

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

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	2,480,280	0	2,305,830	0	480	0	60	0	4,786,650	0
Number of non-taxable returns	2	937,430	0	1,274,980	0	420	0	690	0	2,213,530	0
Total number of returns	3	3,417,710	0	3,580,810	0	910	0	750	0	7,000,170	0
Employment income	4	2,286,990	147,393,513	2,167,280	106,819,573	730	30,695	20	1,308	4,455,010	254,245,088
Commissions (from employment)	5	67,100	3,327,523	56,440	1,065,041	20	195	0	0	123,550	4,392,759
Other employment income	6	355,300	1,426,159	192,760	912,874	40	308	30	1,351	548,140	2,340,692
Old age security (OAS) pension	7	835,370	6,868,075	989,190	8,167,641	20	161	0	0	1,824,580	15,035,886
CPP or QPP benefits	8	994,910	8,782,152	1,151,970	8,571,662	30	143	0	0	2,146,910	17,353,973
Other pensions and superannuation	9	654,040	17,850,026	706,540	15,485,268	10	358	40	494	1,360,630	33,336,146
Elected split-pension amount	10	99,020	863,526	248,480	3,281,171	0	0	0	0	347,510	4,144,867
Employment insurance and other benefits	11	391,990	2,785,284	336,770	3,269,458	110	831	0	0	728,870	6,055,573
Taxable amount of dividends from taxable Canadian corporations	12	445,450	12,171,356	378,590	4,867,036	30	84	0	0	824,080	17,038,492
Interest and other investment income	13	1,287,070	3,223,083	1,372,190	2,677,087	280	472	90	538	2,659,630	5,901,181
Net partnership income (limited or non-active partners only)	14	5,060	44,470	2,680	11,096	0	0	0	0	7,740	55,566
Net rental income	15	226,130	981,518	185,720	585,410	30	94	50	212	411,930	1,567,234
Taxable capital gains	16	254,830	5,866,730	233,650	2,982,039	0	0	0	0	488,510	8,849,359
RRSP income	17	221,750	1,695,812	193,660	1,435,630	0	0	0	0	415,430	3,131,518
Other income	18	464,060	4,896,024	470,920	3,490,698	110	582	10	79	935,110	8,387,383
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	21,720	110,026	32,340	172,808	30	145	20	101	54,110	283,079
Net business income	20	246,450	4,001,974	226,790	3,351,820	60	701	0	0	473,310	7,354,742
Net professional income	21	48,370	2,776,758	53,980	2,513,743	20	170	0	0	102,370	5,290,683
Net commission income	22	20,200	555,831	19,200	276,119	0	0	0	0	39,400	831,984
Net farming income	23	30,290	72,899	12,350	17,197	0	0	0	0	42,640	90,097
Net fishing income	24	810	48,941	70	1,864	0	0	0	0	880	50,805
Workers' compensation benefits	25	95,190	1,224,143	94,100	818,691	10	108	0	0	189,310	2,042,941
Social assistance payments	26	137,490	1,491,573	117,380	1,287,332	50	454	130	1,007	255,060	2,780,366
Net federal supplements	27	336,850	1,877,532	476,040	3,014,345	20	100	0	0	812,900	4,891,977
Total income assessed	28	3,359,870	230,345,005	3,474,300	175,221,727	850	35,956	330	5,903	6,835,360	405,608,590
Registered pension plan (RPP) deduction	29	801,680	3,919,852	922,060	3,763,261	140	417	0	0	1,723,890	7,683,618
RRSP/PRPP deduction	30	933,000	9,246,249	844,580	6,099,390	140	856	0	0	1,777,720	15,346,496
FHSA deduction	31	74,820	457,353	61,240	356,638	30	168	0	0	136,080	814,159
Deduction for elected split-pension amount	32	248,910	3,290,184	98,920	857,453	0	0	0	0	347,830	4,147,725
Annual union, professional, or like dues	33	949,420	796,715	944,350	743,367	230	109	0	0	1,894,000	1,540,193
Child care expenses	34	150,160	454,678	379,090	1,186,336	40	100	20	35	529,300	1,641,148
Business investment loss	35	800	25,257	360	7,982	0	0	0	0	1,170	33,239
Moving expenses	36	3,710	23,119	3,160	15,510	0	0	0	0	6,870	38,629
Support payments made	37	6,400	122,889	410	2,795	0	0	0	0	6,810	125,722
Carrying charges and interest expenses	38	157,740	1,006,149	145,480	621,113	0	0	0	0	303,220	1,627,293
Deduction for CPP or QPP contributions on self-employment and other earnings	39	217,660	297,205	214,720	276,381	70	53	0	0	432,450	573,654

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Deduction for CPP or QPP enhanced contributions on employment income	40	2,110,370	964,446	1,977,370	795,426	620	210	20	4	4,088,370	1,760,086
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	240,700	20,023	235,280	18,302	70	3	0	0	476,060	38,330
Exploration and development expenses	42	4,030	290,815	1,290	47,570	0	0	0	0	5,310	338,386
Other employment expenses	43	147,250	526,465	120,650	235,697	50	91	0	0	267,950	762,252
Clergy residence deduction	44	1,710	21,566	310	2,537	0	0	0	0	2,020	24,103
Other deductions	45	217,450	494,316	187,310	707,565	40	67	0	0	404,810	1,201,969
Total deductions before adjustments	46	2,589,650	21,957,654	2,382,880	15,738,507	700	2,217	50	180	4,973,280	37,698,558
Social benefits repayment	47	98,410	305,713	44,570	171,689	0	0	0	0	142,980	477,407
Net income	48	3,352,070	208,239,889	3,464,390	159,413,330	850	33,751	320	5,750	6,817,630	367,692,721
Canadian Forces personnel and police deduction	49	700	12,786	200	3,455	0	0	0	0	900	16,241
Security options deductions	50	3,020	346,348	1,220	67,343	0	0	0	0	4,240	413,851
Other payments deduction	51	557,860	4,591,587	680,080	5,118,476	80	661	130	1,007	1,238,140	9,711,731
Non-capital losses of other years	52	2,720	62,550	3,080	20,108	0	0	0	0	5,800	82,661
Net capital losses of other years	53	51,200	181,832	37,540	79,983	0	0	0	0	88,740	261,818
Capital gains deduction	54	8,710	1,299,190	4,520	710,309	0	0	0	0	13,230	2,009,698
Northern residents deductions	55	16,560	74,961	13,360	56,534	0	0	0	0	29,930	131,526
Additional deductions	56	16,200	204,190	22,550	252,865	0	0	10	732	38,760	457,814
Farming/fishing losses of prior years	57	1,130	11,481	430	2,883	0	0	0	0	1,560	14,364
Total deductions from net income	58	644,820	6,797,346	746,760	6,316,951	90	1,083	140	1,739	1,391,820	13,117,120
Taxable income assessed	59	3,272,830	201,461,484	3,388,850	153,118,009	820	32,674	190	4,012	6,662,690	354,616,180
Basic personal amount	60	3,417,650	50,955,535	3,580,750	53,506,987	910	13,505	740	10,501	7,000,050	104,486,529
Age amount	61	827,480	6,127,045	995,500	7,641,282	30	251	90	693	1,823,100	13,769,271
Spouse or common-law partner amount	62	302,930	2,824,062	102,720	980,138	60	618	80	894	405,790	3,805,712
Canada caregiver amount	63	27,940	172,846	26,120	159,893	0	0	0	0	54,070	332,739
Amount for an eligible dependant	64	60,030	831,179	189,250	2,663,274	10	142	20	360	249,310	3,494,955
Family caregiver amount for children under 18 years of age	65	15,700	43,765	13,990	38,507	0	0	0	0	29,690	82,280
CPP or QPP contributions through employment	66	2,118,040	5,213,295	1,986,170	4,307,086	620	1,139	20	24	4,104,840	9,521,544
CPP or QPP contributions on self-employment and other earnings	67	216,150	220,981	213,270	205,267	60	40	0	0	429,490	426,300
Employment insurance premiums	68	2,089,050	1,186,752	2,038,860	1,033,913	680	285	20	6	4,128,600	2,220,956
PPIP premiums paid	69	2,167,650	576,367	2,053,770	462,268	670	122	20	3	4,222,110	1,038,760
PPIP premiums payable on employment income	70	77,790	20,317	61,880	14,888	40	5	20	3	139,740	35,213
PPIP premiums payable on self-employment income	71	241,110	25,767	235,680	23,549	70	4	0	0	476,870	49,321
Volunteer firefighters' amount/search and rescue volunteers' amount	72	6,390	19,182	600	1,811	0	0	0	0	7,000	20,993
Canada employment amount	73	2,376,310	3,126,161	2,212,710	2,937,474	730	979	50	70	4,589,810	6,064,684

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Home accessibility expenses	74	4,120	18,061	3,520	14,881	0	0	0	0	7,640	32,942
Home buyers' amount	75	24,630	195,656	20,200	151,085	10	85	0	0	44,850	346,831
Digital news subscription expenses	76	39,730	7,745	30,190	5,418	0	0	0	0	69,930	13,166
Pension income amount	77	701,450	1,342,696	821,810	1,560,063	10	28	30	65	1,523,310	2,902,853
Disability amount	78	67,740	639,340	63,850	601,165	20	166	0	0	131,620	1,240,713
Disability amount transferred from a dependant	79	28,320	371,755	32,140	410,744	0	0	0	0	60,470	782,559
Interest paid on student loans	80	41,660	21,615	66,570	33,444	20	10	0	0	108,250	55,069
Tuition, education, and textbook amounts	81	154,850	582,953	228,050	651,169	130	849	0	0	383,040	1,234,970
Tuition, education, and textbook amounts transferred from a child	82	63,790	137,546	50,350	102,184	0	0	0	0	114,150	239,755
Amounts transferred from spouse or common-law partner	83	186,450	1,276,974	116,770	734,815	10	53	30	202	303,260	2,012,043
Medical expenses	84	960,570	2,691,575	1,466,710	3,946,967	220	388	90	147	2,427,580	6,639,078
Total tax credits on personal amounts	85	3,417,690	11,794,503	3,580,790	12,328,399	910	2,809	740	1,959	7,000,130	24,127,671
Allowable charitable donations and government gifts	86	608,830	1,103,363	575,960	461,484	90	59	0	0	1,184,890	1,564,956
Eligible cultural and ecological gifts	87	1,090	16,140	940	3,034	0	0	0	0	2,030	19,174
Total tax credit on donations and gifts	88	600,300	339,152	565,560	128,152	90	17	0	0	1,165,960	467,335
Total federal non-refundable tax credits	89	3,417,690	12,133,656	3,580,790	12,456,551	910	2,826	740	1,974	7,000,130	24,595,007
Federal dividend tax credit	90	407,340	1,341,162	333,420	541,157	30	7	0	0	740,790	1,882,328
Minimum tax carryover	91	10,150	40,567	6,250	23,195	0	0	0	0	16,400	63,762
Basic federal tax	92	2,423,120	25,467,082	2,261,500	15,142,705	470	3,544	50	463	4,685,140	40,613,793
Federal foreign tax credit	93	190,030	149,198	175,260	73,092	0	0	10	87	365,330	222,404
Federal political contribution tax credit	94	10,400	1,873	5,170	775	0	0	0	0	15,570	2,648
Investment tax credit	95	3,880	66,855	1,230	10,437	0	0	0	0	5,110	77,293
Labour-sponsored funds tax credit (provincially registered)	96	209,640	103,901	186,000	79,254	20	6	0	0	395,650	183,161
Alternative minimum tax payable	97	7,630	64,738	4,210	39,553	0	0	0	0	11,830	104,308
Net federal tax	98	2,479,500	25,242,019	2,304,890	15,048,877	480	3,541	60	385	4,784,930	40,294,822
CPP contributions on self-employment	99	0	0	0	0	0	0	0	0	0	0
Social Benefits repayment	100	98,410	305,713	44,570	171,689	0	0	0	0	142,980	477,407
Canada workers benefit (CWB)	101	226,770	415,054	185,460	302,513	100	190	40	62	412,360	717,819
Canada Training Credit (CTC)	102	50,040	15,507	85,930	26,319	40	12	0	0	136,010	41,838
Multigenerational home renovation tax credit (MHRTC)	103	450	2,328	310	1,402	0	0	0	0	760	3,730
Eligible educator school supply tax credit	104	1,880	242	10,370	1,298	0	0	0	0	12,250	1,540
Net provincial or territorial tax	105	1,960	78,186	950	27,292	0	0	0	0	2,920	105,478
Total tax payable	106	2,480,280	25,626,257	2,305,830	15,248,451	480	3,547	60	385	4,786,650	40,878,639

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Item	Item code	Age Group: Under 20 Males (Number)	Age Group: Under 20 Males (Thousands of Dollars)	Age Group: Under 20 Females (Number)	Age Group: Under 20 Females (Thousands of Dollars)	Age Group: Under 20 Gender Diverse (Number)	Age Group: Under 20 Gender Diverse (Thousands of Dollars)	Age Group: Under 20 Unknown (Number)	Age Group: Under 20 Unknown (Thousands of Dollars)
Number of taxable returns	1	31,580	0	23,150	0	20	0	0	0
Number of non-taxable returns	2	121,610	0	129,820	0	130	0	20	0
Total number of returns	3	153,190	0	152,960	0	140	0	20	0
Employment income	4	137,640	1,603,610	139,740	1,390,432	120	1,058	0	0
Commissions (from employment)	5	2,010	5,843	5,120	4,763	0	0	0	0
Other employment income	6	2,380	5,259	1,600	6,004	0	0	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	3,930	8,973	3,700	8,480	0	0	0	0
Other pensions and superannuation	9	150	864	180	1,227	0	0	0	0
Elected split-pension amount	10	0	0	0	0	0	0	0	0
Employment insurance and other benefits	11	3,210	14,879	1,400	6,364	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	3,210	7,960	2,690	8,571	0	0	0	0
Interest and other investment income	13	19,380	9,555	22,310	10,271	10	2	0	0
Net partnership income (limited or non-active partners only)	14	0	0	0	0	0	0	0	0
Net rental income	15	140	422	100	379	0	0	0	0
Taxable capital gains	16	2,570	51,066	2,030	59,098	0	0	0	0
RRSP income	17	150	1,180	0	0	0	0	0	0
Other income	18	27,970	145,627	28,890	145,047	20	123	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	1,390	3,931	1,660	5,187	0	0	0	0
Net business income	20	4,630	23,173	4,120	15,863	0	0	0	0
Net professional income	21	780	3,062	880	2,778	0	0	0	0
Net commission income	22	450	2,021	310	892	0	0	0	0
Net farming income	23	70	314	20	82	0	0	0	0
Net fishing income	24	0	0	0	0	0	0	0	0
Workers' compensation benefits	25	960	2,774	940	3,144	0	0	0	0
Social assistance payments	26	2,010	17,474	1,600	12,776	0	0	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	146,250	1,908,181	146,810	1,681,985	130	1,289	0	0
Registered pension plan (RPP) deduction	29	11,340	29,553	9,420	3,588	0	0	0	0
RRSP/PRPP deduction	30	2,160	4,079	1,280	2,049	0	0	0	0
FHSA deduction	31	1,900	8,717	1,230	4,962	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	44,890	9,695	33,850	6,089	30	4	0	0
Child care expenses	34	0	0	100	180	0	0	0	0
Business investment loss	35	0	0	0	0	0	0	0	0
Moving expenses	36	80	84	90	74	0	0	0	0
Support payments made	37	0	0	0	0	0	0	0	0
Carrying charges and interest expenses	38	910	944	830	862	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	57,050	7,021	58,220	5,355	50	4	0	0
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	4,890	106	4,430	75	0	0	0	0
Exploration and development expenses	42	0	0	0	0	0	0	0	0
Other employment expenses	43	390	824	120	170	0	0	0	0
Clergy residence deduction	44	20	4	0	0	0	0	0	0
Other deductions	45	1,190	1,239	0	0	0	0	0	0

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Total deductions before adjustments	46	83,750	63,089	78,340	31,512	70	12	0	0
Social benefits repayment	47	20	21	0	0	0	0	0	0
Net income	48	146,140	1,866,690	146,700	1,657,071	130	1,278	0	0
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0	0	0
Security options deductions	50	0	0	0	0	0	0	0	0
Other payments deduction	51	2,970	20,249	2,530	15,920	0	0	0	0
Non-capital losses of other years	52	0	0	0	0	0	0	0	0
Net capital losses of other years	53	100	38	0	0	0	0	0	0
Capital gains deduction	54	170	40,407	200	50,182	0	0	0	0
Northern residents deductions	55	370	844	300	599	0	0	0	0
Additional deductions	56	30	102	30	177	0	0	0	0
Farming/fishing losses of prior years	57	0	0	0	0	0	0	0	0
Total deductions from net income	58	3,650	61,696	3,130	66,978	10	78	0	0
Taxable income assessed	59	144,980	1,805,004	145,810	1,590,151	130	1,200	0	0
Basic personal amount	60	153,190	2,295,938	152,960	2,292,667	140	2,160	20	214
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	90	843	160	1,773	0	0	0	0
Canada caregiver amount	63	0	0	0	0	0	0	0	0
Amount for an eligible dependant	64	20	254	440	6,541	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	58,570	38,576	59,640	29,493	50	22	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	123,660	19,951	126,310	17,393	100	13	0	0
PPIP premiums paid	69	124,050	7,722	0	0	100	5	0	0
PPIP premiums payable on employment income	70	1,350	80	1,150	43	0	0	0	0
PPIP premiums payable on self-employment income	71	4,910	137	4,450	97	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	60	189	10	42	0	0	0	0
Canada employment amount	73	137,610	182,604	139,620	185,535	120	157	0	0
Home accessibility expenses	74	0	0	0	0	0	0	0	0
Home buyers' amount	75	80	664	40	245	0	0	0	0
Digital news subscription expenses	76	80	24	0	0	0	0	0	0
Pension income amount	77	140	230	170	279	0	0	0	0
Disability amount	78	1,780	19,460	890	9,651	0	0	0	0
Disability amount transferred from a dependant	79	0	0	0	0	0	0	0	0
Interest paid on student loans	80	0	0	0	0	0	0	0	0
Tuition, education, and textbook amounts	81	11,320	11,876	15,040	13,622	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	0	0	0	0	0	0	0	0
Amounts transferred from spouse or common-law partner	83	0	0	0	0	0	0	0	0
Medical expenses	84	6,620	25,947	10,030	9,122	0	0	0	0
Total tax credits on personal amounts	85	153,190	390,785	152,960	386,126	140	360	20	34
Allowable charitable donations and government gifts	86	8,550	607	11,110	852	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	7,730	136	10,120	198	0	0	0	0
Total federal non-refundable tax credits	89	153,190	390,921	152,960	386,324	140	360	20	34
Federal dividend tax credit	90	1,750	613	1,340	684	0	0	0	0

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

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	120	354	130	451	0	0	0	0
Basic federal tax	92	31,660	54,791	23,170	27,923	20	18	0	0
Federal foreign tax credit	93	790	329	560	173	0	0	0	0
Federal political contribution tax credit	94	0	0	0	0	0	0	0	0
Investment tax credit	95	0	0	0	0	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0	0	0
Alternative minimum tax payable	97	140	2,833	160	3,475	0	0	0	0
Net federal tax	98	31,580	54,401	23,140	27,763	20	19	0	0
CPP contributions on self-employment	99	0	0	0	0	0	0	0	0
Social Benefits repayment	100	20	21	0	0	0	0	0	0
Canada workers benefit (CWB)	101	9,240	17,578	7,050	13,507	0	0	0	0
Canada Training Credit (CTC)	102	0	0	0	0	0	0	0	0
Multigenerational home renovation tax credit (MHRTC)	103	0	0	0	0	0	0	0	0
Eligible educator school supply tax credit	104	40	4	50	6	0	0	0	0
Net provincial or territorial tax	105	0	0	0	0	0	0	0	0
Total tax payable	106	31,580	54,423	23,150	27,767	20	19	0	0



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

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	130,090	0	110,040	0	60	0	0	0
Number of non-taxable returns	2	89,150	0	103,980	0	100	0	50	0
Total number of returns	3	219,240	0	214,020	0	160	0	50	0
Employment income	4	194,030	5,857,816	192,090	4,701,792	140	3,116	0	0
Commissions (from employment)	5	7,060	79,100	8,680	32,043	0	0	0	0
Other employment income	6	15,340	31,215	5,470	18,784	0	0	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	110	280	130	330	0	0	0	0
Other pensions and superannuation	9	110	413	170	928	0	0	0	0
Elected split-pension amount	10	0	0	0	0	0	0	0	0
Employment insurance and other benefits	11	23,200	135,809	16,650	119,808	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	9,800	31,017	7,340	18,706	0	0	0	0
Interest and other investment income	13	59,800	20,749	63,440	21,822	40	25	0	0
Net partnership income (limited or non-active partners only)	14	0	0	0	0	0	0	0	0
Net rental income	15	2,600	-193	1,590	1,011	0	0	0	0
Taxable capital gains	16	6,690	46,482	4,530	41,589	0	0	0	0
RRSP income	17	1,630	3,928	990	1,402	0	0	0	0
Other income	18	32,460	151,448	33,490	153,095	20	55	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	3,910	15,814	5,820	24,860	10	52	0	0
Net business income	20	13,680	109,529	11,990	81,259	0	0	0	0
Net professional income	21	2,310	18,179	2,820	18,708	0	0	0	0
Net commission income	22	1,560	13,897	1,100	7,039	0	0	0	0
Net farming income	23	260	680	110	26	0	0	0	0
Net fishing income	24	30	677	0	0	0	0	0	0
Workers' compensation benefits	25	3,810	17,536	5,600	31,118	0	0	0	0
Social assistance payments	26	9,140	88,678	7,160	65,635	10	103	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	209,970	6,623,400	205,350	5,340,280	150	3,469	0	0
Registered pension plan (RPP) deduction	29	46,500	90,638	54,010	69,091	20	10	0	0
RRSP/PRPP deduction	30	21,990	74,212	17,080	43,279	0	0	0	0
FHSA deduction	31	14,430	80,516	11,790	60,183	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	75,760	37,157	72,800	28,236	40	9	0	0
Child care expenses	34	560	2,066	4,460	14,042	0	0	0	0
Business investment loss	35	0	0	0	0	0	0	0	0
Moving expenses	36	450	557	460	549	0	0	0	0
Support payments made	37	0	0	0	0	0	0	0	0
Carrying charges and interest expenses	38	2,320	2,150	2,160	2,211	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	39	14,520	8,453	13,310	6,542	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	40	182,120	49,694	179,470	39,762	130	26	0	0
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	15,030	555	13,700	422	10	0	0	0
Exploration and development expenses	42	0	0	0	0	0	0	0	0
Other employment expenses	43	3,770	9,900	2,540	4,304	0	0	0	0
Clergy residence deduction	44	30	57	30	50	0	0	0	0
Other deductions	45	15,410	16,403	0	0	0	0	0	0

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

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	191,970	372,419	188,690	283,893	130	91	0	0
Social benefits repayment	47	950	999	40	50	0	0	0	0
Net income	48	209,550	6,252,694	204,980	5,058,787	150	3,380	0	0
Canadian Forces personnel and police deduction	49	80	650	0	0	0	0	0	0
Security options deductions	50	20	129	0	0	0	0	0	0
Other payments deduction	51	12,890	106,214	12,690	96,754	10	103	0	0
Non-capital losses of other years	52	40	126	30	68	0	0	0	0
Net capital losses of other years	53	950	295	0	0	0	0	0	0
Capital gains deduction	54	160	34,567	160	32,868	0	0	0	0
Northern residents deductions	55	950	3,369	740	2,425	0	0	0	0
Additional deductions	56	70	522	70	770	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	15,080	145,893	14,070	135,871	10	111	0	0
Taxable income assessed	59	204,600	6,107,146	201,080	4,925,646	150	3,269	0	0
Basic personal amount	60	219,230	3,273,670	214,010	3,196,265	160	2,415	50	675
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	3,050	30,265	2,890	30,883	0	0	0	0
Canada caregiver amount	63	0	0	0	0	0	0	0	0
Amount for an eligible dependant	64	300	4,082	4,310	64,011	0	0	0	0
Family caregiver amount for children under 18 years of age	65	20	37	50	130	0	0	0	0
CPP or QPP contributions through employment	66	183,210	270,680	180,480	217,020	130	145	0	0
CPP or QPP contributions on self-employment and other earnings	67	14,490	6,639	13,290	5,143	0	0	0	0
Employment insurance premiums	68	186,960	69,619	185,090	58,381	130	38	0	0
PPIP premiums paid	69	185,770	27,868	0	0	130	14	0	0
PPIP premiums payable on employment income	70	6,840	752	6,110	574	0	0	0	0
PPIP premiums payable on self-employment income	71	15,080	714	13,750	544	10	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	390	1,164	60	177	0	0	0	0
Canada employment amount	73	193,930	261,845	191,820	258,664	140	185	0	0
Home accessibility expenses	74	0	0	0	0	0	0	0	0
Home buyers' amount	75	2,230	17,619	2,050	13,859	0	0	0	0
Digital news subscription expenses	76	520	136	400	104	0	0	0	0
Pension income amount	77	100	142	170	247	0	0	0	0
Disability amount	78	2,860	26,487	1,680	15,501	0	0	0	0
Disability amount transferred from a dependant	79	40	499	0	0	0	0	0	0
Interest paid on student loans	80	1,520	549	2,660	1,054	0	0	0	0
Tuition, education, and textbook amounts	81	47,760	181,337	67,700	218,091	50	357	0	0
Tuition, education, and textbook amounts transferred from a child	82	0	0	20	47	0	0	0	0
Amounts transferred from spouse or common-law partner	83	0	0	310	818	0	0	0	0
Medical expenses	84	26,900	25,642	46,350	49,272	40	45	0	0
Total tax credits on personal amounts	85	219,240	630,239	214,020	623,310	160	492	50	111
Allowable charitable donations and government gifts	86	25,760	4,498	34,100	6,170	10	1	0	0
Eligible cultural and ecological gifts	87	40	5	50	4	0	0	0	0
Total tax credit on donations and gifts	88	23,820	1,093	30,810	1,525	10	0	0	0
Total federal non-refundable tax credits	89	219,240	631,332	214,020	624,835	160	492	50	111
Federal dividend tax credit	90	8,220	2,897	5,560	1,748	0	0	0	0



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

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	140	476	160	459	0	0	0	0
Basic federal tax	92	120,420	431,741	103,050	245,775	60	127	0	0
Federal foreign tax credit	93	4,030	865	2,430	741	0	0	0	0
Federal political contribution tax credit	94	0	0	0	0	0	0	0	0
Investment tax credit	95	0	0	0	0	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	4,000	1,515	2,300	632	0	0	0	0
Alternative minimum tax payable	97	120	2,281	110	2,219	0	0	0	0
Net federal tax	98	130,080	445,794	110,030	256,487	60	133	0	0
CPP contributions on self-employment	99	0	0	0	0	0	0	0	0
Social Benefits repayment	100	950	999	40	50	0	0	0	0
Canada workers benefit (CWB)	101	40,820	73,662	31,980	55,221	30	44	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	60	9	290	32	0	0	0	0
Net provincial or territorial tax	105	20	8	0	0	0	0	0	0
Total tax payable	106	130,090	446,804	110,040	256,544	60	133	0	0

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

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	198,200	0	182,450	0	110	0	0	0
Number of non-taxable returns	2	55,020	0	69,380	0	60	0	60	0
Total number of returns	3	253,220	0	251,830	0	170	0	60	0
Employment income	4	225,590	11,607,305	219,470	9,290,579	140	5,763	0	0
Commissions (from employment)	5	7,920	183,963	7,000	80,138	0	0	0	0
Other employment income	6	26,280	58,126	14,020	50,257	0	0	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	160	1,354	170	1,284	0	0	0	0
Other pensions and superannuation	9	110	576	100	726	0	0	0	0
Elected split-pension amount	10	20	121	0	0	0	0	0	0
Employment insurance and other benefits	11	45,170	295,439	50,080	564,653	20	162	0	0
Taxable amount of dividends from taxable Canadian corporations	12	14,840	135,158	10,170	57,091	0	0	0	0
Interest and other investment income	13	97,520	36,803	102,660	33,809	60	21	0	0
Net partnership income (limited or non-active partners only)	14	80	764	60	190	0	0	0	0
Net rental income	15	9,080	-4,404	6,810	244	0	0	0	0
Taxable capital gains	16	9,190	78,381	5,970	65,169	0	0	0	0
RRSP income	17	7,630	17,738	5,700	10,030	0	0	0	0
Other income	18	23,250	94,718	22,210	88,499	20	155	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	3,600	18,685	5,460	27,826	0	0	0	0
Net business income	20	20,540	239,758	19,870	235,441	10	86	0	0
Net professional income	21	3,990	89,418	5,380	158,859	0	0	0	0
Net commission income	22	2,060	31,303	1,710	15,686	0	0	0	0
Net farming income	23	660	1,971	330	186	0	0	0	0
Net fishing income	24	40	1,613	0	0	0	0	0	0
Workers' compensation benefits	25	5,690	37,536	12,140	87,032	0	0	0	0
Social assistance payments	26	12,960	133,261	10,120	101,162	0	0	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	246,650	13,059,843	241,590	10,869,877	160	6,627	20	189
Registered pension plan (RPP) deduction	29	75,780	259,686	89,550	242,812	30	72	0	0
RRSP/PRPP deduction	30	62,870	336,053	60,360	254,930	30	109	0	0
FHSA deduction	31	24,110	150,591	21,530	129,059	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	91,340	68,629	95,350	66,350	40	14	0	0
Child care expenses	34	4,790	18,099	31,970	119,266	0	0	0	0
Business investment loss	35	20	178	0	0	0	0	0	0
Moving expenses	36	770	1,785	770	1,591	0	0	0	0
Support payments made	37	0	0	0	0	0	0	0	0
Carrying charges and interest expenses	38	3,610	7,768	3,120	4,430	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	39	20,170	18,621	20,920	20,338	10	9	0	0
Deduction for CPP or QPP enhanced contributions on employment income	40	217,730	92,955	208,510	78,464	130	47	0	0
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	21,820	1,231	22,370	1,339	20	1	0	0
Exploration and development expenses	42	0	0	10	282	0	0	0	0
Other employment expenses	43	12,450	32,744	11,320	19,616	0	0	0	0
Clergy residence deduction	44	50	348	30	61	0	0	0	0
Other deductions	45	25,630	28,293	23,280	23,818	10	11	0	0

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

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	230,570	1,017,535	224,860	962,503	140	340	0	0
Social benefits repayment	47	3,590	3,688	180	225	0	0	0	0
Net income	48	246,010	12,044,401	240,790	9,912,712	160	6,288	20	187
Canadian Forces personnel and police deduction	49	170	2,358	40	554	0	0	0	0
Security options deductions	50	0	0	0	0	0	0	0	0
Other payments deduction	51	18,530	170,808	22,150	188,195	0	0	0	0
Non-capital losses of other years	52	0	0	120	324	0	0	0	0
Net capital losses of other years	53	1,720	1,421	760	472	0	0	0	0
Capital gains deduction	54	240	36,013	180	34,804	0	0	0	0
Northern residents deductions	55	1,300	5,477	1,130	5,027	0	0	0	0
Additional deductions	56	160	2,115	180	3,271	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	22,230	221,617	24,480	233,060	0	0	0	0
Taxable income assessed	59	239,170	11,823,459	235,010	9,680,371	160	6,027	0	0
Basic personal amount	60	253,220	3,763,878	251,820	3,744,748	170	2,473	60	938
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	13,920	149,310	7,890	82,183	0	0	0	0
Canada caregiver amount	63	170	1,049	140	894	0	0	0	0
Amount for an eligible dependant	64	1,520	21,934	13,180	195,819	0	0	0	0
Family caregiver amount for children under 18 years of age	65	230	599	490	1,305	0	0	0	0
CPP or QPP contributions through employment	66	218,280	503,153	209,370	425,611	130	256	0	0
CPP or QPP contributions on self-employment and other earnings	67	20,060	14,159	20,780	15,351	10	7	0	0
Employment insurance premiums	68	217,760	120,157	211,850	104,633	130	64	0	0
PPIP premiums paid	69	217,530	52,634	209,690	43,105	130	26	0	0
PPIP premiums payable on employment income	70	9,730	1,893	8,820	1,627	10	1	0	0
PPIP premiums payable on self-employment income	71	21,850	1,585	22,430	1,723	20	1	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	610	1,842	70	216	0	0	0	0
Canada employment amount	73	226,070	306,521	219,660	296,475	150	192	0	0
Home accessibility expenses	74	60	335	50	221	0	0	0	0
Home buyers' amount	75	6,380	48,230	5,770	40,556	0	0	0	0
Digital news subscription expenses	76	1,130	256	780	173	0	0	0	0
Pension income amount	77	120	153	140	204	0	0	0	0
Disability amount	78	3,330	31,098	2,180	20,452	0	0	0	0
Disability amount transferred from a dependant	79	320	4,719	880	12,963	0	0	0	0
Interest paid on student loans	80	7,170	4,036	12,900	7,046	0	0	0	0
Tuition, education, and textbook amounts	81	36,300	198,624	48,060	197,233	40	377	0	0
Tuition, education, and textbook amounts transferred from a child	82	10	10	20	32	0	0	0	0
Amounts transferred from spouse or common-law partner	83	2,410	6,449	1,250	3,586	0	0	0	0
Medical expenses	84	40,970	54,193	80,360	118,752	40	70	0	0
Total tax credits on personal amounts	85	253,220	793,029	251,820	797,245	170	538	60	155
Allowable charitable donations and government gifts	86	28,370	12,432	30,120	11,170	10	3	0	0
Eligible cultural and ecological gifts	87	40	26	0	0	0	0	0	0
Total tax credit on donations and gifts	88	26,900	3,272	28,250	2,877	0	0	0	0
Total federal non-refundable tax credits	89	253,220	796,301	251,820	800,122	170	538	60	155
Federal dividend tax credit	90	14,490	12,942	9,760	5,797	0	0	0	0

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

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	250	1,188	270	1,184	0	0	0	0
Basic federal tax	92	190,810	1,216,615	176,490	847,564	110	508	0	0
Federal foreign tax credit	93	7,020	2,726	4,630	1,562	0	0	0	0
Federal political contribution tax credit	94	230	40	110	17	0	0	0	0
Investment tax credit	95	0	0	0	0	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	12,010	5,391	9,840	3,462	0	0	0	0
Alternative minimum tax payable	97	160	2,176	120	2,150	0	0	0	0
Net federal tax	98	198,180	1,220,012	182,380	850,751	110	512	0	0
CPP contributions on self-employment	99	0	0	0	0	0	0	0	0
Social Benefits repayment	100	3,590	3,688	180	225	0	0	0	0
Canada workers benefit (CWB)	101	32,290	57,040	25,950	41,253	20	38	0	0
Canada Training Credit (CTC)	102	14,430	3,927	21,560	5,829	10	4	0	0
Multigenerational home renovation tax credit (MHRTC)	103	10	126	0	0	0	0	0	0
Eligible educator school supply tax credit	104	150	19	1,320	164	0	0	0	0
Net provincial or territorial tax	105	40	215	50	126	0	0	0	0
Total tax payable	106	198,200	1,223,932	182,450	851,148	110	512	0	0

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

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	240,090	0	215,020	0	120	0	10	0
Number of non-taxable returns	2	42,940	0	70,970	0	50	0	100	0
Total number of returns	3	283,030	0	286,000	0	160	0	110	0
Employment income	4	252,050	16,566,167	241,130	12,025,501	140	7,757	0	0
Commissions (from employment)	5	8,170	312,761	6,650	123,229	0	0	0	0
Other employment income	6	36,340	105,584	19,160	75,030	10	46	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	360	2,996	540	4,648	0	0	0	0
Other pensions and superannuation	9	250	3,349	150	1,610	0	0	0	0
Elected split-pension amount	10	40	393	220	1,731	0	0	0	0
Employment insurance and other benefits	11	66,740	465,328	71,780	1,004,788	30	297	0	0
Taxable amount of dividends from taxable Canadian corporations	12	21,770	377,774	13,780	148,991	0	0	0	0
Interest and other investment income	13	112,880	54,283	112,500	44,216	0	0	0	0
Net partnership income (limited or non-active partners only)	14	160	1,527	100	379	0	0	0	0
Net rental income	15	16,830	-1,628	13,500	4,360	0	0	0	0
Taxable capital gains	16	12,380	135,101	7,690	103,390	0	0	0	0
RRSP income	17	20,060	46,663	15,640	27,756	0	0	0	0
Other income	18	24,520	114,658	23,280	106,025	20	127	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	3,570	24,724	5,380	38,087	0	0	0	0
Net business income	20	23,560	358,520	25,160	368,556	20	185	0	0
Net professional income	21	5,060	229,351	6,680	326,556	0	0	0	0
Net commission income	22	1,990	44,029	2,230	24,464	0	0	0	0
Net farming income	23	1,250	2,131	660	-92	0	0	0	0
Net fishing income	24	50	2,781	0	0	0	0	0	0
Workers' compensation benefits	25	6,900	57,497	13,860	109,369	0	0	0	0
Social assistance payments	26	14,470	145,022	11,650	114,709	10	73	20	166
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	277,520	19,049,253	272,140	14,654,671	150	9,008	30	1,208
Registered pension plan (RPP) deduction	29	98,300	434,669	112,130	385,932	40	94	0	0
RRSP/PRPP deduction	30	96,830	641,070	91,790	451,643	50	276	0	0
FHSA deduction	31	15,570	97,800	12,660	76,487	10	75	0	0
Deduction for elected split-pension amount	32	90	420	30	90	0	0	0	0
Annual union, professional, or like dues	33	107,110	96,785	107,960	85,999	50	30	0	0
Child care expenses	34	19,850	80,731	86,610	354,123	0	0	0	0
Business investment loss	35	70	940	20	268	0	0	0	0
Moving expenses	36	700	3,142	550	2,881	0	0	0	0
Support payments made	37	0	0	20	7	0	0	0	0
Carrying charges and interest expenses	38	5,510	21,820	4,100	10,008	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	39	21,340	26,860	25,080	31,737	20	14	0	0
Deduction for CPP or QPP enhanced contributions on employment income	40	245,810	119,870	230,730	96,287	130	54	0	0
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	23,760	1,809	27,250	2,107	20	1	0	0
Exploration and development expenses	42	110	6,444	20	660	0	0	0	0
Other employment expenses	43	18,850	53,874	16,760	29,922	20	45	0	0
Clergy residence deduction	44	90	959	30	145	0	0	0	0
Other deductions	45	28,290	33,526	22,840	27,062	0	0	0	0

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

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	260,990	1,620,879	253,560	1,555,500	140	622	0	0
Social benefits repayment	47	6,480	6,605	350	399	0	0	0	0
Net income	48	276,730	17,431,985	270,910	13,107,565	150	8,387	30	1,164
Canadian Forces personnel and police deduction	49	150	2,462	40	604	0	0	0	0
Security options deductions	50	310	8,353	140	2,924	0	0	0	0
Other payments deduction	51	21,240	202,527	25,400	224,078	20	121	20	166
Non-capital losses of other years	52	0	0	220	879	0	0	0	0
Net capital losses of other years	53	2,530	3,124	1,090	1,175	0	0	0	0
Capital gains deduction	54	340	45,595	250	36,425	0	0	0	0
Northern residents deductions	55	1,470	7,081	1,320	6,313	0	0	0	0
Additional deductions	56	180	5,062	190	5,205	0	0	0	0
Farming/fishing losses of prior years	57	30	213	20	69	0	0	0	0
Total deductions from net income	58	26,220	275,348	28,500	277,674	20	121	20	166
Taxable income assessed	59	268,950	17,158,062	263,840	12,830,780	150	8,266	0	0
Basic personal amount	60	283,010	4,199,850	285,980	4,253,262	160	2,426	110	1,451
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	27,730	305,312	11,710	121,585	10	143	10	142
Canada caregiver amount	63	280	1,680	260	1,539	0	0	0	0
Amount for an eligible dependant	64	5,150	76,001	26,970	400,516	0	0	0	0
Family caregiver amount for children under 18 years of age	65	1,210	3,338	1,730	4,962	0	0	0	0
CPP or QPP contributions through employment	66	246,220	647,425	231,460	521,369	130	290	0	0
CPP or QPP contributions on self-employment and other earnings	67	21,120	20,151	24,820	23,711	20	11	0	0
Employment insurance premiums	68	239,530	148,686	231,220	124,140	130	70	0	0
PPIP premiums paid	69	243,180	70,055	0	0	130	31	0	0
PPIP premiums payable on employment income	70	10,800	2,740	9,230	2,153	10	1	0	0
PPIP premiums payable on self-employment income	71	23,800	2,328	27,300	2,710	20	1	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	820	2,454	90	270	0	0	0	0
Canada employment amount	73	253,170	343,726	241,650	326,394	140	188	0	0
Home accessibility expenses	74	100	540	70	395	0	0	0	0
Home buyers' amount	75	5,670	43,738	4,560	33,686	0	0	0	0
Digital news subscription expenses	76	1,660	347	1,310	261	0	0	0	0
Pension income amount	77	270	457	360	623	0	0	0	0
Disability amount	78	3,230	30,197	2,350	22,109	0	0	0	0
Disability amount transferred from a dependant	79	1,490	22,536	2,680	41,108	0	0	0	0
Interest paid on student loans	80	10,600	5,934	18,120	9,507	0	0	0	0
Tuition, education, and textbook amounts	81	19,850	92,055	28,080	89,022	20	43	0	0
Tuition, education, and textbook amounts transferred from a child	82	80	86	50	43	0	0	0	0
Amounts transferred from spouse or common-law partner	83	3,360	8,716	1,410	4,097	0	0	0	0
Medical expenses	84	50,750	88,946	101,250	192,345	40	68	0	0
Total tax credits on personal amounts	85	283,020	917,608	285,990	934,433	160	507	110	258
Allowable charitable donations and government gifts	86	34,910	23,273	31,740	16,206	20	6	0	0
Eligible cultural and ecological gifts	87	40	50	50	21	0	0	0	0
Total tax credit on donations and gifts	88	33,810	6,324	30,660	4,266	20	1	0	0
Total federal non-refundable tax credits	89	283,020	923,932	285,990	938,699	160	508	110	259
Federal dividend tax credit	90	21,610	36,914	13,570	14,445	0	0	0	0



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

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	370	1,718	320	1,436	0	0	0	0
Basic federal tax	92	233,750	2,099,311	209,340	1,302,300	110	1,054	0	0
Federal foreign tax credit	93	8,890	6,269	5,450	2,173	0	0	0	0
Federal political contribution tax credit	94	350	69	180	29	0	0	0	0
Investment tax credit	95	140	1,205	30	178	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	20,990	9,764	17,960	6,606	0	0	0	0
Alternative minimum tax payable	97	270	2,382	170	2,031	0	0	0	0
Net federal tax	98	240,040	2,091,304	214,930	1,299,851	120	1,054	0	0
CPP contributions on self-employment	99	0	0	0	0	0	0	0	0
Social Benefits repayment	100	6,480	6,605	350	399	0	0	0	0
Canada workers benefit (CWB)	101	25,420	45,047	20,370	31,540	20	34	0	0
Canada Training Credit (CTC)	102	11,530	3,728	18,540	5,829	10	4	0	0
Multigenerational home renovation tax credit (MHRTC)	103	30	154	10	106	0	0	0	0
Eligible educator school supply tax credit	104	240	29	1,560	194	0	0	0	0
Net provincial or territorial tax	105	120	1,183	90	710	0	0	0	0
Total tax payable	106	240,090	2,099,143	215,020	1,301,048	120	1,054	0	0

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

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	230,330	0	206,270	0	70	0	10	0
Number of non-taxable returns	2	38,520	0	67,520	0	30	0	90	0
Total number of returns	3	268,850	0	273,790	0	100	0	100	0
Employment income	4	236,700	17,700,836	227,690	13,144,631	80	5,557	0	0
Commissions (from employment)	5	7,380	361,966	5,400	123,661	0	0	0	0
Other employment income	6	34,470	131,856	19,520	91,431	0	0	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	750	6,894	1,190	10,678	0	0	0	0
Other pensions and superannuation	9	540	9,171	270	2,951	0	0	0	0
Elected split-pension amount	10	100	753	470	4,050	0	0	0	0
Employment insurance and other benefits	11	54,550	385,453	49,770	617,878	20	194	0	0
Taxable amount of dividends from taxable Canadian corporations	12	25,600	666,196	16,340	252,728	0	0	0	0
Interest and other investment income	13	92,430	81,766	88,980	55,351	40	20	0	0
Net partnership income (limited or non-active partners only)	14	210	1,969	120	709	0	0	0	0
Net rental income	15	19,310	5,440	16,770	3,493	0	0	0	0
Taxable capital gains	16	13,630	190,262	8,750	88,849	0	0	0	0
RRSP income	17	27,140	69,064	21,830	45,051	0	0	0	0
Other income	18	23,760	143,717	23,010	116,703	10	50	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	3,180	17,969	4,830	29,757	0	0	0	0
Net business income	20	23,720	385,548	25,150	396,259	0	0	0	0
Net professional income	21	4,610	255,870	6,420	361,829	0	0	0	0
Net commission income	22	1,850	50,779	2,320	26,953	0	0	0	0
Net farming income	23	1,620	1,405	910	-943	0	0	0	0
Net fishing income	24	60	2,528	0	0	0	0	0	0
Workers' compensation benefits	25	7,290	75,922	10,360	82,637	0	0	0	0
Social assistance payments	26	13,990	141,023	11,110	111,388	0	0	10	100
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	263,720	20,686,795	259,430	15,569,265	90	6,054	30	494
Registered pension plan (RPP) deduction	29	98,630	506,277	117,390	501,014	20	94	0	0
RRSP/PRPP deduction	30	103,880	766,041	98,270	528,904	30	198	0	0
FHSA deduction	31	8,010	50,710	6,030	36,306	0	0	0	0
Deduction for elected split-pension amount	32	220	1,403	70	263	0	0	0	0
Annual union, professional, or like dues	33	101,980	98,532	108,310	96,740	30	20	0	0
Child care expenses	34	35,470	132,535	106,220	369,341	0	0	0	0
Business investment loss	35	70	1,207	0	0	0	0	0	0
Moving expenses	36	510	4,679	340	2,124	0	0	0	0
Support payments made	37	270	868	0	0	0	0	0	0
Carrying charges and interest expenses	38	6,770	34,626	4,870	15,985	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	39	20,090	27,866	23,880	33,621	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	40	231,660	118,188	219,170	98,879	80	36	0	0
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	22,450	1,877	26,200	2,229	0	0	0	0
Exploration and development expenses	42	230	15,967	60	2,332	0	0	0	0
Other employment expenses	43	19,760	58,975	17,120	30,406	0	0	0	0
Clergy residence deduction	44	130	1,580	20	154	0	0	0	0
Other deductions	45	24,560	31,626	18,800	22,842	0	0	0	0

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

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	247,450	1,852,984	242,290	1,742,127	90	443	0	0
Social benefits repayment	47	6,360	6,505	500	593	0	0	0	0
Net income	48	262,910	18,838,389	257,950	13,838,366	90	5,611	30	473
Canadian Forces personnel and police deduction	49	120	2,532	30	562	0	0	0	0
Security options deductions	50	340	17,131	140	9,320	0	0	0	0
Other payments deduction	51	21,150	216,945	21,380	194,025	0	0	0	0
Non-capital losses of other years	52	220	2,068	320	1,387	0	0	0	0
Net capital losses of other years	53	2,970	7,545	1,320	1,959	0	0	0	0
Capital gains deduction	54	460	58,892	250	35,004	0	0	0	0
Northern residents deductions	55	1,270	6,566	1,040	5,090	0	0	0	0
Additional deductions	56	240	10,494	220	9,467	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	26,550	322,487	24,540	256,939	0	0	0	0
Taxable income assessed	59	254,910	18,516,874	250,950	13,582,684	90	5,411	20	373
Basic personal amount	60	268,840	3,987,721	273,780	4,076,859	100	1,432	100	1,399
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	33,940	382,524	12,490	129,888	10	122	0	0
Canada caregiver amount	63	480	2,865	460	2,873	0	0	0	0
Amount for an eligible dependant	64	10,320	151,702	37,870	555,624	0	0	0	0
Family caregiver amount for children under 18 years of age	65	2,770	7,750	3,180	8,833	0	0	0	0
CPP or QPP contributions through employment	66	232,030	638,107	219,820	534,857	80	197	0	0
CPP or QPP contributions on self-employment and other earnings	67	19,830	20,782	23,640	24,994	0	0	0	0
Employment insurance premiums	68	221,670	143,325	217,320	125,253	80	46	0	0
PPIP premiums paid	69	228,490	70,570	218,040	56,784	80	21	0	0
PPIP premiums payable on employment income	70	9,500	2,685	7,970	2,120	0	0	0	0
PPIP premiums payable on self-employment income	71	22,470	2,415	26,220	2,868	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	840	2,505	90	282	0	0	0	0
Canada employment amount	73	238,130	323,483	228,380	308,893	80	110	0	0
Home accessibility expenses	74	100	567	90	531	0	0	0	0
Home buyers' amount	75	3,530	28,828	2,650	20,351	0	0	0	0
Digital news subscription expenses	76	1,880	384	1,460	258	0	0	0	0
Pension income amount	77	630	1,136	710	1,298	0	0	0	0
Disability amount	78	2,970	27,825	2,230	20,997	0	0	0	0
Disability amount transferred from a dependant	79	3,230	50,265	4,610	70,555	0	0	0	0
Interest paid on student loans	80	8,130	4,285	13,500	6,466	0	0	0	0
Tuition, education, and textbook amounts	81	12,720	42,754	20,980	49,711	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	390	291	790	606	0	0	0	0
Amounts transferred from spouse or common-law partner	83	3,380	8,500	1,240	4,403	0	0	0	0
Medical expenses	84	55,920	119,234	104,130	237,387	30	67	10	23
Total tax credits on personal amounts	85	268,840	903,098	273,790	936,431	100	311	100	237
Allowable charitable donations and government gifts	86	40,080	37,130	36,350	22,016	10	5	0	0
Eligible cultural and ecological gifts	87	40	48	50	76	0	0	0	0
Total tax credit on donations and gifts	88	39,300	10,386	35,550	5,857	0	0	0	0
Total federal non-refundable tax credits	89	268,840	913,484	273,790	942,288	100	312	100	248
Federal dividend tax credit	90	25,290	66,643	15,960	24,866	0	0	0	0

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

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	420	1,770	300	1,433	0	0	0	0
Basic federal tax	92	224,860	2,459,331	201,280	1,475,619	70	670	0	0
Federal foreign tax credit	93	9,590	7,136	6,100	2,815	0	0	0	0
Federal political contribution tax credit	94	470	105	190	35	0	0	0	0
Investment tax credit	95	260	3,149	70	498	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	23,590	11,063	20,800	8,065	0	0	0	0
Alternative minimum tax payable	97	420	3,274	210	2,024	0	0	0	0
Net federal tax	98	230,280	2,445,509	206,160	1,469,521	70	669	0	0
CPP contributions on self-employment	99	0	0	0	0	0	0	0	0
Social Benefits repayment	100	6,360	6,505	500	593	0	0	0	0
Canada workers benefit (CWB)	101	20,210	35,772	16,250	24,585	0	0	0	0
Canada Training Credit (CTC)	102	7,820	2,568	14,510	4,659	0	0	0	0
Multigenerational home renovation tax credit (MHRTC)	103	50	328	20	136	0	0	0	0
Eligible educator school supply tax credit	104	240	31	1,450	183	0	0	0	0
Net provincial or territorial tax	105	170	5,242	130	2,505	0	0	0	0
Total tax payable	106	230,330	2,457,304	206,270	1,472,715	70	670	0	0

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

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	245,090	0	223,830	0	40	0	10	0
Number of non-taxable returns	2	38,640	0	62,670	0	30	0	90	0
Total number of returns	3	283,730	0	286,500	0	70	0	110	0
Employment income	4	247,020	20,230,449	239,960	15,434,159	50	3,608	0	0
Commissions (from employment)	5	7,290	426,716	5,160	150,859	0	0	0	0
Other employment income	6	34,950	162,469	21,030	114,704	0	0	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	1,580	15,540	2,580	24,251	0	0	0	0
Other pensions and superannuation	9	850	18,098	510	10,219	0	0	0	0
Elected split-pension amount	10	190	1,382	1,070	10,679	0	0	0	0
Employment insurance and other benefits	11	43,170	304,260	33,340	279,544	10	74	0	0
Taxable amount of dividends from taxable Canadian corporations	12	31,120	981,031	20,080	360,949	0	0	0	0
Interest and other investment income	13	99,240	113,530	97,450	82,068	20	25	0	0
Net partnership income (limited or non-active partners only)	14	330	-1,343	140	2,589	0	0	0	0
Net rental income	15	22,900	20,517	19,750	12,419	0	0	0	0
Taxable capital gains	16	15,930	300,832	11,070	136,217	0	0	0	0
RRSP income	17	32,110	105,190	25,650	69,256	0	0	0	0
Other income	18	26,330	215,347	25,190	146,173	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	2,450	11,552	3,950	21,799	0	0	0	0
Net business income	20	26,230	464,712	26,740	451,705	0	0	0	0
Net professional income	21	4,610	286,328	6,290	340,046	0	0	0	0
Net commission income	22	1,980	63,283	2,400	31,433	0	0	0	0
Net farming income	23	2,390	4,436	1,190	359	0	0	0	0
Net fishing income	24	60	3,494	0	0	0	0	0	0
Workers' compensation benefits	25	8,550	101,322	9,380	76,698	0	0	0	0
Social assistance payments	26	14,220	153,068	11,460	121,063	0	0	10	54
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	278,710	23,982,816	273,860	17,884,087	60	4,013	40	492
Registered pension plan (RPP) deduction	29	109,390	617,682	132,740	648,183	10	45	0	0
RRSP/PRPP deduction	30	121,770	977,859	115,390	663,974	10	93	0	0
FHSA deduction	31	4,850	30,353	3,630	22,105	0	0	0	0
Deduction for elected split-pension amount	32	350	2,677	130	588	0	0	0	0
Annual union, professional, or like dues	33	109,350	109,717	120,160	114,471	20	13	0	0
Child care expenses	34	42,550	122,350	92,850	231,379	10	24	0	0
Business investment loss	35	90	2,027	50	1,138	0	0	0	0
Moving expenses	36	360	3,456	250	2,322	0	0	0	0
Support payments made	37	490	2,786	80	132	0	0	0	0
Carrying charges and interest expenses	38	8,450	48,224	6,320	25,588	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	39	21,340	31,535	24,540	36,420	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	40	242,250	127,378	232,900	111,418	50	18	0	0
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	23,850	2,127	26,980	2,394	0	0	0	0
Exploration and development expenses	42	290	32,229	80	3,417	0	0	0	0
Other employment expenses	43	21,010	66,277	18,570	33,235	0	0	0	0
Clergy residence deduction	44	150	2,219	40	314	0	0	0	0
Other deductions	45	23,060	32,128	17,500	40,223	0	0	0	0

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

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	260,200	2,211,112	255,940	1,937,497	50	215	10	15
Social benefits repayment	47	6,140	6,575	630	741	0	0	0	0
Net income	48	277,840	21,777,540	272,360	15,958,968	60	3,808	40	478
Canadian Forces personnel and police deduction	49	70	1,387	30	672	0	0	0	0
Security options deductions	50	430	52,621	0	0	0	0	0	0
Other payments deduction	51	22,640	254,393	20,760	197,761	0	0	10	54
Non-capital losses of other years	52	280	2,810	380	2,270	0	0	0	0
Net capital losses of other years	53	3,400	9,138	1,700	2,212	0	0	0	0
Capital gains deduction	54	630	88,072	320	53,330	0	0	0	0
Northern residents deductions	55	1,250	6,617	1,030	4,974	0	0	0	0
Additional deductions	56	250	12,933	220	11,703	0	0	0	0
Farming/fishing losses of prior years	57	80	868	50	245	0	0	0	0
Total deductions from net income	58	28,760	428,856	24,450	277,547	0	0	0	0
Taxable income assessed	59	268,880	21,350,085	264,740	15,682,386	50	3,736	30	424
Basic personal amount	60	283,720	4,217,253	286,490	4,274,611	70	977	110	1,494
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	33,530	381,650	12,530	131,227	10	135	20	177
Canada caregiver amount	63	950	5,982	1,180	7,762	0	0	0	0
Amount for an eligible dependant	64	15,730	224,034	46,150	655,277	0	0	0	0
Family caregiver amount for children under 18 years of age	65	4,110	11,617	4,070	11,244	0	0	0	0
CPP or QPP contributions through employment	66	242,610	687,545	233,490	602,515	50	96	0	0
CPP or QPP contributions on self-employment and other earnings	67	21,090	23,452	24,330	26,982	0	0	0	0
Employment insurance premiums	68	229,350	152,624	229,800	140,382	50	22	0	0
PPIP premiums paid	69	238,420	77,087	231,560	65,554	50	11	0	0
PPIP premiums payable on employment income	70	9,300	2,865	7,190	2,113	0	0	0	0
PPIP premiums payable on self-employment income	71	23,880	2,737	27,010	3,080	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	790	2,355	70	219	0	0	0	0
Canada employment amount	73	248,850	338,126	241,010	326,669	50	66	10	16
Home accessibility expenses	74	120	863	110	654	0	0	0	0
Home buyers' amount	75	2,600	21,785	1,890	15,169	0	0	0	0
Digital news subscription expenses	76	2,100	385	1,720	293	0	0	0	0
Pension income amount	77	1,000	1,869	1,520	2,859	0	0	0	0
Disability amount	78	3,100	29,184	2,720	25,609	0	0	0	0
Disability amount transferred from a dependant	79	4,910	76,632	5,890	88,958	0	0	0	0
Interest paid on student loans	80	6,500	3,030	9,390	4,268	0	0	0	0
Tuition, education, and textbook amounts	81	10,290	25,584	18,790	37,154	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	3,540	3,229	5,360	5,376	0	0	0	0
Amounts transferred from spouse or common-law partner	83	3,280	8,880	1,320	6,103	0	0	0	0
Medical expenses	84	68,570	171,126	117,740	307,056	20	66	0	0
Total tax credits on personal amounts	85	283,730	970,524	286,490	1,011,207	70	216	110	263
Allowable charitable donations and government gifts	86	50,910	86,037	45,260	30,377	0	0	0	0
Eligible cultural and ecological gifts	87	90	203	60	79	0	0	0	0
Total tax credit on donations and gifts	88	50,160	25,929	44,520	8,168	0	0	0	0
Total federal non-refundable tax credits	89	283,730	996,454	286,490	1,019,375	70	225	110	264
Federal dividend tax credit	90	30,540	103,396	19,380	37,376	0	0	0	0



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

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	530	2,627	340	1,419	0	0	0	0
Basic federal tax	92	239,360	2,986,416	218,770	1,791,690	40	616	0	0
Federal foreign tax credit	93	11,110	8,070	7,570	3,495	0	0	0	0
Federal political contribution tax credit	94	580	110	240	37	0	0	0	0
Investment tax credit	95	330	6,482	100	748	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	29,110	13,977	26,630	10,717	0	0	0	0
Alternative minimum tax payable	97	530	4,281	300	2,966	0	0	0	0
Net federal tax	98	245,040	2,965,853	223,740	1,782,212	40	617	10	36
CPP contributions on self-employment	99	0	0	0	0	0	0	0	0
Social Benefits repayment	100	6,140	6,575	630	741	0	0	0	0
Canada workers benefit (CWB)	101	19,030	34,233	15,590	23,722	0	0	0	0
Canada Training Credit (CTC)	102	6,600	2,137	13,110	4,211	0	0	0	0
Multigenerational home renovation tax credit (MHRTC)	103	60	352	50	271	0	0	0	0
Eligible educator school supply tax credit	104	260	34	1,800	227	0	0	0	0
Net provincial or territorial tax	105	220	9,652	160	4,609	0	0	0	0
Total tax payable	106	245,090	2,982,126	223,830	1,787,669	40	621	10	36

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

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	230,760	0	216,670	0	20	0	10	0
Number of non-taxable returns	2	35,140	0	50,800	0	10	0	90	0
Total number of returns	3	265,900	0	267,470	0	30	0	100	0
Employment income	4	228,130	19,849,857	223,930	15,264,660	20	1,372	0	0
Commissions (from employment)	5	6,720	467,498	4,530	141,570	0	0	0	0
Other employment income	6	30,420	179,574	19,660	125,614	0	0	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	2,430	26,453	4,590	48,442	0	0	0	0
Other pensions and superannuation	9	1,240	35,321	780	16,249	0	0	0	0
Elected split-pension amount	10	440	3,283	2,740	28,913	0	0	0	0
Employment insurance and other benefits	11	32,100	224,743	25,240	148,156	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	33,300	1,163,280	23,400	429,064	0	0	0	0
Interest and other investment income	13	94,730	147,880	94,600	105,003	0	0	0	0
Net partnership income (limited or non-active partners only)	14	440	4,816	190	1,050	0	0	0	0
Net rental income	15	23,170	43,029	20,020	25,141	0	0	20	126
Taxable capital gains	16	17,130	414,429	13,610	185,499	0	0	0	0
RRSP income	17	25,050	124,684	19,470	81,864	0	0	0	0
Other income	18	27,000	316,831	26,390	194,078	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	1,530	7,872	2,240	11,937	0	0	0	0
Net business income	20	24,840	461,909	25,030	450,582	0	0	0	0
Net professional income	21	4,380	351,563	5,540	338,445	0	0	0	0
Net commission income	22	1,810	58,640	2,230	33,128	0	0	0	0
Net farming income	23	2,520	5,105	1,180	569	0	0	0	0
Net fishing income	24	70	3,046	0	0	0	0	0	0
Workers' compensation benefits	25	9,100	115,215	9,080	80,881	0	0	0	0
Social assistance payments	26	12,840	144,639	11,190	126,556	0	0	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	261,290	24,151,415	257,610	17,849,391	30	1,568	50	1,116
Registered pension plan (RPP) deduction	29	103,190	617,709	126,360	655,491	0	0	0	0
RRSP/PRPP deduction	30	121,580	1,104,984	115,130	751,653	0	0	0	0
FHSA deduction	31	2,790	17,687	2,030	12,288	0	0	0	0
Deduction for elected split-pension amount	32	550	5,792	200	1,096	0	0	0	0
Annual union, professional, or like dues	33	102,060	105,068	113,970	111,951	0	0	0	0
Child care expenses	34	28,590	64,781	43,970	78,459	0	0	0	0
Business investment loss	35	100	4,133	50	1,140	0	0	0	0
Moving expenses	36	260	2,630	210	1,927	0	0	0	0
Support payments made	37	660	7,472	80	408	0	0	0	0
Carrying charges and interest expenses	38	9,800	65,214	7,700	33,505	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	39	20,220	31,488	22,870	35,342	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	40	224,020	119,743	218,370	107,079	20	9	0	0
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	22,570	2,124	25,070	2,322	0	0	0	0
Exploration and development expenses	42	370	36,258	120	7,228	0	0	0	0
Other employment expenses	43	19,260	70,112	17,020	34,698	0	0	0	0
Clergy residence deduction	44	200	2,875	30	448	0	0	0	0
Other deductions	45	19,960	31,373	15,700	23,187	0	0	0	0

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

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	242,350	2,289,485	239,340	1,858,416	20	130	0	0
Social benefits repayment	47	5,100	5,751	670	816	0	0	0	0
Net income	48	260,350	21,872,323	256,400	16,006,645	30	1,437	50	1,077
Canadian Forces personnel and police deduction	49	40	1,442	20	460	0	0	0	0
Security options deductions	50	440	30,877	190	11,309	0	0	0	0
Other payments deduction	51	21,790	259,855	20,140	207,437	0	0	0	0
Non-capital losses of other years	52	300	3,763	400	2,565	0	0	0	0
Net capital losses of other years	53	3,810	9,719	2,190	3,499	0	0	0	0
Capital gains deduction	54	730	121,476	400	71,302	0	0	0	0
Northern residents deductions	55	1,290	6,493	970	4,613	0	0	0	0
Additional deductions	56	270	16,701	230	12,448	0	0	0	0
Farming/fishing losses of prior years	57	90	876	60	700	0	0	0	0
Total deductions from net income	58	28,430	451,561	24,370	314,349	0	0	0	0
Taxable income assessed	59	251,290	21,422,401	248,400	15,693,751	30	1,410	40	708
Basic personal amount	60	265,900	3,957,696	267,470	3,995,982	30	419	100	1,432
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	27,160	304,363	10,750	112,482	0	0	10	172
Canada caregiver amount	63	1,850	12,061	2,230	14,815	0	0	0	0
Amount for an eligible dependant	64	14,100	190,118	36,310	487,103	0	0	0	0
Family caregiver amount for children under 18 years of age	65	3,810	10,613	2,850	7,736	0	0	0	0
CPP or QPP contributions through employment	66	224,320	646,210	218,770	578,768	20	49	0	0
CPP or QPP contributions on self-employment and other earnings	67	19,970	23,336	22,660	26,116	0	0	0	0
Employment insurance premiums	68	209,730	141,907	214,890	134,672	20	12	0	0
PPIP premiums paid	69	220,390	73,041	216,810	63,439	20	5	0	0
PPIP premiums payable on employment income	70	8,190	2,642	6,520	2,032	0	0	0	0
PPIP premiums payable on self-employment income	71	22,610	2,733	25,090	2,988	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	790	2,367	70	198	0	0	0	0
Canada employment amount	73	230,280	312,922	225,340	305,764	20	25	10	14
Home accessibility expenses	74	140	868	120	774	0	0	0	0
Home buyers' amount	75	1,750	14,668	1,300	10,533	0	0	0	0
Digital news subscription expenses	76	2,110	404	1,740	291	0	0	0	0
Pension income amount	77	1,590	3,072	3,370	6,502	0	0	0	0
Disability amount	78	3,080	28,891	3,050	28,657	0	0	0	0
Disability amount transferred from a dependant	79	4,850	71,149	4,890	66,429	0	0	0	0
Interest paid on student loans	80	4,150	1,846	5,610	2,518	0	0	0	0
Tuition, education, and textbook amounts	81	7,330	15,492	13,800	24,058	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	14,680	21,221	15,160	23,650	0	0	0	0
Amounts transferred from spouse or common-law partner	83	2,420	8,163	1,540	8,855	0	0	0	0
Medical expenses	84	71,240	193,435	114,590	313,606	0	0	10	17
Total tax credits on personal amounts	85	265,900	905,897	267,470	932,723	30	95	100	266
Allowable charitable donations and government gifts	86	52,070	67,411	45,780	35,166	0	0	0	0
Eligible cultural and ecological gifts	87	100	91	60	80	0	0	0	0
Total tax credit on donations and gifts	88	51,580	19,550	45,250	9,626	0	0	0	0
Total federal non-refundable tax credits	89	265,900	925,447	267,470	942,349	30	98	100	266
Federal dividend tax credit	90	32,400	123,887	22,350	44,906	0	0	0	0

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

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	720	3,660	450	1,816	0	0	0	0
Basic federal tax	92	225,360	3,170,012	212,090	1,886,348	20	165	0	0
Federal foreign tax credit	93	12,470	10,770	9,670	4,737	0	0	0	0
Federal political contribution tax credit	94	640	115	280	50	0	0	0	0
Investment tax credit	95	430	8,466	130	1,227	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	30,910	15,228	28,540	12,143	0	0	0	0
Alternative minimum tax payable	97	630	5,613	390	4,308	0	0	0	0
Net federal tax	98	230,710	3,143,208	216,590	1,874,222	20	167	0	0
CPP contributions on self-employment	99	0	0	0	0	0	0	0	0
Social Benefits repayment	100	5,100	5,751	670	816	0	0	0	0
Canada workers benefit (CWB)	101	16,690	31,059	14,530	23,293	0	0	0	0
Canada Training Credit (CTC)	102	4,730	1,565	9,290	2,986	0	0	0	0
Multigenerational home renovation tax credit (MHRTC)	103	60	311	40	166	0	0	0	0
Eligible educator school supply tax credit	104	310	38	1,620	205	0	0	0	0
Net provincial or territorial tax	105	290	17,477	120	5,364	0	0	0	0
Total tax payable	106	230,760	3,166,486	216,670	1,880,489	20	168	0	0

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

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	210,240	0	197,140	0	20	0	10	0
Number of non-taxable returns	2	34,610	0	47,220	0	0	0	50	0
Total number of returns	3	244,850	0	244,360	0	20	0	60	0
Employment income	4	202,820	17,916,838	197,530	13,292,656	20	1,626	0	0
Commissions (from employment)	5	6,080	483,642	4,150	156,376	0	0	0	0
Other employment income	6	27,670	199,917	17,710	130,118	0	0	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	3,910	43,423	7,650	83,300	0	0	0	0
Other pensions and superannuation	9	3,240	118,614	2,190	62,059	0	0	0	0
Elected split-pension amount	10	1,450	10,091	8,440	91,988	0	0	0	0
Employment insurance and other benefits	11	27,650	200,289	22,910	132,432	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	35,180	1,357,164	27,450	491,746	0	0	0	0
Interest and other investment income	13	88,910	210,245	90,200	151,976	10	8	10	115
Net partnership income (limited or non-active partners only)	14	560	2,926	250	1,756	0	0	0	0
Net rental income	15	23,040	73,377	19,430	47,146	0	0	0	0
Taxable capital gains	16	18,600	530,748	16,440	230,345	0	0	0	0
RRSP income	17	17,990	132,754	14,440	111,472	0	0	0	0
Other income	18	28,720	427,507	28,080	268,463	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	800	3,586	1,210	5,576	0	0	0	0
Net business income	20	23,050	466,098	22,580	415,170	0	0	0	0
Net professional income	21	3,860	361,958	4,820	317,094	0	0	0	0
Net commission income	22	1,730	71,527	1,880	32,346	0	0	0	0
Net farming income	23	2,560	5,601	1,140	2,002	0	0	0	0
Net fishing income	24	100	7,364	0	0	0	0	0	0
Workers' compensation benefits	25	9,830	141,515	9,110	90,991	0	0	0	0
Social assistance payments	26	12,830	148,435	11,610	138,256	0	0	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	240,290	22,914,446	235,040	16,272,547	20	1,839	30	720
Registered pension plan (RPP) deduction	29	89,710	547,286	106,670	558,097	0	0	0	0
RRSP/PRPP deduction	30	112,300	1,237,757	106,200	847,634	0	0	0	0
FHSA deduction	31	1,410	9,067	1,040	6,570	0	0	0	0
Deduction for elected split-pension amount	32	1,640	20,889	560	3,835	0	0	0	0
Annual union, professional, or like dues	33	90,670	93,200	96,630	93,358	0	0	0	0
Child care expenses	34	12,440	23,982	10,830	15,955	0	0	0	0
Business investment loss	35	110	3,650	50	981	0	0	0	0
Moving expenses	36	210	2,972	170	1,778	0	0	0	0
Support payments made	37	670	14,809	70	490	0	0	0	0
Carrying charges and interest expenses	38	11,590	85,539	9,970	47,606	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	39	19,680	32,211	20,910	32,428	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	40	199,010	105,645	192,440	92,761	20	9	0	0
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	21,610	2,156	22,740	2,124	0	0	0	0
Exploration and development expenses	42	520	37,719	170	9,078	0	0	0	0
Other employment expenses	43	16,720	68,005	14,210	31,022	0	0	0	0
Clergy residence deduction	44	190	2,701	20	296	0	0	0	0
Other deductions	45	17,170	31,268	14,430	22,121	0	0	0	0

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

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	218,960	2,318,872	213,250	1,766,250	20	153	0	0
Social benefits repayment	47	4,290	5,328	620	766	0	0	0	0
Net income	48	239,390	20,605,743	233,990	14,516,294	20	1,686	30	715
Canadian Forces personnel and police deduction	49	40	1,236	10	365	0	0	0	0
Security options deductions	50	430	59,246	200	12,084	0	0	0	0
Other payments deduction	51	22,480	289,959	20,620	229,247	0	0	0	0
Non-capital losses of other years	52	340	3,531	380	2,967	0	0	0	0
Net capital losses of other years	53	4,100	11,877	2,800	5,441	0	0	0	0
Capital gains deduction	54	850	143,936	450	75,363	0	0	0	0
Northern residents deductions	55	1,350	6,607	1,120	5,041	0	0	0	0
Additional deductions	56	270	17,681	240	14,276	0	0	0	0
Farming/fishing losses of prior years	57	100	1,109	0	0	0	0	0	0
Total deductions from net income	58	29,530	541,868	25,600	344,993	0	0	0	0
Taxable income assessed	59	229,470	20,066,944	225,130	14,172,739	20	1,662	20	416
Basic personal amount	60	244,850	3,647,635	244,360	3,653,121	20	357	60	816
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	23,940	265,128	10,030	102,651	0	0	0	0
Canada caregiver amount	63	2,810	19,075	3,040	19,957	0	0	0	0
Amount for an eligible dependant	64	7,600	97,478	16,910	216,037	0	0	0	0
Family caregiver amount for children under 18 years of age	65	2,190	6,008	1,200	3,227	0	0	0	0
CPP or QPP contributions through employment	66	199,240	570,090	192,800	501,297	20	47	0	0
CPP or QPP contributions on self-employment and other earnings	67	19,530	23,804	20,750	23,918	0	0	0	0
Employment insurance premiums	68	184,560	124,286	188,640	116,491	20	11	0	0
PPIP premiums paid	69	195,670	64,271	191,090	54,775	20	5	0	0
PPIP premiums payable on employment income	70	7,300	2,393	5,450	1,756	0	0	0	0
PPIP premiums payable on self-employment income	71	21,630	2,774	22,780	2,733	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	620	1,857	40	129	0	0	0	0
Canada employment amount	73	205,580	279,005	199,210	270,217	20	30	0	0
Home accessibility expenses	74	110	731	110	703	0	0	0	0
Home buyers' amount	75	1,050	8,904	790	6,697	0	0	0	0
Digital news subscription expenses	76	2,050	400	1,790	309	0	0	0	0
Pension income amount	77	4,560	8,891	10,140	19,722	0	0	0	0
Disability amount	78	3,220	30,258	3,320	31,200	0	0	0	0
Disability amount transferred from a dependant	79	3,820	49,612	3,440	40,647	0	0	0	0
Interest paid on student loans	80	1,970	942	2,510	1,203	0	0	0	0
Tuition, education, and textbook amounts	81	4,190	7,743	7,360	11,755	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	21,030	46,854	16,220	37,373	0	0	0	0
Amounts transferred from spouse or common-law partner	83	2,200	10,473	2,720	17,792	0	0	0	0
Medical expenses	84	69,730	191,357	104,830	279,700	0	0	0	0
Total tax credits on personal amounts	85	244,850	819,006	244,360	812,031	20	76	60	152
Allowable charitable donations and government gifts	86	48,160	112,189	42,270	36,116	0	0	0	0
Eligible cultural and ecological gifts	87	0	0	50	129	0	0	0	0
Total tax credit on donations and gifts	88	47,830	34,718	41,930	10,009	0	0	0	0
Total federal non-refundable tax credits	89	244,850	853,723	244,360	822,041	20	76	60	153
Federal dividend tax credit	90	33,790	147,880	25,870	52,349	0	0	0	0



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

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	940	4,375	670	2,793	0	0	0	0
Basic federal tax	92	204,740	3,046,319	192,830	1,748,282	20	269	0	0
Federal foreign tax credit	93	14,120	15,453	12,180	5,917	0	0	0	0
Federal political contribution tax credit	94	620	132	300	56	0	0	0	0
Investment tax credit	95	570	9,257	170	2,154	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	29,940	15,564	28,900	13,329	0	0	0	0
Alternative minimum tax payable	97	770	7,000	440	4,229	0	0	0	0
Net federal tax	98	210,200	3,014,842	197,080	1,733,903	20	251	0	0
CPP contributions on self-employment	99	0	0	0	0	0	0	0	0
Social Benefits repayment	100	4,290	5,328	620	766	0	0	0	0
Canada workers benefit (CWB)	101	16,600	32,707	15,110	26,139	0	0	0	0
Canada Training Credit (CTC)	102	2,630	852	4,920	1,568	0	0	0	0
Multigenerational home renovation tax credit (MHRTC)	103	40	215	40	141	0	0	0	0
Eligible educator school supply tax credit	104	270	34	1,220	153	0	0	0	0
Net provincial or territorial tax	105	240	19,179	140	7,063	0	0	0	0
Total tax payable	106	210,240	3,039,387	197,140	1,741,789	20	251	0	0

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

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	223,320	0	211,140	0	10	0	0	0
Number of non-taxable returns	2	43,330	0	58,460	0	0	0	30	0
Total number of returns	3	266,640	0	269,600	0	10	0	30	0
Employment income	4	205,690	16,632,829	198,780	11,653,469	0	0	0	0
Commissions (from employment)	5	5,730	449,757	4,190	135,286	0	0	0	0
Other employment income	6	31,510	219,246	18,890	139,982	0	0	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	8,260	94,902	15,090	167,877	0	0	0	0
Other pensions and superannuation	9	23,590	863,169	24,170	855,183	0	0	0	0
Elected split-pension amount	10	7,410	55,612	23,420	277,908	0	0	0	0
Employment insurance and other benefits	11	30,990	236,481	25,350	148,047	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	43,280	1,480,541	36,390	558,319	0	0	0	0
Interest and other investment income	13	103,500	298,102	108,320	230,771	0	0	0	0
Net partnership income (limited or non-active partners only)	14	580	-248	290	1,361	0	0	0	0
Net rental income	15	24,830	122,116	20,300	72,736	0	0	0	0
Taxable capital gains	16	23,910	654,364	22,340	302,192	0	0	0	0
RRSP income	17	18,240	208,798	17,240	201,905	0	0	0	0
Other income	18	41,480	882,940	41,420	534,254	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	440	2,131	610	2,750	0	0	0	0
Net business income	20	23,720	494,378	22,670	398,106	0	0	0	0
Net professional income	21	4,080	338,512	4,740	272,610	0	0	0	0
Net commission income	22	1,690	75,385	1,690	40,729	0	0	0	0
Net farming income	23	3,300	10,746	1,470	3,392	0	0	0	0
Net fishing income	24	110	7,949	10	684	0	0	0	0
Workers' compensation benefits	25	12,700	212,568	9,700	100,146	0	0	0	0
Social assistance payments	26	17,230	210,689	15,230	193,692	0	0	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	261,730	23,551,669	258,570	16,314,453	10	661	20	422
Registered pension plan (RPP) deduction	29	83,530	461,959	94,990	436,771	0	0	0	0
RRSP/PRPP deduction	30	116,710	1,583,788	107,350	1,032,662	0	0	0	0
FHSA deduction	31	920	6,208	670	4,318	0	0	0	0
Deduction for elected split-pension amount	32	12,260	145,596	8,320	68,463	0	0	0	0
Annual union, professional, or like dues	33	90,400	86,302	90,090	77,132	0	0	0	0
Child care expenses	34	4,350	7,395	1,580	2,692	0	0	0	0
Business investment loss	35	90	3,558	50	1,569	0	0	0	0
Moving expenses	36	150	2,080	160	1,376	0	0	0	0
Support payments made	37	790	21,135	40	808	0	0	0	0
Carrying charges and interest expenses	38	15,280	108,017	14,050	64,974	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	39	21,580	35,394	21,900	32,045	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	40	199,360	101,407	190,220	84,678	0	0	0	0
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	23,230	2,366	23,550	2,104	0	0	0	0
Exploration and development expenses	42	510	37,699	160	5,981	0	0	0	0
Other employment expenses	43	15,360	68,450	12,520	27,153	0	0	0	0
Clergy residence deduction	44	200	2,938	20	190	0	0	0	0
Other deductions	45	17,230	39,631	15,380	26,417	0	0	0	0

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

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	228,180	2,713,962	220,580	1,869,389	0	0	0	0
Social benefits repayment	47	4,330	6,390	540	722	0	0	0	0
Net income	48	260,770	20,850,615	257,500	14,454,199	10	564	20	421
Canadian Forces personnel and police deduction	49	20	605	0	0	0	0	0	0
Security options deductions	50	390	56,507	160	12,129	0	0	0	0
Other payments deduction	51	29,620	423,265	24,800	293,856	0	0	0	0
Non-capital losses of other years	52	340	5,680	420	2,764	0	0	0	0
Net capital losses of other years	53	4,990	21,529	3,690	6,749	0	0	0	0
Capital gains deduction	54	1,160	178,807	630	96,911	0	0	0	0
Northern residents deductions	55	1,590	7,627	1,230	5,120	0	0	0	0
Additional deductions	56	260	15,459	250	12,569	0	0	0	0
Farming/fishing losses of prior years	57	160	1,735	60	496	0	0	0	0
Total deductions from net income	58	38,040	711,500	30,960	430,731	0	0	0	0
Taxable income assessed	59	246,550	20,141,379	245,440	14,024,789	0	0	10	374
Basic personal amount	60	266,640	3,978,000	269,600	4,033,462	10	156	30	470
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	25,880	274,087	10,350	97,148	0	0	0	0
Canada caregiver amount	63	3,550	22,906	3,870	24,253	0	0	0	0
Amount for an eligible dependant	64	3,320	41,597	4,980	59,017	0	0	0	0
Family caregiver amount for children under 18 years of age	65	920	2,559	310	816	0	0	0	0
CPP or QPP contributions through employment	66	199,750	547,668	190,730	458,074	0	0	0	0
CPP or QPP contributions on self-employment and other earnings	67	21,450	26,125	21,810	23,654	0	0	0	0
Employment insurance premiums	68	184,700	119,589	187,120	107,397	0	0	0	0
PPIP premiums paid	69	0	0	190,240	49,128	0	0	0	0
PPIP premiums payable on employment income	70	6,430	2,047	4,670	1,372	0	0	0	0
PPIP premiums payable on self-employment income	71	23,260	3,044	23,580	2,708	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	560	1,665	30	96	0	0	0	0
Canada employment amount	73	210,600	282,880	201,880	271,052	0	0	0	0
Home accessibility expenses	74	100	681	110	774	0	0	0	0
Home buyers' amount	75	650	5,465	530	4,531	0	0	0	0
Digital news subscription expenses	76	2,770	543	2,250	401	0	0	0	0
Pension income amount	77	30,030	59,037	43,200	84,561	0	0	0	0
Disability amount	78	4,510	42,436	4,620	43,524	0	0	0	0
Disability amount transferred from a dependant	79	2,990	33,138	2,800	27,637	0	0	0	0
Interest paid on student loans	80	940	483	1,120	519	0	0	0	0
Tuition, education, and textbook amounts	81	2,430	4,197	4,150	6,109	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	15,210	40,926	9,210	25,023	0	0	0	0
Amounts transferred from spouse or common-law partner	83	4,750	26,128	7,000	46,763	0	0	0	0
Medical expenses	84	80,360	219,236	117,030	305,592	0	0	0	0
Total tax credits on personal amounts	85	266,640	869,311	269,600	851,051	10	37	30	83
Allowable charitable donations and government gifts	86	51,700	101,244	46,420	42,302	0	0	0	0
Eligible cultural and ecological gifts	87	0	0	60	180	0	0	0	0
Total tax credit on donations and gifts	88	51,410	31,346	46,130	11,987	0	0	0	0
Total federal non-refundable tax credits	89	266,640	900,657	269,600	863,037	10	37	30	83
Federal dividend tax credit	90	40,900	158,464	33,700	57,985	0	0	0	0

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

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	1,370	5,727	960	3,624	0	0	0	0
Basic federal tax	92	217,240	2,987,851	206,570	1,649,622	0	0	0	0
Federal foreign tax credit	93	18,220	26,612	16,950	9,989	0	0	0	0
Federal political contribution tax credit	94	800	179	350	59	0	0	0	0
Investment tax credit	95	540	9,136	160	1,500	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	31,990	17,162	30,090	14,443	0	0	0	0
Alternative minimum tax payable	97	1,080	8,597	630	5,154	0	0	0	0
Net federal tax	98	223,280	2,946,187	211,080	1,632,639	0	0	0	0
CPP contributions on self-employment	99	0	0	0	0	0	0	0	0
Social Benefits repayment	100	4,330	6,390	540	722	0	0	0	0
Canada workers benefit (CWB)	101	19,530	39,045	17,660	30,933	0	0	0	0
Canada Training Credit (CTC)	102	1,440	474	2,650	850	0	0	0	0
Multigenerational home renovation tax credit (MHRTC)	103	40	208	30	134	0	0	0	0
Eligible educator school supply tax credit	104	170	25	700	87	0	0	0	0
Net provincial or territorial tax	105	190	11,859	80	3,299	0	0	0	0
Total tax payable	106	223,320	2,964,474	211,140	1,636,710	0	0	0	0

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

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	241,630	0	225,340	0	10	0	0	0
Number of non-taxable returns	2	56,510	0	81,180	0	10	0	20	0
Total number of returns	3	298,140	0	306,520	0	20	0	30	0
Employment income	4	188,460	12,437,758	169,110	7,453,368	0	0	0	0
Commissions (from employment)	5	5,180	350,143	3,360	82,892	0	0	0	0
Other employment income	6	35,290	220,717	19,270	119,412	0	0	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	137,110	981,591	158,550	1,038,971	0	0	0	0
Other pensions and superannuation	9	68,210	2,471,401	79,740	2,604,756	0	0	0	0
Elected split-pension amount	10	20,140	170,517	46,650	630,536	0	0	0	0
Employment insurance and other benefits	11	34,180	273,315	25,230	153,476	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	53,270	1,704,978	46,050	629,752	0	0	0	0
Interest and other investment income	13	125,320	444,875	132,750	322,169	0	0	0	0
Net partnership income (limited or non-active partners only)	14	690	4,269	350	523	0	0	0	0
Net rental income	15	25,720	160,501	20,010	97,473	0	0	0	0
Taxable capital gains	16	30,900	828,251	29,040	354,277	0	0	0	0
RRSP income	17	25,410	382,461	26,520	368,899	0	0	0	0
Other income	18	66,270	1,258,763	64,420	775,856	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	300	1,395	480	2,261	0	0	0	0
Net business income	20	24,620	515,603	20,800	325,411	0	0	0	0
Net professional income	21	4,870	361,501	4,610	216,500	0	0	0	0
Net commission income	22	1,740	68,141	1,560	34,830	0	0	0	0
Net farming income	23	4,380	21,294	1,810	4,696	0	0	0	0
Net fishing income	24	120	9,381	10	225	0	0	0	0
Workers' compensation benefits	25	14,910	281,171	8,330	101,771	0	0	0	0
Social assistance payments	26	21,360	260,818	19,310	244,925	0	0	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	295,030	23,230,817	299,930	15,705,187	10	555	10	190
Registered pension plan (RPP) deduction	29	59,670	270,799	58,750	207,156	0	0	0	0
RRSP/PRPP deduction	30	107,000	1,549,749	86,300	900,130	0	0	0	0
FHSA deduction	31	530	3,668	430	2,832	0	0	0	0
Deduction for elected split-pension amount	32	32,880	407,069	22,620	189,007	0	0	0	0
Annual union, professional, or like dues	33	75,670	60,304	66,180	44,397	0	0	0	0
Child care expenses	34	1,210	2,195	360	657	0	0	0	0
Business investment loss	35	90	4,749	40	793	0	0	0	0
Moving expenses	36	120	1,170	90	520	0	0	0	0
Support payments made	37	920	26,151	30	441	0	0	0	0
Carrying charges and interest expenses	38	20,950	149,296	19,090	85,197	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	39	23,910	38,702	20,470	27,098	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	40	176,420	79,927	154,320	57,043	0	0	0	0
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	25,610	2,583	22,060	1,792	0	0	0	0
Exploration and development expenses	42	520	30,457	150	6,304	0	0	0	0
Other employment expenses	43	11,880	56,426	7,360	17,716	0	0	0	0
Clergy residence deduction	44	240	3,226	30	339	0	0	0	0
Other deductions	45	17,350	40,622	15,310	34,273	0	0	0	0

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

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	230,440	2,727,111	206,780	1,575,710	0	0	0	0
Social benefits repayment	47	4,120	7,133	560	927	0	0	0	0
Net income	48	294,250	20,512,396	299,170	14,137,968	10	486	10	169
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0	0	0
Security options deductions	50	320	58,888	110	10,655	0	0	0	0
Other payments deduction	51	39,100	563,168	44,670	459,267	0	0	0	0
Non-capital losses of other years	52	400	4,507	390	2,617	0	0	0	0
Net capital losses of other years	53	5,970	21,308	4,630	9,262	0	0	0	0
Capital gains deduction	54	1,480	222,973	660	85,231	0	0	0	0
Northern residents deductions	55	1,660	7,695	1,240	5,206	0	0	0	0
Additional deductions	56	550	19,719	600	12,458	0	0	0	0
Farming/fishing losses of prior years	57	180	2,360	70	432	0	0	0	0
Total deductions from net income	58	48,960	902,056	51,810	585,236	0	0	0	0
Taxable income assessed	59	288,500	19,612,316	291,250	13,554,357	10	439	0	0
Basic personal amount	60	298,140	4,453,374	306,510	4,589,371	20	225	30	359
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	30,800	304,189	8,920	73,573	0	0	0	0
Canada caregiver amount	63	4,140	25,937	4,070	25,114	0	0	0	0
Amount for an eligible dependant	64	1,220	14,885	1,150	12,708	0	0	0	0
Family caregiver amount for children under 18 years of age	65	310	870	50	142	0	0	0	0
CPP or QPP contributions through employment	66	177,120	432,392	155,200	309,158	0	0	0	0
CPP or QPP contributions on self-employment and other earnings	67	23,830	28,541	20,380	20,010	0	0	0	0
Employment insurance premiums	68	164,640	95,085	153,150	73,720	0	0	0	0
PPIP premiums paid	69	176,620	46,974	157,070	32,553	0	0	0	0
PPIP premiums payable on employment income	70	4,970	1,435	3,030	762	0	0	0	0
PPIP premiums payable on self-employment income	71	25,650	3,325	22,090	2,306	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	480	1,443	40	108	0	0	0	0
Canada employment amount	73	200,160	259,605	176,630	229,296	0	0	0	0
Home accessibility expenses	74	130	843	160	1,036	0	0	0	0
Home buyers' amount	75	390	3,309	300	2,617	0	0	0	0
Digital news subscription expenses	76	4,330	819	3,540	607	0	0	0	0
Pension income amount	77	83,220	163,740	107,640	210,875	0	0	0	0
Disability amount	78	6,500	61,163	6,130	57,750	0	0	0	0
Disability amount transferred from a dependant	79	2,550	25,080	2,340	21,235	0	0	0	0
Interest paid on student loans	80	420	235	480	255	0	0	0	0
Tuition, education, and textbook amounts	81	1,420	1,998	2,180	2,519	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	6,570	18,323	2,880	8,263	0	0	0	0
Amounts transferred from spouse or common-law partner	83	12,850	75,722	18,710	124,471	0	0	0	0
Medical expenses	84	101,360	284,603	140,030	383,705	0	0	0	0
Total tax credits on personal amounts	85	298,140	945,591	306,520	927,330	20	49	30	65
Allowable charitable donations and government gifts	86	61,010	92,889	55,090	49,999	0	0	0	0
Eligible cultural and ecological gifts	87	110	1,798	80	171	0	0	0	0
Total tax credit on donations and gifts	88	60,790	28,145	54,880	14,093	0	0	0	0
Total federal non-refundable tax credits	89	298,140	973,736	306,520	941,423	20	49	30	65
Federal dividend tax credit	90	49,590	181,059	41,890	67,789	0	0	0	0



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

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	2,030	7,326	1,080	3,530	0	0	0	0
Basic federal tax	92	236,140	2,707,833	221,580	1,437,059	0	0	0	0
Federal foreign tax credit	93	23,790	21,129	22,560	8,358	0	0	0	0
Federal political contribution tax credit	94	1,040	199	510	84	0	0	0	0
Investment tax credit	95	510	8,135	150	1,146	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	26,500	14,043	20,640	9,776	0	0	0	0
Alternative minimum tax payable	97	1,470	11,203	700	4,519	0	0	0	0
Net federal tax	98	241,590	2,675,927	225,300	1,425,843	0	0	0	0
CPP contributions on self-employment	99	0	0	0	0	0	0	0	0
Social Benefits repayment	100	4,120	7,133	560	927	0	0	0	0
Canada workers benefit (CWB)	101	19,590	37,767	16,290	26,461	0	0	0	0
Canada Training Credit (CTC)	102	770	231	1,230	353	0	0	0	0
Multigenerational home renovation tax credit (MHRTC)	103	20	90	20	94	0	0	0	0
Eligible educator school supply tax credit	104	90	12	260	32	0	0	0	0
Net provincial or territorial tax	105	200	7,346	70	2,907	0	0	0	0
Total tax payable	106	241,630	2,690,439	225,340	1,429,721	0	0	0	0

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

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	181,020	0	164,290	0	10	0	0	0
Number of non-taxable returns	2	98,340	0	127,250	0	10	0	20	0
Total number of returns	3	279,360	0	291,540	0	20	0	20	0
Employment income	4	103,490	4,814,484	80,570	2,398,819	0	0	0	0
Commissions (from employment)	5	2,390	146,658	1,630	28,108	0	0	0	0
Other employment income	6	28,690	62,263	14,090	23,798	0	0	0	0
Old age security (OAS) pension	7	244,750	1,826,672	262,990	1,961,111	10	80	0	0
CPP or QPP benefits	8	248,290	2,133,754	261,870	1,911,469	10	62	0	0
Other pensions and superannuation	9	135,080	3,736,051	141,960	3,224,365	0	0	0	0
Elected split-pension amount	10	23,670	199,229	55,130	707,444	0	0	0	0
Employment insurance and other benefits	11	20,580	169,491	11,360	72,474	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	51,190	1,409,329	45,620	562,292	0	0	0	0
Interest and other investment income	13	121,410	462,029	128,920	337,904	0	0	0	0
Net partnership income (limited or non-active partners only)	14	610	6,523	290	647	0	0	0	0
Net rental income	15	20,410	149,758	15,620	83,156	0	0	0	0
Taxable capital gains	16	30,180	651,398	28,730	283,240	0	0	0	0
RRSP income	17	26,660	410,130	25,290	346,205	0	0	0	0
Other income	18	43,320	262,923	38,490	140,398	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	250	1,074	350	1,571	0	0	0	0
Net business income	20	18,340	275,177	12,460	140,655	0	0	0	0
Net professional income	21	4,260	250,988	3,180	106,066	0	0	0	0
Net commission income	22	1,430	42,084	960	18,343	0	0	0	0
Net farming income	23	4,160	13,521	1,430	2,329	0	0	0	0
Net fishing income	24	90	6,795	0	0	0	0	0	0
Workers' compensation benefits	25	10,490	133,717	4,210	38,794	0	0	0	0
Social assistance payments	26	5,110	35,892	4,760	35,879	0	0	0	0
Net federal supplements	27	93,170	535,391	99,740	586,079	0	0	0	0
Total income assessed	28	278,590	17,736,343	290,180	13,027,513	10	444	10	143
Registered pension plan (RPP) deduction	29	20,690	70,990	16,930	44,436	0	0	0	0
RRSP/PRPP deduction	30	52,140	774,397	37,110	472,169	0	0	0	0
FHSA deduction	31	270	1,849	190	1,353	0	0	0	0
Deduction for elected split-pension amount	32	57,150	734,555	28,320	241,185	0	0	0	0
Annual union, professional, or like dues	33	37,270	21,701	27,500	14,020	0	0	0	0
Child care expenses	34	270	437	100	191	0	0	0	0
Business investment loss	35	80	2,764	30	702	0	0	0	0
Moving expenses	36	60	430	30	276	0	0	0	0
Support payments made	37	690	16,406	20	272	0	0	0	0
Carrying charges and interest expenses	38	21,100	139,233	19,190	81,717	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	39	16,520	24,671	11,000	12,972	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	40	89,310	30,880	66,720	18,205	0	0	0	0
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	18,130	1,671	12,280	876	0	0	0	0
Exploration and development expenses	42	450	25,088	130	3,381	0	0	0	0
Other employment expenses	43	5,260	26,041	2,340	5,554	0	0	0	0
Clergy residence deduction	44	190	2,327	20	227	0	0	0	0
Other deductions	45	12,870	34,518	0	0	0	0	0	0

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

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	166,170	1,907,972	125,600	937,590	0	0	0	0
Social benefits repayment	47	18,060	65,975	8,820	27,591	0	0	0	0
Net income	48	278,270	15,779,688	289,990	12,065,962	10	442	10	143
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0	0	0
Security options deductions	50	140	29,638	0	0	0	0	0	0
Other payments deduction	51	101,410	704,519	104,000	660,437	0	0	0	0
Non-capital losses of other years	52	0	0	200	1,527	0	0	0	0
Net capital losses of other years	53	5,490	21,430	4,360	8,969	0	0	0	0
Capital gains deduction	54	1,050	138,357	400	51,469	0	0	0	0
Northern residents deductions	55	1,500	6,505	1,040	4,039	0	0	0	0
Additional deductions	56	1,710	20,984	2,070	15,763	0	0	0	0
Farming/fishing losses of prior years	57	150	1,660	50	258	0	0	0	0
Total deductions from net income	58	109,550	953,814	110,430	744,111	0	0	0	0
Taxable income assessed	59	277,480	14,827,505	288,750	11,322,809	10	371	0	0
Basic personal amount	60	279,360	4,178,384	291,540	4,367,248	20	225	20	284
Age amount	61	257,340	1,834,657	281,810	2,117,961	20	122	20	158
Spouse or common-law partner amount	62	28,970	211,364	6,670	42,183	0	0	0	0
Canada caregiver amount	63	3,770	23,047	3,790	22,276	0	0	0	0
Amount for an eligible dependant	64	460	5,636	450	4,814	0	0	0	0
Family caregiver amount for children under 18 years of age	65	90	255	30	67	0	0	0	0
CPP or QPP contributions through employment	66	90,100	167,460	67,620	98,910	0	0	0	0
CPP or QPP contributions on self-employment and other earnings	67	16,490	18,194	10,940	9,573	0	0	0	0
Employment insurance premiums	68	83,860	37,263	67,140	24,111	0	0	0	0
PPIP premiums paid	69	91,300	18,040	70,110	10,587	0	0	0	0
PPIP premiums payable on employment income	70	2,340	586	1,250	262	0	0	0	0
PPIP premiums payable on self-employment income	71	18,170	2,151	12,310	1,127	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	270	813	20	45	0	0	0	0
Canada employment amount	73	120,690	140,799	89,880	106,735	0	0	0	0
Home accessibility expenses	74	390	2,422	350	1,870	0	0	0	0
Home buyers' amount	75	200	1,596	160	1,399	0	0	0	0
Digital news subscription expenses	76	5,840	1,069	4,560	747	0	0	0	0
Pension income amount	77	147,230	284,126	167,070	323,215	0	0	0	0
Disability amount	78	7,400	69,668	6,650	62,585	0	0	0	0
Disability amount transferred from a dependant	79	1,720	16,002	1,800	15,845	0	0	0	0
Interest paid on student loans	80	130	86	160	87	0	0	0	0
Tuition, education, and textbook amounts	81	660	719	1,040	1,134	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	1,640	4,752	480	1,302	0	0	0	0
Amounts transferred from spouse or common-law partner	83	30,320	208,447	25,450	168,124	0	0	0	0
Medical expenses	84	112,070	333,279	139,560	422,692	0	0	0	0
Total tax credits on personal amounts	85	279,360	1,134,124	291,540	1,170,739	20	66	20	75
Allowable charitable donations and government gifts	86	56,210	88,450	49,710	45,751	0	0	0	0
Eligible cultural and ecological gifts	87	0	0	100	233	0	0	0	0
Total tax credit on donations and gifts	88	56,090	27,952	49,590	12,754	0	0	0	0
Total federal non-refundable tax credits	89	279,360	1,162,076	291,540	1,183,493	20	66	20	75
Federal dividend tax credit	90	44,480	156,528	38,220	62,714	0	0	0	0

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

Item	Item code	Age Group: 65 to 69 Males (Number)	Age Group: 65 to 69 Males (Thousands of Dollars)	Age Group: 65 to 69 Females (Number)	Age Group: 65 to 69 Females (Thousands of Dollars)	Age Group: 65 to 69 Gender Diverse (Number)	Age Group: 65 to 69 Gender Diverse (Thousands of Dollars)	Age Group: 65 to 69 Unknown (Number)	Age Group: 65 to 69 Unknown (Thousands of Dollars)
Minimum tax carryover	91	1,680	5,821	770	2,329	0	0	0	0
Basic federal tax	92	179,480	1,566,527	163,850	844,926	0	0	0	0
Federal foreign tax credit	93	22,540	15,811	21,400	6,584	0	0	0	0
Federal political contribution tax credit	94	1,230	198	650	90	0	0	0	0
Investment tax credit	95	390	5,920	100	723	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	320	114	180	58	0	0	0	0
Alternative minimum tax payable	97	1,070	6,734	490	3,282	0	0	0	0
Net federal tax	98	180,910	1,547,000	164,240	838,723	0	0	0	0
CPP contributions on self-employment	99	0	0	0	0	0	0	0	0
Social Benefits repayment	100	18,060	65,975	8,820	27,591	0	0	0	0
Canada workers benefit (CWB)	101	5,590	8,546	3,710	4,489	0	0	0	0
Canada Training Credit (CTC)	102	90	25	130	34	0	0	0	0
Multigenerational home renovation tax credit (MHRTC)	103	40	176	30	149	0	0	0	0
Eligible educator school supply tax credit	104	30	4	80	10	0	0	0	0
Net provincial or territorial tax	105	150	2,691	40	429	0	0	0	0
Total tax payable	106	181,020	1,615,679	164,290	866,756	0	0	0	0

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

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	129,690	0	123,300	0	0	0	0	0
Number of non-taxable returns	2	96,790	0	121,580	0	0	0	30	0
Total number of returns	3	226,480	0	244,870	0	10	0	30	0
Employment income	4	41,120	1,476,111	26,080	572,096	0	0	0	0
Commissions (from employment)	5	810	38,933	440	4,462	0	0	0	0
Other employment income	6	20,530	23,225	9,210	9,628	0	0	0	0
Old age security (OAS) pension	7	220,460	1,809,168	239,820	1,958,980	0	0	0	0
CPP or QPP benefits	8	220,850	2,073,175	233,600	1,769,858	0	0	0	0
Other pensions and superannuation	9	148,690	3,905,007	148,220	3,142,031	0	0	0	0
Elected split-pension amount	10	19,570	180,707	48,620	660,478	0	0	0	0
Employment insurance and other benefits	11	7,560	58,974	2,910	17,574	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	42,950	1,020,516	39,560	396,112	0	0	0	0
Interest and other investment income	13	97,710	414,444	105,300	303,333	0	0	0	0
Net partnership income (limited or non-active partners only)	14	510	5,475	270	725	0	0	0	0
Net rental income	15	14,740	144,033	11,210	67,630	0	0	0	0
Taxable capital gains	16	25,490	519,351	24,880	225,732	0	0	0	0
RRSP income	17	11,320	134,745	10,510	112,340	0	0	0	0
Other income	18	34,750	236,257	32,560	162,471	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	180	786	230	760	0	0	0	0
Net business income	20	10,830	121,943	6,230	51,037	0	0	0	0
Net professional income	21	2,870	131,515	1,660	39,639	0	0	0	0
Net commission income	22	990	22,613	470	7,086	0	0	0	0
Net farming income	23	3,160	2,971	950	2,123	0	0	0	0
Net fishing income	24	50	2,029	0	0	0	0	0	0
Workers' compensation benefits	25	1,790	16,864	590	5,724	0	0	0	0
Social assistance payments	26	620	5,557	940	8,819	0	0	0	0
Net federal supplements	27	84,030	509,700	100,430	645,824	0	0	0	0
Total income assessed	28	225,930	12,854,749	243,850	10,176,013	0	0	30	267
Registered pension plan (RPP) deduction	29	3,780	9,567	2,160	5,592	0	0	0	0
RRSP/PRPP deduction	30	11,310	166,645	6,770	110,639	0	0	0	0
FHSA deduction	31	30	186	20	174	0	0	0	0
Deduction for elected split-pension amount	32	57,840	770,506	19,760	181,833	0	0	0	0
Annual union, professional, or like dues	33	14,160	6,343	8,040	3,465	0	0	0	0
Child care expenses	34	50	65	0	0	0	0	0	0
Business investment loss	35	60	1,027	20	197	0	0	0	0
Moving expenses	36	20	56	20	73	0	0	0	0
Support payments made	37	570	11,321	10	92	0	0	0	0
Carrying charges and interest expenses	38	18,110	114,364	16,750	70,162	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	39	8,980	12,224	4,830	5,022	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	40	31,450	8,328	19,300	4,158	0	0	0	0
Deduction for provincial parental insurance plan (PIIP) premiums on self-employment income	41	10,150	836	5,620	350	0	0	0	0
Exploration and development expenses	42	350	30,835	110	3,152	0	0	0	0
Other employment expenses	43	1,800	11,000	560	1,366	0	0	0	0
Clergy residence deduction	44	110	1,256	20	152	0	0	0	0
Other deductions	45	6,400	48,165	5,480	112,642	0	0	0	0

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

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	102,560	1,192,734	61,550	499,118	0	0	0	0
Social benefits repayment	47	14,830	67,736	10,190	39,511	0	0	0	0
Net income	48	225,810	11,597,642	243,770	9,638,595	0	0	30	266
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	85,600	531,743	101,600	660,145	0	0	0	0
Non-capital losses of other years	52	140	3,605	100	1,522	0	0	0	0
Net capital losses of other years	53	4,920	21,597	4,160	10,524	0	0	0	0
Capital gains deduction	54	630	78,318	240	26,196	0	0	0	0
Northern residents deductions	55	1,110	4,573	810	3,045	0	0	0	0
Additional deductions	56	2,770	23,320	3,320	17,999	0	0	0	0
Farming/fishing losses of prior years	57	110	642	30	189	0	0	0	0
Total deductions from net income	58	93,190	688,220	108,050	719,985	0	0	0	0
Taxable income assessed	59	225,230	10,910,405	242,850	8,919,676	0	0	10	166
Basic personal amount	60	226,480	3,388,627	244,870	3,668,425	0	0	30	451
Age amount	61	214,180	1,586,091	237,720	1,812,551	0	0	30	253
Spouse or common-law partner amount	62	20,520	98,018	3,630	22,913	0	0	0	0
Canada caregiver amount	63	3,240	19,463	2,880	16,792	0	0	0	0
Amount for an eligible dependant	64	180	2,269	230	2,616	0	0	0	0
Family caregiver amount for children under 18 years of age	65	30	92	0	0	0	0	0	0
CPP or QPP contributions through employment	66	31,960	45,375	19,630	22,667	0	0	0	0
CPP or QPP contributions on self-employment and other earnings	67	8,980	8,993	4,840	3,698	0	0	0	0
Employment insurance premiums	68	29,840	10,357	19,520	5,623	0	0	0	0
PPIP premiums paid	69	33,520	5,064	21,090	2,540	0	0	0	0
PPIP premiums payable on employment income	70	690	137	330	50	0	0	0	0
PPIP premiums payable on self-employment income	71	10,180	1,076	5,630	450	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	110	339	0	0	0	0	0	0
Canada employment amount	73	57,620	56,516	33,910	34,501	0	0	0	0
Home accessibility expenses	74	1,090	3,961	840	3,105	0	0	0	0
Home buyers' amount	75	70	541	90	774	0	0	0	0
Digital news subscription expenses	76	6,100	1,139	4,220	710	0	0	0	0
Pension income amount	77	154,630	296,019	163,200	311,481	0	0	0	0
Disability amount	78	7,210	67,898	6,350	59,737	0	0	0	0
Disability amount transferred from a dependant	79	1,090	10,136	1,140	9,870	0	0	0	0
Interest paid on student loans	80	50	108	40	47	0	0	0	0
Tuition, education, and textbook amounts	81	370	366	500	485	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	420	1,176	90	224	0	0	0	0
Amounts transferred from spouse or common-law partner	83	38,640	284,523	22,160	141,586	0	0	0	0
Medical expenses	84	99,530	313,194	124,280	381,268	0	0	0	0
Total tax credits on personal amounts	85	226,480	930,222	244,870	975,324	0	0	30	128
Allowable charitable donations and government gifts	86	53,130	117,735	46,540	46,445	0	0	0	0
Eligible cultural and ecological gifts	87	0	0	100	180	0	0	0	0
Total tax credit on donations and gifts	88	53,040	36,914	46,490	12,895	0	0	0	0
Total federal non-refundable tax credits	89	226,480	967,136	244,870	988,219	0	0	30	129
Federal dividend tax credit	90	37,200	117,930	33,440	48,141	0	0	0	0



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

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	890	2,893	380	1,336	0	0	0	0
Basic federal tax	92	130,010	1,056,665	123,970	638,930	0	0	0	0
Federal foreign tax credit	93	19,580	12,854	19,830	7,637	0	0	0	0
Federal political contribution tax credit	94	1,360	225	760	109	0	0	0	0
Investment tax credit	95	260	5,840	90	786	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	480	4,218	190	1,327	0	0	0	0
Net federal tax	98	129,610	1,038,856	123,240	630,680	0	0	0	0
CPP contributions on self-employment	99	0	0	0	0	0	0	0	0
Social Benefits repayment	100	14,830	67,736	10,190	39,511	0	0	0	0
Canada workers benefit (CWB)	101	1,240	1,824	700	983	0	0	0	0
Canada Training Credit (CTC)	102	0	0	0	0	0	0	0	0
Multigenerational home renovation tax credit (MHRTC)	103	30	133	20	52	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	100	1,398	30	153	0	0	0	0
Total tax payable	106	129,690	1,107,993	123,300	670,347	0	0	0	0

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

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	95,090	0	94,740	0	0	0	0	0
Number of non-taxable returns	2	81,930	0	106,240	0	0	0	20	0
Total number of returns	3	177,020	0	200,980	0	10	0	20	0
Employment income	4	16,440	483,231	8,260	150,389	0	0	0	0
Commissions (from employment)	5	280	15,099	130	1,404	0	0	0	0
Other employment income	6	14,790	16,414	6,300	4,315	0	0	0	0
Old age security (OAS) pension	7	174,390	1,537,780	198,340	1,750,593	0	0	0	0
CPP or QPP benefits	8	173,710	1,600,964	191,960	1,413,146	0	0	0	0
Other pensions and superannuation	9	128,450	3,347,509	130,140	2,610,517	0	0	0	0
Elected split-pension amount	10	14,020	133,826	35,630	496,736	0	0	0	0
Employment insurance and other benefits	11	2,360	17,268	620	3,439	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	35,980	798,170	35,480	342,714	0	0	0	0
Interest and other investment income	13	76,980	354,680	86,460	306,508	0	0	0	0
Net partnership income (limited or non-active partners only)	14	390	8,939	260	338	0	0	0	0
Net rental income	15	10,810	101,708	8,510	61,237	0	0	0	0
Taxable capital gains	16	21,080	380,674	22,480	199,807	0	0	0	0
RRSP income	17	3,190	24,575	3,170	17,810	0	0	0	0
Other income	18	27,610	237,225	30,540	193,228	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	90	304	90	300	0	0	0	0
Net business income	20	5,680	49,238	2,670	16,731	0	0	0	0
Net professional income	21	1,740	61,644	690	11,461	0	0	0	0
Net commission income	22	540	8,570	210	2,207	0	0	0	0
Net farming income	23	2,230	679	590	1,170	0	0	0	0
Net fishing income	24	20	936	0	0	0	0	0	0
Workers' compensation benefits	25	1,290	12,182	320	4,180	0	0	0	0
Social assistance payments	26	390	3,739	620	6,169	0	0	10	106
Net federal supplements	27	68,450	375,578	92,090	584,961	0	0	0	0
Total income assessed	28	176,570	9,571,592	200,230	8,189,502	0	0	0	0
Registered pension plan (RPP) deduction	29	780	1,758	550	2,189	0	0	0	0
RRSP/PRPP deduction	30	1,470	18,635	750	15,889	0	0	0	0
FHSA deduction	31	0	0	0	0	0	0	0	0
Deduction for elected split-pension amount	32	46,230	640,443	12,060	113,069	0	0	0	0
Annual union, professional, or like dues	33	5,890	2,374	2,530	933	0	0	0	0
Child care expenses	34	0	0	0	0	0	0	0	0
Business investment loss	35	0	0	10	416	0	0	0	0
Moving expenses	36	0	0	0	0	0	0	0	0
Support payments made	37	530	10,713	0	0	0	0	0	0
Carrying charges and interest expenses	38	15,060	99,138	14,840	64,647	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	10,790	2,578	5,450	1,043	0	0	0	0
Deduction for provincial parental insurance plan (PIIP) premiums on self-employment income	41	4,990	385	2,140	118	0	0	0	0
Exploration and development expenses	42	290	18,496	120	2,572	0	0	0	0
Other employment expenses	43	590	2,951	160	393	0	0	0	0
Clergy residence deduction	44	70	700	0	0	0	0	0	0
Other deductions	45	3,870	50,457	4,210	146,953	0	0	0	0

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

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	67,450	854,702	35,290	350,039	0	0	0	0
Social benefits repayment	47	11,160	56,429	8,550	37,009	0	0	0	0
Net income	48	176,500	8,664,173	200,180	7,803,654	0	0	0	0
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0	0	0
Security options deductions	50	0	0	0	0	0	0	0	0
Other payments deduction	51	69,510	391,303	92,790	595,075	0	0	10	106
Non-capital losses of other years	52	0	0	40	254	0	0	0	0
Net capital losses of other years	53	4,470	19,972	4,010	9,244	0	0	0	0
Capital gains deduction	54	380	46,052	140	17,871	0	0	0	0
Northern residents deductions	55	770	3,041	680	2,506	0	0	0	0
Additional deductions	56	3,360	20,909	4,210	26,323	0	0	0	0
Farming/fishing losses of prior years	57	70	950	10	69	0	0	0	0
Total deductions from net income	58	76,480	490,460	99,210	651,968	0	0	0	0
Taxable income assessed	59	176,030	8,174,712	199,300	7,152,966	0	0	0	0
Basic personal amount	60	177,020	2,649,346	200,980	3,010,942	0	0	20	278
Age amount	61	168,240	1,267,930	195,150	1,503,357	0	0	20	155
Spouse or common-law partner amount	62	15,660	58,241	2,280	14,906	0	0	0	0
Canada caregiver amount	63	2,860	16,599	2,140	12,101	0	0	0	0
Amount for an eligible dependant	64	60	723	150	1,622	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	11,050	14,060	5,570	5,717	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	10,010	3,075	5,420	1,387	0	0	0	0
PPIP premiums paid	69	11,810	1,611	6,120	656	0	0	0	0
PPIP premiums payable on employment income	70	260	48	110	16	0	0	0	0
PPIP premiums payable on self-employment income	71	5,000	496	2,140	152	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	50	147	0	0	0	0	0	0
Canada employment amount	73	29,770	23,969	14,110	11,783	0	0	0	0
Home accessibility expenses	74	880	2,836	670	2,042	0	0	0	0
Home buyers' amount	75	20	134	30	306	0	0	0	0
Digital news subscription expenses	76	4,900	942	3,140	558	0	0	0	0
Pension income amount	77	131,350	250,067	138,360	260,835	0	0	0	0
Disability amount	78	6,970	65,610	6,310	59,380	0	0	0	0
Disability amount transferred from a dependant	79	740	6,830	790	6,962	0	0	0	0
Interest paid on student loans	80	0	0	20	57	0	0	0	0
Tuition, education, and textbook amounts	81	160	158	260	178	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	140	433	30	87	0	0	0	0
Amounts transferred from spouse or common-law partner	83	36,000	273,164	17,440	108,259	0	0	0	0
Medical expenses	84	80,600	270,897	105,570	310,811	0	0	0	0
Total tax credits on personal amounts	85	177,020	736,720	200,980	797,002	0	0	20	69
Allowable charitable donations and government gifts	86	45,660	123,486	41,550	43,972	0	0	0	0
Eligible cultural and ecological gifts	87	0	0	90	699	0	0	0	0
Total tax credit on donations and gifts	88	45,600	38,196	41,520	12,428	0	0	0	0
Total federal non-refundable tax credits	89	177,020	774,917	200,980	809,430	0	0	20	69
Federal dividend tax credit	90	31,110	99,353	29,900	42,993	0	0	0	0

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

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	340	1,151	180	605	0	0	0	0
Basic federal tax	92	95,590	729,938	95,500	502,640	0	0	0	0
Federal foreign tax credit	93	16,890	10,116	18,480	6,654	0	0	0	0
Federal political contribution tax credit	94	1,490	246	730	100	0	0	0	0
Investment tax credit	95	190	3,768	90	364	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	1,833	110	941	0	0	0	0
Net federal tax	98	95,010	715,971	94,690	495,608	0	0	0	0
CPP contributions on self-employment	99	0	0	0	0	0	0	0	0
Social Benefits repayment	100	11,160	56,429	8,550	37,009	0	0	0	0
Canada workers benefit (CWB)	101	400	584	200	281	0	0	0	0
Canada Training Credit (CTC)	102	0	0	0	0	0	0	0	0
Multigenerational home renovation tax credit (MHRTC)	103	20	81	20	57	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	0	0	20	58	0	0	0	0
Total tax payable	106	95,090	773,345	94,740	532,676	0	0	0	0

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

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	93,150	0	112,470	0	0	0	0	0
Number of non-taxable returns	2	104,900	0	177,910	0	0	0	20	0
Total number of returns	3	198,050	0	290,380	0	10	0	20	0
Employment income	4	7,830	216,220	2,940	47,023	0	0	0	0
Commissions (from employment)	5	90	5,445	30	251	0	0	0	0
Other employment income	6	16,640	10,295	6,840	3,797	0	0	0	0
Old age security (OAS) pension	7	195,770	1,694,454	288,030	2,496,957	0	0	0	0
CPP or QPP benefits	8	193,470	1,791,853	270,370	2,088,928	0	0	0	0
Other pensions and superannuation	9	143,530	3,340,483	177,950	2,952,445	0	0	0	0
Elected split-pension amount	10	11,970	107,614	26,030	370,395	0	0	0	0
Employment insurance and other benefits	11	530	3,554	140	823	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	43,970	1,038,242	54,240	609,999	0	0	0	0
Interest and other investment income	13	97,260	574,143	138,320	671,886	0	0	0	0
Net partnership income (limited or non-active partners only)	14	470	8,693	330	721	0	0	0	0
Net rental income	15	12,570	166,842	12,100	108,984	0	0	0	0
Taxable capital gains	16	27,160	1,085,392	36,130	706,635	0	0	0	0
RRSP income	17	5,190	33,902	7,120	41,095	0	0	0	0
Other income	18	36,630	408,065	52,970	466,410	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	50	202	50	138	0	0	0	0
Net business income	20	3,020	36,386	1,330	5,047	0	0	0	0
Net professional income	21	970	36,869	280	3,153	0	0	0	0
Net commission income	22	370	3,559	140	984	0	0	0	0
Net farming income	23	1,730	2,047	560	1,297	0	0	0	0
Net fishing income	24	0	0	0	0	0	0	0	0
Workers' compensation benefits	25	1,900	18,323	480	6,206	0	0	0	0
Social assistance payments	26	320	3,278	620	6,302	0	0	0	0
Net federal supplements	27	87,730	435,603	166,030	1,084,777	0	0	0	0
Total income assessed	28	197,640	11,023,686	289,730	11,686,956	0	0	0	0
Registered pension plan (RPP) deduction	29	400	1,280	430	2,909	0	0	0	0
RRSP/PRPP deduction	30	990	10,980	810	23,833	0	0	0	0
FHSA deduction	31	0	0	0	0	0	0	0	0
Deduction for elected split-pension amount	32	39,680	560,803	6,840	58,001	0	0	0	0
Annual union, professional, or like dues	33	2,880	909	980	227	0	0	0	0
Child care expenses	34	0	0	0	0	0	0	0	0
Business investment loss	35	0	0	0	0	0	0	0	0
Moving expenses	36	0	0	0	0	0	0	0	0
Support payments made	37	660	11,071	0	0	0	0	0	0
Carrying charges and interest expenses	38	18,300	129,816	22,490	114,222	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	3,390	831	1,540	295	0	0	0	0
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	2,620	197	910	48	0	0	0	0
Exploration and development expenses	42	370	19,153	170	3,186	0	0	0	0
Other employment expenses	43	160	887	60	142	0	0	0	0
Clergy residence deduction	44	40	376	0	0	0	0	0	0
Other deductions	45	4,470	75,069	7,650	165,190	0	0	0	0

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

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	58,600	814,797	36,820	368,963	0	0	0	0
Social benefits repayment	47	13,000	66,578	12,930	62,336	0	0	0	0
Net income	48	197,570	10,145,610	289,690	11,256,543	0	0	0	0
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0	0	0
Security options deductions	50	20	604	0	0	0	0	0	0
Other payments deduction	51	88,940	456,640	166,550	1,096,279	0	0	10	115
Non-capital losses of other years	52	0	0	60	958	0	0	0	0
Net capital losses of other years	53	5,780	32,837	6,330	20,207	0	0	0	0
Capital gains deduction	54	440	65,723	260	43,352	0	0	0	0
Northern residents deductions	55	680	2,466	710	2,537	0	0	0	0
Additional deductions	56	6,080	38,187	10,740	110,437	0	0	0	0
Farming/fishing losses of prior years	57	70	632	0	0	0	0	0	0
Total deductions from net income	58	98,170	601,970	177,150	1,277,509	0	0	10	173
Taxable income assessed	59	196,790	9,545,193	286,300	9,984,904	0	0	0	0
Basic personal amount	60	198,050	2,964,162	290,380	4,350,025	0	0	20	240
Age amount	61	187,720	1,438,368	280,830	2,207,414	0	0	20	128
Spouse or common-law partner amount	62	17,740	58,767	2,410	16,745	0	0	0	0
Canada caregiver amount	63	3,790	21,776	2,020	11,221	0	0	0	0
Amount for an eligible dependant	64	50	467	160	1,569	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	3,590	4,552	1,620	1,630	0	0	0	0
CPP or QPP contributions on self-employment and other earnings	67	0	0	740	486	0	0	0	0
Employment insurance premiums	68	2,810	828	1,380	331	0	0	0	0
PPIP premiums paid	69	3,760	526	1,740	182	0	0	0	0
PPIP premiums payable on employment income	70	100	14	50	6	0	0	0	0
PPIP premiums payable on self-employment income	71	2,630	253	910	62	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	10	42	0	0	0	0	0	0
Canada employment amount	73	23,870	14,162	9,620	5,495	0	0	0	0
Home accessibility expenses	74	890	3,360	820	2,731	0	0	0	0
Home buyers' amount	75	20	176	40	361	0	0	0	0
Digital news subscription expenses	76	4,280	897	3,200	677	0	0	0	0
Pension income amount	77	146,590	273,758	185,780	337,363	0	0	0	0
Disability amount	78	11,600	109,164	15,370	144,012	0	0	0	0
Disability amount transferred from a dependant	79	570	5,127	760	6,732	0	0	0	0
Interest paid on student loans	80	0	0	0	0	0	0	0	0
Tuition, education, and textbook amounts	81	70	49	110	99	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	50	215	30	138	0	0	0	0
Amounts transferred from spouse or common-law partner	83	46,250	356,423	16,230	99,955	0	0	0	0
Medical expenses	84	95,940	400,485	160,950	635,661	0	0	0	0
Total tax credits on personal amounts	85	198,050	848,350	290,380	1,173,448	0	0	20	63
Allowable charitable donations and government gifts	86	52,320	235,983	59,920	74,944	0	0	0	0
Eligible cultural and ecological gifts	87	100	2,736	150	1,169	0	0	0	0
Total tax credit on donations and gifts	88	52,250	75,190	59,850	21,469	0	0	0	0
Total federal non-refundable tax credits	89	198,050	923,539	290,380	1,194,916	0	0	20	63
Federal dividend tax credit	90	36,000	132,658	42,490	79,363	0	0	0	0



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

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	370	1,481	250	781	0	0	0	0
Basic federal tax	92	93,710	953,731	113,010	744,026	0	0	0	0
Federal foreign tax credit	93	21,000	11,057	27,450	12,259	0	0	0	0
Federal political contribution tax credit	94	1,510	243	830	105	0	0	0	0
Investment tax credit	95	210	5,393	120	1,043	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	2,313	180	926	0	0	0	0
Net federal tax	98	92,970	937,152	112,290	730,674	0	0	0	0
CPP contributions on self-employment	99	0	0	0	0	0	0	0	0
Social Benefits repayment	100	13,000	66,578	12,930	62,336	0	0	0	0
Canada workers benefit (CWB)	101	130	190	90	106	0	0	0	0
Canada Training Credit (CTC)	102	0	0	0	0	0	0	0	0
Multigenerational home renovation tax credit (MHRTC)	103	0	0	20	40	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	0	0	0	0	0	0	0	0
Total tax payable	106	93,150	1,004,721	112,470	793,074	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.