

Individual Income Tax Return Statistics (2023 Tax Year)

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

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	326,930	0	297,410	0	60	0	10	0	624,410	0
Number of non-taxable returns	2	109,740	0	156,390	0	70	0	50	0	266,240	0
Total number of returns	3	436,670	0	453,800	0	120	0	60	0	890,650	0
Employment income	4	281,280	18,682,230	263,220	12,362,021	90	2,369	0	0	544,590	31,047,426
Commissions (from employment)	5	9,280	472,027	6,270	128,724	0	0	0	0	15,550	600,751
Other employment income	6	27,790	184,851	28,840	139,856	0	0	0	0	56,630	342,709
Old age security (OAS) pension	7	92,760	770,212	107,450	896,673	0	0	0	0	200,220	1,666,905
CPP or QPP benefits	8	111,650	1,059,660	129,350	1,067,750	0	0	0	0	241,000	2,127,429
Other pensions and superannuation	9	66,840	1,853,650	84,300	1,797,937	0	0	0	0	151,150	3,651,635
Elected split-pension amount	10	14,040	115,320	25,940	353,870	0	0	0	0	39,970	469,217
Employment insurance and other benefits	11	30,340	244,831	32,570	300,122	0	0	0	0	62,920	545,012
Taxable amount of dividends from taxable Canadian corporations	12	75,060	2,467,872	64,000	1,295,035	0	0	0	0	139,070	3,763,015
Interest and other investment income	13	129,640	403,127	141,760	410,044	20	11	0	0	271,420	813,686
Net partnership income (limited or non-active partners only)	14	2,010	7,526	1,240	3,864	0	0	0	0	3,250	11,390
Net rental income	15	26,080	206,407	24,590	188,347	0	0	0	0	50,670	394,824
Taxable capital gains	16	43,260	1,453,537	40,010	937,985	0	0	0	0	83,270	2,391,554
RRSP income	17	25,660	292,833	22,130	256,095	0	0	0	0	47,790	548,958
Other income	18	89,830	521,913	82,630	523,497	0	0	0	0	172,470	1,045,834
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	2,170	10,301	3,730	18,447	0	0	0	0	5,900	28,761
Net business income	20	32,220	535,614	29,670	369,483	0	0	0	0	61,900	909,284
Net professional income	21	3,800	149,707	4,590	145,072	0	0	0	0	8,400	294,787
Net commission income	22	3,690	60,143	4,350	40,907	0	0	0	0	8,040	101,050
Net farming income	23	31,590	463,439	15,050	164,347	0	0	0	0	46,640	627,754
Net fishing income	24	170	1,036	30	73	0	0	0	0	190	1,108
Workers' compensation benefits	25	6,880	86,257	5,270	49,450	0	0	0	0	12,150	135,736
Social assistance payments	26	24,640	218,578	30,320	279,933	20	132	0	0	54,980	498,667
Net federal supplements	27	29,150	155,391	40,010	228,824	0	0	0	0	69,170	384,234
Total income assessed	28	414,960	30,418,277	421,590	21,985,075	110	2,961	0	0	836,680	52,430,263
Registered pension plan (RPP) deduction	29	85,960	448,396	116,680	532,641	20	56	0	0	202,660	981,196
RRSP/PRPP deduction	30	95,140	761,624	76,270	453,201	10	25	0	0	171,430	1,214,850
FHSA deduction	31	4,440	25,105	2,870	15,156	0	0	0	0	7,310	40,261
Deduction for elected split-pension amount	32	25,950	354,010	14,060	115,358	0	0	0	0	40,010	469,370
Annual union, professional, or like dues	33	78,210	79,418	106,060	85,282	20	8	0	0	184,290	164,709
Child care expenses	34	8,270	32,814	25,210	96,234	0	0	0	0	33,480	129,050
Business investment loss	35	90	2,330	50	979	0	0	0	0	150	3,309
Moving expenses	36	3,080	9,961	2,280	5,993	0	0	0	0	5,360	15,956
Support payments made	37	1,230	23,190	90	1,020	0	0	0	0	1,320	24,211
Carrying charges and interest expenses	38	39,080	112,971	35,160	89,389	0	0	0	0	74,240	202,399
Deduction for CPP or QPP contributions on self-employment and other earnings	39	37,520	45,546	30,260	29,328	0	0	0	0	67,790	74,886

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

Item	Item code	Total Returns Males (Number)	Total Returns Males (Thousands of Dollars)	Total Returns Females (Number)	Total Returns Females (Thousands of Dollars)	Total Returns Gender Diverse (Number)	Total Returns Gender Diverse (Thousands of Dollars)	Total Returns Unknown (Number)	Total Returns Unknown (Thousands of Dollars)	Total Returns (Number)	Total Returns (Thousands of Dollars)
Deduction for CPP or QPP enhanced contributions on employment income	40	254,010	116,422	236,970	91,329	70	18	0	0	491,050	207,770
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	0	0	0	0	0	0	0	0	0	0
Exploration and development expenses	42	1,120	11,788	630	2,433	0	0	0	0	1,750	14,221
Other employment expenses	43	20,480	100,286	12,160	29,798	0	0	0	0	32,640	130,102
Clergy residence deduction	44	1,040	15,243	280	3,211	0	0	0	0	1,330	18,454
Other deductions	45	20,350	53,052	20,930	76,445	0	0	0	0	41,280	129,501
Total deductions before adjustments	46	323,670	2,192,338	299,250	1,628,258	80	147	0	0	623,010	3,820,886
Social benefits repayment	47	15,050	58,954	8,770	36,301	0	0	0	0	23,820	95,258
Net income	48	413,150	28,207,483	419,340	20,343,466	110	2,811	0	0	832,620	48,577,568
Canadian Forces personnel and police deduction	49	40	1,018	0	0	0	0	0	0	50	1,063
Security options deductions	50	380	26,748	110	7,000	0	0	0	0	490	33,748
Other payments deduction	51	53,680	459,645	67,200	557,805	20	168	0	0	120,900	1,017,656
Non-capital losses of other years	52	450	4,086	610	3,923	0	0	0	0	1,070	8,010
Net capital losses of other years	53	7,890	26,651	5,580	11,346	0	0	0	0	13,470	37,997
Capital gains deduction	54	3,970	582,618	3,040	428,361	0	0	0	0	7,010	1,010,979
Northern residents deductions	55	3,840	13,388	3,160	9,950	0	0	0	0	7,000	23,339
Additional deductions	56	870	5,932	1,160	8,156	0	0	0	0	2,030	14,095
Farming/fishing losses of prior years	57	1,090	20,855	340	3,129	0	0	0	0	1,430	23,984
Total deductions from net income	58	70,120	1,141,375	79,420	1,030,420	20	170	0	0	149,550	2,172,010
Taxable income assessed	59	401,910	27,073,317	405,040	19,315,831	100	2,642	0	0	807,070	46,415,552
Basic personal amount	60	436,650	6,495,754	453,790	6,771,162	120	1,841	50	778	890,620	13,269,534
Age amount	61	88,740	617,823	106,150	775,098	0	0	0	0	194,900	1,392,969
Spouse or common-law partner amount	62	45,460	471,349	17,530	181,409	0	0	0	0	63,000	652,881
Canada caregiver amount	63	4,630	28,194	4,020	23,683	0	0	0	0	8,640	51,876
Amount for an eligible dependant	64	6,620	95,138	31,790	462,420	0	0	0	0	38,410	557,603
Family caregiver amount for children under 18 years of age	65	2,700	7,502	2,900	8,156	0	0	0	0	5,600	15,661
CPP or QPP contributions through employment	66	261,940	584,984	248,150	460,801	80	96	0	0	510,180	1,045,882
CPP or QPP contributions on self-employment and other earnings	67	31,520	32,885	26,070	21,209	0	0	0	0	57,600	54,103
Employment insurance premiums	68	257,020	189,300	248,060	156,980	80	33	0	0	505,150	346,313
PPIP premiums paid	69	0	0	0	0	0	0	0	0	0	0
PPIP premiums payable on employment income	70	0	0	0	0	0	0	0	0	0	0
PPIP premiums payable on self-employment income	71	0	0	0	0	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	3,280	9,840	420	1,251	0	0	0	0	3,700	11,091
Canada employment amount	73	287,940	385,636	268,820	359,263	90	117	10	16	556,860	745,033

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Item	Item code	Total Returns Males (Number)	Total Returns Males (Thousands of Dollars)	Total Returns Females (Number)	Total Returns Females (Thousands of Dollars)	Total Returns Gender Diverse (Number)	Total Returns Gender Diverse (Thousands of Dollars)	Total Returns Unknown (Number)	Total Returns Unknown (Thousands of Dollars)	Total Returns (Number)	Total Returns (Thousands of Dollars)
Home accessibility expenses	74	540	3,311	460	2,598	0	0	0	0	1,000	5,909
Home buyers' amount	75	4,090	36,225	2,790	23,125	0	0	0	0	6,880	59,361
Digital news subscription expenses	76	7,020	1,871	5,400	1,461	0	0	0	0	12,420	3,332
Pension income amount	77	74,440	142,331	94,550	179,794	0	0	0	0	168,990	322,131
Disability amount	78	18,380	173,512	19,350	182,481	0	0	0	0	37,730	356,030
Disability amount transferred from a dependant	79	5,110	69,147	5,780	77,647	0	0	0	0	10,890	146,794
Interest paid on student loans	80	3,770	2,157	7,550	4,290	0	0	0	0	11,320	6,448
Tuition, education, and textbook amounts	81	24,440	156,477	28,900	171,053	10	115	0	0	53,350	327,646
Tuition, education, and textbook amounts transferred from a child	82	6,580	32,029	4,700	21,573	0	0	0	0	11,280	53,602
Amounts transferred from spouse or common-law partner	83	21,000	146,339	14,680	99,189	0	0	0	0	35,690	245,554
Medical expenses	84	57,600	215,687	85,210	298,892	0	0	0	0	142,820	514,600
Total tax credits on personal amounts	85	436,660	1,484,643	453,800	1,542,566	120	357	60	142	890,640	3,027,708
Allowable charitable donations and government gifts	86	75,190	216,423	69,400	158,858	0	0	0	0	144,600	375,300
Eligible cultural and ecological gifts	87	0	0	100	248	0	0	0	0	190	1,794
Total tax credit on donations and gifts	88	74,840	63,548	69,150	45,891	0	0	0	0	144,000	109,444
Total federal non-refundable tax credits	89	436,660	1,548,191	453,800	1,588,457	120	357	60	147	890,640	3,137,152
Federal dividend tax credit	90	68,230	249,524	55,680	130,276	0	0	0	0	123,910	379,807
Minimum tax carryover	91	3,270	12,425	2,380	8,540	0	0	0	0	5,650	20,965
Basic federal tax	92	300,950	3,501,972	268,620	1,940,778	40	194	0	0	569,630	5,450,585
Federal foreign tax credit	93	27,770	21,974	25,590	12,497	0	0	0	0	53,360	42,588
Federal political contribution tax credit	94	4,020	884	2,480	482	0	0	0	0	6,500	1,366
Investment tax credit	95	1,280	2,157	280	410	0	0	0	0	1,560	2,567
Labour-sponsored funds tax credit (provincially registered)	96	7,460	5,020	5,340	3,421	0	0	0	0	12,800	8,441
Alternative minimum tax payable	97	2,580	22,664	1,850	17,173	0	0	0	0	4,440	39,837
Net federal tax	98	314,560	3,488,598	283,650	1,941,209	50	203	0	0	598,270	5,430,173
CPP contributions on self-employment	99	29,790	77,805	24,680	50,086	0	0	0	0	54,480	127,913
Social Benefits repayment	100	15,050	58,954	8,770	36,301	0	0	0	0	23,820	95,258
Canada workers benefit (CWB)	101	46,470	60,325	44,970	61,271	30	40	0	0	91,470	121,640
Canada Training Credit (CTC)	102	7,140	2,631	10,810	4,154	0	0	0	0	17,960	6,786
Multigenerational home renovation tax credit (MHRTC)	103	160	319	100	156	0	0	0	0	250	475
Eligible educator school supply tax credit	104	520	69	2,430	337	0	0	0	0	2,950	406
Net provincial or territorial tax	105	295,940	1,975,698	254,480	1,101,939	40	116	0	0	550,460	3,080,097
Total tax payable	106	326,930	5,601,091	297,410	3,129,718	60	334	0	0	624,410	8,733,661

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

Item	Item code	Age Group: Under 20 Males (Number)	Age Group: Under 20 Males (Thousands of Dollars)	Age Group: Under 20 Females (Number)	Age Group: Under 20 Females (Thousands of Dollars)	Age Group: Under 20 Gender Diverse (Number)	Age Group: Under 20 Gender Diverse (Thousands of Dollars)	Age Group: Under 20 Unknown (Number)	Age Group: Under 20 Unknown (Thousands of Dollars)
Number of taxable returns	1	5,080	0	3,140	0	10	0	0	0
Number of non-taxable returns	2	13,070	0	14,180	0	20	0	0	0
Total number of returns	3	18,150	0	17,320	0	30	0	0	0
Employment income	4	14,690	214,735	13,940	143,052	0	0	0	0
Commissions (from employment)	5	0	0	240	520	0	0	0	0
Other employment income	6	450	1,786	480	1,082	0	0	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	540	1,650	600	1,795	0	0	0	0
Other pensions and superannuation	9	10	83	10	88	0	0	0	0
Elected split-pension amount	10	0	0	0	0	0	0	0	0
Employment insurance and other benefits	11	380	1,920	170	762	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	420	1,527	400	1,662	0	0	0	0
Interest and other investment income	13	1,790	832	1,770	980	0	0	0	0
Net partnership income (limited or non-active partners only)	14	0	0	0	0	0	0	0	0
Net rental income	15	0	0	10	84	0	0	0	0
Taxable capital gains	16	330	1,187	310	884	0	0	0	0
RRSP income	17	50	87	0	0	0	0	0	0
Other income	18	2,740	15,555	3,270	18,798	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	250	603	360	882	0	0	0	0
Net business income	20	490	3,735	410	2,488	0	0	0	0
Net professional income	21	40	223	0	0	0	0	0	0
Net commission income	22	30	104	20	108	0	0	0	0
Net farming income	23	400	4,338	260	2,826	0	0	0	0
Net fishing income	24	0	0	0	0	0	0	0	0
Workers' compensation benefits	25	110	175	70	154	0	0	0	0
Social assistance payments	26	630	4,330	730	5,291	0	0	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	16,260	253,520	15,440	181,763	20	207	0	0
Registered pension plan (RPP) deduction	29	600	549	550	518	0	0	0	0
RRSP/PRPP deduction	30	350	661	110	163	0	0	0	0
FHSA deduction	31	90	369	50	187	0	0	0	0
Deduction for elected split-pension amount	32	0	0	0	0	0	0	0	0
Annual union, professional, or like dues	33	2,340	665	2,340	482	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	120	95	0	0	0	0
Support payments made	37	0	0	0	0	0	0	0	0
Carrying charges and interest expenses	38	190	87	140	42	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	39	490	233	340	129	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	40	7,800	1,199	7,100	649	0	0	0	0
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	0	0	0	0	0	0	0	0
Exploration and development expenses	42	0	0	0	0	0	0	0	0
Other employment expenses	43	200	407	40	42	0	0	0	0
Clergy residence deduction	44	0	0	0	0	0	0	0	0
Other deductions	45	50	40	50	65	0	0	0	0

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

Item	Item code	Age Group: Under 20 Males (Number)	Age Group: Under 20 Males (Thousands of Dollars)	Age Group: Under 20 Females (Number)	Age Group: Under 20 Females (Thousands of Dollars)	Age Group: Under 20 Gender Diverse (Number)	Age Group: Under 20 Gender Diverse (Thousands of Dollars)	Age Group: Under 20 Unknown (Number)	Age Group: Under 20 Unknown (Thousands of Dollars)
Total deductions before adjustments	46	9,050	4,268	8,150	2,395	10	2	0	0
Social benefits repayment	47	0	0	0	0	0	0	0	0
Net income	48	16,250	249,264	15,420	179,420	20	204	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	740	4,506	800	5,445	0	0	0	0
Non-capital losses of other years	52	0	0	0	0	0	0	0	0
Net capital losses of other years	53	0	0	0	0	0	0	0	0
Capital gains deduction	54	0	0	0	0	0	0	0	0
Northern residents deductions	55	0	0	0	0	0	0	0	0
Additional deductions	56	0	0	0	0	0	0	0	0
Farming/fishing losses of prior years	57	0	0	0	0	0	0	0	0
Total deductions from net income	58	800	5,362	850	5,844	0	0	0	0
Taxable income assessed	59	15,800	243,908	14,890	173,585	0	0	0	0
Basic personal amount	60	18,150	272,009	17,320	259,392	30	375	0	0
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	30	297	40	465	0	0	0	0
Canada caregiver amount	63	0	0	0	0	0	0	0	0
Amount for an eligible dependant	64	20	358	310	4,612	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	8,870	6,486	8,150	3,614	10	6	0	0
CPP or QPP contributions on self-employment and other earnings	67	490	179	350	102	0	0	0	0
Employment insurance premiums	68	12,610	3,163	11,860	2,136	10	3	0	0
PPIP premiums paid	69	0	0	0	0	0	0	0	0
PPIP premiums payable on employment income	70	0	0	0	0	0	0	0	0
PPIP premiums payable on self-employment income	71	0	0	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	50	144	20	45	0	0	0	0
Canada employment amount	73	14,750	19,652	13,960	18,519	20	26	0	0
Home accessibility expenses	74	0	0	0	0	0	0	0	0
Home buyers' amount	75	30	240	10	76	0	0	0	0
Digital news subscription expenses	76	20	7	0	0	0	0	0	0
Pension income amount	77	20	21	10	17	0	0	0	0
Disability amount	78	0	0	270	2,838	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	20	2	0	0	0	0	0	0
Tuition, education, and textbook amounts	81	1,500	6,232	1,520	5,879	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	260	286	360	365	0	0	0	0
Total tax credits on personal amounts	85	18,150	47,037	17,320	44,712	30	64	0	0
Allowable charitable donations and government gifts	86	290	227	190	164	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	280	60	190	44	0	0	0	0
Total federal non-refundable tax credits	89	18,150	47,097	17,320	44,756	30	64	0	0
Federal dividend tax credit	90	260	152	190	193	0	0	0	0

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Item	Item code	Age Group: Under 20 Males (Number)	Age Group: Under 20 Males (Thousands of Dollars)	Age Group: Under 20 Females (Number)	Age Group: Under 20 Females (Thousands of Dollars)	Age Group: Under 20 Gender Diverse (Number)	Age Group: Under 20 Gender Diverse (Thousands of Dollars)	Age Group: Under 20 Unknown (Number)	Age Group: Under 20 Unknown (Thousands of Dollars)
Minimum tax carryover	91	0	0	0	0	0	0	0	0
Basic federal tax	92	4,420	9,802	2,360	2,808	0	0	0	0
Federal foreign tax credit	93	100	75	50	7	0	0	0	0
Federal political contribution tax credit	94	0	0	0	0	0	0	0	0
Investment tax credit	95	0	0	0	0	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0	0	0
Alternative minimum tax payable	97	0	0	0	0	0	0	0	0
Net federal tax	98	4,420	9,729	2,360	2,811	0	0	0	0
CPP contributions on self-employment	99	450	393	300	217	0	0	0	0
Social Benefits repayment	100	0	0	0	0	0	0	0	0
Canada workers benefit (CWB)	101	2,040	2,441	1,790	2,261	0	0	0	0
Canada Training Credit (CTC)	102	0	0	0	0	0	0	0	0
Multigenerational home renovation tax credit (MHRTC)	103	0	0	0	0	0	0	0	0
Eligible educator school supply tax credit	104	0	0	0	0	0	0	0	0
Net provincial or territorial tax	105	4,380	6,608	2,600	2,111	0	0	0	0
Total tax payable	106	5,080	16,734	3,140	5,140	0	0	0	0

Individual Income Tax Return Statistics (2023 Tax Year)

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

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	24,380	0	18,690	0	20	0	0	0
Number of non-taxable returns	2	12,230	0	15,920	0	30	0	0	0
Total number of returns	3	36,610	0	34,600	0	40	0	0	0
Employment income	4	30,320	1,044,476	27,490	677,334	30	522	0	0
Commissions (from employment)	5	920	11,080	940	5,446	0	0	0	0
Other employment income	6	1,350	6,015	1,810	4,647	0	0	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	240	743	380	1,209	0	0	0	0
Other pensions and superannuation	9	20	75	20	84	0	0	0	0
Elected split-pension amount	10	0	0	0	0	0	0	0	0
Employment insurance and other benefits	11	3,350	22,124	2,140	15,394	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	1,600	8,691	980	3,772	0	0	0	0
Interest and other investment income	13	6,120	2,245	5,620	1,879	0	0	0	0
Net partnership income (limited or non-active partners only)	14	0	0	0	0	0	0	0	0
Net rental income	15	160	388	130	645	0	0	0	0
Taxable capital gains	16	1,080	4,687	610	2,435	0	0	0	0
RRSP income	17	370	836	150	227	0	0	0	0
Other income	18	5,260	21,412	5,050	24,331	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	730	2,334	1,090	4,512	0	0	0	0
Net business income	20	1,830	14,509	1,290	10,976	0	0	0	0
Net professional income	21	190	1,408	210	1,454	0	0	0	0
Net commission income	22	330	1,298	150	699	0	0	0	0
Net farming income	23	1,100	12,617	570	5,570	0	0	0	0
Net fishing income	24	0	0	0	0	0	0	0	0
Workers' compensation benefits	25	430	1,333	350	909	0	0	0	0
Social assistance payments	26	2,190	20,906	2,760	27,388	0	0	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	33,390	1,177,252	30,950	788,960	0	0	0	0
Registered pension plan (RPP) deduction	29	4,300	9,486	5,050	11,367	0	0	0	0
RRSP/PRPP deduction	30	3,330	10,799	1,810	4,218	0	0	0	0
FHSA deduction	31	940	4,815	600	2,702	0	0	0	0
Deduction for elected split-pension amount	32	0	0	0	0	0	0	0	0
Annual union, professional, or like dues	33	6,620	3,385	8,260	3,710	0	0	0	0
Child care expenses	34	30	87	380	963	0	0	0	0
Business investment loss	35	0	0	0	0	0	0	0	0
Moving expenses	36	1,010	1,288	800	893	0	0	0	0
Support payments made	37	0	0	0	0	0	0	0	0
Carrying charges and interest expenses	38	690	275	580	188	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	39	2,530	1,623	1,610	902	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	40	28,540	8,644	25,330	5,665	20	4	0	0
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	0	0	0	0	0	0	0	0
Exploration and development expenses	42	0	0	0	0	0	0	0	0
Other employment expenses	43	1,540	7,546	380	658	0	0	0	0
Clergy residence deduction	44	0	0	0	0	0	0	0	0
Other deductions	45	1,770	2,051	1,910	2,049	0	0	0	0

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

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	29,790	50,113	26,690	33,397	20	29	0	0
Social benefits repayment	47	0	0	0	0	0	0	0	0
Net income	48	33,330	1,127,646	30,890	756,104	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	2,600	22,239	3,100	28,297	0	0	0	0
Non-capital losses of other years	52	0	0	0	0	0	0	0	0
Net capital losses of other years	53	0	0	0	0	0	0	0	0
Capital gains deduction	54	0	0	0	0	0	0	0	0
Northern residents deductions	55	210	610	160	382	0	0	0	0
Additional deductions	56	0	0	0	0	0	0	0	0
Farming/fishing losses of prior years	57	20	55	0	0	0	0	0	0
Total deductions from net income	58	2,970	26,014	3,290	30,021	0	0	0	0
Taxable income assessed	59	31,910	1,101,740	29,030	726,178	0	0	0	0
Basic personal amount	60	36,610	547,413	34,600	517,620	40	630	0	0
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	790	8,830	620	6,948	0	0	0	0
Canada caregiver amount	63	0	0	10	54	0	0	0	0
Amount for an eligible dependant	64	120	1,709	2,210	32,933	0	0	0	0
Family caregiver amount for children under 18 years of age	65	0	0	50	132	0	0	0	0
CPP or QPP contributions through employment	66	29,930	44,338	27,070	29,418	30	23	0	0
CPP or QPP contributions on self-employment and other earnings	67	2,420	1,219	1,560	683	0	0	0	0
Employment insurance premiums	68	29,500	15,455	26,780	10,900	30	8	0	0
PPIP premiums paid	69	0	0	0	0	0	0	0	0
PPIP premiums payable on employment income	70	0	0	0	0	0	0	0	0
PPIP premiums payable on self-employment income	71	0	0	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	180	546	30	93	0	0	0	0
Canada employment amount	73	30,370	41,013	27,550	37,041	30	34	0	0
Home accessibility expenses	74	0	0	0	0	0	0	0	0
Home buyers' amount	75	530	4,702	330	2,661	0	0	0	0
Digital news subscription expenses	76	90	30	70	29	0	0	0	0
Pension income amount	77	20	28	20	31	0	0	0	0
Disability amount	78	760	7,156	590	5,582	0	0	0	0
Disability amount transferred from a dependant	79	0	0	60	821	0	0	0	0
Interest paid on student loans	80	650	276	1,200	606	0	0	0	0
Tuition, education, and textbook amounts	81	9,480	68,289	9,760	65,916	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	0	0	0	0	0	0	0	0
Amounts transferred from spouse or common-law partner	83	0	0	0	0	0	0	0	0
Medical expenses	84	1,030	1,340	1,700	1,935	0	0	0	0
Total tax credits on personal amounts	85	36,610	111,469	34,600	107,054	40	113	0	0
Allowable charitable donations and government gifts	86	1,360	1,601	1,190	985	0	0	0	0
Eligible cultural and ecological gifts	87	0	0	0	0	0	0	0	0
Total tax credit on donations and gifts	88	1,310	438	1,140	263	0	0	0	0
Total federal non-refundable tax credits	89	36,610	111,906	34,600	107,318	40	113	0	0
Federal dividend tax credit	90	1,480	757	760	369	0	0	0	0

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

Item	Item code	Age Group: 20 to 24 Males (Number)	Age Group: 20 to 24 Males (Thousands of Dollars)	Age Group: 20 to 24 Females (Number)	Age Group: 20 to 24 Females (Thousands of Dollars)	Age Group: 20 to 24 Gender Diverse (Number)	Age Group: 20 to 24 Gender Diverse (Thousands of Dollars)	Age Group: 20 to 24 Unknown (Number)	Age Group: 20 to 24 Unknown (Thousands of Dollars)
Minimum tax carryover	91	0	0	0	0	0	0	0	0
Basic federal tax	92	18,400	84,080	12,200	34,573	0	0	0	0
Federal foreign tax credit	93	610	738	240	36	0	0	0	0
Federal political contribution tax credit	94	0	0	0	0	0	0	0	0
Investment tax credit	95	20	1	0	0	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0	0	0
Alternative minimum tax payable	97	0	0	0	0	0	0	0	0
Net federal tax	98	20,820	86,181	14,790	37,451	10	24	0	0
CPP contributions on self-employment	99	2,120	2,753	1,390	1,527	0	0	0	0
Social Benefits repayment	100	0	0	0	0	0	0	0	0
Canada workers benefit (CWB)	101	9,400	10,796	8,990	11,227	10	15	0	0
Canada Training Credit (CTC)	102	0	0	0	0	0	0	0	0
Multigenerational home renovation tax credit (MHRTC)	103	0	0	0	0	0	0	0	0
Eligible educator school supply tax credit	104	0	0	110	16	0	0	0	0
Net provincial or territorial tax	105	21,290	57,260	15,280	24,147	10	17	0	0
Total tax payable	106	24,380	146,434	18,690	63,135	20	41	0	0

Individual Income Tax Return Statistics (2023 Tax Year)

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

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	28,400	0	23,510	0	10	0	0	0
Number of non-taxable returns	2	8,130	0	12,390	0	10	0	10	0
Total number of returns	3	36,530	0	35,910	0	20	0	10	0
Employment income	4	30,400	1,637,742	27,360	1,129,523	20	470	0	0
Commissions (from employment)	5	1,130	26,937	930	11,652	0	0	0	0
Other employment income	6	1,880	11,555	2,490	6,591	0	0	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	40	171	70	338	0	0	0	0
Other pensions and superannuation	9	30	239	20	168	0	0	0	0
Elected split-pension amount	10	0	0	0	0	0	0	0	0
Employment insurance and other benefits	11	3,970	29,066	5,130	54,210	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	2,780	41,156	1,350	8,718	0	0	0	0
Interest and other investment income	13	7,130	4,237	6,710	2,781	0	0	0	0
Net partnership income (limited or non-active partners only)	14	0	0	0	0	0	0	0	0
Net rental income	15	680	1,826	520	1,651	0	0	0	0
Taxable capital gains	16	1,620	14,499	780	3,042	0	0	0	0
RRSP income	17	1,140	3,808	640	1,674	0	0	0	0
Other income	18	4,190	9,902	3,110	10,470	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	410	1,940	730	3,823	0	0	0	0
Net business income	20	2,500	34,314	2,080	26,051	0	0	0	0
Net professional income	21	250	7,393	390	10,625	0	0	0	0
Net commission income	22	420	3,182	310	2,130	0	0	0	0
Net farming income	23	1,550	19,010	740	5,085	0	0	0	0
Net fishing income	24	10	72	0	0	0	0	0	0
Workers' compensation benefits	25	480	2,636	410	1,775	0	0	0	0
Social assistance payments	26	2,050	20,431	3,020	33,111	0	0	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	33,850	1,870,137	31,840	1,313,689	20	525	0	0
Registered pension plan (RPP) deduction	29	7,740	28,369	10,700	39,009	0	0	0	0
RRSP/PRPP deduction	30	6,960	34,175	5,300	17,991	0	0	0	0
FHSA deduction	31	1,360	7,893	890	4,769	0	0	0	0
Deduction for elected split-pension amount	32	0	0	0	0	0	0	0	0
Annual union, professional, or like dues	33	8,140	6,955	11,220	8,622	0	0	0	0
Child care expenses	34	350	1,187	2,650	8,578	0	0	0	0
Business investment loss	35	0	0	0	0	0	0	0	0
Moving expenses	36	690	1,309	490	749	0	0	0	0
Support payments made	37	0	0	0	0	0	0	0	0
Carrying charges and interest expenses	38	1,210	996	850	502	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	39	3,320	3,090	2,360	2,032	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	40	29,180	12,404	25,700	9,258	20	4	0	0
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	0	0	0	0	0	0	0	0
Exploration and development expenses	42	0	0	0	0	0	0	0	0
Other employment expenses	43	2,070	8,797	1,030	2,008	0	0	0	0
Clergy residence deduction	44	50	538	20	115	0	0	0	0
Other deductions	45	2,570	3,251	3,160	3,701	0	0	0	0

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

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	31,050	108,986	28,090	97,351	20	19	0	0
Social benefits repayment	47	380	591	30	45	0	0	0	0
Net income	48	33,760	1,761,739	31,650	1,217,659	20	506	0	0
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0	0	0
Security options deductions	50	10	97	0	0	0	0	0	0
Other payments deduction	51	2,510	23,067	3,420	34,886	0	0	0	0
Non-capital losses of other years	52	10	16	20	67	0	0	0	0
Net capital losses of other years	53	230	167	80	57	0	0	0	0
Capital gains deduction	54	60	11,137	20	1,861	0	0	0	0
Northern residents deductions	55	370	1,191	300	835	0	0	0	0
Additional deductions	56	0	0	10	168	0	0	0	0
Farming/fishing losses of prior years	57	30	290	0	0	0	0	0	0
Total deductions from net income	58	3,200	36,318	3,800	38,004	0	0	0	0
Taxable income assessed	59	32,520	1,725,543	29,680	1,179,878	20	495	0	0
Basic personal amount	60	36,530	543,560	35,900	534,466	20	281	0	0
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	2,920	32,505	1,390	15,097	0	0	0	0
Canada caregiver amount	63	40	281	20	132	0	0	0	0
Amount for an eligible dependant	64	400	5,837	4,030	60,084	0	0	0	0
Family caregiver amount for children under 18 years of age	65	50	152	230	632	0	0	0	0
CPP or QPP contributions through employment	66	30,050	62,531	27,080	46,988	20	20	0	0
CPP or QPP contributions on self-employment and other earnings	67	2,880	2,260	2,110	1,487	0	0	0	0
Employment insurance premiums	68	29,610	20,879	26,840	16,283	20	7	0	0
PPIP premiums paid	69	0	0	0	0	0	0	0	0
PPIP premiums payable on employment income	70	0	0	0	0	0	0	0	0
PPIP premiums payable on self-employment income	71	0	0	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	330	981	40	117	0	0	0	0
Canada employment amount	73	30,500	41,319	27,500	36,994	20	23	0	0
Home accessibility expenses	74	0	0	0	0	0	0	0	0
Home buyers' amount	75	1,020	8,902	680	5,616	0	0	0	0
Digital news subscription expenses	76	130	37	130	47	0	0	0	0
Pension income amount	77	30	42	30	28	0	0	0	0
Disability amount	78	720	6,809	610	5,713	0	0	0	0
Disability amount transferred from a dependant	79	70	1,014	260	4,026	0	0	0	0
Interest paid on student loans	80	1,280	796	2,640	1,660	0	0	0	0
Tuition, education, and textbook amounts	81	5,530	44,625	5,770	45,469	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	430	1,762	200	870	0	0	0	0
Medical expenses	84	1,390	2,291	2,790	4,149	0	0	0	0
Total tax credits on personal amounts	85	36,530	116,494	35,910	116,990	20	61	0	0
Allowable charitable donations and government gifts	86	2,660	3,797	2,200	2,417	0	0	0	0
Eligible cultural and ecological gifts	87	0	0	0	0	0	0	0	0
Total tax credit on donations and gifts	88	2,620	1,047	2,170	658	0	0	0	0
Total federal non-refundable tax credits	89	36,530	117,542	35,910	117,648	20	61	0	0
Federal dividend tax credit	90	2,720	3,722	1,270	782	0	0	0	0

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

Item	Item code	Age Group: 25 to 29 Males (Number)	Age Group: 25 to 29 Males (Thousands of Dollars)	Age Group: 25 to 29 Females (Number)	Age Group: 25 to 29 Females (Thousands of Dollars)	Age Group: 25 to 29 Gender Diverse (Number)	Age Group: 25 to 29 Gender Diverse (Thousands of Dollars)	Age Group: 25 to 29 Unknown (Number)	Age Group: 25 to 29 Unknown (Thousands of Dollars)
Minimum tax carryover	91	40	183	20	93	0	0	0	0
Basic federal tax	92	24,880	186,964	19,720	101,448	0	0	0	0
Federal foreign tax credit	93	0	0	510	154	0	0	0	0
Federal political contribution tax credit	94	40	8	0	0	0	0	0	0
Investment tax credit	95	40	4	0	0	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	290	171	160	86	0	0	0	0
Alternative minimum tax payable	97	60	694	10	100	0	0	0	0
Net federal tax	98	26,870	187,204	22,130	103,763	0	0	0	0
CPP contributions on self-employment	99	2,650	5,266	1,920	3,463	0	0	0	0
Social Benefits repayment	100	380	591	30	45	0	0	0	0
Canada workers benefit (CWB)	101	7,130	8,589	6,750	9,234	0	0	0	0
Canada Training Credit (CTC)	102	2,130	666	2,520	804	0	0	0	0
Multigenerational home renovation tax credit (MHRTC)	103	0	0	0	0	0	0	0	0
Eligible educator school supply tax credit	104	50	5	320	43	0	0	0	0
Net provincial or territorial tax	105	25,080	107,188	18,540	47,948	0	0	0	0
Total tax payable	106	28,400	300,249	23,510	155,241	0	0	0	0

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

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	31,770	0	27,160	0	10	0	0	0
Number of non-taxable returns	2	7,400	0	13,350	0	10	0	10	0
Total number of returns	3	39,170	0	40,500	0	20	0	10	0
Employment income	4	32,050	2,198,447	29,930	1,402,540	10	580	0	0
Commissions (from employment)	5	1,180	39,372	940	15,325	0	0	0	0
Other employment income	6	2,520	11,691	2,930	10,098	0	0	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	70	790	170	1,556	0	0	0	0
Other pensions and superannuation	9	30	236	30	376	0	0	0	0
Elected split-pension amount	10	0	0	0	0	0	0	0	0
Employment insurance and other benefits	11	4,510	31,989	7,510	89,951	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	4,100	113,563	2,200	42,262	0	0	0	0
Interest and other investment income	13	8,200	9,367	7,900	5,744	0	0	0	0
Net partnership income (limited or non-active partners only)	14	40	68	0	0	0	0	0	0
Net rental income	15	1,490	4,000	1,390	3,612	0	0	0	0
Taxable capital gains	16	2,100	30,936	1,130	12,069	0	0	0	0
RRSP income	17	2,380	10,440	1,470	5,029	0	0	0	0
Other income	18	5,120	13,692	3,840	12,091	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	280	2,086	500	3,034	0	0	0	0
Net business income	20	3,030	54,412	2,880	39,583	0	0	0	0
Net professional income	21	410	21,720	540	20,771	0	0	0	0
Net commission income	22	450	4,660	470	3,277	0	0	0	0
Net farming income	23	1,780	25,142	860	5,074	0	0	0	0
Net fishing income	24	10	80	0	0	0	0	0	0
Workers' compensation benefits	25	570	4,822	390	2,763	0	0	0	0
Social assistance payments	26	2,110	21,840	3,090	34,596	0	0	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	36,500	2,599,448	35,650	1,710,681	20	748	0	0
Registered pension plan (RPP) deduction	29	10,200	47,315	14,180	58,711	0	0	0	0
RRSP/PRPP deduction	30	10,480	63,796	8,030	30,815	0	0	0	0
FHSA deduction	31	860	5,112	580	3,261	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	9,460	10,319	13,130	10,859	0	0	0	0
Child care expenses	34	1,440	5,915	7,320	29,249	0	0	0	0
Business investment loss	35	0	0	0	0	0	0	0	0
Moving expenses	36	380	1,291	230	825	0	0	0	0
Support payments made	37	50	315	0	0	0	0	0	0
Carrying charges and interest expenses	38	1,620	2,597	1,080	1,066	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	39	3,850	4,398	3,180	3,125	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	40	30,930	14,897	28,170	10,989	10	4	0	0
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	0	0	0	0	0	0	0	0
Exploration and development expenses	42	0	0	0	0	0	0	0	0
Other employment expenses	43	2,410	9,068	1,470	3,166	0	0	0	0
Clergy residence deduction	44	80	966	20	169	0	0	0	0
Other deductions	45	2,600	3,661	2,790	4,367	0	0	0	0

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

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	33,560	170,185	31,620	156,956	10	37	0	0
Social benefits repayment	47	590	939	40	60	0	0	0	0
Net income	48	36,370	2,430,712	35,360	1,555,995	20	711	0	0
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0	0	0
Security options deductions	50	30	459	10	275	0	0	0	0
Other payments deduction	51	2,670	26,662	3,460	37,359	0	0	0	0
Non-capital losses of other years	52	30	138	40	191	0	0	0	0
Net capital losses of other years	53	350	460	120	100	0	0	0	0
Capital gains deduction	54	120	13,088	50	5,496	0	0	0	0
Northern residents deductions	55	410	1,405	340	1,024	0	0	0	0
Additional deductions	56	20	182	0	0	0	0	0	0
Farming/fishing losses of prior years	57	60	767	20	154	0	0	0	0
Total deductions from net income	58	3,630	43,292	4,000	44,694	0	0	0	0
Taxable income assessed	59	35,080	2,387,566	33,410	1,511,648	20	666	0	0
Basic personal amount	60	39,170	579,956	40,500	601,199	20	255	10	149
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	5,660	63,107	1,960	20,762	0	0	0	0
Canada caregiver amount	63	80	468	40	222	0	0	0	0
Amount for an eligible dependant	64	820	12,193	5,460	81,562	0	0	0	0
Family caregiver amount for children under 18 years of age	65	260	717	490	1,403	0	0	0	0
CPP or QPP contributions through employment	66	31,630	74,634	29,590	55,630	10	24	0	0
CPP or QPP contributions on self-employment and other earnings	67	3,150	3,188	2,740	2,269	0	0	0	0
Employment insurance premiums	68	30,760	24,170	29,060	18,766	10	7	0	0
PPIP premiums paid	69	0	0	0	0	0	0	0	0
PPIP premiums payable on employment income	70	0	0	0	0	0	0	0	0
PPIP premiums payable on self-employment income	71	0	0	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	470	1,422	60	177	0	0	0	0
Canada employment amount	73	32,220	43,698	30,160	40,478	10	19	0	0
Home accessibility expenses	74	30	221	20	133	0	0	0	0
Home buyers' amount	75	810	7,351	580	4,782	0	0	0	0
Digital news subscription expenses	76	170	47	180	62	0	0	0	0
Pension income amount	77	30	49	40	71	0	0	0	0
Disability amount	78	810	7,649	730	6,882	0	0	0	0
Disability amount transferred from a dependant	79	360	5,531	650	10,182	0	0	0	0
Interest paid on student loans	80	880	513	1,630	902	0	0	0	0
Tuition, education, and textbook amounts	81	2,860	16,298	3,570	21,143	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	650	2,582	240	1,069	0	0	0	0
Medical expenses	84	2,080	4,583	4,080	7,935	0	0	0	0
Total tax credits on personal amounts	85	39,170	127,264	40,500	131,354	20	54	10	22
Allowable charitable donations and government gifts	86	4,370	7,342	3,290	3,938	0	0	0	0
Eligible cultural and ecological gifts	87	0	0	0	0	0	0	0	0
Total tax credit on donations and gifts	88	4,320	2,050	3,260	1,085	0	0	0	0
Total federal non-refundable tax credits	89	39,170	129,314	40,500	132,439	20	54	10	22
Federal dividend tax credit	90	3,980	10,331	2,030	3,702	0	0	0	0

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

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	90	402	50	188	0	0	0	0
Basic federal tax	92	29,240	302,544	23,910	148,760	10	63	0	0
Federal foreign tax credit	93	1,360	837	650	274	0	0	0	0
Federal political contribution tax credit	94	80	14	40	5	0	0	0	0
Investment tax credit	95	80	12	0	0	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	530	335	310	169	0	0	0	0
Alternative minimum tax payable	97	110	699	60	300	0	0	0	0
Net federal tax	98	30,970	303,318	26,140	150,670	10	63	0	0
CPP contributions on self-employment	99	2,930	7,507	2,540	5,334	0	0	0	0
Social Benefits repayment	100	590	939	40	60	0	0	0	0
Canada workers benefit (CWB)	101	5,570	7,354	5,570	8,342	0	0	0	0
Canada Training Credit (CTC)	102	1,780	687	2,450	983	0	0	0	0
Multigenerational home renovation tax credit (MHRTC)	103	10	30	0	0	0	0	0	0
Eligible educator school supply tax credit	104	70	9	350	43	0	0	0	0
Net provincial or territorial tax	105	28,040	171,289	20,140	76,357	10	32	0	0
Total tax payable	106	31,770	483,058	27,160	232,467	10	102	0	0

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

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	33,830	0	29,610	0	0	0	0	0
Number of non-taxable returns	2	7,040	0	12,790	0	0	0	10	0
Total number of returns	3	40,870	0	42,410	0	0	0	10	0
Employment income	4	33,310	2,606,254	31,490	1,688,622	0	0	0	0
Commissions (from employment)	5	1,280	60,413	890	20,790	0	0	0	0
Other employment income	6	2,970	16,765	3,170	11,664	0	0	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	140	1,624	360	3,130	0	0	0	0
Other pensions and superannuation	9	50	458	50	350	0	0	0	0
Elected split-pension amount	10	10	18	30	164	0	0	0	0
Employment insurance and other benefits	11	3,920	30,384	5,320	57,220	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	5,530	211,366	3,150	87,205	0	0	0	0
Interest and other investment income	13	9,140	9,135	8,850	7,526	0	0	0	0
Net partnership income (limited or non-active partners only)	14	80	247	40	-27	0	0	0	0
Net rental income	15	2,360	6,292	2,140	4,268	0	0	0	0
Taxable capital gains	16	2,520	58,324	1,510	31,507	0	0	0	0
RRSP income	17	3,360	16,442	2,260	9,019	0	0	0	0
Other income	18	5,840	14,563	4,630	11,967	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	190	1,183	430	2,816	0	0	0	0
Net business income	20	3,440	65,784	3,520	51,167	0	0	0	0
Net professional income	21	480	23,524	650	25,183	0	0	0	0
Net commission income	22	470	6,523	640	3,990	0	0	0	0
Net farming income	23	1,820	22,278	910	8,412	0	0	0	0
Net fishing income	24	10	61	0	0	0	0	0	0
Workers' compensation benefits	25	610	5,652	520	3,984	0	0	0	0
Social assistance payments	26	2,180	21,930	2,950	34,045	0	0	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	38,460	3,179,343	37,710	2,064,625	0	0	0	0
Registered pension plan (RPP) deduction	29	12,010	63,675	16,630	77,332	0	0	0	0
RRSP/PRPP deduction	30	12,760	84,523	9,860	41,056	0	0	0	0
FHSA deduction	31	610	3,655	410	2,285	0	0	0	0
Deduction for elected split-pension amount	32	10	62	0	0	0	0	0	0
Annual union, professional, or like dues	33	10,270	12,051	14,130	12,507	0	0	0	0
Child care expenses	34	2,630	11,565	8,250	35,194	0	0	0	0
Business investment loss	35	10	244	0	0	0	0	0	0
Moving expenses	36	280	1,471	160	772	0	0	0	0
Support payments made	37	80	719	10	211	0	0	0	0
Carrying charges and interest expenses	38	2,070	3,669	1,370	2,368	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	39	4,210	5,076	3,890	3,945	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	40	32,120	16,311	30,010	12,699	0	0	0	0
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	0	0	0	0	0	0	0	0
Exploration and development expenses	42	20	545	0	0	0	0	0	0
Other employment expenses	43	2,870	13,000	1,980	4,720	0	0	0	0
Clergy residence deduction	44	100	1,387	30	247	0	0	0	0
Other deductions	45	2,360	4,289	2,420	3,983	0	0	0	0

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

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	35,260	222,252	33,610	197,584	0	0	0	0
Social benefits repayment	47	570	972	50	73	0	0	0	0
Net income	48	38,270	2,959,584	37,370	1,869,774	0	0	0	0
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0	0	0
Security options deductions	50	70	1,292	0	0	0	0	0	0
Other payments deduction	51	2,770	27,583	3,450	38,029	0	0	0	0
Non-capital losses of other years	52	40	319	80	384	0	0	0	0
Net capital losses of other years	53	470	584	200	203	0	0	0	0
Capital gains deduction	54	140	17,745	80	10,368	0	0	0	0
Northern residents deductions	55	390	1,361	330	1,034	0	0	0	0
Additional deductions	56	20	216	20	406	0	0	0	0
Farming/fishing losses of prior years	57	70	1,331	30	304	0	0	0	0
Total deductions from net income	58	3,880	50,655	4,130	51,082	0	0	0	0
Taxable income assessed	59	37,050	2,909,050	35,610	1,819,038	0	0	0	0
Basic personal amount	60	40,870	603,378	42,400	629,229	0	0	0	0
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	7,100	78,887	2,330	25,696	0	0	0	0
Canada caregiver amount	63	170	927	110	677	0	0	0	0
Amount for an eligible dependant	64	1,270	18,799	6,330	93,658	0	0	0	0
Family caregiver amount for children under 18 years of age	65	680	1,879	730	2,101	0	0	0	0
CPP or QPP contributions through employment	66	32,770	81,534	31,110	63,880	0	0	0	0
CPP or QPP contributions on self-employment and other earnings	67	3,330	3,668	3,240	2,853	0	0	0	0
Employment insurance premiums	68	31,260	25,835	30,490	21,340	0	0	0	0
PPIP premiums paid	69	0	0	0	0	0	0	0	0
PPIP premiums payable on employment income	70	0	0	0	0	0	0	0	0
PPIP premiums payable on self-employment income	71	0	0	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	440	1,308	50	162	0	0	0	0
Canada employment amount	73	33,540	45,501	31,710	42,805	0	0	0	0
Home accessibility expenses	74	30	166	40	240	0	0	0	0
Home buyers' amount	75	670	5,893	460	3,796	0	0	0	0
Digital news subscription expenses	76	220	60	180	58	0	0	0	0
Pension income amount	77	60	91	80	119	0	0	0	0
Disability amount	78	740	6,951	780	7,304	0	0	0	0
Disability amount transferred from a dependant	79	840	12,800	1,000	15,616	0	0	0	0
Interest paid on student loans	80	430	276	870	473	0	0	0	0
Tuition, education, and textbook amounts	81	1,970	9,029	2,990	13,118	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	50	188	90	323	0	0	0	0
Amounts transferred from spouse or common-law partner	83	700	2,928	240	1,097	0	0	0	0
Medical expenses	84	2,760	7,700	4,980	11,563	0	0	0	0
Total tax credits on personal amounts	85	40,870	136,175	42,410	140,426	0	0	0	0
Allowable charitable donations and government gifts	86	6,230	11,528	4,780	6,085	0	0	0	0
Eligible cultural and ecological gifts	87	0	0	0	0	0	0	0	0
Total tax credit on donations and gifts	88	6,180	3,250	4,750	1,681	0	0	0	0
Total federal non-refundable tax credits	89	40,870	139,425	42,410	142,106	0	0	0	0
Federal dividend tax credit	90	5,380	19,888	2,890	7,751	0	0	0	0

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

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	160	570	80	267	0	0	0	0
Basic federal tax	92	31,710	396,615	26,620	192,434	0	0	0	0
Federal foreign tax credit	93	1,630	1,330	800	238	0	0	0	0
Federal political contribution tax credit	94	120	24	80	13	0	0	0	0
Investment tax credit	95	90	110	20	41	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	870	577	600	359	0	0	0	0
Alternative minimum tax payable	97	170	911	100	623	0	0	0	0
Net federal tax	98	33,170	396,249	28,660	194,015	0	0	0	0
CPP contributions on self-employment	99	3,120	8,671	3,060	6,737	0	0	0	0
Social Benefits repayment	100	570	972	50	73	0	0	0	0
Canada workers benefit (CWB)	101	4,580	6,546	5,020	7,768	0	0	0	0
Canada Training Credit (CTC)	102	1,260	508	2,110	861	0	0	0	0
Multigenerational home renovation tax credit (MHRTC)	103	30	50	10	28	0	0	0	0
Eligible educator school supply tax credit	104	90	11	380	55	0	0	0	0
Net provincial or territorial tax	105	29,820	221,424	21,950	101,085	0	0	0	0
Total tax payable	106	33,830	627,322	29,610	301,966	0	0	0	0

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

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	32,340	0	29,220	0	0	0	0	0
Number of non-taxable returns	2	6,140	0	10,050	0	0	0	10	0
Total number of returns	3	38,480	0	39,270	0	10	0	10	0
Employment income	4	31,040	2,598,161	30,250	1,777,097	0	0	0	0
Commissions (from employment)	5	1,160	66,985	670	19,209	0	0	0	0
Other employment income	6	2,870	20,494	3,310	13,519	0	0	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	270	2,941	520	4,878	0	0	0	0
Other pensions and superannuation	9	80	1,862	70	652	0	0	0	0
Elected split-pension amount	10	20	54	70	543	0	0	0	0
Employment insurance and other benefits	11	2,800	22,826	3,140	24,186	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	5,810	270,121	3,730	118,758	0	0	0	0
Interest and other investment income	13	8,640	12,200	8,700	9,731	0	0	0	0
Net partnership income (limited or non-active partners only)	14	0	0	60	-12	0	0	0	0
Net rental income	15	2,380	7,918	2,160	6,325	0	0	0	0
Taxable capital gains	16	2,730	81,106	1,770	47,267	0	0	0	0
RRSP income	17	3,170	21,622	2,440	14,010	0	0	0	0
Other income	18	6,280	17,655	5,200	13,704	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	130	943	280	1,594	0	0	0	0
Net business income	20	3,220	59,190	3,570	45,801	0	0	0	0
Net professional income	21	420	17,228	620	25,488	0	0	0	0
Net commission income	22	380	4,408	710	4,939	0	0	0	0
Net farming income	23	1,970	23,862	970	7,136	0	0	0	0
Net fishing income	24	20	129	0	0	0	0	0	0
Workers' compensation benefits	25	670	7,229	590	4,468	0	0	0	0
Social assistance payments	26	1,910	20,577	2,340	27,141	0	0	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	36,430	3,257,754	35,820	2,169,166	0	0	0	0
Registered pension plan (RPP) deduction	29	12,060	70,189	16,650	85,031	0	0	0	0
RRSP/PRPP deduction	30	12,750	88,836	10,360	48,412	0	0	0	0
FHSA deduction	31	330	1,888	220	1,152	0	0	0	0
Deduction for elected split-pension amount	32	30	192	0	0	0	0	0	0
Annual union, professional, or like dues	33	9,710	11,684	13,530	12,344	0	0	0	0
Child care expenses	34	2,340	9,467	4,660	16,751	0	0	0	0
Business investment loss	35	10	186	0	0	0	0	0	0
Moving expenses	36	190	1,274	150	955	0	0	0	0
Support payments made	37	160	1,801	20	134	0	0	0	0
Carrying charges and interest expenses	38	2,330	6,160	1,620	2,931	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	39	4,040	4,902	4,000	3,934	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	40	30,010	15,572	29,170	12,959	0	0	0	0
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	0	0	0	0	0	0	0	0
Exploration and development expenses	42	0	0	10	143	0	0	0	0
Other employment expenses	43	2,590	11,665	1,820	4,306	0	0	0	0
Clergy residence deduction	44	120	1,886	30	312	0	0	0	0
Other deductions	45	2,020	4,902	2,030	4,386	0	0	0	0

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

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	33,250	231,513	32,410	193,954	0	0	0	0
Social benefits repayment	47	440	738	50	78	0	0	0	0
Net income	48	36,230	3,031,051	35,500	1,979,096	0	0	0	0
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0	0	0
Security options deductions	50	50	1,108	10	57	0	0	0	0
Other payments deduction	51	2,560	27,806	2,910	31,610	0	0	0	0
Non-capital losses of other years	52	60	250	90	443	0	0	0	0
Net capital losses of other years	53	540	1,274	230	382	0	0	0	0
Capital gains deduction	54	190	26,217	120	14,247	0	0	0	0
Northern residents deductions	55	310	1,106	300	925	0	0	0	0
Additional deductions	56	20	312	0	0	0	0	0	0
Farming/fishing losses of prior years	57	80	1,424	30	265	0	0	0	0
Total deductions from net income	58	3,720	59,632	3,640	48,204	0	0	0	0
Taxable income assessed	59	35,080	2,971,782	34,110	1,931,090	0	0	0	0
Basic personal amount	60	38,480	568,534	39,270	584,099	0	0	0	0
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	6,060	67,427	2,170	23,983	0	0	0	0
Canada caregiver amount	63	230	1,485	240	1,584	0	0	0	0
Amount for an eligible dependant	64	1,450	20,996	5,770	83,904	0	0	0	0
Family caregiver amount for children under 18 years of age	65	740	2,074	700	1,957	0	0	0	0
CPP or QPP contributions through employment	66	30,470	77,754	29,930	64,905	0	0	0	0
CPP or QPP contributions on self-employment and other earnings	67	3,190	3,535	3,280	2,837	0	0	0	0
Employment insurance premiums	68	28,810	24,363	29,230	21,563	0	0	0	0
PPIP premiums paid	69	0	0	0	0	0	0	0	0
PPIP premiums payable on employment income	70	0	0	0	0	0	0	0	0
PPIP premiums payable on self-employment income	71	0	0	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	420	1,248	60	165	0	0	0	0
Canada employment amount	73	31,320	42,523	30,520	41,320	0	0	0	0
Home accessibility expenses	74	60	339	30	172	0	0	0	0
Home buyers' amount	75	480	4,211	300	2,439	0	0	0	0
Digital news subscription expenses	76	250	69	190	62	0	0	0	0
Pension income amount	77	90	159	130	216	0	0	0	0
Disability amount	78	770	7,234	860	8,115	0	0	0	0
Disability amount transferred from a dependant	79	980	15,137	1,070	15,754	0	0	0	0
Interest paid on student loans	80	250	122	610	302	0	0	0	0
Tuition, education, and textbook amounts	81	1,350	5,846	2,420	10,000	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	480	1,936	530	2,162	0	0	0	0
Amounts transferred from spouse or common-law partner	83	600	2,653	250	1,418	0	0	0	0
Medical expenses	84	3,260	8,563	5,370	12,729	0	0	0	0
Total tax credits on personal amounts	85	38,480	128,439	39,270	131,963	0	0	0	0
Allowable charitable donations and government gifts	86	6,870	15,681	5,340	7,558	0	0	0	0
Eligible cultural and ecological gifts	87	0	0	0	0	0	0	0	0
Total tax credit on donations and gifts	88	6,840	4,497	5,320	2,101	0	0	0	0
Total federal non-refundable tax credits	89	38,480	132,935	39,270	134,064	0	0	0	0
Federal dividend tax credit	90	5,580	26,501	3,410	11,105	0	0	0	0

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

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	190	652	100	300	0	0	0	0
Basic federal tax	92	30,440	421,023	26,610	216,467	0	0	0	0
Federal foreign tax credit	93	1,660	1,836	1,000	398	0	0	0	0
Federal political contribution tax credit	94	160	32	70	11	0	0	0	0
Investment tax credit	95	90	161	20	41	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	940	629	720	447	0	0	0	0
Alternative minimum tax payable	97	230	1,447	130	841	0	0	0	0
Net federal tax	98	31,730	419,863	28,360	217,585	0	0	0	0
CPP contributions on self-employment	99	3,010	8,375	3,140	6,721	0	0	0	0
Social Benefits repayment	100	440	738	50	78	0	0	0	0
Canada workers benefit (CWB)	101	3,860	5,595	4,420	6,788	0	0	0	0
Canada Training Credit (CTC)	102	870	348	1,730	703	0	0	0	0
Multigenerational home renovation tax credit (MHRTC)	103	30	64	10	19	0	0	0	0
Eligible educator school supply tax credit	104	90	11	370	51	0	0	0	0
Net provincial or territorial tax	105	28,500	231,686	22,690	114,759	0	0	0	0
Total tax payable	106	32,340	660,671	29,220	339,173	0	0	0	0

Individual Income Tax Return Statistics (2023 Tax Year)

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

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	28,220	0	25,780	0	0	0	0	0
Number of non-taxable returns	2	5,310	0	7,670	0	0	0	0	0
Total number of returns	3	33,530	0	33,450	0	0	0	10	0
Employment income	4	26,430	2,315,097	25,790	1,608,668	0	0	0	0
Commissions (from employment)	5	1,010	68,896	540	17,659	0	0	0	0
Other employment income	6	2,610	23,704	3,090	16,055	0	0	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	450	4,860	870	7,909	0	0	0	0
Other pensions and superannuation	9	120	2,935	100	1,539	0	0	0	0
Elected split-pension amount	10	30	140	180	2,426	0	0	0	0
Employment insurance and other benefits	11	2,210	19,697	2,330	14,632	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	5,570	276,972	3,910	125,627	0	0	0	0
Interest and other investment income	13	7,750	15,645	8,080	15,516	0	0	0	0
Net partnership income (limited or non-active partners only)	14	150	141	80	-32	0	0	0	0
Net rental income	15	2,130	9,900	1,940	6,643	0	0	0	0
Taxable capital gains	16	2,570	117,751	1,970	99,772	0	0	0	0
RRSP income	17	2,530	23,059	1,910	16,011	0	0	0	0
Other income	18	6,070	21,941	5,110	16,861	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	80	457	160	780	0	0	0	0
Net business income	20	2,900	57,664	3,030	45,764	0	0	0	0
Net professional income	21	350	15,268	500	17,986	0	0	0	0
Net commission income	22	330	5,871	530	5,977	0	0	0	0
Net farming income	23	2,020	25,306	910	7,579	0	0	0	0
Net fishing income	24	0	0	0	0	0	0	0	0
Workers' compensation benefits	25	640	7,723	560	5,496	0	0	0	0
Social assistance payments	26	1,600	18,520	1,850	23,668	0	0	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	31,680	3,031,750	30,770	2,061,600	0	0	0	0
Registered pension plan (RPP) deduction	29	10,550	65,239	15,030	80,051	0	0	0	0
RRSP/PRPP deduction	30	11,490	91,481	9,710	51,147	0	0	0	0
FHSA deduction	31	150	765	70	413	0	0	0	0
Deduction for elected split-pension amount	32	40	400	30	156	0	0	0	0
Annual union, professional, or like dues	33	8,130	10,029	11,610	10,756	0	0	0	0
Child care expenses	34	1,010	3,290	1,490	4,232	0	0	0	0
Business investment loss	35	10	403	10	225	0	0	0	0
Moving expenses	36	130	793	110	490	0	0	0	0
Support payments made	37	210	3,283	20	91	0	0	0	0
Carrying charges and interest expenses	38	2,360	6,480	1,770	4,313	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	39	3,700	4,741	3,360	3,481	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	40	25,540	13,480	25,010	11,502	0	0	0	0
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	0	0	0	0	0	0	0	0
Exploration and development expenses	42	50	1,565	30	623	0	0	0	0
Other employment expenses	43	2,250	11,330	1,620	4,393	0	0	0	0
Clergy residence deduction	44	120	2,034	40	472	0	0	0	0
Other deductions	45	1,630	3,713	1,620	5,176	0	0	0	0

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

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	28,580	219,041	27,740	177,550	0	0	0	0
Social benefits repayment	47	370	714	70	106	0	0	0	0
Net income	48	31,480	2,815,478	30,520	1,886,705	0	0	0	0
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0	0	0
Security options deductions	50	60	1,839	0	0	0	0	0	0
Other payments deduction	51	2,220	26,243	2,400	29,165	0	0	0	0
Non-capital losses of other years	52	40	483	80	585	0	0	0	0
Net capital losses of other years	53	490	1,369	260	446	0	0	0	0
Capital gains deduction	54	200	26,985	150	21,995	0	0	0	0
Northern residents deductions	55	330	1,212	290	932	0	0	0	0
Additional deductions	56	20	491	10	295	0	0	0	0
Farming/fishing losses of prior years	57	90	1,464	30	143	0	0	0	0
Total deductions from net income	58	3,370	60,223	3,190	55,256	0	0	0	0
Taxable income assessed	59	30,470	2,755,767	29,320	1,831,592	0	0	0	0
Basic personal amount	60	33,530	496,540	33,450	498,564	0	0	0	0
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	4,500	51,003	1,860	20,854	0	0	0	0
Canada caregiver amount	63	390	2,611	360	2,452	0	0	0	0
Amount for an eligible dependant	64	1,170	16,591	3,950	55,942	0	0	0	0
Family caregiver amount for children under 18 years of age	65	520	1,433	430	1,190	0	0	0	0
CPP or QPP contributions through employment	66	25,940	67,256	25,580	57,515	0	0	0	0
CPP or QPP contributions on self-employment and other earnings	67	2,870	3,410	2,690	2,508	0	0	0	0
Employment insurance premiums	68	24,240	20,833	24,890	18,968	0	0	0	0
PPIP premiums paid	69	0	0	0	0	0	0	0	0
PPIP premiums payable on employment income	70	0	0	0	0	0	0	0	0
PPIP premiums payable on self-employment income	71	0	0	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	350	1,041	50	153	0	0	0	0
Canada employment amount	73	26,730	36,312	26,080	35,353	0	0	0	0
Home accessibility expenses	74	30	159	30	159	0	0	0	0
Home buyers' amount	75	280	2,476	200	1,704	0	0	0	0
Digital news subscription expenses	76	240	69	190	54	0	0	0	0
Pension income amount	77	150	267	260	479	0	0	0	0
Disability amount	78	780	7,307	890	8,373	0	0	0	0
Disability amount transferred from a dependant	79	850	12,396	840	11,720	0	0	0	0
Interest paid on student loans	80	140	74	320	158	0	0	0	0
Tuition, education, and textbook amounts	81	850	3,459	1,390	5,378	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	1,670	7,668	1,390	6,306	0	0	0	0
Amounts transferred from spouse or common-law partner	83	480	2,602	250	1,661	0	0	0	0
Medical expenses	84	3,270	9,363	4,900	12,191	0	0	0	0
Total tax credits on personal amounts	85	33,530	111,431	33,450	111,255	0	0	0	0
Allowable charitable donations and government gifts	86	6,240	15,102	5,200	8,036	0	0	0	0
Eligible cultural and ecological gifts	87	0	0	0	0	0	0	0	0
Total tax credit on donations and gifts	88	6,220	4,349	5,170	2,248	0	0	0	0
Total federal non-refundable tax credits	89	33,530	115,780	33,450	113,503	0	0	0	0
Federal dividend tax credit	90	5,300	27,424	3,640	12,274	0	0	0	0

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

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	200	720	130	464	0	0	0	0
Basic federal tax	92	26,540	410,850	23,860	225,753	0	0	0	0
Federal foreign tax credit	93	1,640	1,757	1,190	334	0	0	0	0
Federal political contribution tax credit	94	180	40	90	15	0	0	0	0
Investment tax credit	95	100	370	20	97	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	970	658	740	478	0	0	0	0
Alternative minimum tax payable	97	200	1,329	130	1,030	0	0	0	0
Net federal tax	98	27,670	409,429	25,120	226,356	0	0	0	0
CPP contributions on self-employment	99	2,770	8,105	2,600	5,948	0	0	0	0
Social Benefits repayment	100	370	714	70	106	0	0	0	0
Canada workers benefit (CWB)	101	3,320	4,967	3,430	4,972	0	0	0	0
Canada Training Credit (CTC)	102	570	222	1,030	425	0	0	0	0
Multigenerational home renovation tax credit (MHRTC)	103	10	20	0	0	0	0	0	0
Eligible educator school supply tax credit	104	70	9	360	51	0	0	0	0
Net provincial or territorial tax	105	25,180	225,843	21,760	122,644	0	0	0	0
Total tax payable	106	28,220	644,095	25,780	355,072	0	0	0	0

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

Item	Item code	Age Group: 50 to 54 Males (Number)	Age Group: 50 to 54 Males (Thousands of Dollars)	Age Group: 50 to 54 Females (Number)	Age Group: 50 to 54 Females (Thousands of Dollars)	Age Group: 50 to 54 Gender Diverse (Number)	Age Group: 50 to 54 Gender Diverse (Thousands of Dollars)	Age Group: 50 to 54 Unknown (Number)	Age Group: 50 to 54 Unknown (Thousands of Dollars)
Number of taxable returns	1	24,690	0	23,410	0	0	0	0	0
Number of non-taxable returns	2	4,910	0	6,810	0	0	0	0	0
Total number of returns	3	29,590	0	30,220	0	0	0	0	0
Employment income	4	22,500	2,023,510	22,630	1,421,382	0	0	0	0
Commissions (from employment)	5	780	57,925	400	13,876	0	0	0	0
Other employment income	6	2,570	19,316	3,050	20,401	0	0	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	700	7,343	1,320	12,143	0	0	0	0
Other pensions and superannuation	9	310	10,215	430	10,195	0	0	0	0
Elected split-pension amount	10	150	1,167	590	7,462	0	0	0	0
Employment insurance and other benefits	11	2,020	18,246	2,050	12,678	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	5,380	262,578	4,340	124,803	0	0	0	0
Interest and other investment income	13	7,580	22,284	8,160	18,585	0	0	0	0
Net partnership income (limited or non-active partners only)	14	160	358	0	0	0	0	0	0
Net rental income	15	2,080	11,243	2,020	11,192	0	0	0	0
Taxable capital gains	16	2,730	114,259	2,430	70,339	0	0	0	0
RRSP income	17	2,070	27,083	1,840	21,450	0	0	0	0
Other income	18	6,070	37,409	5,340	25,799	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	50	246	70	409	0	0	0	0
Net business income	20	2,580	55,587	2,670	37,442	0	0	0	0
Net professional income	21	280	12,016	390	12,620	0	0	0	0
Net commission income	22	250	5,919	460	7,316	0	0	0	0
Net farming income	23	1,960	23,465	1,010	8,547	0	0	0	0
Net fishing income	24	20	141	0	0	0	0	0	0
Workers' compensation benefits	25	730	11,506	630	6,732	0	0	0	0
Social assistance payments	26	1,600	19,757	1,730	22,442	0	0	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	27,930	2,741,744	27,900	1,871,714	0	0	0	0
Registered pension plan (RPP) deduction	29	9,560	60,509	13,670	73,791	0	0	0	0
RRSP/PRPP deduction	30	10,130	89,050	9,070	55,930	0	0	0	0
FHSA deduction	31	40	254	30	182	0	0	0	0
Deduction for elected split-pension amount	32	150	2,083	150	943	0	0	0	0
Annual union, professional, or like dues	33	7,110	8,546	10,450	9,808	0	0	0	0
Child care expenses	34	340	950	350	935	0	0	0	0
Business investment loss	35	10	310	0	0	0	0	0	0
Moving expenses	36	110	918	80	402	0	0	0	0
Support payments made	37	180	3,470	10	244	0	0	0	0
Carrying charges and interest expenses	38	2,480	9,063	2,090	5,513	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	39	3,260	4,396	2,960	2,955	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	40	21,830	11,495	21,930	10,147	0	0	0	0
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	0	0	0	0	0	0	0	0
Exploration and development expenses	42	0	0	30	107	0	0	0	0
Other employment expenses	43	1,980	11,476	1,390	3,811	0	0	0	0
Clergy residence deduction	44	140	1,934	30	364	0	0	0	0
Other deductions	45	1,420	2,152	1,380	2,501	0	0	0	0

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

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	24,810	207,710	24,620	167,682	0	0	0	0
Social benefits repayment	47	370	676	60	64	0	0	0	0
Net income	48	27,720	2,539,537	27,660	1,706,712	0	0	0	0
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0	0	0
Security options deductions	50	50	7,045	0	0	0	0	0	0
Other payments deduction	51	2,310	31,263	2,340	29,174	0	0	0	0
Non-capital losses of other years	52	50	411	80	563	0	0	0	0
Net capital losses of other years	53	520	1,072	350	868	0	0	0	0
Capital gains deduction	54	230	36,003	210	31,350	0	0	0	0
Northern residents deductions	55	360	1,286	290	1,003	0	0	0	0
Additional deductions	56	0	0	20	161	0	0	0	0
Farming/fishing losses of prior years	57	100	1,511	30	484	0	0	0	0
Total deductions from net income	58	3,550	79,031	3,270	64,013	0	0	0	0
Taxable income assessed	59	26,580	2,460,804	26,460	1,642,816	0	0	0	0
Basic personal amount	60	29,590	439,821	30,220	451,482	0	0	0	0
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	3,590	40,385	1,640	18,176	0	0	0	0
Canada caregiver amount	63	450	2,916	500	3,160	0	0	0	0
Amount for an eligible dependant	64	700	9,709	1,950	26,620	0	0	0	0
Family caregiver amount for children under 18 years of age	65	270	710	180	482	0	0	0	0
CPP or QPP contributions through employment	66	22,150	57,348	22,460	50,704	0	0	0	0
CPP or QPP contributions on self-employment and other earnings	67	2,570	3,157	2,350	2,127	0	0	0	0
Employment insurance premiums	68	20,520	17,660	21,740	16,648	0	0	0	0
PPIP premiums paid	69	0	0	0	0	0	0	0	0
PPIP premiums payable on employment income	70	0	0	0	0	0	0	0	0
PPIP premiums payable on self-employment income	71	0	0	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	290	855	40	129	0	0	0	0
Canada employment amount	73	22,800	30,966	23,020	31,192	0	0	0	0
Home accessibility expenses	74	40	284	30	116	0	0	0	0
Home buyers' amount	75	140	1,191	110	933	0	0	0	0
Digital news subscription expenses	76	240	66	220	59	0	0	0	0
Pension income amount	77	450	844	950	1,820	0	0	0	0
Disability amount	78	900	8,466	1,020	9,646	0	0	0	0
Disability amount transferred from a dependant	79	590	7,497	520	6,069	0	0	0	0
Interest paid on student loans	80	80	49	160	78	0	0	0	0
Tuition, education, and textbook amounts	81	440	1,634	760	2,597	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	2,070	10,682	1,510	7,318	0	0	0	0
Amounts transferred from spouse or common-law partner	83	430	2,697	380	2,702	0	0	0	0
Medical expenses	84	3,150	8,603	4,580	11,608	0	0	0	0
Total tax credits on personal amounts	85	29,590	96,832	30,220	96,550	0	0	0	0
Allowable charitable donations and government gifts	86	5,770	14,950	5,160	8,280	0	0	0	0
Eligible cultural and ecological gifts	87	0	0	0	0	0	0	0	0
Total tax credit on donations and gifts	88	5,750	4,354	5,150	2,311	0	0	0	0
Total federal non-refundable tax credits	89	29,590	101,186	30,220	98,862	0	0	0	0
Federal dividend tax credit	90	5,020	26,922	3,970	12,499	0	0	0	0

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

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	210	735	150	506	0	0	0	0
Basic federal tax	92	23,120	377,398	21,890	199,234	0	0	0	0
Federal foreign tax credit	93	1,670	3,746	1,490	775	0	0	0	0
Federal political contribution tax credit	94	220	53	120	22	0	0	0	0
Investment tax credit	95	90	296	20	18	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	1,000	685	750	492	0	0	0	0
Alternative minimum tax payable	97	210	1,600	170	1,594	0	0	0	0
Net federal tax	98	24,170	373,980	22,830	199,354	0	0	0	0
CPP contributions on self-employment	99	2,470	7,516	2,260	5,051	0	0	0	0
Social Benefits repayment	100	370	676	60	64	0	0	0	0
Canada workers benefit (CWB)	101	2,850	4,137	2,800	3,793	0	0	0	0
Canada Training Credit (CTC)	102	310	119	570	229	0	0	0	0
Multigenerational home renovation tax credit (MHRTC)	103	20	54	10	10	0	0	0	0
Eligible educator school supply tax credit	104	90	13	310	45	0	0	0	0
Net provincial or territorial tax	105	22,360	208,625	20,920	116,618	0	0	0	0
Total tax payable	106	24,690	590,802	23,410	321,091	0	0	0	0

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

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	24,640	0	23,650	0	0	0	0	0
Number of non-taxable returns	2	5,460	0	7,460	0	0	0	10	0
Total number of returns	3	30,100	0	31,110	0	0	0	10	0
Employment income	4	21,050	1,745,453	21,030	1,191,344	0	0	0	0
Commissions (from employment)	5	730	58,519	330	12,152	0	0	0	0
Other employment income	6	2,520	24,604	2,590	23,162	0	0	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	1,240	13,983	2,300	21,045	0	0	0	0
Other pensions and superannuation	9	1,480	61,880	2,610	83,819	0	0	0	0
Elected split-pension amount	10	840	6,186	1,600	23,355	0	0	0	0
Employment insurance and other benefits	11	2,170	20,064	1,970	12,720	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	6,460	278,684	5,590	145,476	0	0	0	0
Interest and other investment income	13	9,090	31,940	10,130	30,507	0	0	0	0
Net partnership income (limited or non-active partners only)	14	220	1,289	150	408	0	0	0	0
Net rental income	15	2,450	18,620	2,260	15,630	0	0	0	0
Taxable capital gains	16	3,480	141,677	3,320	86,259	0	0	0	0
RRSP income	17	2,040	32,385	2,140	35,246	0	0	0	0
Other income	18	7,650	67,397	7,180	69,711	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	20	191	50	346	0	0	0	0
Net business income	20	2,710	60,701	2,770	38,450	0	0	0	0
Net professional income	21	300	13,030	350	10,256	0	0	0	0
Net commission income	22	260	6,987	350	5,934	0	0	0	0
Net farming income	23	2,650	40,709	1,300	15,372	0	0	0	0
Net fishing income	24	30	202	0	0	0	0	0	0
Workers' compensation benefits	25	820	14,467	640	7,492	0	0	0	0
Social assistance payments	26	1,770	22,881	1,800	24,156	0	0	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	28,380	2,662,020	28,730	1,857,616	0	0	0	0
Registered pension plan (RPP) deduction	29	8,430	50,707	11,830	57,801	0	0	0	0
RRSP/PRPP deduction	30	9,950	100,466	8,760	63,419	0	0	0	0
FHSA deduction	31	20	128	10	84	0	0	0	0
Deduction for elected split-pension amount	32	740	11,031	1,100	8,481	0	0	0	0
Annual union, professional, or like dues	33	6,390	7,370	9,080	7,862	0	0	0	0
Child care expenses	34	80	229	60	211	0	0	0	0
Business investment loss	35	0	0	0	0	0	0	0	0
Moving expenses	36	90	813	70	445	0	0	0	0
Support payments made	37	180	4,830	10	195	0	0	0	0
Carrying charges and interest expenses	38	3,220	11,848	2,750	8,511	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	39	3,900	5,297	3,210	3,361	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	40	20,140	10,317	20,020	8,721	0	0	0	0
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	0	0	0	0	0	0	0	0
Exploration and development expenses	42	110	1,226	0	0	0	0	0	0
Other employment expenses	43	1,800	11,013	1,180	2,983	0	0	0	0
Clergy residence deduction	44	110	1,874	30	432	0	0	0	0
Other deductions	45	1,340	3,804	1,260	3,554	0	0	0	0

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

Item	Item code	Age Group: 55 to 59 Males (Number)	Age Group: 55 to 59 Males (Thousands of Dollars)	Age Group: 55 to 59 Females (Number)	Age Group: 55 to 59 Females (Thousands of Dollars)	Age Group: 55 to 59 Gender Diverse (Number)	Age Group: 55 to 59 Gender Diverse (Thousands of Dollars)	Age Group: 55 to 59 Unknown (Number)	Age Group: 55 to 59 Unknown (Thousands of Dollars)
Total deductions before adjustments	46	24,250	221,040	23,950	166,341	0	0	0	0
Social benefits repayment	47	360	710	70	127	0	0	0	0
Net income	48	28,170	2,445,351	28,510	1,693,452	0	0	0	0
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0	0	0
Security options deductions	50	50	1,555	0	0	0	0	0	0
Other payments deduction	51	2,570	37,348	2,440	31,648	0	0	0	0
Non-capital losses of other years	52	50	616	50	360	0	0	0	0
Net capital losses of other years	53	720	2,590	510	1,101	0	0	0	0
Capital gains deduction	54	330	47,578	290	42,451	0	0	0	0
Northern residents deductions	55	360	1,336	300	1,034	0	0	0	0
Additional deductions	56	20	257	20	96	0	0	0	0
Farming/fishing losses of prior years	57	110	3,835	40	476	0	0	0	0
Total deductions from net income	58	4,100	95,117	3,570	77,412	0	0	0	0
Taxable income assessed	59	26,850	2,350,737	27,260	1,616,221	0	0	0	0
Basic personal amount	60	30,100	448,370	31,110	465,168	0	0	0	0
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	3,430	37,716	1,750	18,592	0	0	0	0
Canada caregiver amount	63	580	3,801	540	3,274	0	0	0	0
Amount for an eligible dependant	64	320	4,405	860	11,466	0	0	0	0
Family caregiver amount for children under 18 years of age	65	120	332	50	132	0	0	0	0
CPP or QPP contributions through employment	66	20,520	51,586	20,640	43,718	0	0	0	0
CPP or QPP contributions on self-employment and other earnings	67	3,170	3,807	2,730	2,419	0	0	0	0
Employment insurance premiums	68	18,710	15,674	19,730	14,348	0	0	0	0
PPIP premiums paid	69	0	0	0	0	0	0	0	0
PPIP premiums payable on employment income	70	0	0	0	0	0	0	0	0
PPIP premiums payable on self-employment income	71	0	0	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	230	687	20	66	0	0	0	0
Canada employment amount	73	21,520	29,110	21,590	29,106	0	0	0	0
Home accessibility expenses	74	30	125	30	141	0	0	0	0
Home buyers' amount	75	60	544	60	560	0	0	0	0
Digital news subscription expenses	76	410	115	310	85	0	0	0	0
Pension income amount	77	2,220	4,317	3,830	7,499	0	0	0	0
Disability amount	78	1,270	11,995	1,400	13,158	0	0	0	0
Disability amount transferred from a dependant	79	430	4,999	370	3,831	0	0	0	0
Interest paid on student loans	80	0	0	70	41	0	0	0	0
Tuition, education, and textbook amounts	81	220	634	390	950	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	1,430	7,355	780	3,720	0	0	0	0
Amounts transferred from spouse or common-law partner	83	630	4,295	860	6,161	0	0	0	0
Medical expenses	84	3,790	10,985	5,710	15,344	0	0	0	0
Total tax credits on personal amounts	85	30,100	96,129	31,110	95,968	0	0	0	0
Allowable charitable donations and government gifts	86	6,230	22,052	5,720	10,959	0	0	0	0
Eligible cultural and ecological gifts	87	0	0	0	0	0	0	0	0
Total tax credit on donations and gifts	88	6,210	6,619	5,700	3,099	0	0	0	0
Total federal non-refundable tax credits	89	30,100	102,748	31,110	99,067	0	0	0	0
Federal dividend tax credit	90	5,960	27,905	5,050	14,038	0	0	0	0

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

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	310	1,203	250	914	0	0	0	0
Basic federal tax	92	23,020	349,737	22,190	192,373	0	0	0	0
Federal foreign tax credit	93	2,190	2,319	2,180	2,905	0	0	0	0
Federal political contribution tax credit	94	320	67	150	28	0	0	0	0
Investment tax credit	95	160	137	40	65	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	1,070	745	850	560	0	0	0	0
Alternative minimum tax payable	97	270	2,432	250	2,244	0	0	0	0
Net federal tax	98	24,080	348,032	22,990	189,840	0	0	0	0
CPP contributions on self-employment	99	3,060	9,056	2,630	5,746	0	0	0	0
Social Benefits repayment	100	360	710	70	127	0	0	0	0
Canada workers benefit (CWB)	101	2,920	4,167	2,600	3,214	0	0	0	0
Canada Training Credit (CTC)	102	140	55	280	112	0	0	0	0
Multigenerational home renovation tax credit (MHRTC)	103	10	30	0	0	0	0	0	0
Eligible educator school supply tax credit	104	40	6	150	22	0	0	0	0
Net provincial or territorial tax	105	22,550	196,971	21,580	115,262	0	0	0	0
Total tax payable	106	24,640	554,770	23,650	310,978	0	0	0	0

Individual Income Tax Return Statistics (2023 Tax Year)

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

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	28,160	0	27,020	0	0	0	0	0
Number of non-taxable returns	2	6,560	0	9,160	0	0	0	0	0
Total number of returns	3	34,720	0	36,180	0	0	0	0	0
Employment income	4	19,920	1,440,531	18,510	869,956	0	0	0	0
Commissions (from employment)	5	580	53,624	240	9,344	0	0	0	0
Other employment income	6	2,940	32,625	2,640	25,142	0	0	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	14,670	116,281	17,020	119,030	0	0	0	0
Other pensions and superannuation	9	4,420	177,762	7,100	220,176	0	0	0	0
Elected split-pension amount	10	2,350	19,310	4,380	70,087	0	0	0	0
Employment insurance and other benefits	11	2,430	23,289	1,740	10,997	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	8,540	344,433	8,050	193,531	0	0	0	0
Interest and other investment income	13	12,990	52,343	14,740	48,330	0	0	0	0
Net partnership income (limited or non-active partners only)	14	330	621	210	475	0	0	0	0
Net rental income	15	3,070	29,620	3,060	29,793	0	0	0	0
Taxable capital gains	16	5,050	177,550	5,080	124,223	0	0	0	0
RRSP income	17	3,060	60,528	3,320	61,602	0	0	0	0
Other income	18	11,410	157,260	11,240	159,103	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	10	34	30	154	0	0	0	0
Net business income	20	3,210	65,342	3,020	34,822	0	0	0	0
Net professional income	21	320	10,659	410	12,329	0	0	0	0
Net commission income	22	260	11,749	330	3,197	0	0	0	0
Net farming income	23	3,720	76,508	1,730	21,615	0	0	0	0
Net fishing income	24	0	0	0	0	0	0	0	0
Workers' compensation benefits	25	980	19,965	600	8,255	0	0	0	0
Social assistance payments	26	1,960	24,168	1,810	21,444	0	0	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	33,630	2,896,828	34,630	2,059,711	0	0	0	0
Registered pension plan (RPP) deduction	29	7,090	37,167	8,770	36,668	0	0	0	0
RRSP/PRPP deduction	30	9,550	105,767	7,830	68,671	0	0	0	0
FHSA deduction	31	20	107	0	0	0	0	0	0
Deduction for elected split-pension amount	32	2,190	31,761	2,500	19,799	0	0	0	0
Annual union, professional, or like dues	33	5,600	5,469	7,580	5,744	0	0	0	0
Child care expenses	34	30	106	20	78	0	0	0	0
Business investment loss	35	10	325	0	0	0	0	0	0
Moving expenses	36	70	521	50	248	0	0	0	0
Support payments made	37	160	4,885	0	0	0	0	0	0
Carrying charges and interest expenses	38	4,640	16,436	4,260	12,741	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	39	4,900	7,507	3,430	3,718	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	40	18,450	8,681	16,920	6,515	0	0	0	0
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	0	0	0	0	0	0	0	0
Exploration and development expenses	42	180	1,197	110	232	0	0	0	0
Other employment expenses	43	1,530	9,296	830	2,370	0	0	0	0
Clergy residence deduction	44	130	2,052	40	547	0	0	0	0
Other deductions	45	1,410	2,697	1,320	4,175	0	0	0	0

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

Item	Item code	Age Group: 60 to 64 Males (Number)	Age Group: 60 to 64 Males (Thousands of Dollars)	Age Group: 60 to 64 Females (Number)	Age Group: 60 to 64 Females (Thousands of Dollars)	Age Group: 60 to 64 Gender Diverse (Number)	Age Group: 60 to 64 Gender Diverse (Thousands of Dollars)	Age Group: 60 to 64 Unknown (Number)	Age Group: 60 to 64 Unknown (Thousands of Dollars)
Total deductions before adjustments	46	25,820	233,992	24,110	161,875	0	0	0	0
Social benefits repayment	47	380	775	80	118	0	0	0	0
Net income	48	33,370	2,666,439	34,400	1,899,870	0	0	0	0
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0	0	0
Security options deductions	50	40	12,906	0	0	0	0	0	0
Other payments deduction	51	3,150	46,065	3,880	41,791	0	0	0	0
Non-capital losses of other years	52	60	614	50	317	0	0	0	0
Net capital losses of other years	53	980	5,108	700	1,566	0	0	0	0
Capital gains deduction	54	550	78,176	460	62,794	0	0	0	0
Northern residents deductions	55	370	1,371	290	978	0	0	0	0
Additional deductions	56	40	490	50	359	0	0	0	0
Farming/fishing losses of prior years	57	160	2,727	40	298	0	0	0	0
Total deductions from net income	58	5,190	147,721	5,360	111,986	0	0	0	0
Taxable income assessed	59	32,720	2,519,970	33,580	1,788,256	0	0	0	0
Basic personal amount	60	34,720	518,029	36,180	541,097	0	0	0	0
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	4,120	43,348	1,550	14,348	0	0	0	0
Canada caregiver amount	63	690	4,155	630	3,882	0	0	0	0
Amount for an eligible dependant	64	180	2,382	430	5,672	0	0	0	0
Family caregiver amount for children under 18 years of age	65	50	127	20	60	0	0	0	0
CPP or QPP contributions through employment	66	19,030	43,620	17,820	32,829	0	0	0	0
CPP or QPP contributions on self-employment and other earnings	67	4,330	5,383	3,160	2,671	0	0	0	0
Employment insurance premiums	68	16,990	13,162	16,520	10,699	0	0	0	0
PPIP premiums paid	69	0	0	0	0	0	0	0	0
PPIP premiums payable on employment income	70	0	0	0	0	0	0	0	0
PPIP premiums payable on self-employment income	71	0	0	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	240	714	20	72	0	0	0	0
Canada employment amount	73	20,920	27,754	19,520	25,827	0	0	0	0
Home accessibility expenses	74	40	288	40	202	0	0	0	0
Home buyers' amount	75	40	370	40	292	0	0	0	0
Digital news subscription expenses	76	780	208	640	164	0	0	0	0
Pension income amount	77	6,430	12,536	9,580	18,776	0	0	0	0
Disability amount	78	1,910	18,006	1,930	18,121	0	0	0	0
Disability amount transferred from a dependant	79	400	4,158	350	3,353	0	0	0	0
Interest paid on student loans	80	0	0	0	0	0	0	0	0
Tuition, education, and textbook amounts	81	120	216	200	368	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	640	3,148	300	1,347	0	0	0	0
Amounts transferred from spouse or common-law partner	83	1,370	9,041	2,170	15,667	0	0	0	0
Medical expenses	84	6,310	20,858	9,140	28,841	0	0	0	0
Total tax credits on personal amounts	85	34,720	109,126	36,180	108,648	0	0	0	0
Allowable charitable donations and government gifts	86	7,990	26,562	7,570	16,845	0	0	0	0
Eligible cultural and ecological gifts	87	0	0	10	6	0	0	0	0
Total tax credit on donations and gifts	88	7,970	7,821	7,560	4,842	0	0	0	0
Total federal non-refundable tax credits	89	34,720	116,947	36,180	113,490	0	0	0	0
Federal dividend tax credit	90	7,760	34,842	7,160	19,164	0	0	0	0

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

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	510	1,963	450	1,524	0	0	0	0
Basic federal tax	92	26,490	358,913	25,600	202,358	0	0	0	0
Federal foreign tax credit	93	3,240	2,166	3,420	903	0	0	0	0
Federal political contribution tax credit	94	480	107	270	52	0	0	0	0
Investment tax credit	95	190	300	50	53	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	980	677	650	440	0	0	0	0
Alternative minimum tax payable	97	410	3,550	350	3,189	0	0	0	0
Net federal tax	98	27,440	356,984	26,260	201,754	0	0	0	0
CPP contributions on self-employment	99	4,200	12,839	3,060	6,357	0	0	0	0
Social Benefits repayment	100	380	775	80	118	0	0	0	0
Canada workers benefit (CWB)	101	2,890	3,997	2,270	2,620	0	0	0	0
Canada Training Credit (CTC)	102	70	24	110	34	0	0	0	0
Multigenerational home renovation tax credit (MHRTC)	103	10	13	0	0	0	0	0	0
Eligible educator school supply tax credit	104	10	2	60	9	0	0	0	0
Net provincial or territorial tax	105	25,940	202,913	24,840	122,331	0	0	0	0
Total tax payable	106	28,160	573,512	27,020	330,563	0	0	0	0

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

Item	Item code	Age Group: 65 to 69 Males (Number)	Age Group: 65 to 69 Males (Thousands of Dollars)	Age Group: 65 to 69 Females (Number)	Age Group: 65 to 69 Females (Thousands of Dollars)	Age Group: 65 to 69 Gender Diverse (Number)	Age Group: 65 to 69 Gender Diverse (Thousands of Dollars)	Age Group: 65 to 69 Unknown (Number)	Age Group: 65 to 69 Unknown (Thousands of Dollars)
Number of taxable returns	1	24,550	0	23,110	0	0	0	0	0
Number of non-taxable returns	2	8,570	0	10,980	0	0	0	0	0
Total number of returns	3	33,110	0	34,080	0	0	0	0	0
Employment income	4	11,610	592,305	9,470	321,034	0	0	0	0
Commissions (from employment)	5	250	17,687	110	2,064	0	0	0	0
Other employment income	6	2,070	11,070	1,430	4,651	0	0	0	0
Old age security (OAS) pension	7	28,460	215,545	29,980	227,338	0	0	0	0
CPP or QPP benefits	8	28,610	277,789	29,910	247,573	0	0	0	0
Other pensions and superannuation	9	14,970	450,006	17,840	434,409	0	0	0	0
Elected split-pension amount	10	3,340	27,473	6,780	92,969	0	0	0	0
Employment insurance and other benefits	11	1,540	15,409	730	4,941	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	9,020	272,154	8,680	164,828	0	0	0	0
Interest and other investment income	13	14,740	63,637	16,180	59,607	0	0	0	0
Net partnership income (limited or non-active partners only)	14	330	1,098	200	158	0	0	0	0
Net rental income	15	3,270	40,983	3,090	33,124	0	0	0	0
Taxable capital gains	16	5,580	219,800	5,600	125,837	0	0	0	0
RRSP income	17	3,200	64,425	3,270	63,050	0	0	0	0
Other income	18	9,480	43,262	8,170	30,385	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	0	0	20	55	0	0	0	0
Net business income	20	2,900	40,723	2,260	21,768	0	0	0	0
Net professional income	21	320	11,895	280	5,403	0	0	0	0
Net commission income	22	210	5,103	200	2,099	0	0	0	0
Net farming income	23	4,040	67,643	1,720	18,106	0	0	0	0
Net fishing income	24	0	0	0	0	0	0	0	0
Workers' compensation benefits	25	470	7,173	260	3,330	0	0	0	0
Social assistance payments	26	2,520	9,836	2,430	10,148	0	0	0	0
Net federal supplements	27	8,750	48,940	8,470	48,108	0	0	0	0
Total income assessed	28	32,890	2,504,217	33,780	1,922,412	0	0	0	0
Registered pension plan (RPP) deduction	29	2,920	13,167	3,120	10,940	0	0	0	0
RRSP/PRPP deduction	30	5,560	68,522	4,320	55,114	0	0	0	0
FHSA deduction	31	20	120	0	0	0	0	0	0
Deduction for elected split-pension amount	32	6,460	99,142	4,160	36,174	0	0	0	0
Annual union, professional, or like dues	33	2,740	2,123	3,280	1,952	0	0	0	0
Child care expenses	34	10	13	0	0	0	0	0	0
Business investment loss	35	0	0	0	0	0	0	0	0
Moving expenses	36	20	92	10	35	0	0	0	0
Support payments made	37	80	2,263	0	0	0	0	0	0
Carrying charges and interest expenses	38	5,300	17,174	4,930	13,933	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	39	2,980	4,018	1,770	1,651	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	40	8,760	3,282	7,080	2,133	0	0	0	0
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	0	0	0	0	0	0	0	0
Exploration and development expenses	42	210	1,218	100	305	0	0	0	0
Other employment expenses	43	800	4,386	310	1,012	0	0	0	0
Clergy residence deduction	44	110	1,622	30	358	0	0	0	0
Other deductions	45	1,260	4,407	1,080	7,357	0	0	0	0

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

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	20,240	221,700	16,800	131,213	0	0	0	0
Social benefits repayment	47	4,220	16,926	2,410	8,828	0	0	0	0
Net income	48	32,770	2,268,916	33,720	1,783,364	0	0	0	0
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0	0	0
Security options deductions	50	0	0	0	0	0	0	0	0
Other payments deduction	51	9,190	65,810	8,810	61,505	0	0	0	0
Non-capital losses of other years	52	50	448	60	676	0	0	0	0
Net capital losses of other years	53	1,060	4,366	860	1,690	0	0	0	0
Capital gains deduction	54	640	93,844	440	56,243	0	0	0	0
Northern residents deductions	55	300	1,097	210	664	0	0	0	0
Additional deductions	56	120	923	150	727	0	0	0	0
Farming/fishing losses of prior years	57	150	3,307	50	471	0	0	0	0
Total deductions from net income	58	11,080	170,035	10,310	122,087	0	0	0	0
Taxable income assessed	59	32,640	2,100,018	33,590	1,661,640	0	0	0	0
Basic personal amount	60	33,110	494,601	34,080	510,050	0	0	0	0
Age amount	61	28,610	189,152	31,670	222,199	0	0	0	0
Spouse or common-law partner amount	62	3,210	26,931	980	7,738	0	0	0	0
Canada caregiver amount	63	610	3,673	600	3,285	0	0	0	0
Amount for an eligible dependant	64	90	1,162	250	3,236	0	0	0	0
Family caregiver amount for children under 18 years of age	65	10	37	0	0	0	0	0	0
CPP or QPP contributions through employment	66	9,440	16,879	7,930	10,986	0	0	0	0
CPP or QPP contributions on self-employment and other earnings	67	2,790	2,888	1,700	1,186	0	0	0	0
Employment insurance premiums	68	9,060	5,780	7,570	3,970	0	0	0	0
PPIP premiums paid	69	0	0	0	0	0	0	0	0
PPIP premiums payable on employment income	70	0	0	0	0	0	0	0	0
PPIP premiums payable on self-employment income	71	0	0	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	170	504	10	39	0	0	0	0
Canada employment amount	73	12,740	16,152	10,280	13,001	0	0	0	0
Home accessibility expenses	74	70	451	70	491	0	0	0	0
Home buyers' amount	75	20	220	20	191	0	0	0	0
Digital news subscription expenses	76	1,140	289	850	203	0	0	0	0
Pension income amount	77	17,100	32,857	20,870	40,516	0	0	0	0
Disability amount	78	2,210	20,842	2,000	18,803	0	0	0	0
Disability amount transferred from a dependant	79	240	2,332	310	2,955	0	0	0	0
Interest paid on student loans	80	0	0	0	0	0	0	0	0
Tuition, education, and textbook amounts	81	80	161	90	155	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	160	740	60	245	0	0	0	0
Amounts transferred from spouse or common-law partner	83	3,230	23,607	3,020	21,384	0	0	0	0
Medical expenses	84	8,400	30,982	11,180	38,143	0	0	0	0
Total tax credits on personal amounts	85	33,110	130,536	34,080	134,824	0	0	0	0
Allowable charitable donations and government gifts	86	8,010	23,378	7,480	18,614	0	0	0	0
Eligible cultural and ecological gifts	87	10	2	0	0	0	0	0	0
Total tax credit on donations and gifts	88	7,990	6,773	7,470	5,355	0	0	0	0
Total federal non-refundable tax credits	89	33,110	137,310	34,080	140,179	0	0	0	0
Federal dividend tax credit	90	7,970	27,819	7,550	16,314	0	0	0	0

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

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	590	2,363	410	1,529	0	0	0	0
Basic federal tax	92	23,370	247,145	22,070	150,716	0	0	0	0
Federal foreign tax credit	93	3,780	2,363	3,960	1,243	0	0	0	0
Federal political contribution tax credit	94	600	129	390	76	0	0	0	0
Investment tax credit	95	160	265	30	38	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	440	304	350	241	0	0	0	0
Alternative minimum tax payable	97	390	4,175	270	2,646	0	0	0	0
Net federal tax	98	23,780	244,503	22,320	149,313	0	0	0	0
CPP contributions on self-employment	99	2,700	6,870	1,630	2,823	0	0	0	0
Social Benefits repayment	100	4,220	16,926	2,410	8,828	0	0	0	0
Canada workers benefit (CWB)	101	1,100	1,109	740	668	0	0	0	0
Canada Training Credit (CTC)	102	0	0	10	4	0	0	0	0
Multigenerational home renovation tax credit (MHRTC)	103	10	23	10	14	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	23,340	142,957	22,220	94,362	0	0	0	0
Total tax payable	106	24,550	411,257	23,110	255,327	0	0	0	0

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

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	17,640	0	16,810	0	0	0	0	0
Number of non-taxable returns	2	8,000	0	9,740	0	0	0	0	0
Total number of returns	3	25,640	0	26,550	0	0	0	0	0
Employment income	4	5,090	181,188	3,540	89,910	0	0	0	0
Commissions (from employment)	5	70	8,416	0	0	0	0	0	0
Other employment income	6	1,320	2,529	820	1,134	0	0	0	0
Old age security (OAS) pension	7	24,690	205,533	25,790	213,493	0	0	0	0
CPP or QPP benefits	8	25,100	255,064	25,570	219,650	0	0	0	0
Other pensions and superannuation	9	16,830	464,163	18,280	407,325	0	0	0	0
Elected split-pension amount	10	3,090	27,981	5,860	76,442	0	0	0	0
Employment insurance and other benefits	11	740	7,203	240	1,680	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	7,590	168,711	7,210	108,720	0	0	0	0
Interest and other investment income	13	12,880	56,361	13,530	53,314	0	0	0	0
Net partnership income (limited or non-active partners only)	14	270	2,396	170	284	0	0	0	0
Net rental income	15	2,590	31,607	2,340	25,537	0	0	0	0
Taxable capital gains	16	4,890	171,419	4,950	98,024	0	0	0	0
RRSP income	17	1,490	26,204	1,410	20,324	0	0	0	0
Other income	18	7,510	29,224	6,620	26,699	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	0	0	0	0	0	0	0	0
Net business income	20	1,870	15,541	1,250	8,743	0	0	0	0
Net professional income	21	240	9,001	130	1,596	0	0	0	0
Net commission income	22	170	2,996	110	819	0	0	0	0
Net farming income	23	3,410	47,089	1,420	18,692	0	0	0	0
Net fishing income	24	10	-46	0	0	0	0	0	0
Workers' compensation benefits	25	190	2,093	80	1,219	0	0	0	0
Social assistance payments	26	1,740	5,961	1,820	5,762	0	0	0	0
Net federal supplements	27	6,770	39,323	7,530	43,764	0	0	0	0
Total income assessed	28	25,510	1,760,132	26,360	1,424,528	0	0	0	0
Registered pension plan (RPP) deduction	29	470	1,941	460	1,306	0	0	0	0
RRSP/PRPP deduction	30	1,490	21,109	930	14,493	0	0	0	0
FHSA deduction	31	0	0	0	0	0	0	0	0
Deduction for elected split-pension amount	32	7,000	94,128	3,160	27,946	0	0	0	0
Annual union, professional, or like dues	33	1,060	597	1,020	494	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	20	127	0	0	0	0	0	0
Support payments made	37	50	908	0	0	0	0	0	0
Carrying charges and interest expenses	38	4,630	14,441	4,230	11,411	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	39	340	265	170	95	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	40	730	139	550	94	0	0	0	0
Deduction for provincial parental insurance plan (PIIP) premiums on self-employment income	41	0	0	0	0	0	0	0	0
Exploration and development expenses	42	160	1,473	0	0	0	0	0	0
Other employment expenses	43	290	1,736	90	192	0	0	0	0
Clergy residence deduction	44	40	502	10	76	0	0	0	0
Other deductions	45	800	7,324	710	12,240	0	0	0	0

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

Item	Item code	Age Group: 70 to 74 Males (Number)	Age Group: 70 to 74 Males (Thousands of Dollars)	Age Group: 70 to 74 Females (Number)	Age Group: 70 to 74 Females (Thousands of Dollars)	Age Group: 70 to 74 Gender Diverse (Number)	Age Group: 70 to 74 Gender Diverse (Thousands of Dollars)	Age Group: 70 to 74 Unknown (Number)	Age Group: 70 to 74 Unknown (Thousands of Dollars)
Total deductions before adjustments	46	12,090	144,810	8,690	68,673	0	0	0	0
Social benefits repayment	47	3,200	15,002	2,260	9,483	0	0	0	0
Net income	48	25,450	1,602,128	26,350	1,346,770	0	0	0	0
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0	0	0
Security options deductions	50	0	0	0	0	0	0	0	0
Other payments deduction	51	6,930	47,242	7,650	50,687	0	0	0	0
Non-capital losses of other years	52	40	311	30	255	0	0	0	0
Net capital losses of other years	53	900	2,972	700	1,337	0	0	0	0
Capital gains deduction	54	530	68,578	400	48,371	0	0	0	0
Northern residents deductions	55	0	0	0	0	0	0	0	0
Additional deductions	56	160	617	180	651	0	0	0	0
Farming/fishing losses of prior years	57	110	2,336	30	314	0	0	0	0
Total deductions from net income	58	8,540	122,835	8,910	102,122	0	0	0	0
Taxable income assessed	59	25,360	1,479,795	26,270	1,244,831	0	0	0	0
Basic personal amount	60	25,640	383,151	26,550	397,234	0	0	0	0
Age amount	61	23,090	158,437	24,900	178,626	0	0	0	0
Spouse or common-law partner amount	62	1,750	11,004	560	4,177	0	0	0	0
Canada caregiver amount	63	500	2,942	410	2,162	0	0	0	0
Amount for an eligible dependant	64	50	604	120	1,446	0	0	0	0
Family caregiver amount for children under 18 years of age	65	0	0	0	0	0	0	0	0
CPP or QPP contributions through employment	66	1,050	974	770	599	0	0	0	0
CPP or QPP contributions on self-employment and other earnings	67	350	190	170	68	0	0	0	0
Employment insurance premiums	68	3,400	1,692	2,430	1,034	0	0	0	0
PPIP premiums paid	69	0	0	0	0	0	0	0	0
PPIP premiums payable on employment income	70	0	0	0	0	0	0	0	0
PPIP premiums payable on self-employment income	71	0	0	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	90	258	0	0	0	0	0	0
Canada employment amount	73	6,080	7,169	4,180	4,902	0	0	0	0
Home accessibility expenses	74	60	373	50	286	0	0	0	0
Home buyers' amount	75	0	0	0	0	0	0	0	0
Digital news subscription expenses	76	1,180	297	830	216	0	0	0	0
Pension income amount	77	18,080	34,772	19,790	38,214	0	0	0	0
Disability amount	78	2,060	19,423	1,840	17,303	0	0	0	0
Disability amount transferred from a dependant	79	180	1,615	180	1,639	0	0	0	0
Interest paid on student loans	80	0	0	0	0	0	0	0	0
Tuition, education, and textbook amounts	81	30	28	30	43	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	50	205	20	80	0	0	0	0
Amounts transferred from spouse or common-law partner	83	3,740	28,154	2,610	18,096	0	0	0	0
Medical expenses	84	7,750	31,274	9,560	34,968	0	0	0	0
Total tax credits on personal amounts	85	25,640	102,406	26,550	105,182	0	0	0	0
Allowable charitable donations and government gifts	86	7,160	28,120	6,630	22,038	0	0	0	0
Eligible cultural and ecological gifts	87	10	19	10	52	0	0	0	0
Total tax credit on donations and gifts	88	7,160	8,359	6,620	6,481	0	0	0	0
Total federal non-refundable tax credits	89	25,640	110,765	26,550	111,663	0	0	0	0
Federal dividend tax credit	90	6,740	17,825	6,300	11,910	0	0	0	0

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

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	420	1,722	280	1,047	0	0	0	0
Basic federal tax	92	17,050	159,217	16,300	108,289	0	0	0	0
Federal foreign tax credit	93	3,410	1,219	3,520	773	0	0	0	0
Federal political contribution tax credit	94	690	155	420	86	0	0	0	0
Investment tax credit	95	0	0	30	41	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	160	110	100	69	0	0	0	0
Alternative minimum tax payable	97	250	2,602	160	1,882	0	0	0	0
Net federal tax	98	17,190	157,514	16,370	107,378	0	0	0	0
CPP contributions on self-employment	99	330	454	160	162	0	0	0	0
Social Benefits repayment	100	3,200	15,002	2,260	9,483	0	0	0	0
Canada workers benefit (CWB)	101	460	391	290	200	0	0	0	0
Canada Training Credit (CTC)	102	0	0	0	0	0	0	0	0
Multigenerational home renovation tax credit (MHRTC)	103	0	0	0	0	0	0	0	0
Eligible educator school supply tax credit	104	0	0	0	0	0	0	0	0
Net provincial or territorial tax	105	17,070	92,219	16,420	66,865	0	0	0	0
Total tax payable	106	17,640	265,189	16,810	183,888	0	0	0	0

Individual Income Tax Return Statistics (2023 Tax Year)

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

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	11,500	0	11,420	0	0	0	0	0
Number of non-taxable returns	2	6,440	0	8,490	0	0	0	0	0
Total number of returns	3	17,940	0	19,910	0	0	0	0	0
Employment income	4	2,030	61,530	1,280	25,520	0	0	0	0
Commissions (from employment)	5	30	1,326	0	0	0	0	0	0
Other employment income	6	840	1,440	510	973	0	0	0	0
Old age security (OAS) pension	7	17,620	156,948	19,610	174,723	0	0	0	0
CPP or QPP benefits	8	17,670	168,745	19,220	158,778	0	0	0	0
Other pensions and superannuation	9	13,090	340,243	14,600	289,747	0	0	0	0
Elected split-pension amount	10	2,190	18,151	3,690	45,909	0	0	0	0
Employment insurance and other benefits	11	230	2,108	80	577	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	5,420	104,318	5,530	67,477	0	0	0	0
Interest and other investment income	13	9,640	43,487	10,830	44,080	0	0	0	0
Net partnership income (limited or non-active partners only)	14	160	520	0	0	0	0	0	0
Net rental income	15	1,620	18,577	1,500	19,122	0	0	0	0
Taxable capital gains	16	3,680	113,518	3,880	65,668	0	0	0	0
RRSP income	17	270	2,530	270	3,044	0	0	0	0
Other income	18	5,390	23,311	5,090	26,168	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	0	0	0	0	0	0	0	0
Net business income	20	980	6,397	580	4,355	0	0	0	0
Net professional income	21	140	4,552	60	842	0	0	0	0
Net commission income	22	90	778	50	263	0	0	0	0
Net farming income	23	2,350	32,537	1,090	14,735	0	0	0	0
Net fishing income	24	0	0	0	0	0	0	0	0
Workers' compensation benefits	25	100	831	70	1,092	0	0	0	0
Social assistance payments	26	1,120	3,645	1,500	4,358	0	0	0	0
Net federal supplements	27	5,150	27,342	7,090	40,081	0	0	0	0
Total income assessed	28	17,880	1,132,890	19,810	988,344	0	0	0	0
Registered pension plan (RPP) deduction	29	30	54	20	48	0	0	0	0
RRSP/PRPP deduction	30	230	1,955	90	597	0	0	0	0
FHSA deduction	31	0	0	0	0	0	0	0	0
Deduction for elected split-pension amount	32	4,970	63,355	1,830	14,402	0	0	0	0
Annual union, professional, or like dues	33	420	173	300	109	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	40	382	0	0	0	0	0	0
Carrying charges and interest expenses	38	3,670	10,411	3,500	9,107	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	39	0	0	0	0	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	40	0	0	0	0	0	0	0	0
Deduction for provincial parental insurance plan (PIIP) premiums on self-employment income	41	0	0	0	0	0	0	0	0
Exploration and development expenses	42	110	269	70	222	0	0	0	0
Other employment expenses	43	90	430	30	117	0	0	0	0
Clergy residence deduction	44	20	221	0	0	0	0	0	0
Other deductions	45	530	4,269	500	13,577	0	0	0	0

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

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	7,810	81,648	5,420	38,300	0	0	0	0
Social benefits repayment	47	1,870	9,514	1,460	6,688	0	0	0	0
Net income	48	17,840	1,043,477	19,800	943,489	0	0	0	0
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0	0	0
Security options deductions	50	0	0	0	0	0	0	0	0
Other payments deduction	51	5,210	31,721	7,180	45,508	0	0	0	0
Non-capital losses of other years	52	10	209	10	32	0	0	0	0
Net capital losses of other years	53	650	2,499	580	970	0	0	0	0
Capital gains deduction	54	360	46,720	270	31,835	0	0	0	0
Northern residents deductions	55	0	0	0	0	0	0	0	0
Additional deductions	56	150	754	190	918	0	0	0	0
Farming/fishing losses of prior years	57	60	1,247	0	0	0	0	0	0
Total deductions from net income	58	6,340	83,738	8,120	79,620	0	0	0	0
Taxable income assessed	59	17,790	960,955	19,750	863,915	0	0	0	0
Basic personal amount	60	17,940	268,277	19,910	298,107	0	0	0	0
Age amount	61	16,490	117,703	18,890	139,794	0	0	0	0
Spouse or common-law partner amount	62	1,020	4,848	360	2,318	0	0	0	0
Canada caregiver amount	63	370	2,204	270	1,378	0	0	0	0
Amount for an eligible dependant	64	20	210	60	728	0	0	0	0
Family caregiver amount for children under 18 years of age	65	0	0	0	0	0	0	0	0
CPP or QPP contributions through employment	66	70	41	0	0	0	0	0	0
CPP or QPP contributions on self-employment and other earnings	67	0	0	0	0	0	0	0	0
Employment insurance premiums	68	1,190	509	730	267	0	0	0	0
PPIP premiums paid	69	0	0	0	0	0	0	0	0
PPIP premiums payable on employment income	70	0	0	0	0	0	0	0	0
PPIP premiums payable on self-employment income	71	0	0	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	30	96	0	0	0	0	0	0
Canada employment amount	73	2,760	3,002	1,730	1,868	0	0	0	0
Home accessibility expenses	74	60	385	50	274	0	0	0	0
Home buyers' amount	75	0	0	0	0	0	0	0	0
Digital news subscription expenses	76	1,010	263	650	169	0	0	0	0
Pension income amount	77	13,650	26,261	15,220	29,041	0	0	0	0
Disability amount	78	1,830	17,205	1,770	16,670	0	0	0	0
Disability amount transferred from a dependant	79	90	846	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	0	0	20	16	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	10	41	10	32	0	0	0	0
Amounts transferred from spouse or common-law partner	83	3,330	25,032	2,150	14,421	0	0	0	0
Medical expenses	84	6,050	27,579	7,580	29,181	0	0	0	0
Total tax credits on personal amounts	85	17,940	74,181	19,910	80,257	0	0	0	0
Allowable charitable donations and government gifts	86	5,380	17,721	5,350	13,991	0	0	0	0
Eligible cultural and ecological gifts	87	0	0	0	0	0	0	0	0
Total tax credit on donations and gifts	88	5,380	5,195	5,350	3,989	0	0	0	0
Total federal non-refundable tax credits	89	17,940	79,376	19,910	84,245	0	0	0	0
Federal dividend tax credit	90	4,640	11,734	4,650	7,713	0	0	0	0

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

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	240	866	190	707	0	0	0	0
Basic federal tax	92	11,060	95,725	11,050	69,174	0	0	0	0
Federal foreign tax credit	93	2,450	761	2,660	647	0	0	0	0
Federal political contribution tax credit	94	510	116	350	70	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	130	1,413	90	1,151	0	0	0	0
Net federal tax	98	11,100	94,855	11,090	68,445	0	0	0	0
CPP contributions on self-employment	99	0	0	0	0	0	0	0	0
Social Benefits repayment	100	1,870	9,514	1,460	6,688	0	0	0	0
Canada workers benefit (CWB)	101	210	148	150	97	0	0	0	0
Canada Training Credit (CTC)	102	0	0	0	0	0	0	0	0
Multigenerational home renovation tax credit (MHRTC)	103	0	0	0	0	0	0	0	0
Eligible educator school supply tax credit	104	0	0	0	0	0	0	0	0
Net provincial or territorial tax	105	11,150	54,870	11,130	42,308	0	0	0	0
Total tax payable	106	11,500	159,240	11,420	117,441	0	0	0	0

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

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	11,730	0	14,900	0	0	0	0	0
Number of non-taxable returns	2	10,480	0	17,400	0	0	0	0	0
Total number of returns	3	22,210	0	32,300	0	0	0	0	0
Employment income	4	840	22,801	530	16,041	0	0	0	0
Commissions (from employment)	5	0	0	0	0	0	0	0	0
Other employment income	6	910	1,258	520	738	0	0	0	0
Old age security (OAS) pension	7	22,000	192,186	32,070	281,120	0	0	0	0
CPP or QPP benefits	8	21,890	207,677	31,060	268,716	0	0	0	0
Other pensions and superannuation	9	15,410	343,494	23,130	349,010	0	0	0	0
Elected split-pension amount	10	2,010	14,766	2,750	34,397	0	0	0	0
Employment insurance and other benefits	11	60	507	20	173	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	6,840	113,598	8,900	102,195	0	0	0	0
Interest and other investment income	13	13,940	79,414	20,570	111,464	0	0	0	0
Net partnership income (limited or non-active partners only)	14	160	803	90	384	0	0	0	0
Net rental income	15	1,800	25,355	2,050	30,721	0	0	0	0
Taxable capital gains	16	4,920	206,824	6,680	170,659	0	0	0	0
RRSP income	17	550	3,384	1,000	5,325	0	0	0	0
Other income	18	6,820	49,331	8,790	77,411	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	0	0	0	0	0	0	0	0
Net business income	20	560	1,715	350	2,073	0	0	0	0
Net professional income	21	80	1,791	20	298	0	0	0	0
Net commission income	22	50	566	40	160	0	0	0	0
Net farming income	23	2,840	42,936	1,580	25,597	0	0	0	0
Net fishing income	24	0	0	0	0	0	0	0	0
Workers' compensation benefits	25	90	650	90	1,782	0	0	0	0
Social assistance payments	26	1,250	3,794	2,490	6,382	0	0	0	0
Net federal supplements	27	8,230	37,849	15,320	84,745	0	0	0	0
Total income assessed	28	22,170	1,351,241	32,220	1,570,266	0	0	0	0
Registered pension plan (RPP) deduction	29	10	30	20	67	0	0	0	0
RRSP/PRPP deduction	30	130	483	110	1,173	0	0	0	0
FHSA deduction	31	0	0	0	0	0	0	0	0
Deduction for elected split-pension amount	32	4,330	51,809	1,100	7,386	0	0	0	0
Annual union, professional, or like dues	33	240	54	150	34	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	0	0	0	0	0	0	0	0
Carrying charges and interest expenses	38	4,660	13,334	5,990	16,762	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	39	0	0	0	0	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	40	0	0	0	0	0	0	0	0
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	0	0	0	0	0	0	0	0
Exploration and development expenses	42	0	0	0	0	0	0	0	0
Other employment expenses	43	40	136	0	0	0	0	0	0
Clergy residence deduction	44	10	131	0	0	0	0	0	0
Other deductions	45	600	6,491	680	9,316	0	0	0	0

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

Item	Item code	Age Group: 80 and over Males (Number)	Age Group: 80 and over Males (Thousands of Dollars)	Age Group: 80 and over Females (Number)	Age Group: 80 and over Females (Thousands of Dollars)	Age Group: 80 and over Gender Diverse (Number)	Age Group: 80 and over Gender Diverse (Thousands of Dollars)	Age Group: 80 and over Unknown (Number)	Age Group: 80 and over Unknown (Thousands of Dollars)
Total deductions before adjustments	46	8,120	75,079	7,370	34,986	0	0	0	0
Social benefits repayment	47	2,130	11,154	2,200	10,621	0	0	0	0
Net income	48	22,140	1,266,161	32,210	1,525,056	0	0	0	0
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0	0	0
Security options deductions	50	0	0	0	0	0	0	0	0
Other payments deduction	51	8,250	42,090	15,380	92,702	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	880	4,163	960	2,612	0	0	0	0
Capital gains deduction	54	600	113,038	520	99,791	0	0	0	0
Northern residents deductions	55	0	0	0	0	0	0	0	0
Additional deductions	56	270	1,001	470	3,946	0	0	0	0
Farming/fishing losses of prior years	57	40	562	20	148	0	0	0	0
Total deductions from net income	58	9,760	161,401	16,970	200,075	0	0	0	0
Taxable income assessed	59	22,060	1,105,682	32,060	1,325,144	0	0	0	0
Basic personal amount	60	22,210	332,113	32,300	483,454	0	0	0	0
Age amount	61	20,550	152,531	30,690	234,478	0	0	0	0
Spouse or common-law partner amount	62	1,290	5,061	330	2,254	0	0	0	0
Canada caregiver amount	63	510	2,657	290	1,421	0	0	0	0
Amount for an eligible dependant	64	20	182	60	557	0	0	0	0
Family caregiver amount for children under 18 years of age	65	0	0	0	0	0	0	0	0
CPP or QPP contributions through employment	66	10	4	0	0	0	0	0	0
CPP or QPP contributions on self-employment and other earnings	67	0	0	0	0	0	0	0	0
Employment insurance premiums	68	360	125	190	58	0	0	0	0
PPIP premiums paid	69	0	0	0	0	0	0	0	0
PPIP premiums payable on employment income	70	0	0	0	0	0	0	0	0
PPIP premiums payable on self-employment income	71	0	0	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	10	36	0	0	0	0	0	0
Canada employment amount	73	1,690	1,465	1,030	857	0	0	0	0
Home accessibility expenses	74	70	451	60	310	0	0	0	0
Home buyers' amount	75	0	0	0	0	0	0	0	0
Digital news subscription expenses	76	1,160	313	950	248	0	0	0	0
Pension income amount	77	16,110	30,087	23,760	42,969	0	0	0	0
Disability amount	78	3,180	29,986	4,670	43,972	0	0	0	0
Disability amount transferred from a dependant	79	0	0	100	927	0	0	0	0
Interest paid on student loans	80	0	0	0	0	0	0	0	0
Tuition, education, and textbook amounts	81	0	0	10	21	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	10	40	0	0	0	0	0	0
Amounts transferred from spouse or common-law partner	83	5,280	40,423	2,240	14,386	0	0	0	0
Medical expenses	84	8,090	51,280	13,310	89,938	0	0	0	0
Total tax credits on personal amounts	85	22,210	97,124	32,300	137,383	0	0	0	0
Allowable charitable donations and government gifts	86	6,650	28,362	9,310	38,949	0	0	0	0
Eligible cultural and ecological gifts	87	0	0	20	107	0	0	0	0
Total tax credit on donations and gifts	88	6,650	8,736	9,310	11,733	0	0	0	0
Total federal non-refundable tax credits	89	22,210	105,860	32,300	149,116	0	0	0	0
Federal dividend tax credit	90	5,450	13,703	6,810	12,463	0	0	0	0

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

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	290	991	260	944	0	0	0	0
Basic federal tax	92	11,210	101,960	14,240	96,389	0	0	0	0
Federal foreign tax credit	93	3,020	1,003	3,940	3,809	0	0	0	0
Federal political contribution tax credit	94	600	136	480	99	0	0	0	0
Investment tax credit	95	70	54	0	0	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0	0	0
Alternative minimum tax payable	97	130	1,637	130	1,509	0	0	0	0
Net federal tax	98	11,160	100,757	14,230	92,473	0	0	0	0
CPP contributions on self-employment	99	0	0	0	0	0	0	0	0
Social Benefits repayment	100	2,130	11,154	2,200	10,621	0	0	0	0
Canada workers benefit (CWB)	101	150	86	170	86	0	0	0	0
Canada Training Credit (CTC)	102	0	0	0	0	0	0	0	0
Multigenerational home renovation tax credit (MHRTC)	103	0	0	0	0	0	0	0	0
Eligible educator school supply tax credit	104	0	0	0	0	0	0	0	0
Net provincial or territorial tax	105	11,260	55,847	14,410	55,142	0	0	0	0
Total tax payable	106	11,730	167,758	14,900	158,235	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.