

Table 11
Net Income by Trust Type, 2017 to 2021

Trust Type	2017	2018	2019	2020	2021
Testamentary	2,279,497	2,422,259	2,475,418	2,461,425	3,942,052
Personal	1,169,875	1,621,349	1,692,722	1,352,736	1,935,025
Alter Ego	113,432	191,044	358,170	277,780	316,739
Specified	1,055,968	227,067	383,595	166,074	709,671
Joint Spousal or Common-law Partner	43,028	174,656	66,784	47,565	87,409
Spousal or Common-law Partner	0	6,741	0	515	472
Deemed Resident	81,295	99,012	168,519	153,775	643
Unit	544,808	-357,348	1,084,879	233,011	349,734
Communal Organization	55	0	0	0	4,099
Mutual Fund/SIFT	18,928,790	10,688,816	17,945,446	21,141,448	30,610,037
Employee Benefit Plan	-49,492	-102,560	-112,761	-91,347	-105,126
Insurance Segregated Fund	6,749	-53,109	-14,582	-90,091	-191,641
Employee	0	0	0	0	0
Non-profit Organization	65	5,606	6,336	4,010	5,994
Master/Employee Life and Health/Nuclear Fuel Waste Act/Real Estate Investment	-680,525	-1,197,336	-2,010,120	-2,003,594	-3,021,273
RRSP/RRIF/RESP/RDSP/TFSA	5,920	8,402	13,512	11,655	13,884
Environmental Quality Act	0	0	0	0	0
Health & Welfare	-11,344	0	0	-25,985	0
Lifetime Benefit	5,979	4,412	3,899	0	4,674
Total	23,504,036	13,750,415	21,955,656	23,650,236	34,573,628

1. The sum of the data may not match the totals due to rounding and/or suppressing for confidentiality.
2. A zero [0] indicates that the information has been suppressed for confidentiality. Suppressed information also includes valid zeros.
3. Amounts include all trust income tax returns that were assessed or reassessed during the period.
4. Amounts are calculated using line 50 of the T3 Trust Income Tax and Information Return.
5. Amounts are rounded and in thousands of dollars.
6. Data are as of August 2023.
7. Data are presented on a tax year basis and are subject to change.
8. RRSP = Registered retirement savings plan, RRIF = Registered retirement income fund, RESP = Registered education savings plan, RDSP = Registered disability savings plan, created in 2009, TFSA = Tax-free savings account, created in 2009, SIFT = Specified investment flow-through, created in 2007, Employee life and health trusts were created in 2010.