

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

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	385,690	0	355,260	0	70	0	30	0	741,040	0
Number of non-taxable returns	2	128,830	0	183,840	0	60	0	80	0	312,810	0
Total number of returns	3	514,520	0	539,100	0	130	0	110	0	1,053,850	0
Employment income	4	335,970	20,401,473	317,140	14,347,625	90	2,995	0	0	653,200	34,752,156
Commissions (from employment)	5	11,150	516,534	7,550	146,186	0	0	0	0	18,700	662,738
Other employment income	6	29,370	162,707	25,810	129,389	0	0	0	0	55,190	292,279
Old age security (OAS) pension	7	105,010	855,941	126,480	1,039,090	0	0	0	0	231,490	1,895,047
CPP or QPP benefits	8	128,440	1,201,933	153,190	1,278,095	0	0	0	0	281,640	2,480,081
Other pensions and superannuation	9	84,400	2,389,119	103,600	2,136,629	0	0	0	0	188,010	4,525,908
Elected split-pension amount	10	17,250	134,137	37,580	495,906	0	0	0	0	54,840	630,081
Employment insurance and other benefits	11	38,050	280,699	42,010	343,144	10	78	0	0	80,070	623,921
Taxable amount of dividends from taxable Canadian corporations	12	65,170	1,392,616	61,170	766,359	0	0	0	0	126,340	2,159,090
Interest and other investment income	13	141,290	441,924	158,580	438,958	10	7	0	0	299,890	880,905
Net partnership income (limited or non-active partners only)	14	770	3,004	430	3,375	0	0	0	0	1,200	6,378
Net rental income	15	23,520	134,535	20,810	112,044	0	0	0	0	44,330	246,632
Taxable capital gains	16	41,210	1,652,041	41,780	872,670	0	0	0	0	83,000	2,524,803
RRSP income	17	29,390	288,298	28,610	270,362	0	0	0	0	58,010	558,662
Other income	18	87,000	540,187	85,510	484,932	20	110	0	0	172,540	1,025,307
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	2,120	10,286	3,250	16,012	0	0	0	0	5,370	26,298
Net business income	20	43,400	731,958	32,310	400,391	0	0	10	217	75,730	1,132,597
Net professional income	21	6,170	303,192	6,950	225,994	0	0	0	0	13,120	529,391
Net commission income	22	5,310	90,794	4,610	44,122	0	0	0	0	9,920	134,916
Net farming income	23	17,670	199,114	10,160	100,797	0	0	30	572	27,870	300,483
Net fishing income	24	710	4,660	180	1,352	0	0	0	0	890	6,012
Workers' compensation benefits	25	10,850	77,015	6,700	37,402	0	0	0	0	17,550	114,417
Social assistance payments	26	22,630	196,616	29,550	281,381	10	67	0	0	52,200	478,082
Net federal supplements	27	33,950	183,252	49,040	287,768	0	0	0	0	82,990	471,028
Total income assessed	28	486,440	32,194,304	498,550	24,289,287	110	3,862	50	1,336	985,140	56,488,789
Registered pension plan (RPP) deduction	29	103,880	499,789	136,030	571,826	20	61	0	0	239,930	1,071,678
RRSP/PRPP deduction	30	105,770	808,469	89,080	516,142	10	110	0	0	194,860	1,324,721
FHSA deduction	31	5,930	32,741	4,190	22,012	0	0	0	0	10,120	54,754
Deduction for elected split-pension amount	32	37,560	495,878	17,340	134,925	0	0	0	0	54,900	630,803
Annual union, professional, or like dues	33	103,330	88,748	126,650	87,952	30	15	0	0	230,020	176,715
Child care expenses	34	12,610	35,110	32,190	84,082	0	0	0	0	44,810	119,193
Business investment loss	35	60	1,471	40	506	0	0	0	0	100	1,976
Moving expenses	36	1,580	5,925	1,290	4,205	0	0	0	0	2,870	10,136
Support payments made	37	1,320	25,150	100	792	0	0	0	0	1,420	25,942
Carrying charges and interest expenses	38	38,850	120,966	37,320	98,852	0	0	0	0	76,180	219,819
Deduction for CPP or QPP contributions on self-employment and other earnings	39	43,340	50,288	31,550	30,615	0	0	0	0	74,900	80,913

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

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	308,770	135,444	289,290	108,220	80	22	0	0	598,130	243,687
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	620	26,025	260	5,301	0	0	0	0	880	31,326
Other employment expenses	43	32,770	153,861	19,910	38,336	0	0	0	0	52,680	192,204
Clergy residence deduction	44	1,180	19,044	320	4,004	0	0	0	0	1,500	23,048
Other deductions	45	22,430	53,233	25,170	80,928	0	0	0	0	47,600	134,162
Total deductions before adjustments	46	390,120	2,552,280	356,210	1,789,150	80	228	0	0	746,420	4,341,666
Social benefits repayment	47	11,710	46,653	8,040	33,173	0	0	0	0	19,750	79,826
Net income	48	484,720	29,624,236	496,350	22,486,211	110	3,634	50	1,327	981,230	52,115,409
Canadian Forces personnel and police deduction	49	300	9,052	30	692	0	0	0	0	340	9,745
Security options deductions	50	360	17,051	170	2,372	0	0	0	0	530	19,424
Other payments deduction	51	64,700	456,565	80,880	606,285	10	75	0	0	145,600	1,062,944
Non-capital losses of other years	52	530	5,952	570	3,097	0	0	0	0	1,100	9,049
Net capital losses of other years	53	7,290	24,404	5,650	11,655	0	0	0	0	12,940	36,059
Capital gains deduction	54	2,370	365,616	1,800	254,803	0	0	0	0	4,160	620,463
Northern residents deductions	55	7,640	31,103	5,830	20,767	0	0	0	0	13,460	51,870
Additional deductions	56	1,840	10,121	2,510	14,487	0	0	0	0	4,350	24,620
Farming/fishing losses of prior years	57	550	7,164	160	1,566	0	0	0	0	710	8,730
Total deductions from net income	58	83,220	927,866	95,350	916,235	10	82	0	0	178,590	1,844,251
Taxable income assessed	59	473,180	28,701,176	480,260	21,576,738	100	3,553	50	1,259	953,590	50,282,726
Basic personal amount	60	514,510	7,659,470	539,090	8,044,306	130	1,884	110	1,516	1,053,830	15,707,177
Age amount	61	103,380	741,641	126,920	944,069	0	0	10	84	230,310	1,685,810
Spouse or common-law partner amount	62	56,250	598,445	21,890	228,297	0	0	20	251	78,160	827,038
Canada caregiver amount	63	7,990	49,351	6,930	40,942	0	0	0	0	14,920	90,301
Amount for an eligible dependant	64	6,980	99,439	35,460	513,558	0	0	0	0	42,440	613,027
Family caregiver amount for children under 18 years of age	65	3,830	10,580	4,070	11,597	0	0	0	0	7,890	22,184
CPP or QPP contributions through employment	66	318,600	680,829	303,620	546,228	80	114	0	0	622,310	1,227,171
CPP or QPP contributions on self-employment and other earnings	67	37,610	36,382	27,610	22,202	0	0	0	0	65,240	58,592
Employment insurance premiums	68	313,650	221,993	301,750	186,178	90	43	0	0	615,490	408,214
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	2,200	6,612	240	708	0	0	0	0	2,440	7,320
Canada employment amount	73	345,500	459,817	324,370	431,522	90	125	0	0	669,960	891,470

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

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	480	2,722	470	2,992	0	0	0	0	950	5,714
Home buyers' amount	75	4,620	41,389	3,130	26,120	0	0	0	0	7,750	67,519
Digital news subscription expenses	76	18,530	4,449	14,490	3,360	0	0	0	0	33,020	7,809
Pension income amount	77	92,750	178,561	118,340	227,403	0	0	0	0	211,100	405,987
Disability amount	78	33,350	314,802	38,630	364,160	10	94	0	0	71,990	679,056
Disability amount transferred from a dependant	79	7,600	100,638	9,280	126,168	0	0	0	0	16,890	226,821
Interest paid on student loans	80	600	457	960	613	0	0	0	0	1,560	1,070
Tuition, education, and textbook amounts	81	32,040	210,319	37,690	211,459	10	74	0	0	69,730	421,851
Tuition, education, and textbook amounts transferred from a child	82	8,390	37,082	6,410	27,124	0	0	0	0	14,800	64,206
Amounts transferred from spouse or common-law partner	83	26,580	185,860	18,710	129,214	0	0	0	0	45,290	315,116
Medical expenses	84	73,270	221,197	110,750	322,090	20	21	10	40	184,060	543,348
Total tax credits on personal amounts	85	514,520	1,779,346	539,100	1,861,604	130	375	110	294	1,053,850	3,641,619
Allowable charitable donations and government gifts	86	99,060	358,057	95,840	207,953	20	13	10	41	194,930	566,064
Eligible cultural and ecological gifts	87	90	392	120	760	0	0	0	0	220	1,152
Total tax credit on donations and gifts	88	98,700	106,728	95,560	59,776	20	3	10	12	194,290	166,519
Total federal non-refundable tax credits	89	514,520	1,886,074	539,100	1,921,380	130	378	110	305	1,053,850	3,808,138
Federal dividend tax credit	90	59,690	155,820	53,270	84,784	0	0	0	0	112,960	240,621
Minimum tax carryover	91	2,010	8,676	1,610	6,137	0	0	0	0	3,620	14,813
Basic federal tax	92	344,680	3,605,169	311,470	2,103,403	60	308	20	57	656,230	5,708,938
Federal foreign tax credit	93	25,690	17,428	25,470	8,975	0	0	0	0	51,170	26,418
Federal political contribution tax credit	94	3,900	845	2,440	470	0	0	0	0	6,330	1,315
Investment tax credit	95	310	6,491	120	718	0	0	0	0	430	7,210
Labour-sponsored funds tax credit (provincially registered)	96	130	90	110	79	0	0	0	0	240	169
Alternative minimum tax payable	97	1,290	14,368	1,020	11,250	0	0	0	0	2,320	25,618
Net federal tax	98	364,900	3,603,952	330,240	2,114,286	60	313	20	47	695,220	5,718,598
CPP contributions on self-employment	99	35,470	85,876	25,830	52,259	0	0	0	0	61,320	138,154
Social Benefits repayment	100	11,710	46,653	8,040	33,173	0	0	0	0	19,750	79,826
Canada workers benefit (CWB)	101	65,890	85,344	56,990	74,177	30	35	0	0	122,920	159,573
Canada Training Credit (CTC)	102	8,730	3,438	12,440	4,652	0	0	0	0	21,170	8,092
Multigenerational home renovation tax credit (MHRTC)	103	60	167	50	115	0	0	0	0	110	282
Eligible educator school supply tax credit	104	680	91	2,540	336	0	0	0	0	3,220	427
Net provincial or territorial tax	105	359,270	2,590,456	330,640	1,611,249	60	242	20	37	689,990	4,201,984
Total tax payable	106	385,690	6,326,988	355,260	3,811,183	70	567	30	91	741,040	10,138,828

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

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	5,160	0	3,210	0	0	0	0	0
Number of non-taxable returns	2	15,560	0	16,500	0	20	0	10	0
Total number of returns	3	20,720	0	19,720	0	20	0	10	0
Employment income	4	16,630	224,789	15,820	167,324	20	131	0	0
Commissions (from employment)	5	150	468	250	387	0	0	0	0
Other employment income	6	390	1,306	560	1,304	0	0	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	610	1,789	590	1,802	0	0	0	0
Other pensions and superannuation	9	20	125	30	163	0	0	0	0
Elected split-pension amount	10	0	0	0	0	0	0	0	0
Employment insurance and other benefits	11	520	2,508	220	1,050	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	410	1,520	330	1,893	0	0	0	0
Interest and other investment income	13	2,650	1,512	2,740	1,747	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	20	-34	0	0	0	0	0	0
Taxable capital gains	16	420	6,923	380	4,854	0	0	0	0
RRSP income	17	0	0	10	6	0	0	0	0
Other income	18	2,950	14,062	3,480	16,614	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	250	796	380	1,097	0	0	0	0
Net business income	20	530	3,572	400	1,897	0	0	0	0
Net professional income	21	50	168	70	207	0	0	0	0
Net commission income	22	60	187	30	115	0	0	0	0
Net farming income	23	330	4,843	290	5,372	0	0	0	0
Net fishing income	24	0	0	0	0	0	0	0	0
Workers' compensation benefits	25	220	237	110	50	0	0	0	0
Social assistance payments	26	710	5,016	720	4,795	0	0	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	18,440	269,843	17,530	210,719	20	139	0	0
Registered pension plan (RPP) deduction	29	570	546	760	550	0	0	0	0
RRSP/PRPP deduction	30	330	511	140	205	0	0	0	0
FHSA deduction	31	150	663	80	287	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	2,210	639	2,320	522	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	0	0	70	63	0	0	0	0
Support payments made	37	0	0	0	0	0	0	0	0
Carrying charges and interest expenses	38	290	163	260	142	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	39	0	0	330	106	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	40	9,260	1,244	8,920	822	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	0	0	0	0	0	0	0	0
Other employment expenses	43	350	412	150	73	0	0	0	0
Clergy residence deduction	44	0	0	0	0	0	0	0	0
Other deductions	45	70	169	70	203	0	0	0	0

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

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	10,320	4,573	9,920	2,988	0	0	0	0
Social benefits repayment	47	0	0	0	0	0	0	0	0
Net income	48	18,430	265,317	17,510	207,780	20	137	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	930	5,253	820	4,845	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	30	4,668	30	3,093	0	0	0	0
Northern residents deductions	55	80	172	70	120	0	0	0	0
Additional deductions	56	0	0	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	1,050	10,173	930	8,070	0	0	0	0
Taxable income assessed	59	17,940	255,153	17,020	199,731	20	137	0	0
Basic personal amount	60	20,720	310,124	19,710	295,049	20	345	0	0
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	40	393	50	546	0	0	0	0
Canada caregiver amount	63	0	0	0	0	0	0	0	0
Amount for an eligible dependant	64	20	257	340	5,107	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	10,580	6,730	10,170	4,496	0	0	0	0
CPP or QPP contributions on self-employment and other earnings	67	470	143	330	82	0	0	0	0
Employment insurance premiums	68	14,880	3,512	14,210	2,660	20	2	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	0	0	0	0	0	0	0	0
Canada employment amount	73	16,660	22,156	15,860	21,052	20	21	0	0
Home accessibility expenses	74	0	0	0	0	0	0	0	0
Home buyers' amount	75	30	245	10	66	0	0	0	0
Digital news subscription expenses	76	20	5	0	0	0	0	0	0
Pension income amount	77	20	32	30	51	0	0	0	0
Disability amount	78	680	7,017	390	3,968	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	1,480	5,245	1,630	5,245	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	440	435	650	648	0	0	0	0
Total tax credits on personal amounts	85	20,720	53,456	19,720	50,868	20	58	0	0
Allowable charitable donations and government gifts	86	470	590	350	432	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	450	161	340	117	0	0	0	0
Total federal non-refundable tax credits	89	20,720	53,617	19,720	50,985	20	58	0	0
Federal dividend tax credit	90	270	149	170	184	0	0	0	0

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

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	20	77	10	14	0	0	0	0
Basic federal tax	92	4,680	8,956	2,780	3,645	0	0	0	0
Federal foreign tax credit	93	100	61	50	33	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	20	300	0	0	0	0	0	0
Net federal tax	98	4,680	8,899	2,780	3,623	0	0	0	0
CPP contributions on self-employment	99	400	313	270	178	0	0	0	0
Social Benefits repayment	100	0	0	0	0	0	0	0	0
Canada workers benefit (CWB)	101	2,600	3,126	2,210	2,801	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	4,850	7,050	2,910	2,868	0	0	0	0
Total tax payable	106	5,160	16,265	3,210	6,670	0	0	0	0

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

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	27,790	0	20,920	0	10	0	0	0
Number of non-taxable returns	2	20,820	0	24,190	0	20	0	0	0
Total number of returns	3	48,610	0	45,110	0	30	0	10	0
Employment income	4	39,880	1,194,253	36,240	852,117	20	357	0	0
Commissions (from employment)	5	1,430	20,665	1,220	6,627	0	0	0	0
Other employment income	6	1,350	5,258	1,690	5,311	0	0	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	330	979	470	1,519	0	0	0	0
Other pensions and superannuation	9	20	79	30	102	0	0	0	0
Elected split-pension amount	10	0	0	0	0	0	0	0	0
Employment insurance and other benefits	11	4,680	32,566	2,960	19,058	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	1,680	7,017	1,020	2,901	0	0	0	0
Interest and other investment income	13	8,390	3,700	8,210	3,753	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	360	350	0	0	0	0	0	0
Taxable capital gains	16	1,310	5,910	790	3,448	0	0	0	0
RRSP income	17	0	0	240	405	0	0	0	0
Other income	18	5,610	20,728	5,540	19,867	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	740	3,002	1,000	4,578	0	0	0	0
Net business income	20	3,070	24,262	1,720	11,719	0	0	0	0
Net professional income	21	290	2,420	310	1,944	0	0	0	0
Net commission income	22	680	2,436	240	1,117	0	0	0	0
Net farming income	23	900	11,945	650	10,111	0	0	0	0
Net fishing income	24	20	119	0	0	0	0	0	0
Workers' compensation benefits	25	940	1,370	530	704	0	0	0	0
Social assistance payments	26	2,290	20,551	2,870	28,365	0	0	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	43,860	1,358,644	40,320	974,125	20	449	0	0
Registered pension plan (RPP) deduction	29	5,190	10,078	6,390	10,826	0	0	0	0
RRSP/PRPP deduction	30	3,410	9,713	2,300	4,829	0	0	0	0
FHSA deduction	31	1,220	5,985	820	3,573	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	8,840	4,055	9,210	3,183	0	0	0	0
Child care expenses	34	30	54	330	569	0	0	0	0
Business investment loss	35	0	0	0	0	0	0	0	0
Moving expenses	36	380	462	330	393	0	0	0	0
Support payments made	37	0	0	0	0	0	0	0	0
Carrying charges and interest expenses	38	1,050	290	920	347	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	39	3,460	2,010	1,830	977	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	40	37,620	10,248	33,910	7,165	20	3	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	2,850	14,860	1,150	1,440	0	0	0	0
Clergy residence deduction	44	10	67	10	58	0	0	0	0
Other deductions	45	2,040	2,979	2,440	2,841	0	0	0	0

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

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	39,400	60,802	35,470	36,212	20	14	0	0
Social benefits repayment	47	0	0	0	0	0	0	0	0
Net income	48	43,780	1,298,222	40,220	938,291	20	435	0	0
Canadian Forces personnel and police deduction	49	40	1,105	0	0	0	0	0	0
Security options deductions	50	0	0	0	0	0	0	0	0
Other payments deduction	51	3,220	21,921	3,380	29,084	0	0	0	0
Non-capital losses of other years	52	10	37	10	8	0	0	0	0
Net capital losses of other years	53	0	0	0	0	0	0	0	0
Capital gains deduction	54	30	2,651	30	1,939	0	0	0	0
Northern residents deductions	55	370	990	270	675	0	0	0	0
Additional deductions	56	20	33	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	3,790	26,804	3,720	31,803	0	0	0	0
Taxable income assessed	59	42,430	1,271,479	38,360	906,604	20	408	0	0
Basic personal amount	60	48,610	725,912	45,110	673,916	30	465	0	0
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	1,180	13,033	910	10,079	0	0	0	0
Canada caregiver amount	63	20	106	20	125	0	0	0	0
Amount for an eligible dependant	64	130	1,865	2,390	35,704	0	0	0	0
Family caregiver amount for children under 18 years of age	65	0	0	50	137	0	0	0	0
CPP or QPP contributions through employment	66	39,650	52,646	36,130	37,018	20	15	0	0
CPP or QPP contributions on self-employment and other earnings	67	3,370	1,513	1,800	737	0	0	0	0
Employment insurance premiums	68	39,070	18,784	35,550	13,903	20	6	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	130	387	20	60	0	0	0	0
Canada employment amount	73	39,980	53,914	36,280	48,831	20	27	0	0
Home accessibility expenses	74	0	0	0	0	0	0	0	0
Home buyers' amount	75	540	4,890	300	2,492	0	0	0	0
Digital news subscription expenses	76	200	60	130	42	0	0	0	0
Pension income amount	77	20	25	30	38	0	0	0	0
Disability amount	78	1,320	12,403	920	8,602	0	0	0	0
Disability amount transferred from a dependant	79	20	226	90	1,274	0	0	0	0
Interest paid on student loans	80	40	20	70	52	0	0	0	0
Tuition, education, and textbook amounts	81	12,260	89,378	12,920	82,701	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	90	331	0	0	0	0
Medical expenses	84	1,730	1,781	2,990	3,165	0	0	0	0
Total tax credits on personal amounts	85	48,610	146,643	45,110	137,882	30	92	0	0
Allowable charitable donations and government gifts	86	2,310	3,215	1,890	1,983	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	2,250	885	1,850	538	0	0	0	0
Total federal non-refundable tax credits	89	48,610	147,528	45,110	138,420	30	92	0	0
Federal dividend tax credit	90	1,540	558	820	289	0	0	0	0

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

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	30	108	20	85	0	0	0	0
Basic federal tax	92	22,860	80,605	16,250	37,608	0	0	0	0
Federal foreign tax credit	93	600	239	290	80	0	0	0	0
Federal political contribution tax credit	94	40	7	20	2	0	0	0	0
Investment tax credit	95	0	0	0	0	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0	0	0
Alternative minimum tax payable	97	10	93	0	0	0	0	0	0
Net federal tax	98	26,510	84,680	19,840	41,791	10	11	0	0
CPP contributions on self-employment	99	2,970	3,409	1,580	1,657	0	0	0	0
Social Benefits repayment	100	0	0	0	0	0	0	0	0
Canada workers benefit (CWB)	101	13,820	15,829	12,590	14,864	10	15	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	50	6	0	0	0	0
Net provincial or territorial tax	105	23,150	63,461	16,470	30,257	0	0	0	0
Total tax payable	106	27,790	151,698	20,920	73,713	10	23	0	0

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

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	36,660	0	29,340	0	10	0	0	0
Number of non-taxable returns	2	11,530	0	16,460	0	10	0	10	0
Total number of returns	3	48,190	0	45,800	0	20	0	10	0
Employment income	4	39,820	1,867,928	35,060	1,342,839	10	450	0	0
Commissions (from employment)	5	1,740	38,716	1,240	13,612	0	0	0	0
Other employment income	6	1,980	7,751	1,750	7,370	0	0	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	50	262	100	448	0	0	0	0
Other pensions and superannuation	9	20	124	30	151	0	0	0	0
Elected split-pension amount	10	0	0	0	0	0	0	0	0
Employment insurance and other benefits	11	5,430	38,790	5,910	53,760	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	2,830	30,707	1,540	6,020	0	0	0	0
Interest and other investment income	13	8,930	5,846	8,770	4,566	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	900	2,203	610	1,220	0	0	0	0
Taxable capital gains	16	1,670	15,455	980	7,064	0	0	0	0
RRSP income	17	1,190	4,015	780	1,900	0	0	0	0
Other income	18	4,500	12,844	3,650	10,621	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	400	2,020	630	3,444	0	0	0	0
Net business income	20	4,550	58,266	2,750	32,300	0	0	0	0
Net professional income	21	470	10,431	590	12,276	0	0	0	0
Net commission income	22	750	6,124	400	3,687	0	0	0	0
Net farming income	23	1,090	12,439	630	6,460	0	0	0	0
Net fishing income	24	50	493	0	0	0	0	0	0
Workers' compensation benefits	25	1,040	2,879	540	1,209	0	0	0	0
Social assistance payments	26	2,360	23,389	3,640	41,570	0	0	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	44,500	2,140,733	40,480	1,550,747	20	529	0	0
Registered pension plan (RPP) deduction	29	9,770	32,257	12,750	41,169	0	0	0	0
RRSP/PRPP deduction	30	7,830	33,508	6,530	20,111	0	0	0	0
FHSA deduction	31	1,900	10,524	1,390	7,738	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	10,520	7,796	12,800	8,294	0	0	0	0
Child care expenses	34	300	740	2,330	5,260	0	0	0	0
Business investment loss	35	0	0	0	0	0	0	0	0
Moving expenses	36	360	722	270	520	0	0	0	0
Support payments made	37	0	0	0	0	0	0	0	0
Carrying charges and interest expenses	38	1,380	1,059	1,030	526	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	39	5,000	4,409	2,910	2,600	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	40	38,540	15,214	33,370	11,341	10	4	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	4,330	20,434	2,270	3,475	0	0	0	0
Clergy residence deduction	44	50	612	20	180	0	0	0	0
Other deductions	45	3,070	3,977	3,610	4,452	0	0	0	0

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

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	41,350	131,627	35,980	105,698	10	30	0	0
Social benefits repayment	47	320	490	0	0	0	0	0	0
Net income	48	44,370	2,010,123	40,300	1,446,215	20	499	0	0
Canadian Forces personnel and police deduction	49	90	2,530	0	0	0	0	0	0
Security options deductions	50	20	53	20	42	0	0	0	0
Other payments deduction	51	3,380	26,268	4,150	42,779	0	0	0	0
Non-capital losses of other years	52	30	182	20	161	0	0	0	0
Net capital losses of other years	53	300	226	70	41	0	0	0	0
Capital gains deduction	54	60	5,011	30	4,082	0	0	0	0
Northern residents deductions	55	600	2,124	500	1,553	0	0	0	0
Additional deductions	56	20	267	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	4,450	36,789	4,770	48,933	0	0	0	0
Taxable income assessed	59	42,990	1,973,415	37,960	1,397,603	10	472	0	0
Basic personal amount	60	48,180	716,410	45,800	681,035	20	285	10	168
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	4,430	51,056	2,030	22,340	0	0	0	0
Canada caregiver amount	63	90	512	50	317	0	0	0	0
Amount for an eligible dependant	64	390	5,726	4,500	67,126	0	0	0	0
Family caregiver amount for children under 18 years of age	65	90	250	290	819	0	0	0	0
CPP or QPP contributions through employment	66	39,640	76,747	35,000	57,531	10	20	0	0
CPP or QPP contributions on self-employment and other earnings	67	4,650	3,251	2,670	1,905	0	0	0	0
Employment insurance premiums	68	39,110	25,954	34,650	20,114	10	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	270	816	30	102	0	0	0	0
Canada employment amount	73	39,980	54,090	35,220	47,403	10	19	0	0
Home accessibility expenses	74	0	0	0	0	0	0	0	0
Home buyers' amount	75	1,210	10,764	870	6,958	0	0	0	0
Digital news subscription expenses	76	280	75	190	48	0	0	0	0
Pension income amount	77	30	32	20	34	0	0	0	0
Disability amount	78	1,280	12,075	1,050	9,889	0	0	0	0
Disability amount transferred from a dependant	79	140	1,874	430	6,682	0	0	0	0
Interest paid on student loans	80	150	110	250	144	0	0	0	0
Tuition, education, and textbook amounts	81	7,900	62,719	8,560	62,212	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	550	2,287	250	1,004	0	0	0	0
Medical expenses	84	2,340	3,246	4,100	5,081	0	0	0	0
Total tax credits on personal amounts	85	48,190	154,209	45,800	148,620	20	56	10	31
Allowable charitable donations and government gifts	86	4,270	7,179	3,860	4,068	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	4,210	2,008	3,810	1,135	0	0	0	0
Total federal non-refundable tax credits	89	48,190	156,217	45,800	149,756	20	57	10	31
Federal dividend tax credit	90	2,750	3,103	1,480	535	0	0	0	0

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

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	40	207	40	229	0	0	0	0
Basic federal tax	92	32,020	188,345	24,970	109,714	0	0	0	0
Federal foreign tax credit	93	1,050	348	570	237	0	0	0	0
Federal political contribution tax credit	94	70	12	30	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	20	261	20	253	0	0	0	0
Net federal tax	98	35,370	191,617	28,100	112,886	10	37	0	0
CPP contributions on self-employment	99	4,270	7,504	2,450	4,431	0	0	0	0
Social Benefits repayment	100	320	490	0	0	0	0	0	0
Canada workers benefit (CWB)	101	11,450	13,690	9,460	12,080	0	0	0	0
Canada Training Credit (CTC)	102	2,700	895	3,170	989	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	60	8	330	41	0	0	0	0
Net provincial or territorial tax	105	32,710	144,272	25,720	85,800	0	0	0	0
Total tax payable	106	36,660	343,889	29,340	203,165	10	65	0	0

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

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	37,970	0	31,640	0	20	0	0	0
Number of non-taxable returns	2	8,670	0	16,080	0	0	0	10	0
Total number of returns	3	46,640	0	47,710	0	20	0	10	0
Employment income	4	37,760	2,290,728	34,740	1,549,090	20	930	0	0
Commissions (from employment)	5	1,360	47,155	1,100	18,626	0	0	0	0
Other employment income	6	2,260	11,575	2,060	8,664	0	0	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	60	632	140	1,162	0	0	0	0
Other pensions and superannuation	9	40	477	50	443	0	0	0	0
Elected split-pension amount	10	0	0	0	0	0	0	0	0
Employment insurance and other benefits	11	5,750	40,686	8,900	97,173	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	3,620	51,658	2,120	19,099	0	0	0	0
Interest and other investment income	13	8,830	7,607	9,040	6,623	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	1,580	2,675	1,370	2,583	0	0	0	0
Taxable capital gains	16	2,000	42,389	1,280	18,065	0	0	0	0
RRSP income	17	2,560	9,338	1,840	4,852	0	0	0	0
Other income	18	4,660	17,334	3,820	13,215	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	230	1,391	390	2,019	0	0	0	0
Net business income	20	4,730	79,455	3,370	44,126	0	0	0	0
Net professional income	21	680	42,058	910	35,715	0	0	0	0
Net commission income	22	610	7,148	570	4,534	0	0	0	0
Net farming income	23	1,210	14,123	740	7,009	0	0	0	0
Net fishing income	24	50	358	0	0	0	0	0	0
Workers' compensation benefits	25	1,020	4,428	660	2,488	0	0	0	0
Social assistance payments	26	2,530	23,821	3,790	45,205	0	0	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	43,220	2,695,173	41,480	1,881,511	20	985	0	0
Registered pension plan (RPP) deduction	29	12,270	52,383	15,880	59,741	0	0	0	0
RRSP/PRPP deduction	30	11,040	59,715	9,270	36,130	0	0	0	0
FHSA deduction	31	1,210	7,169	860	4,790	0	0	0	0
Deduction for elected split-pension amount	32	0	0	10	59	0	0	0	0
Annual union, professional, or like dues	33	11,760	10,804	14,510	10,397	0	0	0	0
Child care expenses	34	1,580	4,914	7,260	20,964	0	0	0	0
Business investment loss	35	0	0	0	0	0	0	0	0
Moving expenses	36	250	895	150	550	0	0	0	0
Support payments made	37	0	0	0	0	0	0	0	0
Carrying charges and interest expenses	38	1,600	1,853	1,130	1,112	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	39	5,180	6,007	3,760	3,797	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	40	36,890	16,862	33,110	12,553	20	7	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	4,170	15,840	2,650	4,216	0	0	0	0
Clergy residence deduction	44	80	1,168	20	189	0	0	0	0
Other deductions	45	2,660	3,792	3,060	4,606	0	0	0	0

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

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	40,230	181,832	36,820	159,166	20	52	0	0
Social benefits repayment	47	380	573	30	49	0	0	0	0
Net income	48	43,070	2,515,714	41,180	1,725,527	20	933	0	0
Canadian Forces personnel and police deduction	49	60	1,926	0	0	0	0	0	0
Security options deductions	50	40	1,229	20	96	0	0	0	0
Other payments deduction	51	3,520	28,249	4,420	47,693	0	0	0	0
Non-capital losses of other years	52	30	350	50	203	0	0	0	0
Net capital losses of other years	53	350	384	150	117	0	0	0	0
Capital gains deduction	54	100	12,082	50	7,392	0	0	0	0
Northern residents deductions	55	740	2,887	530	1,881	0	0	0	0
Additional deductions	56	20	121	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	4,830	47,403	5,200	61,407	0	0	0	0
Taxable income assessed	59	41,730	2,468,503	38,760	1,668,196	20	921	0	0
Basic personal amount	60	46,640	690,746	47,710	708,537	20	327	10	167
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	7,540	86,456	2,650	29,423	0	0	0	0
Canada caregiver amount	63	110	658	80	528	0	0	0	0
Amount for an eligible dependant	64	810	11,993	6,030	89,861	0	0	0	0
Family caregiver amount for children under 18 years of age	65	320	900	670	2,041	0	0	0	0
CPP or QPP contributions through employment	66	37,650	84,568	34,710	63,530	20	37	0	0
CPP or QPP contributions on self-employment and other earnings	67	4,560	4,365	3,330	2,763	0	0	0	0
Employment insurance premiums	68	36,650	27,524	33,880	21,349	20	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	320	972	40	108	0	0	0	0
Canada employment amount	73	37,990	51,513	34,990	47,034	20	27	0	0
Home accessibility expenses	74	10	100	10	36	0	0	0	0
Home buyers' amount	75	1,000	8,892	660	5,508	0	0	0	0
Digital news subscription expenses	76	390	92	270	69	0	0	0	0
Pension income amount	77	40	76	70	111	0	0	0	0
Disability amount	78	1,290	12,173	1,110	10,418	0	0	0	0
Disability amount transferred from a dependant	79	450	6,821	990	16,015	0	0	0	0
Interest paid on student loans	80	140	106	220	146	0	0	0	0
Tuition, education, and textbook amounts	81	3,850	24,680	4,640	24,795	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	0	0	10	19	0	0	0	0
Amounts transferred from spouse or common-law partner	83	770	2,991	370	1,578	0	0	0	0
Medical expenses	84	3,140	5,587	5,710	8,990	0	0	0	0
Total tax credits on personal amounts	85	46,640	153,195	47,710	154,941	20	70	10	34
Allowable charitable donations and government gifts	86	6,210	11,073	5,290	5,885	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	6,170	3,088	5,250	1,601	0	0	0	0
Total federal non-refundable tax credits	89	46,640	156,283	47,710	156,541	20	70	10	38
Federal dividend tax credit	90	3,600	5,020	2,050	1,769	0	0	0	0

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

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	60	282	50	235	0	0	0	0
Basic federal tax	92	34,110	291,355	27,640	159,064	20	82	0	0
Federal foreign tax credit	93	1,210	977	730	364	0	0	0	0
Federal political contribution tax credit	94	130	23	60	10	0	0	0	0
Investment tax credit	95	20	98	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	691	30	452	0	0	0	0
Net federal tax	98	36,720	293,188	30,240	161,468	20	83	0	0
CPP contributions on self-employment	99	4,280	10,250	3,070	6,478	0	0	0	0
Social Benefits repayment	100	380	573	30	49	0	0	0	0
Canada workers benefit (CWB)	101	8,200	10,951	6,720	9,624	0	0	0	0
Canada Training Credit (CTC)	102	2,190	922	2,830	1,100	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	110	14	380	50	0	0	0	0
Net provincial or territorial tax	105	34,720	215,506	28,390	121,436	20	65	0	0
Total tax payable	106	37,970	519,522	31,640	289,497	20	148	0	0

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

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	37,880	0	33,040	0	10	0	0	0
Number of non-taxable returns	2	7,490	0	14,500	0	0	0	20	0
Total number of returns	3	45,370	0	47,540	0	10	0	30	0
Employment income	4	36,810	2,573,918	35,430	1,780,867	0	0	0	0
Commissions (from employment)	5	1,320	58,886	960	21,731	0	0	0	0
Other employment income	6	2,440	13,644	2,230	10,121	0	0	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	160	1,814	330	2,919	0	0	0	0
Other pensions and superannuation	9	80	1,048	70	751	0	0	0	0
Elected split-pension amount	10	10	57	50	464	0	0	0	0
Employment insurance and other benefits	11	4,650	33,688	6,960	68,959	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	4,350	88,485	2,710	37,036	0	0	0	0
Interest and other investment income	13	9,380	10,063	9,590	8,374	0	0	0	0
Net partnership income (limited or non-active partners only)	14	20	613	0	0	0	0	0	0
Net rental income	15	2,290	4,165	2,070	4,992	0	0	0	0
Taxable capital gains	16	2,330	70,137	1,580	33,648	0	0	0	0
RRSP income	17	3,480	13,712	2,880	8,703	0	0	0	0
Other income	18	5,330	20,823	4,330	17,697	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	190	1,147	330	2,060	0	0	0	0
Net business income	20	4,890	87,119	3,990	55,629	0	0	0	0
Net professional income	21	810	47,707	1,060	43,472	0	0	0	0
Net commission income	22	630	8,245	640	5,842	0	0	0	0
Net farming income	23	1,260	13,422	800	5,856	0	0	0	0
Net fishing income	24	50	272	0	0	0	0	0	0
Workers' compensation benefits	25	1,040	5,585	640	2,943	0	0	0	0
Social assistance payments	26	2,430	22,235	3,260	38,954	0	0	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	42,430	3,076,978	42,030	2,152,373	0	0	0	0
Registered pension plan (RPP) deduction	29	14,040	70,290	18,130	77,481	0	0	0	0
RRSP/PRPP deduction	30	12,840	78,594	10,930	45,475	0	0	0	0
FHSA deduction	31	720	4,140	520	2,771	0	0	0	0
Deduction for elected split-pension amount	32	30	269	20	76	0	0	0	0
Annual union, professional, or like dues	33	12,750	12,606	15,870	12,093	0	0	0	0
Child care expenses	34	3,390	11,170	10,160	30,233	0	0	0	0
Business investment loss	35	0	0	0	0	0	0	0	0
Moving expenses	36	190	1,272	120	540	0	0	0	0
Support payments made	37	60	356	0	0	0	0	0	0
Carrying charges and interest expenses	38	1,880	3,491	1,390	1,818	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	39	5,360	6,363	4,320	4,348	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	40	36,000	17,645	33,980	13,868	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	0	0	10	156	0	0	0	0
Other employment expenses	43	4,170	16,082	2,780	5,072	0	0	0	0
Clergy residence deduction	44	110	1,799	30	316	0	0	0	0
Other deductions	45	2,190	3,111	2,580	3,864	0	0	0	0

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

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	39,660	227,555	37,750	198,223	0	0	0	0
Social benefits repayment	47	360	621	30	33	0	0	0	0
Net income	48	42,240	2,851,519	41,690	1,956,806	0	0	0	0
Canadian Forces personnel and police deduction	49	40	1,228	0	0	0	0	0	0
Security options deductions	50	40	289	20	128	0	0	0	0
Other payments deduction	51	3,430	27,820	3,870	41,906	0	0	0	0
Non-capital losses of other years	52	50	496	70	289	0	0	0	0
Net capital losses of other years	53	390	594	200	335	0	0	0	0
Capital gains deduction	54	110	15,504	80	12,455	0	0	0	0
Northern residents deductions	55	730	3,173	530	1,879	0	0	0	0
Additional deductions	56	0	0	0	0	0	0	0	0
Farming/fishing losses of prior years	57	30	281	10	172	0	0	0	0
Total deductions from net income	58	4,760	49,652	4,760	57,557	0	0	0	0
Taxable income assessed	59	41,040	2,802,168	39,820	1,899,617	0	0	0	0
Basic personal amount	60	45,370	671,391	47,540	705,885	0	0	30	366
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	8,680	99,224	2,880	31,442	0	0	0	0
Canada caregiver amount	63	220	1,388	210	1,428	0	0	0	0
Amount for an eligible dependant	64	1,160	17,109	6,490	95,823	0	0	0	0
Family caregiver amount for children under 18 years of age	65	790	2,162	970	2,759	0	0	0	0
CPP or QPP contributions through employment	66	36,640	88,233	35,390	69,878	0	0	0	0
CPP or QPP contributions on self-employment and other earnings	67	4,430	4,605	3,700	3,156	0	0	0	0
Employment insurance premiums	68	34,990	27,974	34,320	23,142	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	320	954	30	87	0	0	0	0
Canada employment amount	73	37,050	50,285	35,710	48,101	0	0	0	0
Home accessibility expenses	74	0	0	20	120	0	0	0	0
Home buyers' amount	75	680	6,088	440	3,731	0	0	0	0
Digital news subscription expenses	76	480	106	370	91	0	0	0	0
Pension income amount	77	90	154	120	209	0	0	0	0
Disability amount	78	1,190	11,230	1,150	10,823	0	0	0	0
Disability amount transferred from a dependant	79	1,010	15,405	1,490	23,365	0	0	0	0
Interest paid on student loans	80	100	78	180	119	0	0	0	0
Tuition, education, and textbook amounts	81	2,430	11,629	3,490	13,788	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	60	161	70	212	0	0	0	0
Amounts transferred from spouse or common-law partner	83	890	3,646	360	1,843	0	0	0	0
Medical expenses	84	4,040	8,299	6,910	12,713	0	0	0	0
Total tax credits on personal amounts	85	45,370	153,043	47,540	157,319	0	0	30	69
Allowable charitable donations and government gifts	86	8,380	18,181	7,150	10,017	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	8,320	5,150	7,110	2,781	0	0	0	0
Total federal non-refundable tax credits	89	45,370	158,193	47,540	160,100	0	0	30	72
Federal dividend tax credit	90	4,320	8,701	2,590	3,652	0	0	0	0

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

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	90	377	50	168	0	0	0	0
Basic federal tax	92	34,610	360,953	29,300	196,853	0	0	0	0
Federal foreign tax credit	93	1,320	791	800	294	0	0	0	0
Federal political contribution tax credit	94	170	30	100	14	0	0	0	0
Investment tax credit	95	20	64	0	0	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	0	0	10	8	0	0	0	0
Alternative minimum tax payable	97	60	768	50	673	0	0	0	0
Net federal tax	98	36,700	362,571	31,600	198,986	0	0	0	0
CPP contributions on self-employment	99	4,190	10,865	3,440	7,420	0	0	0	0
Social Benefits repayment	100	360	621	30	33	0	0	0	0
Canada workers benefit (CWB)	101	6,380	9,078	5,710	8,568	0	0	0	0
Canada Training Credit (CTC)	102	1,480	621	2,330	926	0	0	0	0
Multigenerational home renovation tax credit (MHRTC)	103	0	0	0	0	0	0	0	0
Eligible educator school supply tax credit	104	100	13	400	53	0	0	0	0
Net provincial or territorial tax	105	35,000	262,392	29,940	147,989	0	0	0	0
Total tax payable	106	37,880	636,459	33,040	354,479	0	0	0	0

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

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	35,990	0	32,640	0	10	0	10	0
Number of non-taxable returns	2	6,710	0	11,460	0	10	0	10	0
Total number of returns	3	42,700	0	44,100	0	10	0	10	0
Employment income	4	34,570	2,572,808	34,200	1,933,389	10	433	0	0
Commissions (from employment)	5	1,210	65,734	780	19,822	0	0	0	0
Other employment income	6	2,540	18,115	2,300	12,257	0	0	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	320	3,423	590	5,407	0	0	0	0
Other pensions and superannuation	9	120	2,399	100	1,494	0	0	0	0
Elected split-pension amount	10	30	99	130	1,242	0	0	0	0
Employment insurance and other benefits	11	3,590	26,492	4,180	30,519	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	4,500	104,366	3,240	43,116	0	0	0	0
Interest and other investment income	13	8,910	12,126	9,440	11,286	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	2,360	6,663	2,160	5,546	0	0	0	0
Taxable capital gains	16	2,410	111,940	1,930	44,013	0	0	0	0
RRSP income	17	3,500	16,535	2,960	12,307	0	0	0	0
Other income	18	5,640	20,121	4,730	16,984	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	140	760	240	1,310	0	0	0	0
Net business income	20	4,570	87,004	3,770	48,191	0	0	0	0
Net professional income	21	680	41,440	880	31,837	0	0	0	0
Net commission income	22	570	10,950	670	4,666	0	0	0	0
Net farming income	23	1,130	10,876	750	5,347	0	0	0	0
Net fishing income	24	50	496	0	0	0	0	0	0
Workers' compensation benefits	25	1,000	7,012	670	3,313	0	0	0	0
Social assistance payments	26	2,250	22,352	2,770	32,064	0	0	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	40,090	3,142,210	39,940	2,265,574	10	694	0	0
Registered pension plan (RPP) deduction	29	14,070	74,995	18,600	89,348	0	0	0	0
RRSP/PRPP deduction	30	13,290	88,263	11,690	51,931	0	0	0	0
FHSA deduction	31	390	2,261	300	1,711	0	0	0	0
Deduction for elected split-pension amount	32	0	0	30	76	0	0	0	0
Annual union, professional, or like dues	33	12,340	12,290	15,810	12,511	0	0	0	0
Child care expenses	34	3,730	10,588	7,600	19,053	0	0	0	0
Business investment loss	35	10	97	0	0	0	0	0	0
Moving expenses	36	120	688	90	560	0	0	0	0
Support payments made	37	120	800	0	0	0	0	0	0
Carrying charges and interest expenses	38	1,960	4,989	1,510	2,937	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	39	4,810	5,806	3,940	3,900	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	40	33,960	17,101	33,260	14,504	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	30	1,083	0	0	0	0	0	0
Other employment expenses	43	3,940	17,235	2,790	5,202	0	0	0	0
Clergy residence deduction	44	150	2,629	30	501	0	0	0	0
Other deductions	45	2,040	3,063	2,290	4,310	0	0	0	0

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

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	37,430	242,138	36,320	206,795	10	62	0	0
Social benefits repayment	47	300	508	50	69	0	0	0	0
Net income	48	39,900	2,902,030	39,640	2,061,673	10	632	0	0
Canadian Forces personnel and police deduction	49	30	961	0	0	0	0	0	0
Security options deductions	50	40	434	20	58	0	0	0	0
Other payments deduction	51	3,220	29,364	3,410	35,376	0	0	0	0
Non-capital losses of other years	52	60	376	70	228	0	0	0	0
Net capital losses of other years	53	440	1,285	230	635	0	0	0	0
Capital gains deduction	54	120	16,952	70	7,674	0	0	0	0
Northern residents deductions	55	650	2,925	530	2,082	0	0	0	0
Additional deductions	56	30	1,004	0	0	0	0	0	0
Farming/fishing losses of prior years	57	50	565	20	198	0	0	0	0
Total deductions from net income	58	4,560	53,867	4,320	46,503	0	0	0	0
Taxable income assessed	59	38,790	2,848,333	38,070	2,015,380	10	632	0	0
Basic personal amount	60	42,700	631,819	44,100	655,829	10	177	10	195
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	7,360	83,836	2,720	30,141	0	0	0	0
Canada caregiver amount	63	310	2,046	360	2,411	0	0	0	0
Amount for an eligible dependant	64	1,460	21,227	6,250	91,030	0	0	0	0
Family caregiver amount for children under 18 years of age	65	1,000	2,802	960	2,719	0	0	0	0
CPP or QPP contributions through employment	66	34,460	85,422	34,230	72,712	0	0	0	0
CPP or QPP contributions on self-employment and other earnings	67	3,970	4,184	3,300	2,823	0	0	0	0
Employment insurance premiums	68	32,620	26,828	33,210	24,014	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	290	870	20	54	0	0	0	0
Canada employment amount	73	34,880	47,377	34,470	46,636	10	14	0	0
Home accessibility expenses	74	20	144	20	158	0	0	0	0
Home buyers' amount	75	500	4,547	360	3,099	0	0	0	0
Digital news subscription expenses	76	600	138	410	94	0	0	0	0
Pension income amount	77	150	254	220	400	0	0	0	0
Disability amount	78	1,200	11,221	1,240	11,704	0	0	0	0
Disability amount transferred from a dependant	79	1,290	19,996	1,620	24,793	0	0	0	0
Interest paid on student loans	80	80	58	110	52	0	0	0	0
Tuition, education, and textbook amounts	81	1,850	8,196	2,830	11,183	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	430	1,470	580	2,123	0	0	0	0
Amounts transferred from spouse or common-law partner	83	830	3,700	440	2,433	0	0	0	0
Medical expenses	84	4,480	9,494	7,270	14,337	0	0	0	0
Total tax credits on personal amounts	85	42,700	144,851	44,100	149,825	10	36	10	37
Allowable charitable donations and government gifts	86	9,040	23,607	7,950	12,432	0	0	0	0
Eligible cultural and ecological gifts	87	10	13	0	0	0	0	0	0
Total tax credit on donations and gifts	88	9,010	6,798	7,920	3,449	0	0	0	0
Total federal non-refundable tax credits	89	42,700	151,649	44,100	153,274	10	38	10	38
Federal dividend tax credit	90	4,430	10,522	3,070	4,013	0	0	0	0

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

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	80	402	70	279	0	0	0	0
Basic federal tax	92	33,080	387,493	29,340	220,770	0	0	0	0
Federal foreign tax credit	93	1,340	869	980	368	0	0	0	0
Federal political contribution tax credit	94	210	40	120	17	0	0	0	0
Investment tax credit	95	20	404	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	80	542	50	409	0	0	0	0
Net federal tax	98	35,000	388,396	31,360	222,645	0	0	0	0
CPP contributions on self-employment	99	3,790	9,922	3,090	6,659	0	0	0	0
Social Benefits repayment	100	300	508	50	69	0	0	0	0
Canada workers benefit (CWB)	101	5,400	7,823	4,950	7,552	0	0	0	0
Canada Training Credit (CTC)	102	1,080	473	1,790	706	0	0	0	0
Multigenerational home renovation tax credit (MHRTC)	103	0	0	0	0	0	0	0	0
Eligible educator school supply tax credit	104	100	13	420	56	0	0	0	0
Net provincial or territorial tax	105	33,380	276,621	29,990	165,318	0	0	0	0
Total tax payable	106	35,990	675,455	32,640	394,729	0	0	0	0

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

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	32,560	0	30,520	0	0	0	0	0
Number of non-taxable returns	2	5,810	0	8,940	0	0	0	10	0
Total number of returns	3	38,370	0	39,460	0	0	0	10	0
Employment income	4	30,710	2,481,224	30,770	1,892,137	0	0	0	0
Commissions (from employment)	5	1,030	72,927	570	17,373	0	0	0	0
Other employment income	6	2,370	18,236	2,240	16,960	0	0	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	560	5,750	970	9,061	0	0	0	0
Other pensions and superannuation	9	200	5,629	160	2,678	0	0	0	0
Elected split-pension amount	10	50	281	350	3,831	0	0	0	0
Employment insurance and other benefits	11	2,750	20,716	3,180	17,873	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	4,460	108,486	3,490	57,781	0	0	0	0
Interest and other investment income	13	8,450	18,103	9,000	15,459	0	0	0	0
Net partnership income (limited or non-active partners only)	14	40	330	0	0	0	0	0	0
Net rental income	15	2,350	7,806	2,090	6,938	0	0	0	0
Taxable capital gains	16	2,490	102,427	2,100	68,347	0	0	0	0
RRSP income	17	2,740	19,204	2,420	15,407	0	0	0	0
Other income	18	5,900	25,073	4,930	19,601	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	90	645	130	670	0	0	0	0
Net business income	20	3,990	88,823	3,390	49,712	0	0	0	0
Net professional income	21	520	30,748	720	26,412	0	0	0	0
Net commission income	22	450	8,134	580	5,095	0	0	0	0
Net farming income	23	1,210	9,604	740	5,714	0	0	0	0
Net fishing income	24	60	454	10	152	0	0	0	0
Workers' compensation benefits	25	940	7,783	710	3,765	0	0	0	0
Social assistance payments	26	1,900	19,266	2,220	23,727	0	0	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	36,060	3,051,816	36,110	2,261,884	0	0	0	0
Registered pension plan (RPP) deduction	29	12,960	74,702	17,710	89,736	0	0	0	0
RRSP/PRPP deduction	30	13,050	95,512	11,360	60,684	0	0	0	0
FHSA deduction	31	190	1,006	110	626	0	0	0	0
Deduction for elected split-pension amount	32	110	1,107	30	191	0	0	0	0
Annual union, professional, or like dues	33	11,160	11,376	14,480	11,815	0	0	0	0
Child care expenses	34	2,250	5,025	3,450	6,321	0	0	0	0
Business investment loss	35	0	0	0	0	0	0	0	0
Moving expenses	36	70	444	70	522	0	0	0	0
Support payments made	37	130	1,462	10	50	0	0	0	0
Carrying charges and interest expenses	38	2,190	6,701	1,790	4,129	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	39	4,250	5,376	3,610	3,680	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	40	30,200	15,628	30,210	13,801	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	20	568	0	0	0	0	0	0
Other employment expenses	43	3,420	16,071	2,470	5,154	0	0	0	0
Clergy residence deduction	44	150	2,462	40	573	0	0	0	0
Other deductions	45	1,660	3,104	1,940	5,558	0	0	0	0

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

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	33,400	240,804	32,990	202,948	0	0	0	0
Social benefits repayment	47	250	439	50	83	0	0	0	0
Net income	48	35,850	2,813,969	35,870	2,060,900	0	0	0	0
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0	0	0
Security options deductions	50	50	1,115	20	119	0	0	0	0
Other payments deduction	51	2,820	27,049	2,900	27,492	0	0	0	0
Non-capital losses of other years	52	50	424	60	363	0	0	0	0
Net capital losses of other years	53	430	1,048	270	347	0	0	0	0
Capital gains deduction	54	100	13,592	90	14,106	0	0	0	0
Northern residents deductions	55	650	2,891	530	1,916	0	0	0	0
Additional deductions	56	30	1,480	0	0	0	0	0	0
Farming/fishing losses of prior years	57	50	953	0	0	0	0	0	0
Total deductions from net income	58	4,090	49,090	3,850	44,830	0	0	0	0
Taxable income assessed	59	34,790	2,764,994	34,500	2,016,231	0	0	0	0
Basic personal amount	60	38,370	569,688	39,460	588,860	0	0	0	0
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	5,510	62,894	2,290	25,791	0	0	0	0
Canada caregiver amount	63	570	3,857	590	3,885	0	0	0	0
Amount for an eligible dependant	64	1,260	17,903	4,630	65,716	0	0	0	0
Family caregiver amount for children under 18 years of age	65	860	2,382	660	1,825	0	0	0	0
CPP or QPP contributions through employment	66	30,620	77,986	30,890	69,016	0	0	0	0
CPP or QPP contributions on self-employment and other earnings	67	3,470	3,869	2,930	2,655	0	0	0	0
Employment insurance premiums	68	28,780	24,221	30,060	22,716	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	220	669	30	96	0	0	0	0
Canada employment amount	73	31,010	42,129	31,100	42,177	0	0	0	0
Home accessibility expenses	74	20	104	0	0	0	0	0	0
Home buyers' amount	75	310	2,769	230	1,885	0	0	0	0
Digital news subscription expenses	76	610	138	480	113	0	0	0	0
Pension income amount	77	230	432	480	889	0	0	0	0
Disability amount	78	1,360	12,787	1,450	13,627	0	0	0	0
Disability amount transferred from a dependant	79	1,330	19,260	1,340	18,655	0	0	0	0
Interest paid on student loans	80	40	30	80	42	0	0	0	0
Tuition, education, and textbook amounts	81	1,120	4,953	1,810	6,520	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	1,780	7,435	1,680	6,800	0	0	0	0
Amounts transferred from spouse or common-law partner	83	710	3,791	390	2,735	0	0	0	0
Medical expenses	84	4,480	9,771	6,830	14,281	0	0	0	0
Total tax credits on personal amounts	85	38,370	130,064	39,460	133,262	0	0	0	0
Allowable charitable donations and government gifts	86	8,880	24,272	7,800	14,870	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	8,860	6,994	7,780	4,214	0	0	0	0
Total federal non-refundable tax credits	89	38,370	137,058	39,460	137,476	0	0	0	0
Federal dividend tax credit	90	4,350	11,624	3,270	6,008	0	0	0	0

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

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	100	472	80	292	0	0	0	0
Basic federal tax	92	30,040	398,057	27,840	238,160	0	0	0	0
Federal foreign tax credit	93	1,470	1,446	1,210	582	0	0	0	0
Federal political contribution tax credit	94	190	38	120	20	0	0	0	0
Investment tax credit	95	20	212	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	70	636	70	720	0	0	0	0
Net federal tax	98	31,670	398,298	29,420	239,339	0	0	0	0
CPP contributions on self-employment	99	3,320	9,188	2,790	6,287	0	0	0	0
Social Benefits repayment	100	250	439	50	83	0	0	0	0
Canada workers benefit (CWB)	101	4,420	6,532	4,190	5,944	0	0	0	0
Canada Training Credit (CTC)	102	640	270	1,160	467	0	0	0	0
Multigenerational home renovation tax credit (MHRTC)	103	0	0	0	0	0	0	0	0
Eligible educator school supply tax credit	104	100	13	370	49	0	0	0	0
Net provincial or territorial tax	105	30,350	281,076	28,480	175,684	0	0	0	0
Total tax payable	106	32,560	689,009	30,520	421,406	0	0	0	0

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

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	30,520	0	28,850	0	0	0	0	0
Number of non-taxable returns	2	5,540	0	8,310	0	0	0	0	0
Total number of returns	3	36,060	0	37,150	0	0	0	10	0
Employment income	4	28,130	2,399,027	28,250	1,759,106	0	0	0	0
Commissions (from employment)	5	920	71,883	490	14,904	0	0	0	0
Other employment income	6	2,390	21,248	2,400	19,197	0	0	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	910	9,395	1,760	16,709	0	0	0	0
Other pensions and superannuation	9	450	14,912	450	9,138	0	0	0	0
Elected split-pension amount	10	260	1,707	1,010	11,757	0	0	0	0
Employment insurance and other benefits	11	2,680	20,253	3,130	17,327	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	4,830	140,786	4,240	80,072	0	0	0	0
Interest and other investment income	13	8,650	22,720	9,460	21,938	0	0	0	0
Net partnership income (limited or non-active partners only)	14	60	-358	30	899	0	0	0	0
Net rental income	15	2,250	10,072	2,070	8,672	0	0	0	0
Taxable capital gains	16	2,880	144,261	2,720	87,314	0	0	0	0
RRSP income	17	2,390	22,510	2,350	20,930	0	0	0	0
Other income	18	6,290	34,210	5,570	23,252	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	50	231	60	391	0	0	0	0
Net business income	20	3,600	81,208	3,110	43,798	0	0	0	0
Net professional income	21	510	27,734	640	25,413	0	0	0	0
Net commission income	22	350	10,497	460	6,472	0	0	0	0
Net farming income	23	1,280	14,536	770	6,326	0	0	0	0
Net fishing income	24	60	389	20	172	0	0	0	0
Workers' compensation benefits	25	980	8,332	800	4,550	0	0	0	0
Social assistance payments	26	1,750	17,405	1,950	20,296	0	0	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	33,970	3,073,356	34,030	2,203,416	0	0	0	0
Registered pension plan (RPP) deduction	29	12,220	72,965	16,650	85,592	0	0	0	0
RRSP/PRPP deduction	30	12,790	108,071	11,220	69,848	0	0	0	0
FHSA deduction	31	90	507	50	233	0	0	0	0
Deduction for elected split-pension amount	32	250	3,673	130	846	0	0	0	0
Annual union, professional, or like dues	33	10,450	10,556	13,440	10,894	0	0	0	0
Child care expenses	34	940	1,878	890	1,400	0	0	0	0
Business investment loss	35	0	0	0	0	0	0	0	0
Moving expenses	36	60	487	70	343	0	0	0	0
Support payments made	37	200	4,108	20	174	0	0	0	0
Carrying charges and interest expenses	38	2,570	9,764	2,160	6,642	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	39	3,930	5,299	3,270	3,465	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	40	27,680	14,498	27,660	12,697	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	40	1,620	0	0	0	0	0	0
Other employment expenses	43	3,010	15,781	2,090	4,694	0	0	0	0
Clergy residence deduction	44	150	2,715	40	579	0	0	0	0
Other deductions	45	1,670	3,351	1,780	4,157	0	0	0	0

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

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	30,980	255,397	30,500	201,994	0	0	0	0
Social benefits repayment	47	240	405	60	91	0	0	0	0
Net income	48	33,790	2,822,158	33,790	2,003,983	0	0	0	0
Canadian Forces personnel and police deduction	49	20	686	0	0	0	0	0	0
Security options deductions	50	50	2,872	20	180	0	0	0	0
Other payments deduction	51	2,710	25,737	2,730	24,851	0	0	0	0
Non-capital losses of other years	52	70	664	80	545	0	0	0	0
Net capital losses of other years	53	540	1,992	360	643	0	0	0	0
Capital gains deduction	54	150	23,885	130	20,684	0	0	0	0
Northern residents deductions	55	670	3,009	510	1,955	0	0	0	0
Additional deductions	56	30	555	30	419	0	0	0	0
Farming/fishing losses of prior years	57	50	588	20	228	0	0	0	0
Total deductions from net income	58	4,170	60,029	3,800	49,508	0	0	0	0
Taxable income assessed	59	32,680	2,762,237	32,530	1,954,626	0	0	0	0
Basic personal amount	60	36,060	536,700	37,150	555,075	0	0	0	0
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	4,550	51,218	2,070	23,115	0	0	0	0
Canada caregiver amount	63	800	5,286	800	5,287	0	0	0	0
Amount for an eligible dependant	64	880	12,121	2,600	35,298	0	0	0	0
Family caregiver amount for children under 18 years of age	65	450	1,212	300	804	0	0	0	0
CPP or QPP contributions through employment	66	28,060	72,308	28,330	63,517	0	0	0	0
CPP or QPP contributions on self-employment and other earnings	67	3,190	3,806	2,700	2,499	0	0	0	0
Employment insurance premiums	68	26,310	22,400	27,440	20,849	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	180	534	10	39	0	0	0	0
Canada employment amount	73	28,460	38,653	28,600	38,710	0	0	0	0
Home accessibility expenses	74	20	103	20	153	0	0	0	0
Home buyers' amount	75	180	1,614	120	1,004	0	0	0	0
Digital news subscription expenses	76	770	186	660	154	0	0	0	0
Pension income amount	77	690	1,305	1,370	2,640	0	0	0	0
Disability amount	78	1,570	14,779	1,890	17,825	0	0	0	0
Disability amount transferred from a dependant	79	1,010	12,839	980	12,122	0	0	0	0
Interest paid on student loans	80	30	17	30	22	0	0	0	0
Tuition, education, and textbook amounts	81	620	2,160	980	3,071	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	2,740	12,547	2,200	9,771	0	0	0	0
Amounts transferred from spouse or common-law partner	83	630	4,108	560	4,073	0	0	0	0
Medical expenses	84	4,450	10,240	6,570	13,467	0	0	0	0
Total tax credits on personal amounts	85	36,060	120,624	37,150	121,427	0	0	0	0
Allowable charitable donations and government gifts	86	8,450	25,933	7,690	15,045	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	8,430	7,608	7,670	4,297	0	0	0	0
Total federal non-refundable tax credits	89	36,060	128,231	37,150	125,724	0	0	0	0
Federal dividend tax credit	90	4,640	15,274	3,910	8,400	0	0	0	0

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

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	120	547	110	424	0	0	0	0
Basic federal tax	92	28,320	420,896	26,570	238,874	0	0	0	0
Federal foreign tax credit	93	1,740	1,392	1,580	627	0	0	0	0
Federal political contribution tax credit	94	270	62	120	25	0	0	0	0
Investment tax credit	95	40	386	10	55	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	20	11	0	0	0	0	0	0
Alternative minimum tax payable	97	100	1,007	100	1,097	0	0	0	0
Net federal tax	98	29,730	420,782	27,770	239,621	0	0	0	0
CPP contributions on self-employment	99	3,080	9,061	2,600	5,920	0	0	0	0
Social Benefits repayment	100	240	405	60	91	0	0	0	0
Canada workers benefit (CWB)	101	3,900	5,672	3,530	4,671	0	0	0	0
Canada Training Credit (CTC)	102	370	156	680	273	0	0	0	0
Multigenerational home renovation tax credit (MHRTC)	103	10	36	0	0	0	0	0	0
Eligible educator school supply tax credit	104	90	12	300	42	0	0	0	0
Net provincial or territorial tax	105	28,650	292,404	27,210	175,705	0	0	0	0
Total tax payable	106	30,520	722,655	28,850	421,345	0	0	0	0

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

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	29,860	0	29,020	0	0	0	0	0
Number of non-taxable returns	2	6,130	0	8,660	0	0	0	0	0
Total number of returns	3	35,990	0	37,680	0	0	0	0	0
Employment income	4	26,000	2,063,779	26,110	1,486,597	0	0	0	0
Commissions (from employment)	5	820	58,188	420	16,209	0	0	0	0
Other employment income	6	2,650	23,649	2,590	20,283	0	0	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	1,720	18,792	3,090	30,350	0	0	0	0
Other pensions and superannuation	9	2,800	109,933	4,030	118,081	0	0	0	0
Elected split-pension amount	10	1,090	7,265	2,850	39,541	0	0	0	0
Employment insurance and other benefits	11	2,640	20,501	2,900	15,921	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	5,450	135,548	5,230	79,482	0	0	0	0
Interest and other investment income	13	9,930	39,403	11,400	33,192	0	0	0	0
Net partnership income (limited or non-active partners only)	14	0	0	40	269	0	0	0	0
Net rental income	15	2,360	12,228	2,150	10,668	0	0	0	0
Taxable capital gains	16	3,440	213,240	3,450	91,788	0	0	0	0
RRSP income	17	2,670	36,479	2,840	37,409	0	0	0	0
Other income	18	8,130	74,183	7,890	69,215	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	20	132	40	205	0	0	0	0
Net business income	20	3,500	71,139	2,840	42,059	0	0	0	0
Net professional income	21	510	26,007	540	18,004	0	0	0	0
Net commission income	22	300	9,278	360	4,862	0	0	0	0
Net farming income	23	1,500	19,035	850	9,814	0	0	0	0
Net fishing income	24	80	460	20	109	0	0	0	0
Workers' compensation benefits	25	1,030	11,700	830	4,733	0	0	0	0
Social assistance payments	26	1,900	17,987	1,860	18,138	0	0	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	33,960	2,963,940	34,700	2,152,827	0	0	0	0
Registered pension plan (RPP) deduction	29	10,850	59,217	14,510	66,314	0	0	0	0
RRSP/PRPP deduction	30	12,240	117,075	10,800	80,456	0	0	0	0
FHSA deduction	31	40	239	30	165	0	0	0	0
Deduction for elected split-pension amount	32	1,520	20,988	0	0	0	0	0	0
Annual union, professional, or like dues	33	9,420	8,710	12,280	9,005	0	0	0	0
Child care expenses	34	290	543	130	185	0	0	0	0
Business investment loss	35	0	0	0	0	0	0	0	0
Moving expenses	36	40	283	50	422	0	0	0	0
Support payments made	37	220	5,450	0	0	0	0	0	0
Carrying charges and interest expenses	38	3,220	16,195	2,990	9,934	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	39	3,940	5,434	3,000	3,206	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	40	25,330	12,791	25,170	10,966	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	70	3,476	0	0	0	0	0	0
Other employment expenses	43	2,630	13,954	1,780	4,426	0	0	0	0
Clergy residence deduction	44	150	2,694	30	446	0	0	0	0
Other deductions	45	1,610	3,887	1,750	3,351	0	0	0	0

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

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	29,780	271,224	29,210	203,051	0	0	0	0
Social benefits repayment	47	230	432	40	57	0	0	0	0
Net income	48	33,760	2,697,060	34,470	1,951,602	0	0	0	0
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0	0	0
Security options deductions	50	50	4,049	20	1,198	0	0	0	0
Other payments deduction	51	2,920	29,687	2,680	22,871	0	0	0	0
Non-capital losses of other years	52	50	409	60	445	0	0	0	0
Net capital losses of other years	53	590	1,346	500	736	0	0	0	0
Capital gains deduction	54	210	35,996	170	25,709	0	0	0	0
Northern residents deductions	55	700	3,057	530	1,921	0	0	0	0
Additional deductions	56	0	0	0	0	0	0	0	0
Farming/fishing losses of prior years	57	60	589	0	0	0	0	0	0
Total deductions from net income	58	4,470	75,919	3,930	53,478	0	0	0	0
Taxable income assessed	59	32,530	2,621,434	33,260	1,898,303	0	0	0	0
Basic personal amount	60	35,990	536,710	37,680	563,636	0	0	0	0
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	4,310	47,819	2,000	20,685	0	0	0	0
Canada caregiver amount	63	920	6,088	930	5,624	0	0	0	0
Amount for an eligible dependant	64	450	6,195	1,050	13,666	0	0	0	0
Family caregiver amount for children under 18 years of age	65	190	526	100	262	0	0	0	0
CPP or QPP contributions through employment	66	25,870	63,933	26,040	55,023	0	0	0	0
CPP or QPP contributions on self-employment and other earnings	67	3,280	3,899	2,610	2,311	0	0	0	0
Employment insurance premiums	68	23,950	19,734	24,920	18,036	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	160	465	20	60	0	0	0	0
Canada employment amount	73	26,590	35,859	26,690	35,890	0	0	0	0
Home accessibility expenses	74	30	188	40	213	0	0	0	0
Home buyers' amount	75	80	782	70	663	0	0	0	0
Digital news subscription expenses	76	1,150	281	990	225	0	0	0	0
Pension income amount	77	3,750	7,268	6,150	12,081	0	0	0	0
Disability amount	78	2,290	21,535	2,660	25,055	0	0	0	0
Disability amount transferred from a dependant	79	780	8,642	720	7,680	0	0	0	0
Interest paid on student loans	80	0	0	0	0	0	0	0	0
Tuition, education, and textbook amounts	81	280	896	450	1,183	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	2,060	9,653	1,250	5,645	0	0	0	0
Amounts transferred from spouse or common-law partner	83	920	6,234	1,180	8,780	0	0	0	0
Medical expenses	84	5,020	11,356	7,460	16,531	0	0	0	0
Total tax credits on personal amounts	85	35,990	118,211	37,680	118,992	0	0	0	0
Allowable charitable donations and government gifts	86	8,530	38,440	8,310	17,253	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	8,520	11,690	8,290	4,963	0	0	0	0
Total federal non-refundable tax credits	89	35,990	129,901	37,680	123,955	0	0	0	0
Federal dividend tax credit	90	5,110	14,656	4,740	8,480	0	0	0	0

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

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	190	828	180	703	0	0	0	0
Basic federal tax	92	27,650	393,006	26,920	227,155	0	0	0	0
Federal foreign tax credit	93	2,180	2,298	2,120	1,047	0	0	0	0
Federal political contribution tax credit	94	300	70	190	37	0	0	0	0
Investment tax credit	95	50	732	20	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	140	1,862	130	1,380	0	0	0	0
Net federal tax	98	29,030	391,629	27,890	226,915	0	0	0	0
CPP contributions on self-employment	99	3,180	9,292	2,500	5,478	0	0	0	0
Social Benefits repayment	100	230	432	40	57	0	0	0	0
Canada workers benefit (CWB)	101	3,790	5,425	3,200	3,771	0	0	0	0
Canada Training Credit (CTC)	102	170	68	310	133	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	60	9	150	20	0	0	0	0
Net provincial or territorial tax	105	28,110	272,573	27,640	166,648	0	0	0	0
Total tax payable	106	29,860	673,929	29,020	399,100	0	0	0	0

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

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	32,600	0	31,220	0	0	0	0	0
Number of non-taxable returns	2	7,330	0	10,440	0	0	0	0	0
Total number of returns	3	39,930	0	41,660	0	0	0	0	0
Employment income	4	23,730	1,636,440	22,390	1,016,434	0	0	0	0
Commissions (from employment)	5	670	50,541	320	9,691	0	0	0	0
Other employment income	6	3,240	30,559	3,050	20,478	0	0	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	18,160	144,342	21,080	151,372	0	0	0	0
Other pensions and superannuation	9	7,760	295,588	10,580	291,292	0	0	0	0
Elected split-pension amount	10	3,120	24,254	6,410	93,532	0	0	0	0
Employment insurance and other benefits	11	2,900	24,074	2,480	14,271	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	7,130	182,404	7,250	111,632	0	0	0	0
Interest and other investment income	13	13,410	57,587	15,310	50,906	0	0	0	0
Net partnership income (limited or non-active partners only)	14	110	1,046	70	418	0	0	0	0
Net rental income	15	2,590	23,000	2,340	17,442	0	0	0	0
Taxable capital gains	16	4,600	211,626	5,020	112,507	0	0	0	0
RRSP income	17	3,770	58,968	4,480	66,756	0	0	0	0
Other income	18	11,550	126,291	12,120	115,138	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	0	0	20	77	0	0	0	0
Net business income	20	3,570	73,877	2,910	38,840	0	0	0	0
Net professional income	21	540	26,101	540	16,724	0	0	0	0
Net commission income	22	290	11,915	290	3,725	0	0	0	0
Net farming income	23	1,960	27,584	1,050	11,279	0	0	0	0
Net fishing income	24	100	904	30	289	0	0	0	0
Workers' compensation benefits	25	1,190	15,540	590	4,545	0	0	0	0
Social assistance payments	26	2,130	18,131	1,990	16,675	0	0	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	38,610	3,044,122	39,850	2,183,269	0	0	0	0
Registered pension plan (RPP) deduction	29	8,150	38,629	10,200	38,695	0	0	0	0
RRSP/PRPP deduction	30	11,180	114,886	9,080	75,776	0	0	0	0
FHSA deduction	31	20	121	0	0	0	0	0	0
Deduction for elected split-pension amount	32	4,060	58,332	3,300	24,504	0	0	0	0
Annual union, professional, or like dues	33	7,860	6,442	9,490	6,096	0	0	0	0
Child care expenses	34	80	165	30	67	0	0	0	0
Business investment loss	35	10	202	0	0	0	0	0	0
Moving expenses	36	30	285	40	171	0	0	0	0
Support payments made	37	200	6,297	0	0	0	0	0	0
Carrying charges and interest expenses	38	4,370	15,519	4,270	13,313	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	39	4,280	6,165	3,000	3,175	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	40	22,430	10,345	20,600	7,830	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	70	2,444	30	131	0	0	0	0
Other employment expenses	43	2,200	13,560	1,110	2,673	0	0	0	0
Clergy residence deduction	44	130	2,289	40	579	0	0	0	0
Other deductions	45	1,670	2,664	1,770	6,392	0	0	0	0

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

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	30,230	278,354	27,870	179,734	0	0	0	0
Social benefits repayment	47	280	485	60	101	0	0	0	0
Net income	48	38,410	2,767,702	39,670	2,005,150	0	0	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	3,630	36,570	4,340	35,106	0	0	0	0
Non-capital losses of other years	52	70	1,106	60	422	0	0	0	0
Net capital losses of other years	53	840	3,727	680	1,574	0	0	0	0
Capital gains deduction	54	370	54,651	280	36,706	0	0	0	0
Northern residents deductions	55	740	3,116	530	2,010	0	0	0	0
Additional deductions	56	80	379	0	0	0	0	0	0
Farming/fishing losses of prior years	57	80	1,474	30	310	0	0	0	0
Total deductions from net income	58	5,700	106,086	5,920	76,601	0	0	0	0
Taxable income assessed	59	37,540	2,662,256	38,630	1,928,764	0	0	0	0
Basic personal amount	60	39,930	596,157	41,660	623,128	0	0	0	0
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	4,760	49,385	1,690	15,593	0	0	0	0
Canada caregiver amount	63	1,130	6,976	1,060	6,118	0	0	0	0
Amount for an eligible dependant	64	200	2,657	530	6,736	0	0	0	0
Family caregiver amount for children under 18 years of age	65	80	212	30	100	0	0	0	0
CPP or QPP contributions through employment	66	23,230	52,006	21,910	39,520	0	0	0	0
CPP or QPP contributions on self-employment and other earnings	67	3,770	4,424	2,730	2,289	0	0	0	0
Employment insurance premiums	68	20,970	15,834	20,150	12,838	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	130	375	0	0	0	0	0	0
Canada employment amount	73	24,890	32,804	23,550	30,872	0	0	0	0
Home accessibility expenses	74	40	197	40	312	0	0	0	0
Home buyers' amount	75	50	431	40	390	0	0	0	0
Digital news subscription expenses	76	2,010	478	1,720	389	0	0	0	0
Pension income amount	77	10,190	19,894	13,940	27,444	0	0	0	0
Disability amount	78	3,370	31,792	3,740	35,193	0	0	0	0
Disability amount transferred from a dependant	79	610	6,459	620	6,000	0	0	0	0
Interest paid on student loans	80	0	0	0	0	0	0	0	0
Tuition, education, and textbook amounts	81	150	305	230	456	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	970	4,282	470	1,959	0	0	0	0
Amounts transferred from spouse or common-law partner	83	2,110	14,244	2,840	20,580	0	0	0	0
Medical expenses	84	7,220	18,269	10,390	26,083	0	0	0	0
Total tax credits on personal amounts	85	39,930	128,580	41,660	128,407	0	0	0	0
Allowable charitable donations and government gifts	86	10,040	41,883	9,770	20,179	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	10,020	12,618	9,750	5,732	0	0	0	0
Total federal non-refundable tax credits	89	39,930	141,198	41,660	134,138	0	0	0	0
Federal dividend tax credit	90	6,570	20,816	6,620	12,402	0	0	0	0

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

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	310	1,399	290	1,096	0	0	0	0
Basic federal tax	92	30,290	377,453	29,100	211,886	0	0	0	0
Federal foreign tax credit	93	3,050	3,355	3,310	1,203	0	0	0	0
Federal political contribution tax credit	94	430	97	270	55	0	0	0	0
Investment tax credit	95	30	752	20	32	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	20	17	0	0	0	0	0	0
Alternative minimum tax payable	97	240	2,435	190	1,821	0	0	0	0
Net federal tax	98	31,540	374,822	29,860	211,546	0	0	0	0
CPP contributions on self-employment	99	3,650	10,543	2,610	5,424	0	0	0	0
Social Benefits repayment	100	280	485	60	101	0	0	0	0
Canada workers benefit (CWB)	101	3,560	4,902	2,700	2,965	0	0	0	0
Canada Training Credit (CTC)	102	90	32	140	50	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	40	6	90	11	0	0	0	0
Net provincial or territorial tax	105	30,980	263,179	30,000	159,076	0	0	0	0
Total tax payable	106	32,600	649,034	31,220	376,151	0	0	0	0

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

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	27,150	0	26,650	0	0	0	0	0
Number of non-taxable returns	2	9,040	0	11,750	0	0	0	0	0
Total number of returns	3	36,190	0	38,400	0	0	0	0	0
Employment income	4	13,000	712,169	11,360	387,632	0	0	0	0
Commissions (from employment)	5	320	22,771	150	4,680	0	0	0	0
Other employment income	6	2,630	6,276	1,960	4,007	0	0	0	0
Old age security (OAS) pension	7	31,210	230,781	33,840	251,923	0	0	0	0
CPP or QPP benefits	8	31,430	294,309	33,710	274,686	0	0	0	0
Other pensions and superannuation	9	17,570	500,818	20,910	451,975	0	0	0	0
Elected split-pension amount	10	3,770	29,572	8,510	111,402	0	0	0	0
Employment insurance and other benefits	11	1,550	13,140	850	5,136	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	7,440	164,944	7,480	97,463	0	0	0	0
Interest and other investment income	13	14,620	66,736	16,330	61,267	0	0	0	0
Net partnership income (limited or non-active partners only)	14	150	2,749	70	294	0	0	0	0
Net rental income	15	2,280	21,781	1,980	15,179	0	0	0	0
Taxable capital gains	16	4,880	234,678	5,220	123,180	0	0	0	0
RRSP income	17	4,010	69,278	4,540	71,569	0	0	0	0
Other income	18	8,150	45,551	8,070	30,049	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	0	0	20	89	0	0	0	0
Net business income	20	2,980	46,402	2,070	18,553	0	0	0	0
Net professional income	21	460	23,628	370	6,704	0	0	0	0
Net commission income	22	250	9,406	190	2,580	0	0	0	0
Net farming income	23	1,940	22,823	960	10,457	0	0	0	0
Net fishing income	24	80	284	20	182	0	0	0	0
Workers' compensation benefits	25	610	6,718	260	2,748	0	0	0	0
Social assistance payments	26	1,010	3,271	1,240	4,064	0	0	0	0
Net federal supplements	27	10,560	59,303	10,770	61,001	0	0	0	0
Total income assessed	28	35,880	2,587,550	37,930	2,000,308	0	0	0	0
Registered pension plan (RPP) deduction	29	3,140	12,017	3,740	10,809	0	0	0	0
RRSP/PRPP deduction	30	6,040	77,735	4,530	55,407	0	0	0	0
FHSA deduction	31	0	0	0	0	0	0	0	0
Deduction for elected split-pension amount	32	8,230	112,393	4,770	38,595	0	0	0	0
Annual union, professional, or like dues	33	3,630	2,380	4,240	2,226	0	0	0	0
Child care expenses	34	10	25	0	0	0	0	0	0
Business investment loss	35	0	0	0	0	0	0	0	0
Moving expenses	36	20	226	20	88	0	0	0	0
Support payments made	37	130	3,178	0	0	0	0	0	0
Carrying charges and interest expenses	38	4,920	19,265	4,730	14,218	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	39	2,410	3,068	1,450	1,295	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	40	10,040	3,704	8,370	2,559	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	100	2,838	40	302	0	0	0	0
Other employment expenses	43	1,080	6,530	480	1,255	0	0	0	0
Clergy residence deduction	44	110	1,655	30	353	0	0	0	0
Other deductions	45	1,440	4,847	1,350	7,266	0	0	0	0

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

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	22,310	250,079	18,420	134,500	0	0	0	0
Social benefits repayment	47	3,130	12,595	2,020	7,262	0	0	0	0
Net income	48	35,810	2,326,239	37,900	1,858,799	0	0	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	11,140	69,172	11,190	67,766	0	0	0	0
Non-capital losses of other years	52	50	889	40	209	0	0	0	0
Net capital losses of other years	53	900	3,790	760	1,528	0	0	0	0
Capital gains deduction	54	350	59,450	250	36,106	0	0	0	0
Northern residents deductions	55	660	2,680	460	1,699	0	0	0	0
Additional deductions	56	260	889	360	1,544	0	0	0	0
Farming/fishing losses of prior years	57	70	957	0	0	0	0	0	0
Total deductions from net income	58	12,960	139,732	12,720	109,345	0	0	0	0
Taxable income assessed	59	35,690	2,186,994	37,720	1,749,983	0	0	0	0
Basic personal amount	60	36,190	540,788	38,400	574,565	0	0	0	0
Age amount	61	32,640	224,362	36,320	261,707	0	0	0	0
Spouse or common-law partner amount	62	3,670	30,823	1,140	8,579	0	0	0	0
Canada caregiver amount	63	1,050	6,329	930	5,417	0	0	0	0
Amount for an eligible dependant	64	110	1,342	310	3,688	0	0	0	0
Family caregiver amount for children under 18 years of age	65	30	72	20	62	0	0	0	0
CPP or QPP contributions through employment	66	10,960	19,095	9,710	13,252	0	0	0	0
CPP or QPP contributions on self-employment and other earnings	67	2,220	2,206	1,380	934	0	0	0	0
Employment insurance premiums	68	10,520	6,518	9,140	4,794	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	90	276	0	0	0	0	0	0
Canada employment amount	73	14,560	17,862	12,510	15,212	0	0	0	0
Home accessibility expenses	74	60	339	70	524	0	0	0	0
Home buyers' amount	75	30	223	20	210	0	0	0	0
Digital news subscription expenses	76	2,840	674	2,300	522	0	0	0	0
Pension income amount	77	19,700	38,050	24,360	47,344	0	0	0	0
Disability amount	78	3,940	37,088	4,170	39,283	0	0	0	0
Disability amount transferred from a dependant	79	390	3,855	420	4,034	0	0	0	0
Interest paid on student loans	80	0	0	0	0	0	0	0	0
Tuition, education, and textbook amounts	81	70	112	90	179	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	220	959	110	460	0	0	0	0
Amounts transferred from spouse or common-law partner	83	4,170	30,719	3,710	26,967	0	0	0	0
Medical expenses	84	9,190	26,982	12,220	35,202	0	0	0	0
Total tax credits on personal amounts	85	36,190	148,302	38,400	156,444	0	0	0	0
Allowable charitable donations and government gifts	86	9,270	48,827	8,830	26,560	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	9,260	14,929	8,830	7,843	0	0	0	0
Total federal non-refundable tax credits	89	36,190	163,230	38,400	164,288	0	0	0	0
Federal dividend tax credit	90	6,590	18,538	6,490	10,925	0	0	0	0

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

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	390	1,678	260	965	0	0	0	0
Basic federal tax	92	23,880	265,074	23,230	155,968	0	0	0	0
Federal foreign tax credit	93	3,180	1,845	3,480	1,122	0	0	0	0
Federal political contribution tax credit	94	530	117	310	66	0	0	0	0
Investment tax credit	95	40	905	10	81	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	0	0	10	10	0	0	0	0
Alternative minimum tax payable	97	220	2,590	150	1,598	0	0	0	0
Net federal tax	98	24,470	262,858	23,590	154,948	0	0	0	0
CPP contributions on self-employment	99	2,120	5,244	1,300	2,212	0	0	0	0
Social Benefits repayment	100	3,130	12,595	2,020	7,262	0	0	0	0
Canada workers benefit (CWB)	101	1,420	1,524	910	785	0	0	0	0
Canada Training Credit (CTC)	102	0	0	20	6	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	10	1	30	5	0	0	0	0
Net provincial or territorial tax	105	26,380	195,044	26,120	129,019	0	0	0	0
Total tax payable	106	27,150	475,743	26,650	293,442	0	0	0	0

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

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	20,860	0	21,670	0	0	0	0	0
Number of non-taxable returns	2	8,050	0	10,470	0	0	0	10	0
Total number of returns	3	28,910	0	32,140	0	0	0	10	0
Employment income	4	5,550	253,251	4,460	123,529	0	0	0	0
Commissions (from employment)	5	110	6,229	40	1,972	0	0	0	0
Other employment income	6	2,050	1,981	1,230	1,526	0	0	0	0
Old age security (OAS) pension	7	27,830	226,549	31,020	252,315	0	0	0	0
CPP or QPP benefits	8	28,310	282,435	30,730	265,888	0	0	0	0
Other pensions and superannuation	9	20,110	557,566	22,520	483,555	0	0	0	0
Elected split-pension amount	10	3,610	30,393	7,920	103,280	0	0	0	0
Employment insurance and other benefits	11	600	4,721	250	1,490	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	6,460	189,624	6,970	77,340	0	0	0	0
Interest and other investment income	13	13,360	63,550	14,940	58,407	0	0	0	0
Net partnership income (limited or non-active partners only)	14	100	1,218	50	241	0	0	0	0
Net rental income	15	1,740	17,878	1,530	13,240	0	0	0	0
Taxable capital gains	16	4,320	151,041	4,910	84,100	0	0	0	0
RRSP income	17	1,850	31,653	1,980	23,391	0	0	0	0
Other income	18	6,640	37,385	6,690	32,792	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	0	0	0	0	0	0	0	0
Net business income	20	1,860	19,697	1,150	8,877	0	0	0	0
Net professional income	21	320	11,472	210	4,278	0	0	0	0
Net commission income	22	190	3,461	110	1,034	0	0	0	0
Net farming income	23	1,590	18,572	750	6,584	0	0	0	0
Net fishing income	24	50	207	10	62	0	0	0	0
Workers' compensation benefits	25	280	2,014	110	1,608	0	0	0	0
Social assistance payments	26	540	1,412	950	2,405	0	0	0	0
Net federal supplements	27	8,010	46,376	9,850	58,027	0	0	0	0
Total income assessed	28	28,760	1,958,820	31,840	1,607,449	0	0	0	0
Registered pension plan (RPP) deduction	29	550	1,597	630	1,394	0	0	0	0
RRSP/PRPP deduction	30	1,420	21,430	970	13,077	0	0	0	0
FHSA deduction	31	0	0	0	0	0	0	0	0
Deduction for elected split-pension amount	32	9,200	121,209	3,920	33,205	0	0	0	0
Annual union, professional, or like dues	33	1,410	722	1,460	677	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	10	86	0	0	0	0	0	0
Support payments made	37	80	1,213	0	0	0	0	0	0
Carrying charges and interest expenses	38	4,630	16,116	4,600	13,377	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	39	240	167	140	67	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	90	10,261	0	0	0	0	0	0
Other employment expenses	43	420	2,264	130	498	0	0	0	0
Clergy residence deduction	44	50	618	20	168	0	0	0	0
Other deductions	45	920	8,705	920	15,546	0	0	0	0

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

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	14,280	184,679	10,180	79,018	0	0	0	0
Social benefits repayment	47	2,500	11,691	2,100	8,627	0	0	0	0
Net income	48	28,720	1,763,397	31,830	1,519,884	0	0	0	0
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0	0	0
Security options deductions	50	10	123	0	0	0	0	0	0
Other payments deduction	51	8,280	49,743	10,110	62,014	0	0	0	0
Non-capital losses of other years	52	30	829	20	131	0	0	0	0
Net capital losses of other years	53	780	2,765	740	1,394	0	0	0	0
Capital gains deduction	54	270	37,159	220	26,292	0	0	0	0
Northern residents deductions	55	460	1,856	330	1,224	0	0	0	0
Additional deductions	56	330	1,311	400	1,165	0	0	0	0
Farming/fishing losses of prior years	57	50	606	0	0	0	0	0	0
Total deductions from net income	58	9,850	94,488	11,520	92,323	0	0	0	0
Taxable income assessed	59	28,620	1,669,365	31,690	1,427,765	0	0	0	0
Basic personal amount	60	28,910	432,287	32,140	480,964	0	0	0	0
Age amount	61	26,780	190,700	30,560	224,283	0	0	0	0
Spouse or common-law partner amount	62	1,860	11,050	650	4,906	0	0	0	0
Canada caregiver amount	63	920	5,483	780	4,317	0	0	0	0
Amount for an eligible dependant	64	50	537	180	2,201	0	0	0	0
Family caregiver amount for children under 18 years of age	65	0	0	10	37	0	0	0	0
CPP or QPP contributions through employment	66	1,170	1,105	1,040	708	0	0	0	0
CPP or QPP contributions on self-employment and other earnings	67	240	119	140	48	0	0	0	0
Employment insurance premiums	68	3,880	1,920	3,060	1,327	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	40	114	0	0	0	0	0	0
Canada employment amount	73	7,200	7,686	5,440	5,926	0	0	0	0
Home accessibility expenses	74	70	451	80	427	0	0	0	0
Home buyers' amount	75	0	0	0	0	0	0	0	0
Digital news subscription expenses	76	3,210	771	2,410	556	0	0	0	0
Pension income amount	77	21,270	41,169	24,500	47,444	0	0	0	0
Disability amount	78	3,890	36,654	4,350	40,946	0	0	0	0
Disability amount transferred from a dependant	79	290	2,678	280	2,604	0	0	0	0
Interest paid on student loans	80	0	0	0	0	0	0	0	0
Tuition, education, and textbook amounts	81	20	38	40	89	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	70	292	20	85	0	0	0	0
Amounts transferred from spouse or common-law partner	83	4,740	35,681	3,350	23,539	0	0	0	0
Medical expenses	84	9,040	30,604	12,020	42,849	0	0	0	0
Total tax credits on personal amounts	85	28,910	119,917	32,140	132,501	0	0	0	0
Allowable charitable donations and government gifts	86	8,350	42,390	8,480	21,471	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	8,350	12,929	8,480	6,182	0	0	0	0
Total federal non-refundable tax credits	89	28,910	132,847	32,140	138,683	0	0	0	0
Federal dividend tax credit	90	5,720	23,655	6,040	9,452	0	0	0	0

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

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	280	1,057	190	678	0	0	0	0
Basic federal tax	92	18,110	187,761	18,530	123,212	0	0	0	0
Federal foreign tax credit	93	3,010	1,429	3,380	1,123	0	0	0	0
Federal political contribution tax credit	94	540	122	390	79	0	0	0	0
Investment tax credit	95	30	2,217	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	130	1,528	90	1,238	0	0	0	0
Net federal tax	98	18,310	184,149	18,660	122,088	0	0	0	0
CPP contributions on self-employment	99	230	285	140	114	0	0	0	0
Social Benefits repayment	100	2,500	11,691	2,100	8,627	0	0	0	0
Canada workers benefit (CWB)	101	530	480	400	301	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	20,580	135,344	21,490	101,306	0	0	0	0
Total tax payable	106	20,860	331,470	21,670	232,136	0	0	0	0

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

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	14,960	0	16,060	0	0	0	0	0
Number of non-taxable returns	2	6,690	0	9,040	0	0	0	0	0
Total number of returns	3	21,650	0	25,100	0	0	0	0	0
Employment income	4	2,350	88,329	1,660	39,027	0	0	0	0
Commissions (from employment)	5	40	1,438	20	533	0	0	0	0
Other employment income	6	1,440	1,725	810	897	0	0	0	0
Old age security (OAS) pension	7	21,130	185,182	24,560	215,506	0	0	0	0
CPP or QPP benefits	8	21,180	202,087	23,990	203,004	0	0	0	0
Other pensions and superannuation	9	16,450	447,018	18,540	355,040	0	0	0	0
Elected split-pension amount	10	2,760	23,317	5,820	74,010	0	0	0	0
Employment insurance and other benefits	11	260	2,065	80	497	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	5,220	90,233	6,050	56,842	0	0	0	0
Interest and other investment income	13	10,860	54,169	12,610	51,246	0	0	0	0
Net partnership income (limited or non-active partners only)	14	60	991	40	307	0	0	0	0
Net rental income	15	1,190	10,842	1,030	10,832	0	0	0	0
Taxable capital gains	16	3,570	101,921	4,330	59,002	0	0	0	0
RRSP income	17	260	2,363	310	1,674	0	0	0	0
Other income	18	5,120	32,534	5,700	32,050	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	0	0	0	0	0	0	0	0
Net business income	20	1,020	6,339	580	3,694	0	0	0	0
Net professional income	21	210	9,681	0	0	0	0	0	0
Net commission income	22	110	2,204	50	277	0	0	0	0
Net farming income	23	1,080	7,573	530	4,185	0	0	0	0
Net fishing income	24	40	140	0	0	0	0	0	0
Workers' compensation benefits	25	210	1,624	90	1,531	0	0	0	0
Social assistance payments	26	430	872	820	2,049	0	0	0	0
Net federal supplements	27	6,310	33,607	9,070	52,557	0	0	0	0
Total income assessed	28	21,540	1,306,391	24,930	1,167,323	0	0	0	0
Registered pension plan (RPP) deduction	29	60	89	60	126	0	0	0	0
RRSP/PRPP deduction	30	190	2,575	120	1,771	0	0	0	0
FHSA deduction	31	0	0	0	0	0	0	0	0
Deduction for elected split-pension amount	32	7,200	93,164	2,250	17,980	0	0	0	0
Annual union, professional, or like dues	33	640	289	530	196	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	0	0	0	0	0	0	0	0
Support payments made	37	70	1,102	0	0	0	0	0	0
Carrying charges and interest expenses	38	3,870	11,777	4,000	11,868	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 (PIIP) premiums on self-employment income	41	0	0	0	0	0	0	0	0
Exploration and development expenses	42	60	328	40	536	0	0	0	0
Other employment expenses	43	170	702	60	145	0	0	0	0
Clergy residence deduction	44	30	269	0	0	0	0	0	0
Other deductions	45	640	4,045	740	8,321	0	0	0	0

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

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	10,090	114,444	6,520	40,998	0	0	0	0
Social benefits repayment	47	1,740	8,730	1,580	7,092	0	0	0	0
Net income	48	21,510	1,183,843	24,920	1,119,290	0	0	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	6,540	36,060	9,240	56,088	0	0	0	0
Non-capital losses of other years	52	10	89	0	0	0	0	0	0
Net capital losses of other years	53	680	2,902	650	1,150	0	0	0	0
Capital gains deduction	54	210	31,954	150	17,711	0	0	0	0
Northern residents deductions	55	340	1,331	230	844	0	0	0	0
Additional deductions	56	310	802	430	1,616	0	0	0	0
Farming/fishing losses of prior years	57	40	495	0	0	0	0	0	0
Total deductions from net income	58	7,860	73,753	10,420	77,571	0	0	0	0
Taxable income assessed	59	21,420	1,110,312	24,800	1,041,812	0	0	0	0
Basic personal amount	60	21,650	323,863	25,100	375,780	0	0	0	0
Age amount	61	20,250	148,686	24,000	180,095	0	0	0	0
Spouse or common-law partner amount	62	1,140	6,168	410	2,749	0	0	0	0
Canada caregiver amount	63	760	4,440	570	2,847	0	0	0	0
Amount for an eligible dependant	64	20	212	100	958	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	60	23	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	1,490	638	920	362	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	30	84	0	0	0	0	0	0
Canada employment amount	73	3,600	3,445	2,390	2,422	0	0	0	0
Home accessibility expenses	74	80	510	70	431	0	0	0	0
Home buyers' amount	75	0	0	0	0	0	0	0	0
Digital news subscription expenses	76	2,870	697	2,030	467	0	0	0	0
Pension income amount	77	17,070	32,897	19,630	37,626	0	0	0	0
Disability amount	78	3,660	34,455	4,280	40,339	0	0	0	0
Disability amount transferred from a dependant	79	160	1,414	160	1,487	0	0	0	0
Interest paid on student loans	80	0	0	0	0	0	0	0	0
Tuition, education, and textbook amounts	81	0	0	0	0	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	40	163	0	0	0	0	0	0
Amounts transferred from spouse or common-law partner	83	4,260	32,039	2,700	18,167	0	0	0	0
Medical expenses	84	7,590	29,489	10,350	34,167	0	0	0	0
Total tax credits on personal amounts	85	21,650	92,897	25,100	104,704	0	0	0	0
Allowable charitable donations and government gifts	86	6,640	33,645	7,120	19,475	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	6,630	10,222	7,120	5,617	0	0	0	0
Total federal non-refundable tax credits	89	21,650	103,119	25,100	110,321	0	0	0	0
Federal dividend tax credit	90	4,470	11,149	5,090	6,930	0	0	0	0

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

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	150	590	120	411	0	0	0	0
Basic federal tax	92	12,600	107,819	13,360	78,804	0	0	0	0
Federal foreign tax credit	93	2,510	1,336	2,980	777	0	0	0	0
Federal political contribution tax credit	94	460	104	320	66	0	0	0	0
Investment tax credit	95	0	0	10	59	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	80	933	60	651	0	0	0	0
Net federal tax	98	12,700	106,369	13,420	77,943	0	0	0	0
CPP contributions on self-employment	99	0	0	0	0	0	0	0	0
Social Benefits repayment	100	1,740	8,730	1,580	7,092	0	0	0	0
Canada workers benefit (CWB)	101	250	201	200	129	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	14,820	83,442	15,960	66,697	0	0	0	0
Total tax payable	106	14,960	198,540	16,060	151,732	0	0	0	0

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

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	15,730	0	20,490	0	0	0	0	0
Number of non-taxable returns	2	9,460	0	17,040	0	0	0	0	0
Total number of returns	3	25,190	0	37,530	0	0	0	0	0
Employment income	4	1,040	42,831	650	17,538	0	0	0	0
Commissions (from employment)	5	20	935	0	0	0	0	0	0
Other employment income	6	1,670	1,383	920	1,015	0	0	0	0
Old age security (OAS) pension	7	24,830	213,428	37,070	319,346	0	0	0	0
CPP or QPP benefits	8	24,640	235,924	35,670	313,769	0	0	0	0
Other pensions and superannuation	9	18,770	453,404	26,120	421,767	0	0	0	0
Elected split-pension amount	10	2,540	17,126	4,510	56,597	0	0	0	0
Employment insurance and other benefits	11	60	499	20	111	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	6,800	96,838	9,500	95,683	0	0	0	0
Interest and other investment income	13	14,930	78,802	21,750	110,194	0	0	0	0
Net partnership income (limited or non-active partners only)	14	100	1,188	70	457	0	0	0	0
Net rental income	15	1,250	14,906	1,220	14,331	0	0	0	0
Taxable capital gains	16	4,910	240,093	7,120	135,339	0	0	0	0
RRSP income	17	520	3,204	1,000	5,053	0	0	0	0
Other income	18	6,540	59,049	9,000	67,836	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	0	0	0	0	0	0	0	0
Net business income	20	550	4,795	290	995	0	0	0	0
Net professional income	21	140	3,596	0	0	0	0	0	0
Net commission income	22	70	809	30	116	0	0	0	0
Net farming income	23	1,200	11,738	650	6,283	0	0	0	0
Net fishing income	24	0	0	0	0	0	0	0	0
Workers' compensation benefits	25	370	1,793	180	3,215	0	0	0	0
Social assistance payments	26	410	907	1,490	3,074	0	0	0	0
Net federal supplements	27	8,710	41,059	17,440	102,228	0	0	0	0
Total income assessed	28	25,100	1,524,728	37,380	1,677,762	0	0	0	0
Registered pension plan (RPP) deduction	29	30	26	20	45	0	0	0	0
RRSP/PRPP deduction	30	130	881	120	443	0	0	0	0
FHSA deduction	31	0	0	0	0	0	0	0	0
Deduction for elected split-pension amount	32	6,910	84,453	1,370	8,146	0	0	0	0
Annual union, professional, or like dues	33	370	83	210	45	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	0	0	0	0	0	0	0	0
Support payments made	37	70	1,085	0	0	0	0	0	0
Carrying charges and interest expenses	38	4,940	13,784	6,550	18,487	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	0	0	50	446	0	0	0	0
Other employment expenses	43	50	134	0	0	0	0	0	0
Clergy residence deduction	44	0	0	0	0	0	0	0	0
Other deductions	45	760	5,539	870	10,061	0	0	0	0

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

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	10,660	108,772	8,270	37,825	0	0	0	0
Social benefits repayment	47	1,890	9,534	2,010	9,686	0	0	0	0
Net income	48	25,080	1,406,942	37,370	1,630,310	0	0	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	8,970	43,673	17,640	108,414	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	940	4,265	1,010	3,116	0	0	0	0
Capital gains deduction	54	280	52,061	230	40,856	0	0	0	0
Northern residents deductions	55	240	891	280	1,007	0	0	0	0
Additional deductions	56	670	2,370	1,040	4,393	0	0	0	0
Farming/fishing losses of prior years	57	30	327	0	0	0	0	0	0
Total deductions from net income	58	10,690	104,079	19,510	158,306	0	0	0	0
Taxable income assessed	59	24,990	1,304,532	37,150	1,472,123	0	0	0	0
Basic personal amount	60	25,190	376,874	37,530	562,047	0	0	0	0
Age amount	61	23,700	177,893	36,050	277,984	0	0	0	0
Spouse or common-law partner amount	62	1,230	5,089	400	2,908	0	0	0	0
Canada caregiver amount	63	1,090	6,181	550	2,607	0	0	0	0
Amount for an eligible dependant	64	40	294	70	644	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	10	7	20	5	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	430	153	230	74	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	0	0	0	0	0	0	0	0
Canada employment amount	73	2,660	2,045	1,550	1,256	0	0	0	0
Home accessibility expenses	74	100	446	90	515	0	0	0	0
Home buyers' amount	75	0	0	0	0	0	0	0	0
Digital news subscription expenses	76	3,100	746	2,530	587	0	0	0	0
Pension income amount	77	19,510	36,972	27,420	51,092	0	0	0	0
Disability amount	78	6,320	59,594	10,240	96,488	0	0	0	0
Disability amount transferred from a dependant	79	130	1,169	150	1,398	0	0	0	0
Interest paid on student loans	80	0	0	0	0	0	0	0	0
Tuition, education, and textbook amounts	81	0	0	0	0	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	20	70	0	0	0	0	0	0
Amounts transferred from spouse or common-law partner	83	5,840	45,767	2,460	17,175	0	0	0	0
Medical expenses	84	10,120	55,642	17,300	94,577	0	0	0	0
Total tax credits on personal amounts	85	25,190	115,354	37,530	166,412	0	0	0	0
Allowable charitable donations and government gifts	86	8,210	38,820	11,370	38,283	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	8,200	11,648	11,370	11,306	0	0	0	0
Total federal non-refundable tax credits	89	25,190	127,002	37,530	177,718	0	0	0	0
Federal dividend tax credit	90	5,330	12,053	6,940	11,746	0	0	0	0

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

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	150	651	140	559	0	0	0	0
Basic federal tax	92	12,440	137,397	15,640	101,690	0	0	0	0
Federal foreign tax credit	93	2,940	1,042	3,990	1,120	0	0	0	0
Federal political contribution tax credit	94	570	122	400	74	0	0	0	0
Investment tax credit	95	20	585	10	80	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	70	722	60	732	0	0	0	0
Net federal tax	98	12,490	135,694	15,700	100,487	0	0	0	0
CPP contributions on self-employment	99	0	0	0	0	0	0	0	0
Social Benefits repayment	100	1,890	9,534	2,010	9,686	0	0	0	0
Canada workers benefit (CWB)	101	170	111	220	122	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	15,600	98,092	20,340	83,445	0	0	0	0
Total tax payable	106	15,730	243,320	20,490	193,618	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.