

Income Statistics 2011 - 2009 tax year

Final Table 3

All returns by major source of income (all money figures in thousands of dollars)

For explanatory notes about this table, go to: ([www.cra-arc.gc.ca/gncy/stts/gb09/pst/fnl/nts-eng.html](http://www.cra-arc.gc.ca/gncy/stts/gb09/pst/fnl/nts-eng.html))

Item	Grand total		Employment		Farming	
	Number	Amount \$	Number	Amount \$	Number	Amount \$
Number of taxable returns	1	17,023,050	11,615,160		119,930	
Number of non-taxable returns	2	8,745,880	3,441,500		67,950	
Total number of returns	3	25,768,930	15,056,670		187,880	
<b>Total income - Sources of income</b>						
Employment income	4	16,987,640	14,900,270	640,621,398	56,320	1,292,196
Commissions (from employment)	5	463,590	433,730	11,278,495	550	13,291
Other employment income	6	2,341,440	1,602,770	9,635,982	7,120	22,153
Old Age Security pension	7	4,441,190	25,462,625	170,940	838,460	38,570
CPP or QPP benefits	8	5,942,900	37,713,426	596,430	3,374,365	54,200
Other pensions or superannuation	9	3,687,260	67,750,972	279,400	4,560,132	22,770
Elected split-pension amount	10	1,008,360	10,225,654	165,400	1,037,516	5,810
Universal Child Care Benefit	11	1,688,420	2,518,165	850,420	1,183,597	10,570
Employment Insurance benefits	12	3,001,210	20,133,198	2,143,500	10,921,904	6,680
Taxable amount of dividends	13	3,943,840	46,484,535	1,821,790	7,686,667	61,030
Interest and other investment income	14	7,438,660	18,657,773	3,298,860	3,892,793	94,010
Net partnership income	15	205,330	191,495	71,140	-27,074	2,340
RDSP income	16	80	364	20	23	
Net rental income	17	1,332,670	3,950,780	630,640	137,106	12,260
Taxable capital gains	18	1,205,440	12,580,594	506,610	1,969,407	28,050
Support payments received	19	105,880	1,061,221	46,930	242,672	130
Registered Retirement Savings Plan income	20	2,339,120	11,512,284	1,327,700	3,958,106	9,700
Other income	21	4,399,040	21,130,689	2,028,760	5,467,573	74,630
Net business income	22	1,963,610	23,828,395	495,870	490,331	13,470
Net professional income	23	319,240	20,173,415	78,750	439,007	550
Net commission income	24	200,840	3,677,419	58,570	93,375	970
Net farming income	25	367,590	1,645,308	89,330	-337,709	182,300
Net fishing income	26	29,840	322,387	3,700	4,882	170
Workers' compensation benefits	27	636,380	5,437,791	308,880	1,134,555	1,770
Social assistance payments	28	1,508,820	10,024,217	182,310	574,746	5,390
Net federal supplements	29	1,845,780	8,115,507	22,230	52,051	15,620
<b>Total income assessed</b>						
Total income assessed	30	25,526,020	1,041,133,791	15,056,650	709,230,361	187,190
<b>Net income - Deduction from total income</b>						
Registered pension plan contributions	31	4,613,410	14,936,813	4,355,260	14,599,353	10,110
Registered Retirement Savings Plan deduction	32	6,171,340	33,335,823	5,194,510	25,183,821	33,090
Saskatchewan Pension Plan deduction	33	10,630	5,810	7,170	3,920	1,130
Deduction for elected split-pension amount	34	1,008,940	10,223,327	126,810	1,250,328	7,330
Annual union, professional, or like dues	35	5,616,720	3,585,411	4,965,700	3,397,139	12,160
Universal Child Care Benefit repayment	36	10,740	6,483	4,330	2,664	10
Child care expenses	37	1,221,640	3,967,624	969,270	3,353,311	5,130
Disability supports deductions	38	1,400	6,814	820	3,871	10
Business investment loss	39	12,060	326,529	7,480	169,606	80
Moving expenses	40	110,080	430,792	95,040	371,836	170
Support payments made	41	89,480	1,037,257	61,060	658,028	400
Carrying charges and interest expenses	42	2,568,100	4,079,714	1,177,040	1,552,804	16,710
Deductions for CPP/QPP contributions on self-employment/other earnings	43	1,538,130	1,187,028	196,580	38,175	77,340
Deduction for PPIP premiums on self-employment income	44	395,550	27,718	61,840	839	17,150
Exploration and development expenses	45	82,380	1,123,574	33,170	565,000	1,170
Other employment expenses	46	836,320	4,015,578	775,420	3,789,090	1,410
Clergy residence deduction	47	28,580	352,059	26,170	335,123	60
Other deductions	48	860,360	1,842,743	468,990	537,743	7,240
Total deductions before adjustments	49	14,014,800	80,491,096	9,768,780	55,812,650	114,070
<b>Adjustments to net income</b>						
Social benefits repayment	50	426,910	1,060,172	197,140	334,470	4,240
<b>Net income after Adjustments</b>						
Net income after adjustments	51	25,416,510	961,034,413	15,041,590	653,199,060	175,700
<b>TAXABLE INCOME - Deductions from net income</b>						
Canadian Forces personnel and police deduction	52	12,650	260,346	12,580	259,607	
Employee home relocation loan deduction	53	1,750	456	1,700	449	
Security options deductions	54	34,310	1,546,229	31,670	1,472,605	50
Other payments deductions	55	3,710,200	23,574,432	506,550	1,761,222	18,610
Limited partnership losses of other years	56	2,340	54,721	960	10,224	20
Non-capital losses of other years	57	33,630	332,440	10,330	90,926	300
Net capital losses of other years	58	272,780	996,514	115,680	288,649	3,120
Capital gains deduction	59	56,150	3,312,170	13,910	295,532	8,690
Northern residents deductions	60	247,710	845,110	195,990	700,131	3,390
Additional deductions	61	194,440	1,055,470	20,430	329,529	780
Farming/fishing losses of prior years	62	12,530	106,386	3,490	19,866	5,680

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Item		Grand total		Employment		Farming	
		Number	Amount \$	Number	Amount \$	Number	Amount \$
Total deductions from net income	63	4,468,740	32,135,265	894,120	5,229,923	37,350	523,436
<b>Taxable income assessed</b>							
Taxable income assessed	64	24,776,550	929,005,489	15,037,140	647,978,346	174,500	5,116,009
<b>NON-REFUNDABLE TAX CREDITS - Tax credits on personal amounts</b>							
Basic personal amount	65	25,724,480	263,923,957	15,032,160	154,048,876	187,540	1,934,761
Age amount	66	4,559,780	26,536,628	193,790	890,810	39,150	218,668
Spouse or common-law partner amount	67	2,081,850	14,330,781	1,329,640	9,631,815	26,140	153,384
Amount for eligible dependant	68	961,920	9,450,550	633,870	6,192,940	1,610	15,191
Amount for children 17 and under	69	3,746,580	13,469,918	2,830,300	10,022,308	29,330	144,181
Amount for infirm dependents age 18 or older	70	13,070	43,985	7,330	24,904	100	307
CPP or QPP contributions employment	71	15,192,820	20,412,403	13,658,610	19,663,406	42,520	42,620
CPP or QPP contributions self-employment	72	1,538,130	1,187,028	196,580	38,175	77,340	64,245
Employment Insurance premiums	73	14,615,180	6,880,480	13,309,250	6,621,515	34,230	13,228
Provincial Parental Insurance Plan (PPIP) premiums paid	74	3,623,110	561,015	3,255,470	538,982	7,240	643
PPIP premiums payable on employment income	75	110,090	17,878	101,070	17,340	140	16
PPIP premiums payable on self-employment income	76	398,130	35,695	63,490	1,095	17,170	1,422
Canada employment amount	77	17,003,780	17,129,889	14,457,700	14,999,324	54,910	53,280
Public transit amount	78	1,528,690	1,113,522	1,322,620	1,005,713	330	144
Children's fitness amount	79	1,528,760	792,418	1,289,510	668,602	10,490	5,381
Home renovation expenses	80	3,174,410	15,439,874	2,129,320	10,375,348	22,490	121,394
Home buyers' amount	81	203,580	935,502	186,070	855,630	300	1,486
Adoption expenses	82	3,100	20,161	2,550	16,787	30	128
Pension income amount	83	4,299,010	8,167,064	430,920	807,357	26,800	47,865
Caregiver amount	84	188,460	805,876	133,390	585,881	1,090	4,235
Disability amount	85	585,780	4,209,351	82,160	593,178	2,320	16,692
Disability amount transferred from a dependent	86	193,500	1,803,591	133,780	1,299,036	1,490	12,576
Interest paid on student loans	87	643,350	323,297	580,130	291,322	470	215
Tuition, education, and textbook amounts	88	1,628,680	7,036,001	1,383,020	5,818,031	3,110	9,434
Tuition, education, and textbook amounts transferred from a child	89	688,930	3,358,578	573,570	2,799,098	4,690	22,552
Amounts transferred from spouse	90	1,170,840	5,354,088	374,540	1,517,917	18,440	93,269
Allowable portion of medical expenses	91	4,065,660	9,805,392	1,830,730	3,184,018	48,010	106,873
Total tax credits on personal amounts	92	25,732,240	64,971,738	15,039,490	37,876,412	187,550	462,628
<b>Tax credits on donations</b>							
Allowable charitable donations and government gifts	93	5,800,930	8,232,264	3,687,310	4,332,659	52,560	119,819
Eligible cultural, ecological gifts	94	5,950	60,757	3,620	22,523	20	28
Total tax credit on donations and gifts	95	5,752,400	2,276,029	3,650,730	1,190,260	52,270	30,754
<b>Total non-refundable tax credits</b>							
Total federal non-refundable tax credits	96	25,732,890	67,247,767	15,039,620	39,066,672	187,570	493,382
<b>TAX PAYABLE - Net federal tax</b>							
Federal dividend tax credit	97	3,463,770	6,972,725	1,762,320	1,204,656	44,560	35,946
Basic federal tax	98	15,960,820	105,714,037	11,354,340	80,803,026	95,380	446,094
<b>Net federal tax</b>							
Net federal tax	99	15,914,430	104,178,273	11,331,230	79,507,960	93,770	439,801
CPP contributions on self-employment	100	1,181,850	1,827,464	151,590	60,786	61,500	106,105
<b>Net provincial tax</b>							
Net provincial tax	101	12,243,660	46,861,009	8,575,610	35,637,629	78,880	232,933
<b>Total tax payable</b>							
Total tax payable	102	17,023,050	153,931,645	11,615,160	115,545,211	119,930	793,529

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Item	Fishing		Professional income		Sales (self-employed)	
	Number	Amount \$	Number	Amount \$	Number	Amount \$
Number of taxable returns	1	17,360		169,010		82,920
Number of non-taxable returns	2	2,180		23,710		19,800
Total number of returns	3	19,530		192,720		102,720
<b>Total income - Sources of income</b>						
Employment income	4	4,480	37,131	41,130	990,476	18,910
Commissions (from employment)	5	20	70	430	3,336	1,220
Other employment income	6	660	2,223	13,640	56,656	5,140
Old Age Security pension	7	1,010	6,163	14,280	77,303	5,730
CPP or QPP benefits	8	3,010	12,921	21,910	167,399	11,860
Other pensions or superannuation	9	410	3,810	10,750	278,403	3,920
Elected split-pension amount	10	210	991	4,000	28,703	2,140
Universal Child Care Benefit	11	850	1,180	13,930	21,584	8,060
Employment Insurance benefits	12	17,250	214,766	4,570	32,218	2,330
Taxable amount of dividends	13	2,180	10,363	54,530	478,257	20,730
Interest and other investment income	14	4,710	6,629	84,240	276,571	31,200
Net partnership income	15	60	87	8,340	23,387	1,460
RDSP income	16					
Net rental income	17	460	410	17,200	28,954	10,910
Taxable capital gains	18	600	4,341	20,110	174,166	7,490
Support payments received	19	10	9	420	4,628	350
Registered Retirement Savings Plan income	20	1,430	8,803	15,110	96,043	14,090
Other income	21	2,570	7,360	53,830	178,654	18,620
Net business income	22	540	616	5,780	17,952	3,950
Net professional income	23	20	146	190,930	19,142,303	560
Net commission income	24	30	236	940	4,297	101,230
Net farming income	25	170	-689	1,730	-9,058	680
Net fishing income	26	19,190	292,261	20	25	20
Workers' compensation benefits	27	270	1,681	470	2,754	640
Social assistance payments	28	190	446	870	2,819	880
Net federal supplements	29	300	798	940	2,816	910
<b>Total income assessed</b>	30	19,510	612,751	192,360	22,080,648	102,460
<b>Net income - Deduction from total income</b>						
Registered pension plan contributions	31	170	190	6,490	20,533	1,320
Registered Retirement Savings Plan deduction	32	2,900	13,073	102,320	1,454,476	31,560
Saskatchewan Pension Plan deduction	33			90	50	40
Deduction for elected split-pension amount	34	160	853	5,640	77,706	1,810
Annual union, professional, or like dues	35	7,060	1,416	22,850	22,029	6,630
Universal Child Care Benefit repayment	36			60	76	20
Child care expenses	37	500	1,104	18,080	75,658	7,570
Disability supports deductions	38			10	36	10
Business investment loss	39	10	46	290	7,580	150
Moving expenses	40	30	95	1,580	12,136	350
Support payments made	41	110	650	2,350	87,911	590
Carrying charges and interest expenses	42	820	1,146	33,810	129,086	12,950
Deductions for CPP/QPP contributions on self-employment/other earnings	43	13,120	9,583	159,190	224,882	81,220
Deduction for PPIP premiums on self-employment income	44	740	45	54,090	8,024	18,990
Exploration and development expenses	45	20	123	4,570	76,125	690
Other employment expenses	46	200	474	1,500	6,528	2,000
Clergy residence deduction	47			70	526	30
Other deductions	48	1,690	1,177	6,280	12,217	2,800
Total deductions before adjustments	49	16,320	29,990	178,860	2,215,577	89,320
<b>Adjustments to net income</b>						
Social benefits repayment	50	1,460	3,730	7,230	35,397	1,110
<b>Net income after Adjustments</b>						
Net income after adjustments	51	19,270	587,234	189,400	19,872,068	98,890
<b>TAXABLE INCOME - Deductions from net income</b>						
Canadian Forces personnel and police deduction	52			10	84	
Employee home relocation loan deduction	53			10	1	
Security options deductions	54			100	4,240	10
Other payments deductions	55	730	2,919	2,230	8,381	2,370
Limited partnership losses of other years	56			150	1,771	20
Non-capital losses of other years	57	10	70	840	10,524	1,030
Net capital losses of other years	58	100	455	6,240	27,859	2,220
Capital gains deduction	59	230	16,784	630	24,006	120
Northern residents deductions	60	900	2,966	720	2,330	240
Additional deductions	61	30	73	670	11,198	160
Farming/fishing losses of prior years	62	100	717	60	329	30
Total deductions from net income	63	2,010	24,038	11,400	91,476	6,050
<b>Taxable income assessed</b>						
Taxable income assessed	64	19,250	563,363	189,210	19,781,681	98,790
<b>NON-REFUNDABLE TAX CREDITS - Tax credits on personal amounts</b>						

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Item	Fishing		Professional income		Sales (self-employed)		
	Number	Amount \$	Number	Amount \$	Number	Amount \$	
Basic personal amount	65	19,530	201,237	191,170	1,966,911	102,650	1,055,427
Age amount	66	1,170	6,327	8,310	37,490	6,170	31,837
Spouse or common-law partner amount	67	2,260	14,775	14,870	103,208	10,930	74,602
Amount for eligible dependant	68	470	4,588	5,920	57,599	4,160	40,834
Amount for children 17 and under	69	3,480	12,459	44,120	169,104	20,350	74,105
Amount for infirm dependents age 18 or older	70	30	90	160	541	60	235
CPP or QPP contributions employment	71	3,580	1,558	35,750	27,351	16,080	7,051
CPP or QPP contributions self-employment	72	13,120	9,583	159,190	224,882	81,220	88,688
Employment Insurance premiums	73	18,290	7,483	25,350	7,548	11,390	2,232
Provincial Parental Insurance Plan (PPIP) premiums paid	74	160	9	12,380	961	3,340	145
PPIP premiums payable on employment income	75	30	2	380	30	100	4
PPIP premiums payable on self-employment income	76	750	59	54,130	10,326	19,030	2,564
Canada employment amount	77	4,460	4,085	49,670	43,844	22,060	19,364
Public transit amount	78	60	21	8,160	5,700	2,400	1,542
Children's fitness amount	79	1,170	591	26,370	17,318	8,960	5,270
Home renovation expenses	80	2,740	10,651	48,100	303,138	16,190	88,799
Home buyers' amount	81	60	287	1,680	7,946	550	2,544
Adoption expenses	82			80	582	20	84
Pension income amount	83	590	1,029	14,220	26,931	5,810	10,815
Caregiver amount	84	400	1,700	1,570	6,875	1,280	5,937
Disability amount	85	160	1,132	900	6,455	420	3,049
Disability amount transferred from a dependent	86	280	2,353	2,030	18,912	910	8,123
Interest paid on student loans	87	130	40	8,040	5,842	1,530	810
Tuition, education, and textbook amounts	88	800	2,022	11,920	93,718	4,860	16,263
Tuition, education, and textbook amounts transferred from a child	89	710	3,207	13,890	79,228	4,260	21,514
Amounts transferred from spouse	90	680	3,256	4,630	18,488	3,800	15,030
Allowable portion of medical expenses	91	4,910	10,428	42,390	118,951	20,870	44,027
Total tax credits on personal amounts	92	19,530	44,846	191,210	503,982	102,650	243,135
<b>Tax credits on donations</b>							
Allowable charitable donations and government gifts	93	4,980	3,655	86,070	305,806	28,540	50,186
Eligible cultural, ecological gifts	94			100	3,914	20	25
Total tax credit on donations and gifts	95	4,830	961	85,890	87,684	28,440	13,912
<b>Total non-refundable tax credits</b>							
Total federal non-refundable tax credits	96	19,530	45,808	191,480	591,666	102,660	257,047
<b>TAX PAYABLE - Net federal tax</b>							
Federal dividend tax credit	97	1,990	1,514	51,320	75,895	17,460	12,453
Basic federal tax	98	15,380	46,531	144,890	3,999,259	61,580	438,997
<b>Net federal tax</b>							
Net federal tax	99	15,100	44,959	144,570	3,976,623	61,440	436,953
CPP contributions on self-employment	100	12,420	18,242	106,520	297,096	62,860	137,104
<b>Net provincial tax</b>							
Net provincial tax	101	14,800	31,680	100,790	1,561,414	46,800	197,819
<b>Total tax payable</b>							
Total tax payable	102	17,360	98,611	169,010	5,870,591	82,920	775,780

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Item	Proprietorships/Partnerships		Investment		Pension		
	Number	Amount \$	Number	Amount \$	Number	Amount \$	
Number of taxable returns	1	915,500		654,000		2,721,990	
Number of non-taxable returns	2	279,890		453,100		1,987,300	
Total number of returns	3	1,195,390		1,107,090		4,709,290	
<b>Total income - Sources of income</b>							
Employment income	4	252,010	3,365,728	328,950	9,813,201	453,620	3,288,654
Commissions (from employment)	5	5,510	100,359	5,140	123,806	4,310	17,622
Other employment income	6	44,520	137,809	59,410	332,104	500,920	535,045
Old Age Security pension	7	52,250	280,586	255,180	1,388,122	3,501,260	21,104,446
CPP or QPP benefits	8	111,090	600,014	335,920	1,989,926	4,316,080	29,408,104
Other pensions or superannuation	9	38,670	626,827	171,610	2,545,350	3,050,100	58,111,685
Elected split-pension amount	10	20,100	149,778	50,420	337,623	731,970	8,470,033
Universal Child Care Benefit	11	114,890	173,009	48,870	76,594	7,220	9,107
Employment Insurance benefits	12	39,580	239,872	35,530	256,940	57,930	318,077
Taxable amount of dividends	13	135,210	608,394	610,470	34,222,124	1,064,440	2,704,907
Interest and other investment income	14	286,100	426,118	766,230	7,244,801	2,440,740	5,900,744
Net partnership income	15	6,880	-4,336	55,690	172,123	51,580	22,174
RDSP income	16			10	58	30	49
Net rental income	17	88,870	161,977	359,650	3,303,773	171,520	255,893
Taxable capital gains	18	48,370	324,352	231,820	8,986,432	308,200	527,705
Support payments received	19	4,680	29,229	1,810	21,905	10,050	59,108
Registered Retirement Savings Plan income	20	117,560	454,190	85,860	536,343	445,340	2,151,212
Other income	21	147,940	359,168	365,570	1,740,631	1,111,240	2,226,963
Net business income	22	1,173,520	22,452,302	84,510	515,102	120,730	182,540
Net professional income	23	4,090	94,896	14,530	357,487	21,420	95,658
Net commission income	24	6,380	45,064	10,720	89,920	12,760	19,202
Net farming income	25	16,350	-54,917	25,680	-26,350	44,230	-94,530
Net fishing income	26	460	1,864	630	3,879	1,060	271
Workers' compensation benefits	27	12,570	79,051	11,690	99,248	111,630	687,332
Social assistance payments	28	15,440	51,099	5,120	10,417	159,280	341,456
Net federal supplements	29	16,240	51,850	38,100	109,816	1,338,660	4,386,113
<b>Total income assessed</b>	30	1,190,370	30,754,284	1,106,540	74,251,373	4,709,280	140,729,569
<b>Net income - Deduction from total income</b>							
Registered pension plan contributions	31	26,940	41,915	34,710	78,116	72,370	77,946
Registered Retirement Savings Plan deduction	32	242,320	1,396,143	179,800	1,498,419	197,380	1,091,742
Saskatchewan Pension Plan deduction	33	730	404	530	291	570	298
Deduction for elected split-pension amount	34	16,280	156,993	48,960	404,426	770,190	7,963,080
Annual union, professional, or like dues	35	71,980	36,979	75,870	32,796	236,660	40,258
Universal Child Care Benefit repayment	36	280	233	160	132	130	36
Child care expenses	37	88,480	232,305	26,950	84,128	3,840	4,911
Disability supports deductions	38	30	149	60	901	300	1,221
Business investment loss	39	840	23,268	1,170	53,659	1,310	27,916
Moving expenses	40	3,810	18,410	1,890	7,591	1,550	6,033
Support payments made	41	3,750	37,807	3,940	94,762	13,400	118,329
Carrying charges and interest expenses	42	72,200	141,608	297,820	1,359,802	840,020	634,567
Deductions for CPP/QPP contributions on self-employment/other earnings	43	914,800	722,336	53,710	27,162	19,690	6,094
Deduction for PPIP premiums on self-employment income	44	206,480	14,481	13,760	662	14,380	408
Exploration and development expenses	45	2,970	54,701	19,420	298,430	17,510	66,277
Other employment expenses	46	10,150	45,008	10,790	55,469	13,600	39,326
Clergy residence deduction	47	330	2,840	330	3,109	1,340	8,360
Other deductions	48	26,590	29,798	69,070	117,355	153,860	776,700
Total deductions before adjustments	49	1,006,670	2,955,378	534,510	4,117,211	1,685,450	10,863,501
<b>Adjustments to net income</b>							
Social benefits repayment	50	5,860	19,032	76,910	316,557	112,000	274,256
<b>Net income after Adjustments</b>							
Net income after adjustments	51	1,143,760	28,474,894	1,085,460	70,042,584	4,707,170	129,622,367
<b>TAXABLE INCOME - Deductions from net income</b>							
Canadian Forces personnel and police deduction	52	10	101	20	257	20	208
Employee home relocation loan deduction	53	10	1	20	3	10	1
Security options deductions	54	210	4,241	700	47,369	690	4,750
Other payments deductions	55	42,700	181,922	51,440	217,398	1,504,230	5,414,824
Limited partnership losses of other years	56	80	863	590	40,716	460	777
Non-capital losses of other years	57	11,080	127,508	5,150	64,216	2,470	14,096
Net capital losses of other years	58	9,690	32,877	49,810	481,112	74,210	112,272
Capital gains deduction	59	1,350	42,330	25,780	2,527,681	4,330	23,294
Northern residents deductions	60	7,540	22,143	6,750	18,054	19,070	56,063
Additional deductions	61	2,020	17,822	8,920	38,324	147,460	563,981
Farming/fishing losses of prior years	62	840	6,367	990	10,878	1,000	3,923
Total deductions from net income	63	73,400	436,516	140,440	3,462,853	1,691,930	6,200,431
<b>Taxable income assessed</b>							
Taxable income assessed	64	1,141,700	28,053,238	1,083,160	66,594,294	4,694,930	123,435,364
<b>NON-REFUNDABLE TAX CREDITS - Tax credits on personal amounts</b>							

Income Statistics 2011 - 2009 tax year

Final Table 3

All returns by major source of income (all money figures in thousands of dollars)

For explanatory notes about this table, go to: ([www.cra-arc.gc.ca/gncy/stts/gb09/pst/fnl/nts-eng.html](http://www.cra-arc.gc.ca/gncy/stts/gb09/pst/fnl/nts-eng.html))

Item	Proprietorships/Partnerships		Investment		Pension		
	Number	Amount \$	Number	Amount \$	Number	Amount \$	
Basic personal amount	65	1,192,260	12,243,042	1,094,770	11,254,667	4,709,210	48,521,543
Age amount	66	60,930	346,406	212,500	1,045,607	3,590,390	21,191,942
Spouse or common-law partner amount	67	154,400	1,056,085	75,440	511,000	228,780	963,260
Amount for eligible dependant	68	47,160	463,970	15,100	143,806	17,010	143,586
Amount for children 17 and under	69	226,590	862,456	106,770	399,491	28,990	86,272
Amount for infirm dependents age 18 or older	70	650	2,253	640	2,212	3,330	10,771
CPP or QPP contributions employment	71	220,630	118,637	261,720	247,134	211,270	71,159
CPP or QPP contributions self-employment	72	914,800	722,336	53,710	27,162	19,690	6,094
Employment Insurance premiums	73	168,410	40,194	152,910	46,722	262,140	46,169
Provincial Parental Insurance Plan (PPIP) premiums paid	74	45,370	2,472	63,980	7,900	72,390	3,372
PPIP premiums payable on employment income	75	1,390	74	1,140	115	1,700	92
PPIP premiums payable on self-employment income	76	206,770	18,636	13,850	854	14,550	528
Canada employment amount	77	272,420	249,957	355,780	342,060	870,450	571,917
Public transit amount	78	23,760	15,166	23,010	11,511	61,590	25,536
Children's fitness amount	79	76,260	39,781	46,180	27,703	7,520	3,385
Home renovation expenses	80	118,420	597,684	136,100	785,850	593,690	2,673,069
Home buyers' amount	81	5,690	26,846	2,120	9,791	2,280	9,751
Adoption expenses	82	130	816	110	887	50	123
Pension income amount	83	55,650	102,745	208,830	382,953	3,420,130	6,546,634
Caregiver amount	84	8,990	38,698	7,790	32,139	22,450	83,430
Disability amount	85	5,510	39,659	31,260	225,633	361,540	2,593,656
Disability amount transferred from a dependent	86	8,780	80,607	6,710	54,676	24,210	172,534
Interest paid on student loans	87	16,630	9,309	4,110	2,157	1,190	835
Tuition, education, and textbook amounts	88	42,910	172,246	47,960	348,590	22,920	27,902
Tuition, education, and textbook amounts transferred from a child	89	27,050	127,548	24,260	119,902	23,610	108,184
Amounts transferred from spouse	90	53,120	215,829	48,240	208,875	487,460	2,397,484
Allowable portion of medical expenses	91	240,300	424,146	210,040	860,893	1,411,650	4,523,930
Total tax credits on personal amounts	92	1,192,300	2,702,640	1,094,880	2,565,044	4,709,240	13,617,474
<b>Tax credits on donations</b>							
Allowable charitable donations and government gifts	93	193,480	320,510	256,450	1,305,481	1,308,640	1,532,774
Eligible cultural, ecological gifts	94	240	4,040	310	19,052	1,370	7,457
Total tax credit on donations and gifts	95	192,310	89,958	255,180	375,152	1,303,690	415,120
<b>Total non-refundable tax credits</b>							
Total federal non-refundable tax credits	96	1,192,340	2,792,598	1,095,050	2,940,196	4,709,240	14,032,594
<b>TAX PAYABLE - Net federal tax</b>							
Federal dividend tax credit	97	104,200	86,944	510,420	5,042,379	850,880	447,016
Basic federal tax	98	594,070	2,527,532	568,240	7,183,506	2,446,300	7,303,140
<b>Net federal tax</b>							
Net federal tax	99	591,820	2,496,641	562,250	7,090,626	2,435,610	7,236,489
CPP contributions on self-employment	100	718,230	1,151,516	41,990	41,811	9,080	5,539
<b>Net provincial tax</b>							
Net provincial tax	101	432,950	1,100,156	485,520	3,237,741	2,014,100	3,524,726
<b>Total tax payable</b>							
Total tax payable	102	915,500	4,767,501	654,000	10,686,736	2,721,990	11,041,071

Income Statistics 2011 - 2009 tax year

Final Table 3

All returns by major source of income (all money figures in thousands of dollars)

For explanatory notes about this table, go to: ([www.cra-arc.gc.ca/gncy/stts/gb09/pst/fnl/nts-eng.html](http://www.cra-arc.gc.ca/gncy/stts/gb09/pst/fnl/nts-eng.html))

Item	Benefit		Other		Number	Amount \$
	Number	Amount \$	Number	Amount \$		
Number of taxable returns	1	423,450		303,730		
Number of non-taxable returns	2	1,951,640		518,820		
Total number of returns	3	2,375,090		822,550		
<b>Total income - Sources of income</b>						
Employment income	4	713,530	3,629,470	218,430		2,773,912
Commissions (from employment)	5	8,810	14,904	3,890		35,366
Other employment income	6	63,090	82,103	44,170		129,568
Old Age Security pension	7	350,310	1,267,153	51,670		232,511
CPP or QPP benefits	8	340,880	898,934	151,520		884,153
Other pensions or superannuation	9	38,100	188,835	71,530		1,137,251
Elected split-pension amount	10	7,780	39,713	20,520		112,540
Universal Child Care Benefit	11	603,760	979,844	29,870		42,692
Employment Insurance benefits	12	644,550	7,763,397	49,300		328,664
Taxable amount of dividends	13	62,270	46,894	111,180		375,367
Interest and other investment income	14	236,020	182,294	196,550		391,925
Net partnership income	15	810	54	7,030		3,899
RDSP income	16	10	12	10		222
Net rental income	17	22,810	-5,254	18,360		9,527
Taxable capital gains	18	16,780	19,282	37,420		199,911
Support payments received	19	10,600	16,964	30,910		682,550
Registered Retirement Savings Plan income	20	109,530	239,499	212,790		3,919,790
Other income	21	161,770	312,665	434,110		10,565,607
Net business income	22	35,850	18,038	29,410		41,751
Net professional income	23	3,560	3,875	4,830		25,177
Net commission income	24	5,080	4,088	4,170		5,501
Net farming income	25	3,260	-10,932	3,860		-18,263
Net fishing income	26	4,410	18,237	180		454
Workers' compensation benefits	27	182,250	3,367,473	6,230		48,786
Social assistance payments	28	1,125,360	8,988,413	13,980		42,037
Net federal supplements	29	401,810	3,428,034	10,960		26,253
<b>Total income assessed</b>	30	2,375,080	31,493,986	586,560		21,997,149
<b>Net income - Deduction from total income</b>						
Registered pension plan contributions	31	71,810	44,297	34,240		49,696
Registered Retirement Savings Plan deduction	32	101,080	162,938	86,390		2,019,707
Saskatchewan Pension Plan deduction	33	230	111	140		72
Deduction for elected split-pension amount	34	5,760	27,952	26,000		281,922
Annual union, professional, or like dues	35	156,610	29,062	61,200		16,621
Universal Child Care Benefit repayment	36	5,460	3,102	290		226
Child care expenses	37	89,070	155,025	12,750		27,082
Disability supports deductions	38	110	207	50		208
Business investment loss	39	230	3,342	510		35,125
Moving expenses	40	2,950	4,775	2,710		7,131
Support payments made	41	2,150	6,677	1,730		20,772
Carrying charges and interest expenses	42	42,900	18,685	73,830		183,704
Deductions for CPP/QPP contributions on self-employment/other earnings	43	11,330	1,797	11,150		4,067
Deduction for PPIP premiums on self-employment income	44	4,820	64	3,290		98
Exploration and development expenses	45	160	412	2,720		41,291
Other employment expenses	46	13,680	32,487	7,570		30,473
Clergy residence deduction	47	100	274	160		1,078
Other deductions	48	91,100	81,307	32,740		259,586
Total deductions before adjustments	49	402,920	572,514	217,910		2,978,858
<b>Adjustments to net income</b>						
Social benefits repayment	50	1,680	3,161	19,270		54,974
<b>Net income after Adjustments</b>						
Net income after adjustments	51	2,371,500	30,939,128	583,790		19,009,487
<b>TAXABLE INCOME - Deductions from net income</b>						
Canadian Forces personnel and police deduction	52	10	15	10		73
Employee home relocation loan deduction	53	10		10		1
Security options deductions	54	170	241	710		11,550
Other payments deductions	55	1,551,170	15,783,878	30,160		116,579
Limited partnership losses of other years	56	10	8	70		324
Non-capital losses of other years	57	1,020	3,531	1,410		12,142
Net capital losses of other years	58	2,080	2,372	9,630		34,872
Capital gains deduction	59	310	999	790		17,526
Northern residents deductions	60	10,490	26,544	2,640		7,239
Additional deductions	61	10,480	50,327	3,490		41,947
Farming/fishing losses of prior years	62	130	654	200		1,431
Total deductions from net income	63	1,563,030	15,868,664	49,020		269,164
<b>Taxable income assessed</b>						
Taxable income assessed	64	1,754,710	15,109,659	583,170		18,742,027
<b>NON-REFUNDABLE TAX CREDITS - Tax credits on personal amounts</b>						

## Income Statistics 2011 - 2009 tax year

## Final Table 3

## All returns by major source of income (all money figures in thousands of dollars)

For explanatory notes about this table, go to: ([www.cra-arc.gc.ca/gncy/stts/gb09/pst/fnl/nts-eng.html](http://www.cra-arc.gc.ca/gncy/stts/gb09/pst/fnl/nts-eng.html))

Item	Benefit		Other		Number	Amount \$
	Number	Amount \$	Number	Amount \$		
Basic personal amount	65	2,375,060	24,309,718	820,120	8,387,775	
Age amount	66	391,130	2,475,739	56,240	291,802	
Spouse or common-law partner amount	67	184,800	1,430,335	54,620	392,317	
Amount for eligible dependant	68	211,810	2,144,346	24,800	243,689	
Amount for children 17 and under	69	394,190	1,478,064	62,470	221,478	
Amount for infirm dependents age 18 or older	70	480	1,643	300	1,029	
CPP or QPP contributions employment	71	580,830	141,017	161,840	92,471	
CPP or QPP contributions self-employment	72	11,330	1,797	11,150	4,067	
Employment Insurance premiums	73	493,530	60,806	139,690	34,582	
Provincial Parental Insurance Plan (PPIP) premiums paid	74	131,600	4,575	31,190	1,955	
PPIP premiums payable on employment income	75	2,950	115	1,200	91	
PPIP premiums payable on self-employment income	76	5,020	86	3,360	127	
Canada employment amount	77	694,420	645,188	221,910	200,868	
Public transit amount	78	56,560	33,030	30,220	15,156	
Children's fitness amount	79	45,890	15,812	16,420	8,573	
Home renovation expenses	80	46,070	178,770	61,310	305,171	
Home buyers' amount	81	3,730	16,160	1,100	5,060	
Adoption expenses	82	110	619	20	132	
Pension income amount	83	44,160	68,244	91,910	172,489	
Caregiver amount	84	7,610	31,268	3,900	15,712	
Disability amount	85	81,250	583,502	20,260	146,394	
Disability amount transferred from a dependent	86	11,090	117,130	4,230	37,644	
Interest paid on student loans	87	28,110	11,234	3,010	1,533	
Tuition, education, and textbook amounts	88	74,530	371,362	36,640	176,433	
Tuition, education, and textbook amounts transferred from a child	89	5,650	22,085	11,260	55,259	
Amounts transferred from spouse	90	145,870	740,958	34,060	142,981	
Allowable portion of medical expenses	91	155,890	254,236	100,860	277,890	
Total tax credits on personal amounts	92	2,375,070	5,270,676	820,330	1,684,902	
<b>Tax credits on donations</b>						
Allowable charitable donations and government gifts	93	74,640	39,614	108,260	221,760	
Eligible cultural, ecological gifts	94	140	68	120	3,650	
Total tax credit on donations and gifts	95	72,440	10,126	106,620	62,103	
<b>Total non-refundable tax credits</b>						
Total federal non-refundable tax credits	96	2,375,070	5,280,801	820,350	1,747,004	
<b>TAX PAYABLE - Net federal tax</b>						
Federal dividend tax credit	97	31,340	4,463	89,290	61,460	
Basic federal tax	98	388,820	492,980	291,830	2,472,972	
<b>Net federal tax</b>						
Net federal tax	99	387,850	492,198	290,790	2,456,022	
CPP contributions on self-employment	100	8,930	2,909	8,730	6,355	
<b>Net provincial tax</b>						
Net provincial tax	101	275,820	214,932	218,400	1,121,979	
<b>Total tax payable</b>						
Total tax payable	102	423,450	713,268	303,730	3,639,347	