70	0	0	0	0	0	0	0	0
PPIP premiums payable on self-employment income	71	0	0	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	680	2,028	180	525	0	0	0	0
Canada employment amount	73	154,420	209,775	146,800	198,126	90	116	0	0
Home accessibility expenses	74	60	401	40	327	0	0	0	0
Home buyers' amount	75	2,610	21,930	1,850	14,694	0	0	0	0
Digital news subscription expenses	76	1,580	392	960	234	0	0	0	0
Pension income amount	77	300	526	500	894	0	0	0	0
Disability amount	78	3,350	31,445	3,450	32,482	0	0	0	0
Disability amount transferred from a dependant	79	2,870	44,308	3,500	54,605	0	0	0	0
Interest paid on student loans	80	810	679	1,220	906	0	0	0	0
Tuition, education, and textbook amounts	81	11,890	75,529	17,110	102,579	10	107	0	0
Tuition, education, and textbook amounts transferred from a child	82	130	372	200	620	0	0	0	0
Amounts transferred from spouse or common-law partner	83	3,870	15,321	1,250	5,923	0	0	0	0
Medical expenses	84	9,810	27,651	18,900	49,432	10	17	0	0
Total tax credits on personal amounts	85	184,400	613,992	190,550	612,521	110	356	50	100
Allowable charitable donations and government gifts	86	27,320	66,532	23,010	34,538	0	0	0	0
Eligible cultural and ecological gifts	87	30	68	0	0	0	0	0	0
Total tax credit on donations and gifts	88	27,150	19,129	22,900	9,631	0	0	0	0
Total federal non-refundable tax credits	89	184,400	633,120	190,550	622,152	110	374	50	104
Federal dividend tax credit	90	25,060	82,285	17,380	40,051	0	0	0	0

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

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	270	1,169	210	702	0	0	0	0
Basic federal tax	92	150,410	2,129,954	129,350	1,116,430	70	1,250	0	0
Federal foreign tax credit	93	12,410	26,439	8,630	7,867	0	0	0	0
Federal political contribution tax credit	94	600	124	330	58	0	0	0	0
Investment tax credit	95	70	637	20	150	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0	0	0
Alternative minimum tax payable	97	520	2,629	290	1,283	0	0	0	0
Net federal tax	98	155,100	2,109,194	135,800	1,115,600	70	1,221	0	0
CPP contributions on self-employment	99	18,610	54,334	18,140	45,658	0	0	0	0
Social Benefits repayment	100	2,060	3,406	420	708	0	0	0	0
Canada workers benefit (CWB)	101	18,160	24,423	19,290	27,454	20	17	0	0
Canada Training Credit (CTC)	102	7,350	2,936	10,430	4,181	0	0	0	0
Multigenerational home renovation tax credit (MHRTC)	103	40	128	20	111	0	0	0	0
Eligible educator school supply tax credit	104	320	44	1,220	171	0	0	0	0
Net provincial or territorial tax	105	148,180	993,625	124,270	495,899	70	645	0	0
Total tax payable	106	159,700	3,160,632	141,690	1,658,303	80	1,893	0	0

Individual Income Tax Return Statistics (2023 Tax Year)

Table 4: Tax return line items by age and gender (British Columbia)

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	144,030	0	134,160	0	40	0	10	0
Number of non-taxable returns	2	21,740	0	41,940	0	20	0	70	0
Total number of returns	3	165,760	0	176,110	0	60	0	80	0
Employment income	4	133,090	12,525,148	133,070	8,459,704	40	2,620	0	0
Commissions (from employment)	5	5,580	382,284	4,200	149,127	0	0	0	0
Other employment income	6	12,240	171,034	9,510	114,078	0	0	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	1,450	15,734	2,990	29,908	0	0	0	0
Other pensions and superannuation	9	480	12,046	460	8,269	0	0	0	0
Elected split-pension amount	10	120	888	490	6,062	0	0	0	0
Employment insurance and other benefits	11	12,610	95,976	16,160	137,265	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	26,250	1,108,513	20,780	580,300	0	0	0	0
Interest and other investment income	13	47,620	167,506	52,960	188,964	20	15	0	0
Net partnership income (limited or non-active partners only)	14	350	2,469	230	1,449	0	0	0	0
Net rental income	15	20,210	31,285	21,970	48,425	0	0	0	0
Taxable capital gains	16	13,810	325,264	11,620	207,158	0	0	0	0
RRSP income	17	15,320	92,645	13,130	64,550	0	0	0	0
Other income	18	17,440	107,590	15,590	80,829	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	570	3,127	1,280	6,402	0	0	0	0
Net business income	20	20,960	514,027	19,200	336,785	0	0	0	0
Net professional income	21	3,510	164,883	4,900	191,448	0	0	0	0
Net commission income	22	2,570	59,849	3,140	40,161	0	0	0	0
Net farming income	23	1,080	-3,468	890	-2,978	0	0	0	0
Net fishing income	24	210	6,155	50	1,043	0	0	0	0
Workers' compensation benefits	25	5,230	70,557	3,800	44,377	0	0	0	0
Social assistance payments	26	7,650	107,683	9,530	142,648	0	0	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	161,040	15,961,949	164,270	10,852,348	50	2,959	20	1,250
Registered pension plan (RPP) deduction	29	36,600	236,874	50,740	290,833	0	0	0	0
RRSP/PRPP deduction	30	56,200	570,842	48,870	351,123	10	100	0	0
FHSA deduction	31	2,930	18,251	1,990	12,001	0	0	0	0
Deduction for elected split-pension amount	32	180	1,957	90	390	0	0	0	0
Annual union, professional, or like dues	33	38,990	54,213	52,230	57,516	20	13	0	0
Child care expenses	34	10,120	51,484	23,380	108,323	0	0	0	0
Business investment loss	35	60	1,635	30	765	0	0	0	0
Moving expenses	36	750	10,149	580	6,351	0	0	0	0
Support payments made	37	680	7,852	50	480	0	0	0	0
Carrying charges and interest expenses	38	14,130	54,207	11,740	45,904	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	39	21,840	31,295	20,890	24,835	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	40	129,870	68,772	127,850	57,957	40	18	0	0
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	0	0	0	0	0	0	0	0
Exploration and development expenses	42	100	12,294	0	0	0	0	0	0
Other employment expenses	43	15,020	66,559	11,400	31,653	0	0	0	0
Clergy residence deduction	44	390	7,900	110	1,624	0	0	0	0
Other deductions	45	8,980	19,156	9,550	18,440	0	0	0	0

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

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	147,210	1,213,531	145,460	1,009,333	50	219	0	0
Social benefits repayment	47	1,730	2,995	390	623	0	0	0	0
Net income	48	160,190	14,766,751	162,550	9,860,126	50	2,744	20	1,220
Canadian Forces personnel and police deduction	49	90	2,374	0	0	0	0	0	0
Security options deductions	50	680	45,457	270	15,902	0	0	0	0
Other payments deduction	51	12,700	178,250	13,130	187,025	0	0	0	0
Non-capital losses of other years	52	290	4,708	430	2,582	0	0	0	0
Net capital losses of other years	53	3,520	13,573	2,170	6,946	0	0	0	0
Capital gains deduction	54	250	35,981	160	26,381	0	0	0	0
Northern residents deductions	55	2,000	8,936	1,200	4,371	0	0	0	0
Additional deductions	56	120	5,292	130	4,440	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	19,310	294,935	17,310	248,017	0	0	0	0
Taxable income assessed	59	155,930	14,472,907	158,110	9,613,216	50	2,676	20	1,220
Basic personal amount	60	165,750	2,451,585	176,100	2,620,338	60	884	80	1,138
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	28,610	327,091	9,830	106,798	0	0	0	0
Canada caregiver amount	63	1,210	7,870	1,160	7,862	0	0	0	0
Amount for an eligible dependant	64	4,010	58,152	20,040	291,743	0	0	0	0
Family caregiver amount for children under 18 years of age	65	3,110	8,892	3,140	9,012	0	0	0	0
CPP or QPP contributions through employment	66	131,790	343,244	131,490	290,672	40	89	0	0
CPP or QPP contributions on self-employment and other earnings	67	17,990	22,545	18,010	17,922	0	0	0	0
Employment insurance premiums	68	120,250	103,383	122,620	91,529	40	29	0	0
PPIP premiums paid	69	0	0	0	0	0	0	0	0
PPIP premiums payable on employment income	70	0	0	0	0	0	0	0	0
PPIP premiums payable on self-employment income	71	0	0	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	620	1,869	200	588	0	0	0	0
Canada employment amount	73	135,090	183,503	134,840	182,336	40	58	0	0
Home accessibility expenses	74	60	536	50	381	0	0	0	0
Home buyers' amount	75	1,560	13,352	1,110	9,031	0	0	0	0
Digital news subscription expenses	76	1,550	400	1,020	278	0	0	0	0
Pension income amount	77	550	1,003	880	1,631	0	0	0	0
Disability amount	78	3,340	31,487	3,660	34,482	0	0	0	0
Disability amount transferred from a dependant	79	4,380	68,744	4,620	70,670	0	0	0	0
Interest paid on student loans	80	450	318	740	505	0	0	0	0
Tuition, education, and textbook amounts	81	7,390	39,020	12,500	62,821	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	970	3,439	1,630	5,999	0	0	0	0
Amounts transferred from spouse or common-law partner	83	3,230	13,618	1,330	7,005	0	0	0	0
Medical expenses	84	11,910	37,105	20,810	58,049	0	0	0	0
Total tax credits on personal amounts	85	165,760	557,620	176,100	580,532	60	202	80	189
Allowable charitable donations and government gifts	86	29,680	89,143	25,880	50,616	0	0	0	0
Eligible cultural and ecological gifts	87	20	46	20	28	0	0	0	0
Total tax credit on donations and gifts	88	29,550	25,877	25,770	14,319	0	0	0	0
Total federal non-refundable tax credits	89	165,760	583,497	176,100	594,850	60	204	80	190
Federal dividend tax credit	90	25,250	112,907	19,110	56,089	0	0	0	0

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

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	370	1,485	310	872	0	0	0	0
Basic federal tax	92	135,580	2,243,579	122,280	1,185,337	40	292	0	0
Federal foreign tax credit	93	11,650	25,034	8,990	9,678	0	0	0	0
Federal political contribution tax credit	94	650	127	380	65	0	0	0	0
Investment tax credit	95	90	1,441	0	0	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0	0	0
Alternative minimum tax payable	97	640	2,875	500	2,450	0	0	0	0
Net federal tax	98	139,840	2,222,134	128,580	1,182,701	40	292	0	0
CPP contributions on self-employment	99	17,320	53,482	17,310	42,430	0	0	0	0
Social Benefits repayment	100	1,730	2,995	390	623	0	0	0	0
Canada workers benefit (CWB)	101	15,100	21,476	17,690	25,820	10	19	0	0
Canada Training Credit (CTC)	102	4,670	1,851	7,940	3,222	0	0	0	0
Multigenerational home renovation tax credit (MHRTC)	103	40	225	40	147	0	0	0	0
Eligible educator school supply tax credit	104	290	42	1,250	183	0	0	0	0
Net provincial or territorial tax	105	133,470	1,078,545	118,320	539,209	30	128	0	0
Total tax payable	106	144,030	3,357,234	134,160	1,765,250	40	428	0	0

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

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	123,940	0	121,490	0	30	0	10	0
Number of non-taxable returns	2	18,730	0	32,620	0	10	0	50	0
Total number of returns	3	142,670	0	154,110	0	40	0	60	0
Employment income	4	112,130	11,049,957	116,280	7,753,799	20	1,163	0	0
Commissions (from employment)	5	4,550	364,656	3,120	118,132	0	0	0	0
Other employment income	6	11,060	155,417	8,860	115,073	0	0	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	2,160	24,196	4,500	44,489	0	0	0	0
Other pensions and superannuation	9	630	17,740	640	12,992	0	0	0	0
Elected split-pension amount	10	190	1,336	1,130	14,831	0	0	0	0
Employment insurance and other benefits	11	9,180	71,966	11,270	75,917	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	25,360	1,234,752	21,640	648,870	0	0	0	0
Interest and other investment income	13	42,150	211,971	49,740	248,067	0	0	10	171
Net partnership income (limited or non-active partners only)	14	380	9,113	300	2,990	0	0	0	0
Net rental income	15	19,120	33,604	21,040	56,515	0	0	0	0
Taxable capital gains	16	13,010	410,474	12,400	234,638	0	0	0	0
RRSP income	17	12,210	104,856	10,960	72,946	0	0	0	0
Other income	18	16,750	125,595	16,490	91,913	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	340	1,800	880	3,850	0	0	0	0
Net business income	20	18,460	554,052	16,890	318,899	0	0	0	0
Net professional income	21	2,940	152,497	4,000	153,255	0	0	0	0
Net commission income	22	2,110	50,149	2,740	35,207	0	0	0	0
Net farming income	23	1,120	-6,090	940	-4,406	0	0	0	0
Net fishing income	24	180	5,941	60	1,027	0	0	0	0
Workers' compensation benefits	25	5,260	74,123	4,190	53,379	0	0	0	0
Social assistance payments	26	6,780	97,647	8,210	120,270	0	0	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	138,850	14,746,628	145,820	10,197,445	30	1,722	20	481
Registered pension plan (RPP) deduction	29	33,540	233,415	47,470	286,906	0	0	0	0
RRSP/PRPP deduction	30	50,910	549,860	45,960	350,361	0	0	0	0
FHSA deduction	31	1,380	8,588	1,050	6,145	0	0	0	0
Deduction for elected split-pension amount	32	270	3,359	130	700	0	0	0	0
Annual union, professional, or like dues	33	35,110	49,264	47,820	55,099	0	0	0	0
Child care expenses	34	6,340	27,858	9,920	36,238	0	0	0	0
Business investment loss	35	70	1,899	30	1,604	0	0	0	0
Moving expenses	36	510	7,803	420	5,238	0	0	0	0
Support payments made	37	910	14,921	90	1,153	0	0	0	0
Carrying charges and interest expenses	38	14,580	81,384	12,970	64,199	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	39	19,120	28,250	18,360	21,987	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	40	109,380	58,468	112,130	52,167	20	10	0	0
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	0	0	0	0	0	0	0	0
Exploration and development expenses	42	150	20,781	40	1,439	0	0	0	0
Other employment expenses	43	12,130	59,011	9,140	25,956	0	0	0	0
Clergy residence deduction	44	380	7,623	110	1,801	0	0	0	0
Other deductions	45	7,160	10,591	8,140	15,533	0	0	0	0

Individual Income Tax Return Statistics (2023 Tax Year)

Table 4: Tax return line items by age and gender (British Columbia)

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	125,780	1,163,128	128,310	926,812	30	134	0	0
Social benefits repayment	47	1,490	2,484	310	530	0	0	0	0
Net income	48	138,040	13,600,760	144,400	9,285,947	30	1,588	20	473
Canadian Forces personnel and police deduction	49	50	1,386	10	225	0	0	0	0
Security options deductions	50	610	54,123	200	18,999	0	0	0	0
Other payments deduction	51	11,840	171,771	12,230	173,658	0	0	0	0
Non-capital losses of other years	52	0	0	480	3,592	0	0	0	0
Net capital losses of other years	53	3,310	19,867	2,260	11,318	0	0	0	0
Capital gains deduction	54	270	47,903	180	31,840	0	0	0	0
Northern residents deductions	55	1,720	7,479	1,050	3,877	0	0	0	0
Additional deductions	56	110	2,305	130	3,517	0	0	0	0
Farming/fishing losses of prior years	57	60	626	50	313	0	0	0	0
Total deductions from net income	58	17,920	309,514	16,360	247,341	0	0	0	0
Taxable income assessed	59	134,150	13,292,258	140,470	9,039,636	30	1,526	20	465
Basic personal amount	60	142,660	2,112,923	154,110	2,297,170	40	516	60	907
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	21,400	241,784	8,720	93,773	0	0	0	0
Canada caregiver amount	63	1,920	13,406	1,880	12,733	0	0	0	0
Amount for an eligible dependant	64	3,750	53,346	16,360	232,079	0	0	0	0
Family caregiver amount for children under 18 years of age	65	2,860	8,236	2,400	6,620	0	0	0	0
CPP or QPP contributions through employment	66	110,900	291,681	114,900	261,204	20	48	0	0
CPP or QPP contributions on self-employment and other earnings	67	15,670	20,312	15,710	15,845	0	0	0	0
Employment insurance premiums	68	99,260	86,193	106,550	81,708	20	16	0	0
PPIP premiums paid	69	0	0	0	0	0	0	0	0
PPIP premiums payable on employment income	70	0	0	0	0	0	0	0	0
PPIP premiums payable on self-employment income	71	0	0	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	530	1,590	150	435	0	0	0	0
Canada employment amount	73	114,190	154,956	118,120	159,925	30	34	0	0
Home accessibility expenses	74	70	541	60	460	0	0	0	0
Home buyers' amount	75	830	7,179	660	5,601	0	0	0	0
Digital news subscription expenses	76	1,470	378	1,020	272	0	0	0	0
Pension income amount	77	760	1,446	1,630	3,076	0	0	0	0
Disability amount	78	3,210	30,198	3,930	37,065	0	0	0	0
Disability amount transferred from a dependant	79	4,320	65,557	4,150	59,370	0	0	0	0
Interest paid on student loans	80	200	163	370	216	0	0	0	0
Tuition, education, and textbook amounts	81	4,560	19,433	8,580	36,114	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	5,090	20,796	5,640	23,529	0	0	0	0
Amounts transferred from spouse or common-law partner	83	2,200	10,557	1,380	8,995	0	0	0	0
Medical expenses	84	12,090	39,545	20,090	55,050	0	0	0	0
Total tax credits on personal amounts	85	142,670	477,082	154,110	508,726	40	112	60	148
Allowable charitable donations and government gifts	86	28,330	105,372	25,600	57,531	0	0	0	0
Eligible cultural and ecological gifts	87	0	0	20	17	0	0	0	0
Total tax credit on donations and gifts	88	28,230	31,315	25,500	16,470	0	0	0	0
Total federal non-refundable tax credits	89	142,670	508,397	154,110	525,196	40	112	60	150
Federal dividend tax credit	90	24,170	128,967	19,660	65,481	0	0	0	0

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

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	440	1,851	420	1,335	0	0	0	0
Basic federal tax	92	116,700	2,149,201	111,730	1,145,361	20	169	0	0
Federal foreign tax credit	93	11,100	25,037	9,890	9,636	0	0	0	0
Federal political contribution tax credit	94	690	142	370	70	0	0	0	0
Investment tax credit	95	130	3,214	30	250	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0	0	0
Alternative minimum tax payable	97	660	3,293	520	2,702	0	0	0	0
Net federal tax	98	120,410	2,125,898	116,990	1,141,819	30	132	0	0
CPP contributions on self-employment	99	15,180	48,293	15,070	37,572	0	0	0	0
Social Benefits repayment	100	1,490	2,484	310	530	0	0	0	0
Canada workers benefit (CWB)	101	12,630	18,033	15,090	21,509	0	0	0	0
Canada Training Credit (CTC)	102	2,900	1,153	5,540	2,284	0	0	0	0
Multigenerational home renovation tax credit (MHRTC)	103	60	324	30	144	0	0	0	0
Eligible educator school supply tax credit	104	290	41	1,180	173	0	0	0	0
Net provincial or territorial tax	105	114,520	1,054,600	107,960	526,192	20	62	0	0
Total tax payable	106	123,940	3,231,321	121,490	1,706,258	30	204	0	0

Individual Income Tax Return Statistics (2023 Tax Year)

Table 4: Tax return line items by age and gender (British Columbia)

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	122,730	0	124,740	0	20	0	10	0
Number of non-taxable returns	2	20,110	0	32,820	0	10	0	50	0
Total number of returns	3	142,840	0	157,560	0	30	0	70	0
Employment income	4	107,720	10,823,797	115,090	7,711,819	20	1,611	0	0
Commissions (from employment)	5	4,120	394,902	2,870	138,965	0	0	0	0
Other employment income	6	12,340	219,832	9,840	145,044	0	0	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	3,550	39,920	7,260	72,657	0	0	0	0
Other pensions and superannuation	9	1,450	52,815	2,040	33,704	0	0	0	0
Elected split-pension amount	10	600	4,603	3,480	48,002	0	0	0	0
Employment insurance and other benefits	11	8,840	72,693	11,190	73,360	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	28,040	1,437,452	27,420	730,172	0	0	0	0
Interest and other investment income	13	45,450	301,138	57,430	401,195	0	0	0	0
Net partnership income (limited or non-active partners only)	14	500	5,628	470	3,363	0	0	0	0
Net rental income	15	19,700	57,438	23,100	88,079	0	0	20	256
Taxable capital gains	16	15,100	495,446	16,890	366,356	0	0	0	0
RRSP income	17	10,710	122,127	10,530	113,467	0	0	0	0
Other income	18	19,530	148,486	21,410	135,631	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	220	1,172	520	2,282	0	0	0	0
Net business income	20	18,200	488,152	17,080	316,888	0	0	0	0
Net professional income	21	2,740	165,606	3,760	140,837	0	0	0	0
Net commission income	22	2,000	60,162	2,670	40,480	0	0	0	0
Net farming income	23	1,250	-5,095	1,040	-4,483	0	0	0	0
Net fishing income	24	180	4,047	90	1,359	0	0	0	0
Workers' compensation benefits	25	6,300	92,572	4,790	60,462	0	0	0	0
Social assistance payments	26	7,390	106,339	8,000	114,325	0	0	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	138,990	15,090,670	149,920	10,769,712	30	2,109	30	6,248
Registered pension plan (RPP) deduction	29	34,340	245,481	47,900	297,050	0	0	0	0
RRSP/PRPP deduction	30	51,720	609,196	49,220	430,184	0	0	0	0
FHSA deduction	31	780	5,032	610	3,739	0	0	0	0
Deduction for elected split-pension amount	32	730	11,948	360	2,139	0	0	0	0
Annual union, professional, or like dues	33	35,680	50,148	47,120	55,445	0	0	0	0
Child care expenses	34	2,730	10,565	2,760	8,385	0	0	0	0
Business investment loss	35	60	2,559	40	614	0	0	0	0
Moving expenses	36	430	7,414	390	4,553	0	0	0	0
Support payments made	37	1,130	27,673	90	1,111	0	0	0	0
Carrying charges and interest expenses	38	17,450	104,825	16,930	103,656	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	39	18,810	28,170	18,140	21,760	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	40	105,060	56,301	110,490	51,715	10	8	0	0
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	0	0	0	0	0	0	0	0
Exploration and development expenses	42	230	22,980	70	2,205	0	0	0	0
Other employment expenses	43	11,200	61,146	9,000	29,717	0	0	0	0
Clergy residence deduction	44	430	9,195	120	1,978	0	0	0	0
Other deductions	45	7,050	12,163	8,600	21,475	0	0	0	0

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

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	123,340	1,264,860	129,040	1,035,870	20	197	0	0
Social benefits repayment	47	1,390	2,481	360	631	0	0	0	0
Net income	48	138,050	13,844,520	148,490	9,755,504	30	1,912	30	5,172
Canadian Forces personnel and police deduction	49	50	1,316	10	190	0	0	0	0
Security options deductions	50	490	39,984	230	18,005	0	0	0	0
Other payments deduction	51	13,460	198,912	12,600	174,796	0	0	0	0
Non-capital losses of other years	52	320	4,828	530	6,375	0	0	0	0
Net capital losses of other years	53	3,850	31,798	3,560	24,623	0	0	0	0
Capital gains deduction	54	320	58,425	200	39,809	0	0	0	0
Northern residents deductions	55	1,640	7,278	1,040	3,730	0	0	0	0
Additional deductions	56	140	4,327	140	3,810	0	0	0	0
Farming/fishing losses of prior years	57	60	521	50	415	0	0	0	0
Total deductions from net income	58	19,870	347,437	18,040	271,796	0	0	0	0
Taxable income assessed	59	133,470	13,498,643	144,330	9,485,086	20	1,824	30	5,172
Basic personal amount	60	142,840	2,119,821	157,550	2,351,703	30	391	70	979
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	19,510	217,361	9,060	95,263	0	0	0	0
Canada caregiver amount	63	3,060	21,156	2,860	18,929	0	0	0	0
Amount for an eligible dependant	64	2,880	39,750	9,910	134,923	0	0	0	0
Family caregiver amount for children under 18 years of age	65	1,870	5,197	1,310	3,496	0	0	0	0
CPP or QPP contributions through employment	66	106,580	280,887	113,270	258,810	20	40	0	0
CPP or QPP contributions on self-employment and other earnings	67	15,580	20,236	15,560	15,669	0	0	0	0
Employment insurance premiums	68	93,810	81,769	104,030	80,343	10	13	0	0
PPIP premiums paid	69	0	0	0	0	0	0	0	0
PPIP premiums payable on employment income	70	0	0	0	0	0	0	0	0
PPIP premiums payable on self-employment income	71	0	0	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	520	1,554	100	300	0	0	0	0
Canada employment amount	73	110,540	149,940	117,350	158,866	20	22	0	0
Home accessibility expenses	74	70	566	80	595	0	0	0	0
Home buyers' amount	75	590	5,023	460	3,822	0	0	0	0
Digital news subscription expenses	76	1,700	477	1,230	339	0	0	0	0
Pension income amount	77	1,940	3,706	5,170	9,971	0	0	0	0
Disability amount	78	3,730	35,117	4,560	42,958	0	0	0	0
Disability amount transferred from a dependant	79	3,850	51,476	3,410	42,144	0	0	0	0
Interest paid on student loans	80	120	79	220	170	0	0	0	0
Tuition, education, and textbook amounts	81	2,960	10,714	5,520	19,871	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	10,870	50,978	9,040	40,482	0	0	0	0
Amounts transferred from spouse or common-law partner	83	2,070	11,766	2,390	16,742	0	0	0	0
Medical expenses	84	13,280	44,651	21,280	59,762	0	0	0	0
Total tax credits on personal amounts	85	142,840	472,864	157,550	503,302	30	97	70	178
Allowable charitable donations and government gifts	86	29,500	115,817	28,080	64,740	0	0	0	0
Eligible cultural and ecological gifts	87	0	0	30	34	0	0	0	0
Total tax credit on donations and gifts	88	29,400	34,794	28,010	18,667	0	0	0	0
Total federal non-refundable tax credits	89	142,840	507,657	157,550	521,968	30	103	70	178
Federal dividend tax credit	90	26,370	153,184	24,660	74,716	0	0	0	0

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

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	570	2,112	570	1,727	0	0	0	0
Basic federal tax	92	115,640	2,220,694	116,050	1,238,306	20	277	0	0
Federal foreign tax credit	93	12,970	37,489	13,830	19,890	0	0	0	0
Federal political contribution tax credit	94	910	185	450	87	0	0	0	0
Investment tax credit	95	170	4,656	60	281	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0	0	0
Alternative minimum tax payable	97	700	3,921	660	3,382	0	0	0	0
Net federal tax	98	119,390	2,184,755	120,590	1,223,857	20	275	10	235
CPP contributions on self-employment	99	15,140	48,163	14,990	37,190	0	0	0	0
Social Benefits repayment	100	1,390	2,481	360	631	0	0	0	0
Canada workers benefit (CWB)	101	12,510	18,027	14,310	18,957	0	0	0	0
Canada Training Credit (CTC)	102	1,840	710	3,750	1,530	0	0	0	0
Multigenerational home renovation tax credit (MHRTC)	103	40	188	30	134	0	0	0	0
Eligible educator school supply tax credit	104	310	45	1,070	156	0	0	0	0
Net provincial or territorial tax	105	112,850	1,098,617	111,050	568,583	20	137	0	0
Total tax payable	106	122,730	3,334,058	124,740	1,830,330	20	422	0	0

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

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	122,620	0	124,400	0	10	0	10	0
Number of non-taxable returns	2	24,100	0	36,920	0	0	0	30	0
Total number of returns	3	146,710	0	161,320	0	10	0	40	0
Employment income	4	102,310	9,649,131	107,120	6,616,469	0	0	0	0
Commissions (from employment)	5	3,590	340,743	2,500	117,101	0	0	0	0
Other employment income	6	13,780	226,564	11,110	163,247	0	0	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	6,480	74,782	12,280	123,639	0	0	0	0
Other pensions and superannuation	9	7,750	291,201	11,160	267,662	0	0	0	0
Elected split-pension amount	10	2,460	18,157	9,730	138,678	0	0	0	0
Employment insurance and other benefits	11	9,470	78,196	10,850	72,184	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	31,300	1,444,931	33,090	859,616	0	0	0	0
Interest and other investment income	13	51,460	403,385	65,430	484,105	0	0	0	0
Net partnership income (limited or non-active partners only)	14	560	7,903	530	2,258	0	0	0	0
Net rental income	15	19,990	63,237	22,500	115,726	0	0	10	25
Taxable capital gains	16	17,550	640,706	20,990	359,778	0	0	0	0
RRSP income	17	10,840	167,981	12,350	190,903	0	0	0	0
Other income	18	24,550	236,041	28,350	219,159	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	160	1,558	290	1,243	0	0	0	0
Net business income	20	18,340	510,726	16,600	282,256	0	0	0	0
Net professional income	21	2,590	134,917	3,350	114,464	0	0	0	0
Net commission income	22	2,040	63,898	2,440	40,183	0	0	0	0
Net farming income	23	1,480	-4,174	1,210	-2,979	0	0	0	0
Net fishing income	24	280	6,736	90	1,678	0	0	0	0
Workers' compensation benefits	25	7,450	114,368	5,170	66,569	0	0	0	0
Social assistance payments	26	8,480	120,203	8,760	121,656	0	0	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	142,470	14,592,762	153,400	10,400,455	10	736	30	331
Registered pension plan (RPP) deduction	29	31,390	210,759	42,380	243,884	0	0	0	0
RRSP/PRPP deduction	30	50,730	632,982	47,610	450,272	0	0	0	0
FHSA deduction	31	510	3,236	420	2,662	0	0	0	0
Deduction for elected split-pension amount	32	3,830	59,177	2,620	20,791	0	0	0	0
Annual union, professional, or like dues	33	34,110	45,463	42,780	46,891	0	0	0	0
Child care expenses	34	880	3,052	500	1,479	0	0	0	0
Business investment loss	35	60	4,100	40	1,202	0	0	0	0
Moving expenses	36	370	5,760	370	5,061	0	0	0	0
Support payments made	37	1,280	40,801	70	1,532	0	0	0	0
Carrying charges and interest expenses	38	20,370	139,626	20,870	125,050	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	39	18,910	28,735	17,250	20,196	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	40	98,880	51,580	101,500	45,788	0	0	0	0
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	0	0	0	0	0	0	0	0
Exploration and development expenses	42	290	21,150	130	3,171	0	0	0	0
Other employment expenses	43	9,580	54,803	7,580	23,437	0	0	0	0
Clergy residence deduction	44	390	8,071	110	1,933	0	0	0	0
Other deductions	45	7,440	11,547	8,810	20,118	0	0	0	0

Individual Income Tax Return Statistics (2023 Tax Year)

Table 4: Tax return line items by age and gender (British Columbia)

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	121,600	1,320,970	124,540	1,013,619	0	0	0	0
Social benefits repayment	47	1,470	2,709	310	534	0	0	0	0
Net income	48	141,460	13,304,098	152,060	9,405,977	10	684	30	435
Canadian Forces personnel and police deduction	49	20	432	0	0	0	0	0	0
Security options deductions	50	430	71,132	170	16,994	0	0	0	0
Other payments deduction	51	15,690	234,571	13,730	188,247	0	0	0	0
Non-capital losses of other years	52	430	19,274	560	4,915	0	0	0	0
Net capital losses of other years	53	4,470	27,761	4,210	21,164	0	0	0	0
Capital gains deduction	54	380	66,530	290	47,184	0	0	0	0
Northern residents deductions	55	1,680	7,171	1,060	3,826	0	0	0	0
Additional deductions	56	170	5,465	170	2,493	0	0	0	0
Farming/fishing losses of prior years	57	70	770	60	1,149	0	0	0	0
Total deductions from net income	58	22,750	433,135	19,900	286,156	0	0	0	0
Taxable income assessed	59	136,160	12,872,405	147,370	9,121,065	0	0	30	433
Basic personal amount	60	146,710	2,182,332	161,310	2,410,183	10	149	40	551
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	19,450	212,091	9,420	94,521	0	0	0	0
Canada caregiver amount	63	3,410	22,875	3,410	22,013	0	0	0	0
Amount for an eligible dependant	64	1,410	18,924	3,630	46,458	0	0	0	0
Family caregiver amount for children under 18 years of age	65	790	2,187	410	1,125	0	0	0	0
CPP or QPP contributions through employment	66	100,830	257,781	104,730	229,671	0	0	0	0
CPP or QPP contributions on self-employment and other earnings	67	16,210	20,612	15,190	14,526	0	0	0	0
Employment insurance premiums	68	87,630	74,492	94,960	70,869	0	0	0	0
PPIP premiums paid	69	0	0	0	0	0	0	0	0
PPIP premiums payable on employment income	70	0	0	0	0	0	0	0	0
PPIP premiums payable on self-employment income	71	0	0	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	420	1,260	110	324	0	0	0	0
Canada employment amount	73	106,070	142,978	110,130	148,154	0	0	0	0
Home accessibility expenses	74	80	551	100	679	0	0	0	0
Home buyers' amount	75	330	2,711	290	2,495	0	0	0	0
Digital news subscription expenses	76	2,090	587	1,650	451	0	0	0	0
Pension income amount	77	9,790	18,948	18,680	36,270	0	0	0	0
Disability amount	78	4,920	46,327	6,070	57,158	0	0	0	0
Disability amount transferred from a dependant	79	2,950	34,121	2,710	28,695	0	0	0	0
Interest paid on student loans	80	60	31	120	87	0	0	0	0
Tuition, education, and textbook amounts	81	1,810	5,419	3,120	9,115	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	9,400	44,663	6,460	29,229	0	0	0	0
Amounts transferred from spouse or common-law partner	83	3,040	18,132	5,240	36,537	0	0	0	0
Medical expenses	84	15,620	51,395	24,630	69,761	0	0	0	0
Total tax credits on personal amounts	85	146,710	473,778	161,310	496,264	10	38	40	97
Allowable charitable donations and government gifts	86	29,930	153,728	29,900	73,715	0	0	0	0
Eligible cultural and ecological gifts	87	30	33	0	0	0	0	0	0
Total tax credit on donations and gifts	88	29,820	47,338	29,810	21,452	0	0	0	0
Total federal non-refundable tax credits	89	146,710	521,116	161,310	517,716	10	38	40	98
Federal dividend tax credit	90	29,000	154,738	29,370	90,974	0	0	0	0

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

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	770	2,671	850	2,522	0	0	0	0
Basic federal tax	92	115,140	2,072,969	116,290	1,152,832	0	0	0	0
Federal foreign tax credit	93	14,980	48,819	17,170	19,982	0	0	0	0
Federal political contribution tax credit	94	1,140	260	700	137	0	0	0	0
Investment tax credit	95	160	2,880	80	573	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0	0	0
Alternative minimum tax payable	97	800	4,414	750	3,388	0	0	0	0
Net federal tax	98	119,140	2,026,405	120,490	1,137,507	0	0	10	25
CPP contributions on self-employment	99	15,830	49,142	14,660	34,523	0	0	0	0
Social Benefits repayment	100	1,470	2,709	310	534	0	0	0	0
Canada workers benefit (CWB)	101	13,440	18,844	14,050	17,302	0	0	0	0
Canada Training Credit (CTC)	102	1,130	420	2,040	800	0	0	0	0
Multigenerational home renovation tax credit (MHRTC)	103	30	103	40	162	0	0	0	0
Eligible educator school supply tax credit	104	220	31	680	99	0	0	0	0
Net provincial or territorial tax	105	111,040	1,028,007	109,320	527,522	0	0	0	0
Total tax payable	106	122,620	3,106,298	124,400	1,700,135	0	0	10	39

Individual Income Tax Return Statistics (2023 Tax Year)

Table 4: Tax return line items by age and gender (British Columbia)

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	130,550	0	130,240	0	10	0	10	0
Number of non-taxable returns	2	32,770	0	48,270	0	0	0	20	0
Total number of returns	3	163,320	0	178,510	0	10	0	30	0
Employment income	4	93,450	7,618,758	91,640	4,722,958	0	0	0	0
Commissions (from employment)	5	2,860	243,886	2,010	76,926	0	0	0	0
Other employment income	6	16,030	200,821	13,050	150,537	0	0	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	49,850	419,624	63,860	469,012	0	0	0	0
Other pensions and superannuation	9	27,490	1,006,514	34,340	931,401	0	0	0	0
Elected split-pension amount	10	7,170	65,624	22,930	345,203	0	0	0	0
Employment insurance and other benefits	11	10,450	86,794	9,740	65,418	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	39,190	1,637,223	42,290	1,023,560	0	0	0	0
Interest and other investment income	13	63,830	477,311	79,710	549,326	0	0	10	92
Net partnership income (limited or non-active partners only)	14	700	6,288	580	2,434	0	0	0	0
Net rental income	15	19,700	92,853	20,880	129,941	0	0	0	0
Taxable capital gains	16	22,640	630,072	27,140	456,631	0	0	0	0
RRSP income	17	15,360	305,527	18,520	342,046	0	0	0	0
Other income	18	36,050	373,424	41,860	362,725	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	130	2,199	140	955	0	0	0	0
Net business income	20	18,470	441,195	16,030	248,579	0	0	0	0
Net professional income	21	2,700	132,567	3,170	92,248	0	0	0	0
Net commission income	22	1,990	58,017	2,030	36,181	0	0	0	0
Net farming income	23	1,850	-3,043	1,500	-3,488	0	0	0	0
Net fishing income	24	300	6,141	100	4,212	0	0	0	0
Workers' compensation benefits	25	9,560	156,922	5,170	66,577	0	0	0	0
Social assistance payments	26	10,630	141,718	10,730	132,112	0	0	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	159,460	14,109,678	172,050	10,299,619	10	656	0	0
Registered pension plan (RPP) deduction	29	23,910	137,873	29,790	148,452	0	0	0	0
RRSP/PRPP deduction	30	46,400	602,784	40,320	432,008	0	0	0	0
FHSA deduction	31	300	2,084	230	1,566	0	0	0	0
Deduction for elected split-pension amount	32	13,010	194,722	8,090	69,237	0	0	0	0
Annual union, professional, or like dues	33	30,500	35,859	34,350	32,283	0	0	0	0
Child care expenses	34	240	785	90	299	0	0	0	0
Business investment loss	35	50	3,290	30	801	0	0	0	0
Moving expenses	36	270	4,079	250	3,143	0	0	0	0
Support payments made	37	1,130	37,929	30	477	0	0	0	0
Carrying charges and interest expenses	38	26,460	146,961	27,190	138,355	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	39	18,610	27,602	15,750	18,241	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	40	88,520	43,085	83,980	34,209	0	0	0	0
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	0	0	0	0	0	0	0	0
Exploration and development expenses	42	410	16,481	170	2,491	0	0	0	0
Other employment expenses	43	7,500	40,863	5,130	16,162	0	0	0	0
Clergy residence deduction	44	440	8,622	120	2,090	0	0	0	0
Other deductions	45	8,350	16,556	9,360	20,949	0	0	0	0

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

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	123,640	1,319,643	119,220	920,832	0	0	0	0
Social benefits repayment	47	1,510	2,749	330	649	0	0	0	0
Net income	48	158,580	12,820,441	170,990	9,390,402	10	584	0	0
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0	0	0
Security options deductions	50	0	0	120	10,177	0	0	0	0
Other payments deduction	51	20,830	306,351	22,180	251,268	0	0	0	0
Non-capital losses of other years	52	430	7,483	530	4,196	0	0	0	0
Net capital losses of other years	53	5,490	35,061	5,430	27,049	0	0	0	0
Capital gains deduction	54	530	77,500	380	57,169	0	0	0	0
Northern residents deductions	55	1,840	7,681	1,140	4,246	0	0	0	0
Additional deductions	56	400	10,518	520	5,346	0	0	0	0
Farming/fishing losses of prior years	57	110	1,701	80	1,316	0	0	0	0
Total deductions from net income	58	29,230	505,896	29,760	360,867	0	0	0	0
Taxable income assessed	59	152,830	12,315,702	165,360	9,030,989	0	0	0	0
Basic personal amount	60	163,320	2,433,937	178,500	2,668,874	10	164	30	371
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	21,990	226,863	8,760	81,174	0	0	0	0
Canada caregiver amount	63	3,650	23,173	3,410	21,199	0	0	0	0
Amount for an eligible dependant	64	670	8,887	1,140	12,677	0	0	0	0
Family caregiver amount for children under 18 years of age	65	300	828	100	270	0	0	0	0
CPP or QPP contributions through employment	66	91,250	216,190	88,220	172,430	0	0	0	0
CPP or QPP contributions on self-employment and other earnings	67	16,700	19,794	14,380	13,106	0	0	0	0
Employment insurance premiums	68	78,320	62,202	78,360	53,096	0	0	0	0
PPIP premiums paid	69	0	0	0	0	0	0	0	0
PPIP premiums payable on employment income	70	0	0	0	0	0	0	0	0
PPIP premiums payable on self-employment income	71	0	0	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	510	1,539	130	378	0	0	0	0
Canada employment amount	73	99,500	131,491	96,810	127,178	0	0	0	0
Home accessibility expenses	74	100	775	150	1,102	0	0	0	0
Home buyers' amount	75	220	1,887	200	1,711	0	0	0	0
Digital news subscription expenses	76	3,210	910	2,540	679	0	0	0	0
Pension income amount	77	32,610	63,840	48,280	94,412	0	0	0	0
Disability amount	78	7,220	67,991	8,160	76,845	0	0	0	0
Disability amount transferred from a dependant	79	2,310	23,697	2,180	21,217	0	0	0	0
Interest paid on student loans	80	40	44	70	48	0	0	0	0
Tuition, education, and textbook amounts	81	1,150	2,676	1,610	4,044	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	4,720	21,772	2,450	10,450	0	0	0	0
Amounts transferred from spouse or common-law partner	83	7,300	46,329	13,500	94,852	0	0	0	0
Medical expenses	84	23,600	76,557	35,550	103,262	0	0	0	0
Total tax credits on personal amounts	85	163,320	514,733	178,500	533,876	10	33	30	77
Allowable charitable donations and government gifts	86	33,200	129,228	34,150	83,951	0	0	0	0
Eligible cultural and ecological gifts	87	40	249	50	116	0	0	0	0
Total tax credit on donations and gifts	88	33,080	38,892	34,080	24,381	0	0	0	0
Total federal non-refundable tax credits	89	163,320	553,625	178,500	558,257	10	33	30	139
Federal dividend tax credit	90	35,730	181,485	37,090	110,020	0	0	0	0

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

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	990	3,386	1,000	2,983	0	0	0	0
Basic federal tax	92	122,480	1,840,433	122,720	1,060,769	0	0	0	0
Federal foreign tax credit	93	19,110	32,795	22,180	17,956	0	0	0	0
Federal political contribution tax credit	94	1,510	354	950	184	0	0	0	0
Investment tax credit	95	190	3,275	90	371	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0	0	0
Alternative minimum tax payable	97	910	4,898	850	4,304	0	0	0	0
Net federal tax	98	126,840	1,810,120	126,500	1,047,279	0	0	0	0
CPP contributions on self-employment	99	16,320	47,206	13,970	31,187	0	0	0	0
Social Benefits repayment	100	1,510	2,749	330	649	0	0	0	0
Canada workers benefit (CWB)	101	14,080	19,227	13,330	15,345	0	0	0	0
Canada Training Credit (CTC)	102	680	244	910	327	0	0	0	0
Multigenerational home renovation tax credit (MHRTC)	103	30	123	30	105	0	0	0	0
Eligible educator school supply tax credit	104	140	22	380	56	0	0	0	0
Net provincial or territorial tax	105	116,320	897,611	112,870	476,571	0	0	0	0
Total tax payable	106	130,550	2,757,726	130,240	1,555,714	0	0	0	0

Individual Income Tax Return Statistics (2023 Tax Year)

Table 4: Tax return line items by age and gender (British Columbia)

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	107,970	0	106,760	0	10	0	10	0
Number of non-taxable returns	2	47,570	0	64,310	0	10	0	20	0
Total number of returns	3	155,540	0	171,070	0	10	0	30	0
Employment income	4	52,970	3,471,487	46,650	1,944,159	0	0	0	0
Commissions (from employment)	5	1,470	130,811	940	28,726	0	0	0	0
Other employment income	6	11,440	73,101	7,830	28,065	0	0	0	0
Old age security (OAS) pension	7	121,340	877,902	138,460	995,554	0	0	0	0
CPP or QPP benefits	8	122,630	1,151,781	138,110	1,089,102	0	0	0	0
Other pensions and superannuation	9	63,840	1,802,593	72,050	1,560,332	0	0	10	637
Elected split-pension amount	10	10,940	93,624	32,870	444,304	0	0	0	0
Employment insurance and other benefits	11	5,800	47,983	4,490	29,466	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	40,960	1,510,729	45,160	975,959	0	0	0	0
Interest and other investment income	13	68,860	558,494	82,870	530,672	0	0	10	162
Net partnership income (limited or non-active partners only)	14	690	6,934	600	3,995	0	0	0	0
Net rental income	15	15,580	100,673	15,890	108,377	0	0	0	0
Taxable capital gains	16	24,940	600,260	29,610	410,550	0	0	0	0
RRSP income	17	17,550	348,077	19,430	337,192	0	0	0	0
Other income	18	32,650	225,569	36,870	166,051	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	60	856	80	373	0	0	0	0
Net business income	20	13,910	250,196	11,550	133,723	0	0	0	0
Net professional income	21	2,480	90,822	2,360	57,061	0	0	0	0
Net commission income	22	1,550	40,457	1,380	23,314	0	0	0	0
Net farming income	23	1,930	-4,177	1,460	-3,567	0	0	0	0
Net fishing income	24	220	2,242	80	712	0	0	0	0
Workers' compensation benefits	25	6,490	100,429	2,860	38,335	0	0	0	0
Social assistance payments	26	11,400	39,057	13,430	38,389	0	0	0	0
Net federal supplements	27	44,830	280,090	50,320	326,429	0	0	0	0
Total income assessed	28	153,860	11,800,891	168,570	9,286,416	10	261	30	1,266
Registered pension plan (RPP) deduction	29	9,840	51,804	10,910	47,915	0	0	0	0
RRSP/PRPP deduction	30	26,620	384,290	21,470	267,457	0	0	0	0
FHSA deduction	31	160	1,099	100	669	0	0	0	0
Deduction for elected split-pension amount	32	28,980	408,023	14,390	128,240	0	0	0	0
Annual union, professional, or like dues	33	16,900	15,113	16,710	12,881	0	0	0	0
Child care expenses	34	60	222	20	42	0	0	0	0
Business investment loss	35	60	4,046	40	838	0	0	0	0
Moving expenses	36	140	1,747	120	1,170	0	0	0	0
Support payments made	37	630	21,106	30	504	0	0	0	0
Carrying charges and interest expenses	38	29,510	152,093	30,860	135,536	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	39	10,010	13,174	7,940	8,081	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	40	43,050	17,642	37,170	12,547	0	0	0	0
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	0	0	0	0	0	0	0	0
Exploration and development expenses	42	450	21,043	180	3,339	0	0	0	0
Other employment expenses	43	3,730	22,278	2,180	7,833	0	0	0	0
Clergy residence deduction	44	280	5,256	80	1,212	0	0	0	0
Other deductions	45	7,810	17,812	8,240	30,950	0	0	0	0

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

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	95,100	1,136,809	83,780	659,240	0	0	0	0
Social benefits repayment	47	16,210	64,851	10,650	38,966	0	0	0	0
Net income	48	153,440	10,612,073	168,200	8,595,931	10	256	30	1,042
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0	0	0
Security options deductions	50	200	37,059	40	1,555	0	0	0	0
Other payments deduction	51	51,000	419,189	53,690	402,837	0	0	0	0
Non-capital losses of other years	52	0	0	370	4,683	0	0	0	0
Net capital losses of other years	53	5,860	33,684	5,690	21,193	0	0	0	0
Capital gains deduction	54	470	68,439	300	44,229	0	0	0	0
Northern residents deductions	55	1,500	6,339	960	3,726	0	0	0	0
Additional deductions	56	1,610	10,223	1,930	8,432	0	0	0	0
Farming/fishing losses of prior years	57	70	558	60	642	0	0	0	0
Total deductions from net income	58	59,020	581,674	61,370	487,412	0	0	0	0
Taxable income assessed	59	152,880	10,032,360	167,560	8,109,765	10	226	30	1,031
Basic personal amount	60	155,540	2,321,590	171,070	2,558,738	10	165	30	436
Age amount	61	134,230	920,830	158,200	1,138,645	10	92	30	208
Spouse or common-law partner amount	62	18,580	161,237	6,660	53,171	0	0	0	0
Canada caregiver amount	63	3,050	18,806	2,680	16,326	0	0	0	0
Amount for an eligible dependant	64	300	3,702	590	6,037	0	0	0	0
Family caregiver amount for children under 18 years of age	65	110	305	50	145	0	0	0	0
CPP or QPP contributions through employment	66	46,070	90,145	40,800	64,291	0	0	0	0
CPP or QPP contributions on self-employment and other earnings	67	9,260	9,452	7,480	5,811	0	0	0	0
Employment insurance premiums	68	41,780	28,420	37,670	21,503	0	0	0	0
PPIP premiums paid	69	0	0	0	0	0	0	0	0
PPIP premiums payable on employment income	70	0	0	0	0	0	0	0	0
PPIP premiums payable on self-employment income	71	0	0	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	430	1,296	80	231	0	0	0	0
Canada employment amount	73	59,430	74,243	51,490	63,999	0	0	0	0
Home accessibility expenses	74	300	2,401	340	2,285	0	0	0	0
Home buyers' amount	75	110	951	110	898	0	0	0	0
Digital news subscription expenses	76	4,370	1,224	3,300	906	0	0	0	0
Pension income amount	77	69,700	135,302	88,740	172,837	0	0	20	27
Disability amount	78	7,560	71,184	8,240	77,575	0	0	0	0
Disability amount transferred from a dependant	79	1,540	14,814	1,450	13,523	0	0	0	0
Interest paid on student loans	80	0	0	30	16	0	0	0	0
Tuition, education, and textbook amounts	81	480	854	720	1,324	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	1,370	5,984	430	1,727	0	0	0	0
Amounts transferred from spouse or common-law partner	83	18,890	132,769	20,770	148,992	0	0	0	0
Medical expenses	84	31,930	115,374	43,970	143,543	0	0	0	0
Total tax credits on personal amounts	85	155,540	616,671	171,070	673,916	10	48	30	122
Allowable charitable donations and government gifts	86	31,420	159,685	32,780	87,361	0	0	0	0
Eligible cultural and ecological gifts	87	0	0	40	101	0	0	0	0
Total tax credit on donations and gifts	88	31,350	49,342	32,740	25,420	0	0	0	0
Total federal non-refundable tax credits	89	155,540	666,013	171,070	699,336	10	49	30	122
Federal dividend tax credit	90	35,620	170,333	37,740	108,972	0	0	0	0

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

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	1,040	3,385	790	2,403	0	0	0	0
Basic federal tax	92	99,490	1,254,132	99,310	773,561	0	0	10	105
Federal foreign tax credit	93	20,320	26,830	23,350	17,801	0	0	0	0
Federal political contribution tax credit	94	1,920	446	1,380	275	0	0	0	0
Investment tax credit	95	160	2,860	70	351	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0	0	0
Alternative minimum tax payable	97	730	3,986	590	2,835	0	0	0	0
Net federal tax	98	101,850	1,226,396	101,230	756,825	0	0	0	0
CPP contributions on self-employment	99	8,950	22,530	7,210	13,814	0	0	0	0
Social Benefits repayment	100	16,210	64,851	10,650	38,966	0	0	0	0
Canada workers benefit (CWB)	101	6,180	7,268	5,160	4,855	0	0	0	0
Canada Training Credit (CTC)	102	70	21	120	37	0	0	0	0
Multigenerational home renovation tax credit (MHRTC)	103	50	159	30	123	0	0	0	0
Eligible educator school supply tax credit	104	60	8	170	23	0	0	0	0
Net provincial or territorial tax	105	101,340	622,723	99,790	362,210	0	0	0	0
Total tax payable	106	107,970	1,936,516	106,760	1,171,830	0	0	0	0

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

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	85,820	0	86,790	0	0	0	10	0
Number of non-taxable returns	2	46,670	0	58,040	0	10	0	20	0
Total number of returns	3	132,490	0	144,820	0	10	0	20	0
Employment income	4	21,970	1,210,643	16,590	559,538	0	0	0	0
Commissions (from employment)	5	530	38,462	290	7,133	0	0	0	0
Other employment income	6	8,300	25,030	5,260	9,524	0	0	0	0
Old age security (OAS) pension	7	121,910	958,828	135,840	1,055,271	0	0	0	0
CPP or QPP benefits	8	127,000	1,244,439	136,330	1,126,702	0	0	0	0
Other pensions and superannuation	9	83,870	2,405,996	90,730	2,066,399	0	0	0	0
Elected split-pension amount	10	12,320	116,150	31,720	437,221	0	0	0	0
Employment insurance and other benefits	11	2,180	17,027	1,280	8,106	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	38,080	1,217,283	42,300	838,823	0	0	0	0
Interest and other investment income	13	63,980	461,615	74,260	479,896	0	0	0	0
Net partnership income (limited or non-active partners only)	14	610	7,791	500	2,670	0	0	0	0
Net rental income	15	11,450	85,552	10,860	83,402	0	0	0	0
Taxable capital gains	16	23,850	508,995	28,800	370,829	0	0	0	0
RRSP income	17	8,600	130,301	8,500	116,456	0	0	0	0
Other income	18	29,910	194,967	33,400	156,820	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	30	150	20	120	0	0	0	0
Net business income	20	8,880	121,282	6,610	58,544	0	0	0	0
Net professional income	21	1,860	69,384	1,300	19,206	0	0	0	0
Net commission income	22	1,000	22,145	750	11,389	0	0	0	0
Net farming income	23	1,610	-3,037	1,110	-1,530	0	0	0	0
Net fishing income	24	170	739	40	241	0	0	0	0
Workers' compensation benefits	25	3,560	48,117	1,440	19,917	0	0	0	0
Social assistance payments	26	10,710	19,787	14,030	23,458	0	0	0	0
Net federal supplements	27	40,130	274,700	47,120	339,432	0	0	0	0
Total income assessed	28	131,640	9,177,416	143,560	7,798,408	0	0	20	1,010
Registered pension plan (RPP) deduction	29	1,900	7,979	1,760	6,579	0	0	0	0
RRSP/PRPP deduction	30	7,160	106,321	4,740	65,238	0	0	0	0
FHSA deduction	31	20	121	0	0	0	0	0	0
Deduction for elected split-pension amount	32	36,790	505,233	14,620	140,206	0	0	0	0
Annual union, professional, or like dues	33	7,170	4,601	5,410	3,421	0	0	0	0
Child care expenses	34	10	30	0	0	0	0	0	0
Business investment loss	35	40	1,793	30	932	0	0	0	0
Moving expenses	36	50	525	30	266	0	0	0	0
Support payments made	37	370	9,911	20	356	0	0	0	0
Carrying charges and interest expenses	38	29,320	141,685	30,420	124,014	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	39	1,000	711	720	369	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	40	0	0	0	0	0	0	0	0
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	0	0	0	0	0	0	0	0
Exploration and development expenses	42	430	18,553	180	2,343	0	0	0	0
Other employment expenses	43	1,400	7,543	620	1,972	0	0	0	0
Clergy residence deduction	44	150	2,357	30	471	0	0	0	0
Other deductions	45	5,680	26,418	5,910	45,573	0	0	0	0

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

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	64,290	834,628	50,110	392,403	0	0	0	0
Social benefits repayment	47	14,840	69,823	13,300	57,751	0	0	0	0
Net income	48	131,430	8,283,935	143,430	7,351,161	0	0	20	836
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0	0	0
Security options deductions	50	0	0	0	0	0	0	0	0
Other payments deduction	51	43,370	342,284	48,810	382,478	0	0	0	0
Non-capital losses of other years	52	240	7,582	210	2,886	0	0	0	0
Net capital losses of other years	53	5,590	28,570	5,680	17,667	0	0	0	0
Capital gains deduction	54	260	37,639	200	28,629	0	0	0	0
Northern residents deductions	55	990	3,984	670	2,553	0	0	0	0
Additional deductions	56	2,640	12,738	3,180	11,192	0	0	0	0
Farming/fishing losses of prior years	57	80	1,028	50	345	0	0	0	0
Total deductions from net income	58	51,420	440,256	57,060	446,118	0	0	0	0
Taxable income assessed	59	131,090	7,845,237	143,050	6,906,060	0	0	20	805
Basic personal amount	60	132,490	1,979,167	144,820	2,166,421	0	0	20	316
Age amount	61	119,000	844,163	134,160	974,464	0	0	20	133
Spouse or common-law partner amount	62	10,720	77,889	3,680	29,920	0	0	0	0
Canada caregiver amount	63	2,380	14,655	1,910	11,469	0	0	0	0
Amount for an eligible dependant	64	140	1,481	310	2,950	0	0	0	0
Family caregiver amount for children under 18 years of age	65	50	137	20	60	0	0	0	0
CPP or QPP contributions through employment	66	4,920	5,511	4,030	3,560	0	0	0	0
CPP or QPP contributions on self-employment and other earnings	67	1,000	510	720	265	0	0	0	0
Employment insurance premiums	68	15,530	8,779	12,040	5,775	0	0	0	0
PPIP premiums paid	69	0	0	0	0	0	0	0	0
PPIP premiums payable on employment income	70	0	0	0	0	0	0	0	0
PPIP premiums payable on self-employment income	71	0	0	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	310	930	60	165	0	0	0	0
Canada employment amount	73	28,650	31,656	21,020	23,436	0	0	0	0
Home accessibility expenses	74	360	2,875	380	2,935	0	0	0	0
Home buyers' amount	75	50	384	50	426	0	0	0	0
Digital news subscription expenses	76	5,090	1,476	3,360	958	0	0	0	0
Pension income amount	77	87,660	169,524	100,030	193,753	0	0	0	0
Disability amount	78	7,650	72,010	7,790	73,351	0	0	0	0
Disability amount transferred from a dependant	79	970	9,070	920	8,483	0	0	0	0
Interest paid on student loans	80	10	7	0	0	0	0	0	0
Tuition, education, and textbook amounts	81	270	427	340	471	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	430	1,786	130	471	0	0	0	0
Amounts transferred from spouse or common-law partner	83	23,090	168,193	18,160	130,759	0	0	0	0
Medical expenses	84	34,900	140,564	43,940	160,330	0	0	0	0
Total tax credits on personal amounts	85	132,490	529,725	144,820	568,622	0	0	20	85
Allowable charitable donations and government gifts	86	29,830	153,550	31,950	107,637	0	0	0	0
Eligible cultural and ecological gifts	87	40	131	0	0	0	0	0	0
Total tax credit on donations and gifts	88	29,790	47,035	31,910	32,386	0	0	0	0
Total federal non-refundable tax credits	89	132,490	576,761	144,820	601,008	0	0	20	85
Federal dividend tax credit	90	33,340	145,677	36,140	100,345	0	0	0	0

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

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	660	2,347	490	1,470	0	0	0	0
Basic federal tax	92	80,720	916,075	82,910	657,076	0	0	0	0
Federal foreign tax credit	93	20,300	22,295	23,530	16,482	0	0	0	0
Federal political contribution tax credit	94	2,150	484	1,680	361	0	0	0	0
Investment tax credit	95	110	2,810	70	356	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0	0	0
Alternative minimum tax payable	97	340	1,863	260	1,501	0	0	0	0
Net federal tax	98	81,380	891,239	83,290	640,545	0	0	0	0
CPP contributions on self-employment	99	950	1,216	690	631	0	0	0	0
Social Benefits repayment	100	14,840	69,823	13,300	57,751	0	0	0	0
Canada workers benefit (CWB)	101	2,320	2,548	1,730	1,476	0	0	0	0
Canada Training Credit (CTC)	102	0	0	0	0	0	0	0	0
Multigenerational home renovation tax credit (MHRTC)	103	40	156	30	116	0	0	0	0
Eligible educator school supply tax credit	104	20	3	50	5	0	0	0	0
Net provincial or territorial tax	105	82,460	452,100	83,110	304,932	0	0	0	0
Total tax payable	106	85,820	1,414,382	86,790	1,003,860	0	0	0	0

Individual Income Tax Return Statistics (2023 Tax Year)

Table 4: Tax return line items by age and gender (British Columbia)

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	64,590	0	65,300	0	0	0	10	0
Number of non-taxable returns	2	37,480	0	47,480	0	0	0	10	0
Total number of returns	3	102,070	0	112,780	0	0	0	10	0
Employment income	4	9,260	450,083	5,750	179,280	0	0	0	0
Commissions (from employment)	5	210	12,422	90	1,053	0	0	0	0
Other employment income	6	6,150	13,614	3,410	4,298	0	0	0	0
Old age security (OAS) pension	7	97,190	812,531	108,310	898,682	0	0	0	0
CPP or QPP benefits	8	97,690	928,246	105,470	859,210	0	0	0	0
Other pensions and superannuation	9	74,080	2,168,446	78,740	1,778,991	0	0	10	208
Elected split-pension amount	10	10,980	105,619	23,710	328,387	0	0	0	0
Employment insurance and other benefits	11	800	5,860	340	1,839	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	31,900	870,732	34,920	641,733	0	0	0	0
Interest and other investment income	13	52,780	373,819	59,850	384,488	0	0	0	0
Net partnership income (limited or non-active partners only)	14	470	8,298	350	2,574	0	0	0	0
Net rental income	15	7,370	69,068	6,830	63,052	0	0	0	0
Taxable capital gains	16	20,440	358,304	24,150	295,067	0	0	0	0
RRSP income	17	1,630	16,085	1,690	12,126	0	0	0	0
Other income	18	25,490	176,186	28,290	169,455	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	20	176	20	99	0	0	0	0
Net business income	20	5,040	46,513	3,280	20,690	0	0	0	0
Net professional income	21	1,120	31,591	590	6,576	0	0	0	0
Net commission income	22	580	7,581	390	3,410	0	0	0	0
Net farming income	23	1,210	-1,840	760	-1,216	0	0	0	0
Net fishing income	24	100	596	20	170	0	0	0	0
Workers' compensation benefits	25	2,840	37,362	1,220	17,510	0	0	0	0
Social assistance payments	26	9,200	15,841	12,810	20,964	0	0	0	0
Net federal supplements	27	30,580	209,746	39,950	300,439	0	0	0	0
Total income assessed	28	101,430	6,717,691	111,850	5,995,049	0	0	10	370
Registered pension plan (RPP) deduction	29	260	756	150	269	0	0	0	0
RRSP/PRPP deduction	30	1,230	13,335	570	4,762	0	0	0	0
FHSA deduction	31	0	0	0	0	0	0	0	0
Deduction for elected split-pension amount	32	31,140	432,614	9,740	91,541	0	0	0	0
Annual union, professional, or like dues	33	3,240	1,566	1,670	858	0	0	0	0
Child care expenses	34	0	0	0	0	0	0	0	0
Business investment loss	35	0	0	10	682	0	0	0	0
Moving expenses	36	20	279	10	48	0	0	0	0
Support payments made	37	310	7,428	0	0	0	0	0	0
Carrying charges and interest expenses	38	25,840	108,992	26,210	105,138	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	39	0	0	0	0	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	40	0	0	0	0	0	0	0	0
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	0	0	0	0	0	0	0	0
Exploration and development expenses	42	450	13,339	200	968	0	0	0	0
Other employment expenses	43	600	4,118	210	595	0	0	0	0
Clergy residence deduction	44	50	654	20	170	0	0	0	0
Other deductions	45	4,310	22,545	4,510	56,551	0	0	0	0

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

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	48,680	610,691	35,210	261,650	0	0	0	0
Social benefits repayment	47	11,210	57,006	10,630	51,329	0	0	0	0
Net income	48	101,330	6,055,777	111,780	5,683,576	0	0	10	355
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0	0	0
Security options deductions	50	30	1,658	0	0	0	0	0	0
Other payments deduction	51	33,190	262,725	41,310	338,597	0	0	0	0
Non-capital losses of other years	52	0	0	90	730	0	0	0	0
Net capital losses of other years	53	4,970	27,378	4,840	15,300	0	0	0	0
Capital gains deduction	54	200	25,624	140	18,193	0	0	0	0
Northern residents deductions	55	620	2,423	500	1,906	0	0	0	0
Additional deductions	56	2,920	11,622	3,310	9,516	0	0	0	0
Farming/fishing losses of prior years	57	60	669	40	242	0	0	0	0
Total deductions from net income	58	40,470	334,438	48,610	384,765	0	0	0	0
Taxable income assessed	59	101,090	5,722,415	111,490	5,299,287	0	0	10	322
Basic personal amount	60	102,070	1,525,583	112,780	1,687,142	0	0	0	0
Age amount	61	92,820	667,698	104,570	769,526	0	0	0	0
Spouse or common-law partner amount	62	6,240	39,723	1,950	15,580	0	0	0	0
Canada caregiver amount	63	1,770	10,788	1,270	7,333	0	0	0	0
Amount for an eligible dependant	64	70	746	210	1,757	0	0	0	0
Family caregiver amount for children under 18 years of age	65	20	42	0	0	0	0	0	0
CPP or QPP contributions through employment	66	270	214	190	144	0	0	0	0
CPP or QPP contributions on self-employment and other earnings	67	0	0	0	0	0	0	0	0
Employment insurance premiums	68	5,680	2,780	3,480	1,481	0	0	0	0
PPIP premiums paid	69	0	0	0	0	0	0	0	0
PPIP premiums payable on employment income	70	0	0	0	0	0	0	0	0
PPIP premiums payable on self-employment income	71	0	0	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	170	501	0	0	0	0	0	0
Canada employment amount	73	14,830	14,203	8,920	8,703	0	0	0	0
Home accessibility expenses	74	370	2,868	380	2,738	0	0	0	0
Home buyers' amount	75	20	177	30	209	0	0	0	0
Digital news subscription expenses	76	4,810	1,443	3,020	886	0	0	0	0
Pension income amount	77	76,260	147,516	83,240	160,440	0	0	10	20
Disability amount	78	7,230	68,112	7,640	71,962	0	0	0	0
Disability amount transferred from a dependant	79	550	4,938	550	5,124	0	0	0	0
Interest paid on student loans	80	0	0	0	0	0	0	0	0
Tuition, education, and textbook amounts	81	120	199	180	188	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	150	618	60	204	0	0	0	0
Amounts transferred from spouse or common-law partner	83	19,990	146,950	13,000	90,897	0	0	0	0
Medical expenses	84	31,030	143,788	37,070	156,294	0	0	0	0
Total tax credits on personal amounts	85	102,070	416,878	112,780	447,157	0	0	0	0
Allowable charitable donations and government gifts	86	25,910	118,852	27,480	107,595	0	0	0	0
Eligible cultural and ecological gifts	87	40	1,103	40	110	0	0	0	0
Total tax credit on donations and gifts	88	25,880	36,234	27,450	32,157	0	0	0	0
Total federal non-refundable tax credits	89	102,070	453,112	112,780	479,315	0	0	0	0
Federal dividend tax credit	90	27,910	107,038	30,070	79,717	0	0	0	0

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

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	290	1,164	200	662	0	0	0	0
Basic federal tax	92	60,820	619,314	62,230	489,413	0	0	0	0
Federal foreign tax credit	93	17,610	14,226	20,160	11,781	0	0	0	0
Federal political contribution tax credit	94	2,090	498	1,600	347	0	0	0	0
Investment tax credit	95	120	2,531	40	207	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0	0	0
Alternative minimum tax payable	97	180	1,218	140	973	0	0	0	0
Net federal tax	98	60,940	602,513	62,250	477,325	0	0	0	0
CPP contributions on self-employment	99	0	0	0	0	0	0	0	0
Social Benefits repayment	100	11,210	57,006	10,630	51,329	0	0	0	0
Canada workers benefit (CWB)	101	850	918	650	533	0	0	0	0
Canada Training Credit (CTC)	102	0	0	0	0	0	0	0	0
Multigenerational home renovation tax credit (MHRTC)	103	30	79	20	63	0	0	0	0
Eligible educator school supply tax credit	104	0	0	10	2	0	0	0	0
Net provincial or territorial tax	105	62,330	300,916	62,730	227,575	0	0	0	0
Total tax payable	106	64,590	960,436	65,300	756,230	0	0	0	0

Individual Income Tax Return Statistics (2023 Tax Year)

Table 4: Tax return line items by age and gender (British Columbia)

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	68,270	0	77,300	0	0	0	10	0
Number of non-taxable returns	2	51,270	0	77,720	0	0	0	10	0
Total number of returns	3	119,540	0	155,020	0	0	0	20	0
Employment income	4	3,790	228,115	2,160	74,409	0	0	0	0
Commissions (from employment)	5	60	6,880	20	254	0	0	0	0
Other employment income	6	6,940	22,864	3,460	4,602	0	0	0	0
Old age security (OAS) pension	7	115,630	931,526	151,010	1,213,495	0	0	0	0
CPP or QPP benefits	8	111,840	1,067,930	140,180	1,205,750	0	0	0	0
Other pensions and superannuation	9	86,490	2,372,914	103,120	1,989,237	0	0	10	554
Elected split-pension amount	10	10,960	94,919	18,700	252,710	0	0	0	0
Employment insurance and other benefits	11	200	1,306	80	419	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	39,440	1,234,372	49,840	975,310	0	0	0	0
Interest and other investment income	13	67,120	529,381	88,370	683,613	0	0	0	0
Net partnership income (limited or non-active partners only)	14	510	7,222	420	1,493	0	0	0	0
Net rental income	15	6,670	91,590	6,060	82,313	0	0	0	0
Taxable capital gains	16	26,900	764,887	36,130	809,164	0	0	0	0
RRSP income	17	2,540	20,778	3,850	23,977	0	0	0	0
Other income	18	32,550	371,831	43,080	412,521	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	20	41	10	28	0	0	0	0
Net business income	20	2,820	17,431	1,700	10,319	0	0	0	0
Net professional income	21	650	12,235	260	2,483	0	0	0	0
Net commission income	22	310	3,030	170	934	0	0	0	0
Net farming income	23	1,190	-105	740	638	0	0	0	0
Net fishing income	24	70	-85	0	0	0	0	0	0
Workers' compensation benefits	25	4,170	47,066	2,070	27,894	0	0	0	0
Social assistance payments	26	11,810	18,886	21,610	32,789	0	0	0	0
Net federal supplements	27	40,630	275,109	67,840	529,691	0	0	0	0
Total income assessed	28	118,810	8,122,471	153,970	8,341,244	0	0	20	1,665
Registered pension plan (RPP) deduction	29	190	624	80	314	0	0	0	0
RRSP/PRPP deduction	30	840	6,101	610	5,417	0	0	0	0
FHSA deduction	31	0	0	0	0	0	0	0	0
Deduction for elected split-pension amount	32	30,260	405,262	5,820	46,133	0	0	0	0
Annual union, professional, or like dues	33	1,830	535	620	186	0	0	0	0
Child care expenses	34	0	0	0	0	0	0	0	0
Business investment loss	35	0	0	0	0	0	0	0	0
Moving expenses	36	20	98	0	0	0	0	0	0
Support payments made	37	340	5,498	0	0	0	0	0	0
Carrying charges and interest expenses	38	31,940	128,248	38,310	160,269	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	39	0	0	0	0	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	40	0	0	0	0	0	0	0	0
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	0	0	0	0	0	0	0	0
Exploration and development expenses	42	550	8,898	310	4,077	0	0	0	0
Other employment expenses	43	200	1,069	60	155	0	0	0	0
Clergy residence deduction	44	30	352	0	0	0	0	0	0
Other deductions	45	5,380	36,472	6,040	49,669	0	0	0	0

Individual Income Tax Return Statistics (2023 Tax Year)

Table 4: Tax return line items by age and gender (British Columbia)

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	53,200	593,687	44,400	266,897	0	0	0	0
Social benefits repayment	47	12,910	66,318	14,340	71,674	0	0	0	0
Net income	48	118,710	7,467,356	153,920	8,004,000	0	0	20	1,643
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0	0	0
Security options deductions	50	0	0	0	0	0	0	0	0
Other payments deduction	51	44,150	340,706	69,780	589,813	0	0	0	0
Non-capital losses of other years	52	0	0	50	745	0	0	0	0
Net capital losses of other years	53	6,520	36,237	6,840	33,134	0	0	0	0
Capital gains deduction	54	200	33,930	170	33,162	0	0	0	0
Northern residents deductions	55	580	2,137	560	2,059	0	0	0	0
Additional deductions	56	4,990	17,098	6,430	21,712	0	0	0	0
Farming/fishing losses of prior years	57	50	509	30	150	0	0	0	0
Total deductions from net income	58	54,190	478,569	80,590	684,476	0	0	0	0
Taxable income assessed	59	118,370	6,989,990	153,510	7,321,165	0	0	10	1,527
Basic personal amount	60	119,540	1,786,843	155,020	2,319,418	0	0	20	252
Age amount	61	109,070	803,615	143,940	1,085,367	0	0	0	0
Spouse or common-law partner amount	62	6,040	34,329	1,800	14,008	0	0	0	0
Canada caregiver amount	63	2,280	13,318	1,270	7,396	0	0	0	0
Amount for an eligible dependant	64	70	653	190	1,445	0	0	0	0
Family caregiver amount for children under 18 years of age	65	0	0	0	0	0	0	0	0
CPP or QPP contributions through employment	66	70	44	40	19	0	0	0	0
CPP or QPP contributions on self-employment and other earnings	67	0	0	0	0	0	0	0	0
Employment insurance premiums	68	1,610	672	850	311	0	0	0	0
PPIP premiums paid	69	0	0	0	0	0	0	0	0
PPIP premiums payable on employment income	70	0	0	0	0	0	0	0	0
PPIP premiums payable on self-employment income	71	0	0	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	50	147	0	0	0	0	0	0
Canada employment amount	73	10,530	7,577	5,550	4,004	0	0	0	0
Home accessibility expenses	74	560	3,984	520	3,260	0	0	0	0
Home buyers' amount	75	10	92	0	0	0	0	0	0
Digital news subscription expenses	76	4,700	1,477	3,090	915	0	0	0	0
Pension income amount	77	88,820	170,443	107,810	203,797	0	0	0	0
Disability amount	78	13,650	128,572	19,780	186,038	0	0	0	0
Disability amount transferred from a dependant	79	400	3,535	500	4,456	0	0	0	0
Interest paid on student loans	80	0	0	0	0	0	0	0	0
Tuition, education, and textbook amounts	81	80	53	90	71	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	90	406	50	240	0	0	0	0
Amounts transferred from spouse or common-law partner	83	26,600	195,628	11,560	81,428	0	0	0	0
Medical expenses	84	38,450	298,009	53,430	484,381	0	0	0	0
Total tax credits on personal amounts	85	119,540	517,450	155,020	659,580	0	0	20	88
Allowable charitable donations and government gifts	86	31,000	224,225	38,290	164,528	0	0	0	0
Eligible cultural and ecological gifts	87	60	555	0	0	0	0	0	0
Total tax credit on donations and gifts	88	30,950	69,685	38,240	49,867	0	0	0	0
Total federal non-refundable tax credits	89	119,540	587,135	155,020	709,448	0	0	20	90
Federal dividend tax credit	90	33,030	154,186	39,940	122,660	0	0	0	0

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

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	240	2,048	280	793	0	0	0	0
Basic federal tax	92	63,120	795,791	72,380	710,148	0	0	0	0
Federal foreign tax credit	93	21,770	18,449	27,300	18,433	0	0	0	0
Federal political contribution tax credit	94	2,390	571	1,760	380	0	0	0	0
Investment tax credit	95	110	1,580	70	702	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0	0	0
Alternative minimum tax payable	97	180	1,184	190	818	0	0	0	0
Net federal tax	98	62,850	775,403	72,000	690,850	0	0	0	0
CPP contributions on self-employment	99	0	0	0	0	0	0	0	0
Social Benefits repayment	100	12,910	66,318	14,340	71,674	0	0	0	0
Canada workers benefit (CWB)	101	390	379	340	284	0	0	0	0
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	0	0	0	0	0	0	0	0
Net provincial or territorial tax	105	65,280	406,492	73,380	350,418	0	0	0	0
Total tax payable	106	68,270	1,248,214	77,300	1,112,942	0	0	0	0

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.