

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

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	234,460	0	223,390	0	40	0	0	0	457,890	0
Number of non-taxable returns	2	87,070	0	117,710	0	30	0	40	0	204,860	0
Total number of returns	3	321,530	0	341,110	0	70	0	50	0	662,750	0
Employment income	4	205,410	11,610,565	197,080	8,758,306	60	1,630	0	0	402,540	20,370,511
Commissions (from employment)	5	5,660	233,533	4,480	71,204	0	0	0	0	10,140	304,751
Other employment income	6	25,000	206,767	15,400	100,505	0	0	0	0	40,400	307,283
Old age security (OAS) pension	7	87,110	721,784	99,930	834,070	0	0	0	0	187,040	1,555,890
CPP or QPP benefits	8	111,220	961,302	126,590	911,135	0	0	0	0	237,820	1,872,479
Other pensions and superannuation	9	63,780	1,726,517	66,080	1,369,565	0	0	0	0	129,870	3,096,302
Elected split-pension amount	10	10,530	92,839	27,760	383,518	0	0	0	0	38,300	476,357
Employment insurance and other benefits	11	50,810	540,169	43,410	401,921	10	69	0	0	94,230	942,158
Taxable amount of dividends from taxable Canadian corporations	12	31,330	823,110	28,610	434,798	0	0	0	0	59,950	1,257,909
Interest and other investment income	13	55,710	136,690	60,940	125,484	0	0	0	0	116,670	262,178
Net partnership income (limited or non-active partners only)	14	140	1,736	90	465	0	0	0	0	230	2,201
Net rental income	15	6,980	28,223	5,630	17,319	0	0	0	0	12,620	45,557
Taxable capital gains	16	16,900	359,557	16,450	199,854	0	0	0	0	33,350	559,413
RRSP income	17	17,090	166,617	15,620	148,140	0	0	0	0	32,710	314,762
Other income	18	33,690	276,259	35,500	248,109	0	0	0	0	69,200	524,406
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	1,130	5,621	1,720	8,694	0	0	0	0	2,850	14,332
Net business income	20	15,930	275,397	14,260	183,483	0	0	0	0	30,210	458,936
Net professional income	21	2,600	95,346	2,990	91,951	0	0	0	0	5,590	187,302
Net commission income	22	1,720	37,155	2,170	18,515	0	0	0	0	3,890	55,676
Net farming income	23	1,610	11,953	490	-1,333	0	0	0	0	2,100	10,669
Net fishing income	24	1,730	57,193	270	5,041	0	0	0	0	2,000	62,234
Workers' compensation benefits	25	6,590	89,856	3,960	47,823	0	0	0	0	10,550	137,680
Social assistance payments	26	13,250	100,570	13,960	114,601	0	0	0	0	27,220	215,195
Net federal supplements	27	36,240	189,012	49,400	290,744	0	0	0	0	85,640	479,773
Total income assessed	28	313,630	18,749,384	327,330	14,785,795	60	1,945	20	331	641,050	33,537,455
Registered pension plan (RPP) deduction	29	56,160	291,838	72,800	348,533	10	43	0	0	128,970	640,415
RRSP/PRPP deduction	30	56,850	474,635	44,500	292,011	0	0	0	0	101,350	766,705
FHSA deduction	31	2,230	12,335	1,580	8,650	0	0	0	0	3,810	20,985
Deduction for elected split-pension amount	32	27,760	384,053	10,600	92,775	0	0	0	0	38,350	476,865
Annual union, professional, or like dues	33	54,440	50,449	67,830	48,967	20	8	0	0	122,290	99,423
Child care expenses	34	7,890	36,324	19,070	82,227	0	0	0	0	26,960	118,555
Business investment loss	35	60	1,988	20	336	0	0	0	0	80	2,324
Moving expenses	36	1,380	8,514	1,180	5,366	0	0	0	0	2,570	13,884
Support payments made	37	1,210	18,827	90	1,071	0	0	0	0	1,300	19,898
Carrying charges and interest expenses	38	11,780	45,123	10,960	38,727	0	0	0	0	22,740	83,852
Deduction for CPP or QPP contributions on self-employment and other earnings	39	15,010	18,741	14,210	13,231	0	0	0	0	29,220	31,973

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Table 4: Tax return line items by age and gender (New Brunswick)

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	187,720	79,731	179,570	67,197	50	13	0	0	367,330	146,940
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	90	3,978	40	191	0	0	0	0	130	4,170
Other employment expenses	43	17,150	72,147	12,760	23,125	0	0	0	0	29,910	95,278
Clergy residence deduction	44	660	9,581	120	1,507	0	0	0	0	770	11,088
Other deductions	45	17,450	35,720	17,390	43,348	0	0	0	0	34,850	79,071
Total deductions before adjustments	46	231,900	1,544,055	210,980	1,067,440	50	141	0	0	442,940	2,611,676
Social benefits repayment	47	9,220	31,599	3,920	14,391	0	0	0	0	13,140	45,990
Net income	48	312,840	17,183,450	326,500	13,710,634	60	1,804	20	313	639,420	30,896,200
Canadian Forces personnel and police deduction	49	430	6,414	40	694	0	0	0	0	470	7,108
Security options deductions	50	170	15,612	70	741	0	0	0	0	240	16,353
Other payments deduction	51	54,480	379,348	66,420	453,060	0	0	0	0	120,910	832,451
Non-capital losses of other years	52	250	2,703	250	1,184	0	0	0	0	510	3,888
Net capital losses of other years	53	3,080	8,327	2,380	4,220	0	0	0	0	5,450	12,547
Capital gains deduction	54	660	107,551	380	58,046	0	0	0	0	1,040	165,597
Northern residents deductions	55	190	657	70	277	0	0	0	0	260	935
Additional deductions	56	2,850	9,343	3,950	15,471	0	0	0	0	6,800	24,823
Farming/fishing losses of prior years	57	100	1,168	20	164	0	0	0	0	110	1,331
Total deductions from net income	58	60,650	531,441	71,470	533,976	0	0	0	0	132,130	1,065,470
Taxable income assessed	59	304,900	16,652,966	318,510	13,177,917	60	1,768	20	297	623,490	29,832,948
Basic personal amount	60	321,520	4,792,682	341,100	5,093,827	70	1,005	50	702	662,740	9,888,216
Age amount	61	85,450	636,471	99,640	771,085	0	0	0	0	185,100	1,407,614
Spouse or common-law partner amount	62	32,960	300,632	11,480	108,179	0	0	0	0	44,450	408,947
Canada caregiver amount	63	5,540	32,386	4,680	26,259	0	0	0	0	10,220	58,645
Amount for an eligible dependant	64	4,660	65,013	21,060	299,009	0	0	0	0	25,720	364,037
Family caregiver amount for children under 18 years of age	65	1,870	5,323	2,250	6,327	0	0	0	0	4,120	11,650
CPP or QPP contributions through employment	66	193,710	403,433	187,640	340,469	50	67	0	0	381,400	743,969
CPP or QPP contributions on self-employment and other earnings	67	13,180	13,560	12,430	9,588	0	0	0	0	25,610	23,149
Employment insurance premiums	68	193,110	132,664	186,690	114,909	50	24	0	0	379,850	247,598
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	2,560	7,683	320	951	0	0	0	0	2,880	8,634
Canada employment amount	73	214,410	284,248	201,560	268,673	60	75	0	0	416,020	552,999

Individual Income Tax Return Statistics (2023 Tax Year)

Table 4: Tax return line items by age and gender (New Brunswick)

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	310	1,850	250	1,438	0	0	0	0	560	3,288
Home buyers' amount	75	2,340	20,344	1,920	15,902	0	0	0	0	4,260	36,245
Digital news subscription expenses	76	7,610	1,736	5,410	1,149	0	0	0	0	13,020	2,885
Pension income amount	77	69,280	133,423	80,500	154,358	0	0	0	0	149,780	287,789
Disability amount	78	18,680	176,444	17,280	163,014	10	86	0	0	35,970	339,564
Disability amount transferred from a dependant	79	4,450	56,904	5,350	69,302	0	0	0	0	9,800	126,221
Interest paid on student loans	80	1,410	706	2,810	1,332	0	0	0	0	4,220	2,037
Tuition, education, and textbook amounts	81	14,390	89,344	17,950	112,111	0	0	0	0	32,350	201,539
Tuition, education, and textbook amounts transferred from a child	82	4,250	21,572	3,530	16,924	0	0	0	0	7,790	38,496
Amounts transferred from spouse or common-law partner	83	24,660	179,548	16,650	112,013	0	0	0	0	41,310	291,570
Medical expenses	84	62,370	203,822	93,400	291,768	20	37	0	0	155,800	495,643
Total tax credits on personal amounts	85	321,530	1,133,983	341,110	1,196,816	70	217	50	137	662,750	2,331,153
Allowable charitable donations and government gifts	86	47,100	122,051	47,240	72,950	0	0	0	0	94,350	195,017
Eligible cultural and ecological gifts	87	50	40	60	82	0	0	0	0	110	122
Total tax credit on donations and gifts	88	46,840	35,896	46,990	20,376	0	0	0	0	93,840	56,277
Total federal non-refundable tax credits	89	321,530	1,169,879	341,110	1,217,193	70	219	50	139	662,750	2,387,430
Federal dividend tax credit	90	28,290	91,588	24,770	47,149	0	0	0	0	53,060	138,737
Minimum tax carryover	91	730	3,086	490	1,815	0	0	0	0	1,220	4,900
Basic federal tax	92	217,290	1,845,264	198,310	1,134,550	30	108	0	0	415,620	2,979,941
Federal foreign tax credit	93	11,260	12,213	10,680	5,196	0	0	0	0	21,940	17,424
Federal political contribution tax credit	94	1,530	307	860	159	0	0	0	0	2,390	465
Investment tax credit	95	450	1,761	70	118	0	0	0	0	520	1,879
Labour-sponsored funds tax credit (provincially registered)	96	10	4	0	0	0	0	0	0	20	5
Alternative minimum tax payable	97	520	5,908	350	3,443	0	0	0	0	870	9,351
Net federal tax	98	224,060	1,842,331	208,770	1,142,556	30	114	0	0	432,870	2,985,006
CPP contributions on self-employment	99	12,360	32,004	11,680	22,590	0	0	0	0	24,040	54,596
Social Benefits repayment	100	9,220	31,599	3,920	14,391	0	0	0	0	13,140	45,990
Canada workers benefit (CWB)	101	31,390	36,418	35,030	45,426	10	18	0	0	66,430	81,866
Canada Training Credit (CTC)	102	3,380	1,236	4,750	1,828	0	0	0	0	8,130	3,065
Multigenerational home renovation tax credit (MHRTC)	103	70	210	50	179	0	0	0	0	110	389
Eligible educator school supply tax credit	104	310	44	1,620	231	0	0	0	0	1,920	274
Net provincial or territorial tax	105	220,460	1,291,425	205,490	827,917	30	78	0	0	425,970	2,119,426
Total tax payable	106	234,460	3,197,385	223,390	2,007,567	40	194	0	0	457,890	5,205,157

Individual Income Tax Return Statistics (2023 Tax Year)

Table 4: Tax return line items by age and gender (New Brunswick)

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	2,490	0	1,350	0	0	0	0	0
Number of non-taxable returns	2	9,630	0	10,490	0	10	0	0	0
Total number of returns	3	12,120	0	11,850	0	20	0	0	0
Employment income	4	10,800	131,218	10,710	105,435	20	144	0	0
Commissions (from employment)	5	0	0	230	141	0	0	0	0
Other employment income	6	160	495	240	1,229	0	0	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	650	2,051	660	2,122	0	0	0	0
Other pensions and superannuation	9	20	134	40	149	0	0	0	0
Elected split-pension amount	10	0	0	0	0	0	0	0	0
Employment insurance and other benefits	11	690	4,307	320	1,937	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	80	401	90	420	0	0	0	0
Interest and other investment income	13	550	410	670	526	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	0	0	0	0	0	0	0	0
Taxable capital gains	16	70	2,864	60	1,959	0	0	0	0
RRSP income	17	10	10	0	0	0	0	0	0
Other income	18	1,550	8,281	1,850	9,136	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	200	606	280	1,017	0	0	0	0
Net business income	20	150	1,341	120	408	0	0	0	0
Net professional income	21	10	74	0	0	0	0	0	0
Net commission income	22	10	38	0	0	0	0	0	0
Net farming income	23	0	0	0	0	0	0	0	0
Net fishing income	24	20	381	0	0	0	0	0	0
Workers' compensation benefits	25	30	44	20	37	0	0	0	0
Social assistance payments	26	190	1,274	190	1,033	0	0	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	11,410	154,279	11,240	125,648	20	183	0	0
Registered pension plan (RPP) deduction	29	180	255	140	146	0	0	0	0
RRSP/PRPP deduction	30	110	190	0	0	0	0	0	0
FHSA deduction	31	20	69	10	30	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	840	235	690	157	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	40	40	0	0	0	0
Support payments made	37	0	0	0	0	0	0	0	0
Carrying charges and interest expenses	38	30	12	20	17	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	39	110	52	80	16	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	40	5,220	649	5,020	428	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	70	145	20	22	0	0	0	0
Clergy residence deduction	44	0	0	0	0	0	0	0	0
Other deductions	45	70	118	0	0	0	0	0	0

Individual Income Tax Return Statistics (2023 Tax Year)

Table 4: Tax return line items by age and gender (New Brunswick)

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	5,550	1,760	5,260	1,010	0	0	0	0
Social benefits repayment	47	0	0	0	0	0	0	0	0
Net income	48	11,400	152,517	11,230	124,669	20	181	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	0	0	200	1,070	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	10	2,567	0	0	0	0	0	0
Northern residents deductions	55	0	0	0	0	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	250	3,895	210	2,772	0	0	0	0
Taxable income assessed	59	11,290	148,622	11,120	121,897	20	181	0	0
Basic personal amount	60	12,120	181,586	11,850	177,577	20	255	0	0
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	0	0	0	0	0	0	0	0
Canada caregiver amount	63	0	0	0	0	0	0	0	0
Amount for an eligible dependant	64	0	0	80	1,143	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	5,930	3,627	5,780	2,479	10	4	0	0
CPP or QPP contributions on self-employment and other earnings	67	110	41	80	13	0	0	0	0
Employment insurance premiums	68	9,900	2,093	9,850	1,688	10	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	40	111	0	0	0	0	0	0
Canada employment amount	73	10,820	14,489	10,740	14,369	20	21	0	0
Home accessibility expenses	74	0	0	0	0	0	0	0	0
Home buyers' amount	75	0	0	0	0	0	0	0	0
Digital news subscription expenses	76	0	0	0	0	0	0	0	0
Pension income amount	77	20	36	40	52	0	0	0	0
Disability amount	78	380	4,179	250	2,640	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	1,060	3,772	1,030	3,939	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	210	187	310	294	0	0	0	0
Total tax credits on personal amounts	85	12,120	31,553	11,850	30,655	20	44	0	0
Allowable charitable donations and government gifts	86	70	46	60	20	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	70	12	60	5	0	0	0	0
Total federal non-refundable tax credits	89	12,120	31,566	11,850	30,660	20	44	0	0
Federal dividend tax credit	90	50	39	40	38	0	0	0	0

Individual Income Tax Return Statistics (2023 Tax Year)
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Item	Item code	Age Group: Under 20 Males (Number)	Age Group: Under 20 Males (Thousands of Dollars)	Age Group: Under 20 Females (Number)	Age Group: Under 20 Females (Thousands of Dollars)	Age Group: Under 20 Gender Diverse (Number)	Age Group: Under 20 Gender Diverse (Thousands of Dollars)	Age Group: Under 20 Unknown (Number)	Age Group: Under 20 Unknown (Thousands of Dollars)
Minimum tax carryover	91	0	0	0	0	0	0	0	0
Basic federal tax	92	2,420	4,468	1,300	1,533	0	0	0	0
Federal foreign tax credit	93	0	0	10	2	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	0	0	0	0	0	0	0	0
Net federal tax	98	2,420	4,461	1,300	1,539	0	0	0	0
CPP contributions on self-employment	99	90	88	50	26	0	0	0	0
Social Benefits repayment	100	0	0	0	0	0	0	0	0
Canada workers benefit (CWB)	101	1,220	1,451	930	1,167	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	1,740	2,679	780	804	0	0	0	0
Total tax payable	106	2,490	7,240	1,350	2,370	0	0	0	0

Individual Income Tax Return Statistics (2023 Tax Year)

Table 4: Tax return line items by age and gender (New Brunswick)

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	13,440	0	10,300	0	10	0	0	0
Number of non-taxable returns	2	8,150	0	10,490	0	10	0	0	0
Total number of returns	3	21,600	0	20,790	0	20	0	0	0
Employment income	4	19,240	590,783	18,330	457,388	10	246	0	0
Commissions (from employment)	5	430	5,972	450	2,096	0	0	0	0
Other employment income	6	740	2,536	820	2,822	0	0	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	240	786	480	1,566	0	0	0	0
Other pensions and superannuation	9	10	53	20	75	0	0	0	0
Elected split-pension amount	10	0	0	0	0	0	0	0	0
Employment insurance and other benefits	11	4,620	36,642	3,350	26,518	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	580	1,823	280	2,343	0	0	0	0
Interest and other investment income	13	2,470	910	2,510	853	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	70	187	40	189	0	0	0	0
Taxable capital gains	16	420	2,885	170	1,683	0	0	0	0
RRSP income	17	200	506	0	0	0	0	0	0
Other income	18	2,190	8,393	2,080	9,604	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	430	1,859	670	2,892	0	0	0	0
Net business income	20	720	5,537	550	4,641	0	0	0	0
Net professional income	21	110	883	120	727	0	0	0	0
Net commission income	22	170	1,195	110	535	0	0	0	0
Net farming income	23	0	0	0	0	0	0	0	0
Net fishing income	24	50	1,700	0	0	0	0	0	0
Workers' compensation benefits	25	140	652	130	380	0	0	0	0
Social assistance payments	26	1,010	7,452	1,080	8,586	0	0	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	20,510	670,928	19,660	523,389	10	311	0	0
Registered pension plan (RPP) deduction	29	2,470	6,470	2,790	7,164	0	0	0	0
RRSP/PRPP deduction	30	1,850	6,010	960	2,347	0	0	0	0
FHSA deduction	31	490	2,558	290	1,407	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	3,500	1,992	4,420	2,009	0	0	0	0
Child care expenses	34	40	109	320	810	0	0	0	0
Business investment loss	35	0	0	0	0	0	0	0	0
Moving expenses	36	350	450	330	389	0	0	0	0
Support payments made	37	0	0	0	0	0	0	0	0
Carrying charges and interest expenses	38	140	54	110	47	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	39	880	503	670	350	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	40	18,320	5,048	17,280	3,821	10	2	0	0
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	0	0	0	0	0	0	0	0
Exploration and development expenses	42	0	0	0	0	0	0	0	0
Other employment expenses	43	640	1,994	360	543	0	0	0	0
Clergy residence deduction	44	10	72	0	0	0	0	0	0
Other deductions	45	1,320	1,707	0	0	0	0	0	0

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

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	18,840	26,970	17,810	20,377	10	9	0	0
Social benefits repayment	47	0	0	10	16	0	0	0	0
Net income	48	20,470	643,842	19,630	503,077	10	302	0	0
Canadian Forces personnel and police deduction	49	50	465	0	0	0	0	0	0
Security options deductions	50	0	0	0	0	0	0	0	0
Other payments deduction	51	1,150	8,104	1,210	8,966	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	10	2,215	0	0	0	0	0	0
Northern residents deductions	55	20	46	0	0	0	0	0	0
Additional deductions	56	20	41	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	1,300	10,937	1,250	10,341	0	0	0	0
Taxable income assessed	59	19,880	632,921	19,020	492,745	10	302	0	0
Basic personal amount	60	21,600	322,835	20,790	311,012	20	225	0	0
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	360	4,079	260	2,755	0	0	0	0
Canada caregiver amount	63	20	108	0	0	0	0	0	0
Amount for an eligible dependant	64	60	798	980	14,582	0	0	0	0
Family caregiver amount for children under 18 years of age	65	0	0	30	84	0	0	0	0
CPP or QPP contributions through employment	66	19,120	26,199	18,190	19,966	10	10	0	0
CPP or QPP contributions on self-employment and other earnings	67	870	382	650	264	0	0	0	0
Employment insurance premiums	68	18,760	9,211	17,810	7,240	10	4	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	525	40	111	0	0	0	0
Canada employment amount	73	19,260	26,071	18,350	24,784	10	16	0	0
Home accessibility expenses	74	0	0	0	0	0	0	0	0
Home buyers' amount	75	270	2,334	240	1,877	0	0	0	0
Digital news subscription expenses	76	0	0	0	0	0	0	0	0
Pension income amount	77	20	19	20	31	0	0	0	0
Disability amount	78	690	6,501	450	4,233	0	0	0	0
Disability amount transferred from a dependant	79	20	187	40	624	0	0	0	0
Interest paid on student loans	80	130	36	230	75	0	0	0	0
Tuition, education, and textbook amounts	81	5,280	32,776	6,320	42,528	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	30	111	0	0	0	0
Medical expenses	84	1,020	1,167	1,900	1,979	0	0	0	0
Total tax credits on personal amounts	85	21,600	65,023	20,790	64,852	20	49	0	0
Allowable charitable donations and government gifts	86	610	500	610	398	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	580	136	580	106	0	0	0	0
Total federal non-refundable tax credits	89	21,600	65,159	20,790	64,958	20	49	0	0
Federal dividend tax credit	90	550	185	240	237	0	0	0	0

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

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	0	0	0	0	0	0	0	0
Basic federal tax	92	11,870	43,406	8,510	24,112	0	0	0	0
Federal foreign tax credit	93	270	129	80	5	0	0	0	0
Federal political contribution tax credit	94	10	2	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	0	0	0	0	0	0	0	0
Net federal tax	98	13,020	45,023	9,800	25,833	0	0	0	0
CPP contributions on self-employment	99	730	852	550	593	0	0	0	0
Social Benefits repayment	100	0	0	10	16	0	0	0	0
Canada workers benefit (CWB)	101	5,790	6,386	5,280	6,468	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	10	2	50	8	0	0	0	0
Net provincial or territorial tax	105	11,290	30,830	8,050	17,228	0	0	0	0
Total tax payable	106	13,440	77,009	10,300	43,671	0	0	0	0

Individual Income Tax Return Statistics (2023 Tax Year)

Table 4: Tax return line items by age and gender (New Brunswick)

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	18,520	0	16,190	0	10	0	0	0
Number of non-taxable returns	2	4,440	0	5,990	0	0	0	0	0
Total number of returns	3	22,960	0	22,180	0	10	0	0	0
Employment income	4	20,530	971,862	18,700	745,645	0	0	0	0
Commissions (from employment)	5	640	11,803	550	5,677	0	0	0	0
Other employment income	6	1,120	4,906	1,020	4,714	0	0	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	30	152	60	250	0	0	0	0
Other pensions and superannuation	9	20	113	10	34	0	0	0	0
Elected split-pension amount	10	0	0	0	0	0	0	0	0
Employment insurance and other benefits	11	5,100	45,809	5,190	52,265	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	870	6,773	580	4,538	0	0	0	0
Interest and other investment income	13	2,810	1,125	2,710	1,078	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	320	444	200	322	0	0	0	0
Taxable capital gains	16	480	4,676	260	2,234	0	0	0	0
RRSP income	17	640	2,361	400	1,150	0	0	0	0
Other income	18	1,160	3,847	850	2,928	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	190	953	290	1,658	0	0	0	0
Net business income	20	1,170	14,624	1,010	12,522	0	0	0	0
Net professional income	21	190	3,303	230	5,951	0	0	0	0
Net commission income	22	240	1,868	190	1,742	0	0	0	0
Net farming income	23	40	42	0	0	0	0	0	0
Net fishing income	24	90	3,059	20	229	0	0	0	0
Workers' compensation benefits	25	220	1,249	150	963	0	0	0	0
Social assistance payments	26	1,260	9,149	1,610	13,815	0	0	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	22,070	1,088,144	20,680	857,974	0	0	0	0
Registered pension plan (RPP) deduction	29	4,980	19,947	6,400	24,069	0	0	0	0
RRSP/PRPP deduction	30	4,180	19,141	3,100	10,461	0	0	0	0
FHSA deduction	31	760	4,092	560	3,148	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	4,760	3,940	6,600	4,533	0	0	0	0
Child care expenses	34	400	1,472	2,220	7,796	0	0	0	0
Business investment loss	35	0	0	0	0	0	0	0	0
Moving expenses	36	300	520	250	478	0	0	0	0
Support payments made	37	0	0	0	0	0	0	0	0
Carrying charges and interest expenses	38	180	185	130	161	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	39	1,360	1,111	1,170	1,026	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	40	19,960	7,948	17,900	6,315	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	1,390	3,916	1,010	1,565	0	0	0	0
Clergy residence deduction	44	20	193	0	0	0	0	0	0
Other deductions	45	2,080	2,618	2,130	2,643	0	0	0	0

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

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	20,690	65,095	18,950	62,209	0	0	0	0
Social benefits repayment	47	300	681	20	21	0	0	0	0
Net income	48	22,020	1,022,697	20,610	796,344	0	0	0	0
Canadian Forces personnel and police deduction	49	120	1,742	0	0	0	0	0	0
Security options deductions	50	10	14	0	0	0	0	0	0
Other payments deduction	51	1,460	10,397	1,750	14,779	0	0	0	0
Non-capital losses of other years	52	10	94	10	14	0	0	0	0
Net capital losses of other years	53	70	29	0	0	0	0	0	0
Capital gains deduction	54	10	2,811	0	0	0	0	0	0
Northern residents deductions	55	0	0	10	31	0	0	0	0
Additional deductions	56	10	38	30	118	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	1,710	15,188	1,850	16,633	0	0	0	0
Taxable income assessed	59	21,340	1,007,540	19,760	779,753	0	0	0	0
Basic personal amount	60	22,960	341,600	22,180	329,825	10	150	0	0
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	1,500	16,392	780	8,053	0	0	0	0
Canada caregiver amount	63	30	208	0	0	0	0	0	0
Amount for an eligible dependant	64	240	3,434	2,460	36,721	0	0	0	0
Family caregiver amount for children under 18 years of age	65	60	165	150	423	0	0	0	0
CPP or QPP contributions through employment	66	20,490	40,252	18,670	32,140	0	0	0	0
CPP or QPP contributions on self-employment and other earnings	67	1,250	821	1,090	753	0	0	0	0
Employment insurance premiums	68	20,200	13,606	18,250	10,998	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	230	675	40	105	0	0	0	0
Canada employment amount	73	20,570	27,944	18,750	25,342	0	0	0	0
Home accessibility expenses	74	0	0	0	0	0	0	0	0
Home buyers' amount	75	600	5,127	510	4,125	0	0	0	0
Digital news subscription expenses	76	110	30	80	20	0	0	0	0
Pension income amount	77	20	37	20	33	0	0	0	0
Disability amount	78	620	5,767	500	4,701	0	0	0	0
Disability amount transferred from a dependant	79	80	1,184	220	3,354	0	0	0	0
Interest paid on student loans	80	360	126	710	305	0	0	0	0
Tuition, education, and textbook amounts	81	3,280	25,246	3,610	28,082	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	220	904	0	0	0	0	0	0
Medical expenses	84	1,690	2,206	3,490	4,602	0	0	0	0
Total tax credits on personal amounts	85	22,960	72,860	22,180	73,550	10	29	0	0
Allowable charitable donations and government gifts	86	1,310	1,316	1,280	1,019	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	1,270	359	1,260	273	0	0	0	0
Total federal non-refundable tax credits	89	22,960	73,220	22,180	73,823	10	29	0	0
Federal dividend tax credit	90	900	659	560	449	0	0	0	0

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

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	10	65	10	70	0	0	0	0
Basic federal tax	92	17,100	96,781	14,000	62,071	0	0	0	0
Federal foreign tax credit	93	0	0	190	102	0	0	0	0
Federal political contribution tax credit	94	20	4	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	0	0	0	0	0	0	0	0
Net federal tax	98	18,100	98,020	15,540	63,789	0	0	0	0
CPP contributions on self-employment	99	1,130	1,891	990	1,750	0	0	0	0
Social Benefits repayment	100	300	681	20	21	0	0	0	0
Canada workers benefit (CWB)	101	4,670	5,210	4,790	6,426	0	0	0	0
Canada Training Credit (CTC)	102	1,000	299	1,170	369	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	20	3	180	25	0	0	0	0
Net provincial or territorial tax	105	16,750	69,848	13,980	45,705	0	0	0	0
Total tax payable	106	18,520	170,442	16,190	111,286	0	0	0	0

Individual Income Tax Return Statistics (2023 Tax Year)

Table 4: Tax return line items by age and gender (New Brunswick)

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	19,850	0	18,580	0	0	0	0	0
Number of non-taxable returns	2	3,850	0	6,130	0	0	0	10	0
Total number of returns	3	23,690	0	24,710	0	10	0	10	0
Employment income	4	20,890	1,185,999	20,210	906,010	0	0	0	0
Commissions (from employment)	5	670	17,948	550	6,290	0	0	0	0
Other employment income	6	1,460	10,936	1,220	6,504	0	0	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	60	679	110	880	0	0	0	0
Other pensions and superannuation	9	60	749	40	332	0	0	0	0
Elected split-pension amount	10	0	0	50	403	0	0	0	0
Employment insurance and other benefits	11	5,270	48,003	6,170	68,452	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	1,210	22,557	830	12,963	0	0	0	0
Interest and other investment income	13	2,800	1,880	2,860	1,414	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	490	1,083	420	1,122	0	0	0	0
Taxable capital gains	16	590	6,233	310	2,590	0	0	0	0
RRSP income	17	1,360	5,011	830	2,265	0	0	0	0
Other income	18	1,130	5,441	930	3,649	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	100	839	160	1,208	0	0	0	0
Net business income	20	1,290	20,327	1,350	19,156	0	0	0	0
Net professional income	21	250	10,057	340	12,123	0	0	0	0
Net commission income	22	160	1,827	230	1,943	0	0	0	0
Net farming income	23	60	-206	20	-86	0	0	0	0
Net fishing income	24	90	3,357	20	323	0	0	0	0
Workers' compensation benefits	25	230	2,389	190	1,498	0	0	0	0
Social assistance payments	26	1,430	10,904	1,860	16,409	0	0	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	22,870	1,356,074	22,740	1,065,835	0	0	0	0
Registered pension plan (RPP) deduction	29	6,130	29,346	8,130	33,881	0	0	0	0
RRSP/PRPP deduction	30	5,540	31,887	4,380	17,018	0	0	0	0
FHSA deduction	31	400	2,288	330	1,818	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	5,310	5,212	7,470	5,486	0	0	0	0
Child care expenses	34	1,370	6,244	5,130	22,832	0	0	0	0
Business investment loss	35	0	0	0	0	0	0	0	0
Moving expenses	36	170	1,027	150	802	0	0	0	0
Support payments made	37	30	100	0	0	0	0	0	0
Carrying charges and interest expenses	38	240	645	190	214	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	39	1,430	1,543	1,530	1,504	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	40	20,390	8,972	19,310	7,370	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	1,660	5,102	1,410	2,192	0	0	0	0
Clergy residence deduction	44	30	379	10	126	0	0	0	0
Other deductions	45	2,010	2,906	2,020	2,681	0	0	0	0

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

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	21,280	95,761	20,760	95,981	0	0	0	0
Social benefits repayment	47	380	842	20	33	0	0	0	0
Net income	48	22,800	1,260,165	22,630	970,562	0	0	0	0
Canadian Forces personnel and police deduction	49	110	1,320	0	0	0	0	0	0
Security options deductions	50	20	211	0	0	0	0	0	0
Other payments deduction	51	1,660	13,293	2,040	17,907	0	0	0	0
Non-capital losses of other years	52	10	82	0	0	0	0	0	0
Net capital losses of other years	53	110	62	40	9	0	0	0	0
Capital gains deduction	54	10	2,230	0	0	0	0	0	0
Northern residents deductions	55	20	66	0	0	0	0	0	0
Additional deductions	56	20	76	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	1,950	17,339	2,140	19,090	0	0	0	0
Taxable income assessed	59	21,970	1,242,874	21,690	951,522	0	0	0	0
Basic personal amount	60	23,690	350,367	24,710	365,654	0	0	0	0
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	2,800	31,546	1,170	12,506	0	0	0	0
Canada caregiver amount	63	70	390	0	0	0	0	0	0
Amount for an eligible dependant	64	600	8,890	3,640	54,185	0	0	0	0
Family caregiver amount for children under 18 years of age	65	180	522	370	1,043	0	0	0	0
CPP or QPP contributions through employment	66	20,840	45,235	20,130	37,373	0	0	0	0
CPP or QPP contributions on self-employment and other earnings	67	1,230	1,125	1,350	1,095	0	0	0	0
Employment insurance premiums	68	20,320	14,876	19,550	12,499	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	240	705	50	135	0	0	0	0
Canada employment amount	73	21,000	28,545	20,290	27,415	0	0	0	0
Home accessibility expenses	74	0	0	0	0	0	0	0	0
Home buyers' amount	75	460	3,895	410	3,344	0	0	0	0
Digital news subscription expenses	76	140	34	120	26	0	0	0	0
Pension income amount	77	60	106	90	170	0	0	0	0
Disability amount	78	620	5,843	520	4,884	0	0	0	0
Disability amount transferred from a dependant	79	270	4,069	540	8,357	0	0	0	0
Interest paid on student loans	80	370	171	740	345	0	0	0	0
Tuition, education, and textbook amounts	81	1,700	11,352	2,250	14,915	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	340	1,430	170	759	0	0	0	0
Medical expenses	84	2,450	3,714	4,830	7,999	0	0	0	0
Total tax credits on personal amounts	85	23,690	76,932	24,710	82,953	0	0	0	0
Allowable charitable donations and government gifts	86	1,890	2,188	1,830	1,590	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	1,860	600	1,800	428	0	0	0	0
Total federal non-refundable tax credits	89	23,690	77,532	24,710	83,381	0	0	0	0
Federal dividend tax credit	90	1,220	2,143	820	1,231	0	0	0	0

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

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	0	0	20	89	0	0	0	0
Basic federal tax	92	18,670	138,213	16,150	85,087	0	0	0	0
Federal foreign tax credit	93	440	526	220	144	0	0	0	0
Federal political contribution tax credit	94	50	8	20	3	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	171	0	0	0	0	0	0
Net federal tax	98	19,500	138,820	17,740	86,870	0	0	0	0
CPP contributions on self-employment	99	1,130	2,631	1,270	2,566	0	0	0	0
Social Benefits repayment	100	380	842	20	33	0	0	0	0
Canada workers benefit (CWB)	101	3,700	4,372	4,460	6,435	0	0	0	0
Canada Training Credit (CTC)	102	800	312	1,100	433	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	50	7	230	33	0	0	0	0
Net provincial or territorial tax	105	18,370	98,342	16,270	62,419	0	0	0	0
Total tax payable	106	19,850	240,638	18,580	151,912	0	0	0	0

Individual Income Tax Return Statistics (2023 Tax Year)

Table 4: Tax return line items by age and gender (New Brunswick)

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	20,390	0	19,520	0	0	0	0	0
Number of non-taxable returns	2	3,570	0	5,810	0	0	0	10	0
Total number of returns	3	23,960	0	25,330	0	0	0	10	0
Employment income	4	20,770	1,339,623	20,520	1,057,120	0	0	0	0
Commissions (from employment)	5	710	25,560	570	9,976	0	0	0	0
Other employment income	6	1,850	19,915	1,280	8,418	0	0	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	150	1,840	260	2,541	0	0	0	0
Other pensions and superannuation	9	170	2,817	70	777	0	0	0	0
Elected split-pension amount	10	0	0	130	1,059	0	0	0	0
Employment insurance and other benefits	11	4,630	44,811	4,870	48,784	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	1,720	39,581	1,140	23,960	0	0	0	0
Interest and other investment income	13	3,010	2,937	2,990	2,750	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	670	2,235	590	1,443	0	0	0	0
Taxable capital gains	16	810	17,034	470	9,569	0	0	0	0
RRSP income	17	1,840	8,044	1,290	3,753	0	0	0	0
Other income	18	1,310	7,487	1,100	6,254	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	70	480	110	739	0	0	0	0
Net business income	20	1,420	26,899	1,660	25,578	0	0	0	0
Net professional income	21	270	11,319	410	17,024	0	0	0	0
Net commission income	22	160	2,334	320	2,340	0	0	0	0
Net farming income	23	70	-69	40	-118	0	0	0	0
Net fishing income	24	100	4,200	30	488	0	0	0	0
Workers' compensation benefits	25	300	3,901	220	2,525	0	0	0	0
Social assistance payments	26	1,330	9,978	1,810	15,684	0	0	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	23,090	1,571,113	23,410	1,241,385	0	0	0	0
Registered pension plan (RPP) deduction	29	6,730	37,377	8,990	45,095	0	0	0	0
RRSP/PRPP deduction	30	6,270	40,957	5,130	23,216	0	0	0	0
FHSA deduction	31	290	1,650	200	1,092	0	0	0	0
Deduction for elected split-pension amount	32	90	672	20	86	0	0	0	0
Annual union, professional, or like dues	33	5,580	6,022	7,990	6,195	0	0	0	0
Child care expenses	34	2,290	12,010	5,740	28,058	0	0	0	0
Business investment loss	35	0	0	0	0	0	0	0	0
Moving expenses	36	170	1,532	110	874	0	0	0	0
Support payments made	37	0	0	0	0	0	0	0	0
Carrying charges and interest expenses	38	390	803	280	792	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	39	1,540	1,838	1,930	1,917	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	40	20,320	9,486	19,780	8,204	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	1,980	6,675	1,660	2,749	0	0	0	0
Clergy residence deduction	44	50	824	0	0	0	0	0	0
Other deductions	45	1,660	2,487	1,740	2,363	0	0	0	0

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

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	21,540	122,616	21,410	120,827	0	0	0	0
Social benefits repayment	47	420	911	40	81	0	0	0	0
Net income	48	23,010	1,448,625	23,310	1,121,177	0	0	0	0
Canadian Forces personnel and police deduction	49	80	1,475	0	0	0	0	0	0
Security options deductions	50	30	655	0	0	0	0	0	0
Other payments deduction	51	1,620	13,879	2,020	18,209	0	0	0	0
Non-capital losses of other years	52	20	193	30	89	0	0	0	0
Net capital losses of other years	53	0	0	50	42	0	0	0	0
Capital gains deduction	54	30	5,040	0	0	0	0	0	0
Northern residents deductions	55	20	81	0	0	0	0	0	0
Additional deductions	56	30	410	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	1,970	21,877	2,160	21,225	0	0	0	0
Taxable income assessed	59	22,240	1,426,829	22,410	1,099,994	0	0	0	0
Basic personal amount	60	23,960	354,072	25,330	375,257	0	0	10	132
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	3,490	39,797	1,410	15,077	0	0	0	0
Canada caregiver amount	63	120	679	110	672	0	0	0	0
Amount for an eligible dependant	64	830	12,209	4,260	62,391	0	0	0	0
Family caregiver amount for children under 18 years of age	65	370	1,077	540	1,518	0	0	0	0
CPP or QPP contributions through employment	66	20,690	47,693	20,390	41,355	0	0	0	0
CPP or QPP contributions on self-employment and other earnings	67	1,310	1,332	1,650	1,387	0	0	0	0
Employment insurance premiums	68	19,950	15,356	19,790	13,646	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	250	759	30	87	0	0	0	0
Canada employment amount	73	21,000	28,578	20,620	27,921	0	0	0	0
Home accessibility expenses	74	10	76	0	0	0	0	0	0
Home buyers' amount	75	410	3,603	280	2,369	0	0	0	0
Digital news subscription expenses	76	180	37	140	33	0	0	0	0
Pension income amount	77	190	372	200	390	0	0	0	0
Disability amount	78	680	6,409	580	5,431	0	0	0	0
Disability amount transferred from a dependant	79	510	7,990	780	11,972	0	0	0	0
Interest paid on student loans	80	270	194	510	259	0	0	0	0
Tuition, education, and textbook amounts	81	1,210	7,259	1,730	10,290	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	0	0	50	182	0	0	0	0
Amounts transferred from spouse or common-law partner	83	390	1,660	190	991	0	0	0	0
Medical expenses	84	3,140	6,060	5,820	11,416	0	0	0	0
Total tax credits on personal amounts	85	23,960	80,293	25,330	87,414	0	0	10	26
Allowable charitable donations and government gifts	86	2,570	3,817	2,520	2,427	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	2,550	1,067	2,490	660	0	0	0	0
Total federal non-refundable tax credits	89	23,960	81,360	25,330	88,073	0	0	10	26
Federal dividend tax credit	90	1,710	4,089	1,110	2,309	0	0	0	0

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

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	0	0	20	71	0	0	0	0
Basic federal tax	92	19,250	173,153	17,090	108,611	0	0	0	0
Federal foreign tax credit	93	520	281	300	198	0	0	0	0
Federal political contribution tax credit	94	60	11	20	2	0	0	0	0
Investment tax credit	95	30	105	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	279	0	0	0	0	0	0
Net federal tax	98	19,930	173,711	18,620	110,253	0	0	0	0
CPP contributions on self-employment	99	1,230	3,139	1,570	3,274	0	0	0	0
Social Benefits repayment	100	420	911	40	81	0	0	0	0
Canada workers benefit (CWB)	101	3,070	3,788	4,030	5,984	0	0	0	0
Canada Training Credit (CTC)	102	620	241	860	354	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	250	37	0	0	0	0
Net provincial or territorial tax	105	19,070	122,157	17,240	78,600	0	0	0	0
Total tax payable	106	20,390	299,922	19,520	192,239	0	0	0	0

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

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	20,740	0	20,400	0	0	0	0	0
Number of non-taxable returns	2	3,450	0	5,140	0	0	0	10	0
Total number of returns	3	24,180	0	25,540	0	0	0	10	0
Employment income	4	20,630	1,437,594	21,050	1,183,315	0	0	0	0
Commissions (from employment)	5	690	26,116	510	9,934	0	0	0	0
Other employment income	6	2,010	27,074	1,410	11,361	0	0	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	330	4,056	560	5,411	0	0	0	0
Other pensions and superannuation	9	310	6,544	130	1,984	0	0	0	0
Elected split-pension amount	10	30	196	230	2,336	0	0	0	0
Employment insurance and other benefits	11	4,200	44,627	3,900	32,815	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	1,920	61,559	1,420	29,105	0	0	0	0
Interest and other investment income	13	2,980	3,362	3,170	3,647	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	670	1,648	590	1,625	0	0	0	0
Taxable capital gains	16	840	24,168	620	14,149	0	0	0	0
RRSP income	17	1,930	10,481	1,520	6,373	0	0	0	0
Other income	18	1,520	10,773	1,420	7,627	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	50	308	80	492	0	0	0	0
Net business income	20	1,430	27,194	1,610	22,687	0	0	0	0
Net professional income	21	230	13,015	350	11,405	0	0	0	0
Net commission income	22	160	5,231	310	2,194	0	0	0	0
Net farming income	23	90	-372	40	-263	0	0	0	0
Net fishing income	24	150	5,417	30	353	0	0	0	0
Workers' compensation benefits	25	310	4,588	250	3,065	0	0	0	0
Social assistance payments	26	1,410	11,058	1,620	13,987	0	0	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	23,340	1,724,786	23,870	1,364,971	0	0	0	0
Registered pension plan (RPP) deduction	29	7,330	42,913	9,960	54,898	0	0	0	0
RRSP/PRPP deduction	30	6,790	49,187	5,700	28,420	0	0	0	0
FHSA deduction	31	160	964	110	683	0	0	0	0
Deduction for elected split-pension amount	32	170	1,568	30	106	0	0	0	0
Annual union, professional, or like dues	33	5,900	6,409	8,330	6,718	0	0	0	0
Child care expenses	34	2,150	10,299	3,830	16,583	0	0	0	0
Business investment loss	35	0	0	0	0	0	0	0	0
Moving expenses	36	110	1,471	100	912	0	0	0	0
Support payments made	37	80	680	20	135	0	0	0	0
Carrying charges and interest expenses	38	470	1,421	400	1,104	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	39	1,540	1,972	1,750	1,670	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	40	20,180	9,773	20,440	8,949	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	2,220	8,435	1,920	3,034	0	0	0	0
Clergy residence deduction	44	70	1,097	20	250	0	0	0	0
Other deductions	45	1,580	2,954	1,570	2,397	0	0	0	0

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

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	21,490	139,234	21,830	125,910	0	0	0	0
Social benefits repayment	47	400	987	40	66	0	0	0	0
Net income	48	23,260	1,585,852	23,770	1,240,281	0	0	0	0
Canadian Forces personnel and police deduction	49	30	616	0	0	0	0	0	0
Security options deductions	50	10	778	0	0	0	0	0	0
Other payments deduction	51	1,710	15,646	1,860	17,052	0	0	0	0
Non-capital losses of other years	52	20	104	30	111	0	0	0	0
Net capital losses of other years	53	140	272	80	120	0	0	0	0
Capital gains deduction	54	30	3,999	0	0	0	0	0	0
Northern residents deductions	55	20	47	0	0	0	0	0	0
Additional deductions	56	30	780	30	162	0	0	0	0
Farming/fishing losses of prior years	57	0	0	0	0	0	0	0	0
Total deductions from net income	58	2,000	22,282	2,040	22,488	0	0	0	0
Taxable income assessed	59	22,380	1,563,598	22,910	1,217,977	0	0	0	0
Basic personal amount	60	24,180	357,763	25,540	379,529	0	0	0	0
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	3,220	36,142	1,310	13,897	0	0	0	0
Canada caregiver amount	63	210	1,288	240	1,515	0	0	0	0
Amount for an eligible dependant	64	1,040	14,973	4,300	61,097	0	0	0	0
Family caregiver amount for children under 18 years of age	65	460	1,308	580	1,669	0	0	0	0
CPP or QPP contributions through employment	66	20,530	49,040	20,970	44,952	0	0	0	0
CPP or QPP contributions on self-employment and other earnings	67	1,260	1,427	1,440	1,208	0	0	0	0
Employment insurance premiums	68	19,620	15,578	20,320	14,791	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	270	804	50	138	0	0	0	0
Canada employment amount	73	20,960	28,543	21,210	28,748	0	0	0	0
Home accessibility expenses	74	10	99	20	117	0	0	0	0
Home buyers' amount	75	280	2,429	210	1,765	0	0	0	0
Digital news subscription expenses	76	220	50	170	36	0	0	0	0
Pension income amount	77	350	678	350	679	0	0	0	0
Disability amount	78	790	7,454	720	6,778	0	0	0	0
Disability amount transferred from a dependant	79	670	10,308	880	13,133	0	0	0	0
Interest paid on student loans	80	140	77	300	158	0	0	0	0
Tuition, education, and textbook amounts	81	870	4,861	1,330	6,394	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	220	852	340	1,376	0	0	0	0
Amounts transferred from spouse or common-law partner	83	410	1,930	190	1,244	0	0	0	0
Medical expenses	84	3,820	8,098	6,570	13,594	0	0	0	0
Total tax credits on personal amounts	85	24,180	81,558	25,540	88,929	0	0	0	0
Allowable charitable donations and government gifts	86	3,160	5,054	3,220	2,951	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	3,130	1,414	3,190	796	0	0	0	0
Total federal non-refundable tax credits	89	24,180	82,972	25,540	89,725	0	0	0	0
Federal dividend tax credit	90	1,900	6,638	1,370	2,881	0	0	0	0

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

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	40	144	30	130	0	0	0	0
Basic federal tax	92	19,670	200,260	18,260	126,224	0	0	0	0
Federal foreign tax credit	93	570	703	380	166	0	0	0	0
Federal political contribution tax credit	94	80	12	40	5	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	250	30	317	0	0	0	0
Net federal tax	98	20,320	200,401	19,570	127,719	0	0	0	0
CPP contributions on self-employment	99	1,190	3,368	1,360	2,851	0	0	0	0
Social Benefits repayment	100	400	987	40	66	0	0	0	0
Canada workers benefit (CWB)	101	2,660	3,376	3,680	5,318	0	0	0	0
Canada Training Credit (CTC)	102	430	173	700	306	0	0	0	0
Multigenerational home renovation tax credit (MHRTC)	103	10	56	0	0	0	0	0	0
Eligible educator school supply tax credit	104	60	7	270	37	0	0	0	0
Net provincial or territorial tax	105	19,550	139,547	18,410	91,013	0	0	0	0
Total tax payable	106	20,740	344,308	20,400	221,660	0	0	0	0

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

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	20,060	0	20,660	0	0	0	0	0
Number of non-taxable returns	2	3,260	0	4,090	0	0	0	10	0
Total number of returns	3	23,320	0	24,750	0	0	0	10	0
Employment income	4	19,470	1,440,174	20,470	1,215,809	0	0	0	0
Commissions (from employment)	5	620	31,747	430	10,628	0	0	0	0
Other employment income	6	2,070	25,177	1,450	14,101	0	0	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	590	6,984	1,010	10,023	0	0	0	0
Other pensions and superannuation	9	380	9,623	190	3,542	0	0	0	0
Elected split-pension amount	10	70	486	390	4,287	0	0	0	0
Employment insurance and other benefits	11	4,070	44,455	3,740	31,155	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	2,100	71,756	1,740	39,910	0	0	0	0
Interest and other investment income	13	2,980	5,511	3,440	5,698	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	710	1,867	600	1,651	0	0	0	0
Taxable capital gains	16	950	25,168	790	12,969	0	0	0	0
RRSP income	17	1,560	12,467	1,400	9,279	0	0	0	0
Other income	18	1,640	12,123	1,670	9,625	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	20	120	40	265	0	0	0	0
Net business income	20	1,410	27,554	1,580	21,586	0	0	0	0
Net professional income	21	210	7,462	340	10,400	0	0	0	0
Net commission income	22	140	3,259	300	2,618	0	0	0	0
Net farming income	23	100	-247	50	-24	0	0	0	0
Net fishing income	24	210	5,781	40	829	0	0	0	0
Workers' compensation benefits	25	410	6,632	340	3,775	0	0	0	0
Social assistance payments	26	1,330	10,619	1,310	10,899	0	0	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	22,550	1,749,119	23,520	1,420,768	0	0	0	0
Registered pension plan (RPP) deduction	29	7,110	43,160	10,200	57,714	0	0	0	0
RRSP/PRPP deduction	30	6,850	56,379	6,120	35,456	0	0	0	0
FHSA deduction	31	70	442	40	221	0	0	0	0
Deduction for elected split-pension amount	32	190	1,823	40	178	0	0	0	0
Annual union, professional, or like dues	33	5,760	6,400	8,260	6,841	0	0	0	0
Child care expenses	34	1,120	4,374	1,410	4,950	0	0	0	0
Business investment loss	35	0	0	0	0	0	0	0	0
Moving expenses	36	100	1,324	60	472	0	0	0	0
Support payments made	37	110	1,029	20	181	0	0	0	0
Carrying charges and interest expenses	38	550	2,024	550	1,801	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	39	1,540	2,051	1,740	1,661	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	40	19,070	9,430	19,960	9,045	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	2,190	9,827	1,960	3,558	0	0	0	0
Clergy residence deduction	44	70	1,158	20	305	0	0	0	0
Other deductions	45	1,400	2,056	1,560	2,007	0	0	0	0

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

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	20,480	142,151	21,380	124,422	0	0	0	0
Social benefits repayment	47	450	987	40	61	0	0	0	0
Net income	48	22,470	1,607,552	23,420	1,297,055	0	0	0	0
Canadian Forces personnel and police deduction	49	20	565	0	0	0	0	0	0
Security options deductions	50	20	1,424	0	0	0	0	0	0
Other payments deduction	51	1,720	17,250	1,640	14,674	0	0	0	0
Non-capital losses of other years	52	20	272	0	0	0	0	0	0
Net capital losses of other years	53	170	304	130	149	0	0	0	0
Capital gains deduction	54	50	6,024	40	5,129	0	0	0	0
Northern residents deductions	55	20	72	0	0	0	0	0	0
Additional deductions	56	20	187	0	0	0	0	0	0
Farming/fishing losses of prior years	57	0	0	0	0	0	0	0	0
Total deductions from net income	58	2,040	26,199	1,870	20,898	0	0	0	0
Taxable income assessed	59	21,560	1,581,419	22,660	1,276,267	0	0	0	0
Basic personal amount	60	23,320	346,402	24,750	369,473	0	0	0	0
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	2,550	28,447	1,160	12,367	0	0	0	0
Canada caregiver amount	63	440	2,877	450	2,689	0	0	0	0
Amount for an eligible dependant	64	880	12,051	2,910	39,468	0	0	0	0
Family caregiver amount for children under 18 years of age	65	380	1,063	350	982	0	0	0	0
CPP or QPP contributions through employment	66	19,360	47,287	20,380	45,378	0	0	0	0
CPP or QPP contributions on self-employment and other earnings	67	1,280	1,480	1,440	1,199	0	0	0	0
Employment insurance premiums	68	18,370	14,867	19,690	14,818	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	280	828	40	105	0	0	0	0
Canada employment amount	73	19,820	26,952	20,680	28,073	0	0	0	0
Home accessibility expenses	74	20	182	20	78	0	0	0	0
Home buyers' amount	75	140	1,239	100	829	0	0	0	0
Digital news subscription expenses	76	240	47	230	49	0	0	0	0
Pension income amount	77	450	866	550	1,059	0	0	0	0
Disability amount	78	970	9,098	950	8,948	0	0	0	0
Disability amount transferred from a dependant	79	660	9,229	780	10,390	0	0	0	0
Interest paid on student loans	80	80	38	150	86	0	0	0	0
Tuition, education, and textbook amounts	81	460	1,956	810	3,400	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	970	4,653	1,100	5,246	0	0	0	0
Amounts transferred from spouse or common-law partner	83	370	2,176	270	1,967	0	0	0	0
Medical expenses	84	4,070	8,858	6,900	14,674	0	0	0	0
Total tax credits on personal amounts	85	23,320	78,091	24,750	84,197	0	0	0	0
Allowable charitable donations and government gifts	86	3,280	4,956	3,570	3,558	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	3,250	1,389	3,550	967	0	0	0	0
Total federal non-refundable tax credits	89	23,320	79,480	24,750	85,164	0	0	0	0
Federal dividend tax credit	90	2,050	7,321	1,660	3,918	0	0	0	0

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

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	50	194	40	99	0	0	0	0
Basic federal tax	92	19,090	210,577	19,030	138,235	0	0	0	0
Federal foreign tax credit	93	650	787	540	357	0	0	0	0
Federal political contribution tax credit	94	80	17	40	8	0	0	0	0
Investment tax credit	95	50	107	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	40	387	30	339	0	0	0	0
Net federal tax	98	19,650	210,505	19,970	139,206	0	0	0	0
CPP contributions on self-employment	99	1,210	3,504	1,360	2,838	0	0	0	0
Social Benefits repayment	100	450	987	40	61	0	0	0	0
Canada workers benefit (CWB)	101	2,360	2,924	3,130	4,141	0	0	0	0
Canada Training Credit (CTC)	102	260	103	450	186	0	0	0	0
Multigenerational home renovation tax credit (MHRTC)	103	0	0	10	53	0	0	0	0
Eligible educator school supply tax credit	104	50	6	250	39	0	0	0	0
Net provincial or territorial tax	105	18,990	145,753	19,080	98,965	0	0	0	0
Total tax payable	106	20,060	360,753	20,660	241,083	0	0	0	0

Individual Income Tax Return Statistics (2023 Tax Year)

Table 4: Tax return line items by age and gender (New Brunswick)

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	20,820	0	20,640	0	0	0	0	0
Number of non-taxable returns	2	3,380	0	4,410	0	0	0	10	0
Total number of returns	3	24,200	0	25,050	0	0	0	10	0
Employment income	4	19,640	1,490,359	19,990	1,165,507	0	0	0	0
Commissions (from employment)	5	590	36,892	430	10,994	0	0	0	0
Other employment income	6	2,390	31,760	1,470	15,407	0	0	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	950	10,945	1,650	16,384	0	0	0	0
Other pensions and superannuation	9	630	21,068	380	8,288	0	0	0	0
Elected split-pension amount	10	170	1,289	930	12,674	0	0	0	0
Employment insurance and other benefits	11	4,410	51,025	3,950	33,343	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	2,480	91,703	2,210	47,743	0	0	0	0
Interest and other investment income	13	3,460	11,791	3,840	7,880	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	720	3,160	580	1,205	0	0	0	0
Taxable capital gains	16	1,170	39,230	1,130	24,069	0	0	0	0
RRSP income	17	1,390	14,943	1,380	16,535	0	0	0	0
Other income	18	2,070	16,890	2,110	15,449	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	30	205	30	130	0	0	0	0
Net business income	20	1,470	33,883	1,480	21,418	0	0	0	0
Net professional income	21	220	10,378	310	8,776	0	0	0	0
Net commission income	22	130	3,871	220	2,875	0	0	0	0
Net farming income	23	110	-153	60	-184	0	0	0	0
Net fishing income	24	220	7,742	30	443	0	0	0	0
Workers' compensation benefits	25	590	10,246	460	6,503	0	0	0	0
Social assistance payments	26	1,360	10,924	1,240	9,907	0	0	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	23,480	1,898,306	23,750	1,428,754	0	0	0	0
Registered pension plan (RPP) deduction	29	7,350	44,296	10,010	56,365	0	0	0	0
RRSP/PRPP deduction	30	7,400	69,236	6,070	44,586	0	0	0	0
FHSA deduction	31	20	132	20	94	0	0	0	0
Deduction for elected split-pension amount	32	370	4,591	100	683	0	0	0	0
Annual union, professional, or like dues	33	6,010	6,566	7,990	6,510	0	0	0	0
Child care expenses	34	370	1,315	320	950	0	0	0	0
Business investment loss	35	10	735	0	0	0	0	0	0
Moving expenses	36	60	673	60	481	0	0	0	0
Support payments made	37	180	3,007	0	0	0	0	0	0
Carrying charges and interest expenses	38	800	4,170	730	3,163	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	39	1,630	2,423	1,580	1,485	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	40	19,260	9,560	19,490	8,673	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	2,230	10,992	1,690	3,232	0	0	0	0
Clergy residence deduction	44	80	1,376	0	0	0	0	0	0
Other deductions	45	1,480	3,772	1,470	2,009	0	0	0	0

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

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	20,970	164,927	21,030	128,681	0	0	0	0
Social benefits repayment	47	500	1,275	50	88	0	0	0	0
Net income	48	23,390	1,733,170	23,650	1,300,699	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	1,930	21,170	1,690	16,411	0	0	0	0
Non-capital losses of other years	52	40	524	40	186	0	0	0	0
Net capital losses of other years	53	220	830	170	361	0	0	0	0
Capital gains deduction	54	60	13,439	50	7,093	0	0	0	0
Northern residents deductions	55	30	79	0	0	0	0	0	0
Additional deductions	56	30	268	30	204	0	0	0	0
Farming/fishing losses of prior years	57	0	0	0	0	0	0	0	0
Total deductions from net income	58	2,340	42,650	1,980	24,768	0	0	0	0
Taxable income assessed	59	22,300	1,690,651	22,810	1,275,990	0	0	0	0
Basic personal amount	60	24,200	360,816	25,050	374,626	0	0	0	0
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	2,610	28,489	1,190	12,234	0	0	0	0
Canada caregiver amount	63	650	4,079	630	3,777	0	0	0	0
Amount for an eligible dependant	64	540	6,978	1,430	18,165	0	0	0	0
Family caregiver amount for children under 18 years of age	65	250	695	150	402	0	0	0	0
CPP or QPP contributions through employment	66	19,560	47,968	19,900	43,526	0	0	0	0
CPP or QPP contributions on self-employment and other earnings	67	1,340	1,743	1,290	1,071	0	0	0	0
Employment insurance premiums	68	18,400	14,956	19,120	14,158	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	300	894	20	69	0	0	0	0
Canada employment amount	73	20,140	27,378	20,270	27,447	0	0	0	0
Home accessibility expenses	74	20	153	10	73	0	0	0	0
Home buyers' amount	75	90	762	70	643	0	0	0	0
Digital news subscription expenses	76	330	74	270	56	0	0	0	0
Pension income amount	77	790	1,535	1,240	2,414	0	0	0	0
Disability amount	78	1,220	11,464	1,320	12,472	0	0	0	0
Disability amount transferred from a dependant	79	630	7,951	610	7,074	0	0	0	0
Interest paid on student loans	80	0	0	90	56	0	0	0	0
Tuition, education, and textbook amounts	81	260	1,407	460	1,594	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	1,520	8,095	1,170	5,894	0	0	0	0
Amounts transferred from spouse or common-law partner	83	510	3,602	490	3,713	0	0	0	0
Medical expenses	84	4,560	10,394	7,100	15,393	0	0	0	0
Total tax credits on personal amounts	85	24,200	80,918	25,050	81,730	0	0	0	0
Allowable charitable donations and government gifts	86	3,660	6,627	3,940	4,432	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	3,640	1,890	3,920	1,215	0	0	0	0
Total federal non-refundable tax credits	89	24,200	82,808	25,050	82,945	0	0	0	0
Federal dividend tax credit	90	2,370	9,781	2,070	4,919	0	0	0	0

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

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	80	439	60	255	0	0	0	0
Basic federal tax	92	19,870	230,940	19,100	141,330	0	0	0	0
Federal foreign tax credit	93	790	1,169	770	445	0	0	0	0
Federal political contribution tax credit	94	110	21	50	8	0	0	0	0
Investment tax credit	95	50	126	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	60	707	60	372	0	0	0	0
Net federal tax	98	20,410	230,380	19,860	141,980	0	0	0	0
CPP contributions on self-employment	99	1,290	4,141	1,240	2,538	0	0	0	0
Social Benefits repayment	100	500	1,275	50	88	0	0	0	0
Canada workers benefit (CWB)	101	2,300	2,754	2,830	3,430	0	0	0	0
Canada Training Credit (CTC)	102	140	56	280	114	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	50	7	220	29	0	0	0	0
Net provincial or territorial tax	105	19,780	158,149	19,260	100,216	0	0	0	0
Total tax payable	106	20,820	393,948	20,640	244,826	0	0	0	0

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

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	21,950	0	21,840	0	0	0	0	0
Number of non-taxable returns	2	4,220	0	5,860	0	0	0	0	0
Total number of returns	3	26,170	0	27,690	0	0	0	0	0
Employment income	4	19,620	1,356,978	19,760	1,002,909	0	0	0	0
Commissions (from employment)	5	550	36,425	400	8,603	0	0	0	0
Other employment income	6	2,820	35,947	1,740	17,379	0	0	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	1,770	20,356	3,020	29,420	0	0	0	0
Other pensions and superannuation	9	2,250	85,530	2,710	79,107	0	0	0	0
Elected split-pension amount	10	730	5,880	2,350	32,783	0	0	0	0
Employment insurance and other benefits	11	5,370	64,129	4,430	38,764	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	3,020	89,858	2,750	42,967	0	0	0	0
Interest and other investment income	13	4,340	14,260	5,160	11,497	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	760	3,428	630	1,829	0	0	0	0
Taxable capital gains	16	1,570	32,858	1,540	21,065	0	0	0	0
RRSP income	17	1,580	21,634	1,840	22,933	0	0	0	0
Other income	18	3,370	40,699	3,810	40,314	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	10	66	20	83	0	0	0	0
Net business income	20	1,640	36,341	1,590	21,482	0	0	0	0
Net professional income	21	220	9,820	290	10,124	0	0	0	0
Net commission income	22	120	5,019	170	1,182	0	0	0	0
Net farming income	23	150	88	50	-73	0	0	0	0
Net fishing income	24	250	10,162	30	846	0	0	0	0
Workers' compensation benefits	25	880	17,247	580	9,191	0	0	0	0
Social assistance payments	26	1,590	12,654	1,350	10,825	0	0	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	25,390	1,899,447	26,110	1,408,212	0	0	0	0
Registered pension plan (RPP) deduction	29	6,780	37,344	8,930	43,234	0	0	0	0
RRSP/PRPP deduction	30	7,320	78,148	6,000	52,528	0	0	0	0
FHSA deduction	31	10	59	0	0	0	0	0	0
Deduction for elected split-pension amount	32	1,240	19,085	960	7,948	0	0	0	0
Annual union, professional, or like dues	33	6,030	6,185	7,480	5,720	0	0	0	0
Child care expenses	34	120	391	60	168	0	0	0	0
Business investment loss	35	0	0	0	0	0	0	0	0
Moving expenses	36	50	708	50	583	0	0	0	0
Support payments made	37	210	4,785	0	0	0	0	0	0
Carrying charges and interest expenses	38	1,140	5,636	980	3,639	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	39	1,790	2,740	1,610	1,590	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	40	19,060	8,984	18,870	7,704	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	1,950	10,668	1,450	3,012	0	0	0	0
Clergy residence deduction	44	80	1,340	0	0	0	0	0	0
Other deductions	45	1,410	2,787	1,420	1,749	0	0	0	0

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

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	21,640	179,575	21,300	128,379	0	0	0	0
Social benefits repayment	47	530	1,350	60	99	0	0	0	0
Net income	48	25,280	1,719,916	26,000	1,280,536	0	0	0	0
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0	0	0
Security options deductions	50	20	485	0	0	0	0	0	0
Other payments deduction	51	2,450	29,901	1,920	20,016	0	0	0	0
Non-capital losses of other years	52	40	268	40	198	0	0	0	0
Net capital losses of other years	53	290	954	210	340	0	0	0	0
Capital gains deduction	54	80	11,517	50	8,388	0	0	0	0
Northern residents deductions	55	30	97	0	0	0	0	0	0
Additional deductions	56	30	236	30	135	0	0	0	0
Farming/fishing losses of prior years	57	0	0	0	0	0	0	0	0
Total deductions from net income	58	2,910	43,575	2,240	29,186	0	0	0	0
Taxable income assessed	59	23,990	1,676,469	24,980	1,251,387	0	0	0	0
Basic personal amount	60	26,170	390,828	27,690	414,783	0	0	0	0
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	3,040	32,130	1,280	11,897	0	0	0	0
Canada caregiver amount	63	730	4,325	790	4,374	0	0	0	0
Amount for an eligible dependant	64	240	2,977	510	5,933	0	0	0	0
Family caregiver amount for children under 18 years of age	65	110	289	50	130	0	0	0	0
CPP or QPP contributions through employment	66	19,450	45,236	19,560	38,856	0	0	0	0
CPP or QPP contributions on self-employment and other earnings	67	1,550	1,968	1,400	1,146	0	0	0	0
Employment insurance premiums	68	18,100	14,052	18,580	12,717	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	230	699	20	60	0	0	0	0
Canada employment amount	73	20,360	27,499	20,220	27,132	0	0	0	0
Home accessibility expenses	74	10	49	10	71	0	0	0	0
Home buyers' amount	75	40	334	50	438	0	0	0	0
Digital news subscription expenses	76	530	120	430	84	0	0	0	0
Pension income amount	77	2,880	5,637	4,540	8,922	0	0	0	0
Disability amount	78	1,670	15,706	1,760	16,555	0	0	0	0
Disability amount transferred from a dependant	79	480	5,083	500	5,238	0	0	0	0
Interest paid on student loans	80	10	2	50	27	0	0	0	0
Tuition, education, and textbook amounts	81	140	426	230	626	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	1,000	5,324	640	3,154	0	0	0	0
Amounts transferred from spouse or common-law partner	83	840	5,931	1,000	7,618	0	0	0	0
Medical expenses	84	5,350	12,435	8,530	20,122	0	0	0	0
Total tax credits on personal amounts	85	26,170	85,659	27,690	86,983	0	0	0	0
Allowable charitable donations and government gifts	86	4,400	7,991	4,520	6,470	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	4,380	2,275	4,500	1,814	0	0	0	0
Total federal non-refundable tax credits	89	26,170	87,934	27,690	88,798	0	0	0	0
Federal dividend tax credit	90	2,820	9,469	2,500	4,162	0	0	0	0

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

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	90	499	70	333	0	0	0	0
Basic federal tax	92	20,880	219,511	20,220	128,507	0	0	0	0
Federal foreign tax credit	93	1,080	1,831	1,040	486	0	0	0	0
Federal political contribution tax credit	94	140	29	60	12	0	0	0	0
Investment tax credit	95	80	303	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	553	40	508	0	0	0	0
Net federal tax	98	21,440	218,149	20,910	129,018	0	0	0	0
CPP contributions on self-employment	99	1,490	4,685	1,340	2,718	0	0	0	0
Social Benefits repayment	100	530	1,350	60	99	0	0	0	0
Canada workers benefit (CWB)	101	2,360	2,823	2,770	3,096	0	0	0	0
Canada Training Credit (CTC)	102	80	34	130	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	30	4	100	16	0	0	0	0
Net provincial or territorial tax	105	20,770	150,871	20,420	91,977	0	0	0	0
Total tax payable	106	21,950	375,057	21,840	223,815	0	0	0	0

Individual Income Tax Return Statistics (2023 Tax Year)

Table 4: Tax return line items by age and gender (New Brunswick)

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	23,890	0	22,710	0	0	0	0	0
Number of non-taxable returns	2	5,830	0	8,360	0	0	0	0	0
Total number of returns	3	29,720	0	31,070	0	0	0	0	0
Employment income	4	18,090	1,022,336	16,470	631,223	0	0	0	0
Commissions (from employment)	5	400	25,638	220	4,728	0	0	0	0
Other employment income	6	3,260	39,194	1,780	14,582	0	0	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	19,290	142,891	21,340	134,464	0	0	0	0
Other pensions and superannuation	9	5,910	212,523	7,200	207,750	0	0	0	0
Elected split-pension amount	10	2,010	16,819	4,630	68,078	0	0	0	0
Employment insurance and other benefits	11	6,240	76,410	4,550	40,798	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	3,760	109,255	3,540	54,484	0	0	0	0
Interest and other investment income	13	5,920	18,072	6,620	16,387	0	0	0	0
Net partnership income (limited or non-active partners only)	14	20	226	10	-8	0	0	0	0
Net rental income	15	820	4,193	630	2,559	0	0	0	0
Taxable capital gains	16	2,060	46,570	2,080	22,934	0	0	0	0
RRSP income	17	2,390	38,052	2,620	38,078	0	0	0	0
Other income	18	5,720	77,441	6,270	68,201	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	10	92	20	127	0	0	0	0
Net business income	20	1,920	43,370	1,520	19,141	0	0	0	0
Net professional income	21	250	8,882	260	7,373	0	0	0	0
Net commission income	22	120	5,008	140	1,475	0	0	0	0
Net farming income	23	220	364	50	98	0	0	0	0
Net fishing income	24	230	6,603	30	515	0	0	0	0
Workers' compensation benefits	25	1,250	25,720	700	11,162	0	0	0	0
Social assistance payments	26	1,840	14,295	1,480	11,659	0	0	0	0
Net federal supplements	27	0	0	2,430	15,073	0	0	0	0
Total income assessed	28	29,390	1,937,624	30,360	1,375,020	0	0	0	0
Registered pension plan (RPP) deduction	29	5,010	22,759	5,470	20,589	0	0	0	0
RRSP/PRPP deduction	30	6,430	71,481	4,450	43,146	0	0	0	0
FHSA deduction	31	0	0	10	67	0	0	0	0
Deduction for elected split-pension amount	32	3,120	47,175	2,270	19,385	0	0	0	0
Annual union, professional, or like dues	33	5,490	4,724	5,150	3,351	0	0	0	0
Child care expenses	34	30	75	20	48	0	0	0	0
Business investment loss	35	0	0	0	0	0	0	0	0
Moving expenses	36	40	519	20	246	0	0	0	0
Support payments made	37	200	4,121	10	207	0	0	0	0
Carrying charges and interest expenses	38	1,540	5,716	1,400	5,505	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	39	2,020	2,987	1,450	1,374	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	40	17,130	7,124	15,170	5,089	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	1,600	8,465	870	2,272	0	0	0	0
Clergy residence deduction	44	100	1,429	10	160	0	0	0	0
Other deductions	45	1,820	3,663	1,730	3,582	0	0	0	0

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

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	21,930	181,187	19,410	105,095	0	0	0	0
Social benefits repayment	47	610	1,441	110	181	0	0	0	0
Net income	48	29,280	1,756,156	30,280	1,270,246	0	0	0	0
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0	0	0
Security options deductions	50	10	242	0	0	0	0	0	0
Other payments deduction	51	3,540	43,449	4,510	37,889	0	0	0	0
Non-capital losses of other years	52	50	688	30	166	0	0	0	0
Net capital losses of other years	53	360	807	290	705	0	0	0	0
Capital gains deduction	54	100	17,281	60	9,799	0	0	0	0
Northern residents deductions	55	0	0	0	0	0	0	0	0
Additional deductions	56	70	358	110	309	0	0	0	0
Farming/fishing losses of prior years	57	20	328	0	0	0	0	0	0
Total deductions from net income	58	4,130	63,264	4,970	49,084	0	0	0	0
Taxable income assessed	59	28,580	1,692,977	29,480	1,221,250	0	0	0	0
Basic personal amount	60	29,720	444,487	31,070	465,533	0	0	0	0
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	3,860	37,435	1,180	8,949	0	0	0	0
Canada caregiver amount	63	910	5,141	840	4,563	0	0	0	0
Amount for an eligible dependant	64	110	1,336	200	2,330	0	0	0	0
Family caregiver amount for children under 18 years of age	65	30	105	0	0	0	0	0	0
CPP or QPP contributions through employment	66	17,770	36,191	16,150	25,943	0	0	0	0
CPP or QPP contributions on self-employment and other earnings	67	1,850	2,146	1,350	990	0	0	0	0
Employment insurance premiums	68	16,370	11,305	14,910	8,555	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	230	687	20	54	0	0	0	0
Canada employment amount	73	19,350	25,566	17,230	22,529	0	0	0	0
Home accessibility expenses	74	20	104	20	116	0	0	0	0
Home buyers' amount	75	40	304	30	275	0	0	0	0
Digital news subscription expenses	76	890	199	710	141	0	0	0	0
Pension income amount	77	7,520	14,695	10,150	19,877	0	0	0	0
Disability amount	78	2,390	22,541	2,270	21,426	0	0	0	0
Disability amount transferred from a dependant	79	430	4,330	390	3,651	0	0	0	0
Interest paid on student loans	80	10	4	0	0	0	0	0	0
Tuition, education, and textbook amounts	81	70	168	100	178	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	380	1,917	160	771	0	0	0	0
Amounts transferred from spouse or common-law partner	83	1,950	13,479	2,480	18,481	0	0	0	0
Medical expenses	84	7,270	19,500	10,860	29,887	0	0	0	0
Total tax credits on personal amounts	85	29,720	96,247	31,070	95,146	0	0	0	0
Allowable charitable donations and government gifts	86	5,550	15,407	5,410	7,583	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	5,520	4,578	5,390	2,113	0	0	0	0
Total federal non-refundable tax credits	89	29,720	100,825	31,070	97,259	0	0	0	0
Federal dividend tax credit	90	3,440	11,540	3,120	5,737	0	0	0	0

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

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	160	612	90	298	0	0	0	0
Basic federal tax	92	22,610	202,857	20,910	113,096	0	0	0	0
Federal foreign tax credit	93	1,380	1,717	1,380	529	0	0	0	0
Federal political contribution tax credit	94	160	31	100	19	0	0	0	0
Investment tax credit	95	70	283	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	100	1,019	70	651	0	0	0	0
Net federal tax	98	23,170	201,641	21,460	113,319	0	0	0	0
CPP contributions on self-employment	99	1,790	5,108	1,310	2,349	0	0	0	0
Social Benefits repayment	100	610	1,441	110	181	0	0	0	0
Canada workers benefit (CWB)	101	2,300	2,593	2,320	2,399	0	0	0	0
Canada Training Credit (CTC)	102	40	15	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	40	5	0	0	0	0
Net provincial or territorial tax	105	22,550	140,251	21,390	81,565	0	0	0	0
Total tax payable	106	23,890	348,442	22,710	197,417	0	0	0	0

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

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	19,200	0	17,840	0	0	0	0	0
Number of non-taxable returns	2	9,340	0	12,290	0	0	0	0	0
Total number of returns	3	28,530	0	30,130	0	0	0	0	0
Employment income	4	10,000	452,812	7,560	213,493	0	0	0	0
Commissions (from employment)	5	180	10,834	110	1,558	0	0	0	0
Other employment income	6	2,570	5,435	1,230	2,549	0	0	0	0
Old age security (OAS) pension	7	26,610	200,252	28,410	215,043	0	0	0	0
CPP or QPP benefits	8	26,810	230,679	28,250	194,682	0	0	0	0
Other pensions and superannuation	9	13,630	358,211	13,870	292,677	0	0	0	0
Elected split-pension amount	10	2,530	21,813	6,290	84,751	0	0	0	0
Employment insurance and other benefits	11	4,190	54,667	2,220	20,787	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	3,900	123,375	3,680	55,672	0	0	0	0
Interest and other investment income	13	6,570	19,972	7,210	17,408	0	0	0	0
Net partnership income (limited or non-active partners only)	14	20	333	0	0	0	0	0	0
Net rental income	15	640	2,913	530	1,977	0	0	0	0
Taxable capital gains	16	2,190	55,732	2,260	23,921	0	0	0	0
RRSP income	17	2,460	36,630	2,360	30,931	0	0	0	0
Other income	18	3,080	20,323	3,260	18,579	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	10	35	0	0	0	0	0	0
Net business income	20	1,450	21,124	970	9,104	0	0	0	0
Net professional income	21	230	10,508	190	4,791	0	0	0	0
Net commission income	22	110	4,625	90	805	0	0	0	0
Net farming income	23	240	6,731	50	131	0	0	0	0
Net fishing income	24	150	5,790	20	541	0	0	0	0
Workers' compensation benefits	25	1,100	11,294	450	4,213	0	0	0	0
Social assistance payments	26	410	1,921	330	1,558	0	0	0	0
Net federal supplements	27	10,090	54,431	11,000	61,273	0	0	0	0
Total income assessed	28	28,490	1,710,703	30,060	1,259,063	0	0	0	0
Registered pension plan (RPP) deduction	29	1,690	6,734	1,480	4,505	0	0	0	0
RRSP/PRPP deduction	30	3,220	41,550	2,030	23,263	0	0	0	0
FHSA deduction	31	0	0	0	0	0	0	0	0
Deduction for elected split-pension amount	32	6,280	84,856	2,970	26,336	0	0	0	0
Annual union, professional, or like dues	33	2,930	1,878	2,070	1,079	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	212	10	76	0	0	0	0
Support payments made	37	140	2,001	0	0	0	0	0	0
Carrying charges and interest expenses	38	1,670	6,940	1,640	5,157	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	39	1,070	1,449	660	612	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	40	8,150	2,645	5,920	1,534	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	770	3,917	300	695	0	0	0	0
Clergy residence deduction	44	80	1,028	10	120	0	0	0	0
Other deductions	45	1,240	2,418	1,030	2,859	0	0	0	0

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

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	15,790	155,907	11,160	66,479	0	0	0	0
Social benefits repayment	47	2,300	8,385	1,040	3,446	0	0	0	0
Net income	48	28,470	1,546,740	30,040	1,189,379	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	10,810	67,606	11,340	66,993	0	0	0	0
Non-capital losses of other years	52	20	222	30	117	0	0	0	0
Net capital losses of other years	53	400	1,672	310	512	0	0	0	0
Capital gains deduction	54	120	20,699	50	6,775	0	0	0	0
Northern residents deductions	55	0	0	0	0	0	0	0	0
Additional deductions	56	300	1,056	440	1,017	0	0	0	0
Farming/fishing losses of prior years	57	20	148	0	0	0	0	0	0
Total deductions from net income	58	11,500	94,854	11,940	75,447	0	0	0	0
Taxable income assessed	59	28,430	1,451,963	29,990	1,114,025	0	0	0	0
Basic personal amount	60	28,530	427,068	30,130	451,294	0	0	0	0
Age amount	61	26,660	189,047	29,280	221,215	0	0	0	0
Spouse or common-law partner amount	62	3,610	24,176	770	4,053	0	0	0	0
Canada caregiver amount	63	820	4,589	610	3,334	0	0	0	0
Amount for an eligible dependant	64	50	607	120	1,389	0	0	0	0
Family caregiver amount for children under 18 years of age	65	20	60	0	0	0	0	0	0
CPP or QPP contributions through employment	66	8,920	13,877	6,820	8,013	0	0	0	0
CPP or QPP contributions on self-employment and other earnings	67	1,030	1,042	640	441	0	0	0	0
Employment insurance premiums	68	8,660	4,829	6,370	2,890	0	0	0	0
PPIP premiums paid	69	0	0	0	0	0	0	0	0
PPIP premiums payable on employment income	70	0	0	0	0	0	0	0	0
PPIP premiums payable on self-employment income	71	0	0	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	170	501	10	36	0	0	0	0
Canada employment amount	73	11,440	13,956	8,330	10,126	0	0	0	0
Home accessibility expenses	74	60	284	50	324	0	0	0	0
Home buyers' amount	75	20	151	0	0	0	0	0	0
Digital news subscription expenses	76	1,290	287	930	197	0	0	0	0
Pension income amount	77	15,010	28,981	17,140	33,166	0	0	0	0
Disability amount	78	2,420	22,777	1,980	18,598	0	0	0	0
Disability amount transferred from a dependant	79	300	2,828	230	2,135	0	0	0	0
Interest paid on student loans	80	0	0	0	0	0	0	0	0
Tuition, education, and textbook amounts	81	30	76	50	109	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	90	434	40	164	0	0	0	0
Amounts transferred from spouse or common-law partner	83	4,130	30,504	3,650	25,480	0	0	0	0
Medical expenses	84	8,330	28,308	10,790	36,511	0	0	0	0
Total tax credits on personal amounts	85	28,530	119,161	30,130	122,951	0	0	0	0
Allowable charitable donations and government gifts	86	5,580	13,649	5,280	9,858	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	5,570	3,937	5,270	2,793	0	0	0	0
Total federal non-refundable tax credits	89	28,530	123,097	30,130	125,744	0	0	0	0
Federal dividend tax credit	90	3,380	14,688	3,090	6,148	0	0	0	0

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

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	130	452	60	155	0	0	0	0
Basic federal tax	92	17,420	143,769	15,380	74,845	0	0	0	0
Federal foreign tax credit	93	1,430	2,980	1,520	861	0	0	0	0
Federal political contribution tax credit	94	180	37	120	21	0	0	0	0
Investment tax credit	95	60	157	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	1,142	40	368	0	0	0	0
Net federal tax	98	17,630	141,571	15,590	74,084	0	0	0	0
CPP contributions on self-employment	99	980	2,476	610	1,045	0	0	0	0
Social Benefits repayment	100	2,300	8,385	1,040	3,446	0	0	0	0
Canada workers benefit (CWB)	101	650	558	600	444	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	18,750	101,182	17,470	58,922	0	0	0	0
Total tax payable	106	19,200	253,614	17,840	137,498	0	0	0	0

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

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	14,240	0	13,430	0	0	0	0	0
Number of non-taxable returns	2	9,760	0	12,420	0	0	0	0	0
Total number of returns	3	24,000	0	25,850	0	0	0	0	0
Employment income	4	3,800	123,039	2,370	56,107	0	0	0	0
Commissions (from employment)	5	70	3,218	0	0	0	0	0	0
Other employment income	6	1,890	1,529	730	666	0	0	0	0
Old age security (OAS) pension	7	23,690	196,182	25,610	211,835	0	0	0	0
CPP or QPP benefits	8	23,750	215,516	25,100	179,327	0	0	0	0
Other pensions and superannuation	9	15,190	402,460	14,480	298,070	0	0	0	0
Elected split-pension amount	10	2,260	21,468	5,740	80,567	0	0	0	0
Employment insurance and other benefits	11	1,460	18,309	580	5,034	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	3,580	75,217	3,380	43,094	0	0	0	0
Interest and other investment income	13	6,180	18,285	6,460	15,737	0	0	0	0
Net partnership income (limited or non-active partners only)	14	20	45	0	0	0	0	0	0
Net rental income	15	500	2,817	350	1,399	0	0	0	0
Taxable capital gains	16	2,020	30,331	2,120	14,898	0	0	0	0
RRSP income	17	1,110	12,604	1,040	12,137	0	0	0	0
Other income	18	2,880	16,445	2,930	12,176	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	950	8,922	500	3,777	0	0	0	0
Net professional income	21	200	5,764	110	2,440	0	0	0	0
Net commission income	22	100	2,010	50	534	0	0	0	0
Net farming income	23	0	0	50	-430	0	0	0	0
Net fishing income	24	90	2,152	0	0	0	0	0	0
Workers' compensation benefits	25	500	2,869	210	1,357	0	0	0	0
Social assistance payments	26	40	124	30	128	0	0	0	0
Net federal supplements	27	9,090	50,867	11,150	66,663	0	0	0	0
Total income assessed	28	23,990	1,216,531	25,820	1,007,326	0	0	0	0
Registered pension plan (RPP) deduction	29	310	978	250	697	0	0	0	0
RRSP/PRPP deduction	30	700	8,921	420	9,807	0	0	0	0
FHSA deduction	31	0	0	0	0	0	0	0	0
Deduction for elected split-pension amount	32	6,740	94,279	2,260	21,225	0	0	0	0
Annual union, professional, or like dues	33	1,350	583	790	280	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	80	1,162	0	0	0	0	0	0
Carrying charges and interest expenses	38	1,720	6,921	1,510	5,666	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	39	110	71	50	25	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	40	640	110	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	0	0	0	0	0	0
Other employment expenses	43	310	1,411	90	178	0	0	0	0
Clergy residence deduction	44	30	327	0	0	0	0	0	0
Other deductions	45	670	1,986	570	6,682	0	0	0	0

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

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	9,540	116,999	5,020	44,817	0	0	0	0
Social benefits repayment	47	1,440	6,188	930	3,625	0	0	0	0
Net income	48	23,970	1,093,621	25,810	958,949	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	9,370	53,838	11,260	68,142	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	400	1,071	340	544	0	0	0	0
Capital gains deduction	54	80	9,021	30	3,189	0	0	0	0
Northern residents deductions	55	0	0	0	0	0	0	0	0
Additional deductions	56	540	1,276	740	1,507	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	10,110	65,291	12,010	73,493	0	0	0	0
Taxable income assessed	59	23,950	1,028,383	25,790	885,498	0	0	0	0
Basic personal amount	60	24,000	359,462	25,850	387,354	0	0	0	0
Age amount	61	22,990	171,163	25,230	194,533	0	0	0	0
Spouse or common-law partner amount	62	2,520	10,846	400	2,369	0	0	0	0
Canada caregiver amount	63	640	3,596	440	2,400	0	0	0	0
Amount for an eligible dependant	64	20	244	80	646	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	960	784	660	461	0	0	0	0
CPP or QPP contributions on self-employment and other earnings	67	110	51	50	18	0	0	0	0
Employment insurance premiums	68	3,090	1,390	1,880	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	100	297	0	0	0	0	0	0
Canada employment amount	73	5,320	5,469	2,980	3,257	0	0	0	0
Home accessibility expenses	74	50	285	40	238	0	0	0	0
Home buyers' amount	75	0	0	0	0	0	0	0	0
Digital news subscription expenses	76	1,500	341	930	196	0	0	0	0
Pension income amount	77	15,970	30,815	16,680	32,071	0	0	0	0
Disability amount	78	2,230	21,000	1,860	17,497	0	0	0	0
Disability amount transferred from a dependant	79	180	1,690	190	1,693	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	25	20	24	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	30	139	10	59	0	0	0	0
Amounts transferred from spouse or common-law partner	83	5,270	40,420	3,380	22,050	0	0	0	0
Medical expenses	84	7,840	31,715	9,360	36,665	0	0	0	0
Total tax credits on personal amounts	85	24,000	101,982	25,850	105,345	0	0	0	0
Allowable charitable donations and government gifts	86	5,400	13,989	4,960	9,563	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	5,390	4,048	4,950	2,673	0	0	0	0
Total federal non-refundable tax credits	89	24,000	106,030	25,850	108,018	0	0	0	0
Federal dividend tax credit	90	3,020	8,312	2,800	5,043	0	0	0	0

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

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	80	379	40	139	0	0	0	0
Basic federal tax	92	12,560	78,830	11,550	52,814	0	0	0	0
Federal foreign tax credit	93	1,320	1,008	1,410	664	0	0	0	0
Federal political contribution tax credit	94	210	42	140	28	0	0	0	0
Investment tax credit	95	0	0	10	14	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	455	30	199	0	0	0	0
Net federal tax	98	12,610	78,689	11,590	52,134	0	0	0	0
CPP contributions on self-employment	99	100	120	50	43	0	0	0	0
Social Benefits repayment	100	1,440	6,188	930	3,625	0	0	0	0
Canada workers benefit (CWB)	101	210	125	160	91	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	14,100	57,981	13,330	41,517	0	0	0	0
Total tax payable	106	14,240	142,979	13,430	97,319	0	0	0	0

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

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	9,900	0	9,850	0	0	0	0	0
Number of non-taxable returns	2	8,320	0	10,390	0	0	0	0	0
Total number of returns	3	18,220	0	20,240	0	0	0	0	0
Employment income	4	1,480	46,915	760	14,866	0	0	0	0
Commissions (from employment)	5	30	990	0	0	0	0	0	0
Other employment income	6	1,350	1,027	500	530	0	0	0	0
Old age security (OAS) pension	7	18,070	161,141	20,110	179,870	0	0	0	0
CPP or QPP benefits	8	18,010	158,011	19,560	139,992	0	0	0	0
Other pensions and superannuation	9	12,270	315,030	11,940	226,846	0	0	0	0
Elected split-pension amount	10	1,520	14,443	4,210	57,627	0	0	0	0
Employment insurance and other benefits	11	480	5,937	0	0	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	2,820	50,752	2,910	30,985	0	0	0	0
Interest and other investment income	13	5,190	15,282	5,510	14,546	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	330	1,932	230	899	0	0	0	0
Taxable capital gains	16	1,660	22,243	1,890	13,954	0	0	0	0
RRSP income	17	240	1,637	250	1,878	0	0	0	0
Other income	18	2,730	25,224	2,920	15,289	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	630	6,552	230	1,417	0	0	0	0
Net professional income	21	130	3,330	40	474	0	0	0	0
Net commission income	22	60	551	20	202	0	0	0	0
Net farming income	23	160	-342	30	-87	0	0	0	0
Net fishing income	24	50	581	0	0	0	0	0	0
Workers' compensation benefits	25	320	1,634	110	1,129	0	0	0	0
Social assistance payments	26	30	142	20	50	0	0	0	0
Net federal supplements	27	7,640	39,180	9,860	57,401	0	0	0	0
Total income assessed	28	18,210	872,777	20,220	760,190	0	0	0	0
Registered pension plan (RPP) deduction	29	60	99	40	90	0	0	0	0
RRSP/PRPP deduction	30	110	1,055	60	1,125	0	0	0	0
FHSA deduction	31	0	0	0	0	0	0	0	0
Deduction for elected split-pension amount	32	5,210	70,794	1,260	11,307	0	0	0	0
Annual union, professional, or like dues	33	660	218	350	69	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	959	0	0	0	0	0	0
Carrying charges and interest expenses	38	1,340	5,269	1,310	4,613	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	0	0	0	0	0	0
Other employment expenses	43	120	528	0	0	0	0	0	0
Clergy residence deduction	44	30	287	0	0	0	0	0	0
Other deductions	45	380	3,295	340	8,406	0	0	0	0

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

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	6,560	82,613	2,910	25,775	0	0	0	0
Social benefits repayment	47	860	4,113	700	2,886	0	0	0	0
Net income	48	18,200	786,130	20,210	731,564	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	7,800	40,950	9,930	58,567	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	320	775	350	547	0	0	0	0
Capital gains deduction	54	30	5,354	20	1,996	0	0	0	0
Northern residents deductions	55	0	0	0	0	0	0	0	0
Additional deductions	56	750	1,809	910	2,247	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	8,540	51,737	10,700	63,419	0	0	0	0
Taxable income assessed	59	18,180	734,490	20,180	668,197	0	0	0	0
Basic personal amount	60	18,220	272,872	20,240	303,196	0	0	0	0
Age amount	61	17,590	134,663	19,790	154,788	0	0	0	0
Spouse or common-law partner amount	62	1,750	5,751	280	1,697	0	0	0	0
Canada caregiver amount	63	500	2,748	280	1,432	0	0	0	0
Amount for an eligible dependant	64	0	0	50	456	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	0	0	0	0	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	1,130	458	520	169	0	0	0	0
PPIP premiums paid	69	0	0	0	0	0	0	0	0
PPIP premiums payable on employment income	70	0	0	0	0	0	0	0	0
PPIP premiums payable on self-employment income	71	0	0	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	50	141	0	0	0	0	0	0
Canada employment amount	73	2,660	2,301	1,220	1,157	0	0	0	0
Home accessibility expenses	74	40	232	30	121	0	0	0	0
Home buyers' amount	75	0	0	0	0	0	0	0	0
Digital news subscription expenses	76	1,200	279	750	160	0	0	0	0
Pension income amount	77	12,720	24,402	13,320	25,340	0	0	0	0
Disability amount	78	1,770	16,640	1,470	13,862	0	0	0	0
Disability amount transferred from a dependant	79	120	1,075	110	880	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	10	56	0	0	0	0	0	0
Amounts transferred from spouse or common-law partner	83	4,880	37,486	2,650	16,671	0	0	0	0
Medical expenses	84	6,150	28,772	7,440	31,231	0	0	0	0
Total tax credits on personal amounts	85	18,220	79,217	20,240	82,689	0	0	0	0
Allowable charitable donations and government gifts	86	4,590	13,034	4,260	8,738	0	0	0	0
Eligible cultural and ecological gifts	87	0	0	10	10	0	0	0	0
Total tax credit on donations and gifts	88	4,580	3,797	4,260	2,444	0	0	0	0
Total federal non-refundable tax credits	89	18,220	83,014	20,240	85,133	0	0	0	0
Federal dividend tax credit	90	2,350	6,222	2,370	3,958	0	0	0	0

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

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	20	105	30	86	0	0	0	0
Basic federal tax	92	8,420	51,085	8,290	37,002	0	0	0	0
Federal foreign tax credit	93	1,180	462	1,250	796	0	0	0	0
Federal political contribution tax credit	94	240	48	130	25	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	227	0	0	0	0	0	0
Net federal tax	98	8,420	50,096	8,300	36,189	0	0	0	0
CPP contributions on self-employment	99	0	0	0	0	0	0	0	0
Social Benefits repayment	100	860	4,113	700	2,886	0	0	0	0
Canada workers benefit (CWB)	101	80	33	50	17	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	9,830	37,648	9,800	28,665	0	0	0	0
Total tax payable	106	9,900	91,857	9,850	67,740	0	0	0	0

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

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	9,000	0	10,090	0	0	0	0	0
Number of non-taxable returns	2	9,860	0	15,850	0	0	0	0	0
Total number of returns	3	18,860	0	25,930	0	0	0	0	0
Employment income	4	450	20,873	180	3,480	0	0	0	0
Commissions (from employment)	5	0	0	0	0	0	0	0	0
Other employment income	6	1,310	836	510	243	0	0	0	0
Old age security (OAS) pension	7	18,740	164,210	25,800	227,322	0	0	0	0
CPP or QPP benefits	8	18,600	166,354	24,540	194,073	0	0	0	0
Other pensions and superannuation	9	12,920	311,663	14,990	249,935	0	0	0	0
Elected split-pension amount	10	1,180	10,287	2,800	38,847	0	0	0	0
Employment insurance and other benefits	11	90	1,037	0	0	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	3,300	78,503	4,050	46,613	0	0	0	0
Interest and other investment income	13	6,440	22,893	7,820	26,065	0	0	0	0
Net partnership income (limited or non-active partners only)	14	20	567	10	140	0	0	0	0
Net rental income	15	270	2,297	240	1,078	0	0	0	0
Taxable capital gains	16	2,060	49,566	2,730	33,861	0	0	0	0
RRSP income	17	400	2,236	580	2,606	0	0	0	0
Other income	18	3,340	22,892	4,290	29,279	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	280	1,729	110	566	0	0	0	0
Net professional income	21	60	548	0	0	0	0	0	0
Net commission income	22	30	318	0	0	0	0	0	0
Net farming income	23	140	-202	40	-364	0	0	0	0
Net fishing income	24	30	268	0	0	0	0	0	0
Workers' compensation benefits	25	320	1,391	150	2,023	0	0	0	0
Social assistance payments	26	30	76	30	61	0	0	0	0
Net federal supplements	27	8,880	41,098	14,960	90,334	0	0	0	0
Total income assessed	28	18,850	899,554	25,920	947,260	0	0	0	0
Registered pension plan (RPP) deduction	29	40	160	20	87	0	0	0	0
RRSP/PRPP deduction	30	90	491	50	587	0	0	0	0
FHSA deduction	31	0	0	0	0	0	0	0	0
Deduction for elected split-pension amount	32	4,340	59,088	670	5,483	0	0	0	0
Annual union, professional, or like dues	33	330	83	250	19	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	60	788	0	0	0	0	0	0
Carrying charges and interest expenses	38	1,570	5,328	1,720	6,848	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	0	0	0	0	0	0	0	0
Other employment expenses	43	20	73	0	0	0	0	0	0
Clergy residence deduction	44	10	71	0	0	0	0	0	0
Other deductions	45	340	2,953	410	4,414	0	0	0	0

Individual Income Tax Return Statistics (2023 Tax Year)

Table 4: Tax return line items by age and gender (New Brunswick)

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	5,620	69,258	2,770	17,479	0	0	0	0
Social benefits repayment	47	880	4,124	880	3,788	0	0	0	0
Net income	48	18,840	826,467	25,910	926,096	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	9,030	42,547	15,060	92,385	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	390	1,425	390	881	0	0	0	0
Capital gains deduction	54	40	5,354	30	3,013	0	0	0	0
Northern residents deductions	55	0	0	0	0	0	0	0	0
Additional deductions	56	1,030	2,800	1,520	8,733	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	9,920	52,352	16,110	105,134	0	0	0	0
Taxable income assessed	59	18,830	774,230	25,700	821,415	0	0	0	0
Basic personal amount	60	18,860	282,524	25,930	388,713	0	0	0	0
Age amount	61	18,210	141,597	25,330	200,549	0	0	0	0
Spouse or common-law partner amount	62	0	0	290	2,245	0	0	0	0
Canada caregiver amount	63	420	2,360	200	986	0	0	0	0
Amount for an eligible dependant	64	30	265	60	503	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	0	0	0	0	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	250	86	80	25	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	20	57	0	0	0	0	0	0
Canada employment amount	73	1,720	957	680	372	0	0	0	0
Home accessibility expenses	74	60	338	40	188	0	0	0	0
Home buyers' amount	75	0	0	0	0	0	0	0	0
Digital news subscription expenses	76	970	228	620	141	0	0	0	0
Pension income amount	77	13,300	25,244	16,160	30,154	0	0	0	0
Disability amount	78	2,240	21,065	2,660	24,988	0	0	0	0
Disability amount transferred from a dependant	79	110	981	90	786	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	0	0	0	0	0	0	0	0
Amounts transferred from spouse or common-law partner	83	5,290	39,791	2,020	12,394	0	0	0	0
Medical expenses	84	6,490	42,407	9,510	67,401	0	0	0	0
Total tax credits on personal amounts	85	18,860	84,489	25,930	109,423	0	0	0	0
Allowable charitable donations and government gifts	86	5,050	33,477	5,790	14,341	0	0	0	0
Eligible cultural and ecological gifts	87	10	18	10	42	0	0	0	0
Total tax credit on donations and gifts	88	5,040	10,393	5,780	4,089	0	0	0	0
Total federal non-refundable tax credits	89	18,860	94,882	25,930	113,512	0	0	0	0
Federal dividend tax credit	90	2,540	10,503	3,020	6,118	0	0	0	0

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

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	20	45	0	0	0	0	0	0
Basic federal tax	92	7,450	51,416	8,520	41,084	0	0	0	0
Federal foreign tax credit	93	1,240	479	1,610	441	0	0	0	0
Federal political contribution tax credit	94	200	45	120	26	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	179	0	0	0	0	0	0
Net federal tax	98	7,450	50,865	8,510	40,623	0	0	0	0
CPP contributions on self-employment	99	0	0	0	0	0	0	0	0
Social Benefits repayment	100	880	4,124	880	3,788	0	0	0	0
Canada workers benefit (CWB)	101	30	24	20	11	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	8,920	36,188	10,030	30,320	0	0	0	0
Total tax payable	106	9,000	91,177	10,090	74,731	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.