

**Table 19**  
**Income Before Allocation by Trust Type, 2017 to 2021**

Trust Type	2017	2018	2019	2020	2021
Testamentary	3,156,720	3,312,046	3,572,523	3,545,593	5,096,260
Personal	15,278,360	14,468,934	13,402,207	15,927,031	19,456,376
Alter Ego	554,645	645,665	1,224,595	783,142	972,028
Specified	7,442,589	6,771,366	7,126,565	9,391,607	11,594,837
Joint Spousal or Common-law Partner	459,534	578,768	585,726	1,188,185	725,320
Spousal or Common-law Partner	8,805	11,260	3,189	7,708	4,597
Deemed Resident	167,321	229,489	300,401	684,509	945
Unit	32,527,536	30,739,606	35,685,752	34,754,125	42,895,093
Communal Organization	341,732	295,033	282,294	298,579	341,253
Mutual Fund/SIFT	74,467,288	77,200,330	79,118,853	82,735,103	120,082,901
Employee Benefit Plan	-30,565	-72,581	-95,935	-77,961	-87,355
Insurance Segregated Fund	2,012,458	1,876,989	1,832,827	1,822,826	3,349,082
Employee	31,121	0	15,878	14,550	40,168
Non-profit Organization	1,089	5,687	6,302	4,311	5,934
Master/Employee Life and Health/Nuclear Fuel Waste Act/Real Estate Investment	-324,006	-1,040,897	-1,776,629	-1,759,910	-2,826,940
RRSP/RRIF/RESP/RDSP/TFSA	6,862	10,117	14,889	13,205	17,238
Environmental Quality Act	0	0	0	0	0
Health & Welfare	-11,458	-1,011	-113,628	-25,518	0
Lifetime Benefit	0	8,845	0	0	8,500
<b>Total</b>	<b>136,104,266</b>	<b>135,087,203</b>	<b>141,198,663</b>	<b>149,320,015</b>	<b>201,557,841</b>

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 46 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.