

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

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	297,040	0	291,960	0	70	0	20	0	589,080	0
Number of non-taxable returns	2	98,910	0	138,230	0	60	0	70	0	237,270	0
Total number of returns	3	395,960	0	430,190	0	130	0	80	0	826,350	0
Employment income	4	246,410	14,711,443	246,740	11,337,536	100	3,597	0	0	493,250	26,052,671
Commissions (from employment)	5	7,130	327,288	5,950	117,737	0	0	0	0	13,070	445,028
Other employment income	6	29,510	290,576	21,200	181,098	10	6	0	0	50,730	472,045
Old age security (OAS) pension	7	102,790	850,016	121,630	1,013,892	0	0	0	0	224,430	1,863,908
CPP or QPP benefits	8	130,570	1,208,122	153,910	1,203,463	0	0	0	0	284,480	2,411,613
Other pensions and superannuation	9	82,140	2,425,248	87,820	1,924,291	0	0	10	506	169,970	4,350,045
Elected split-pension amount	10	14,150	122,430	40,430	571,501	0	0	0	0	54,580	694,002
Employment insurance and other benefits	11	45,570	445,620	42,110	364,448	10	41	0	0	87,700	810,109
Taxable amount of dividends from taxable Canadian corporations	12	48,140	1,236,030	47,740	901,262	0	0	0	0	95,880	2,137,292
Interest and other investment income	13	79,470	220,041	91,420	209,578	20	6	10	70	170,910	429,696
Net partnership income (limited or non-active partners only)	14	230	4,851	210	1,321	0	0	0	0	440	6,174
Net rental income	15	11,780	57,189	10,650	37,725	0	0	0	0	22,430	94,918
Taxable capital gains	16	25,710	707,462	27,360	414,293	0	0	0	0	53,080	1,121,877
RRSP income	17	22,240	227,598	22,540	222,536	0	0	0	0	44,780	450,133
Other income	18	44,260	343,215	49,440	320,356	0	0	0	0	93,710	663,597
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	2,510	10,201	3,780	16,323	0	0	0	0	6,290	26,547
Net business income	20	25,610	398,248	20,770	270,635	0	0	0	0	46,400	669,043
Net professional income	21	4,610	213,407	5,640	203,348	0	0	0	0	10,260	416,774
Net commission income	22	2,570	52,748	2,930	36,463	0	0	0	0	5,500	89,213
Net farming income	23	2,510	-1,263	1,120	-1,725	0	0	0	0	3,630	-2,975
Net fishing income	24	4,560	175,940	640	16,652	0	0	0	0	5,200	192,592
Workers' compensation benefits	25	13,050	181,319	7,300	94,186	0	0	0	0	20,350	275,511
Social assistance payments	26	15,570	125,948	17,400	147,876	0	0	0	0	32,980	273,922
Net federal supplements	27	37,850	186,120	53,240	296,746	0	0	0	0	91,090	482,866
Total income assessed	28	384,390	24,521,684	411,540	19,935,860	110	3,874	30	1,394	796,080	44,462,812
Registered pension plan (RPP) deduction	29	72,370	395,282	95,510	460,388	20	111	0	0	167,900	855,781
RRSP/PRPP deduction	30	71,530	607,460	63,100	416,370	20	39	0	0	134,640	1,023,869
FHSA deduction	31	4,330	23,640	3,240	17,388	0	0	0	0	7,570	41,028
Deduction for elected split-pension amount	32	40,430	571,830	14,230	123,393	0	0	0	0	54,670	695,283
Annual union, professional, or like dues	33	65,270	59,103	89,690	64,375	30	14	0	0	154,980	123,491
Child care expenses	34	8,250	35,113	20,790	81,306	0	0	0	0	29,050	116,430
Business investment loss	35	70	2,021	40	1,134	0	0	0	0	110	3,155
Moving expenses	36	2,490	13,691	2,300	11,314	0	0	0	0	4,800	25,032
Support payments made	37	1,670	26,968	90	1,008	0	0	0	0	1,760	27,975
Carrying charges and interest expenses	38	17,240	79,473	17,790	73,460	0	0	0	0	35,030	152,941
Deduction for CPP or QPP contributions on self-employment and other earnings	39	25,510	32,770	21,080	21,760	10	3	0	0	46,600	54,541

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Item	Item code	Total Returns Males (Number)	Total Returns Males (Thousands of Dollars)	Total Returns Females (Number)	Total Returns Females (Thousands of Dollars)	Total Returns Gender Diverse (Number)	Total Returns Gender Diverse (Thousands of Dollars)	Total Returns Unknown (Number)	Total Returns Unknown (Thousands of Dollars)	Total Returns (Number)	Total Returns (Thousands of Dollars)
Deduction for CPP or QPP enhanced contributions on employment income	40	224,500	97,001	223,930	84,656	90	27	0	0	448,510	181,685
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	190	2,227	90	366	0	0	0	0	280	2,593
Other employment expenses	43	21,190	84,996	17,290	39,366	0	0	0	0	38,490	124,391
Clergy residence deduction	44	670	9,290	250	3,067	0	0	0	0	920	12,357
Other deductions	45	19,090	38,055	20,790	65,509	0	0	0	0	39,890	103,568
Total deductions before adjustments	46	289,510	2,079,049	270,170	1,465,141	90	265	10	78	559,780	3,544,533
Social benefits repayment	47	12,830	49,935	6,500	25,985	0	0	0	0	19,330	75,920
Net income	48	383,320	22,407,866	410,400	18,456,631	110	3,609	30	1,323	793,860	40,869,429
Canadian Forces personnel and police deduction	49	920	28,995	170	4,386	0	0	0	0	1,090	33,381
Security options deductions	50	180	29,202	110	788	0	0	0	0	290	29,990
Other payments deduction	51	63,100	493,274	75,620	538,713	0	0	0	0	138,730	1,032,091
Non-capital losses of other years	52	410	4,102	380	2,928	0	0	0	0	790	7,030
Net capital losses of other years	53	4,680	18,052	3,900	7,691	0	0	0	0	8,580	25,785
Capital gains deduction	54	870	151,697	590	102,906	0	0	0	0	1,460	254,604
Northern residents deductions	55	210	625	90	289	0	0	0	0	300	914
Additional deductions	56	1,830	13,109	2,480	14,209	0	0	0	0	4,320	27,337
Farming/fishing losses of prior years	57	130	1,640	40	239	0	0	0	0	170	1,879
Total deductions from net income	58	71,370	740,942	82,230	672,337	10	89	0	0	153,620	1,413,443
Taxable income assessed	59	373,870	21,668,340	400,880	17,786,219	110	3,520	30	1,248	774,890	39,459,327
Basic personal amount	60	395,950	5,899,222	430,180	6,424,637	130	1,881	80	1,147	826,340	12,326,886
Age amount	61	100,240	733,846	120,570	915,359	0	0	10	71	220,820	1,649,276
Spouse or common-law partner amount	62	37,430	357,204	14,380	139,565	0	0	20	170	51,830	497,006
Canada caregiver amount	63	6,420	37,637	5,370	30,468	0	0	0	0	11,800	68,104
Amount for an eligible dependant	64	4,620	65,211	25,740	368,727	0	0	0	0	30,370	434,013
Family caregiver amount for children under 18 years of age	65	2,140	6,043	3,090	8,683	0	0	0	0	5,220	14,726
CPP or QPP contributions through employment	66	232,400	489,475	234,740	428,483	90	140	0	0	467,240	918,103
CPP or QPP contributions on self-employment and other earnings	67	22,630	23,723	18,350	15,766	10	3	0	0	40,990	39,497
Employment insurance premiums	68	232,260	162,562	232,130	144,348	100	49	0	0	464,490	306,961
PPIP premiums paid	69	0	0	0	0	0	0	0	0	0	0
PPIP premiums payable on employment income	70	0	0	0	0	0	0	0	0	0	0
PPIP premiums payable on self-employment income	71	0	0	0	0	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	5,360	16,086	1,170	3,495	0	0	0	0	6,530	19,581
Canada employment amount	73	258,210	340,994	254,690	337,879	100	136	10	12	513,010	679,021

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Item	Item code	Total Returns Males (Number)	Total Returns Males (Thousands of Dollars)	Total Returns Females (Number)	Total Returns Females (Thousands of Dollars)	Total Returns Gender Diverse (Number)	Total Returns Gender Diverse (Thousands of Dollars)	Total Returns Unknown (Number)	Total Returns Unknown (Thousands of Dollars)	Total Returns (Number)	Total Returns (Thousands of Dollars)
Home accessibility expenses	74	360	2,373	330	2,177	0	0	0	0	690	4,551
Home buyers' amount	75	2,640	22,199	2,270	18,292	0	0	0	0	4,910	40,491
Digital news subscription expenses	76	6,140	1,675	4,510	1,177	0	0	0	0	10,650	2,852
Pension income amount	77	89,270	173,102	109,160	211,310	0	0	10	24	198,450	384,435
Disability amount	78	26,400	249,199	25,840	243,582	0	0	0	0	52,250	492,846
Disability amount transferred from a dependant	79	4,960	64,340	6,870	90,924	0	0	0	0	11,830	155,289
Interest paid on student loans	80	1,860	890	3,460	1,528	0	0	0	0	5,330	2,418
Tuition, education, and textbook amounts	81	21,750	173,293	29,170	210,549	30	233	0	0	50,950	384,075
Tuition, education, and textbook amounts transferred from a child	82	6,370	32,768	5,400	26,415	0	0	0	0	11,770	59,183
Amounts transferred from spouse or common-law partner	83	28,350	186,137	19,320	122,578	0	0	0	0	47,680	308,752
Medical expenses	84	68,230	213,646	104,420	311,325	20	26	0	0	172,670	525,036
Total tax credits on personal amounts	85	395,950	1,387,764	430,180	1,508,635	130	402	80	230	826,350	2,897,031
Allowable charitable donations and government gifts	86	60,300	133,504	64,390	110,287	10	4	0	0	124,700	243,797
Eligible cultural and ecological gifts	87	90	494	110	249	0	0	0	0	200	743
Total tax credit on donations and gifts	88	59,990	38,969	64,130	31,574	10	1	0	0	124,140	70,544
Total federal non-refundable tax credits	89	395,950	1,426,732	430,180	1,540,209	130	403	80	230	826,350	2,967,575
Federal dividend tax credit	90	43,290	134,027	41,120	99,836	0	0	0	0	84,420	233,863
Minimum tax carryover	91	1,020	4,228	770	2,800	0	0	0	0	1,790	7,028
Basic federal tax	92	266,010	2,575,229	252,510	1,648,035	50	272	20	175	518,590	4,223,710
Federal foreign tax credit	93	18,100	25,219	18,610	9,025	0	0	0	0	36,710	34,290
Federal political contribution tax credit	94	2,430	532	1,600	312	0	0	0	0	4,020	844
Investment tax credit	95	620	1,417	110	219	0	0	0	0	730	1,637
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0	0	0	0	0
Alternative minimum tax payable	97	840	7,397	740	5,917	0	0	0	0	1,570	13,313
Net federal tax	98	275,230	2,561,295	266,930	1,656,999	60	280	20	130	542,220	4,218,703
CPP contributions on self-employment	99	21,200	55,957	17,300	37,150	0	0	0	0	38,510	93,127
Social Benefits repayment	100	12,830	49,935	6,500	25,985	0	0	0	0	19,330	75,920
Canada workers benefit (CWB)	101	39,860	47,820	46,070	61,011	30	35	0	0	85,960	108,871
Canada Training Credit (CTC)	102	4,970	1,873	8,850	3,451	0	0	0	0	13,830	5,328
Multigenerational home renovation tax credit (MHRTC)	103	90	361	70	250	0	0	0	0	160	611
Eligible educator school supply tax credit	104	470	68	1,890	271	0	0	0	0	2,350	339
Net provincial or territorial tax	105	286,440	2,277,843	277,760	1,561,952	60	268	20	134	564,270	3,840,196
Total tax payable	106	297,040	4,945,065	291,960	3,282,296	70	553	20	278	589,080	8,228,191

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

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	3,800	0	2,440	0	0	0	0	0
Number of non-taxable returns	2	9,670	0	10,920	0	20	0	0	0
Total number of returns	3	13,470	0	13,360	0	20	0	0	0
Employment income	4	11,710	138,267	11,860	106,905	20	116	0	0
Commissions (from employment)	5	90	330	0	0	0	0	0	0
Other employment income	6	210	1,200	270	1,108	0	0	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	850	2,752	910	3,038	0	0	0	0
Other pensions and superannuation	9	60	253	60	200	0	0	0	0
Elected split-pension amount	10	0	0	0	0	0	0	0	0
Employment insurance and other benefits	11	500	3,036	240	1,046	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	210	1,025	180	1,262	0	0	0	0
Interest and other investment income	13	760	574	800	445	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	150	2,853	120	3,026	0	0	0	0
RRSP income	17	0	0	0	0	0	0	0	0
Other income	18	2,030	10,869	2,370	13,263	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	340	907	530	1,630	0	0	0	0
Net business income	20	180	1,476	180	898	0	0	0	0
Net professional income	21	40	160	0	0	0	0	0	0
Net commission income	22	20	40	10	49	0	0	0	0
Net farming income	23	0	0	0	0	0	0	0	0
Net fishing income	24	100	1,378	0	0	0	0	0	0
Workers' compensation benefits	25	40	72	30	46	0	0	0	0
Social assistance payments	26	120	460	150	650	0	0	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	12,530	166,026	12,560	134,097	20	119	0	0
Registered pension plan (RPP) deduction	29	230	355	110	162	0	0	0	0
RRSP/PRPP deduction	30	110	418	40	42	0	0	0	0
FHSA deduction	31	30	130	20	57	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	590	218	460	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	40	22	0	0	0	0	0	0
Support payments made	37	0	0	0	0	0	0	0	0
Carrying charges and interest expenses	38	40	27	40	42	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	39	180	91	130	36	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	40	5,930	700	5,870	442	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	100	131	30	34	0	0	0	0
Clergy residence deduction	44	0	0	0	0	0	0	0	0
Other deductions	45	70	88	60	147	0	0	0	0

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Item	Item code	Age Group: Under 20 Males (Number)	Age Group: Under 20 Males (Thousands of Dollars)	Age Group: Under 20 Females (Number)	Age Group: Under 20 Females (Thousands of Dollars)	Age Group: Under 20 Gender Diverse (Number)	Age Group: Under 20 Gender Diverse (Thousands of Dollars)	Age Group: Under 20 Unknown (Number)	Age Group: Under 20 Unknown (Thousands of Dollars)
Total deductions before adjustments	46	6,210	2,181	6,070	1,107	0	0	0	0
Social benefits repayment	47	0	0	0	0	0	0	0	0
Net income	48	12,520	163,838	12,550	133,017	20	118	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	160	532	180	696	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	20	2,174	10	2,510	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	180	2,774	200	3,235	0	0	0	0
Taxable income assessed	59	12,450	161,066	12,470	129,782	20	118	0	0
Basic personal amount	60	13,470	201,869	13,350	200,205	20	345	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	1,200	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	6,860	3,927	6,830	2,574	10	3	0	0
CPP or QPP contributions on self-employment and other earnings	67	180	72	130	30	0	0	0	0
Employment insurance premiums	68	10,610	2,210	10,660	1,705	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	110	318	20	69	0	0	0	0
Canada employment amount	73	11,740	15,645	11,860	15,767	20	20	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	20	4	20	5	0	0	0	0
Pension income amount	77	60	79	60	83	0	0	0	0
Disability amount	78	0	0	330	3,505	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	1,220	4,469	1,110	4,342	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	220	147	380	282	0	0	0	0
Total tax credits on personal amounts	85	13,470	35,121	13,350	34,478	20	57	0	0
Allowable charitable donations and government gifts	86	100	48	100	38	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	100	12	90	9	0	0	0	0
Total federal non-refundable tax credits	89	13,470	35,133	13,350	34,487	20	57	0	0
Federal dividend tax credit	90	120	78	90	105	0	0	0	0

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Minimum tax carryover	91	20	71	10	43	0	0	0	0
Basic federal tax	92	2,460	4,556	1,170	1,398	0	0	0	0
Federal foreign tax credit	93	30	3	0	0	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	2,450	4,554	1,170	1,401	0	0	0	0
CPP contributions on self-employment	99	160	154	90	61	0	0	0	0
Social Benefits repayment	100	0	0	0	0	0	0	0	0
Canada workers benefit (CWB)	101	1,310	1,577	1,090	1,409	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	3,720	4,751	2,370	1,655	0	0	0	0
Total tax payable	106	3,800	9,478	2,440	3,117	0	0	0	0

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

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	16,940	0	12,880	0	10	0	0	0
Number of non-taxable returns	2	12,540	0	15,300	0	20	0	0	0
Total number of returns	3	29,480	0	28,190	0	30	0	0	0
Employment income	4	25,860	758,013	24,750	596,143	20	357	0	0
Commissions (from employment)	5	670	5,450	750	3,923	0	0	0	0
Other employment income	6	1,130	3,530	1,100	3,822	0	0	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	490	1,602	790	2,610	0	0	0	0
Other pensions and superannuation	9	50	198	60	197	0	0	0	0
Elected split-pension amount	10	0	0	0	0	0	0	0	0
Employment insurance and other benefits	11	4,040	30,970	2,770	18,287	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	840	3,448	540	1,898	0	0	0	0
Interest and other investment income	13	3,680	1,344	3,800	1,470	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	80	266	50	78	0	0	0	0
Taxable capital gains	16	560	3,579	300	5,483	0	0	0	0
RRSP income	17	0	0	0	0	0	0	0	0
Other income	18	2,940	13,489	2,980	14,416	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	970	3,030	1,300	4,804	0	0	0	0
Net business income	20	1,590	9,614	780	6,445	0	0	0	0
Net professional income	21	190	945	210	1,426	0	0	0	0
Net commission income	22	290	1,159	140	562	0	0	0	0
Net farming income	23	20	-10	0	0	0	0	0	0
Net fishing income	24	200	6,141	40	679	0	0	0	0
Workers' compensation benefits	25	260	913	250	750	0	0	0	0
Social assistance payments	26	1,060	6,776	1,260	8,951	0	0	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	27,600	851,039	26,430	672,316	20	393	0	0
Registered pension plan (RPP) deduction	29	3,040	8,020	3,460	8,968	0	0	0	0
RRSP/PRPP deduction	30	2,030	6,523	1,370	3,457	0	0	0	0
FHSA deduction	31	700	3,229	430	1,921	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	3,970	2,170	5,270	2,398	0	0	0	0
Child care expenses	34	20	65	230	516	0	0	0	0
Business investment loss	35	0	0	0	0	0	0	0	0
Moving expenses	36	800	1,110	770	920	0	0	0	0
Support payments made	37	0	0	0	0	0	0	0	0
Carrying charges and interest expenses	38	170	175	130	98	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	39	1,780	988	950	512	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	40	24,420	6,421	23,030	4,891	20	3	0	0
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	0	0	0	0	0	0	0	0
Exploration and development expenses	42	0	0	0	0	0	0	0	0
Other employment expenses	43	960	2,946	500	796	0	0	0	0
Clergy residence deduction	44	0	0	0	0	0	0	0	0
Other deductions	45	1,500	1,597	1,590	1,772	0	0	0	0

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

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	25,080	33,294	23,720	26,271	20	12	0	0
Social benefits repayment	47	0	0	0	0	0	0	0	0
Net income	48	27,570	817,619	26,390	646,228	20	382	0	0
Canadian Forces personnel and police deduction	49	110	2,206	20	351	0	0	0	0
Security options deductions	50	0	0	0	0	0	0	0	0
Other payments deduction	51	1,320	7,689	1,500	9,701	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	2,872	20	4,213	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	1,520	12,836	1,570	14,337	0	0	0	0
Taxable income assessed	59	26,940	804,787	25,680	631,929	20	374	0	0
Basic personal amount	60	29,480	440,313	28,190	421,426	30	375	0	0
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	420	4,624	410	4,309	0	0	0	0
Canada caregiver amount	63	10	62	0	0	0	0	0	0
Amount for an eligible dependant	64	50	735	990	14,736	0	0	0	0
Family caregiver amount for children under 18 years of age	65	0	0	30	70	0	0	0	0
CPP or QPP contributions through employment	66	25,620	33,238	24,500	25,524	20	15	0	0
CPP or QPP contributions on self-employment and other earnings	67	1,760	748	930	387	0	0	0	0
Employment insurance premiums	68	25,130	11,821	23,810	9,323	20	6	0	0
PPIP premiums paid	69	0	0	0	0	0	0	0	0
PPIP premiums payable on employment income	70	0	0	0	0	0	0	0	0
PPIP premiums payable on self-employment income	71	0	0	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	280	834	90	261	0	0	0	0
Canada employment amount	73	25,880	35,006	24,770	33,397	20	26	0	0
Home accessibility expenses	74	0	0	0	0	0	0	0	0
Home buyers' amount	75	200	1,783	150	1,185	0	0	0	0
Digital news subscription expenses	76	110	25	90	24	0	0	0	0
Pension income amount	77	50	73	60	87	0	0	0	0
Disability amount	78	910	8,477	700	6,529	0	0	0	0
Disability amount transferred from a dependant	79	0	0	50	686	0	0	0	0
Interest paid on student loans	80	280	69	390	95	0	0	0	0
Tuition, education, and textbook amounts	81	8,040	65,978	9,120	70,975	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	1,120	1,110	2,090	2,189	0	0	0	0
Total tax credits on personal amounts	85	29,480	90,800	28,190	88,717	30	75	0	0
Allowable charitable donations and government gifts	86	860	530	850	345	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	820	140	820	87	0	0	0	0
Total federal non-refundable tax credits	89	29,480	90,940	28,190	88,804	30	75	0	0
Federal dividend tax credit	90	760	287	420	178	0	0	0	0

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

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	10	56	10	21	0	0	0	0
Basic federal tax	92	13,790	49,352	9,540	27,757	0	0	0	0
Federal foreign tax credit	93	300	58	0	0	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	10	178	10	302	0	0	0	0
Net federal tax	98	15,350	51,484	11,280	29,904	0	0	0	0
CPP contributions on self-employment	99	1,490	1,674	810	868	0	0	0	0
Social Benefits repayment	100	0	0	0	0	0	0	0	0
Canada workers benefit (CWB)	101	7,710	8,767	7,250	8,847	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	30	4	0	0	0	0
Net provincial or territorial tax	105	15,180	48,830	11,080	28,521	0	0	0	0
Total tax payable	106	16,940	102,440	12,880	59,303	0	0	0	0

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

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	25,230	0	22,960	0	20	0	0	0
Number of non-taxable returns	2	7,290	0	9,550	0	10	0	0	0
Total number of returns	3	32,520	0	32,500	0	30	0	10	0
Employment income	4	28,710	1,335,229	27,610	1,117,097	30	979	0	0
Commissions (from employment)	5	890	15,178	890	10,216	0	0	0	0
Other employment income	6	1,620	6,283	1,470	7,800	0	0	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	70	313	110	553	0	0	0	0
Other pensions and superannuation	9	20	145	20	85	0	0	0	0
Elected split-pension amount	10	0	0	0	0	0	0	0	0
Employment insurance and other benefits	11	5,170	43,169	5,470	51,106	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	1,610	12,702	1,100	6,246	0	0	0	0
Interest and other investment income	13	4,790	2,501	4,960	2,460	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	450	1,293	350	951	0	0	0	0
Taxable capital gains	16	830	7,986	520	4,316	0	0	0	0
RRSP income	17	760	2,520	550	1,638	0	0	0	0
Other income	18	1,810	5,912	1,540	5,531	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	490	1,999	670	3,036	0	0	0	0
Net business income	20	2,660	22,701	1,490	18,120	0	0	0	0
Net professional income	21	330	5,698	490	10,214	0	0	0	0
Net commission income	22	360	3,263	220	2,048	0	0	0	0
Net farming income	23	40	8	30	-37	0	0	0	0
Net fishing income	24	320	10,609	40	711	0	0	0	0
Workers' compensation benefits	25	390	2,662	340	2,163	0	0	0	0
Social assistance payments	26	1,390	9,772	1,750	15,033	0	0	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	31,020	1,489,975	30,170	1,259,439	30	1,061	0	0
Registered pension plan (RPP) deduction	29	6,690	26,123	9,080	33,467	0	0	0	0
RRSP/PRPP deduction	30	5,410	25,892	4,750	16,994	0	0	0	0
FHSA deduction	31	1,470	7,811	1,150	6,002	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	6,230	4,792	9,500	6,368	0	0	0	0
Child care expenses	34	240	881	1,700	4,956	0	0	0	0
Business investment loss	35	0	0	0	0	0	0	0	0
Moving expenses	36	600	1,075	510	997	0	0	0	0
Support payments made	37	0	0	0	0	0	0	0	0
Carrying charges and interest expenses	38	290	424	250	316	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	39	2,900	2,211	1,800	1,559	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	40	27,700	10,824	26,220	9,242	20	8	0	0
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	0	0	0	0	0	0	0	0
Exploration and development expenses	42	0	0	0	0	0	0	0	0
Other employment expenses	43	2,250	7,830	1,800	3,632	0	0	0	0
Clergy residence deduction	44	30	340	20	91	0	0	0	0
Other deductions	45	2,430	2,793	2,810	3,788	0	0	0	0

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

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	28,950	91,054	27,650	87,438	30	65	0	0
Social benefits repayment	47	370	898	20	57	0	0	0	0
Net income	48	30,960	1,398,766	30,090	1,173,315	30	996	0	0
Canadian Forces personnel and police deduction	49	200	5,630	50	1,252	0	0	0	0
Security options deductions	50	0	0	10	3	0	0	0	0
Other payments deduction	51	1,760	12,434	2,070	17,196	0	0	0	0
Non-capital losses of other years	52	0	0	10	73	0	0	0	0
Net capital losses of other years	53	150	189	60	23	0	0	0	0
Capital gains deduction	54	20	2,223	20	2,816	0	0	0	0
Northern residents deductions	55	20	66	0	0	0	0	0	0
Additional deductions	56	10	95	20	42	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	2,180	20,689	2,240	21,433	0	0	0	0
Taxable income assessed	59	30,150	1,378,116	29,150	1,151,932	30	987	0	0
Basic personal amount	60	32,520	483,477	32,500	483,096	30	450	0	0
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	1,870	20,678	1,230	13,106	0	0	0	0
Canada caregiver amount	63	40	225	40	227	0	0	0	0
Amount for an eligible dependant	64	220	3,139	2,800	41,636	0	0	0	0
Family caregiver amount for children under 18 years of age	65	50	132	190	527	0	0	0	0
CPP or QPP contributions through employment	66	28,490	54,758	27,420	46,977	30	42	0	0
CPP or QPP contributions on self-employment and other earnings	67	2,700	1,641	1,650	1,143	0	0	0	0
Employment insurance premiums	68	28,120	18,646	26,810	16,132	30	14	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	370	1,122	100	303	0	0	0	0
Canada employment amount	73	28,770	39,037	27,720	37,444	30	36	0	0
Home accessibility expenses	74	0	0	0	0	0	0	0	0
Home buyers' amount	75	660	5,360	600	4,661	0	0	0	0
Digital news subscription expenses	76	220	57	170	44	0	0	0	0
Pension income amount	77	20	31	20	30	0	0	0	0
Disability amount	78	920	8,651	810	7,619	0	0	0	0
Disability amount transferred from a dependant	79	70	1,018	250	3,775	0	0	0	0
Interest paid on student loans	80	490	171	950	397	0	0	0	0
Tuition, education, and textbook amounts	81	5,970	59,565	7,370	69,985	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	390	1,620	230	911	0	0	0	0
Medical expenses	84	1,960	2,261	3,780	4,819	0	0	0	0
Total tax credits on personal amounts	85	32,520	105,241	32,500	109,931	30	100	0	0
Allowable charitable donations and government gifts	86	1,830	1,315	2,070	1,210	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	1,780	349	2,040	316	0	0	0	0
Total federal non-refundable tax credits	89	32,520	105,591	32,500	110,247	30	100	0	0
Federal dividend tax credit	90	1,600	1,175	1,080	629	0	0	0	0

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

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	30	122	30	117	0	0	0	0
Basic federal tax	92	22,190	128,574	19,040	91,585	20	69	0	0
Federal foreign tax credit	93	640	183	410	140	0	0	0	0
Federal political contribution tax credit	94	50	8	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	23,720	130,347	21,270	94,104	20	71	0	0
CPP contributions on self-employment	99	2,400	3,759	1,520	2,656	0	0	0	0
Social Benefits repayment	100	370	898	20	57	0	0	0	0
Canada workers benefit (CWB)	101	6,850	7,901	7,090	9,278	0	0	0	0
Canada Training Credit (CTC)	102	1,560	490	2,270	736	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	200	28	0	0	0	0
Net provincial or territorial tax	105	23,620	122,343	20,890	90,011	20	72	0	0
Total tax payable	106	25,230	257,350	22,960	186,849	20	146	0	0

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

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	27,240	0	26,170	0	10	0	0	0
Number of non-taxable returns	2	5,220	0	8,540	0	0	0	0	0
Total number of returns	3	32,470	0	34,710	0	10	0	0	0
Employment income	4	28,030	1,651,770	28,280	1,327,707	10	395	0	0
Commissions (from employment)	5	880	27,027	830	14,510	0	0	0	0
Other employment income	6	1,900	13,018	1,540	10,843	0	0	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	90	910	180	1,617	0	0	0	0
Other pensions and superannuation	9	50	609	30	273	0	0	0	0
Elected split-pension amount	10	0	0	70	596	0	0	0	0
Employment insurance and other benefits	11	5,570	47,630	7,400	79,010	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	2,090	31,130	1,480	16,912	0	0	0	0
Interest and other investment income	13	4,820	3,820	5,130	3,658	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	890	2,152	770	1,990	0	0	0	0
Taxable capital gains	16	1,010	9,603	660	9,014	0	0	0	0
RRSP income	17	1,790	6,764	1,410	4,379	0	0	0	0
Other income	18	1,850	8,120	1,700	7,544	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	280	1,640	460	2,645	0	0	0	0
Net business income	20	2,530	39,346	2,170	34,501	0	0	0	0
Net professional income	21	550	26,559	770	32,852	0	0	0	0
Net commission income	22	270	4,188	320	3,361	0	0	0	0
Net farming income	23	100	-493	80	-149	0	0	0	0
Net fishing income	24	350	12,704	60	1,280	0	0	0	0
Workers' compensation benefits	25	480	4,571	400	3,212	0	0	0	0
Social assistance payments	26	1,480	11,220	1,930	17,817	0	0	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	31,090	1,902,361	31,910	1,573,977	10	442	0	0
Registered pension plan (RPP) deduction	29	8,320	41,218	11,670	49,228	0	0	0	0
RRSP/PRPP deduction	30	7,680	46,462	7,070	31,301	0	0	0	0
FHSA deduction	31	1,070	6,075	880	4,983	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	7,100	6,654	11,110	8,321	0	0	0	0
Child care expenses	34	1,230	5,219	4,820	18,826	0	0	0	0
Business investment loss	35	0	0	0	0	0	0	0	0
Moving expenses	36	330	1,713	290	1,286	0	0	0	0
Support payments made	37	30	53	0	0	0	0	0	0
Carrying charges and interest expenses	38	400	821	320	709	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	39	2,900	3,397	2,620	2,902	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	40	27,230	12,240	26,940	10,535	10	3	0	0
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	0	0	0	0	0	0	0	0
Exploration and development expenses	42	0	0	0	0	0	0	0	0
Other employment expenses	43	2,780	8,824	2,430	4,626	0	0	0	0
Clergy residence deduction	44	50	545	20	229	0	0	0	0
Other deductions	45	2,360	2,775	2,670	3,627	0	0	0	0

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

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	28,960	136,168	29,070	136,690	10	48	0	0
Social benefits repayment	47	550	1,421	0	0	0	0	0	0
Net income	48	30,990	1,766,625	31,780	1,438,111	10	394	0	0
Canadian Forces personnel and police deduction	49	210	6,659	40	1,186	0	0	0	0
Security options deductions	50	10	84	20	78	0	0	0	0
Other payments deduction	51	1,940	15,791	2,310	21,029	0	0	0	0
Non-capital losses of other years	52	20	159	20	88	0	0	0	0
Net capital losses of other years	53	200	152	90	78	0	0	0	0
Capital gains deduction	54	30	3,268	20	2,822	0	0	0	0
Northern residents deductions	55	20	64	10	42	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	2,430	26,392	2,530	25,757	0	0	0	0
Taxable income assessed	59	30,100	1,740,269	30,690	1,412,423	10	382	0	0
Basic personal amount	60	32,470	479,963	34,710	514,751	10	188	0	0
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	3,930	44,403	1,630	17,224	0	0	0	0
Canada caregiver amount	63	70	384	70	349	0	0	0	0
Amount for an eligible dependant	64	580	8,593	4,310	64,089	0	0	0	0
Family caregiver amount for children under 18 years of age	65	190	535	480	1,369	0	0	0	0
CPP or QPP contributions through employment	66	27,870	61,562	28,040	53,372	10	17	0	0
CPP or QPP contributions on self-employment and other earnings	67	2,550	2,476	2,290	2,111	0	0	0	0
Employment insurance premiums	68	27,290	20,343	27,360	17,847	10	6	0	0
PPIP premiums paid	69	0	0	0	0	0	0	0	0
PPIP premiums payable on employment income	70	0	0	0	0	0	0	0	0
PPIP premiums payable on self-employment income	71	0	0	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	500	1,497	120	369	0	0	0	0
Canada employment amount	73	28,170	38,235	28,440	38,401	10	16	0	0
Home accessibility expenses	74	0	0	0	0	0	0	0	0
Home buyers' amount	75	650	5,396	520	4,048	0	0	0	0
Digital news subscription expenses	76	320	80	250	60	0	0	0	0
Pension income amount	77	60	103	100	189	0	0	0	0
Disability amount	78	990	9,307	930	8,718	0	0	0	0
Disability amount transferred from a dependant	79	240	3,684	660	10,447	0	0	0	0
Interest paid on student loans	80	490	256	990	380	0	0	0	0
Tuition, education, and textbook amounts	81	2,730	23,338	4,200	30,467	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	610	2,645	240	1,034	0	0	0	0
Medical expenses	84	2,800	4,191	5,620	8,462	0	0	0	0
Total tax credits on personal amounts	85	32,470	106,066	34,710	116,068	10	43	0	0
Allowable charitable donations and government gifts	86	2,680	2,563	3,090	1,975	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	2,640	696	3,060	518	0	0	0	0
Total federal non-refundable tax credits	89	32,470	106,761	34,710	116,586	10	43	0	0
Federal dividend tax credit	90	2,070	2,904	1,430	1,603	0	0	0	0

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

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	40	222	30	187	0	0	0	0
Basic federal tax	92	24,850	197,990	22,370	136,158	0	0	0	0
Federal foreign tax credit	93	780	488	530	212	0	0	0	0
Federal political contribution tax credit	94	80	14	50	7	0	0	0	0
Investment tax credit	95	30	29	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	199	20	192	0	0	0	0
Net federal tax	98	26,070	199,076	24,640	138,659	0	0	0	0
CPP contributions on self-employment	99	2,350	5,794	2,140	4,952	0	0	0	0
Social Benefits repayment	100	550	1,421	0	0	0	0	0	0
Canada workers benefit (CWB)	101	5,060	6,250	6,130	9,022	0	0	0	0
Canada Training Credit (CTC)	102	1,270	494	2,230	891	0	0	0	0
Multigenerational home renovation tax credit (MHRTC)	103	0	0	0	0	0	0	0	0
Eligible educator school supply tax credit	104	60	8	270	35	0	0	0	0
Net provincial or territorial tax	105	25,990	181,271	24,060	128,285	0	0	0	0
Total tax payable	106	27,240	387,567	26,170	272,006	0	0	0	0

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

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	26,350	0	25,150	0	10	0	0	0
Number of non-taxable returns	2	4,340	0	7,180	0	10	0	10	0
Total number of returns	3	30,690	0	32,330	0	20	0	10	0
Employment income	4	25,990	1,784,482	25,870	1,364,541	20	886	0	0
Commissions (from employment)	5	810	32,465	640	12,695	0	0	0	0
Other employment income	6	2,040	21,341	1,450	12,881	0	0	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	200	2,260	340	3,433	0	0	0	0
Other pensions and superannuation	9	170	2,885	80	1,042	0	0	0	0
Elected split-pension amount	10	30	119	130	1,173	0	0	0	0
Employment insurance and other benefits	11	4,750	42,912	5,640	56,346	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	2,570	58,747	1,880	34,220	0	0	0	0
Interest and other investment income	13	4,690	4,914	5,060	4,414	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	1,210	3,696	1,070	2,079	0	0	0	0
Taxable capital gains	16	1,220	28,481	790	15,135	0	0	0	0
RRSP income	17	2,470	9,595	2,030	6,385	0	0	0	0
Other income	18	1,790	9,754	1,720	8,243	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	180	1,295	310	1,970	0	0	0	0
Net business income	20	2,470	44,382	2,360	36,251	0	0	0	0
Net professional income	21	570	34,855	830	39,640	0	0	0	0
Net commission income	22	250	4,623	400	3,873	0	0	0	0
Net farming income	23	140	-64	90	7	0	0	0	0
Net fishing income	24	340	12,956	60	1,304	0	0	0	0
Workers' compensation benefits	25	560	8,328	410	4,485	0	0	0	0
Social assistance payments	26	1,540	13,064	1,720	16,511	0	0	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	29,530	2,121,167	29,810	1,627,588	20	917	0	0
Registered pension plan (RPP) deduction	29	9,150	52,391	11,990	59,233	0	0	0	0
RRSP/PRPP deduction	30	8,240	59,170	7,460	36,311	0	0	0	0
FHSA deduction	31	570	3,464	430	2,464	0	0	0	0
Deduction for elected split-pension amount	32	80	563	30	100	0	0	0	0
Annual union, professional, or like dues	33	7,160	7,274	10,680	8,335	10	5	0	0
Child care expenses	34	2,260	10,808	6,250	28,202	0	0	0	0
Business investment loss	35	0	0	0	0	0	0	0	0
Moving expenses	36	220	2,128	180	1,533	0	0	0	0
Support payments made	37	0	0	0	0	0	0	0	0
Carrying charges and interest expenses	38	540	1,962	420	1,124	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	39	2,850	3,722	2,780	3,174	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	40	25,280	12,155	24,790	10,427	20	7	0	0
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	0	0	0	0	0	0	0	0
Exploration and development expenses	42	0	0	0	0	0	0	0	0
Other employment expenses	43	2,910	9,433	2,380	4,927	0	0	0	0
Clergy residence deduction	44	70	750	20	194	0	0	0	0
Other deductions	45	1,960	2,927	2,210	2,799	0	0	0	0

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

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	27,230	167,276	27,060	158,933	20	63	0	0
Social benefits repayment	47	480	1,233	40	98	0	0	0	0
Net income	48	29,420	1,953,719	29,620	1,469,756	20	854	0	0
Canadian Forces personnel and police deduction	49	180	6,238	30	916	0	0	0	0
Security options deductions	50	0	0	0	0	0	0	0	0
Other payments deduction	51	2,090	21,392	2,110	20,996	0	0	0	0
Non-capital losses of other years	52	30	289	30	143	0	0	0	0
Net capital losses of other years	53	270	488	110	199	0	0	0	0
Capital gains deduction	54	30	5,730	30	4,041	0	0	0	0
Northern residents deductions	55	30	95	0	0	0	0	0	0
Additional deductions	56	20	325	0	0	0	0	0	0
Farming/fishing losses of prior years	57	10	100	0	0	0	0	0	0
Total deductions from net income	58	2,670	34,994	2,340	26,803	0	0	0	0
Taxable income assessed	59	28,460	1,918,822	28,660	1,443,049	20	844	0	0
Basic personal amount	60	30,690	453,587	32,330	479,977	20	285	10	135
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	4,520	50,980	1,680	18,073	0	0	0	0
Canada caregiver amount	63	120	683	140	856	0	0	0	0
Amount for an eligible dependant	64	810	11,924	5,060	74,516	0	0	0	0
Family caregiver amount for children under 18 years of age	65	420	1,211	720	2,082	0	0	0	0
CPP or QPP contributions through employment	66	25,790	60,952	25,620	52,572	20	36	0	0
CPP or QPP contributions on self-employment and other earnings	67	2,410	2,702	2,380	2,300	0	0	0	0
Employment insurance premiums	68	25,010	19,738	24,850	17,302	20	12	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	470	1,416	150	435	0	0	0	0
Canada employment amount	73	26,220	35,625	26,080	35,246	20	22	0	0
Home accessibility expenses	74	10	52	10	66	0	0	0	0
Home buyers' amount	75	460	3,871	380	3,142	0	0	0	0
Digital news subscription expenses	76	370	83	280	67	0	0	0	0
Pension income amount	77	180	353	200	373	0	0	0	0
Disability amount	78	930	8,703	890	8,345	0	0	0	0
Disability amount transferred from a dependant	79	550	8,974	980	15,341	0	0	0	0
Interest paid on student loans	80	320	172	530	217	0	0	0	0
Tuition, education, and textbook amounts	81	1,480	9,289	2,560	14,816	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	40	130	60	219	0	0	0	0
Amounts transferred from spouse or common-law partner	83	540	2,351	220	1,244	0	0	0	0
Medical expenses	84	3,340	5,526	6,510	11,131	0	0	0	0
Total tax credits on personal amounts	85	30,690	101,757	32,330	110,762	20	70	10	23
Allowable charitable donations and government gifts	86	3,530	3,866	3,580	2,866	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	3,490	1,057	3,560	768	0	0	0	0
Total federal non-refundable tax credits	89	30,690	102,814	32,330	111,530	20	70	10	23
Federal dividend tax credit	90	2,540	5,453	1,770	3,207	0	0	0	0

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

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	40	227	30	142	0	0	0	0
Basic federal tax	92	24,480	243,973	21,610	148,204	10	76	0	0
Federal foreign tax credit	93	930	1,406	550	244	0	0	0	0
Federal political contribution tax credit	94	100	21	70	9	0	0	0	0
Investment tax credit	95	30	73	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	288	30	232	0	0	0	0
Net federal tax	98	25,390	243,757	23,640	150,479	10	78	0	0
CPP contributions on self-employment	99	2,260	6,352	2,250	5,419	0	0	0	0
Social Benefits repayment	100	480	1,233	40	98	0	0	0	0
Canada workers benefit (CWB)	101	3,860	4,898	5,070	7,826	0	0	0	0
Canada Training Credit (CTC)	102	830	333	1,460	602	0	0	0	0
Multigenerational home renovation tax credit (MHRTC)	103	10	42	10	27	0	0	0	0
Eligible educator school supply tax credit	104	80	11	300	44	0	0	0	0
Net provincial or territorial tax	105	25,300	216,443	23,230	138,468	10	74	0	0
Total tax payable	106	26,350	467,793	25,150	294,520	10	152	0	0

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

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	24,350	0	25,000	0	10	0	0	0
Number of non-taxable returns	2	3,980	0	6,080	0	0	0	20	0
Total number of returns	3	28,330	0	31,090	0	10	0	20	0
Employment income	4	23,270	1,735,785	25,020	1,461,120	0	0	0	0
Commissions (from employment)	5	760	37,539	600	14,868	0	0	0	0
Other employment income	6	2,070	31,056	1,610	19,031	0	0	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	380	4,400	760	7,837	0	0	0	0
Other pensions and superannuation	9	360	8,528	170	2,927	0	0	0	0
Elected split-pension amount	10	50	257	280	2,976	0	0	0	0
Employment insurance and other benefits	11	3,750	37,670	3,890	31,869	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	2,670	86,606	2,220	56,781	0	0	0	0
Interest and other investment income	13	4,260	7,150	4,760	6,084	0	0	0	0
Net partnership income (limited or non-active partners only)	14	0	0	0	0	0	0	0	0
Net rental income	15	1,170	2,349	1,150	2,836	0	0	0	0
Taxable capital gains	16	1,230	34,507	990	19,870	0	0	0	0
RRSP income	17	2,560	12,748	2,330	9,710	0	0	0	0
Other income	18	1,800	12,065	1,780	10,602	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	100	640	200	969	0	0	0	0
Net business income	20	2,400	45,500	2,370	34,671	0	0	0	0
Net professional income	21	470	26,116	690	28,367	0	0	0	0
Net commission income	22	240	4,969	420	5,272	0	0	0	0
Net farming income	23	150	-46	80	-226	0	0	0	0
Net fishing income	24	350	13,980	50	1,350	0	0	0	0
Workers' compensation benefits	25	630	9,379	530	7,056	0	0	0	0
Social assistance payments	26	1,440	13,241	1,630	16,092	0	0	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	27,260	2,126,609	29,040	1,741,905	0	0	0	0
Registered pension plan (RPP) deduction	29	9,000	56,494	12,580	70,160	0	0	0	0
RRSP/PRPP deduction	30	8,160	61,670	7,750	41,789	0	0	0	0
FHSA deduction	31	280	1,621	210	1,169	0	0	0	0
Deduction for elected split-pension amount	32	190	2,001	40	192	0	0	0	0
Annual union, professional, or like dues	33	6,610	6,876	10,700	8,648	0	0	0	0
Child care expenses	34	2,290	10,167	4,840	19,191	0	0	0	0
Business investment loss	35	0	0	0	0	0	0	0	0
Moving expenses	36	140	1,941	140	1,516	0	0	0	0
Support payments made	37	100	800	20	143	0	0	0	0
Carrying charges and interest expenses	38	620	2,287	530	1,836	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	39	2,640	3,667	2,680	2,853	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	40	22,710	11,245	24,050	10,754	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	2,590	8,981	2,360	4,851	0	0	0	0
Clergy residence deduction	44	80	1,231	20	279	0	0	0	0
Other deductions	45	1,630	3,102	1,850	2,495	0	0	0	0

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

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	24,800	172,226	26,190	166,134	0	0	0	0
Social benefits repayment	47	480	1,378	40	70	0	0	0	0
Net income	48	27,130	1,954,378	28,890	1,577,138	0	0	0	0
Canadian Forces personnel and police deduction	49	130	4,993	10	289	0	0	0	0
Security options deductions	50	0	0	20	36	0	0	0	0
Other payments deduction	51	2,050	22,620	2,140	23,147	0	0	0	0
Non-capital losses of other years	52	40	453	30	206	0	0	0	0
Net capital losses of other years	53	250	287	150	168	0	0	0	0
Capital gains deduction	54	40	4,228	30	4,955	0	0	0	0
Northern residents deductions	55	20	57	0	0	0	0	0	0
Additional deductions	56	30	888	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	2,560	34,009	2,400	29,498	0	0	0	0
Taxable income assessed	59	26,100	1,920,432	27,910	1,547,733	0	0	0	0
Basic personal amount	60	28,330	419,313	31,090	463,154	0	0	20	314
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	3,880	43,255	1,590	17,503	0	0	0	0
Canada caregiver amount	63	210	1,301	290	1,863	0	0	0	0
Amount for an eligible dependant	64	940	13,551	5,090	73,340	0	0	0	0
Family caregiver amount for children under 18 years of age	65	480	1,357	770	2,192	0	0	0	0
CPP or QPP contributions through employment	66	23,110	56,302	24,760	53,972	0	0	0	0
CPP or QPP contributions on self-employment and other earnings	67	2,220	2,650	2,220	2,063	0	0	0	0
Employment insurance premiums	68	22,220	18,035	23,880	17,636	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	450	1,359	120	372	0	0	0	0
Canada employment amount	73	23,640	32,116	25,320	34,235	0	0	0	0
Home accessibility expenses	74	0	0	10	63	0	0	0	0
Home buyers' amount	75	270	2,252	230	1,975	0	0	0	0
Digital news subscription expenses	76	320	74	320	72	0	0	0	0
Pension income amount	77	390	772	430	829	0	0	0	0
Disability amount	78	980	9,232	1,140	10,719	0	0	0	0
Disability amount transferred from a dependant	79	690	10,624	1,170	17,746	0	0	0	0
Interest paid on student loans	80	160	75	310	202	0	0	0	0
Tuition, education, and textbook amounts	81	870	4,724	2,020	9,521	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	240	1,006	360	1,533	0	0	0	0
Amounts transferred from spouse or common-law partner	83	520	2,459	260	1,673	0	0	0	0
Medical expenses	84	3,660	7,069	7,050	12,940	0	0	0	0
Total tax credits on personal amounts	85	28,330	94,138	31,090	108,551	0	0	20	57
Allowable charitable donations and government gifts	86	3,900	5,381	4,210	3,702	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	3,870	1,513	4,180	996	0	0	0	0
Total federal non-refundable tax credits	89	28,330	95,651	31,090	109,546	0	0	20	57
Federal dividend tax credit	90	2,590	8,165	2,070	5,297	0	0	0	0

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

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	197	50	237	0	0	0	0
Basic federal tax	92	22,720	259,788	21,800	168,804	0	0	0	0
Federal foreign tax credit	93	870	1,325	620	295	0	0	0	0
Federal political contribution tax credit	94	120	25	70	10	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	50	212	40	302	0	0	0	0
Net federal tax	98	23,500	259,738	23,580	170,835	0	0	0	0
CPP contributions on self-employment	99	2,120	6,264	2,110	4,872	0	0	0	0
Social Benefits repayment	100	480	1,378	40	70	0	0	0	0
Canada workers benefit (CWB)	101	3,180	4,081	4,570	6,812	0	0	0	0
Canada Training Credit (CTC)	102	490	201	1,260	524	0	0	0	0
Multigenerational home renovation tax credit (MHRTC)	103	20	56	0	0	0	0	0	0
Eligible educator school supply tax credit	104	90	14	380	55	0	0	0	0
Net provincial or territorial tax	105	23,450	225,545	23,350	156,240	0	0	0	0
Total tax payable	106	24,350	492,930	25,000	332,056	0	0	0	0

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

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	22,880	0	23,810	0	0	0	0	0
Number of non-taxable returns	2	3,560	0	5,040	0	0	0	10	0
Total number of returns	3	26,440	0	28,850	0	10	0	20	0
Employment income	4	21,240	1,696,563	23,090	1,406,887	0	0	0	0
Commissions (from employment)	5	700	43,812	550	14,950	0	0	0	0
Other employment income	6	2,100	38,628	1,530	21,748	0	0	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	760	9,064	1,290	13,256	0	0	0	0
Other pensions and superannuation	9	510	14,565	250	5,794	0	0	0	0
Elected split-pension amount	10	70	571	560	7,571	0	0	0	0
Employment insurance and other benefits	11	3,390	35,809	3,220	24,250	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	2,790	110,728	2,460	65,322	0	0	0	0
Interest and other investment income	13	3,970	7,025	4,410	7,288	0	0	0	0
Net partnership income (limited or non-active partners only)	14	10	68	0	0	0	0	0	0
Net rental income	15	1,140	3,333	1,030	3,096	0	0	0	0
Taxable capital gains	16	1,230	44,117	1,150	19,838	0	0	0	0
RRSP income	17	2,110	15,029	2,040	13,140	0	0	0	0
Other income	18	1,800	14,246	1,910	12,472	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	50	212	160	575	0	0	0	0
Net business income	20	2,070	38,715	2,050	31,530	0	0	0	0
Net professional income	21	400	22,682	530	23,582	0	0	0	0
Net commission income	22	170	4,747	340	3,357	0	0	0	0
Net farming income	23	170	646	90	-380	0	0	0	0
Net fishing income	24	410	15,536	70	2,390	0	0	0	0
Workers' compensation benefits	25	820	14,459	640	8,519	0	0	0	0
Social assistance payments	26	1,320	12,521	1,500	14,487	0	0	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	25,430	2,143,335	27,220	1,702,647	0	0	0	0
Registered pension plan (RPP) deduction	29	8,640	55,800	12,180	69,807	0	0	0	0
RRSP/PRPP deduction	30	8,140	67,892	7,610	46,515	0	0	0	0
FHSA deduction	31	120	693	60	370	0	0	0	0
Deduction for elected split-pension amount	32	280	3,509	60	393	0	0	0	0
Annual union, professional, or like dues	33	6,620	7,173	10,050	8,105	0	0	0	0
Child care expenses	34	1,340	4,997	2,200	7,329	0	0	0	0
Business investment loss	35	0	0	0	0	0	0	0	0
Moving expenses	36	110	1,602	110	1,319	0	0	0	0
Support payments made	37	150	1,403	10	93	0	0	0	0
Carrying charges and interest expenses	38	720	4,081	640	2,474	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	39	2,410	3,457	2,320	2,491	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	40	20,680	10,561	22,280	10,184	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	2,300	9,630	2,070	4,880	0	0	0	0
Clergy residence deduction	44	70	1,196	20	266	0	0	0	0
Other deductions	45	1,400	2,017	1,550	1,843	0	0	0	0

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

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	22,820	174,385	24,290	156,131	0	0	0	0
Social benefits repayment	47	520	1,524	60	139	0	0	0	0
Net income	48	25,300	1,969,640	27,090	1,547,405	0	0	0	0
Canadian Forces personnel and police deduction	49	40	1,276	10	223	0	0	0	0
Security options deductions	50	30	3,412	0	0	0	0	0	0
Other payments deduction	51	2,120	26,980	2,120	23,006	0	0	0	0
Non-capital losses of other years	52	30	108	40	159	0	0	0	0
Net capital losses of other years	53	240	829	170	360	0	0	0	0
Capital gains deduction	54	40	6,654	30	4,296	0	0	0	0
Northern residents deductions	55	20	65	0	0	0	0	0	0
Additional deductions	56	20	900	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	2,530	40,256	2,400	28,797	0	0	0	0
Taxable income assessed	59	24,310	1,929,522	26,140	1,518,685	0	0	0	0
Basic personal amount	60	26,440	393,019	28,850	430,606	0	0	10	195
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	3,100	34,588	1,450	15,609	0	0	0	0
Canada caregiver amount	63	420	2,565	480	3,085	0	0	0	0
Amount for an eligible dependant	64	890	12,428	3,780	52,568	0	0	0	0
Family caregiver amount for children under 18 years of age	65	490	1,356	520	1,402	0	0	0	0
CPP or QPP contributions through employment	66	21,050	52,855	22,860	51,074	0	0	0	0
CPP or QPP contributions on self-employment and other earnings	67	2,010	2,494	1,870	1,796	0	0	0	0
Employment insurance premiums	68	20,090	16,754	22,000	16,655	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	480	1,431	120	345	0	0	0	0
Canada employment amount	73	21,690	29,460	23,410	31,725	0	0	0	0
Home accessibility expenses	74	0	0	20	104	0	0	0	0
Home buyers' amount	75	150	1,309	150	1,251	0	0	0	0
Digital news subscription expenses	76	290	75	270	65	0	0	0	0
Pension income amount	77	560	1,088	780	1,522	0	0	0	0
Disability amount	78	1,210	11,324	1,290	12,086	0	0	0	0
Disability amount transferred from a dependant	79	780	11,487	1,030	14,287	0	0	0	0
Interest paid on student loans	80	60	28	130	65	0	0	0	0
Tuition, education, and textbook amounts	81	570	2,802	1,330	5,757	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	1,120	5,423	1,310	6,272	0	0	0	0
Amounts transferred from spouse or common-law partner	83	450	2,776	320	2,360	0	0	0	0
Medical expenses	84	3,970	7,952	7,350	14,510	0	0	0	0
Total tax credits on personal amounts	85	26,440	88,701	28,850	99,475	0	0	10	44
Allowable charitable donations and government gifts	86	3,900	5,468	4,200	4,037	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	3,880	1,532	4,170	1,100	0	0	0	0
Total federal non-refundable tax credits	89	26,440	90,233	28,850	100,575	0	0	10	44
Federal dividend tax credit	90	2,700	11,331	2,310	6,190	0	0	0	0

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

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	243	50	209	0	0	0	0
Basic federal tax	92	21,370	273,082	21,280	170,835	0	0	0	0
Federal foreign tax credit	93	900	1,711	700	283	0	0	0	0
Federal political contribution tax credit	94	90	19	60	13	0	0	0	0
Investment tax credit	95	0	0	10	26	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	299	40	306	0	0	0	0
Net federal tax	98	22,070	272,247	22,590	172,352	0	0	0	0
CPP contributions on self-employment	99	1,920	5,909	1,800	4,255	0	0	0	0
Social Benefits repayment	100	520	1,524	60	139	0	0	0	0
Canada workers benefit (CWB)	101	2,610	3,416	3,760	5,313	0	0	0	0
Canada Training Credit (CTC)	102	350	153	820	363	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	80	11	280	40	0	0	0	0
Net provincial or territorial tax	105	22,080	233,741	22,620	156,984	0	0	0	0
Total tax payable	106	22,880	513,425	23,810	333,745	0	0	0	0

Individual Income Tax Return Statistics (2023 Tax Year)

Table 4: Tax return line items by age and gender (Nova Scotia)

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	24,070	0	25,240	0	0	0	0	0
Number of non-taxable returns	2	3,980	0	5,500	0	0	0	10	0
Total number of returns	3	28,040	0	30,750	0	0	0	10	0
Employment income	4	21,590	1,749,842	23,660	1,433,133	0	0	0	0
Commissions (from employment)	5	710	47,323	550	20,404	0	0	0	0
Other employment income	6	2,500	48,894	1,920	30,069	0	0	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	1,350	16,238	2,260	23,524	0	0	0	0
Other pensions and superannuation	9	1,120	39,133	570	13,228	0	0	0	0
Elected split-pension amount	10	220	1,791	1,400	20,245	0	0	0	0
Employment insurance and other benefits	11	3,770	41,528	3,460	26,014	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	3,460	123,938	3,260	82,122	0	0	0	0
Interest and other investment income	13	4,370	13,097	5,250	12,355	0	0	0	0
Net partnership income (limited or non-active partners only)	14	0	0	0	0	0	0	0	0
Net rental income	15	1,210	5,176	1,170	3,628	0	0	0	0
Taxable capital gains	16	1,600	62,973	1,570	37,771	0	0	0	0
RRSP income	17	1,780	17,402	1,910	19,835	0	0	0	0
Other income	18	2,210	18,141	2,590	17,623	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	50	172	70	240	0	0	0	0
Net business income	20	2,160	46,736	2,210	33,901	0	0	0	0
Net professional income	21	370	20,304	510	23,157	0	0	0	0
Net commission income	22	180	6,150	310	5,064	0	0	0	0
Net farming income	23	180	-226	100	-213	0	0	0	0
Net fishing income	24	550	23,602	90	2,930	0	0	0	0
Workers' compensation benefits	25	1,210	22,401	940	13,516	0	0	0	0
Social assistance payments	26	1,550	14,284	1,620	15,395	0	0	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	27,140	2,319,301	29,110	1,840,656	0	0	0	0
Registered pension plan (RPP) deduction	29	9,030	58,887	12,410	71,150	0	0	0	0
RRSP/PRPP deduction	30	8,520	77,406	8,180	57,767	0	0	0	0
FHSA deduction	31	40	267	30	171	0	0	0	0
Deduction for elected split-pension amount	32	700	10,085	140	1,101	0	0	0	0
Annual union, professional, or like dues	33	6,890	7,479	10,070	8,141	0	0	0	0
Child care expenses	34	610	2,183	600	1,767	0	0	0	0
Business investment loss	35	0	0	0	0	0	0	0	0
Moving expenses	36	90	1,329	100	1,635	0	0	0	0
Support payments made	37	250	4,284	10	141	0	0	0	0
Carrying charges and interest expenses	38	1,050	6,208	1,010	4,960	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	39	2,540	4,002	2,370	2,563	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	40	21,020	10,757	22,780	10,315	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	2,220	10,338	2,160	5,666	0	0	0	0
Clergy residence deduction	44	70	1,145	30	499	0	0	0	0
Other deductions	45	1,450	2,655	1,640	2,567	0	0	0	0

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

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	23,730	197,367	25,130	168,628	0	0	0	0
Social benefits repayment	47	600	1,796	70	179	0	0	0	0
Net income	48	27,010	2,121,983	28,960	1,673,465	0	0	0	0
Canadian Forces personnel and police deduction	49	30	1,075	0	0	0	0	0	0
Security options deductions	50	0	0	0	0	0	0	0	0
Other payments deduction	51	2,730	36,685	2,530	28,911	0	0	0	0
Non-capital losses of other years	52	40	339	50	325	0	0	0	0
Net capital losses of other years	53	320	903	220	291	0	0	0	0
Capital gains deduction	54	70	12,258	50	11,541	0	0	0	0
Northern residents deductions	55	20	72	0	0	0	0	0	0
Additional deductions	56	20	1,107	0	0	0	0	0	0
Farming/fishing losses of prior years	57	10	32	0	0	0	0	0	0
Total deductions from net income	58	3,250	54,057	2,880	41,794	0	0	0	0
Taxable income assessed	59	25,750	2,068,085	27,850	1,631,859	0	0	0	0
Basic personal amount	60	28,040	417,905	30,750	459,795	0	0	0	0
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	3,100	33,816	1,440	14,364	0	0	0	0
Canada caregiver amount	63	690	4,364	770	4,761	0	0	0	0
Amount for an eligible dependant	64	570	7,778	2,070	27,530	0	0	0	0
Family caregiver amount for children under 18 years of age	65	300	869	250	687	0	0	0	0
CPP or QPP contributions through employment	66	21,370	53,832	23,390	51,732	0	0	0	0
CPP or QPP contributions on self-employment and other earnings	67	2,130	2,875	1,940	1,847	0	0	0	0
Employment insurance premiums	68	20,390	17,036	22,470	16,830	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	580	1,737	120	348	0	0	0	0
Canada employment amount	73	22,230	30,192	24,150	32,694	0	0	0	0
Home accessibility expenses	74	20	91	20	112	0	0	0	0
Home buyers' amount	75	100	860	100	880	0	0	0	0
Digital news subscription expenses	76	330	87	330	83	0	0	0	0
Pension income amount	77	1,310	2,569	1,860	3,648	0	0	0	0
Disability amount	78	1,600	15,069	1,820	17,132	0	0	0	0
Disability amount transferred from a dependant	79	720	9,240	820	10,138	0	0	0	0
Interest paid on student loans	80	30	31	90	42	0	0	0	0
Tuition, education, and textbook amounts	81	400	1,745	800	2,882	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	2,100	11,336	1,930	9,870	0	0	0	0
Amounts transferred from spouse or common-law partner	83	620	4,200	640	5,015	0	0	0	0
Medical expenses	84	4,560	9,469	7,970	15,790	0	0	0	0
Total tax credits on personal amounts	85	28,040	93,767	30,750	101,428	0	0	0	0
Allowable charitable donations and government gifts	86	4,340	8,320	4,790	4,944	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	4,320	2,445	4,760	1,365	0	0	0	0
Total federal non-refundable tax credits	89	28,040	96,212	30,750	102,793	0	0	0	0
Federal dividend tax credit	90	3,270	12,150	3,000	8,292	0	0	0	0

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

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	70	326	70	225	0	0	0	0
Basic federal tax	92	22,500	297,251	22,890	190,726	0	0	0	0
Federal foreign tax credit	93	1,110	2,125	1,050	1,253	0	0	0	0
Federal political contribution tax credit	94	150	36	80	16	0	0	0	0
Investment tax credit	95	70	137	10	22	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	90	539	80	667	0	0	0	0
Net federal tax	98	23,200	295,891	23,930	190,921	0	0	0	0
CPP contributions on self-employment	99	2,050	6,843	1,850	4,381	0	0	0	0
Social Benefits repayment	100	600	1,796	70	179	0	0	0	0
Canada workers benefit (CWB)	101	2,630	3,315	3,490	4,433	0	0	0	0
Canada Training Credit (CTC)	102	250	104	500	206	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	70	10	220	34	0	0	0	0
Net provincial or territorial tax	105	23,310	252,230	24,230	171,417	0	0	0	0
Total tax payable	106	24,070	556,761	25,240	366,906	0	0	0	0

Individual Income Tax Return Statistics (2023 Tax Year)

Table 4: Tax return line items by age and gender (Nova Scotia)

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	25,890	0	27,000	0	0	0	0	0
Number of non-taxable returns	2	5,130	0	6,880	0	0	0	0	0
Total number of returns	3	31,020	0	33,880	0	0	0	0	0
Employment income	4	21,620	1,637,187	23,110	1,252,958	0	0	0	0
Commissions (from employment)	5	680	44,201	480	13,762	0	0	0	0
Other employment income	6	3,260	53,820	2,550	34,369	0	0	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	2,730	32,709	4,210	42,568	0	0	0	0
Other pensions and superannuation	9	3,340	131,605	3,330	100,508	0	0	0	0
Elected split-pension amount	10	890	7,904	3,380	52,173	0	0	0	0
Employment insurance and other benefits	11	4,420	48,961	3,860	29,114	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	4,300	139,900	4,250	83,233	0	0	0	0
Interest and other investment income	13	5,630	18,368	6,890	17,846	0	0	0	0
Net partnership income (limited or non-active partners only)	14	0	0	20	-18	0	0	0	0
Net rental income	15	1,270	7,220	1,240	5,672	0	0	0	0
Taxable capital gains	16	2,060	84,183	2,370	42,293	0	0	0	0
RRSP income	17	2,030	30,016	2,450	35,381	0	0	0	0
Other income	18	3,790	43,568	4,370	40,299	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	20	143	40	149	0	0	0	0
Net business income	20	2,320	48,893	2,200	29,058	0	0	0	0
Net professional income	21	350	19,405	480	16,347	0	0	0	0
Net commission income	22	190	7,546	290	4,258	0	0	0	0
Net farming income	23	240	-145	120	-31	0	0	0	0
Net fishing income	24	630	27,450	90	2,535	0	0	0	0
Workers' compensation benefits	25	1,720	32,869	1,100	16,920	0	0	0	0
Social assistance payments	26	1,930	18,297	1,940	17,438	0	0	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	30,060	2,434,287	32,010	1,843,457	0	0	0	0
Registered pension plan (RPP) deduction	29	8,270	49,396	11,150	56,047	0	0	0	0
RRSP/PRPP deduction	30	8,970	97,206	7,990	65,616	0	0	0	0
FHSA deduction	31	30	171	10	70	0	0	0	0
Deduction for elected split-pension amount	32	1,980	32,425	1,030	9,600	0	0	0	0
Annual union, professional, or like dues	33	6,920	7,194	9,240	6,912	0	0	0	0
Child care expenses	34	200	611	110	392	0	0	0	0
Business investment loss	35	0	0	0	0	0	0	0	0
Moving expenses	36	80	1,429	70	936	0	0	0	0
Support payments made	37	290	6,571	10	390	0	0	0	0
Carrying charges and interest expenses	38	1,500	8,708	1,510	7,420	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	39	2,750	4,312	2,290	2,461	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	40	20,750	10,248	21,900	9,173	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	2,120	11,286	1,810	5,071	0	0	0	0
Clergy residence deduction	44	70	1,005	30	522	0	0	0	0
Other deductions	45	1,410	2,347	1,640	4,402	0	0	0	0

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

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	24,700	233,705	25,380	169,288	0	0	0	0
Social benefits repayment	47	670	1,948	80	156	0	0	0	0
Net income	48	29,930	2,200,382	31,870	1,676,363	0	0	0	0
Canadian Forces personnel and police deduction	49	20	692	0	0	0	0	0	0
Security options deductions	50	0	0	0	0	0	0	0	0
Other payments deduction	51	3,620	51,167	3,010	34,358	0	0	0	0
Non-capital losses of other years	52	70	872	60	499	0	0	0	0
Net capital losses of other years	53	360	2,692	320	544	0	0	0	0
Capital gains deduction	54	110	24,403	90	16,701	0	0	0	0
Northern residents deductions	55	0	0	0	0	0	0	0	0
Additional deductions	56	20	807	0	0	0	0	0	0
Farming/fishing losses of prior years	57	10	55	0	0	0	0	0	0
Total deductions from net income	58	4,220	82,271	3,520	52,987	0	0	0	0
Taxable income assessed	59	28,390	2,118,402	30,600	1,623,490	0	0	0	0
Basic personal amount	60	31,020	462,986	33,880	507,041	0	0	0	0
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	3,580	36,827	1,570	14,506	0	0	0	0
Canada caregiver amount	63	960	5,811	810	4,634	0	0	0	0
Amount for an eligible dependant	64	280	3,668	770	9,775	0	0	0	0
Family caregiver amount for children under 18 years of age	65	120	325	80	205	0	0	0	0
CPP or QPP contributions through employment	66	21,310	51,452	22,750	46,180	0	0	0	0
CPP or QPP contributions on self-employment and other earnings	67	2,410	3,099	2,000	1,776	0	0	0	0
Employment insurance premiums	68	20,130	16,223	21,550	15,052	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	540	1,608	110	339	0	0	0	0
Canada employment amount	73	22,660	30,528	24,020	32,210	0	0	0	0
Home accessibility expenses	74	30	199	10	108	0	0	0	0
Home buyers' amount	75	60	534	50	458	0	0	0	0
Digital news subscription expenses	76	460	130	400	95	0	0	0	0
Pension income amount	77	4,100	8,069	6,080	11,968	0	0	0	0
Disability amount	78	2,260	21,299	2,500	23,507	0	0	0	0
Disability amount transferred from a dependant	79	610	6,610	590	6,054	0	0	0	0
Interest paid on student loans	80	0	0	40	33	0	0	0	0
Tuition, education, and textbook amounts	81	240	812	350	1,113	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	1,710	9,079	1,200	5,933	0	0	0	0
Amounts transferred from spouse or common-law partner	83	1,130	7,575	1,370	10,025	0	0	0	0
Medical expenses	84	5,760	12,407	9,480	19,044	0	0	0	0
Total tax credits on personal amounts	85	31,020	101,889	33,880	106,509	0	0	0	0
Allowable charitable donations and government gifts	86	5,110	7,899	5,650	6,693	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	5,090	2,246	5,620	1,855	0	0	0	0
Total federal non-refundable tax credits	89	31,020	104,135	33,880	108,365	0	0	0	0
Federal dividend tax credit	90	3,970	14,173	3,790	7,842	0	0	0	0

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

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	130	579	110	429	0	0	0	0
Basic federal tax	92	24,020	297,013	24,250	179,299	0	0	0	0
Federal foreign tax credit	93	1,440	2,435	1,530	711	0	0	0	0
Federal political contribution tax credit	94	180	39	110	19	0	0	0	0
Investment tax credit	95	100	275	10	16	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0	0	0
Alternative minimum tax payable	97	120	1,254	120	897	0	0	0	0
Net federal tax	98	24,770	295,459	25,190	179,950	0	0	0	0
CPP contributions on self-employment	99	2,330	7,372	1,920	4,205	0	0	0	0
Social Benefits repayment	100	670	1,948	80	156	0	0	0	0
Canada workers benefit (CWB)	101	2,710	3,339	3,500	4,075	0	0	0	0
Canada Training Credit (CTC)	102	140	63	200	91	0	0	0	0
Multigenerational home renovation tax credit (MHRTC)	103	0	0	10	28	0	0	0	0
Eligible educator school supply tax credit	104	30	5	130	20	0	0	0	0
Net provincial or territorial tax	105	25,100	252,515	26,050	163,204	0	0	0	0
Total tax payable	106	25,890	557,296	27,000	347,523	0	0	0	0

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

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	29,260	0	29,860	0	0	0	0	0
Number of non-taxable returns	2	6,940	0	9,290	0	0	0	0	0
Total number of returns	3	36,200	0	39,160	0	0	0	0	0
Employment income	4	20,280	1,376,144	19,810	851,854	0	0	0	0
Commissions (from employment)	5	570	51,158	310	7,704	0	0	0	0
Other employment income	6	4,210	56,268	3,200	31,927	0	0	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	20,440	167,909	23,600	165,517	0	0	0	0
Other pensions and superannuation	9	8,360	321,211	9,460	276,127	0	0	0	0
Elected split-pension amount	10	2,450	22,276	6,740	106,708	0	0	0	0
Employment insurance and other benefits	11	4,980	54,740	3,720	28,145	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	5,720	155,766	5,740	100,913	0	0	0	0
Interest and other investment income	13	7,980	29,344	9,540	27,933	0	0	0	0
Net partnership income (limited or non-active partners only)	14	0	0	30	73	0	0	0	0
Net rental income	15	1,450	9,509	1,230	4,563	0	0	0	0
Taxable capital gains	16	3,070	168,113	3,310	46,718	0	0	0	0
RRSP income	17	2,930	52,535	3,500	54,222	0	0	0	0
Other income	18	6,700	80,612	7,630	79,206	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	30	96	20	188	0	0	0	0
Net business income	20	2,610	49,968	2,110	24,756	0	0	0	0
Net professional income	21	400	21,704	460	14,972	0	0	0	0
Net commission income	22	170	6,012	220	4,407	0	0	0	0
Net farming income	23	350	1,248	140	107	0	0	0	0
Net fishing income	24	560	24,148	70	1,991	0	0	0	0
Workers' compensation benefits	25	2,380	46,048	1,290	20,572	0	0	0	0
Social assistance payments	26	2,190	19,361	2,170	18,291	0	0	0	0
Net federal supplements	27	620	3,535	3,000	18,097	0	0	0	0
Total income assessed	28	35,580	2,718,178	38,130	1,891,955	0	0	0	0
Registered pension plan (RPP) deduction	29	6,570	32,583	7,740	31,747	0	0	0	0
RRSP/PRPP deduction	30	8,290	93,622	6,780	60,638	0	0	0	0
FHSA deduction	31	20	112	10	104	0	0	0	0
Deduction for elected split-pension amount	32	4,590	74,322	2,680	23,379	0	0	0	0
Annual union, professional, or like dues	33	6,550	5,769	7,430	4,729	0	0	0	0
Child care expenses	34	50	158	30	68	0	0	0	0
Business investment loss	35	0	0	0	0	0	0	0	0
Moving expenses	36	60	810	50	739	0	0	0	0
Support payments made	37	250	5,169	0	0	0	0	0	0
Carrying charges and interest expenses	38	2,190	12,541	2,310	10,510	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	39	2,820	4,549	2,080	2,280	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	40	18,980	8,450	18,100	6,487	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	1,680	9,638	1,160	3,255	0	0	0	0
Clergy residence deduction	44	80	1,400	40	468	0	0	0	0
Other deductions	45	1,720	2,793	1,800	3,349	0	0	0	0

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

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	25,930	252,923	24,040	148,136	0	0	0	0
Social benefits repayment	47	740	2,094	100	229	0	0	0	0
Net income	48	35,440	2,464,943	38,030	1,744,532	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	5,050	68,944	6,230	56,946	0	0	0	0
Non-capital losses of other years	52	70	807	50	789	0	0	0	0
Net capital losses of other years	53	530	3,959	480	1,013	0	0	0	0
Capital gains deduction	54	160	27,022	100	14,378	0	0	0	0
Northern residents deductions	55	30	82	0	0	0	0	0	0
Additional deductions	56	70	1,721	90	677	0	0	0	0
Farming/fishing losses of prior years	57	20	274	0	0	0	0	0	0
Total deductions from net income	58	5,900	123,903	6,930	74,052	0	0	0	0
Taxable income assessed	59	34,290	2,341,160	36,860	1,670,818	0	0	0	0
Basic personal amount	60	36,200	540,893	39,160	586,342	0	0	0	0
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	4,420	42,332	1,440	11,663	0	0	0	0
Canada caregiver amount	63	1,100	6,531	960	5,394	0	0	0	0
Amount for an eligible dependant	64	130	1,627	330	4,051	0	0	0	0
Family caregiver amount for children under 18 years of age	65	60	172	40	95	0	0	0	0
CPP or QPP contributions through employment	66	19,800	42,699	19,290	32,925	0	0	0	0
CPP or QPP contributions on self-employment and other earnings	67	2,610	3,264	1,940	1,642	0	0	0	0
Employment insurance premiums	68	18,320	13,431	17,740	10,765	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	540	1,626	90	276	0	0	0	0
Canada employment amount	73	22,230	29,109	21,480	27,758	0	0	0	0
Home accessibility expenses	74	20	235	30	221	0	0	0	0
Home buyers' amount	75	50	483	40	310	0	0	0	0
Digital news subscription expenses	76	700	193	520	134	0	0	0	0
Pension income amount	77	10,170	19,965	13,780	27,138	0	0	0	0
Disability amount	78	3,350	31,532	3,350	31,547	0	0	0	0
Disability amount transferred from a dependant	79	510	5,225	510	4,943	0	0	0	0
Interest paid on student loans	80	0	0	20	4	0	0	0	0
Tuition, education, and textbook amounts	81	130	323	200	475	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	860	4,354	410	1,995	0	0	0	0
Amounts transferred from spouse or common-law partner	83	2,410	15,992	3,130	21,958	0	0	0	0
Medical expenses	84	8,060	19,138	12,170	28,080	0	0	0	0
Total tax credits on personal amounts	85	36,200	116,869	39,160	119,658	0	0	0	0
Allowable charitable donations and government gifts	86	6,770	13,856	7,200	9,618	0	0	0	0
Eligible cultural and ecological gifts	87	0	0	10	3	0	0	0	0
Total tax credit on donations and gifts	88	6,750	4,009	7,180	2,658	0	0	0	0
Total federal non-refundable tax credits	89	36,200	120,879	39,160	122,316	0	0	0	0
Federal dividend tax credit	90	5,200	16,193	5,030	10,038	0	0	0	0

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

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	200	789	150	436	0	0	0	0
Basic federal tax	92	26,930	333,602	26,690	169,302	0	0	0	0
Federal foreign tax credit	93	2,160	9,174	2,290	1,480	0	0	0	0
Federal political contribution tax credit	94	250	53	170	31	0	0	0	0
Investment tax credit	95	110	301	30	40	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	160	1,397	120	869	0	0	0	0
Net federal tax	98	27,660	325,083	27,390	168,820	0	0	0	0
CPP contributions on self-employment	99	2,540	7,780	1,860	3,897	0	0	0	0
Social Benefits repayment	100	740	2,094	100	229	0	0	0	0
Canada workers benefit (CWB)	101	2,710	3,229	2,950	3,171	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	10	28	0	0	0	0
Eligible educator school supply tax credit	104	0	0	60	6	0	0	0	0
Net provincial or territorial tax	105	28,470	274,300	29,120	156,271	0	0	0	0
Total tax payable	106	29,260	609,260	29,860	329,221	0	0	0	0

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

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	24,070	0	22,970	0	0	0	0	0
Number of non-taxable returns	2	10,100	0	13,870	0	0	0	0	0
Total number of returns	3	34,170	0	36,840	0	0	0	10	0
Employment income	4	11,130	582,135	9,300	309,070	0	0	0	0
Commissions (from employment)	5	270	17,702	130	3,158	0	0	0	0
Other employment income	6	2,980	10,433	1,750	4,562	0	0	0	0
Old age security (OAS) pension	7	30,800	231,134	33,920	254,960	0	0	0	0
CPP or QPP benefits	8	31,030	283,302	33,750	253,765	0	0	0	0
Other pensions and superannuation	9	16,670	481,002	17,790	392,222	0	0	0	0
Elected split-pension amount	10	3,160	27,574	8,600	119,376	0	0	0	0
Employment insurance and other benefits	11	3,200	36,567	1,750	13,538	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	5,930	167,173	6,220	106,553	0	0	0	0
Interest and other investment income	13	9,170	31,970	10,540	30,218	0	0	0	0
Net partnership income (limited or non-active partners only)	14	40	780	30	168	0	0	0	0
Net rental income	15	1,100	7,787	980	4,426	0	0	0	0
Taxable capital gains	16	3,330	82,017	3,770	45,231	0	0	0	0
RRSP income	17	3,180	52,636	3,490	55,368	0	0	0	0
Other income	18	4,580	29,035	5,000	20,883	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	2,010	31,292	1,400	12,350	0	0	0	0
Net professional income	21	360	16,427	340	8,769	0	0	0	0
Net commission income	22	160	5,010	140	2,343	0	0	0	0
Net farming income	23	340	81	150	-319	0	0	0	0
Net fishing income	24	390	15,328	40	828	0	0	0	0
Workers' compensation benefits	25	1,590	21,454	530	8,378	0	0	0	0
Social assistance payments	26	700	3,528	750	3,554	0	0	0	0
Net federal supplements	27	11,260	58,657	12,180	65,451	0	0	0	0
Total income assessed	28	34,090	2,193,150	36,720	1,718,717	0	0	0	0
Registered pension plan (RPP) deduction	29	2,670	11,932	2,580	8,853	0	0	0	0
RRSP/PRPP deduction	30	4,630	53,288	3,260	41,523	0	0	0	0
FHSA deduction	31	0	0	10	77	0	0	0	0
Deduction for elected split-pension amount	32	8,570	123,506	4,040	36,240	0	0	0	0
Annual union, professional, or like dues	33	3,670	2,357	3,360	1,750	0	0	0	0
Child care expenses	34	0	0	0	0	0	0	0	0
Business investment loss	35	10	222	0	0	0	0	0	0
Moving expenses	36	30	365	20	297	0	0	0	0
Support payments made	37	180	2,916	0	0	0	0	0	0
Carrying charges and interest expenses	38	2,570	10,880	2,710	12,470	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	39	1,590	2,267	960	874	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	40	9,050	3,252	7,380	2,113	0	0	0	0
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	0	0	0	0	0	0	0	0
Exploration and development expenses	42	30	307	0	0	0	0	0	0
Other employment expenses	43	830	4,096	420	1,154	0	0	0	0
Clergy residence deduction	44	60	854	20	292	0	0	0	0
Other deductions	45	1,370	4,583	1,220	3,127	0	0	0	0

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

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	19,840	220,903	15,080	109,079	0	0	0	0
Social benefits repayment	47	2,980	11,749	1,480	4,883	0	0	0	0
Net income	48	34,050	1,961,542	36,710	1,605,039	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	12,470	83,585	12,710	77,357	0	0	0	0
Non-capital losses of other years	52	40	361	40	370	0	0	0	0
Net capital losses of other years	53	550	1,767	590	1,397	0	0	0	0
Capital gains deduction	54	160	27,729	80	15,674	0	0	0	0
Northern residents deductions	55	0	0	0	0	0	0	0	0
Additional deductions	56	230	1,700	320	1,287	0	0	0	0
Farming/fishing losses of prior years	57	20	465	0	0	0	0	0	0
Total deductions from net income	58	13,300	116,268	13,580	96,216	0	0	0	0
Taxable income assessed	59	33,980	1,845,516	36,650	1,508,984	0	0	0	0
Basic personal amount	60	34,170	511,028	36,840	551,773	0	0	0	0
Age amount	61	31,210	219,479	35,300	262,354	0	0	0	0
Spouse or common-law partner amount	62	3,590	24,992	870	5,735	0	0	0	0
Canada caregiver amount	63	990	5,636	740	4,052	0	0	0	0
Amount for an eligible dependant	64	70	813	200	2,395	0	0	0	0
Family caregiver amount for children under 18 years of age	65	20	52	0	0	0	0	0	0
CPP or QPP contributions through employment	66	9,970	16,821	8,420	10,944	0	0	0	0
CPP or QPP contributions on self-employment and other earnings	67	1,500	1,625	910	632	0	0	0	0
Employment insurance premiums	68	9,520	5,769	7,800	3,862	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	450	1,338	70	213	0	0	0	0
Canada employment amount	73	13,030	15,481	10,480	12,579	0	0	0	0
Home accessibility expenses	74	60	378	60	441	0	0	0	0
Home buyers' amount	75	20	200	20	215	0	0	0	0
Digital news subscription expenses	76	910	244	600	161	0	0	0	0
Pension income amount	77	18,500	35,948	22,400	43,715	0	0	0	0
Disability amount	78	3,450	32,465	3,100	29,219	0	0	0	0
Disability amount transferred from a dependant	79	360	3,387	350	3,231	0	0	0	0
Interest paid on student loans	80	0	0	0	0	0	0	0	0
Tuition, education, and textbook amounts	81	60	210	60	158	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	190	862	80	323	0	0	0	0
Amounts transferred from spouse or common-law partner	83	4,840	32,757	3,970	25,983	0	0	0	0
Medical expenses	84	9,130	24,212	11,740	30,391	0	0	0	0
Total tax credits on personal amounts	85	34,170	140,059	36,840	148,265	0	0	0	0
Allowable charitable donations and government gifts	86	6,850	14,708	7,030	12,929	0	0	0	0
Eligible cultural and ecological gifts	87	0	0	0	0	0	0	0	0
Total tax credit on donations and gifts	88	6,830	4,235	7,030	3,692	0	0	0	0
Total federal non-refundable tax credits	89	34,170	144,294	36,840	151,957	0	0	0	0
Federal dividend tax credit	90	5,070	19,334	5,210	11,298	0	0	0	0

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

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	200	696	110	318	0	0	0	0
Basic federal tax	92	21,300	196,943	20,420	114,247	0	0	0	0
Federal foreign tax credit	93	2,310	2,521	2,590	1,370	0	0	0	0
Federal political contribution tax credit	94	350	72	210	41	0	0	0	0
Investment tax credit	95	70	146	10	19	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0	0	0
Alternative minimum tax payable	97	130	1,315	120	923	0	0	0	0
Net federal tax	98	21,590	194,745	20,710	113,017	0	0	0	0
CPP contributions on self-employment	99	1,440	3,877	870	1,493	0	0	0	0
Social Benefits repayment	100	2,980	11,749	1,480	4,883	0	0	0	0
Canada workers benefit (CWB)	101	860	787	790	604	0	0	0	0
Canada Training Credit (CTC)	102	0	0	0	0	0	0	0	0
Multigenerational home renovation tax credit (MHRTC)	103	10	44	0	0	0	0	0	0
Eligible educator school supply tax credit	104	10	2	0	0	0	0	0	0
Net provincial or territorial tax	105	23,520	181,680	22,530	119,324	0	0	0	0
Total tax payable	106	24,070	392,052	22,970	238,718	0	0	0	0

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

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	18,690	0	18,220	0	0	0	0	0
Number of non-taxable returns	2	9,380	0	12,830	0	0	0	0	0
Total number of returns	3	28,070	0	31,050	0	0	0	0	0
Employment income	4	4,490	178,984	3,090	79,445	0	0	0	0
Commissions (from employment)	5	80	3,596	40	700	0	0	0	0
Other employment income	6	2,210	3,447	1,120	1,872	0	0	0	0
Old age security (OAS) pension	7	27,480	227,235	30,630	253,191	0	0	0	0
CPP or QPP benefits	8	27,690	267,179	30,250	236,379	0	0	0	0
Other pensions and superannuation	9	18,540	525,517	18,980	415,856	0	0	0	0
Elected split-pension amount	10	2,970	26,480	8,270	113,162	0	0	0	0
Employment insurance and other benefits	11	1,350	15,041	530	4,358	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	5,490	117,625	5,830	118,830	0	0	0	0
Interest and other investment income	13	8,540	28,664	9,590	26,937	0	0	0	0
Net partnership income (limited or non-active partners only)	14	30	407	20	349	0	0	0	0
Net rental income	15	800	4,737	730	3,168	0	0	0	0
Taxable capital gains	16	3,150	80,181	3,580	62,085	0	0	0	0
RRSP income	17	1,480	21,126	1,580	16,559	0	0	0	0
Other income	18	4,060	26,591	4,510	17,578	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	0	0	0	0	0	0	0	0
Net business income	20	1,370	11,378	840	4,828	0	0	0	0
Net professional income	21	290	10,580	190	2,835	0	0	0	0
Net commission income	22	130	2,928	80	1,449	0	0	0	0
Net farming income	23	320	-893	100	-200	0	0	0	0
Net fishing income	24	190	6,013	20	227	0	0	0	0
Workers' compensation benefits	25	1,060	6,815	280	2,584	0	0	0	0
Social assistance payments	26	300	1,274	430	1,657	0	0	0	0
Net federal supplements	27	9,430	50,034	11,440	64,271	0	0	0	0
Total income assessed	28	28,040	1,615,114	30,990	1,430,052	0	0	0	0
Registered pension plan (RPP) deduction	29	560	1,750	470	1,320	0	0	0	0
RRSP/PRPP deduction	30	1,100	15,238	680	9,688	0	0	0	0
FHSA deduction	31	0	0	0	0	0	0	0	0
Deduction for elected split-pension amount	32	9,190	127,709	3,170	29,013	0	0	0	0
Annual union, professional, or like dues	33	1,640	758	1,120	456	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	10	73	0	0	0	0
Support payments made	37	120	2,270	0	0	0	0	0	0
Carrying charges and interest expenses	38	2,510	11,474	2,560	9,260	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	39	160	106	100	53	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	40	178	0	0	0	0	0	0
Other employment expenses	43	280	1,299	130	323	0	0	0	0
Clergy residence deduction	44	40	447	10	156	0	0	0	0
Other deductions	45	770	3,117	680	11,456	0	0	0	0

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

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	12,710	165,229	7,350	62,033	0	0	0	0
Social benefits repayment	47	2,200	10,193	1,580	6,179	0	0	0	0
Net income	48	28,030	1,440,004	30,980	1,361,949	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	10,130	58,093	11,690	68,482	0	0	0	0
Non-capital losses of other years	52	30	326	20	123	0	0	0	0
Net capital losses of other years	53	590	2,259	540	1,140	0	0	0	0
Capital gains deduction	54	90	14,729	40	6,122	0	0	0	0
Northern residents deductions	55	0	0	0	0	0	0	0	0
Additional deductions	56	380	1,718	470	1,437	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	11,050	77,387	12,570	77,383	0	0	0	0
Taxable income assessed	59	28,000	1,362,700	30,950	1,284,666	0	0	0	0
Basic personal amount	60	28,070	420,078	31,050	465,065	0	0	0	0
Age amount	61	26,350	193,083	29,940	225,515	0	0	0	0
Spouse or common-law partner amount	62	2,120	9,813	450	2,952	0	0	0	0
Canada caregiver amount	63	760	4,305	500	2,461	0	0	0	0
Amount for an eligible dependant	64	30	408	100	1,130	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	1,080	1,001	820	614	0	0	0	0
CPP or QPP contributions on self-employment and other earnings	67	160	77	100	38	0	0	0	0
Employment insurance premiums	68	3,620	1,775	2,390	960	0	0	0	0
PPIP premiums paid	69	0	0	0	0	0	0	0	0
PPIP premiums payable on employment income	70	0	0	0	0	0	0	0	0
PPIP premiums payable on self-employment income	71	0	0	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	310	939	40	123	0	0	0	0
Canada employment amount	73	6,340	6,406	4,030	4,270	0	0	0	0
Home accessibility expenses	74	60	424	60	439	0	0	0	0
Home buyers' amount	75	0	0	0	0	0	0	0	0
Digital news subscription expenses	76	910	254	580	160	0	0	0	0
Pension income amount	77	19,620	38,107	22,230	43,202	0	0	0	0
Disability amount	78	3,130	29,446	2,590	24,427	0	0	0	0
Disability amount transferred from a dependant	79	220	2,023	200	1,899	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	27	30	50	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	70	336	30	125	0	0	0	0
Amounts transferred from spouse or common-law partner	83	5,600	38,029	3,610	21,903	0	0	0	0
Medical expenses	84	8,610	26,231	10,280	29,702	0	0	0	0
Total tax credits on personal amounts	85	28,070	115,931	31,050	123,770	0	0	0	0
Allowable charitable donations and government gifts	86	6,940	18,473	6,880	13,472	0	0	0	0
Eligible cultural and ecological gifts	87	0	0	0	0	0	0	0	0
Total tax credit on donations and gifts	88	6,940	5,377	6,880	3,852	0	0	0	0
Total federal non-refundable tax credits	89	28,070	121,308	31,050	127,622	0	0	0	0
Federal dividend tax credit	90	4,740	13,264	4,970	15,313	0	0	0	0

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

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	100	401	50	139	0	0	0	0
Basic federal tax	92	16,260	126,928	16,200	102,448	0	0	0	0
Federal foreign tax credit	93	2,290	1,175	2,670	932	0	0	0	0
Federal political contribution tax credit	94	350	77	290	62	0	0	0	0
Investment tax credit	95	60	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	70	701	40	240	0	0	0	0
Net federal tax	98	16,320	125,615	16,260	101,490	0	0	0	0
CPP contributions on self-employment	99	150	182	90	91	0	0	0	0
Social Benefits repayment	100	2,200	10,193	1,580	6,179	0	0	0	0
Canada workers benefit (CWB)	101	240	173	270	159	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	18,570	121,472	18,120	101,231	0	0	0	0
Total tax payable	106	18,690	257,462	18,220	208,993	0	0	0	0

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

Item	Item code	Age Group: 75 to 79 Males (Number)	Age Group: 75 to 79 Males (Thousands of Dollars)	Age Group: 75 to 79 Females (Number)	Age Group: 75 to 79 Females (Thousands of Dollars)	Age Group: 75 to 79 Gender Diverse (Number)	Age Group: 75 to 79 Gender Diverse (Thousands of Dollars)	Age Group: 75 to 79 Unknown (Number)	Age Group: 75 to 79 Unknown (Thousands of Dollars)
Number of taxable returns	1	14,390	0	13,770	0	0	0	0	0
Number of non-taxable returns	2	7,860	0	11,310	0	0	0	0	0
Total number of returns	3	22,250	0	25,080	0	0	0	0	0
Employment income	4	1,870	63,599	970	22,626	0	0	0	0
Commissions (from employment)	5	30	781	0	0	0	0	0	0
Other employment income	6	1,600	1,522	790	635	0	0	0	0
Old age security (OAS) pension	7	21,920	194,257	24,870	221,854	0	0	0	0
CPP or QPP benefits	8	21,960	205,106	24,380	188,104	0	0	0	0
Other pensions and superannuation	9	16,140	449,074	16,110	323,891	0	0	0	0
Elected split-pension amount	10	2,480	21,717	6,340	84,290	0	0	0	0
Employment insurance and other benefits	11	540	5,840	150	1,247	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	4,840	92,915	5,130	71,023	0	0	0	0
Interest and other investment income	13	7,580	26,576	8,260	23,908	0	0	0	0
Net partnership income (limited or non-active partners only)	14	30	648	30	-24	0	0	0	0
Net rental income	15	550	2,950	450	2,465	0	0	0	0
Taxable capital gains	16	2,810	40,712	3,290	35,090	0	0	0	0
RRSP income	17	0	0	350	1,672	0	0	0	0
Other income	18	3,940	29,253	4,440	21,935	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	830	6,064	440	2,397	0	0	0	0
Net professional income	21	210	5,965	80	1,031	0	0	0	0
Net commission income	22	100	1,509	40	256	0	0	0	0
Net farming income	23	230	-761	70	-19	0	0	0	0
Net fishing income	24	100	3,200	10	309	0	0	0	0
Workers' compensation benefits	25	850	5,109	220	2,028	0	0	0	0
Social assistance payments	26	250	1,008	330	1,209	0	0	0	0
Net federal supplements	27	7,780	37,050	10,660	58,682	0	0	0	0
Total income assessed	28	22,220	1,196,658	25,050	1,066,540	0	0	0	0
Registered pension plan (RPP) deduction	29	110	231	70	131	0	0	0	0
RRSP/PRPP deduction	30	160	1,922	80	2,532	0	0	0	0
FHSA deduction	31	0	0	0	0	0	0	0	0
Deduction for elected split-pension amount	32	7,760	104,243	1,940	15,772	0	0	0	0
Annual union, professional, or like dues	33	800	300	440	111	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	110	1,832	0	0	0	0	0	0
Carrying charges and interest expenses	38	2,240	8,565	2,180	8,436	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	458	40	129	0	0	0	0
Clergy residence deduction	44	20	219	0	0	0	0	0	0
Other deductions	45	490	3,046	480	10,018	0	0	0	0

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

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	9,620	120,858	4,490	37,279	0	0	0	0
Social benefits repayment	47	1,500	7,332	1,200	5,406	0	0	0	0
Net income	48	22,200	1,068,963	25,050	1,023,855	0	0	0	0
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0	0	0
Security options deductions	50	0	0	0	0	0	0	0	0
Other payments deduction	51	8,310	43,161	10,840	61,915	0	0	0	0
Non-capital losses of other years	52	10	264	0	0	0	0	0	0
Net capital losses of other years	53	500	1,915	470	1,039	0	0	0	0
Capital gains deduction	54	50	8,938	40	6,043	0	0	0	0
Northern residents deductions	55	0	0	0	0	0	0	0	0
Additional deductions	56	430	1,636	520	1,503	0	0	0	0
Farming/fishing losses of prior years	57	20	307	0	0	0	0	0	0
Total deductions from net income	58	9,130	56,272	11,660	70,656	0	0	0	0
Taxable income assessed	59	22,190	1,012,782	25,010	953,236	0	0	0	0
Basic personal amount	60	22,250	333,141	25,080	375,783	0	0	0	0
Age amount	61	21,090	157,555	24,220	186,165	0	0	0	0
Spouse or common-law partner amount	62	1,410	5,525	320	2,241	0	0	0	0
Canada caregiver amount	63	540	3,001	320	1,574	0	0	0	0
Amount for an eligible dependant	64	0	0	80	858	0	0	0	0
Family caregiver amount for children under 18 years of age	65	0	0	0	0	0	0	0	0
CPP or QPP contributions through employment	66	70	58	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	1,430	626	670	232	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	200	585	0	0	0	0	0	0
Canada employment amount	73	3,350	2,848	1,700	1,495	0	0	0	0
Home accessibility expenses	74	50	303	40	283	0	0	0	0
Home buyers' amount	75	0	0	0	0	0	0	0	0
Digital news subscription expenses	76	720	217	370	107	0	0	0	0
Pension income amount	77	16,850	32,575	18,320	35,223	0	0	0	0
Disability amount	78	2,730	25,715	2,290	21,610	0	0	0	0
Disability amount transferred from a dependant	79	120	1,116	130	1,159	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	30	157	20	67	0	0	0	0
Amounts transferred from spouse or common-law partner	83	5,350	35,665	3,000	17,307	0	0	0	0
Medical expenses	84	7,260	25,356	8,350	30,990	0	0	0	0
Total tax credits on personal amounts	85	22,250	93,706	25,080	101,284	0	0	0	0
Allowable charitable donations and government gifts	86	6,320	16,318	5,950	13,870	0	0	0	0
Eligible cultural and ecological gifts	87	0	0	0	0	0	0	0	0
Total tax credit on donations and gifts	88	6,320	4,718	5,950	3,966	0	0	0	0
Total federal non-refundable tax credits	89	22,250	98,424	25,080	105,250	0	0	0	0
Federal dividend tax credit	90	4,130	11,855	4,240	9,005	0	0	0	0

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

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	50	163	30	163	0	0	0	0
Basic federal tax	92	12,130	81,806	11,930	64,000	0	0	0	0
Federal foreign tax credit	93	2,040	1,277	2,280	848	0	0	0	0
Federal political contribution tax credit	94	330	79	210	44	0	0	0	0
Investment tax credit	95	30	27	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	40	278	0	0	0	0
Net federal tax	98	12,140	80,445	11,930	63,113	0	0	0	0
CPP contributions on self-employment	99	0	0	0	0	0	0	0	0
Social Benefits repayment	100	1,500	7,332	1,200	5,406	0	0	0	0
Canada workers benefit (CWB)	101	90	69	80	42	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	14,320	81,222	13,710	66,313	0	0	0	0
Total tax payable	106	14,390	168,999	13,770	134,833	0	0	0	0

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

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	13,880	0	16,480	0	0	0	0	0
Number of non-taxable returns	2	8,930	0	15,940	0	0	0	0	0
Total number of returns	3	22,820	0	32,420	0	0	0	0	0
Employment income	4	620	23,444	320	8,052	0	0	0	0
Commissions (from employment)	5	10	726	0	0	0	0	0	0
Other employment income	6	1,690	1,136	910	431	0	0	0	0
Old age security (OAS) pension	7	22,590	197,390	32,210	283,887	0	0	0	0
CPP or QPP benefits	8	22,540	214,378	31,090	261,262	0	0	0	0
Other pensions and superannuation	9	16,770	450,524	20,920	391,939	0	0	0	0
Elected split-pension amount	10	1,830	13,703	4,660	63,196	0	0	0	0
Employment insurance and other benefits	11	140	1,746	20	117	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	5,640	134,328	7,450	155,944	0	0	0	0
Interest and other investment income	13	9,220	44,694	12,430	44,563	0	0	0	0
Net partnership income (limited or non-active partners only)	14	30	713	40	407	0	0	0	0
Net rental income	15	460	6,726	450	2,772	0	0	0	0
Taxable capital gains	16	3,470	58,156	4,940	68,423	0	0	0	0
RRSP income	17	0	0	770	3,880	0	0	0	0
Other income	18	4,950	41,561	6,920	50,760	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	410	2,182	190	927	0	0	0	0
Net professional income	21	100	2,007	0	0	0	0	0	0
Net commission income	22	50	603	20	164	0	0	0	0
Net farming income	23	220	-610	60	-381	0	0	0	0
Net fishing income	24	70	2,896	0	0	0	0	0	0
Workers' compensation benefits	25	1,080	6,238	350	3,959	0	0	0	0
Social assistance payments	26	300	1,142	230	791	0	0	0	0
Net federal supplements	27	8,770	36,844	15,960	90,244	0	0	0	0
Total income assessed	28	22,800	1,244,484	32,390	1,432,516	0	0	0	0
Registered pension plan (RPP) deduction	29	90	103	30	116	0	0	0	0
RRSP/PRPP deduction	30	110	751	70	2,196	0	0	0	0
FHSA deduction	31	0	0	0	0	0	0	0	0
Deduction for elected split-pension amount	32	7,080	93,346	1,100	7,575	0	0	0	0
Annual union, professional, or like dues	33	530	88	260	32	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	100	1,315	0	0	0	0	0	0
Carrying charges and interest expenses	38	2,410	11,319	3,180	13,806	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	20	81	0	0	0	0
Other employment expenses	43	30	107	0	0	0	0	0	0
Clergy residence deduction	44	0	0	0	0	0	0	0	0
Other deductions	45	530	4,216	610	14,120	0	0	0	0

Individual Income Tax Return Statistics (2023 Tax Year)

Table 4: Tax return line items by age and gender (Nova Scotia)

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	8,950	111,480	4,660	37,992	0	0	0	0
Social benefits repayment	47	1,570	7,897	1,790	8,523	0	0	0	0
Net income	48	22,790	1,125,463	32,380	1,386,459	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	9,380	44,200	16,210	94,973	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	660	2,598	680	1,428	0	0	0	0
Capital gains deduction	54	60	9,471	40	6,795	0	0	0	0
Northern residents deductions	55	0	0	0	0	0	0	0	0
Additional deductions	56	570	1,977	940	6,018	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	10,440	58,835	17,440	109,389	0	0	0	0
Taxable income assessed	59	22,780	1,066,682	32,260	1,277,632	0	0	0	0
Basic personal amount	60	22,820	341,650	32,420	485,623	0	0	0	0
Age amount	61	21,600	163,728	31,100	241,324	0	0	0	0
Spouse or common-law partner amount	62	0	0	0	0	0	0	0	0
Canada caregiver amount	63	520	2,769	240	1,148	0	0	0	0
Amount for an eligible dependant	64	30	319	90	903	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	20	18	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	380	154	150	46	0	0	0	0
PPIP premiums paid	69	0	0	0	0	0	0	0	0
PPIP premiums payable on employment income	70	0	0	0	0	0	0	0	0
PPIP premiums payable on self-employment income	71	0	0	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	90	276	0	0	0	0	0	0
Canada employment amount	73	2,270	1,306	1,220	658	0	0	0	0
Home accessibility expenses	74	80	447	70	307	0	0	0	0
Home buyers' amount	75	0	0	0	0	0	0	0	0
Digital news subscription expenses	76	480	151	330	101	0	0	0	0
Pension income amount	77	17,410	33,371	22,850	43,302	0	0	0	0
Disability amount	78	3,480	32,742	4,110	38,618	0	0	0	0
Disability amount transferred from a dependant	79	90	902	130	1,217	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	5,810	39,703	2,300	13,003	0	0	0	0
Medical expenses	84	7,780	68,576	11,670	102,996	0	0	0	0
Total tax credits on personal amounts	85	22,820	103,720	32,420	139,740	0	0	0	0
Allowable charitable donations and government gifts	86	7,170	34,760	8,790	34,588	0	0	0	0
Eligible cultural and ecological gifts	87	0	0	20	30	0	0	0	0
Total tax credit on donations and gifts	88	7,180	10,639	8,800	10,392	0	0	0	0
Total federal non-refundable tax credits	89	22,820	114,359	32,420	150,132	0	0	0	0
Federal dividend tax credit	90	4,520	17,666	5,710	20,840	0	0	0	0

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

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	30	137	40	136	0	0	0	0
Basic federal tax	92	11,010	84,370	13,360	83,270	0	0	0	0
Federal foreign tax credit	93	2,310	1,338	3,260	1,227	0	0	0	0
Federal political contribution tax credit	94	370	88	270	56	0	0	0	0
Investment tax credit	95	30	98	0	0	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0	0	0
Alternative minimum tax payable	97	40	332	50	363	0	0	0	0
Net federal tax	98	10,990	82,854	13,340	81,957	0	0	0	0
CPP contributions on self-employment	99	0	0	0	0	0	0	0	0
Social Benefits repayment	100	1,570	7,897	1,790	8,523	0	0	0	0
Canada workers benefit (CWB)	101	30	18	30	21	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	13,830	81,500	16,410	84,028	0	0	0	0
Total tax payable	106	13,880	172,251	16,480	174,508	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.