

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

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	4,497,240	0	4,318,960	0	1,330	0	5,220	0	8,822,740	0
Number of non-taxable returns	2	1,301,950	0	1,843,810	0	1,000	0	3,400	0	3,150,170	0
Total number of returns	3	5,799,190	0	6,162,770	0	2,330	0	8,620	0	11,972,910	0
Employment income	4	3,705,730	272,967,465	3,598,530	194,024,037	1,720	72,549	660	26,612	7,306,630	467,090,663
Commissions (from employment)	5	128,220	7,778,360	98,720	2,508,415	40	860	0	0	226,990	10,287,769
Other employment income	6	631,260	4,077,183	492,940	2,604,770	130	2,003	340	4,838	1,124,670	6,688,794
Old age security (OAS) pension	7	1,182,090	9,236,561	1,430,510	11,177,722	20	129	0	0	2,612,630	20,414,483
CPP or QPP benefits	8	1,392,040	13,501,744	1,658,360	14,064,272	70	529	10	88	3,050,480	27,566,632
Other pensions and superannuation	9	907,680	29,702,236	1,031,300	26,193,463	30	501	170	2,322	1,939,180	55,898,522
Elected split-pension amount	10	166,750	1,655,538	416,890	6,049,749	0	0	30	426	583,680	7,705,827
Employment insurance and other benefits	11	343,140	2,462,722	441,090	3,965,940	170	1,124	0	0	784,400	6,429,786
Taxable amount of dividends from taxable Canadian corporations	12	949,520	27,332,951	947,130	16,075,081	130	742	310	10,537	1,897,090	43,419,310
Interest and other investment income	13	1,624,100	7,861,435	1,828,980	8,037,480	500	1,379	1,990	10,663	3,455,580	15,910,957
Net partnership income (limited or non-active partners only)	14	13,190	182,535	9,100	75,908	0	0	0	0	22,290	258,442
Net rental income	15	390,100	711,856	384,370	883,477	50	191	390	2,748	774,910	1,598,271
Taxable capital gains	16	551,870	13,665,420	584,630	8,484,947	0	0	450	27,449	1,137,020	22,178,510
RRSP income	17	354,050	3,992,712	349,350	3,855,590	40	175	40	708	703,490	7,849,185
Other income	18	839,620	7,260,845	860,410	6,138,090	220	1,405	530	2,276	1,700,780	13,402,615
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	29,910	142,126	46,730	241,069	60	306	0	0	76,690	383,507
Net business income	20	562,030	8,720,052	405,320	5,446,780	180	1,465	3,260	93,936	970,790	14,262,233
Net professional income	21	78,660	4,824,540	86,180	3,493,282	30	353	40	606	164,910	8,318,781
Net commission income	22	62,150	1,174,413	55,980	742,883	20	90	30	324	118,180	1,917,710
Net farming income	23	45,350	177,033	25,470	80,251	0	0	3,580	76,217	74,400	333,536
Net fishing income	24	120	1,713	40	448	0	0	0	0	170	2,215
Workers' compensation benefits	25	116,430	1,391,659	86,200	810,397	20	351	0	0	202,650	2,202,541
Social assistance payments	26	351,050	3,184,208	391,980	3,572,629	260	2,705	140	2,067	743,420	6,761,610
Net federal supplements	27	395,160	2,644,743	564,130	4,214,020	0	0	0	0	959,310	6,858,854
Total income assessed	28	5,573,560	424,690,361	5,784,250	323,386,774	2,100	87,761	6,880	262,273	11,366,790	748,427,170
Registered pension plan (RPP) deduction	29	874,770	5,451,178	1,152,260	6,197,515	290	1,131	0	0	2,027,330	11,649,878
RRSP/PRPP deduction	30	1,263,200	12,861,792	1,113,430	8,824,677	290	1,620	100	1,318	2,377,020	21,689,407
FHSA deduction	31	104,660	612,516	74,770	426,476	60	357	30	176	179,510	1,039,525
Deduction for elected split-pension amount	32	417,450	6,063,772	167,050	1,652,214	0	0	20	152	584,510	7,716,212
Annual union, professional, or like dues	33	1,039,900	1,083,561	1,187,900	976,767	440	241	240	467	2,228,480	2,061,036
Child care expenses	34	125,330	621,736	319,560	1,504,559	40	186	40	175	444,980	2,126,657
Business investment loss	35	1,560	51,702	950	23,592	0	0	0	0	2,510	75,299
Moving expenses	36	13,830	81,699	11,860	54,495	20	20	0	0	25,710	136,215
Support payments made	37	22,160	562,599	1,390	20,286	0	0	0	0	23,550	582,963
Carrying charges and interest expenses	38	452,300	2,703,928	456,700	2,286,096	40	87	110	820	909,140	4,990,932
Deduction for CPP or QPP contributions on self-employment and other earnings	39	498,730	525,806	385,190	390,851	170	108	1,360	1,603	885,450	918,367

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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	3,397,720	1,553,570	3,276,080	1,322,766	1,520	496	520	183	6,675,850	2,877,015
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	6,930	328,444	3,150	66,300	0	0	0	0	10,080	394,744
Other employment expenses	43	360,800	1,508,731	299,600	770,257	150	496	10	27	660,560	2,279,512
Clergy residence deduction	44	8,200	156,324	2,630	41,123	0	0	0	0	10,830	197,493
Other deductions	45	300,460	675,464	309,470	995,046	90	105	30	39	610,050	1,670,655
Total deductions before adjustments	46	4,388,660	34,845,656	4,084,580	25,558,078	1,650	5,034	2,090	5,038	8,476,970	60,413,805
Social benefits repayment	47	175,080	700,093	144,920	601,394	0	0	0	0	320,010	1,301,505
Net income	48	5,550,700	389,537,112	5,755,480	297,541,407	2,090	82,784	6,750	261,271	11,315,030	687,422,573
Canadian Forces personnel and police deduction	49	3,200	82,944	630	12,130	0	0	0	0	3,830	95,074
Security options deductions	50	7,760	790,192	3,750	200,044	0	0	0	0	11,520	991,131
Other payments deduction	51	774,620	7,217,913	930,440	8,593,871	280	3,116	150	2,231	1,705,480	15,817,131
Non-capital losses of other years	52	7,450	153,860	8,180	62,421	0	0	20	374	15,640	216,658
Net capital losses of other years	53	127,030	598,272	103,360	328,880	0	0	10	57	230,420	927,243
Capital gains deduction	54	9,610	1,565,622	6,880	1,123,567	0	0	250	17,607	16,730	2,707,264
Northern residents deductions	55	3,640	14,207	3,060	12,271	0	0	0	0	6,700	26,478
Additional deductions	56	26,310	228,337	34,450	225,381	0	0	20	124	60,780	454,120
Farming/fishing losses of prior years	57	1,850	25,625	900	9,894	0	0	60	1,016	2,820	36,535
Total deductions from net income	58	944,510	10,700,683	1,073,450	10,584,119	310	4,794	490	21,409	2,018,750	21,311,005
Taxable income assessed	59	5,381,800	378,888,642	5,577,550	286,997,297	1,980	77,990	6,590	240,063	10,967,920	666,203,994
Basic personal amount	60	5,799,050	86,244,939	6,162,660	91,950,785	2,330	34,598	8,620	127,575	11,972,650	178,357,898
Age amount	61	1,167,000	8,274,597	1,432,280	10,463,669	50	404	600	4,627	2,599,920	18,743,298
Spouse or common-law partner amount	62	670,180	7,328,608	269,810	2,808,022	160	1,881	1,270	14,012	941,410	10,152,523
Canada caregiver amount	63	78,360	507,024	66,750	403,895	0	0	20	176	145,140	911,140
Amount for an eligible dependant	64	52,830	733,939	312,140	4,469,358	30	405	120	1,860	365,130	5,205,563
Family caregiver amount for children under 18 years of age	65	31,980	88,939	33,860	94,719	0	0	30	85	65,880	183,761
CPP or QPP contributions through employment	66	3,504,040	7,802,676	3,421,060	6,668,202	1,620	2,534	520	911	6,927,240	14,474,323
CPP or QPP contributions on self-employment and other earnings	67	439,200	380,345	341,060	282,878	160	81	1,370	1,143	781,780	664,447
Employment insurance premiums	68	3,329,920	2,470,425	3,309,430	2,186,011	1,600	869	530	311	6,641,480	4,657,615
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	8,080	24,240	1,100	3,307	0	0	0	0	9,180	27,550
Canada employment amount	73	3,933,020	5,145,699	3,733,620	4,926,610	1,740	2,337	860	1,042	7,669,240	10,075,688

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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	9,790	64,510	9,420	61,291	0	0	0	0	19,210	125,801
Home buyers' amount	75	38,140	321,565	29,300	233,895	20	114	20	150	67,470	555,725
Digital news subscription expenses	76	121,570	34,426	82,360	22,509	20	6	0	0	203,960	56,942
Pension income amount	77	976,990	1,887,731	1,218,400	2,347,669	40	71	170	314	2,195,590	4,235,785
Disability amount	78	209,960	1,984,366	238,070	2,246,015	90	878	20	189	448,140	4,231,447
Disability amount transferred from a dependant	79	71,870	925,448	79,720	1,030,991	10	141	60	765	151,660	1,957,345
Interest paid on student loans	80	47,970	18,137	85,140	27,160	30	11	0	0	133,140	45,308
Tuition, education, and textbook amounts	81	415,460	3,585,419	485,920	3,621,050	440	5,239	10	50	901,840	7,211,757
Tuition, education, and textbook amounts transferred from a child	82	123,910	612,679	96,290	451,918	0	0	0	0	220,220	1,064,673
Amounts transferred from spouse or common-law partner	83	331,820	2,227,904	259,160	1,775,563	50	374	180	1,299	591,210	4,005,140
Medical expenses	84	597,820	2,316,159	863,660	3,231,128	200	445	1,720	7,003	1,463,400	5,554,735
Total tax credits on personal amounts	85	5,799,140	19,947,354	6,162,730	20,896,558	2,330	7,574	8,620	24,233	11,972,810	40,875,718
Allowable charitable donations and government gifts	86	1,021,420	3,880,840	1,009,400	2,112,210	180	175	1,760	7,595	2,032,760	6,000,820
Eligible cultural and ecological gifts	87	1,160	10,253	1,240	9,124	0	0	0	0	2,410	19,377
Total tax credit on donations and gifts	88	1,015,800	1,182,701	1,004,890	612,956	170	48	1,760	2,169	2,022,620	1,797,874
Total federal non-refundable tax credits	89	5,799,140	21,130,055	6,162,730	21,509,514	2,330	7,622	8,620	26,401	11,972,810	42,673,592
Federal dividend tax credit	90	870,770	3,036,686	836,740	1,819,579	110	59	250	925	1,707,860	4,857,249
Minimum tax carryover	91	13,080	57,877	11,410	39,765	0	0	50	205	24,540	97,847
Basic federal tax	92	3,849,150	53,916,310	3,636,470	32,422,445	990	7,973	3,570	22,825	7,490,170	86,369,554
Federal foreign tax credit	93	462,990	730,445	471,380	363,370	70	197	70	466	934,500	1,094,479
Federal political contribution tax credit	94	36,600	8,053	22,840	4,579	0	0	0	0	59,450	12,633
Investment tax credit	95	3,480	64,888	1,580	13,570	0	0	50	1	5,100	78,459
Labour-sponsored funds tax credit (provincially registered)	96	60	18	50	12	0	0	0	0	100	30
Alternative minimum tax payable	97	13,130	81,191	10,780	65,655	0	0	60	467	23,970	147,340
Net federal tax	98	4,021,660	53,347,604	3,798,050	32,244,772	1,080	7,883	4,310	23,401	7,825,090	85,623,660
CPP contributions on self-employment	99	410,870	897,947	322,280	667,415	140	184	1,350	2,743	734,640	1,568,289
Social Benefits repayment	100	175,080	700,093	144,920	601,394	0	0	0	0	320,010	1,301,505
Canada workers benefit (CWB)	101	604,760	817,190	546,320	727,659	400	482	2,540	4,431	1,154,010	1,549,762
Canada Training Credit (CTC)	102	108,310	38,217	155,980	55,474	120	37	0	0	264,410	93,729
Multigenerational home renovation tax credit (MHRTC)	103	1,760	6,507	1,510	4,667	0	0	0	0	3,260	11,174
Eligible educator school supply tax credit	104	8,840	1,223	37,650	5,235	0	0	0	0	46,500	6,458
Net provincial or territorial tax	105	4,221,860	31,457,431	4,068,320	18,429,475	1,180	4,626	3,920	12,233	8,295,270	49,903,764
Total tax payable	106	4,497,240	86,403,753	4,318,960	51,945,350	1,330	12,707	5,220	38,381	8,822,740	138,400,191

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

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	45,450	0	30,050	0	20	0	40	0
Number of non-taxable returns	2	174,440	0	182,520	0	200	0	40	0
Total number of returns	3	219,890	0	212,560	0	220	0	80	0
Employment income	4	164,990	1,959,563	164,660	1,542,160	150	1,204	0	0
Commissions (from employment)	5	1,580	3,857	2,580	3,297	0	0	0	0
Other employment income	6	4,180	12,638	3,720	10,671	0	0	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	8,980	28,846	8,920	29,087	0	0	0	0
Other pensions and superannuation	9	270	2,148	260	1,965	0	0	0	0
Elected split-pension amount	10	0	0	0	0	0	0	0	0
Employment insurance and other benefits	11	2,590	11,488	1,020	4,356	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	6,830	54,223	5,680	48,403	0	0	0	0
Interest and other investment income	13	22,210	28,871	21,560	29,918	30	20	0	0
Net partnership income (limited or non-active partners only)	14	20	55	0	0	0	0	0	0
Net rental income	15	200	597	150	489	0	0	0	0
Taxable capital gains	16	5,320	74,310	4,230	76,573	0	0	0	0
RRSP income	17	230	1,246	100	558	0	0	0	0
Other income	18	44,440	298,206	47,940	317,074	40	285	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	4,270	12,805	5,920	18,790	0	0	0	0
Net business income	20	8,030	53,844	5,710	43,677	0	0	0	0
Net professional income	21	770	4,282	840	3,459	0	0	0	0
Net commission income	22	590	2,747	410	2,067	0	0	0	0
Net farming income	23	280	2,767	110	1,034	0	0	20	566
Net fishing income	24	0	0	0	0	0	0	0	0
Workers' compensation benefits	25	750	1,199	520	503	0	0	0	0
Social assistance payments	26	5,210	40,439	4,400	31,099	10	97	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	192,010	2,594,272	187,320	2,165,881	180	1,710	60	1,472
Registered pension plan (RPP) deduction	29	4,910	3,648	4,470	2,448	0	0	0	0
RRSP/PRPP deduction	30	2,270	4,609	1,110	1,943	0	0	0	0
FHSA deduction	31	1,320	5,694	690	2,751	0	0	0	0
Deduction for elected split-pension amount	32	0	0	0	0	0	0	0	0
Annual union, professional, or like dues	33	26,190	7,965	23,220	5,220	20	4	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	590	459	820	643	0	0	0	0
Support payments made	37	0	0	0	0	0	0	0	0
Carrying charges and interest expenses	38	1,760	2,092	1,510	1,995	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	86,060	10,067	82,860	6,715	70	5	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	1,240	2,303	410	452	0	0	0	0
Clergy residence deduction	44	0	0	20	47	0	0	0	0
Other deductions	45	1,040	5,118	890	2,816	0	0	0	0

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Total deductions before adjustments	46	101,860	43,731	96,370	26,043	0	0	0	0
Social benefits repayment	47	0	0	0	0	0	0	0	0
Net income	48	191,780	2,551,378	187,150	2,140,496	180	1,686	60	1,448
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	5,940	41,638	4,910	31,602	10	97	0	0
Non-capital losses of other years	52	20	9	0	0	0	0	0	0
Net capital losses of other years	53	120	395	80	137	0	0	0	0
Capital gains deduction	54	180	39,439	170	40,442	0	0	0	0
Northern residents deductions	55	50	103	30	52	0	0	0	0
Additional deductions	56	100	323	130	417	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	6,400	81,918	5,340	73,584	10	97	0	0
Taxable income assessed	59	188,610	2,469,502	184,600	2,066,938	180	1,589	60	1,413
Basic personal amount	60	219,890	3,289,477	212,560	3,181,601	220	3,300	80	1,107
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	150	1,850	440	5,779	0	0	0	0
Canada caregiver amount	63	10	77	0	0	0	0	0	0
Amount for an eligible dependant	64	90	1,322	760	11,303	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	100,740	56,090	98,550	38,714	80	28	0	0
CPP or QPP contributions on self-employment and other earnings	67	4,810	1,307	3,320	734	0	0	0	0
Employment insurance premiums	68	142,020	29,912	141,810	23,703	120	18	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	70	210	20	60	0	0	0	0
Canada employment amount	73	165,580	218,594	165,100	217,901	150	191	0	0
Home accessibility expenses	74	0	0	0	0	0	0	0	0
Home buyers' amount	75	90	772	80	778	0	0	0	0
Digital news subscription expenses	76	310	87	230	73	0	0	0	0
Pension income amount	77	270	423	250	409	0	0	0	0
Disability amount	78	5,340	57,586	3,140	33,895	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	50	8	0	0	0	0	0	0
Tuition, education, and textbook amounts	81	21,030	95,542	21,220	89,553	10	31	0	0
Tuition, education, and textbook amounts transferred from a child	82	20	67	20	87	0	0	0	0
Amounts transferred from spouse or common-law partner	83	0	0	10	53	0	0	0	0
Medical expenses	84	3,130	3,681	4,040	4,903	0	0	0	0
Total tax credits on personal amounts	85	219,890	563,561	212,560	541,458	220	555	80	173
Allowable charitable donations and government gifts	86	2,190	1,456	1,590	783	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	2,120	384	1,560	202	0	0	0	0
Total federal non-refundable tax credits	89	219,890	563,946	212,560	541,660	220	555	80	173
Federal dividend tax credit	90	3,840	4,764	2,840	4,132	0	0	0	0

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

Item	Item code	Age Group: Under 20 Males (Number)	Age Group: Under 20 Males (Thousands of Dollars)	Age Group: Under 20 Females (Number)	Age Group: Under 20 Females (Thousands of Dollars)	Age Group: Under 20 Gender Diverse (Number)	Age Group: Under 20 Gender Diverse (Thousands of Dollars)	Age Group: Under 20 Unknown (Number)	Age Group: Under 20 Unknown (Thousands of Dollars)
Minimum tax carryover	91	200	721	220	736	0	0	0	0
Basic federal tax	92	36,140	76,751	21,610	41,126	10	16	40	109
Federal foreign tax credit	93	1,450	1,057	1,070	911	0	0	0	0
Federal political contribution tax credit	94	20	2	0	0	0	0	0	0
Investment tax credit	95	0	0	0	0	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0	0	0
Alternative minimum tax payable	97	210	2,824	210	2,906	0	0	0	0
Net federal tax	98	36,030	75,732	21,530	40,261	0	0	40	109
CPP contributions on self-employment	99	4,020	2,861	2,760	1,544	0	0	0	0
Social Benefits repayment	100	0	0	0	0	0	0	0	0
Canada workers benefit (CWB)	101	15,700	18,677	11,290	14,043	10	14	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	40	8	60	10	0	0	0	0
Net provincial or territorial tax	105	37,120	35,028	23,800	21,113	10	6	0	0
Total tax payable	106	45,450	113,624	30,050	62,918	0	0	40	171

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

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	291,810	0	237,120	0	250	0	480	0
Number of non-taxable returns	2	228,300	0	241,060	0	350	0	280	0
Total number of returns	3	520,110	0	478,180	0	600	0	760	0
Employment income	4	416,090	11,924,720	393,100	9,255,413	420	9,551	0	0
Commissions (from employment)	5	11,340	100,623	12,470	51,191	0	0	0	0
Other employment income	6	23,960	144,537	17,070	110,774	20	79	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	5,380	17,082	7,970	25,672	0	0	0	0
Other pensions and superannuation	9	280	1,475	310	1,703	0	0	0	0
Elected split-pension amount	10	0	0	0	0	0	0	0	0
Employment insurance and other benefits	11	29,090	177,344	19,140	124,075	20	90	0	0
Taxable amount of dividends from taxable Canadian corporations	12	23,550	107,809	16,620	80,323	0	0	0	0
Interest and other investment income	13	84,030	66,738	80,240	64,042	100	76	0	0
Net partnership income (limited or non-active partners only)	14	60	-119	0	0	0	0	0	0
Net rental income	15	3,480	2,905	2,470	4,258	0	0	10	-33
Taxable capital gains	16	15,830	67,075	9,720	48,185	0	0	0	0
RRSP income	17	3,040	7,364	1,690	3,301	0	0	0	0
Other income	18	64,800	343,801	62,180	343,440	60	247	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	12,270	46,185	17,460	72,107	20	138	0	0
Net business income	20	39,980	277,936	20,860	153,871	30	242	310	7,958
Net professional income	21	3,720	29,940	4,200	30,313	0	0	0	0
Net commission income	22	4,330	21,790	2,430	12,781	0	0	0	0
Net farming income	23	810	3,799	300	1,158	0	0	380	6,409
Net fishing income	24	0	0	0	0	0	0	0	0
Workers' compensation benefits	25	3,420	9,547	2,790	5,574	0	0	0	0
Social assistance payments	26	24,840	219,735	22,390	197,582	70	621	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	465,950	13,570,709	430,620	10,586,565	510	11,132	670	18,469
Registered pension plan (RPP) deduction	29	34,040	74,931	42,550	89,354	30	45	0	0
RRSP/PRPP deduction	30	32,800	131,944	22,890	73,710	30	56	0	0
FHSA deduction	31	15,240	78,247	10,460	50,628	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	85,210	47,240	89,170	35,003	100	28	0	0
Child care expenses	34	220	667	2,080	5,648	0	0	0	0
Business investment loss	35	20	122	20	56	0	0	0	0
Moving expenses	36	2,750	3,087	2,840	3,157	0	0	0	0
Support payments made	37	0	0	0	0	0	0	0	0
Carrying charges and interest expenses	38	6,750	7,852	5,660	5,569	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	39	36,480	17,762	21,970	10,755	30	13	0	0
Deduction for CPP or QPP enhanced contributions on employment income	40	381,020	98,845	357,470	76,222	370	78	0	0
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	0	0	0	0	0	0	0	0
Exploration and development expenses	42	0	0	0	0	0	0	0	0
Other employment expenses	43	12,560	33,387	8,260	14,003	0	0	0	0
Clergy residence deduction	44	80	454	70	399	0	0	0	0
Other deductions	45	22,440	27,030	21,560	25,248	20	27	0	0

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

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	403,450	521,703	374,140	389,839	390	301	170	284
Social benefits repayment	47	0	0	0	0	0	0	0	0
Net income	48	464,820	13,058,960	429,730	10,202,216	500	10,879	650	18,538
Canadian Forces personnel and police deduction	49	310	7,254	40	716	0	0	0	0
Security options deductions	50	80	423	50	65	0	0	0	0
Other payments deduction	51	28,110	229,339	25,040	203,156	70	633	0	0
Non-capital losses of other years	52	130	765	0	0	0	0	0	0
Net capital losses of other years	53	2,360	1,807	850	769	0	0	0	0
Capital gains deduction	54	150	26,964	110	20,903	0	0	0	0
Northern residents deductions	55	200	616	140	455	0	0	0	0
Additional deductions	56	190	2,557	260	1,726	0	0	0	0
Farming/fishing losses of prior years	57	10	112	0	0	0	0	0	0
Total deductions from net income	58	31,480	269,840	26,540	228,557	70	633	0	0
Taxable income assessed	59	451,630	12,791,050	418,170	9,974,296	470	10,246	650	18,434
Basic personal amount	60	520,100	7,749,018	478,170	7,133,907	600	8,928	760	11,264
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	7,240	85,021	9,780	115,098	0	0	0	0
Canada caregiver amount	63	190	1,288	0	0	0	0	0	0
Amount for an eligible dependant	64	580	7,918	8,310	123,819	0	0	0	0
Family caregiver amount for children under 18 years of age	65	40	120	210	557	0	0	0	0
CPP or QPP contributions through employment	66	409,600	512,423	387,150	397,647	420	409	0	0
CPP or QPP contributions on self-employment and other earnings	67	35,800	13,510	21,570	8,214	30	11	0	0
Employment insurance premiums	68	390,350	178,491	370,400	143,716	390	148	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	550	1,647	130	381	0	0	0	0
Canada employment amount	73	418,200	561,919	394,480	529,939	420	568	0	0
Home accessibility expenses	74	0	0	0	0	0	0	0	0
Home buyers' amount	75	2,120	18,153	1,640	12,676	0	0	0	0
Digital news subscription expenses	76	2,050	575	1,510	429	0	0	0	0
Pension income amount	77	280	374	310	415	0	0	0	0
Disability amount	78	9,770	91,666	6,330	59,497	20	207	0	0
Disability amount transferred from a dependant	79	0	0	0	0	0	0	0	0
Interest paid on student loans	80	4,180	1,074	7,800	1,419	0	0	0	0
Tuition, education, and textbook amounts	81	152,610	1,382,525	154,130	1,220,362	150	1,579	0	0
Tuition, education, and textbook amounts transferred from a child	82	20	90	50	210	0	0	0	0
Amounts transferred from spouse or common-law partner	83	0	0	610	2,335	0	0	0	0
Medical expenses	84	12,540	16,607	19,330	25,712	30	43	0	0
Total tax credits on personal amounts	85	520,110	1,594,248	478,180	1,467,287	600	1,806	760	1,895
Allowable charitable donations and government gifts	86	20,060	15,996	18,170	11,324	0	0	0	0
Eligible cultural and ecological gifts	87	40	6	40	25	0	0	0	0
Total tax credit on donations and gifts	88	19,120	4,316	17,530	2,979	0	0	0	0
Total federal non-refundable tax credits	89	520,110	1,598,564	478,180	1,470,267	600	1,809	760	1,958
Federal dividend tax credit	90	20,030	9,583	12,780	8,177	0	0	0	0

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

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	200	801	210	785	0	0	0	0
Basic federal tax	92	193,190	770,976	145,350	437,264	150	383	360	1,469
Federal foreign tax credit	93	9,820	9,244	5,310	5,219	0	0	0	0
Federal political contribution tax credit	94	250	46	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	150	1,870	110	1,503	0	0	0	0
Net federal tax	98	214,490	786,665	163,420	453,423	170	414	430	1,569
CPP contributions on self-employment	99	29,670	30,066	18,490	18,192	30	23	0	0
Social Benefits repayment	100	0	0	0	0	0	0	0	0
Canada workers benefit (CWB)	101	99,550	115,614	83,890	100,485	120	136	360	543
Canada Training Credit (CTC)	102	0	0	0	0	0	0	0	0
Multigenerational home renovation tax credit (MHRTC)	103	10	132	0	0	0	0	0	0
Eligible educator school supply tax credit	104	120	18	640	81	0	0	0	0
Net provincial or territorial tax	105	256,580	438,665	209,240	258,791	210	252	340	788
Total tax payable	106	291,810	1,256,497	237,120	730,493	250	689	480	2,531

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

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	451,620	0	400,090	0	400	0	840	0
Number of non-taxable returns	2	122,010	0	148,420	0	190	0	440	0
Total number of returns	3	573,620	0	548,510	0	590	0	1,290	0
Employment income	4	483,200	25,348,109	452,150	20,149,235	480	20,648	0	0
Commissions (from employment)	5	18,730	445,994	16,310	200,831	20	153	0	0
Other employment income	6	41,790	240,233	34,440	231,820	30	311	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	560	2,527	950	3,554	0	0	0	0
Other pensions and superannuation	9	260	1,872	290	1,907	0	0	0	0
Elected split-pension amount	10	20	101	0	0	0	0	0	0
Employment insurance and other benefits	11	47,280	325,417	60,550	565,598	60	367	0	0
Taxable amount of dividends from taxable Canadian corporations	12	45,360	419,575	31,450	167,502	0	0	0	0
Interest and other investment income	13	119,870	132,904	119,670	125,341	150	182	0	0
Net partnership income (limited or non-active partners only)	14	160	272	0	0	0	0	0	0
Net rental income	15	14,860	-1,256	12,270	5,045	0	0	0	0
Taxable capital gains	16	25,720	142,985	16,230	80,055	30	24	0	0
RRSP income	17	12,140	44,310	8,620	25,125	0	0	0	0
Other income	18	44,840	165,712	32,900	135,195	40	122	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	6,010	27,641	9,230	46,772	10	28	0	0
Net business income	20	68,220	629,409	36,520	422,607	50	348	560	17,083
Net professional income	21	6,930	129,727	9,010	178,085	0	0	0	0
Net commission income	22	7,370	57,663	4,430	34,958	0	0	0	0
Net farming income	23	1,330	7,767	580	2,665	0	0	560	8,578
Net fishing income	24	0	0	0	0	0	0	0	0
Workers' compensation benefits	25	4,600	21,768	3,880	13,668	0	0	0	0
Social assistance payments	26	34,820	311,952	32,960	318,543	70	712	20	215
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	543,310	28,455,288	503,420	22,711,655	550	23,212	1,030	31,598
Registered pension plan (RPP) deduction	29	84,470	335,100	116,570	437,961	70	195	0	0
RRSP/PRPP deduction	30	100,940	654,440	88,230	449,031	90	440	10	95
FHSA deduction	31	36,800	212,218	28,940	164,802	30	149	0	0
Deduction for elected split-pension amount	32	0	0	0	0	0	0	0	0
Annual union, professional, or like dues	33	115,410	101,402	136,560	98,875	110	52	0	0
Child care expenses	34	2,410	9,338	17,960	63,594	0	0	0	0
Business investment loss	35	60	679	50	346	0	0	0	0
Moving expenses	36	3,400	6,732	3,010	5,792	0	0	0	0
Support payments made	37	0	0	0	0	0	0	0	0
Carrying charges and interest expenses	38	12,350	21,524	10,060	13,162	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	39	63,010	42,238	39,060	32,452	50	32	0	0
Deduction for CPP or QPP enhanced contributions on employment income	40	462,670	190,458	428,360	161,459	450	156	60	22
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	41,740	120,763	36,990	76,726	40	119	0	0
Clergy residence deduction	44	310	3,712	140	1,285	0	0	0	0
Other deductions	45	38,390	51,906	39,230	51,229	30	35	0	0

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

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	496,620	1,751,572	456,200	1,556,944	480	1,190	300	506
Social benefits repayment	47	2,850	3,995	360	465	0	0	0	0
Net income	48	541,670	26,718,001	501,710	21,167,348	550	22,020	1,010	31,850
Canadian Forces personnel and police deduction	49	670	17,114	130	2,656	0	0	0	0
Security options deductions	50	490	7,721	0	0	0	0	0	0
Other payments deduction	51	39,190	333,721	36,620	332,228	70	744	20	219
Non-capital losses of other years	52	0	0	270	1,528	0	0	0	0
Net capital losses of other years	53	5,780	7,011	2,400	2,435	0	0	0	0
Capital gains deduction	54	220	33,113	180	29,355	0	0	10	512
Northern residents deductions	55	330	1,184	280	995	0	0	0	0
Additional deductions	56	210	6,754	280	8,225	0	0	0	0
Farming/fishing losses of prior years	57	40	364	20	72	0	0	0	0
Total deductions from net income	58	47,100	409,273	40,330	379,798	80	756	40	968
Taxable income assessed	59	523,720	26,313,731	484,530	20,794,000	520	21,264	1,000	30,882
Basic personal amount	60	573,600	8,508,998	548,500	8,139,784	590	8,664	1,290	18,995
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	40,530	477,373	24,720	272,399	40	385	200	2,169
Canada caregiver amount	63	660	4,179	540	3,350	0	0	0	0
Amount for an eligible dependant	64	2,210	30,854	24,740	367,805	0	0	0	0
Family caregiver amount for children under 18 years of age	65	400	1,071	1,470	4,000	0	0	0	0
CPP or QPP contributions through employment	66	477,390	960,351	446,750	817,280	470	794	60	111
CPP or QPP contributions on self-employment and other earnings	67	58,140	31,292	35,650	23,844	50	24	0	0
Employment insurance premiums	68	458,040	317,447	434,150	276,998	450	270	60	37
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	990	2,970	180	531	0	0	0	0
Canada employment amount	73	486,530	658,995	455,200	614,639	490	654	110	137
Home accessibility expenses	74	70	294	50	252	0	0	0	0
Home buyers' amount	75	9,910	81,981	8,630	66,739	0	0	0	0
Digital news subscription expenses	76	4,350	1,171	3,080	829	0	0	0	0
Pension income amount	77	250	341	310	421	0	0	0	0
Disability amount	78	9,570	89,925	7,010	65,923	20	179	0	0
Disability amount transferred from a dependant	79	800	10,309	2,220	33,171	0	0	0	0
Interest paid on student loans	80	14,750	4,458	27,310	7,630	0	0	0	0
Tuition, education, and textbook amounts	81	117,770	1,314,303	128,120	1,316,199	170	2,578	0	0
Tuition, education, and textbook amounts transferred from a child	82	30	110	20	67	0	0	0	0
Amounts transferred from spouse or common-law partner	83	6,630	25,655	3,020	11,777	0	0	0	0
Medical expenses	84	19,090	30,935	32,380	51,642	60	126	230	799
Total tax credits on personal amounts	85	573,620	1,882,963	548,510	1,811,328	590	2,074	1,290	3,413
Allowable charitable donations and government gifts	86	47,880	51,371	48,810	40,971	40	31	0	0
Eligible cultural and ecological gifts	87	50	14	0	0	0	0	0	0
Total tax credit on donations and gifts	88	46,580	14,034	47,820	10,988	40	8	0	0
Total federal non-refundable tax credits	89	573,620	1,896,997	548,510	1,822,315	590	2,082	1,290	3,637
Federal dividend tax credit	90	44,010	39,578	30,060	16,796	0	0	0	0

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

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	310	1,526	290	1,372	0	0	0	0
Basic federal tax	92	367,430	2,762,830	320,870	1,859,460	290	1,798	0	0
Federal foreign tax credit	93	23,000	23,155	15,520	18,872	0	0	0	0
Federal political contribution tax credit	94	750	153	460	89	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	250	2,184	150	1,987	0	0	0	0
Net federal tax	98	393,800	2,767,596	344,550	1,866,723	320	1,787	0	0
CPP contributions on self-employment	99	51,170	71,834	32,480	55,271	40	54	0	0
Social Benefits repayment	100	2,850	3,995	360	465	0	0	0	0
Canada workers benefit (CWB)	101	107,660	128,787	90,950	112,771	120	140	470	840
Canada Training Credit (CTC)	102	33,970	10,217	43,000	13,094	60	18	0	0
Multigenerational home renovation tax credit (MHRTC)	103	0	0	0	0	0	0	0	0
Eligible educator school supply tax credit	104	530	72	3,930	527	0	0	0	0
Net provincial or territorial tax	105	413,080	1,536,169	370,800	1,029,840	360	1,089	600	1,187
Total tax payable	106	451,620	4,379,637	400,090	2,952,504	400	2,935	840	4,086

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

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	459,110	0	412,390	0	280	0	810	0
Number of non-taxable returns	2	82,020	0	136,930	0	100	0	520	0
Total number of returns	3	541,140	0	549,310	0	380	0	1,330	0
Employment income	4	451,100	32,421,500	430,310	23,703,073	310	15,520	110	4,439
Commissions (from employment)	5	18,140	772,725	14,250	309,984	0	0	0	0
Other employment income	6	50,820	367,295	42,930	262,882	30	67	70	1,049
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	710	7,043	1,250	10,907	0	0	0	0
Other pensions and superannuation	9	420	4,947	410	4,892	0	0	0	0
Elected split-pension amount	10	40	512	190	1,821	0	0	0	0
Employment insurance and other benefits	11	55,280	382,107	101,450	1,181,651	40	352	0	0
Taxable amount of dividends from taxable Canadian corporations	12	57,100	947,777	41,120	436,654	20	36	0	0
Interest and other investment income	13	122,930	196,703	123,710	170,007	100	254	0	0
Net partnership income (limited or non-active partners only)	14	400	289	190	-61	0	0	0	0
Net rental income	15	29,080	-18,659	28,620	-1,005	0	0	0	0
Taxable capital gains	16	29,810	320,160	20,400	167,938	20	12	40	2,124
RRSP income	17	27,950	111,476	21,950	67,089	0	0	0	0
Other income	18	45,790	218,122	33,500	157,625	40	138	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	2,830	19,450	5,000	36,768	0	0	0	0
Net business income	20	64,190	921,759	42,830	604,048	30	149	550	14,076
Net professional income	21	9,120	397,329	11,450	425,253	0	0	0	0
Net commission income	22	6,600	88,968	5,570	60,707	0	0	0	0
Net farming income	23	2,160	6,673	1,200	-2,511	0	0	470	8,597
Net fishing income	24	0	0	0	0	0	0	0	0
Workers' compensation benefits	25	4,820	36,252	3,820	21,471	0	0	0	0
Social assistance payments	26	35,680	342,015	36,760	389,729	50	568	20	251
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	520,290	37,545,675	499,740	28,015,638	360	17,759	990	33,604
Registered pension plan (RPP) deduction	29	109,400	566,612	145,040	658,518	80	320	0	0
RRSP/PRPP deduction	30	139,270	1,116,098	124,230	743,693	70	463	0	0
FHSA deduction	31	27,350	166,260	19,360	115,443	20	116	0	0
Deduction for elected split-pension amount	32	0	0	0	0	0	0	0	0
Annual union, professional, or like dues	33	120,040	135,423	141,870	116,546	100	79	0	0
Child care expenses	34	14,620	72,570	69,140	326,794	10	67	0	0
Business investment loss	35	110	1,619	50	301	0	0	0	0
Moving expenses	36	2,430	12,170	1,790	8,347	0	0	0	0
Support payments made	37	340	1,107	40	35	0	0	0	0
Carrying charges and interest expenses	38	16,480	48,773	12,690	27,489	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	39	61,790	58,943	45,560	47,788	30	17	0	0
Deduction for CPP or QPP enhanced contributions on employment income	40	436,080	210,182	409,170	173,396	300	115	90	32
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	6,322	20	303	0	0	0	0
Other employment expenses	43	54,820	171,861	47,220	102,888	60	163	0	0
Clergy residence deduction	44	510	8,528	150	1,732	0	0	0	0
Other deductions	45	36,440	51,437	36,130	51,087	20	29	0	0

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

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	476,920	2,628,463	448,670	2,374,935	320	1,388	380	577
Social benefits repayment	47	4,380	6,056	810	1,092	0	0	0	0
Net income	48	518,220	34,940,532	496,670	25,670,454	350	16,388	980	33,833
Canadian Forces personnel and police deduction	49	760	18,991	140	2,727	0	0	0	0
Security options deductions	50	840	37,204	490	6,954	0	0	0	0
Other payments deduction	51	40,210	378,267	40,330	411,200	50	591	20	269
Non-capital losses of other years	52	0	0	550	2,335	0	0	0	0
Net capital losses of other years	53	7,200	14,419	3,370	4,493	0	0	0	0
Capital gains deduction	54	380	46,399	260	42,306	0	0	20	1,798
Northern residents deductions	55	400	1,501	300	1,060	0	0	0	0
Additional deductions	56	270	9,094	340	9,030	0	0	0	0
Farming/fishing losses of prior years	57	70	762	40	318	0	0	0	0
Total deductions from net income	58	50,280	510,646	45,620	480,487	60	593	50	2,196
Taxable income assessed	59	499,040	34,435,400	476,530	25,192,685	340	15,794	950	31,682
Basic personal amount	60	541,110	8,008,331	549,290	8,159,983	380	5,601	1,330	19,727
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	75,680	889,017	31,000	337,899	40	435	180	2,050
Canada caregiver amount	63	1,300	8,372	1,030	6,539	0	0	0	0
Amount for an eligible dependant	64	4,850	69,684	44,750	665,554	0	0	0	0
Family caregiver amount for children under 18 years of age	65	2,160	5,989	4,440	12,524	0	0	0	0
CPP or QPP contributions through employment	66	444,260	1,052,793	423,650	874,592	310	582	90	161
CPP or QPP contributions on self-employment and other earnings	67	53,790	42,953	39,960	34,771	30	12	0	0
Employment insurance premiums	68	423,360	337,797	408,320	286,121	300	196	90	54
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	1,190	3,555	190	561	0	0	0	0
Canada employment amount	73	455,440	618,154	433,850	585,235	310	423	160	184
Home accessibility expenses	74	140	672	110	499	0	0	0	0
Home buyers' amount	75	11,190	93,376	8,490	67,144	0	0	0	0
Digital news subscription expenses	76	5,880	1,491	4,210	1,064	0	0	0	0
Pension income amount	77	420	656	550	890	0	0	0	0
Disability amount	78	9,310	87,598	7,530	70,851	20	179	0	0
Disability amount transferred from a dependant	79	3,220	47,202	6,290	97,499	0	0	0	0
Interest paid on student loans	80	13,540	5,522	23,140	7,957	0	0	0	0
Tuition, education, and textbook amounts	81	51,480	445,849	64,220	489,428	70	830	0	0
Tuition, education, and textbook amounts transferred from a child	82	50	173	40	136	0	0	0	0
Amounts transferred from spouse or common-law partner	83	10,350	40,048	4,030	15,996	0	0	0	0
Medical expenses	84	23,530	51,913	41,230	83,317	40	52	230	807
Total tax credits on personal amounts	85	541,130	1,771,726	549,300	1,769,902	380	1,265	1,330	3,556
Allowable charitable donations and government gifts	86	67,510	99,720	62,620	63,755	40	51	250	1,042
Eligible cultural and ecological gifts	87	60	34	70	72	0	0	0	0
Total tax credit on donations and gifts	88	66,610	27,888	61,930	17,461	40	14	250	296
Total federal non-refundable tax credits	89	541,130	1,799,614	549,300	1,787,363	380	1,279	1,330	3,852
Federal dividend tax credit	90	56,120	89,270	40,000	42,424	20	4	30	175

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

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	450	2,136	330	1,545	0	0	0	0
Basic federal tax	92	408,830	4,587,822	360,290	2,816,904	220	1,584	540	2,382
Federal foreign tax credit	93	27,510	52,301	18,930	23,981	0	0	0	0
Federal political contribution tax credit	94	1,180	234	650	111	0	0	0	0
Investment tax credit	95	110	839	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	560	3,108	340	2,634	0	0	0	0
Net federal tax	98	429,590	4,558,277	381,720	2,817,596	240	1,602	650	2,357
CPP contributions on self-employment	99	49,340	100,532	37,230	81,527	30	29	0	0
Social Benefits repayment	100	4,380	6,056	810	1,092	0	0	0	0
Canada workers benefit (CWB)	101	77,320	101,967	68,570	96,680	70	89	410	711
Canada Training Credit (CTC)	102	27,060	9,973	36,170	13,383	30	11	0	0
Multigenerational home renovation tax credit (MHRTC)	103	90	430	60	176	0	0	0	0
Eligible educator school supply tax credit	104	1,060	140	5,280	707	0	0	0	0
Net provincial or territorial tax	105	427,380	2,560,943	383,640	1,538,823	250	899	580	1,145
Total tax payable	106	459,110	7,225,899	412,390	4,439,642	280	2,530	810	4,080

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

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	423,690	0	381,430	0	140	0	670	0
Number of non-taxable returns	2	66,100	0	129,000	0	50	0	420	0
Total number of returns	3	489,790	0	510,430	0	200	0	1,100	0
Employment income	4	399,900	34,530,707	386,540	23,873,423	150	9,334	0	0
Commissions (from employment)	5	15,690	919,014	11,450	323,799	0	0	0	0
Other employment income	6	51,950	410,543	45,690	239,141	0	0	50	397
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	1,730	19,068	3,240	31,278	0	0	0	0
Other pensions and superannuation	9	750	13,455	640	8,273	0	0	0	0
Elected split-pension amount	10	120	973	520	5,521	0	0	0	0
Employment insurance and other benefits	11	47,080	333,604	78,780	883,590	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	64,560	1,516,073	47,770	822,675	0	0	30	1,946
Interest and other investment income	13	115,470	258,976	114,260	226,501	50	87	150	406
Net partnership income (limited or non-active partners only)	14	630	3,156	370	552	0	0	0	0
Net rental income	15	38,710	-42,747	39,210	-20,111	0	0	0	0
Taxable capital gains	16	32,140	647,316	23,510	316,654	0	0	40	3,233
RRSP income	17	41,080	169,099	35,260	122,934	0	0	0	0
Other income	18	43,820	265,560	33,720	188,062	0	0	80	119
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	1,650	14,182	3,470	27,652	0	0	0	0
Net business income	20	59,190	965,438	45,080	659,648	20	356	470	14,742
Net professional income	21	8,730	528,431	10,890	527,999	0	0	0	0
Net commission income	22	5,960	96,744	6,640	76,430	0	0	0	0
Net farming income	23	2,620	9,351	1,530	3,152	0	0	410	9,092
Net fishing income	24	0	0	0	0	0	0	0	0
Workers' compensation benefits	25	5,000	55,708	4,160	31,072	0	0	0	0
Social assistance payments	26	32,090	327,961	35,260	412,057	20	149	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	473,150	41,044,045	463,180	28,775,130	180	10,958	820	33,569
Registered pension plan (RPP) deduction	29	116,940	733,088	150,540	820,349	50	246	0	0
RRSP/PRPP deduction	30	150,320	1,347,935	130,130	830,756	50	240	0	0
FHSA deduction	31	12,960	80,885	8,240	49,676	0	0	0	0
Deduction for elected split-pension amount	32	220	1,680	90	415	0	0	0	0
Annual union, professional, or like dues	33	113,990	142,511	138,350	123,988	50	42	0	0
Child care expenses	34	33,920	190,745	101,780	543,727	10	62	0	0
Business investment loss	35	150	4,079	80	1,301	0	0	0	0
Moving expenses	36	1,720	15,997	1,150	8,683	0	0	0	0
Support payments made	37	900	5,657	90	532	0	0	0	0
Carrying charges and interest expenses	38	20,490	92,691	15,580	51,977	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	39	57,770	63,977	47,670	51,884	20	23	230	253
Deduction for CPP or QPP enhanced contributions on employment income	40	388,240	199,686	368,930	164,708	150	63	60	23
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	120	11,482	30	1,540	0	0	0	0
Other employment expenses	43	52,190	183,375	42,150	99,330	30	73	0	0
Clergy residence deduction	44	710	13,399	220	3,157	0	0	0	0
Other deductions	45	30,110	46,055	30,370	49,811	0	0	0	0

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

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	432,260	3,133,440	412,150	2,802,448	160	815	310	650
Social benefits repayment	47	4,310	6,285	820	1,154	0	0	0	0
Net income	48	470,770	37,942,047	459,060	26,010,263	180	10,144	810	33,670
Canadian Forces personnel and police deduction	49	650	16,079	110	2,029	0	0	0	0
Security options deductions	50	1,030	76,011	500	15,298	0	0	0	0
Other payments deduction	51	36,840	383,669	39,150	443,135	20	150	10	152
Non-capital losses of other years	52	600	6,852	870	4,415	0	0	0	0
Net capital losses of other years	53	7,910	19,268	4,080	8,018	0	0	0	0
Capital gains deduction	54	520	68,910	310	41,079	0	0	0	0
Northern residents deductions	55	370	1,477	280	1,100	0	0	0	0
Additional deductions	56	280	10,072	330	11,450	0	0	0	0
Farming/fishing losses of prior years	57	100	1,303	50	988	0	0	0	0
Total deductions from net income	58	47,880	583,657	45,440	527,522	20	199	40	2,686
Taxable income assessed	59	452,800	37,360,588	439,270	25,485,805	170	9,946	800	31,073
Basic personal amount	60	489,770	7,245,983	510,420	7,595,531	200	2,879	1,100	16,152
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	87,510	1,039,718	30,680	337,018	20	289	170	1,897
Canada caregiver amount	63	2,000	13,299	1,800	11,746	0	0	0	0
Amount for an eligible dependant	64	8,010	116,381	60,400	893,295	0	0	0	0
Family caregiver amount for children under 18 years of age	65	5,710	15,943	7,880	22,537	0	0	0	0
CPP or QPP contributions through employment	66	393,810	997,322	380,680	827,902	150	318	60	113
CPP or QPP contributions on self-employment and other earnings	67	49,030	46,257	41,260	37,547	10	17	230	181
Employment insurance premiums	68	367,580	311,014	360,440	265,026	140	105	60	37
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	1,240	3,714	150	441	0	0	0	0
Canada employment amount	73	404,820	549,671	389,890	526,147	150	208	100	127
Home accessibility expenses	74	220	1,410	160	1,118	0	0	0	0
Home buyers' amount	75	6,820	58,126	4,580	37,186	0	0	0	0
Digital news subscription expenses	76	6,840	1,701	4,430	1,075	0	0	0	0
Pension income amount	77	810	1,390	1,080	1,866	0	0	0	0
Disability amount	78	8,300	78,097	7,670	72,203	0	0	0	0
Disability amount transferred from a dependant	79	7,870	119,285	10,940	170,408	0	0	0	0
Interest paid on student loans	80	7,230	3,046	12,110	4,276	0	0	0	0
Tuition, education, and textbook amounts	81	27,060	165,263	40,060	217,891	20	165	0	0
Tuition, education, and textbook amounts transferred from a child	82	440	1,627	800	2,881	0	0	0	0
Amounts transferred from spouse or common-law partner	83	9,520	37,425	3,810	16,875	0	0	0	0
Medical expenses	84	28,590	78,941	47,930	120,890	20	39	240	1,034
Total tax credits on personal amounts	85	489,780	1,632,925	510,430	1,674,702	200	626	1,100	2,995
Allowable charitable donations and government gifts	86	82,060	168,255	70,350	84,104	0	0	220	850
Eligible cultural and ecological gifts	87	0	0	80	50	0	0	0	0
Total tax credit on donations and gifts	88	81,440	48,632	69,840	23,245	0	0	220	243
Total federal non-refundable tax credits	89	489,780	1,681,558	510,430	1,697,948	200	635	1,100	3,238
Federal dividend tax credit	90	63,210	148,095	45,530	79,681	0	0	30	192

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

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	590	2,608	450	1,659	0	0	0	0
Basic federal tax	92	383,500	5,557,022	335,850	3,085,390	130	1,182	450	3,153
Federal foreign tax credit	93	28,420	53,323	19,330	19,912	0	0	0	0
Federal political contribution tax credit	94	1,630	360	840	159	0	0	0	0
Investment tax credit	95	150	1,745	50	220	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	10	3	0	0	0	0	0	0
Alternative minimum tax payable	97	950	4,567	610	3,067	0	0	0	0
Net federal tax	98	402,230	5,525,043	356,620	3,089,907	130	1,141	0	0
CPP contributions on self-employment	99	46,390	109,266	39,030	88,599	10	40	0	0
Social Benefits repayment	100	4,310	6,285	820	1,154	0	0	0	0
Canada workers benefit (CWB)	101	59,920	88,068	57,950	88,258	20	39	320	577
Canada Training Credit (CTC)	102	17,280	6,532	25,870	9,710	20	4	0	0
Multigenerational home renovation tax credit (MHRTC)	103	180	836	120	537	0	0	0	0
Eligible educator school supply tax credit	104	1,260	165	6,000	825	0	0	0	0
Net provincial or territorial tax	105	395,580	3,167,135	353,010	1,709,013	130	638	490	1,636
Total tax payable	106	423,690	8,807,853	381,430	4,889,254	140	1,821	670	5,335

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

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	382,040	0	361,220	0	80	0	590	0
Number of non-taxable returns	2	58,250	0	111,850	0	30	0	390	0
Total number of returns	3	440,290	0	473,070	0	100	0	980	0
Employment income	4	353,640	33,515,286	358,090	24,477,634	70	7,144	80	3,477
Commissions (from employment)	5	13,460	980,231	9,550	331,763	0	0	0	0
Other employment income	6	49,790	406,737	48,620	263,570	0	0	50	257
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	3,470	39,589	6,790	69,176	0	0	0	0
Other pensions and superannuation	9	1,160	26,036	1,000	16,716	0	0	0	0
Elected split-pension amount	10	250	2,305	1,210	15,153	0	0	0	0
Employment insurance and other benefits	11	32,760	247,266	42,460	355,826	10	74	0	0
Taxable amount of dividends from taxable Canadian corporations	12	64,430	2,096,497	51,010	1,031,250	0	0	0	0
Interest and other investment income	13	102,910	318,182	107,210	267,182	30	86	180	504
Net partnership income (limited or non-active partners only)	14	770	9,631	460	3,115	0	0	0	0
Net rental income	15	43,080	-48,854	44,330	-23,794	0	0	50	178
Taxable capital gains	16	32,200	844,598	26,270	381,254	0	0	0	0
RRSP income	17	43,540	220,097	39,800	169,010	0	0	0	0
Other income	18	41,540	302,616	34,510	208,614	0	0	70	89
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	1,100	9,208	2,420	18,699	0	0	0	0
Net business income	20	54,200	961,190	44,650	663,678	10	119	360	13,179
Net professional income	21	7,180	540,129	9,620	509,620	0	0	0	0
Net commission income	22	5,820	109,143	7,040	80,506	0	0	0	0
Net farming income	23	2,830	9,700	1,630	2,872	0	0	390	10,547
Net fishing income	24	0	0	0	0	0	0	0	0
Workers' compensation benefits	25	5,500	76,912	5,060	45,832	0	0	0	0
Social assistance payments	26	28,430	310,599	32,540	404,399	10	141	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	426,000	40,979,059	434,150	29,321,309	100	8,709	740	32,087
Registered pension plan (RPP) deduction	29	112,450	798,604	150,670	947,388	20	108	0	0
RRSP/PRPP deduction	30	146,750	1,389,529	132,580	897,029	20	215	10	62
FHSA deduction	31	5,690	35,337	3,540	21,252	0	0	0	0
Deduction for elected split-pension amount	32	450	4,027	180	910	0	0	0	0
Annual union, professional, or like dues	33	104,870	135,948	135,330	130,746	20	15	0	0
Child care expenses	34	35,260	184,589	76,040	365,368	0	0	0	0
Business investment loss	35	160	4,128	80	1,724	0	0	0	0
Moving expenses	36	940	11,395	730	8,230	0	0	0	0
Support payments made	37	1,580	15,369	200	828	0	0	0	0
Carrying charges and interest expenses	38	22,730	127,567	18,630	77,468	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	39	52,620	60,806	46,320	50,146	10	5	0	0
Deduction for CPP or QPP enhanced contributions on employment income	40	344,550	181,055	344,780	161,129	70	31	70	25
Deduction for provincial parental insurance plan (PIIP) premiums on self-employment income	41	0	0	0	0	0	0	0	0
Exploration and development expenses	42	190	30,381	60	5,743	0	0	0	0
Other employment expenses	43	44,740	178,923	37,720	98,675	0	0	0	0
Clergy residence deduction	44	900	18,510	230	3,836	0	0	0	0
Other deductions	45	24,920	37,791	25,890	44,411	0	0	0	0

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

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	387,270	3,214,268	385,370	2,815,597	80	443	240	406
Social benefits repayment	47	3,850	5,713	870	1,203	0	0	0	0
Net income	48	423,400	37,798,153	429,810	26,544,770	100	8,265	720	32,261
Canadian Forces personnel and police deduction	49	390	10,983	80	1,734	0	0	0	0
Security options deductions	50	1,020	94,044	470	20,134	0	0	0	0
Other payments deduction	51	33,620	387,521	37,270	450,231	20	253	0	0
Non-capital losses of other years	52	680	8,164	980	6,025	0	0	0	0
Net capital losses of other years	53	7,830	26,724	4,500	10,908	0	0	0	0
Capital gains deduction	54	510	68,892	360	45,600	0	0	20	1,514
Northern residents deductions	55	320	1,318	270	1,141	0	0	0	0
Additional deductions	56	310	16,376	320	14,761	0	0	0	0
Farming/fishing losses of prior years	57	110	1,130	70	813	0	0	0	0
Total deductions from net income	58	44,400	615,175	44,060	551,358	0	0	40	1,795
Taxable income assessed	59	406,800	37,185,470	411,300	25,996,289	90	6,895	710	30,484
Basic personal amount	60	440,270	6,519,695	473,050	7,048,998	100	1,520	980	14,382
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	80,920	960,435	30,100	332,666	20	215	140	1,616
Canada caregiver amount	63	3,220	21,483	3,510	23,360	0	0	0	0
Amount for an eligible dependant	64	10,950	157,937	65,680	959,496	0	0	0	0
Family caregiver amount for children under 18 years of age	65	8,200	23,070	8,660	24,472	0	0	0	0
CPP or QPP contributions through employment	66	348,980	903,434	353,570	806,824	70	155	70	122
CPP or QPP contributions on self-employment and other earnings	67	44,380	43,833	39,620	36,189	10	4	0	0
Employment insurance premiums	68	318,700	275,702	332,680	256,739	70	54	70	41
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	870	2,613	130	393	0	0	0	0
Canada employment amount	73	358,750	487,086	361,590	489,174	80	104	110	134
Home accessibility expenses	74	270	2,068	200	1,390	0	0	0	0
Home buyers' amount	75	3,570	30,839	2,370	19,787	0	0	0	0
Digital news subscription expenses	76	6,730	1,707	4,160	1,058	0	0	0	0
Pension income amount	77	1,330	2,393	2,090	3,814	0	0	0	0
Disability amount	78	8,190	77,046	8,480	79,860	0	0	0	0
Disability amount transferred from a dependant	79	10,970	168,140	12,880	194,267	0	0	0	0
Interest paid on student loans	80	3,640	1,635	6,640	2,408	0	0	0	0
Tuition, education, and textbook amounts	81	17,210	83,649	29,860	132,664	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	3,020	11,856	6,230	25,853	0	0	0	0
Amounts transferred from spouse or common-law partner	83	7,990	33,872	3,760	20,167	0	0	0	0
Medical expenses	84	32,960	96,957	50,180	135,025	0	0	210	1,117
Total tax credits on personal amounts	85	440,280	1,485,917	473,060	1,589,312	100	353	980	2,699
Allowable charitable donations and government gifts	86	86,580	237,008	77,890	109,368	10	9	210	998
Eligible cultural and ecological gifts	87	70	98	70	80	0	0	0	0
Total tax credit on donations and gifts	88	86,130	70,386	77,460	30,574	10	2	210	285
Total federal non-refundable tax credits	89	440,280	1,556,303	473,060	1,619,886	100	355	980	2,984
Federal dividend tax credit	90	62,500	210,079	48,030	100,263	0	0	0	0

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

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	710	3,119	550	1,942	0	0	0	0
Basic federal tax	92	346,330	5,908,749	320,160	3,320,713	60	1,157	440	3,260
Federal foreign tax credit	93	26,890	57,143	20,490	21,919	0	0	0	0
Federal political contribution tax credit	94	1,910	417	870	172	0	0	0	0
Investment tax credit	95	230	5,150	90	1,361	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	10	4	0	0	0	0	0	0
Alternative minimum tax payable	97	1,100	4,728	830	3,817	0	0	0	0
Net federal tax	98	363,740	5,869,100	339,540	3,322,596	70	1,108	510	3,313
CPP contributions on self-employment	99	42,450	103,903	37,880	85,671	10	8	0	0
Social Benefits repayment	100	3,850	5,713	870	1,203	0	0	0	0
Canada workers benefit (CWB)	101	51,360	79,296	52,360	80,725	10	16	230	428
Canada Training Credit (CTC)	102	11,930	4,626	20,390	7,808	0	0	0	0
Multigenerational home renovation tax credit (MHRTC)	103	190	909	110	409	0	0	0	0
Eligible educator school supply tax credit	104	1,530	208	6,480	910	0	0	0	0
Net provincial or territorial tax	105	356,300	3,422,597	334,670	1,861,333	70	658	460	1,702
Total tax payable	106	382,040	9,401,418	361,220	5,271,244	80	1,775	590	5,344

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

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	348,520	0	346,670	0	60	0	550	0
Number of non-taxable returns	2	52,490	0	92,250	0	20	0	290	0
Total number of returns	3	401,010	0	438,930	0	80	0	840	0
Employment income	4	317,000	32,063,933	335,770	24,353,071	50	5,291	0	0
Commissions (from employment)	5	12,060	997,527	8,390	319,096	0	0	0	0
Other employment income	6	47,360	474,011	49,860	297,407	0	0	40	75
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	5,860	66,467	11,470	117,139	0	0	0	0
Other pensions and superannuation	9	1,710	48,280	1,480	31,157	0	0	0	0
Elected split-pension amount	10	500	3,884	2,850	39,402	0	0	0	0
Employment insurance and other benefits	11	25,110	192,211	31,710	202,952	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	64,950	2,298,180	56,040	1,084,455	0	0	0	0
Interest and other investment income	13	96,930	371,891	107,720	368,098	0	0	190	748
Net partnership income (limited or non-active partners only)	14	920	11,006	610	3,772	0	0	0	0
Net rental income	15	43,290	-41,294	45,360	228	0	0	50	372
Taxable capital gains	16	33,050	1,043,542	31,000	459,439	0	0	0	0
RRSP income	17	35,490	271,763	33,510	225,220	0	0	0	0
Other income	18	42,100	369,738	38,480	251,454	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	670	5,321	1,480	10,578	0	0	0	0
Net business income	20	49,350	918,105	41,370	622,303	0	0	340	10,545
Net professional income	21	6,370	534,818	8,490	460,803	0	0	0	0
Net commission income	22	5,510	107,990	6,610	85,867	0	0	0	0
Net farming income	23	2,810	9,296	1,740	3,509	0	0	350	9,705
Net fishing income	24	10	298	0	0	0	0	0	0
Workers' compensation benefits	25	6,340	101,924	6,010	60,225	0	0	0	0
Social assistance payments	26	25,220	294,589	28,750	367,395	0	0	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	388,570	40,146,102	409,620	29,417,919	70	6,662	670	29,889
Registered pension plan (RPP) deduction	29	106,710	808,924	147,300	979,851	20	128	0	0
RRSP/PRPP deduction	30	143,230	1,439,875	134,980	993,572	20	88	0	0
FHSA deduction	31	2,450	15,228	1,570	9,497	0	0	0	0
Deduction for elected split-pension amount	32	790	9,992	320	1,963	0	0	0	0
Annual union, professional, or like dues	33	98,360	128,850	130,990	131,200	20	8	0	0
Child care expenses	34	22,910	101,658	37,430	146,834	0	0	0	0
Business investment loss	35	160	6,172	110	2,503	0	0	0	0
Moving expenses	36	650	9,568	460	5,797	0	0	0	0
Support payments made	37	2,350	36,281	240	2,105	0	0	0	0
Carrying charges and interest expenses	38	25,660	162,323	22,560	115,665	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	39	47,980	57,255	42,750	45,695	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	40	310,050	165,614	325,070	155,749	50	21	60	22
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	300	32,186	100	5,785	0	0	0	0
Other employment expenses	43	38,330	179,249	34,700	99,444	0	0	0	0
Clergy residence deduction	44	960	20,776	320	5,552	0	0	0	0
Other deductions	45	21,690	34,303	23,790	42,850	0	0	0	0

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

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	350,960	3,208,480	362,670	2,744,615	60	411	230	397
Social benefits repayment	47	3,660	5,450	1,040	1,441	0	0	0	0
Net income	48	386,060	36,976,334	405,940	26,710,629	70	6,251	660	29,640
Canadian Forces personnel and police deduction	49	220	6,351	50	886	0	0	0	0
Security options deductions	50	970	106,879	470	22,676	0	0	0	0
Other payments deduction	51	31,250	396,514	34,460	427,620	10	213	0	0
Non-capital losses of other years	52	710	8,664	990	6,336	0	0	0	0
Net capital losses of other years	53	8,300	38,496	5,440	15,551	0	0	0	0
Capital gains deduction	54	620	97,139	380	61,325	0	0	30	2,672
Northern residents deductions	55	290	1,233	250	1,039	0	0	0	0
Additional deductions	56	310	16,669	290	11,921	0	0	0	0
Farming/fishing losses of prior years	57	120	2,368	70	713	0	0	0	0
Total deductions from net income	58	42,380	674,594	42,110	548,070	10	213	0	0
Taxable income assessed	59	370,290	36,306,146	389,140	26,165,353	70	6,037	0	0
Basic personal amount	60	401,000	5,947,271	438,910	6,547,943	80	1,127	840	12,502
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	66,020	777,344	28,270	311,366	10	171	130	1,417
Canada caregiver amount	63	5,460	37,918	5,880	39,324	0	0	0	0
Amount for an eligible dependant	64	10,650	149,623	53,750	762,952	0	0	20	345
Family caregiver amount for children under 18 years of age	65	7,370	20,515	6,470	17,887	0	0	0	0
CPP or QPP contributions through employment	66	313,650	825,638	331,960	778,460	50	112	60	110
CPP or QPP contributions on self-employment and other earnings	67	40,130	41,175	36,110	32,911	0	0	0	0
Employment insurance premiums	68	282,590	248,505	311,860	246,795	50	35	60	38
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	800	2,397	110	336	0	0	0	0
Canada employment amount	73	322,340	437,814	339,670	460,333	60	76	90	110
Home accessibility expenses	74	290	1,818	240	1,585	0	0	0	0
Home buyers' amount	75	1,830	15,936	1,370	11,589	0	0	0	0
Digital news subscription expenses	76	6,360	1,683	4,270	1,110	0	0	0	0
Pension income amount	77	2,110	3,927	4,070	7,717	0	0	0	0
Disability amount	78	8,460	79,636	9,780	92,080	0	0	0	0
Disability amount transferred from a dependant	79	11,120	161,974	11,670	162,384	0	0	0	0
Interest paid on student loans	80	2,080	954	4,000	1,503	0	0	0	0
Tuition, education, and textbook amounts	81	11,120	45,048	21,270	78,970	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	19,110	86,066	22,810	103,412	0	0	0	0
Amounts transferred from spouse or common-law partner	83	6,150	30,205	4,060	26,201	0	0	0	0
Medical expenses	84	34,700	104,994	50,610	132,788	10	40	200	982
Total tax credits on personal amounts	85	401,000	1,353,124	438,920	1,472,715	80	267	840	2,405
Allowable charitable donations and government gifts	86	85,880	226,901	80,070	127,767	0	0	190	889
Eligible cultural and ecological gifts	87	90	138	80	148	0	0	0	0
Total tax credit on donations and gifts	88	85,570	66,813	79,740	36,155	0	0	190	253
Total federal non-refundable tax credits	89	401,000	1,419,936	438,920	1,508,870	80	269	840	2,658
Federal dividend tax credit	90	62,580	239,311	52,450	110,290	0	0	0	0

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

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	830	3,375	700	2,640	0	0	0	0
Basic federal tax	92	317,660	6,037,785	312,710	3,473,763	50	1,172	0	0
Federal foreign tax credit	93	27,990	74,244	24,250	30,494	0	0	0	0
Federal political contribution tax credit	94	2,000	475	930	191	0	0	0	0
Investment tax credit	95	290	4,762	110	1,232	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	1,200	5,754	970	4,677	0	0	10	110
Net federal tax	98	333,040	5,978,858	328,820	3,463,400	50	1,175	450	2,798
CPP contributions on self-employment	99	38,740	97,873	34,760	78,094	0	0	0	0
Social Benefits repayment	100	3,660	5,450	1,040	1,441	0	0	0	0
Canada workers benefit (CWB)	101	43,510	68,336	45,320	67,160	0	0	230	426
Canada Training Credit (CTC)	102	7,860	3,037	14,360	5,511	0	0	0	0
Multigenerational home renovation tax credit (MHRTC)	103	170	769	120	463	0	0	0	0
Eligible educator school supply tax credit	104	1,620	228	6,260	902	0	0	0	0
Net provincial or territorial tax	105	325,370	3,524,963	323,350	1,963,283	50	708	430	1,391
Total tax payable	106	348,520	9,607,222	346,670	5,506,433	60	1,899	0	0

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

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	354,700	0	352,490	0	40	0	410	0
Number of non-taxable returns	2	55,910	0	92,500	0	20	0	260	0
Total number of returns	3	410,610	0	444,990	0	50	0	670	0
Employment income	4	316,280	33,116,176	330,920	24,149,383	40	1,864	0	0
Commissions (from employment)	5	11,850	1,174,492	7,900	351,272	0	0	0	0
Other employment income	6	50,370	552,237	50,750	346,118	0	0	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	10,330	117,953	19,810	202,407	0	0	0	0
Other pensions and superannuation	9	4,110	154,808	4,230	101,635	0	0	0	0
Elected split-pension amount	10	1,830	15,477	9,150	134,599	0	0	0	0
Employment insurance and other benefits	11	25,070	190,643	32,110	197,054	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	74,160	2,774,388	70,120	1,380,952	0	0	0	0
Interest and other investment income	13	108,430	583,177	124,490	560,868	0	0	0	0
Net partnership income (limited or non-active partners only)	14	1,340	13,880	930	12,060	0	0	0	0
Net rental income	15	46,940	7,065	47,850	52,510	0	0	70	767
Taxable capital gains	16	39,750	1,224,811	40,760	632,843	0	0	0	0
RRSP income	17	31,210	347,488	30,850	325,871	0	0	0	0
Other income	18	50,240	562,024	49,660	385,028	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	470	3,364	880	5,059	0	0	0	0
Net business income	20	49,440	999,532	40,950	643,621	0	0	240	6,109
Net professional income	21	6,410	639,049	7,920	476,584	0	0	0	0
Net commission income	22	5,770	137,735	6,440	94,576	0	0	0	0
Net farming income	23	3,360	16,093	2,070	2,706	0	0	0	0
Net fishing income	24	10	22	0	0	0	0	0	0
Workers' compensation benefits	25	8,420	146,881	7,340	73,894	0	0	0	0
Social assistance payments	26	25,530	308,469	29,090	373,415	0	0	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	398,270	43,090,183	417,930	30,610,792	50	2,348	550	25,848
Registered pension plan (RPP) deduction	29	106,820	830,145	142,950	941,668	0	0	0	0
RRSP/PRPP deduction	30	153,230	1,666,780	143,290	1,193,382	0	0	10	205
FHSA deduction	31	1,260	8,159	870	5,345	0	0	0	0
Deduction for elected split-pension amount	32	2,090	32,568	1,010	7,411	0	0	0	0
Annual union, professional, or like dues	33	100,280	129,598	126,540	125,507	10	8	0	0
Child care expenses	34	10,950	43,143	12,240	42,254	0	0	0	0
Business investment loss	35	190	6,748	130	3,238	0	0	0	0
Moving expenses	36	460	7,894	390	5,746	0	0	0	0
Support payments made	37	3,060	79,052	250	4,203	0	0	0	0
Carrying charges and interest expenses	38	32,840	249,747	30,430	182,738	0	0	20	82
Deduction for CPP or QPP contributions on self-employment and other earnings	39	48,630	60,100	41,890	46,532	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	40	309,220	166,025	320,270	153,326	30	13	40	13
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	520	44,524	190	6,699	0	0	0	0
Other employment expenses	43	37,630	202,659	33,520	100,134	0	0	0	0
Clergy residence deduction	44	1,000	20,917	330	6,380	0	0	0	0
Other deductions	45	21,970	35,774	24,330	48,499	0	0	0	0

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

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	354,600	3,584,056	361,940	2,873,518	40	180	160	495
Social benefits repayment	47	4,040	5,924	1,190	1,669	0	0	0	0
Net income	48	395,550	39,543,252	414,320	27,776,736	50	2,168	540	25,614
Canadian Forces personnel and police deduction	49	120	4,024	40	1,110	0	0	0	0
Security options deductions	50	1,040	126,802	520	28,835	0	0	0	0
Other payments deduction	51	33,530	455,350	36,060	447,322	0	0	0	0
Non-capital losses of other years	52	880	11,333	1,060	9,407	0	0	0	0
Net capital losses of other years	53	9,700	48,714	7,460	24,896	0	0	0	0
Capital gains deduction	54	790	138,936	590	101,805	0	0	0	0
Northern residents deductions	55	280	1,159	230	980	0	0	0	0
Additional deductions	56	370	20,086	350	9,656	0	0	0	0
Farming/fishing losses of prior years	57	170	1,787	90	838	0	0	0	0
Total deductions from net income	58	46,370	808,642	46,020	625,354	0	0	50	2,806
Taxable income assessed	59	378,600	38,739,571	396,350	27,153,640	50	2,071	530	22,812
Basic personal amount	60	410,600	6,099,830	444,980	6,644,659	50	810	670	9,905
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	63,320	731,205	28,410	304,523	0	0	100	1,141
Canada caregiver amount	63	9,230	65,626	9,030	58,988	0	0	0	0
Amount for an eligible dependant	64	7,710	104,285	32,340	438,766	0	0	0	0
Family caregiver amount for children under 18 years of age	65	4,850	13,356	3,240	8,688	0	0	0	0
CPP or QPP contributions through employment	66	312,880	827,689	326,910	766,302	40	65	40	66
CPP or QPP contributions on self-employment and other earnings	67	40,930	43,147	35,740	33,467	0	0	0	0
Employment insurance premiums	68	278,440	245,885	304,890	241,324	40	22	40	22
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	740	2,211	60	168	0	0	0	0
Canada employment amount	73	322,660	437,930	335,770	454,920	40	54	60	78
Home accessibility expenses	74	360	2,595	310	2,267	0	0	0	0
Home buyers' amount	75	1,150	9,989	880	7,562	0	0	0	0
Digital news subscription expenses	76	7,210	2,039	4,860	1,330	0	0	0	0
Pension income amount	77	5,730	11,006	12,570	24,368	0	0	0	0
Disability amount	78	10,250	96,568	12,690	119,507	0	0	0	0
Disability amount transferred from a dependant	79	10,630	137,708	9,960	119,422	0	0	0	0
Interest paid on student loans	80	1,270	525	2,220	876	0	0	0	0
Tuition, education, and textbook amounts	81	7,810	26,713	13,780	43,245	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	42,500	217,571	34,200	168,131	0	0	0	0
Amounts transferred from spouse or common-law partner	83	5,890	35,353	6,780	48,584	0	0	0	0
Medical expenses	84	39,540	122,905	54,270	143,321	0	0	0	0
Total tax credits on personal amounts	85	410,600	1,385,147	444,990	1,444,608	50	180	670	1,845
Allowable charitable donations and government gifts	86	91,670	265,921	86,040	146,926	0	0	160	781
Eligible cultural and ecological gifts	87	80	125	90	557	0	0	0	0
Total tax credit on donations and gifts	88	91,350	79,196	85,750	41,908	0	0	160	223
Total federal non-refundable tax credits	89	410,600	1,464,343	444,990	1,486,516	50	184	670	2,068
Federal dividend tax credit	90	70,590	298,004	64,600	144,224	0	0	0	0

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

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	1,080	4,394	1,090	3,790	0	0	0	0
Basic federal tax	92	324,900	6,647,541	322,470	3,703,519	30	202	0	0
Federal foreign tax credit	93	34,240	108,761	32,600	35,428	0	0	0	0
Federal political contribution tax credit	94	2,540	564	1,320	267	0	0	0	0
Investment tax credit	95	440	10,078	150	1,616	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	1,450	8,089	1,280	7,194	0	0	0	0
Net federal tax	98	339,870	6,554,174	336,270	3,686,428	40	206	350	2,749
CPP contributions on self-employment	99	39,790	102,767	34,500	79,542	0	0	0	0
Social Benefits repayment	100	4,040	5,924	1,190	1,669	0	0	0	0
Canada workers benefit (CWB)	101	42,080	64,966	42,330	58,363	10	16	170	286
Canada Training Credit (CTC)	102	5,360	2,074	9,290	3,534	0	0	0	0
Multigenerational home renovation tax credit (MHRTC)	103	200	871	150	557	0	0	0	0
Eligible educator school supply tax credit	104	1,400	201	4,980	714	0	0	0	0
Net provincial or territorial tax	105	331,200	3,906,520	329,350	2,104,973	30	110	0	0
Total tax payable	106	354,700	10,569,458	352,490	5,872,697	40	326	410	4,422

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

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	366,940	0	358,620	0	20	0	340	0
Number of non-taxable returns	2	67,400	0	106,630	0	10	0	210	0
Total number of returns	3	434,350	0	465,250	0	30	0	540	0
Employment income	4	308,860	30,109,516	312,710	20,797,356	0	0	0	0
Commissions (from employment)	5	10,470	1,028,646	7,200	296,395	0	0	0	0
Other employment income	6	56,020	605,012	48,810	378,524	0	0	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	19,520	227,371	35,360	364,924	0	0	0	0
Other pensions and superannuation	9	26,070	1,216,235	31,760	1,196,079	0	0	0	0
Elected split-pension amount	10	9,110	86,350	28,090	452,470	0	0	0	0
Employment insurance and other benefits	11	27,580	213,034	31,380	193,418	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	85,890	3,176,648	87,380	1,722,146	0	0	0	0
Interest and other investment income	13	125,690	778,075	147,430	776,894	0	0	190	1,077
Net partnership income (limited or non-active partners only)	14	1,530	15,495	1,050	6,526	0	0	0	0
Net rental income	15	46,310	72,132	46,560	123,632	0	0	50	518
Taxable capital gains	16	48,230	1,461,052	53,410	873,063	0	0	0	0
RRSP income	17	33,920	553,536	36,750	602,607	0	0	0	0
Other income	18	68,710	861,703	71,490	675,395	0	0	50	432
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	240	1,517	420	2,588	0	0	0	0
Net business income	20	50,580	1,026,901	40,500	604,545	0	0	180	5,363
Net professional income	21	6,580	638,314	7,400	359,448	0	0	0	0
Net commission income	22	5,550	168,760	5,560	103,175	0	0	0	0
Net farming income	23	4,500	28,659	2,840	9,931	0	0	270	7,110
Net fishing income	24	10	318	0	0	0	0	0	0
Workers' compensation benefits	25	12,110	212,898	9,490	106,470	0	0	0	0
Social assistance payments	26	29,730	367,409	32,130	399,554	0	0	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	421,190	42,854,811	436,380	30,182,781	20	1,173	460	19,629
Registered pension plan (RPP) deduction	29	95,740	689,210	126,270	738,386	0	0	0	0
RRSP/PRPP deduction	30	155,430	1,882,094	142,320	1,367,214	0	0	20	364
FHSA deduction	31	810	5,224	580	3,688	0	0	0	0
Deduction for elected split-pension amount	32	13,620	232,685	10,440	104,398	0	0	0	0
Annual union, professional, or like dues	33	98,950	117,417	115,760	104,186	0	0	10	22
Child care expenses	34	3,730	14,225	2,310	8,055	0	0	0	0
Business investment loss	35	180	5,293	120	6,275	0	0	0	0
Moving expenses	36	380	6,994	280	3,846	0	0	0	0
Support payments made	37	3,770	128,272	230	4,922	0	0	0	0
Carrying charges and interest expenses	38	41,080	332,091	40,730	243,507	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	39	50,390	65,255	40,780	44,487	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	40	299,680	156,834	298,380	136,608	0	0	30	11
Deduction for provincial parental insurance plan (PIIP) premiums on self-employment income	41	0	0	0	0	0	0	0	0
Exploration and development expenses	42	720	47,405	300	13,523	0	0	0	0
Other employment expenses	43	33,570	183,659	28,790	84,839	0	0	0	0
Clergy residence deduction	44	1,060	21,860	320	5,776	0	0	0	0
Other deductions	45	22,980	49,336	24,750	51,094	0	0	0	0

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

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	360,380	3,937,995	355,070	2,921,095	20	120	130	746
Social benefits repayment	47	4,010	6,172	1,010	1,513	0	0	0	0
Net income	48	418,210	38,968,737	433,030	27,298,075	20	1,053	450	18,974
Canadian Forces personnel and police deduction	49	70	1,870	20	267	0	0	0	0
Security options deductions	50	910	107,110	430	57,679	0	0	0	0
Other payments deduction	51	41,180	580,321	41,110	506,053	0	0	0	0
Non-capital losses of other years	52	1,000	12,386	1,090	9,129	0	0	0	0
Net capital losses of other years	53	11,670	71,060	10,040	40,554	0	0	0	0
Capital gains deduction	54	1,100	192,567	860	143,396	0	0	0	0
Northern residents deductions	55	290	1,195	250	1,083	0	0	0	0
Additional deductions	56	430	22,620	390	10,361	0	0	0	0
Farming/fishing losses of prior years	57	220	3,005	100	1,269	0	0	0	0
Total deductions from net income	58	56,180	992,339	53,840	770,188	0	0	0	0
Taxable income assessed	59	397,400	37,980,475	412,250	26,529,559	20	968	0	0
Basic personal amount	60	434,340	6,465,741	465,240	6,953,116	30	375	540	8,076
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	65,030	733,448	28,300	290,125	0	0	90	965
Canada caregiver amount	63	11,370	76,338	10,550	65,894	0	0	0	0
Amount for an eligible dependant	64	3,980	52,192	12,040	152,820	0	0	0	0
Family caregiver amount for children under 18 years of age	65	2,090	5,712	990	2,647	0	0	0	0
CPP or QPP contributions through employment	66	304,720	783,153	307,360	684,247	0	0	30	56
CPP or QPP contributions on self-employment and other earnings	67	43,640	46,791	35,940	31,979	0	0	0	0
Employment insurance premiums	68	268,940	231,464	283,540	215,096	0	0	30	19
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	590	1,779	50	150	0	0	0	0
Canada employment amount	73	320,550	431,040	321,400	431,357	0	0	40	52
Home accessibility expenses	74	360	2,582	410	3,221	0	0	0	0
Home buyers' amount	75	630	5,415	570	4,710	0	0	0	0
Digital news subscription expenses	76	8,840	2,586	6,350	1,747	0	0	0	0
Pension income amount	77	33,740	66,056	54,140	106,355	0	0	0	0
Disability amount	78	14,120	132,930	17,440	164,222	0	0	0	0
Disability amount transferred from a dependant	79	9,040	101,668	7,920	82,682	0	0	0	0
Interest paid on student loans	80	750	378	1,190	436	0	0	0	0
Tuition, education, and textbook amounts	81	4,790	15,337	7,450	19,924	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	35,740	184,641	22,180	106,891	0	0	0	0
Amounts transferred from spouse or common-law partner	83	9,140	60,459	16,160	117,475	0	0	0	0
Medical expenses	84	47,240	145,608	65,570	183,054	0	0	150	574
Total tax credits on personal amounts	85	434,340	1,431,823	465,250	1,442,741	30	83	540	1,513
Allowable charitable donations and government gifts	86	96,680	290,898	93,740	177,086	0	0	160	749
Eligible cultural and ecological gifts	87	100	107	100	287	0	0	0	0
Total tax credit on donations and gifts	88	96,410	86,794	93,440	50,931	0	0	160	214
Total federal non-refundable tax credits	89	434,340	1,518,618	465,250	1,493,672	30	84	540	1,727
Federal dividend tax credit	90	80,340	348,277	79,100	185,698	0	0	0	0

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

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	1,550	6,117	1,490	4,683	0	0	0	0
Basic federal tax	92	336,250	6,329,498	329,950	3,518,607	20	95	230	1,532
Federal foreign tax credit	93	40,800	92,995	42,560	40,724	0	0	0	0
Federal political contribution tax credit	94	3,100	714	1,650	324	0	0	0	0
Investment tax credit	95	480	8,599	210	2,712	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	1,750	10,329	1,600	9,115	0	0	0	0
Net federal tax	98	351,200	6,251,553	342,140	3,491,412	20	90	0	0
CPP contributions on self-employment	99	42,540	111,606	34,800	76,053	0	0	0	0
Social Benefits repayment	100	4,010	6,172	1,010	1,513	0	0	0	0
Canada workers benefit (CWB)	101	42,750	64,008	39,870	50,629	0	0	0	0
Canada Training Credit (CTC)	102	3,060	1,141	4,750	1,708	0	0	0	0
Multigenerational home renovation tax credit (MHRTC)	103	120	419	130	429	0	0	0	0
Eligible educator school supply tax credit	104	750	107	2,500	351	0	0	0	0
Net provincial or territorial tax	105	341,840	3,717,916	334,470	1,989,075	20	52	0	0
Total tax payable	106	366,940	10,087,300	358,620	5,558,116	20	144	0	0

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

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	376,360	0	363,050	0	30	0	230	0
Number of non-taxable returns	2	85,760	0	130,960	0	10	0	190	0
Total number of returns	3	462,110	0	494,000	0	40	0	430	0
Employment income	4	268,990	23,145,948	255,620	14,290,109	20	922	0	0
Commissions (from employment)	5	8,620	797,260	5,380	215,376	0	0	0	0
Other employment income	6	66,080	546,191	49,580	332,285	0	0	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	154,060	1,304,530	186,870	1,387,859	10	77	0	0
Other pensions and superannuation	9	75,370	3,355,544	83,930	2,963,492	0	0	10	158
Elected split-pension amount	10	22,540	237,032	64,730	1,063,870	0	0	0	0
Employment insurance and other benefits	11	28,110	218,527	27,520	168,815	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	101,770	3,566,266	107,790	2,077,264	0	0	0	0
Interest and other investment income	13	152,540	1,091,274	178,810	1,017,318	10	48	0	0
Net partnership income (limited or non-active partners only)	14	1,790	33,818	1,290	5,573	0	0	0	0
Net rental income	15	43,120	148,494	41,710	166,867	0	0	40	275
Taxable capital gains	16	60,010	2,102,930	68,160	950,336	0	0	0	0
RRSP income	17	45,340	898,025	52,040	971,732	0	0	0	0
Other income	18	98,560	1,447,658	103,220	1,103,119	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	170	1,328	240	1,248	0	0	0	0
Net business income	20	48,310	957,714	37,980	547,726	0	0	120	2,543
Net professional income	21	6,760	509,093	6,920	273,494	0	0	0	0
Net commission income	22	5,340	177,068	4,720	98,910	0	0	0	0
Net farming income	23	5,930	29,764	3,650	16,161	0	0	0	0
Net fishing income	24	10	284	0	0	0	0	0	0
Workers' compensation benefits	25	16,950	287,874	11,570	132,769	0	0	0	0
Social assistance payments	26	33,600	408,756	34,700	405,331	0	0	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	450,940	41,296,827	473,270	28,508,099	40	2,446	350	13,153
Registered pension plan (RPP) deduction	29	70,070	433,792	88,430	432,471	0	0	0	0
RRSP/PRPP deduction	30	138,940	1,795,711	117,940	1,245,665	0	0	0	0
FHSA deduction	31	500	3,304	340	2,188	0	0	0	0
Deduction for elected split-pension amount	32	39,000	657,000	23,810	241,902	0	0	0	0
Annual union, professional, or like dues	33	84,230	85,391	88,130	69,283	0	0	0	0
Child care expenses	34	1,010	3,673	420	1,628	0	0	0	0
Business investment loss	35	190	10,375	130	2,928	0	0	0	0
Moving expenses	36	270	4,565	230	2,905	0	0	0	0
Support payments made	37	3,690	137,672	150	4,342	0	0	0	0
Carrying charges and interest expenses	38	53,220	381,888	53,990	304,706	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	39	48,160	64,284	37,050	41,540	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	40	256,100	125,321	237,430	98,894	20	7	0	0
Deduction for provincial parental insurance plan (PIIP) premiums on self-employment income	41	0	0	0	0	0	0	0	0
Exploration and development expenses	42	1,030	52,057	380	7,355	0	0	0	0
Other employment expenses	43	25,710	140,288	19,480	60,294	0	0	0	0
Clergy residence deduction	44	1,110	22,981	370	6,952	0	0	0	0
Other deductions	45	23,820	48,797	24,650	58,784	0	0	0	0

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

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	349,620	3,967,494	323,580	2,581,983	20	102	0	0
Social benefits repayment	47	3,350	5,457	930	1,554	0	0	0	0
Net income	48	448,290	37,368,757	470,730	25,956,717	40	2,344	340	13,036
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0	0	0
Security options deductions	50	770	134,186	350	28,607	0	0	0	0
Other payments deduction	51	52,630	723,003	66,060	719,079	10	132	0	0
Non-capital losses of other years	52	1,040	37,550	1,000	9,030	0	0	0	0
Net capital losses of other years	53	13,880	83,481	12,360	40,293	0	0	0	0
Capital gains deduction	54	1,470	243,982	1,030	160,625	0	0	40	2,458
Northern residents deductions	55	320	1,274	300	1,305	0	0	0	0
Additional deductions	56	870	22,814	1,180	13,568	0	0	0	0
Farming/fishing losses of prior years	57	280	4,225	150	1,168	0	0	0	0
Total deductions from net income	58	70,370	1,251,414	81,520	974,080	0	0	0	0
Taxable income assessed	59	426,830	36,121,385	446,000	24,986,029	30	1,744	340	10,373
Basic personal amount	60	462,110	6,890,429	494,000	7,388,073	40	571	430	6,318
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	68,560	734,915	24,400	226,477	0	0	80	916
Canada caregiver amount	63	11,940	76,863	10,950	64,715	0	0	0	0
Amount for an eligible dependant	64	1,920	23,976	4,160	46,341	0	0	0	0
Family caregiver amount for children under 18 years of age	65	770	2,083	300	824	0	0	0	0
CPP or QPP contributions through employment	66	263,060	627,818	248,590	497,209	20	35	0	0
CPP or QPP contributions on self-employment and other earnings	67	43,280	46,063	34,010	29,823	0	0	0	0
Employment insurance premiums	68	229,180	184,611	224,290	155,346	20	9	30	15
PPIP premiums paid	69	0	0	0	0	0	0	0	0
PPIP premiums payable on employment income	70	0	0	0	0	0	0	0	0
PPIP premiums payable on self-employment income	71	0	0	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	530	1,587	40	126	0	0	0	0
Canada employment amount	73	295,230	383,480	273,980	355,819	20	27	30	44
Home accessibility expenses	74	470	3,509	600	4,209	0	0	0	0
Home buyers' amount	75	440	3,661	340	2,869	0	0	0	0
Digital news subscription expenses	76	12,480	3,603	9,100	2,468	0	0	0	0
Pension income amount	77	92,120	181,223	125,520	246,639	0	0	10	24
Disability amount	78	20,780	195,725	23,360	219,996	0	0	0	0
Disability amount transferred from a dependant	79	7,200	74,140	6,610	64,636	0	0	0	0
Interest paid on student loans	80	320	162	500	229	0	0	0	0
Tuition, education, and textbook amounts	81	2,620	6,857	3,490	8,227	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	16,810	82,043	7,910	35,548	0	0	0	0
Amounts transferred from spouse or common-law partner	83	20,450	136,525	40,800	296,116	0	0	0	0
Medical expenses	84	65,040	201,175	89,710	246,193	0	0	0	0
Total tax credits on personal amounts	85	462,110	1,479,081	494,000	1,483,797	40	118	430	1,213
Allowable charitable donations and government gifts	86	104,640	429,226	103,270	217,419	0	0	0	0
Eligible cultural and ecological gifts	87	110	538	110	778	0	0	0	0
Total tax credit on donations and gifts	88	104,410	131,449	103,050	62,997	0	0	0	0
Total federal non-refundable tax credits	89	462,110	1,610,530	494,000	1,546,795	40	122	430	1,349
Federal dividend tax credit	90	93,170	395,294	96,050	231,462	0	0	0	0

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

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	2,220	8,967	2,010	6,360	0	0	0	0
Basic federal tax	92	345,520	5,746,072	335,090	3,052,627	20	262	0	0
Federal foreign tax credit	93	50,380	95,413	55,020	40,090	0	0	0	0
Federal political contribution tax credit	94	3,830	839	2,250	447	0	0	0	0
Investment tax credit	95	540	13,260	180	1,124	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	2,130	12,792	1,750	9,878	0	0	0	0
Net federal tax	98	359,830	5,659,868	345,390	3,024,650	20	220	0	0
CPP contributions on self-employment	99	42,250	109,957	33,050	71,032	0	0	0	0
Social Benefits repayment	100	3,350	5,457	930	1,554	0	0	0	0
Canada workers benefit (CWB)	101	40,660	58,971	34,670	40,625	0	0	0	0
Canada Training Credit (CTC)	102	1,600	557	1,960	669	0	0	0	0
Multigenerational home renovation tax credit (MHRTC)	103	130	488	120	405	0	0	0	0
Eligible educator school supply tax credit	104	330	46	1,090	150	0	0	0	0
Net provincial or territorial tax	105	351,430	3,370,384	338,820	1,706,386	20	142	0	0
Total tax payable	106	376,360	9,145,724	363,050	4,803,680	30	363	0	0

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

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	311,040	0	309,140	0	10	0	120	0
Number of non-taxable returns	2	96,700	0	134,450	0	20	0	120	0
Total number of returns	3	407,740	0	443,590	0	30	0	250	0
Employment income	4	139,620	9,809,639	119,340	5,344,444	0	0	30	403
Commissions (from employment)	5	4,090	372,712	2,310	77,400	0	0	0	0
Other employment income	6	55,250	181,039	35,610	78,063	0	0	0	0
Old age security (OAS) pension	7	327,890	2,332,792	369,750	2,640,540	10	73	0	0
CPP or QPP benefits	8	327,910	3,085,063	363,000	2,931,188	20	117	0	0
Other pensions and superannuation	9	166,680	5,359,479	180,710	4,682,597	0	0	20	172
Elected split-pension amount	10	32,010	318,554	91,760	1,302,756	0	0	0	0
Employment insurance and other benefits	11	15,030	116,740	10,980	66,505	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	98,090	3,387,058	107,550	1,938,944	0	0	0	0
Interest and other investment income	13	153,080	1,083,506	178,440	1,039,036	0	0	130	947
Net partnership income (limited or non-active partners only)	14	1,680	37,336	1,210	5,925	0	0	0	0
Net rental income	15	31,570	155,656	29,290	150,364	0	0	20	103
Taxable capital gains	16	59,640	1,369,156	69,600	863,015	0	0	0	0
RRSP income	17	47,190	934,988	50,790	939,484	0	0	0	0
Other income	18	79,220	593,024	84,210	453,664	0	0	20	42
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	110	580	100	378	0	0	0	0
Net business income	20	32,840	526,669	24,270	274,240	0	0	50	1,056
Net professional income	21	6,160	414,381	4,860	147,708	0	0	0	0
Net commission income	22	4,020	111,819	3,040	50,315	0	0	0	0
Net farming income	23	5,900	24,081	3,130	10,805	0	0	120	2,186
Net fishing income	24	10	-1	0	0	0	0	0	0
Workers' compensation benefits	25	13,220	190,198	8,660	91,302	0	0	0	0
Social assistance payments	26	30,000	119,418	29,200	105,461	0	0	0	0
Net federal supplements	27	122,240	788,123	134,020	894,864	0	0	0	0
Total income assessed	28	403,300	31,315,611	436,320	24,157,852	30	1,008	200	7,100
Registered pension plan (RPP) deduction	29	27,180	151,091	31,600	130,655	0	0	0	0
RRSP/PRPP deduction	30	74,480	1,091,998	58,980	792,393	0	0	0	0
FHSA deduction	31	250	1,721	160	1,101	0	0	0	0
Deduction for elected split-pension amount	32	81,760	1,226,980	41,660	419,560	0	0	0	0
Annual union, professional, or like dues	33	45,420	33,240	39,890	26,142	0	0	0	0
Child care expenses	34	230	891	110	448	0	0	0	0
Business investment loss	35	140	4,379	80	1,976	0	0	0	0
Moving expenses	36	150	1,782	100	1,049	0	0	0	0
Support payments made	37	2,300	74,079	90	1,832	0	0	0	0
Carrying charges and interest expenses	38	55,790	377,692	57,730	311,542	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	39	24,650	31,689	17,110	17,661	0	0	10	13
Deduction for CPP or QPP enhanced contributions on employment income	40	114,370	47,305	95,850	33,129	0	0	20	3
Deduction for provincial parental insurance plan (PIIP) premiums on self-employment income	41	0	0	0	0	0	0	0	0
Exploration and development expenses	42	1,040	37,290	460	6,697	0	0	0	0
Other employment expenses	43	12,000	68,774	7,390	23,444	0	0	0	0
Clergy residence deduction	44	820	14,723	250	3,781	0	0	0	0
Other deductions	45	20,600	57,260	19,340	72,331	0	0	0	0

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

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	249,370	3,221,078	206,440	1,843,840	10	60	0	0
Social benefits repayment	47	41,430	160,998	29,910	103,770	0	0	0	0
Net income	48	402,290	27,957,540	435,560	22,232,467	30	942	190	6,975
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0	0	0
Security options deductions	50	370	58,091	140	15,953	0	0	0	0
Other payments deduction	51	134,130	1,096,690	142,980	1,090,833	0	0	0	0
Non-capital losses of other years	52	720	11,040	630	5,703	0	0	0	0
Net capital losses of other years	53	13,280	71,998	12,430	44,621	0	0	0	0
Capital gains deduction	54	1,300	205,033	860	125,040	0	0	0	0
Northern residents deductions	55	270	1,083	270	1,121	0	0	0	0
Additional deductions	56	3,070	21,674	3,970	19,252	0	0	0	0
Farming/fishing losses of prior years	57	250	4,716	120	1,246	0	0	0	0
Total deductions from net income	58	150,250	1,471,088	158,570	1,304,307	0	0	30	1,256
Taxable income assessed	59	399,960	26,492,220	432,770	20,932,141	20	868	190	5,719
Basic personal amount	60	407,730	6,088,817	443,590	6,637,339	30	420	250	3,660
Age amount	61	354,330	2,433,090	410,310	2,938,450	30	195	240	1,807
Spouse or common-law partner amount	62	53,340	477,860	15,840	126,993	0	0	50	578
Canada caregiver amount	63	10,230	64,030	8,840	50,580	0	0	0	0
Amount for an eligible dependant	64	880	10,245	2,200	21,903	0	0	0	0
Family caregiver amount for children under 18 years of age	65	260	712	110	332	0	0	0	0
CPP or QPP contributions through employment	66	121,720	241,257	105,370	169,379	0	0	20	13
CPP or QPP contributions on self-employment and other earnings	67	22,810	22,721	16,150	12,689	0	0	10	10
Employment insurance premiums	68	112,350	77,939	97,430	56,902	0	0	0	0
PPIP premiums paid	69	0	0	0	0	0	0	0	0
PPIP premiums payable on employment income	70	0	0	0	0	0	0	0	0
PPIP premiums payable on self-employment income	71	0	0	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	290	873	40	105	0	0	0	0
Canada employment amount	73	174,830	203,675	142,360	165,982	0	0	0	0
Home accessibility expenses	74	1,410	10,248	1,420	10,423	0	0	0	0
Home buyers' amount	75	210	1,802	210	1,691	0	0	0	0
Digital news subscription expenses	76	15,530	4,439	11,010	2,965	0	0	0	0
Pension income amount	77	184,290	357,995	230,750	448,627	0	0	20	48
Disability amount	78	21,890	206,230	23,310	219,639	0	0	0	0
Disability amount transferred from a dependant	79	4,700	46,095	4,610	43,653	0	0	0	0
Interest paid on student loans	80	110	161	120	92	0	0	0	0
Tuition, education, and textbook amounts	81	1,170	2,640	1,440	3,020	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	4,350	20,222	1,380	5,713	0	0	0	0
Amounts transferred from spouse or common-law partner	83	51,500	360,845	58,220	412,989	0	0	50	342
Medical expenses	84	70,810	233,009	94,150	282,286	0	0	40	148
Total tax credits on personal amounts	85	407,740	1,629,744	443,590	1,741,769	30	121	250	1,002
Allowable charitable donations and government gifts	86	90,770	512,078	90,380	218,313	0	0	0	0
Eligible cultural and ecological gifts	87	0	0	110	1,160	0	0	0	0
Total tax credit on donations and gifts	88	90,650	159,655	90,310	63,573	0	0	0	0
Total federal non-refundable tax credits	89	407,740	1,789,399	443,590	1,805,342	30	121	250	1,069
Federal dividend tax credit	90	85,820	383,205	91,250	224,487	0	0	0	0

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

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	2,050	8,867	1,710	5,613	0	0	0	0
Basic federal tax	92	260,670	3,419,468	254,130	2,071,807	0	0	0	0
Federal foreign tax credit	93	49,220	63,058	55,720	34,341	0	0	0	0
Federal political contribution tax credit	94	4,400	937	2,830	561	0	0	0	0
Investment tax credit	95	400	7,901	180	1,362	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	1,600	10,508	1,300	7,919	0	0	0	0
Net federal tax	98	266,760	3,355,745	258,220	2,039,456	10	88	90	277
CPP contributions on self-employment	99	22,190	54,199	15,650	30,197	0	0	10	23
Social Benefits repayment	100	41,430	160,998	29,910	103,770	0	0	0	0
Canada workers benefit (CWB)	101	15,670	18,751	11,970	11,321	0	0	0	0
Canada Training Credit (CTC)	102	190	60	190	57	0	0	0	0
Multigenerational home renovation tax credit (MHRTC)	103	200	575	200	542	0	0	0	0
Eligible educator school supply tax credit	104	130	16	300	41	0	0	0	0
Net provincial or territorial tax	105	303,270	2,068,722	303,500	1,223,274	0	0	100	171
Total tax payable	106	311,040	5,639,695	309,140	3,396,718	10	146	120	475

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

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	247,730	0	257,840	0	0	0	70	0
Number of non-taxable returns	2	81,870	0	113,830	0	10	0	100	0
Total number of returns	3	329,600	0	371,670	0	10	0	170	0
Employment income	4	54,490	3,213,919	39,650	1,457,359	0	0	0	0
Commissions (from employment)	5	1,480	117,264	700	21,589	0	0	0	0
Other employment income	6	46,210	57,884	25,310	25,445	0	0	0	0
Old age security (OAS) pension	7	307,830	2,395,198	351,130	2,722,247	0	0	0	0
CPP or QPP benefits	8	316,610	3,198,133	348,180	3,009,060	0	0	0	0
Other pensions and superannuation	9	210,520	6,633,212	227,980	5,889,834	0	0	50	456
Elected split-pension amount	10	34,960	366,373	90,320	1,279,108	0	0	0	0
Employment insurance and other benefits	11	5,550	38,700	2,970	16,677	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	86,680	2,330,046	97,980	1,570,335	0	0	0	0
Interest and other investment income	13	137,730	941,177	160,200	933,954	0	0	100	771
Net partnership income (limited or non-active partners only)	14	1,470	12,381	990	28,679	0	0	0	0
Net rental income	15	21,330	140,895	19,960	125,808	0	0	20	107
Taxable capital gains	16	54,400	1,047,968	64,850	765,964	0	0	0	0
RRSP income	17	21,130	335,850	21,880	302,676	0	0	0	0
Other income	18	69,320	495,692	77,630	397,118	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	70	358	50	201	0	0	0	0
Net business income	20	19,790	301,792	13,820	124,876	0	0	40	544
Net professional income	21	4,780	255,092	2,750	67,197	0	0	0	0
Net commission income	22	2,760	56,927	1,810	28,085	0	0	0	0
Net farming income	23	4,840	13,984	2,380	6,356	0	0	0	0
Net fishing income	24	10	16	0	0	0	0	0	0
Workers' compensation benefits	25	10,350	65,103	6,340	46,910	0	0	0	0
Social assistance payments	26	16,920	52,897	19,990	50,410	0	0	10	168
Net federal supplements	27	99,090	681,639	121,010	896,271	0	0	0	0
Total income assessed	28	326,770	22,755,161	367,060	19,805,116	0	0	150	4,477
Registered pension plan (RPP) deduction	29	5,010	23,643	5,130	16,537	0	0	0	0
RRSP/PRPP deduction	30	19,260	283,571	12,910	196,245	0	0	0	0
FHSA deduction	31	30	237	10	104	0	0	0	0
Deduction for elected split-pension amount	32	99,790	1,438,710	41,590	437,968	0	0	0	0
Annual union, professional, or like dues	33	22,660	11,398	13,710	7,215	0	0	0	0
Child care expenses	34	40	167	30	107	0	0	0	0
Business investment loss	35	100	3,632	60	1,226	0	0	0	0
Moving expenses	36	60	872	40	213	0	0	0	0
Support payments made	37	1,540	37,355	50	1,006	0	0	0	0
Carrying charges and interest expenses	38	52,740	317,623	55,690	279,482	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	39	2,440	1,803	1,720	990	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	40	9,560	2,134	7,470	1,416	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	910	28,457	450	7,810	0	0	0	0
Other employment expenses	43	4,210	24,154	2,150	7,339	0	0	0	0
Clergy residence deduction	44	430	6,381	120	1,449	0	0	0	0
Other deductions	45	12,680	67,625	12,170	135,619	0	0	0	0

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

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	160,370	2,247,897	114,860	1,094,808	0	0	0	0
Social benefits repayment	47	37,650	172,645	35,870	149,008	0	0	0	0
Net income	48	326,310	20,356,586	366,800	18,568,709	0	0	150	4,378
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0	0	0
Security options deductions	50	0	0	40	1,717	0	0	0	0
Other payments deduction	51	107,560	798,958	126,660	993,116	0	0	10	185
Non-capital losses of other years	52	430	20,020	370	3,819	0	0	0	0
Net capital losses of other years	53	12,250	55,514	12,110	36,171	0	0	0	0
Capital gains deduction	54	900	142,497	560	80,252	0	0	10	455
Northern residents deductions	55	230	907	210	867	0	0	0	0
Additional deductions	56	4,740	23,652	5,670	21,717	0	0	0	0
Farming/fishing losses of prior years	57	180	2,440	80	660	0	0	0	0
Total deductions from net income	58	123,510	1,071,314	142,910	1,138,860	0	0	30	693
Taxable income assessed	59	324,890	19,289,460	365,150	17,432,291	0	0	140	3,685
Basic personal amount	60	329,600	4,924,994	371,670	5,561,271	10	195	170	2,539
Age amount	61	296,370	2,097,013	343,840	2,488,082	10	104	170	1,288
Spouse or common-law partner amount	62	28,880	214,506	8,510	69,861	0	0	20	259
Canada caregiver amount	63	8,040	49,851	6,040	33,708	0	0	0	0
Amount for an eligible dependant	64	440	4,792	1,240	11,381	0	0	0	0
Family caregiver amount for children under 18 years of age	65	80	217	50	142	0	0	0	0
CPP or QPP contributions through employment	66	12,360	13,916	9,940	9,186	0	0	0	0
CPP or QPP contributions on self-employment and other earnings	67	0	0	1,730	711	0	0	0	0
Employment insurance premiums	68	39,910	22,904	28,800	13,917	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	140	408	10	30	0	0	0	0
Canada employment amount	73	93,190	86,326	61,440	58,232	0	0	0	0
Home accessibility expenses	74	1,660	11,586	1,720	11,902	0	0	0	0
Home buyers' amount	75	90	778	70	643	0	0	0	0
Digital news subscription expenses	76	16,280	4,714	10,840	3,020	0	0	0	0
Pension income amount	77	221,540	428,351	257,380	497,928	0	0	50	92
Disability amount	78	21,240	200,156	23,130	217,876	0	0	0	0
Disability amount transferred from a dependant	79	2,900	27,391	2,800	26,238	0	0	0	0
Interest paid on student loans	80	30	34	40	128	0	0	0	0
Tuition, education, and textbook amounts	81	520	1,124	570	973	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	1,230	5,450	350	1,360	0	0	0	0
Amounts transferred from spouse or common-law partner	83	65,520	468,753	49,500	344,793	0	0	40	309
Medical expenses	84	71,310	282,723	94,550	324,006	0	0	30	112
Total tax credits on personal amounts	85	329,600	1,327,096	371,670	1,451,309	10	59	170	698
Allowable charitable donations and government gifts	86	82,520	331,167	85,630	240,064	0	0	0	0
Eligible cultural and ecological gifts	87	100	463	120	369	0	0	0	0
Total tax credit on donations and gifts	88	82,450	99,666	85,610	70,279	0	0	0	0
Total federal non-refundable tax credits	89	329,600	1,426,761	371,670	1,521,588	10	59	170	733
Federal dividend tax credit	90	76,600	275,322	85,170	194,726	0	0	0	0

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

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	1,410	5,180	1,000	3,522	0	0	0	0
Basic federal tax	92	201,860	2,302,045	207,620	1,710,136	0	0	40	195
Federal foreign tax credit	93	46,710	36,870	54,950	29,805	0	0	0	0
Federal political contribution tax credit	94	4,690	1,024	3,440	720	0	0	0	0
Investment tax credit	95	300	4,630	190	1,299	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	790	7,261	620	4,572	0	0	0	0
Net federal tax	98	203,560	2,261,657	209,040	1,681,978	0	0	60	193
CPP contributions on self-employment	99	2,330	3,083	1,660	1,693	0	0	0	0
Social Benefits repayment	100	37,650	172,645	35,870	149,008	0	0	0	0
Canada workers benefit (CWB)	101	5,240	5,874	4,270	3,859	0	0	0	0
Canada Training Credit (CTC)	102	0	0	0	0	0	0	0	0
Multigenerational home renovation tax credit (MHRTC)	103	170	419	150	367	0	0	0	0
Eligible educator school supply tax credit	104	40	7	100	13	0	0	0	0
Net provincial or territorial tax	105	245,850	1,390,698	256,130	1,005,001	0	0	60	123
Total tax payable	106	247,730	3,828,093	257,840	2,837,683	0	0	70	316

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

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	199,880	0	209,080	0	0	0	30	0
Number of non-taxable returns	2	59,810	0	89,080	0	10	0	50	0
Total number of returns	3	259,680	0	298,160	0	10	0	80	0
Employment income	4	22,050	1,222,743	13,740	452,388	0	0	0	0
Commissions (from employment)	5	530	45,774	190	5,313	0	0	0	0
Other employment income	6	38,590	40,554	18,740	14,014	0	0	0	0
Old age security (OAS) pension	7	247,920	2,074,353	286,590	2,386,281	0	0	0	0
CPP or QPP benefits	8	248,330	2,477,479	276,180	2,367,914	0	0	0	0
Other pensions and superannuation	9	191,360	6,085,805	206,770	5,121,304	0	0	30	387
Elected split-pension amount	10	32,110	328,830	69,870	970,775	0	0	0	0
Employment insurance and other benefits	11	2,090	13,016	840	4,578	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	74,960	1,867,970	86,480	1,294,830	0	0	0	0
Interest and other investment income	13	119,120	792,779	137,350	824,401	0	0	50	1,506
Net partnership income (limited or non-active partners only)	14	1,150	21,058	820	2,564	0	0	0	0
Net rental income	15	14,420	137,133	13,160	106,650	0	0	0	0
Taxable capital gains	16	48,020	1,253,562	58,470	701,143	0	0	0	0
RRSP income	17	4,130	45,022	4,100	26,909	0	0	0	0
Other income	18	61,040	474,749	70,280	427,974	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	20	84	30	176	0	0	0	0
Net business income	20	11,330	116,729	6,960	52,921	0	0	0	0
Net professional income	21	3,180	133,286	1,240	24,157	0	0	0	0
Net commission income	22	1,600	28,707	880	11,008	0	0	0	0
Net farming income	23	3,820	1,358	1,920	6,330	0	0	0	0
Net fishing income	24	0	0	0	0	0	0	0	0
Workers' compensation benefits	25	9,230	65,065	5,950	56,090	0	0	0	0
Social assistance payments	26	12,200	36,321	18,180	43,835	0	0	0	0
Net federal supplements	27	74,470	502,505	103,580	794,316	0	0	0	0
Total income assessed	28	257,290	17,766,823	294,770	15,718,313	0	0	70	3,154
Registered pension plan (RPP) deduction	29	590	1,337	530	1,331	0	0	0	0
RRSP/PRPP deduction	30	3,530	39,405	1,880	21,415	0	0	0	0
FHSA deduction	31	0	0	0	0	0	0	0	0
Deduction for elected split-pension amount	32	88,310	1,245,831	29,090	283,141	0	0	0	0
Annual union, professional, or like dues	33	13,440	4,816	5,300	2,081	0	0	0	0
Child care expenses	34	20	44	0	0	0	0	0	0
Business investment loss	35	60	3,291	30	592	0	0	0	0
Moving expenses	36	20	97	0	0	0	0	0	0
Support payments made	37	1,230	25,631	20	309	0	0	0	0
Carrying charges and interest expenses	38	47,500	261,439	50,120	249,543	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	39	0	0	0	0	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	40	0	0	0	0	0	0	0	0
Deduction for provincial parental insurance plan (PIIP) premiums on self-employment income	41	0	0	0	0	0	0	0	0
Exploration and development expenses	42	860	16,203	430	5,268	0	0	0	0
Other employment expenses	43	1,520	12,532	640	2,107	0	0	0	0
Clergy residence deduction	44	190	2,545	50	546	0	0	0	0
Other deductions	45	9,680	71,938	9,610	168,921	0	0	0	0

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

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	124,120	1,685,216	80,880	735,525	0	0	0	0
Social benefits repayment	47	29,290	142,311	29,720	132,915	0	0	0	0
Net income	48	257,030	15,952,067	294,630	14,853,099	0	0	70	2,956
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0	0	0
Security options deductions	50	70	19,528	10	21	0	0	0	0
Other payments deduction	51	81,980	603,608	108,530	893,894	0	0	0	0
Non-capital losses of other years	52	0	0	170	2,034	0	0	0	0
Net capital losses of other years	53	11,220	60,168	10,830	32,763	0	0	0	0
Capital gains deduction	54	590	91,744	400	63,288	0	0	0	0
Northern residents deductions	55	160	621	130	545	0	0	0	0
Additional deductions	56	5,220	20,118	6,320	22,609	0	0	0	0
Farming/fishing losses of prior years	57	150	2,104	0	0	0	0	0	0
Total deductions from net income	58	97,130	807,750	123,630	1,017,900	0	0	10	252
Taxable income assessed	59	256,040	15,146,281	293,320	13,837,305	0	0	60	2,704
Basic personal amount	60	259,680	3,882,466	298,160	4,462,113	0	0	80	1,213
Age amount	61	235,800	1,690,250	276,220	2,022,476	0	0	80	625
Spouse or common-law partner amount	62	16,380	107,551	4,870	41,387	0	0	0	0
Canada caregiver amount	63	6,330	38,692	4,250	22,779	0	0	0	0
Amount for an eligible dependant	64	270	2,489	860	7,378	0	0	0	0
Family caregiver amount for children under 18 years of age	65	40	120	30	65	0	0	0	0
CPP or QPP contributions through employment	66	710	641	470	362	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	14,170	6,950	8,510	3,483	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	70	198	0	0	0	0	0	0
Canada employment amount	73	57,670	41,773	31,460	23,191	0	0	0	0
Home accessibility expenses	74	1,750	11,138	1,570	9,772	0	0	0	0
Home buyers' amount	75	60	467	40	302	0	0	0	0
Digital news subscription expenses	76	14,340	4,202	8,670	2,492	0	0	0	0
Pension income amount	77	197,930	381,834	221,750	426,651	0	0	30	52
Disability amount	78	21,680	204,253	24,000	226,136	0	0	0	0
Disability amount transferred from a dependant	79	1,780	16,370	1,720	15,661	0	0	0	0
Interest paid on student loans	80	0	0	10	109	0	0	0	0
Tuition, education, and textbook amounts	81	210	415	230	422	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	410	1,799	180	1,000	0	0	0	0
Amounts transferred from spouse or common-law partner	83	60,010	428,782	36,490	246,786	0	0	0	0
Medical expenses	84	63,730	288,249	82,700	315,660	0	0	0	0
Total tax credits on personal amounts	85	259,680	1,066,309	298,160	1,174,235	0	0	80	355
Allowable charitable donations and government gifts	86	73,050	562,542	76,070	234,317	0	0	0	0
Eligible cultural and ecological gifts	87	120	4,297	110	1,642	0	0	0	0
Total tax credit on donations and gifts	88	73,030	177,983	76,070	69,084	0	0	0	0
Total federal non-refundable tax credits	89	259,680	1,244,292	298,160	1,243,318	0	0	80	387
Federal dividend tax credit	90	66,380	233,032	75,210	166,352	0	0	0	0

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

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	710	5,652	520	2,077	0	0	0	0
Basic federal tax	92	156,670	1,702,575	162,250	1,321,109	0	0	0	0
Federal foreign tax credit	93	41,540	29,530	49,620	23,227	0	0	0	0
Federal political contribution tax credit	94	4,650	1,046	3,260	672	0	0	0	0
Investment tax credit	95	240	5,013	150	1,404	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	450	3,681	370	2,530	0	0	0	0
Net federal tax	98	157,340	1,670,495	162,820	1,296,568	0	0	0	0
CPP contributions on self-employment	99	0	0	0	0	0	0	0	0
Social Benefits repayment	100	29,290	142,311	29,720	132,915	0	0	0	0
Canada workers benefit (CWB)	101	2,210	2,556	1,850	1,789	0	0	10	15
Canada Training Credit (CTC)	102	0	0	0	0	0	0	0	0
Multigenerational home renovation tax credit (MHRTC)	103	120	241	130	250	0	0	0	0
Eligible educator school supply tax credit	104	30	4	0	0	0	0	0	0
Net provincial or territorial tax	105	199,050	1,039,063	208,280	784,831	0	0	0	0
Total tax payable	106	199,880	2,851,871	209,080	2,214,315	0	0	0	0

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

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	238,360	0	299,780	0	0	0	30	0
Number of non-taxable returns	2	70,890	0	134,340	0	0	0	80	0
Total number of returns	3	309,250	0	434,120	0	10	0	120	0
Employment income	4	9,530	585,705	5,940	178,988	0	0	0	0
Commissions (from employment)	5	190	22,239	50	1,109	0	0	0	0
Other employment income	6	48,870	38,273	21,810	14,056	0	0	0	0
Old age security (OAS) pension	7	298,450	2,434,219	423,040	3,428,654	0	0	0	0
CPP or QPP benefits	8	288,600	2,910,591	388,370	3,514,106	0	0	0	0
Other pensions and superannuation	9	228,730	6,798,940	291,530	6,171,910	0	0	40	984
Elected split-pension amount	10	33,270	295,148	58,160	783,901	0	0	0	0
Employment insurance and other benefits	11	510	2,624	210	844	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	101,200	2,790,441	140,130	2,419,348	0	0	0	0
Interest and other investment income	13	163,170	1,217,185	227,900	1,633,920	0	0	70	1,922
Net partnership income (limited or non-active partners only)	14	1,270	24,276	1,000	5,763	0	0	0	0
Net rental income	15	13,720	199,788	13,430	192,537	0	0	0	0
Taxable capital gains	16	67,760	2,065,953	98,020	2,168,485	0	0	0	0
RRSP income	17	7,660	52,447	12,050	73,072	0	0	0	0
Other income	18	85,190	862,239	120,700	1,094,328	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	30	104	30	54	0	0	0	0
Net business income	20	6,590	63,033	3,840	29,019	0	0	0	0
Net professional income	21	1,980	70,668	600	9,164	0	0	0	0
Net commission income	22	940	8,353	410	3,498	0	0	0	0
Net farming income	23	4,160	13,739	2,420	16,084	0	0	0	0
Net fishing income	24	0	0	0	0	0	0	0	0
Workers' compensation benefits	25	15,730	120,332	10,590	124,618	0	0	0	0
Social assistance payments	26	16,800	43,650	35,630	73,819	0	0	20	304
Net federal supplements	27	95,850	645,966	182,910	1,447,186	0	0	0	0
Total income assessed	28	306,520	21,275,796	430,460	23,409,724	0	0	110	8,224
Registered pension plan (RPP) deduction	29	430	1,053	210	597	0	0	0	0
RRSP/PRPP deduction	30	2,780	17,802	1,970	18,631	0	0	0	0
FHSA deduction	31	0	0	0	0	0	0	0	0
Deduction for elected split-pension amount	32	91,350	1,213,863	18,830	154,337	0	0	0	0
Annual union, professional, or like dues	33	10,860	2,362	3,090	774	0	0	0	0
Child care expenses	34	0	0	0	0	0	0	0	0
Business investment loss	35	50	1,184	30	1,122	0	0	0	0
Moving expenses	36	10	86	0	0	0	0	0	0
Support payments made	37	1,290	22,040	0	0	0	0	0	0
Carrying charges and interest expenses	38	62,900	320,627	81,320	421,253	0	0	10	41
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	1,190	21,203	730	5,523	0	0	0	0
Other employment expenses	43	550	6,804	200	583	0	0	0	0
Clergy residence deduction	44	120	1,521	20	231	0	0	0	0
Other deductions	45	13,710	91,093	16,770	192,348	0	0	0	0

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

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	140,860	1,700,262	106,250	796,886	0	0	20	135
Social benefits repayment	47	35,510	177,989	42,350	205,537	0	0	0	0
Net income	48	306,310	19,404,770	430,360	22,409,427	0	0	110	8,097
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0	0	0
Security options deductions	50	50	4,766	0	0	0	0	0	0
Other payments deduction	51	108,460	809,315	191,250	1,644,402	0	0	20	316
Non-capital losses of other years	52	0	0	120	1,364	0	0	0	0
Net capital losses of other years	53	15,530	99,217	17,420	67,272	0	0	0	0
Capital gains deduction	54	890	170,007	820	168,150	0	0	0	0
Northern residents deductions	55	130	536	130	528	0	0	0	0
Additional deductions	56	9,960	35,528	14,650	70,688	0	0	0	0
Farming/fishing losses of prior years	57	140	1,309	40	230	0	0	0	0
Total deductions from net income	58	130,780	1,153,033	217,540	1,964,052	0	0	30	567
Taxable income assessed	59	305,200	18,257,364	428,180	20,450,965	0	0	90	7,530
Basic personal amount	60	309,250	4,623,890	434,120	6,496,468	0	0	120	1,738
Age amount	61	280,500	2,054,245	401,920	3,014,661	0	0	110	907
Spouse or common-law partner amount	62	16,630	98,364	4,510	36,432	0	0	20	153
Canada caregiver amount	63	8,360	49,007	4,180	21,921	0	0	0	0
Amount for an eligible dependant	64	290	2,239	910	6,546	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	170	151	130	97	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	4,280	1,802	2,320	844	0	0	0	0
PPIP premiums paid	69	0	0	0	0	0	0	0	0
PPIP premiums payable on employment income	70	0	0	0	0	0	0	0	0
PPIP premiums payable on self-employment income	71	0	0	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	30	78	0	0	0	0	0	0
Canada employment amount	73	57,220	29,244	27,440	13,740	0	0	0	0
Home accessibility expenses	74	2,770	16,468	2,620	14,539	0	0	0	0
Home buyers' amount	75	40	272	30	218	0	0	0	0
Digital news subscription expenses	76	14,380	4,427	9,650	2,849	0	0	0	0
Pension income amount	77	236,200	451,762	307,630	581,569	0	0	40	62
Disability amount	78	41,080	386,950	64,200	604,330	0	0	0	0
Disability amount transferred from a dependant	79	1,510	13,829	1,780	16,415	0	0	0	0
Interest paid on student loans	80	0	0	0	0	0	0	0	0
Tuition, education, and textbook amounts	81	80	154	100	173	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	200	964	150	628	0	0	0	0
Amounts transferred from spouse or common-law partner	83	77,510	565,475	31,910	215,415	0	0	0	0
Medical expenses	84	85,620	658,462	137,020	1,182,330	0	0	30	94
Total tax credits on personal amounts	85	309,250	1,343,689	434,120	1,831,395	0	0	120	470
Allowable charitable donations and government gifts	86	89,930	688,300	114,770	440,013	0	0	0	0
Eligible cultural and ecological gifts	87	160	2,402	180	3,930	0	0	0	0
Total tax credit on donations and gifts	88	89,940	215,504	114,790	132,580	0	0	0	0
Total federal non-refundable tax credits	89	309,250	1,559,193	434,120	1,963,975	0	0	120	569
Federal dividend tax credit	90	85,600	362,872	113,670	310,868	0	0	0	0

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

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	770	4,415	850	3,040	0	0	0	0
Basic federal tax	92	170,210	2,067,176	208,110	2,010,020	0	0	0	0
Federal foreign tax credit	93	55,050	33,351	76,020	38,447	0	0	0	0
Federal political contribution tax credit	94	5,660	1,243	4,220	846	0	0	0	0
Investment tax credit	95	260	2,678	220	1,081	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	530	3,496	630	3,857	0	0	0	0
Net federal tax	98	170,200	2,032,843	207,980	1,970,375	0	0	0	0
CPP contributions on self-employment	99	0	0	0	0	0	0	0	0
Social Benefits repayment	100	35,510	177,989	42,350	205,537	0	0	0	0
Canada workers benefit (CWB)	101	1,150	1,319	1,030	950	0	0	10	14
Canada Training Credit (CTC)	102	0	0	0	0	0	0	0	0
Multigenerational home renovation tax credit (MHRTC)	103	140	285	190	328	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	237,810	1,278,629	299,260	1,233,739	0	0	0	0
Total tax payable	106	238,360	3,489,462	299,780	3,409,652	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.