



Individual Income Tax Return Statistics (2023 Tax Year)
Table 5: Tax return line items by province or territory of residence

Item	Item code	Total Returns	Total Returns (Thousands of Dollars)	Newfoundland and Labrador (Number)	Newfoundland and Labrador (Thousands of Dollars)	Prince Edward Island (Number)	Prince Edward Island (Thousands of Dollars)
Number of taxable returns	1	22,058,700	0	302,770	0	100,850	0
Number of non-taxable returns	2	8,930,770	0	136,930	0	33,820	0
Total number of returns	3	30,989,470	0	439,700	0	134,670	0
Employment income	4	19,245,810	1,177,993,484	256,740	14,340,928	88,530	4,158,732
Commissions (from employment)	5	579,450	23,970,953	4,550	127,232	1,620	54,942
Other employment income	6	2,386,810	15,236,573	33,530	185,564	5,780	54,155
Old age security (OAS) pension	7	7,106,700	56,895,606	129,930	1,084,256	34,900	290,527
CPP or QPP benefits	8	8,427,800	73,036,632	169,080	1,263,540	44,550	364,680
Other pensions and superannuation	9	5,269,730	138,868,581	81,680	1,965,510	24,700	603,350
Elected split-pension amount	10	1,480,780	18,790,309	26,090	306,129	7,640	88,279
Employment insurance and other benefits	11	2,500,580	21,304,894	86,650	1,037,812	24,880	262,801
Taxable amount of dividends from taxable Canadian corporations	12	4,556,940	111,557,402	31,190	426,522	14,140	241,878
Interest and other investment income	13	9,590,040	37,039,321	67,680	161,893	30,130	74,907
Net partnership income (limited or non-active partners only)	14	59,580	476,071	100	1,643	90	219
Net rental income	15	1,905,120	6,359,405	14,590	45,814	5,070	18,539
Taxable capital gains	16	2,712,430	54,988,744	18,330	254,283	8,580	226,441
RRSP income	17	1,828,370	18,960,977	24,130	263,902	7,100	74,862
Other income	18	4,417,940	34,522,957	47,050	371,034	14,800	103,533
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	219,920	1,102,991	2,090	9,278	1,030	3,256
Net business income	20	2,297,170	35,611,367	13,420	202,002	8,130	126,982
Net professional income	21	428,520	19,712,820	3,750	234,826	1,260	45,654
Net commission income	22	276,170	4,497,693	2,460	62,431	860	10,979
Net farming income	23	303,110	1,986,326	320	-584	1,640	4,931
Net fishing income	24	24,240	703,371	8,660	223,772	2,800	90,409
Workers' compensation benefits	25	637,320	7,234,972	17,390	162,201	2,390	23,668
Social assistance payments	26	1,773,100	16,107,355	22,180	211,630	8,110	71,529
Net federal supplements	27	2,782,600	18,078,922	65,640	371,998	13,780	73,687
Total income assessed	28	29,665,120	1,896,427,638	428,640	23,328,950	131,520	7,071,812
Registered pension plan (RPP) deduction	29	5,806,290	30,183,179	85,970	444,006	25,740	125,203
RRSP/PRPP deduction	30	6,477,340	56,845,353	62,630	524,810	22,740	180,472
FHSA deduction	31	456,220	2,659,602	1,850	9,829	870	4,292
Deduction for elected split-pension amount	32	1,482,700	18,812,361	26,120	306,734	7,650	88,362
Annual union, professional, or like dues	33	6,392,620	5,721,849	110,390	94,938	27,840	19,806
Child care expenses	34	1,396,010	5,545,195	12,510	43,306	5,350	20,587
Business investment loss	35	6,350	193,887	30	637	20	449
Moving expenses	36	88,890	461,095	1,430	7,961	1,140	5,291
Support payments made	37	51,400	1,159,027	670	11,709	150	2,214
Carrying charges and interest expenses	38	2,222,860	10,914,390	9,740	46,087	5,530	19,334

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Item	Item code	Total Returns	Total Returns (Thousands of Dollars)	Newfoundland and Labrador (Number)	Newfoundland and Labrador (Thousands of Dollars)	Prince Edward Island (Number)	Prince Edward Island (Thousands of Dollars)
Deduction for CPP or QPP contributions on self-employment and other earnings	39	2,163,790	2,448,157	20,010	25,719	9,190	11,903
Deduction for CPP or QPP enhanced contributions on employment income	40	17,584,650	7,528,100	233,250	92,677	78,840	30,288
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	476,060	38,330	0	0	0	0
Exploration and development expenses	42	34,270	1,060,789	80	891	20	728
Other employment expenses	43	1,467,000	5,019,208	13,820	38,774	4,670	15,145
Clergy residence deduction	44	26,450	439,352	530	6,214	140	1,957
Other deductions	45	1,629,600	4,705,345	25,190	48,579	7,000	18,365
Total deductions before adjustments	46	21,989,670	153,752,316	285,050	1,703,217	96,040	544,443
Social benefits repayment	47	781,040	3,050,412	14,750	46,515	3,320	13,418
Net income	48	29,546,210	1,741,337,299	427,850	21,589,164	131,150	6,520,218
Canadian Forces personnel and police deduction	49	8,830	216,226	30	656	10	217
Security options deductions	50	36,290	2,663,842	130	4,540	0	0
Other payments deduction	51	4,666,670	41,404,415	102,010	745,730	20,490	168,792
Non-capital losses of other years	52	39,160	513,592	310	2,058	120	1,018
Net capital losses of other years	53	538,560	2,125,945	2,730	6,881	1,320	3,153
Capital gains deduction	54	60,500	9,296,915	300	51,508	480	79,341
Northern residents deductions	55	267,540	1,222,952	13,180	90,631	50	187
Additional deductions	56	181,590	1,626,569	1,290	8,244	780	4,598
Farming/fishing losses of prior years	57	10,890	140,982	0	0	70	1,590
Total deductions from net income	58	5,675,030	59,289,981	118,250	910,842	22,930	259,832
Taxable income assessed	59	28,763,870	1,682,295,517	410,620	20,680,476	128,970	6,261,137
Basic personal amount	60	30,940,060	461,086,326	439,690	6,566,038	134,670	2,008,842
Age amount	61	7,086,200	51,924,507	128,480	993,657	34,210	252,850
Spouse or common-law partner amount	62	2,291,470	24,023,386	25,490	213,158	7,780	71,564
Canada caregiver amount	63	334,440	2,059,641	8,210	48,228	2,110	11,973
Amount for an eligible dependant	64	1,004,860	14,320,186	15,890	226,012	4,670	65,883
Family caregiver amount for children under 18 years of age	65	169,990	475,583	2,900	7,940	1,010	2,880
CPP or QPP contributions through employment	66	18,101,720	38,556,249	242,800	470,286	82,090	153,759
CPP or QPP contributions on self-employment and other earnings	67	1,945,360	1,782,724	17,610	18,625	8,170	8,614
Employment insurance premiums	68	17,627,090	11,601,632	247,520	159,204	83,230	52,487
PPIP premiums paid	69	4,222,110	1,038,761	0	0	0	0
PPIP premiums payable on employment income	70	139,740	35,213	0	0	0	0
PPIP premiums payable on self-employment income	71	476,870	49,321	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	50,390	151,173	5,880	17,640	1,010	3,036
Canada employment amount	73	19,946,180	26,391,480	268,940	352,431	90,600	120,834
Home accessibility expenses	74	37,410	229,297	250	1,275	90	559



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Home buyers' amount	75	197,790	1,624,962	2,550	21,766	870	7,242
Digital news subscription expenses	76	454,640	117,751	2,560	669	1,640	389
Pension income amount	77	5,938,310	11,411,496	96,540	185,903	28,550	54,835
Disability amount	78	1,109,740	10,475,073	30,660	289,185	8,720	82,337
Disability amount transferred from a dependant	79	372,760	4,886,018	7,160	91,059	2,140	28,878
Interest paid on student loans	80	329,650	169,164	850	698	400	208
Tuition, education, and textbook amounts	81	2,105,580	14,069,451	20,360	100,316	10,270	69,285
Tuition, education, and textbook amounts transferred from a child	82	497,080	2,052,571	6,750	25,387	1,550	7,182
Amounts transferred from spouse or common-law partner	83	1,461,470	9,903,319	32,280	237,136	6,670	47,654
Medical expenses	84	5,746,130	18,655,370	104,090	305,537	29,480	93,477
Total tax credits on personal amounts	85	30,952,420	106,066,624	439,690	1,549,846	134,670	471,722
Allowable charitable donations and government gifts	86	5,131,640	13,478,502	65,370	92,067	22,050	42,039
Eligible cultural and ecological gifts	87	6,910	74,816	70	126	0	0
Total tax credit on donations and gifts	88	5,095,190	4,032,192	65,070	25,894	21,960	12,297
Total federal non-refundable tax credits	89	30,952,970	110,098,816	439,690	1,575,740	134,670	484,019
Federal dividend tax credit	90	4,099,810	12,285,437	28,000	46,420	12,230	26,022
Minimum tax carryover	91	76,240	290,946	430	1,617	640	2,934
Basic federal tax	92	19,911,350	209,387,786	269,370	2,316,728	88,550	634,550
Federal foreign tax credit	93	2,125,670	2,227,807	12,080	15,033	5,360	3,298
Federal political contribution tax credit	94	146,960	30,239	1,000	206	820	159
Investment tax credit	95	18,060	210,930	450	713	700	1,698
Labour-sponsored funds tax credit (provincially registered)	96	408,880	191,830	0	0	0	0
Alternative minimum tax payable	97	66,710	470,259	230	2,081	320	3,679
Net federal tax	98	20,663,760	207,855,024	278,550	2,313,636	92,440	634,038
CPP contributions on self-employment	99	1,427,120	3,200,985	16,790	43,914	7,660	20,325
Social Benefits repayment	100	781,040	3,050,412	14,750	46,515	3,320	13,418
Canada workers benefit (CWB)	101	2,718,700	3,741,219	38,320	46,523	14,920	17,653
Canada Training Credit (CTC)	102	681,680	245,260	6,130	2,273	2,210	877
Multigenerational home renovation tax credit (MHRTC)	103	6,040	22,032	50	153	0	0
Eligible educator school supply tax credit	104	91,320	12,611	1,260	170	610	90
Net provincial or territorial tax	105	15,870,670	94,262,190	285,420	1,770,367	96,300	532,385
Total tax payable	106	22,058,700	308,390,237	302,770	4,174,537	100,850	1,200,195

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Item	Item code	Nova Scotia (Number)	Nova Scotia (Thousands of Dollars)	New Brunswick (Number)	New Brunswick (Thousands of Dollars)	Quebec (Number)	Quebec (Thousands of Dollars)
Number of taxable returns	1	589,080	0	457,890	0	4,786,650	0
Number of non-taxable returns	2	237,270	0	204,860	0	2,213,530	0
Total number of returns	3	826,350	0	662,750	0	7,000,170	0
Employment income	4	493,250	26,052,671	402,540	20,370,511	4,455,010	254,245,088
Commissions (from employment)	5	13,070	445,028	10,140	304,751	123,550	4,392,759
Other employment income	6	50,730	472,045	40,400	307,283	548,140	2,340,692
Old age security (OAS) pension	7	224,430	1,863,908	187,040	1,555,890	1,824,580	15,035,886
CPP or QPP benefits	8	284,480	2,411,613	237,820	1,872,479	2,146,910	17,353,973
Other pensions and superannuation	9	169,970	4,350,045	129,870	3,096,302	1,360,630	33,336,146
Elected split-pension amount	10	54,580	694,002	38,300	476,357	347,510	4,144,867
Employment insurance and other benefits	11	87,700	810,109	94,230	942,158	728,870	6,055,573
Taxable amount of dividends from taxable Canadian corporations	12	95,880	2,137,292	59,950	1,257,909	824,080	17,038,492
Interest and other investment income	13	170,910	429,696	116,670	262,178	2,659,630	5,901,181
Net partnership income (limited or non-active partners only)	14	440	6,174	230	2,201	7,740	55,566
Net rental income	15	22,430	94,918	12,620	45,557	411,930	1,567,234
Taxable capital gains	16	53,080	1,121,877	33,350	559,413	488,510	8,849,359
RRSP income	17	44,780	450,133	32,710	314,762	415,430	3,131,518
Other income	18	93,710	663,597	69,200	524,406	935,110	8,387,383
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	6,290	26,547	2,850	14,332	54,110	283,079
Net business income	20	46,400	669,043	30,210	458,936	473,310	7,354,742
Net professional income	21	10,260	416,774	5,590	187,302	102,370	5,290,683
Net commission income	22	5,500	89,213	3,890	55,676	39,400	831,984
Net farming income	23	3,630	-2,975	2,100	10,669	42,640	90,097
Net fishing income	24	5,200	192,592	2,000	62,234	880	50,805
Workers' compensation benefits	25	20,350	275,511	10,550	137,680	189,310	2,042,941
Social assistance payments	26	32,980	273,922	27,220	215,195	255,060	2,780,366
Net federal supplements	27	91,090	482,866	85,640	479,773	812,900	4,891,977
Total income assessed	28	796,080	44,462,812	641,050	33,537,455	6,835,360	405,608,590
Registered pension plan (RPP) deduction	29	167,900	855,781	128,970	640,415	1,723,890	7,683,618
RRSP/PRPP deduction	30	134,640	1,023,869	101,350	766,705	1,777,720	15,346,496
FHSA deduction	31	7,570	41,028	3,810	20,985	136,080	814,159
Deduction for elected split-pension amount	32	54,670	695,283	38,350	476,865	347,830	4,147,725
Annual union, professional, or like dues	33	154,980	123,491	122,290	99,423	1,894,000	1,540,193
Child care expenses	34	29,050	116,430	26,960	118,555	529,300	1,641,148
Business investment loss	35	110	3,155	80	2,324	1,170	33,239
Moving expenses	36	4,800	25,032	2,570	13,884	6,870	38,629
Support payments made	37	1,760	27,975	1,300	19,898	6,810	125,722
Carrying charges and interest expenses	38	35,030	152,941	22,740	83,852	303,220	1,627,293

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Deduction for CPP or QPP contributions on self-employment and other earnings	39	46,600	54,541	29,220	31,973	432,450	573,654
Deduction for CPP or QPP enhanced contributions on employment income	40	448,510	181,685	367,330	146,940	4,088,370	1,760,086
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	0	0	0	0	476,060	38,330
Exploration and development expenses	42	280	2,593	130	4,170	5,310	338,386
Other employment expenses	43	38,490	124,391	29,910	95,278	267,950	762,252
Clergy residence deduction	44	920	12,357	770	11,088	2,020	24,103
Other deductions	45	39,890	103,568	34,850	79,071	404,810	1,201,969
Total deductions before adjustments	46	559,780	3,544,533	442,940	2,611,676	4,973,280	37,698,558
Social benefits repayment	47	19,330	75,920	13,140	45,990	142,980	477,407
Net income	48	793,860	40,869,429	639,420	30,896,200	6,817,630	367,692,721
Canadian Forces personnel and police deduction	49	1,090	33,381	470	7,108	900	16,241
Security options deductions	50	290	29,990	240	16,353	4,240	413,851
Other payments deduction	51	138,730	1,032,091	120,910	832,451	1,238,140	9,711,731
Non-capital losses of other years	52	790	7,030	510	3,888	5,800	82,661
Net capital losses of other years	53	8,580	25,785	5,450	12,547	88,740	261,818
Capital gains deduction	54	1,460	254,604	1,040	165,597	13,230	2,009,698
Northern residents deductions	55	300	914	260	935	29,930	131,526
Additional deductions	56	4,320	27,337	6,800	24,823	38,760	457,814
Farming/fishing losses of prior years	57	170	1,879	110	1,331	1,560	14,364
Total deductions from net income	58	153,620	1,413,443	132,130	1,065,470	1,391,820	13,117,120
Taxable income assessed	59	774,890	39,459,327	623,490	29,832,948	6,662,690	354,616,180
Basic personal amount	60	826,340	12,326,886	662,740	9,888,216	7,000,050	104,486,529
Age amount	61	220,820	1,649,276	185,100	1,407,614	1,823,100	13,769,271
Spouse or common-law partner amount	62	51,830	497,006	44,450	408,947	405,790	3,805,712
Canada caregiver amount	63	11,800	68,104	10,220	58,645	54,070	332,739
Amount for an eligible dependant	64	30,370	434,013	25,720	364,037	249,310	3,494,955
Family caregiver amount for children under 18 years of age	65	5,220	14,726	4,120	11,650	29,690	82,280
CPP or QPP contributions through employment	66	467,240	918,103	381,400	743,969	4,104,840	9,521,544
CPP or QPP contributions on self-employment and other earnings	67	40,990	39,497	25,610	23,149	429,490	426,300
Employment insurance premiums	68	464,490	306,961	379,850	247,598	4,128,600	2,220,956
PPIP premiums paid	69	0	0	0	0	0	0
PPIP premiums payable on employment income	70	0	0	0	0	139,740	35,213
PPIP premiums payable on self-employment income	71	0	0	0	0	476,870	49,321
Volunteer firefighters' amount/search and rescue volunteers' amount	72	6,530	19,581	2,880	8,634	7,000	20,993
Canada employment amount	73	513,010	679,021	416,020	552,999	4,589,810	6,064,684
Home accessibility expenses	74	690	4,551	560	3,288	7,640	32,942

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Home buyers' amount	75	4,910	40,491	4,260	36,245	44,850	346,831
Digital news subscription expenses	76	10,650	2,852	13,020	2,885	69,930	13,166
Pension income amount	77	198,450	384,435	149,780	287,789	1,523,310	2,902,853
Disability amount	78	52,250	492,846	35,970	339,564	131,620	1,240,713
Disability amount transferred from a dependant	79	11,830	155,289	9,800	126,221	60,470	782,559
Interest paid on student loans	80	5,330	2,418	4,220	2,037	108,250	55,069
Tuition, education, and textbook amounts	81	50,950	384,075	32,350	201,539	383,040	1,234,970
Tuition, education, and textbook amounts transferred from a child	82	11,770	59,183	7,790	38,496	114,150	239,755
Amounts transferred from spouse or common-law partner	83	47,680	308,752	41,310	291,570	303,260	2,012,043
Medical expenses	84	172,670	525,036	155,800	495,643	2,427,580	6,639,078
Total tax credits on personal amounts	85	826,350	2,897,031	662,750	2,331,153	7,000,130	24,127,671
Allowable charitable donations and government gifts	86	124,700	243,797	94,350	195,017	1,184,890	1,564,956
Eligible cultural and ecological gifts	87	200	743	0	0	2,030	19,174
Total tax credit on donations and gifts	88	124,140	70,544	93,840	56,277	1,165,960	467,335
Total federal non-refundable tax credits	89	826,350	2,967,575	662,750	2,387,430	7,000,130	24,595,007
Federal dividend tax credit	90	84,420	233,863	53,060	138,737	740,790	1,882,328
Minimum tax carryover	91	1,790	7,028	1,220	4,900	16,400	63,762
Basic federal tax	92	518,590	4,223,710	415,620	2,979,941	4,685,140	40,613,793
Federal foreign tax credit	93	36,710	34,290	21,940	17,424	365,330	222,404
Federal political contribution tax credit	94	4,020	844	2,390	465	15,570	2,648
Investment tax credit	95	730	1,637	520	1,879	5,110	77,293
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	395,650	183,161
Alternative minimum tax payable	97	1,570	13,313	870	9,351	11,830	104,308
Net federal tax	98	542,220	4,218,703	432,870	2,985,006	4,784,930	40,294,822
CPP contributions on self-employment	99	38,510	93,127	24,040	54,596	0	0
Social Benefits repayment	100	19,330	75,920	13,140	45,990	142,980	477,407
Canada workers benefit (CWB)	101	85,960	108,871	66,430	81,866	412,360	717,819
Canada Training Credit (CTC)	102	13,830	5,328	8,130	3,065	136,010	41,838
Multigenerational home renovation tax credit (MHRTC)	103	160	611	110	389	760	3,730
Eligible educator school supply tax credit	104	2,350	339	1,920	274	12,250	1,540
Net provincial or territorial tax	105	564,270	3,840,196	425,970	2,119,426	2,920	105,478
Total tax payable	106	589,080	8,228,191	457,890	5,205,157	4,786,650	40,878,639

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Item	Item code	Ontario (Number)	Ontario (Thousands of Dollars)	Manitoba (Number)	Manitoba (Thousands of Dollars)	Saskatchewan (Number)	Saskatchewan (Thousands of Dollars)
Number of taxable returns	1	8,822,740	0	741,040	0	624,410	0
Number of non-taxable returns	2	3,150,170	0	312,810	0	266,240	0
Total number of returns	3	11,972,910	0	1,053,850	0	890,650	0
Employment income	4	7,306,630	467,090,663	653,200	34,752,156	544,590	31,047,426
Commissions (from employment)	5	226,990	10,287,769	18,700	662,738	15,550	600,751
Other employment income	6	1,124,670	6,688,794	55,190	292,279	56,630	342,709
Old age security (OAS) pension	7	2,612,630	20,414,483	231,490	1,895,047	200,220	1,666,905
CPP or QPP benefits	8	3,050,480	27,566,632	281,640	2,480,081	241,000	2,127,429
Other pensions and superannuation	9	1,939,180	55,898,522	188,010	4,525,908	151,150	3,651,635
Elected split-pension amount	10	583,680	7,705,827	54,840	630,081	39,970	469,217
Employment insurance and other benefits	11	784,400	6,429,786	80,070	623,921	62,920	545,012
Taxable amount of dividends from taxable Canadian corporations	12	1,897,090	43,419,310	126,340	2,159,090	139,070	3,763,015
Interest and other investment income	13	3,455,580	15,910,957	299,890	880,905	271,420	813,686
Net partnership income (limited or non-active partners only)	14	22,290	258,442	1,200	6,378	3,250	11,390
Net rental income	15	774,910	1,598,271	44,330	246,632	50,670	394,824
Taxable capital gains	16	1,137,020	22,178,510	83,000	2,524,803	83,270	2,391,554
RRSP income	17	703,490	7,849,185	58,010	558,662	47,790	548,958
Other income	18	1,700,780	13,402,615	172,540	1,025,307	172,470	1,045,834
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	76,690	383,507	5,370	26,298	5,900	28,761
Net business income	20	970,790	14,262,233	75,730	1,132,597	61,900	909,284
Net professional income	21	164,910	8,318,781	13,120	529,391	8,400	294,787
Net commission income	22	118,180	1,917,710	9,920	134,916	8,040	101,050
Net farming income	23	74,400	333,536	27,870	300,483	46,640	627,754
Net fishing income	24	170	2,215	890	6,012	190	1,108
Workers' compensation benefits	25	202,650	2,202,541	17,550	114,417	12,150	135,736
Social assistance payments	26	743,420	6,761,610	52,200	478,082	54,980	498,667
Net federal supplements	27	959,310	6,858,854	82,990	471,028	69,170	384,234
Total income assessed	28	11,366,790	748,427,170	985,140	56,488,789	836,680	52,430,263
Registered pension plan (RPP) deduction	29	2,027,330	11,649,878	239,930	1,071,678	202,660	981,196
RRSP/PRPP deduction	30	2,377,020	21,689,407	194,860	1,324,721	171,430	1,214,850
FHSA deduction	31	179,510	1,039,525	10,120	54,754	7,310	40,261
Deduction for elected split-pension amount	32	584,510	7,716,212	54,900	630,803	40,010	469,370
Annual union, professional, or like dues	33	2,228,480	2,061,036	230,020	176,715	184,290	164,709
Child care expenses	34	444,980	2,126,657	44,810	119,193	33,480	129,050
Business investment loss	35	2,510	75,299	100	1,976	150	3,309
Moving expenses	36	25,710	136,215	2,870	10,136	5,360	15,956
Support payments made	37	23,550	582,963	1,420	25,942	1,320	24,211
Carrying charges and interest expenses	38	909,140	4,990,932	76,180	219,819	74,240	202,399
Deduction for CPP or QPP contributions on self-employment and other earnings	39	885,450	918,367	74,900	80,913	67,790	74,886

Individual Income Tax Return Statistics (2023 Tax Year)
Table 5: Tax return line items by province or territory of residence

Item	Item code	Ontario (Number)	Ontario (Thousands of Dollars)	Manitoba (Number)	Manitoba (Thousands of Dollars)	Saskatchewan (Number)	Saskatchewan (Thousands of Dollars)
Deduction for CPP or QPP enhanced contributions on employment income	40	6,675,850	2,877,015	598,130	243,687	491,050	207,770
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	0	0	0	0	0	0
Exploration and development expenses	42	10,080	394,744	880	31,326	1,750	14,221
Other employment expenses	43	660,560	2,279,512	52,680	192,204	32,640	130,102
Clergy residence deduction	44	10,830	197,493	1,500	23,048	1,330	18,454
Other deductions	45	610,050	1,670,655	47,600	134,162	41,280	129,501
Total deductions before adjustments	46	8,476,970	60,413,805	746,420	4,341,666	623,010	3,820,886
Social benefits repayment	47	320,010	1,301,505	19,750	79,826	23,820	95,258
Net income	48	11,315,030	687,422,573	981,230	52,115,409	832,620	48,577,568
Canadian Forces personnel and police deduction	49	3,830	95,074	340	9,745	50	1,063
Security options deductions	50	11,520	991,131	530	19,424	490	33,748
Other payments deduction	51	1,705,480	15,817,131	145,600	1,062,944	120,900	1,017,656
Non-capital losses of other years	52	15,640	216,658	1,100	9,049	1,070	8,010
Net capital losses of other years	53	230,420	927,243	12,940	36,059	13,470	37,997
Capital gains deduction	54	16,730	2,707,264	4,160	620,463	7,010	1,010,979
Northern residents deductions	55	6,700	26,478	13,460	51,870	7,000	23,339
Additional deductions	56	60,780	454,120	4,350	24,620	2,030	14,095
Farming/fishing losses of prior years	57	2,820	36,535	710	8,730	1,430	23,984
Total deductions from net income	58	2,018,750	21,311,005	178,590	1,844,251	149,550	2,172,010
Taxable income assessed	59	10,967,920	666,203,994	953,590	50,282,726	807,070	46,415,552
Basic personal amount	60	11,972,650	178,357,898	1,053,830	15,707,177	890,620	13,269,534
Age amount	61	2,599,920	18,743,298	230,310	1,685,810	194,900	1,392,969
Spouse or common-law partner amount	62	941,410	10,152,523	78,160	827,038	63,000	652,881
Canada caregiver amount	63	145,140	911,140	14,920	90,301	8,640	51,876
Amount for an eligible dependant	64	365,130	5,205,563	42,440	613,027	38,410	557,603
Family caregiver amount for children under 18 years of age	65	65,880	183,761	7,890	22,184	5,600	15,661
CPP or QPP contributions through employment	66	6,927,240	14,474,323	622,310	1,227,171	510,180	1,045,882
CPP or QPP contributions on self-employment and other earnings	67	781,780	664,447	65,240	58,592	57,600	54,103
Employment insurance premiums	68	6,641,480	4,657,615	615,490	408,214	505,150	346,313
PPIP premiums paid	69	0	0	0	0	0	0
PPIP premiums payable on employment income	70	0	0	0	0	0	0
PPIP premiums payable on self-employment income	71	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	9,180	27,550	2,440	7,320	3,700	11,091
Canada employment amount	73	7,669,240	10,075,688	669,960	891,470	556,860	745,033
Home accessibility expenses	74	19,210	125,801	950	5,714	1,000	5,909
Home buyers' amount	75	67,470	555,725	7,750	67,519	6,880	59,361
Digital news subscription expenses	76	203,960	56,942	33,020	7,809	12,420	3,332
Pension income amount	77	2,195,590	4,235,785	211,100	405,987	168,990	322,131

Individual Income Tax Return Statistics (2023 Tax Year)
Table 5: Tax return line items by province or territory of residence

Item	Item code	Ontario (Number)	Ontario (Thousands of Dollars)	Manitoba (Number)	Manitoba (Thousands of Dollars)	Saskatchewan (Number)	Saskatchewan (Thousands of Dollars)
Disability amount	78	448,140	4,231,447	71,990	679,056	37,730	356,030
Disability amount transferred from a dependant	79	151,660	1,957,345	16,890	226,821	10,890	146,794
Interest paid on student loans	80	133,140	45,308	1,560	1,070	11,320	6,448
Tuition, education, and textbook amounts	81	901,840	7,211,757	69,730	421,851	53,350	327,646
Tuition, education, and textbook amounts transferred from a child	82	220,220	1,064,673	14,800	64,206	11,280	53,602
Amounts transferred from spouse or common-law partner	83	591,210	4,005,140	45,290	315,116	35,690	245,554
Medical expenses	84	1,463,400	5,554,735	184,060	543,348	142,820	514,600
Total tax credits on personal amounts	85	11,972,810	40,875,718	1,053,850	3,641,619	890,640	3,027,708
Allowable charitable donations and government gifts	86	2,032,760	6,000,820	194,930	566,064	144,600	375,300
Eligible cultural and ecological gifts	87	2,410	19,377	220	1,152	190	1,794
Total tax credit on donations and gifts	88	2,022,620	1,797,874	194,290	166,519	144,000	109,444
Total federal non-refundable tax credits	89	11,972,810	42,673,592	1,053,850	3,808,138	890,640	3,137,152
Federal dividend tax credit	90	1,707,860	4,857,249	112,960	240,621	123,910	379,807
Minimum tax carryover	91	24,540	97,847	3,620	14,813	5,650	20,965
Basic federal tax	92	7,490,170	86,369,554	656,230	5,708,938	569,630	5,450,585
Federal foreign tax credit	93	934,500	1,094,479	51,170	26,418	53,360	42,588
Federal political contribution tax credit	94	59,450	12,633	6,330	1,315	6,500	1,366
Investment tax credit	95	5,100	78,459	430	7,210	1,560	2,567
Labour-sponsored funds tax credit (provincially registered)	96	100	30	240	169	12,800	8,441
Alternative minimum tax payable	97	23,970	147,340	2,320	25,618	4,440	39,837
Net federal tax	98	7,825,090	85,623,660	695,220	5,718,598	598,270	5,430,173
CPP contributions on self-employment	99	734,640	1,568,289	61,320	138,154	54,480	127,913
Social Benefits repayment	100	320,010	1,301,505	19,750	79,826	23,820	95,258
Canada workers benefit (CWB)	101	1,154,010	1,549,762	122,920	159,573	91,470	121,640
Canada Training Credit (CTC)	102	264,410	93,729	21,170	8,092	17,960	6,786
Multigenerational home renovation tax credit (MHRTC)	103	3,260	11,174	110	282	250	475
Eligible educator school supply tax credit	104	46,500	6,458	3,220	427	2,950	406
Net provincial or territorial tax	105	8,295,270	49,903,764	689,990	4,201,984	550,460	3,080,097
Total tax payable	106	8,822,740	138,400,191	741,040	10,138,828	624,410	8,733,661

Individual Income Tax Return Statistics (2023 Tax Year)
Table 5: Tax return line items by province or territory of residence

Item	Item code	Alberta (Number)	Alberta (Thousands of Dollars)	British Columbia (Number)	British Columbia (Thousands of Dollars)	Yukon (Number)	Yukon (Thousands of Dollars)
Number of taxable returns	1	2,491,010	0	3,012,050	0	24,980	0
Number of non-taxable returns	2	1,003,510	0	1,262,870	0	7,200	0
Total number of returns	3	3,494,530	0	4,274,930	0	32,170	0
Employment income	4	2,299,580	155,249,946	2,586,250	161,798,632	24,220	1,614,713
Commissions (from employment)	5	77,720	3,345,198	86,720	3,725,013	300	13,128
Other employment income	6	205,670	1,741,188	258,130	2,637,101	1,300	13,123
Old age security (OAS) pension	7	643,780	5,159,059	989,700	7,743,889	5,800	48,068
CPP or QPP benefits	8	789,400	7,286,482	1,146,220	10,051,478	7,230	68,622
Other pensions and superannuation	9	467,440	12,260,566	740,850	18,801,568	4,730	140,215
Elected split-pension amount	10	124,880	1,723,293	200,940	2,520,978	1,230	16,679
Employment insurance and other benefits	11	261,390	2,221,439	280,210	2,293,417	2,900	27,052
Taxable amount of dividends from taxable Canadian corporations	12	624,060	19,710,511	736,090	21,215,601	4,500	110,965
Interest and other investment income	13	997,360	4,405,253	1,502,960	8,152,623	8,130	23,644
Net partnership income (limited or non-active partners only)	14	8,660	27,665	9,650	90,306	0	0
Net rental income	15	198,280	755,655	365,040	1,563,829	2,730	19,092
Taxable capital gains	16	336,780	7,097,039	458,770	9,055,869	2,220	36,551
RRSP income	17	241,490	2,882,061	246,910	2,810,196	2,050	22,078
Other income	18	536,290	4,334,387	662,140	4,547,967	4,910	35,995
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	31,910	169,817	31,960	145,275	350	1,806
Net business income	20	239,400	3,351,652	369,740	6,924,333	3,270	67,351
Net professional income	21	39,880	1,471,530	76,080	2,724,760	650	18,979
Net commission income	22	37,380	457,109	50,040	829,756	160	1,668
Net farming income	23	77,850	680,307	25,570	-59,108	180	-1,485
Net fishing income	24	110	1,330	3,190	69,084	0	0
Workers' compensation benefits	25	53,170	740,193	110,120	1,375,284	580	10,761
Social assistance payments	26	301,480	2,273,688	263,440	2,424,508	3,140	35,666
Net federal supplements	27	228,070	1,442,607	369,980	2,596,213	1,780	10,731
Total income assessed	28	3,316,690	238,966,890	4,109,400	274,267,647	31,630	2,335,996
Registered pension plan (RPP) deduction	29	517,480	2,891,831	656,630	3,618,792	8,940	60,315
RRSP/PRPP deduction	30	773,360	6,729,770	843,090	7,890,553	7,510	63,493
FHSA deduction	31	40,150	228,388	67,750	398,969	500	2,995
Deduction for elected split-pension amount	32	125,090	1,726,502	201,220	2,522,996	1,230	16,829
Annual union, professional, or like dues	33	600,470	556,095	805,320	850,401	9,240	9,799
Child care expenses	34	143,580	666,102	122,590	552,255	1,410	3,939
Business investment loss	35	1,280	33,300	910	39,803	0	0
Moving expenses	36	21,030	99,490	16,050	104,970	540	1,594
Support payments made	37	6,480	149,813	7,730	183,016	60	912
Carrying charges and interest expenses	38	301,090	1,360,545	481,860	2,197,342	2,410	6,344

Individual Income Tax Return Statistics (2023 Tax Year)
Table 5: Tax return line items by province or territory of residence

Item	Item code	Alberta (Number)	Alberta (Thousands of Dollars)	British Columbia (Number)	British Columbia (Thousands of Dollars)	Yukon (Number)	Yukon (Thousands of Dollars)
Deduction for CPP or QPP contributions on self-employment and other earnings	39	237,010	239,620	356,050	431,019	2,810	3,475
Deduction for CPP or QPP enhanced contributions on employment income	40	2,095,890	917,310	2,365,130	1,022,919	21,860	10,318
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	0	0	0	0	0	0
Exploration and development expenses	42	6,020	83,715	4,540	185,371	40	344
Other employment expenses	43	164,620	633,030	199,480	737,019	600	2,658
Clergy residence deduction	44	3,840	65,130	4,400	77,576	40	553
Other deductions	45	188,940	487,066	221,980	573,051	1,530	2,884
Total deductions before adjustments	46	2,546,810	16,870,373	3,079,830	21,388,659	25,680	186,527
Social benefits repayment	47	100,870	399,588	120,470	505,243	1,160	4,344
Net income	48	3,303,980	221,905,002	4,090,230	252,720,693	31,550	2,146,954
Canadian Forces personnel and police deduction	49	1,060	27,799	1,010	24,000	0	0
Security options deductions	50	12,480	616,656	6,020	464,186	0	0
Other payments deduction	51	426,130	4,454,289	633,420	6,393,000	4,400	57,133
Non-capital losses of other years	52	4,610	42,805	7,140	135,346	50	365
Net capital losses of other years	53	75,110	344,276	98,500	465,014	440	1,317
Capital gains deduction	54	10,260	1,453,400	5,760	933,238	40	8,597
Northern residents deductions	55	111,010	417,952	33,220	127,928	23,050	145,879
Additional deductions	56	15,660	91,500	30,160	168,732	150	814
Farming/fishing losses of prior years	57	2,860	38,818	1,130	12,231	0	0
Total deductions from net income	58	632,850	7,497,032	794,420	8,732,320	25,480	214,339
Taxable income assessed	59	3,231,650	214,437,583	4,004,550	244,020,498	30,730	1,933,557
Basic personal amount	60	3,494,430	52,001,530	4,274,790	63,630,800	32,170	479,701
Age amount	61	640,510	4,571,866	996,090	7,205,037	5,580	37,664
Spouse or common-law partner amount	62	300,250	3,266,155	311,870	3,243,458	1,310	13,816
Canada caregiver amount	63	33,650	195,313	45,230	288,333	200	1,196
Amount for an eligible dependant	64	118,460	1,723,600	106,730	1,521,835	1,260	18,349
Family caregiver amount for children under 18 years of age	65	23,710	66,878	23,460	66,051	150	402
CPP or QPP contributions through employment	66	2,164,950	4,611,159	2,453,220	5,147,975	22,620	51,930
CPP or QPP contributions on self-employment and other earnings	67	203,450	173,797	311,540	311,553	2,210	2,521
Employment insurance premiums	68	2,071,950	1,476,147	2,343,800	1,644,400	22,290	16,703
PPIP premiums paid	69	0	0	0	0	0	0
PPIP premiums payable on employment income	70	0	0	0	0	0	0
PPIP premiums payable on self-employment income	71	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	4,210	12,633	7,150	21,438	150	453
Canada employment amount	73	2,358,050	3,156,755	2,669,030	3,557,671	24,600	32,952
Home accessibility expenses	74	2,770	18,359	4,210	30,670	20	137

Individual Income Tax Return Statistics (2023 Tax Year)
Table 5: Tax return line items by province or territory of residence

Item	Item code	Alberta (Number)	Alberta (Thousands of Dollars)	British Columbia (Number)	British Columbia (Thousands of Dollars)	Yukon (Number)	Yukon (Thousands of Dollars)
Home buyers' amount	75	32,550	277,612	25,100	207,359	360	2,762
Digital news subscription expenses	76	49,900	13,533	56,740	15,973	350	83
Pension income amount	77	524,080	1,007,248	824,290	1,590,833	5,350	10,381
Disability amount	78	132,320	1,249,227	158,130	1,493,959	780	7,331
Disability amount transferred from a dependant	79	49,480	678,777	51,690	681,760	280	3,779
Interest paid on student loans	80	52,030	46,261	11,800	9,095	240	143
Tuition, education, and textbook amounts	81	251,990	1,557,838	323,480	2,499,095	2,670	17,025
Tuition, education, and textbook amounts transferred from a child	82	48,880	233,629	59,370	263,970	240	1,002
Amounts transferred from spouse or common-law partner	83	145,080	989,096	208,950	1,421,864	810	5,248
Medical expenses	84	466,510	1,555,436	594,070	2,408,336	2,560	7,710
Total tax credits on personal amounts	85	3,494,480	11,832,831	4,274,880	14,590,299	32,170	106,697
Allowable charitable donations and government gifts	86	587,260	2,119,707	669,680	2,246,067	4,460	9,590
Eligible cultural and ecological gifts	87	790	23,368	840	7,617	0	0
Total tax credit on donations and gifts	88	585,360	644,879	666,920	671,436	4,440	2,729
Total federal non-refundable tax credits	89	3,494,480	12,477,710	4,274,880	15,261,735	32,170	109,426
Federal dividend tax credit	90	572,870	2,126,381	655,050	2,333,285	4,240	12,335
Minimum tax carryover	91	10,240	36,167	11,590	40,467	60	219
Basic federal tax	92	2,312,420	28,856,697	2,789,020	30,815,952	23,900	235,562
Federal foreign tax credit	93	262,340	282,838	378,010	477,646	1,800	1,155
Federal political contribution tax credit	94	25,530	5,122	24,760	5,339	370	89
Investment tax credit	95	1,490	9,606	1,960	29,785	10	36
Labour-sponsored funds tax credit (provincially registered)	96	30	6	20	7	0	0
Alternative minimum tax payable	97	9,150	61,732	11,240	61,933	60	567
Net federal tax	98	2,406,390	28,675,601	2,888,270	30,426,686	24,580	234,908
CPP contributions on self-employment	99	190,550	409,019	295,620	736,161	2,060	5,930
Social Benefits repayment	100	100,870	399,588	120,470	505,243	1,160	4,344
Canada workers benefit (CWB)	101	335,760	437,302	381,120	483,197	2,590	2,969
Canada Training Credit (CTC)	102	103,090	42,482	106,100	39,743	1,100	426
Multigenerational home renovation tax credit (MHRTC)	103	600	2,301	710	2,786	0	0
Eligible educator school supply tax credit	104	9,450	1,372	10,410	1,471	140	20
Net provincial or territorial tax	105	2,162,840	13,703,120	2,707,260	14,511,098	23,770	95,877
Total tax payable	106	2,491,010	43,188,291	3,012,050	46,181,163	24,980	354,827

Individual Income Tax Return Statistics (2023 Tax Year)
Table 5: Tax return line items by province or territory of residence

Item	Item code	Northwest Territories (Number)	Northwest Territories (Thousands of Dollars)	Nunavut (Number)	Nunavut (Thousands of Dollars)	Non-resident (Number)	Non-resident (Thousands of Dollars)
Number of taxable returns	1	22,240	0	13,630	0	69,370	0
Number of non-taxable returns	2	8,920	0	8,690	0	83,960	0
Total number of returns	3	31,160	0	22,320	0	153,330	0
Employment income	4	24,420	1,801,795	17,790	1,124,506	93,060	4,345,717
Commissions (from employment)	5	0	0	0	0	350	6,457
Other employment income	6	3,280	13,030	300	4,190	3,070	144,420
Old age security (OAS) pension	7	3,790	31,163	1,470	12,288	16,950	94,237
CPP or QPP benefits	8	5,550	50,147	2,400	19,494	21,060	119,984
Other pensions and superannuation	9	2,780	95,931	1,030	21,782	7,720	121,101
Elected split-pension amount	10	790	11,485	300	2,582	40	532
Employment insurance and other benefits	11	2,930	24,629	2,040	22,038	1,420	9,146
Taxable amount of dividends from taxable Canadian corporations	12	2,830	59,107	1,110	13,704	610	4,005
Interest and other investment income	13	6,080	13,063	1,910	2,932	1,690	6,404
Net partnership income (limited or non-active partners only)	14	20	133	0	0	5,880	15,951
Net rental income	15	1,250	4,320	490	1,556	750	3,164
Taxable capital gains	16	1,690	12,652	420	3,093	7,400	677,299
RRSP income	17	2,010	19,727	770	7,335	1,700	27,598
Other income	18	3,920	23,475	1,690	9,292	3,340	48,134
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	440	2,343	370	2,842	550	5,849
Net business income	20	1,750	30,934	640	10,652	2,470	110,625
Net professional income	21	320	10,319	110	5,396	1,830	163,638
Net commission income	22	110	1,112	60	378	160	3,713
Net farming income	23	0	0	0	0	240	2,551
Net fishing income	24	0	0	120	3,375	0	0
Workers' compensation benefits	25	640	9,937	290	3,191	180	910
Social assistance payments	26	4,200	32,686	4,630	49,427	70	379
Net federal supplements	27	1,510	10,231	680	4,216	80	507
Total income assessed	28	30,090	2,264,122	21,000	1,324,400	135,050	5,912,743
Registered pension plan (RPP) deduction	29	9,820	78,774	6,380	45,294	4,660	36,399
RRSP/PRPP deduction	30	6,220	49,953	2,170	19,450	2,590	20,805
FHSA deduction	31	380	2,290	190	1,209	130	917
Deduction for elected split-pension amount	32	790	11,480	300	2,651	30	548
Annual union, professional, or like dues	33	9,940	12,733	8,650	7,773	6,720	4,738
Child care expenses	34	1,160	5,165	530	1,406	330	1,404
Business investment loss	35	0	0	0	0	0	0
Moving expenses	36	360	1,121	110	360	60	456
Support payments made	37	50	945	10	515	90	3,190
Carrying charges and interest expenses	38	750	4,218	180	1,116	750	2,169

Individual Income Tax Return Statistics (2023 Tax Year)
Table 5: Tax return line items by province or territory of residence

Item	Item code	Northwest Territories (Number)	Northwest Territories (Thousands of Dollars)	Nunavut (Number)	Nunavut (Thousands of Dollars)	Non-resident (Number)	Non-resident (Thousands of Dollars)
Deduction for CPP or QPP contributions on self-employment and other earnings	39	1,560	1,452	660	506	100	129
Deduction for CPP or QPP enhanced contributions on employment income	40	21,680	10,187	14,830	6,279	83,920	20,938
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	0	0	0	0	0	0
Exploration and development expenses	42	0	0	0	0	5,120	4,177
Other employment expenses	43	540	3,999	270	1,871	760	2,973
Clergy residence deduction	44	50	608	40	378	50	394
Other deductions	45	2,380	3,846	1,780	3,035	2,340	249,593
Total deductions before adjustments	46	24,290	187,085	16,490	91,964	93,080	348,926
Social benefits repayment	47	910	3,418	430	1,782	100	199
Net income	48	30,020	2,074,336	20,940	1,231,206	130,710	5,575,825
Canadian Forces personnel and police deduction	49	0	0	0	0	20	794
Security options deductions	50	0	0	0	0	320	73,028
Other payments deduction	51	5,130	52,838	5,040	56,832	310	1,796
Non-capital losses of other years	52	0	0	0	0	2,000	4,439
Net capital losses of other years	53	290	840	90	92	480	2,923
Capital gains deduction	54	0	0	0	0	0	0
Northern residents deductions	55	18,580	131,688	10,720	73,409	90	217
Additional deductions	56	0	0	0	0	16,500	349,357
Farming/fishing losses of prior years	57	0	0	0	0	0	0
Total deductions from net income	58	22,320	187,590	14,690	130,631	19,640	434,095
Taxable income assessed	59	28,740	1,887,185	19,270	1,101,408	119,690	5,162,946
Basic personal amount	60	31,160	465,511	22,320	333,793	104,600	1,563,872
Age amount	61	3,580	24,364	1,340	9,658	22,260	181,175
Spouse or common-law partner amount	62	1,690	18,684	2,360	28,294	56,080	824,150
Canada caregiver amount	63	160	1,049	60	423	50	320
Amount for an eligible dependant	64	1,900	27,753	2,430	35,834	2,140	31,723
Family caregiver amount for children under 18 years of age	65	180	500	50	127	140	542
CPP or QPP contributions through employment	66	22,820	51,377	16,410	31,910	83,600	106,862
CPP or QPP contributions on self-employment and other earnings	67	1,120	1,059	450	372	110	94
Employment insurance premiums	68	22,750	16,786	16,060	10,646	84,450	37,603
PPIP premiums paid	69	0	0	0	0	0	0
PPIP premiums payable on employment income	70	0	0	0	0	0	0
PPIP premiums payable on self-employment income	71	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	200	600	0	0	0	0
Canada employment amount	73	24,880	33,239	17,810	23,484	77,370	105,219
Home accessibility expenses	74	0	0	0	0	0	0

Individual Income Tax Return Statistics (2023 Tax Year)
Table 5: Tax return line items by province or territory of residence

Item	Item code	Northwest Territories (Number)	Northwest Territories (Thousands of Dollars)	Nunavut (Number)	Nunavut (Thousands of Dollars)	Non-resident (Number)	Non-resident (Thousands of Dollars)
Home buyers' amount	75	190	1,575	50	360	10	114
Digital news subscription expenses	76	240	60	100	29	120	29
Pension income amount	77	3,230	6,208	1,250	2,349	7,810	14,760
Disability amount	78	770	7,301	270	2,574	370	3,503
Disability amount transferred from a dependant	79	340	4,755	110	1,475	40	507
Interest paid on student loans	80	280	183	80	46	170	180
Tuition, education, and textbook amounts	81	2,460	15,392	960	5,288	2,130	23,372
Tuition, education, and textbook amounts transferred from a child	82	170	736	60	259	80	491
Amounts transferred from spouse or common-law partner	83	600	4,054	390	2,436	2,250	17,657
Medical expenses	84	1,170	3,439	380	941	1,540	8,054
Total tax credits on personal amounts	85	31,160	102,707	22,320	73,579	116,530	438,044
Allowable charitable donations and government gifts	86	3,150	7,609	1,210	3,580	2,250	11,888
Eligible cultural and ecological gifts	87	10	9	0	0	20	334
Total tax credit on donations and gifts	88	3,140	2,173	1,200	1,019	2,250	3,771
Total federal non-refundable tax credits	89	31,160	104,880	22,320	74,598	117,080	441,815
Federal dividend tax credit	90	2,630	6,491	1,070	1,397	730	502
Minimum tax carryover	91	0	0	0	0	40	110
Basic federal tax	92	20,810	251,806	12,250	145,631	59,660	784,338
Federal foreign tax credit	93	1,420	415	390	60	1,280	9,760
Federal political contribution tax credit	94	160	36	40	13	20	5
Investment tax credit	95	0	0	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	20	8
Alternative minimum tax payable	97	0	0	0	0	700	377
Net federal tax	98	22,040	252,358	13,540	146,957	59,360	899,877
CPP contributions on self-employment	99	990	2,476	380	863	80	219
Social Benefits repayment	100	910	3,418	430	1,782	100	199
Canada workers benefit (CWB)	101	3,500	4,433	5,010	5,246	4,330	4,366
Canada Training Credit (CTC)	102	1,050	416	480	194	30	12
Multigenerational home renovation tax credit (MHRTC)	103	0	0	0	0	0	0
Eligible educator school supply tax credit	104	150	23	100	18	20	3
Net provincial or territorial tax	105	20,470	108,170	11,640	46,583	34,070	243,645
Total tax payable	106	22,240	366,429	13,630	196,184	69,370	1,143,944

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.