



Income Statistics 2012 (2010 tax year)

Final Table 3 for New Brunswick

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/gb10/pst/fnl/nts-eng.html)

Item	Item Code	Grand Total (#)	Grand Total (\$)	Employment (#)	Employment (\$)	Farming (#)	Farming (\$)
Number of taxable returns	1	394,700		272,010		620	
Number of non-taxable returns	2	205,720		73,590		360	
Total number of returns	3	600,420		345,610		980	
Employment income	4	396,750	13,119,049	343,140	12,614,354	230	4,249
Commissions (from employment)	5	8,630	157,961	8,060	154,457		
Other employment income	6	45,660	148,294	33,150	128,529	40	115
Old Age Security pension (OASP)	7	113,370	686,969	2,980	17,677	200	1,244
CPP or QPP benefits	8	169,550	996,540	19,410	92,716	360	1,740
Other pensions or superannuation	9	90,970	1,640,837	7,020	113,753	120	1,982
Elected split-pension amount	10	26,800	278,552	4,790	28,775	30	244
Universal Child Care Benefit (UCCB)	11	34,580	49,882	18,710	25,469	40	53
Employment Insurance and other benefits	12	111,940	850,949	76,030	442,716	80	678
Taxable amount of dividends from taxable Canadian corporations	13	61,440	590,819	27,230	104,937	320	755
Interest and other investment income	14	97,310	143,133	38,040	29,201	390	610
Net partnership income (Limited or non-active partners only)	15	1,450	2,883	480	768		
Registered disability savings plan income (RDSP)	16						
Net rental income	17	12,820	14,184	6,510	-2,993	50	181
Taxable capital gains	18	24,310	147,723	9,940	20,842	140	670
Support payments received	19	1,800	16,374	820	4,303		
Registered retirement savings plan income (RRSP)	20	42,720	232,040	23,330	77,600	70	364
Other income	21	78,890	337,137	36,020	97,616	270	1,136
Net business income	22	30,480	326,287	7,920	10,357	70	503
Net professional income	23	4,100	184,260	1,210	9,690		
Net commission income	24	2,570	44,763	860	1,895		
Net farming income	25	2,810	1,246	880	-3,443	940	8,423
Net fishing income	26	2,340	25,628	270	367		
Workers' compensation benefits	27	10,480	89,985	4,720	19,007		
Social assistance payments	28	31,570	189,166	4,630	11,101		
Net federal supplements	29	63,120	250,883	800	1,622	130	442
Total income assessed	30	596,190	20,525,546	345,610	14,001,313	970	23,543
Registered pension plan contributions (RPP)	31	114,820	342,109	109,610	335,399	40	95
RRSP deduction	32	101,800	455,940	88,800	376,988	120	628
Saskatchewan Pension Plan deduction	33						
Deduction for elected split-pension amount	34	26,800	278,383	3,660	35,197	50	341
Annual union, professional, or like dues	35	114,200	73,746	100,830	70,652	60	19
Universal Child Care Benefit repayment	36	250	121	100	44		
Child care expenses	37	26,760	98,109	22,260	86,621	20	51
Disability supports deductions	38	20	65	10	44		



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Item	Item Code	Grand Total (#)	Grand Total (\$)	Employment (#)	Employment (\$)	Farming (#)	Farming (\$)
Business investment loss	39	190	2,583	110	1,621		
Moving expenses	40	2,480	9,873	2,170	8,526		
Support payments made	41	1,840	16,430	1,300	11,480		
Carrying charges and interest expenses	42	37,460	46,299	16,330	18,209	80	142
Deductions for CPP/QPP contributions on self-employment and other earnings	43	21,100	15,284	3,430	590	400	330
Deductions for provincial parental insurance plan (PPIP) premiums on self-employment income	44						
Exploration and development expenses	45	410	4,252	170	2,214		
Other employment expenses	46	19,150	74,171	16,950	67,876		
Clergy residence deduction	47	940	9,796	870	9,314		
Other deductions	48	24,360	32,479	15,130	9,595	40	48
Total deductions before adjustments	49	289,540	1,459,642	210,320	1,034,372	590	1,702
Social benefits repayment	50	8,940	20,111	5,260	9,526	20	29
Net income after adjustments	51	594,820	19,057,076	345,400	12,958,054	880	23,083
Canadian Forces personnel and police deduction	52	700	16,122	700	16,087		
Employee home relocation loan deduction	53	30	4	30	4		
Security options deductions	54	180	5,042	160	4,889		
Other payments deductions	55	103,220	529,966	10,030	31,726	140	487
Limited partnership losses of other years	56						
Non-capital losses of other years	57	560	3,693	180	1,407		
Net capital losses of other years	58	6,380	13,778	2,570	3,654	20	18
Capital gains deduction	59	740	47,416	200	3,355	20	1,375
Northern residents deductions	60	490	973	470	939		
Additional deductions	61	7,540	22,592	530	2,833		
Farming/fishing losses of prior years	62	130	1,526	40	378	50	852
Total deductions from net income	63	116,040	641,269	14,770	65,272	230	2,793
Taxable income assessed	64	578,850	18,417,180	345,360	12,892,867	880	20,415
Basic personal amount	65	600,420	6,209,884	345,610	3,572,102	980	10,143
Age amount	66	118,620	716,554	3,630	16,735	230	1,357
Spouse or common-law partner amount	67	43,650	274,691	26,860	184,741	170	1,043
Amount for eligible dependant	68	24,690	240,837	16,590	161,387	10	103
Amount for children 17 and under	69	79,600	273,394	62,820	215,310	140	532
Amount for infirm dependants age 18 or older	70	620	2,073	330	1,078		
CPP or QPP contributions through employment	71	336,770	435,766	306,100	422,964	180	148
CPP or QPP contributions on self-employment and other earnings	72	21,100	15,284	3,430	590	400	330
Employment Insurance premiums	73	357,610	165,933	316,700	158,367	180	55
Employment Insurance premiums on self-employment and other eligible earnings	74	70	20	10	2		



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Item	Item Code	Grand Total (#)	Grand Total (\$)	Employment (#)	Employment (\$)	Farming (#)	Farming (\$)
PPIP premiums paid	75						
PPIP premiums payable on employment income	76						
PPIP premiums payable on self-employment income	77						
Canada employment amount	78	395,310	404,969	334,740	350,088	250	248
Public transit amount	79	4,750	1,881	3,980	1,638		
Children's fitness amount	80	30,860	15,214	27,260	13,495	60	24
Home buyers' amount	81	3,960	18,609	3,670	17,243		
Adoption expenses	82	60	330	50	302		
Pension income amount	83	108,550	207,352	11,440	21,596	150	282
Caregiver amount	84	4,870	18,512	3,110	11,919		
Disability amount	85	16,040	115,731	2,640	19,095	10	101
Disability amount transferred from a dependant	86	6,270	57,280	4,400	42,211		
Interest paid on student loans	87	25,950	15,801	23,740	14,653		
Tuition, education, and textbook amounts	88	31,990	154,853	26,140	124,632		
Tuition, education, and textbook amounts transferred from a child	89	14,390	74,036	12,390	63,870	20	126
Amounts transferred from spouse or common-law partner	90	26,460	130,284	7,780	34,756	110	575
Medical expenses	91	129,950	287,059	64,840	98,796	290	657
Total tax credits on personal amounts	92	600,420	1,475,452	345,610	832,135	980	2,381
Allowable charitable donations and government gifts	93	126,040	153,744	76,730	74,923	240	428
Eligible cultural and ecological gifts	94	120	323	60	114		
Total tax credit on donations and gifts	95	124,060	42,113	75,320	20,327	240	118
Total federal non-refundable tax credits	96	600,420	1,517,565	345,610	852,462	980	2,499
Federal dividend tax credit	97	53,610	86,085	26,420	15,507	220	89
Overseas employment tax credit	98	170	1,820	170	1,820		
Minimum tax carryover	99	530	1,625	190	794		
Basic federal tax	100	368,900	1,760,058	265,570	1,395,059	430	1,324
Federal Foreign Tax Credit	101	12,160	6,895	5,710	5,257	40	5
Federal Political contribution tax credit	102	2,340	352	900	154		
Investment Tax Credit	103	1,270	1,745	230	398	210	405
Labour-sponsored funds tax credit	104	1,440	259	1,370	229		
Alternative minimum tax payable	105	410	1,823	60	92		
Net federal tax	106	367,960	1,750,885	264,990	1,389,038	380	910
CPP contributions on self-employment	107	21,100	30,567	3,430	1,179	400	661
Employment Insurance premiums payable on self-employment	108	70	20	10	2		
Social Benefits repayment	109	8,940	20,111	5,260	9,526	20	29
Net Provincial Tax	110	377,940	1,154,620	264,890	908,996	470	885
Total tax payable	111	394,700	2,956,204	272,010	2,308,742	620	2,485

Item	Item Code	Fishing (#)	Fishing (\$)	Professional Income (#)	Professional Income (\$)	Sales (Self-Employment) (#)	Sales (Self-Employment) (\$)
Number of taxable returns	1	1,550		2,010		980	
Number of non-taxable returns	2	180		150		130	
Total number of returns	3	1,740		2,160		1,110	
Employment income	4	440	4,908	440	9,109	220	2,165
Commissions (from employment)	5					20	238
Other employment income	6	50	91	110	465	60	77
Old Age Security pension (OASP)	7	140	865	200	1,123	90	537
CPP or QPP benefits	8	370	1,378	380	2,617	220	1,306
Other pensions or superannuation	9	40	250	170	4,786	70	1,038
Elected split-pension amount	10	30	154	70	392	50	362
Universal Child Care Benefit (UCCB)	11	80	110	130	211	80	118
Employment Insurance and other benefits	12	1,620	22,062	60	405	30	177
Taxable amount of dividends from taxable Canadian corporations	13	180	505	490	4,446	260	1,089
Interest and other investment income	14	370	481	690	1,713	210	116
Net partnership income (Limited or non-active partners only)	15			30	46		
Registered disability savings plan income (RDSP)	16						
Net rental income	17	30	5	110	-125	80	-39
Taxable capital gains	18	60	394	210	884	120	438
Support payments received	19						
Registered retirement savings plan income (RRSP)	20	130	904	160	1,359	180	1,049
Other income	21	190	363	460	1,905	250	580
Net business income	22	50	2	70	223	50	67
Net professional income	23			2,150	168,337		
Net commission income	24			10	38	1,100	39,769
Net farming income	25	30	-86	20	-428		
Net fishing income	26	1,660	24,215				
Workers' compensation benefits	27						
Social assistance payments	28	10	28				
Net federal supplements	29	40	90	20	54	20	65
Total income assessed	30	1,740	56,766	2,160	197,660	1,110	49,153
Registered pension plan contributions (RPP)	31	20	20	60	155	20	20
RRSP deduction	32	220	907	1,040	14,391	350	3,016
Saskatchewan Pension Plan deduction	33						
Deduction for elected split-pension amount	34	20	64	110	1,757	30	331
Annual union, professional, or like dues	35	430	177	180	192	50	27
Universal Child Care Benefit repayment	36						
Child care expenses	37	60	150	160	675	70	201
Disability supports deductions	38						
Business investment loss	39						
Moving expenses	40			40	270		
Support payments made	41	10	84	20	695		
Carrying charges and interest expenses	42	50	42	290	714	120	353

Item	Item Code	Fishing (#)	Fishing (\$)	Professional Income (#)	Professional Income (\$)	Sales (Self-Employment) (#)	Sales (Self-Employment) (\$)
Deductions for CPP/QPP contributions on self-employment and other earnings	43	1,020	728	1,660	2,308	820	1,020
Deductions for provincial parental insurance plan (PPIP) premiums on self-employment income	44						
Exploration and development expenses	45			10	110		
Other employment expenses	46	20	50	20	68	50	582
Clergy residence deduction	47						
Other deductions	48	160	110	50	44	30	15
Total deductions before adjustments	49	1,320	2,399	1,950	21,396	940	5,785
Social benefits repayment	50	150	382	120	526	20	71
Net income after adjustments	51	1,730	54,056	2,140	175,864	1,080	43,384
Canadian Forces personnel and police deduction	52						
Employee home relocation loan deduction	53						
Security options deductions	54						
Other payments deductions	55	60	140	30	91	30	123
Limited partnership losses of other years	56						
Non-capital losses of other years	57			10	49		
Net capital losses of other years	58	20	21	80	227	50	80
Capital gains deduction	59	30	1,511				
Northern residents deductions	60						
Additional deductions	61			10	18		
Farming/fishing losses of prior years	62	10	34				
Total deductions from net income	63	110	1,709	130	451	80	230
Taxable income assessed	64	1,730	52,347	2,130	175,414	1,080	43,154
Basic personal amount	65	1,740	18,027	2,160	22,402	1,110	11,502
Age amount	66	160	893	130	585	100	489
Spouse or common-law partner amount	67	200	1,253	130	907	90	568
Amount for eligible dependant	68	40	363	70	678	40	346
Amount for children 17 and under	69	290	989	420	1,591	170	611
Amount for infirm dependants age 18 or older	70						
CPP or QPP contributions through employment	71	350	202	360	259	180	82
CPP or QPP contributions on self-employment and other earnings	72	1,020	728	1,660	2,308	820	1,020
Employment Insurance premiums	73	1,690	845	280	89	150	30
Employment Insurance premiums on self-employment and other eligible earnings	74			10	4		
PPIP premiums paid	75						
PPIP premiums payable on employment income	76						
PPIP premiums payable on self-employment income	77						
Canada employment amount	78	410	407	510	470	270	242
Public transit amount	79			20	3		
Children's fitness amount	80	110	49	260	165	90	48
Home buyers' amount	81			10	70		
Adoption expenses	82						
Pension income amount	83	60	105	240	449	110	210

Item	Item Code	Fishing (#)	Fishing (\$)	Professional Income (#)	Professional Income (\$)	Sales (Self-Employment) (#)	Sales (Self-Employment) (\$)
Caregiver amount	84	50	208	10	52		
Disability amount	85	20	109	10	80	10	72
Disability amount transferred from a dependant	86	40	270	30	257	10	126
Interest paid on student loans	87	10	4	130	112	30	12
Tuition, education, and textbook amounts	88	40	87	100	1,138	40	137
Tuition, education, and textbook amounts transferred from a child	89	60	296	160	982	50	271
Amounts transferred from spouse or common-law partner	90	80	380	50	202	40	162
Medical expenses	91	550	1,123	500	1,195	300	662
Total tax credits on personal amounts	92	1,740	3,957	2,160	5,101	1,110	2,497
Allowable charitable donations and government gifts	93	570	477	950	2,222	390	736
Eligible cultural and ecological gifts	94						
Total tax credit on donations and gifts	95	530	128	950	621	390	204
Total federal non-refundable tax credits	96	1,740	4,085	2,160	5,722	1,110	2,701
Federal dividend tax credit	97	170	74	460	667	240	160
Overseas employment tax credit	98						
Minimum tax carryover	99						
Basic federal tax	100	1,450	4,402	1,630	32,532	770	5,195
Federal Foreign Tax Credit	101	20		170	140	40	1
Federal Political contribution tax credit	102			70	13	20	4
Investment Tax Credit	103	500	303				
Labour-sponsored funds tax credit	104						
Alternative minimum tax payable	105						
Net federal tax	106	1,400	4,093	1,630	32,409	770	5,185
CPP contributions on self-employment	107	1,020	1,457	1,660	4,616	820	2,039
Employment Insurance premiums payable on self-employment	108			10	4		
Social Benefits repayment	109	150	382	120	526	20	71
Net Provincial Tax	110	1,430	2,921	1,640	17,808	780	3,208
Total tax payable	111	1,550	8,853	2,010	55,364	980	10,504

Item	Item Code	Proprietorship/Partnerships (#)	Proprietorship/Partnerships (\$)	Investment (#)	Investment (\$)	Pension (#)	Pension (\$)
Number of taxable returns	1	14,690		7,500		69,570	
Number of non-taxable returns	2	3,360		3,630		69,170	
Total number of returns	3	18,050		11,130		138,750	
Employment income	4	3,710	50,822	4,230	126,364	12,040	88,796
Commissions (from employment)	5	80	814	70	1,429	120	341
Other employment income	6	590	1,246	600	2,327	8,570	12,503
Old Age Security pension (OASP)	7	950	5,775	2,450	14,188	99,270	603,969
CPP or QPP benefits	8	2,710	13,344	3,890	23,145	127,390	808,711
Other pensions or superannuation	9	780	13,189	1,830	30,577	78,780	1,451,145
Elected split-pension amount	10	460	3,320	590	4,235	19,810	235,978
Universal Child Care Benefit (UCCB)	11	1,570	2,314	400	632	230	284
Employment Insurance and other benefits	12	950	6,766	620	5,188	2,980	19,783
Taxable amount of dividends from taxable Canadian corporations	13	1,710	4,296	7,450	423,400	20,830	45,266
Interest and other investment income	14	2,700	2,894	6,430	43,495	42,970	59,141
Net partnership income (Limited or non-active partners only)	15	30	23	380	1,379	460	559
Registered disability savings plan income (RDSP)	16						
Net rental income	17	870	1,114	2,610	15,339	2,160	833
Taxable capital gains	18	780	2,938	3,120	102,750	8,620	14,617
Support payments received	19	60	278	10	110	210	1,140
Registered retirement savings plan income (RRSP)	20	1,400	6,523	890	8,525	10,760	52,772
Other income	21	1,890	5,802	3,780	16,073	25,200	69,010
Net business income	22	17,670	304,435	780	4,733	2,780	4,556
Net professional income	23	40	502	130	3,257	430	2,246
Net commission income	24	60	399	110	1,667	290	771
Net farming income	25	120	-223	110	-560	580	-1,979
Net fishing income	26	30	78	50	476	90	35
Workers' compensation benefits	27	140	789	90	770	1,830	8,459
Social assistance payments	28	150	495	20	46	1,580	2,539
Net federal supplements	29	450	1,296	420	1,154	51,760	181,371
Total income assessed	30	17,940	429,230	11,120	830,699	138,750	3,662,847
Registered pension plan contributions (RPP)	31	390	775	420	1,265	2,080	2,632
RRSP deduction	32	3,050	15,675	1,930	17,762	3,330	10,956
Saskatchewan Pension Plan deduction	33						
Deduction for elected split-pension amount	34	380	3,592	640	5,657	21,180	225,034
Annual union, professional, or like dues	35	820	308	790	359	5,840	857
Universal Child Care Benefit repayment	36						
Child care expenses	37	1,130	3,106	310	1,133	100	157
Disability supports deductions	38						

Item	Item Code	Proprietorship/Partnerships (#)	Proprietorship/Partnerships (\$)	Investment (#)	Investment (\$)	Pension (#)	Pension (\$)
Business investment loss	39	10	131			30	356
Moving expenses	40	50	286	40	155	40	133
Support payments made	41	50	258	50	1,052	340	2,517
Carrying charges and interest expenses	42	670	1,100	2,760	12,833	15,570	10,802
Deductions for CPP/QPP contributions on self-employment and other earnings	43	12,650	9,914	420	226	300	82
Deductions for provincial parental insurance plan (PPIP) premiums on self-employment income	44						
Exploration and development expenses	45	10	25	100	1,158	100	633
Other employment expenses	46	260	1,261	140	652	440	1,031
Clergy residence deduction	47	20	106			50	305
Other deductions	48	360	385	720	846	2,800	14,309
Total deductions before adjustments	49	14,140	36,923	5,460	43,205	38,550	269,826
Social benefits repayment	50	130	348	1,010	4,003	1,890	4,322
Net income after adjustments	51	17,200	399,228	10,990	784,161	138,710	3,389,183
Canadian Forces personnel and police deduction	52						
Employee home relocation loan deduction	53						
Security options deductions	54					10	78
Other payments deductions	55	720	2,578	510	1,937	54,340	192,366
Limited partnership losses of other years	56						
Non-capital losses of other years	57	210	1,419	40	271	50	280
Net capital losses of other years	58	160	383	770	5,824	2,400	3,084
Capital gains deduction	59	10	262	360	40,054	90	414
Northern residents deductions	60						
Additional deductions	61	60	260	120	286	5,830	16,883
Farming/fishing losses of prior years	62						
Total deductions from net income	63	1,140	4,953	1,680	48,692	59,590	213,176
Taxable income assessed	64	17,170	394,445	10,980	735,594	138,480	3,176,153
Basic personal amount	65	18,050	186,669	11,130	115,099	138,750	1,438,217
Age amount	66	1,110	6,359	1,940	9,009	102,610	626,637
Spouse or common-law partner amount	67	1,980	12,969	630	3,995	8,600	32,022
Amount for eligible dependant	68	660	6,338	140	1,346	550	4,184
Amount for children 17 and under	69	2,700	9,641	1,030	3,951	790	2,295
Amount for infirm dependants age 18 or older	70	20	48	10	42	210	734
CPP or QPP contributions through employment	71	3,060	1,831	3,070	3,317	2,680	1,063
CPP or QPP contributions on self-employment and other earnings	72	12,650	9,914	420	226	300	82
Employment Insurance premiums	73	2,770	729	2,180	707	8,020	1,381
Employment Insurance premiums on self-employment and other eligible earnings	74	40	12				

Item	Item Code	Proprietorship/Partnerships (#)	Proprietorship/Partnerships (\$)	Investment (#)	Investment (\$)	Pension (#)	Pension (\$)
PIIP premiums paid	75						
PIIP premiums payable on employment income	76						
PIIP premiums payable on self-employment income	77						
Canada employment amount	78	3,940	3,723	4,450	4,462	18,820	14,217
Public transit amount	79	30	15	30	11	390	120
Children's fitness amount	80	1,040	496	540	346	170	74
Home buyers' amount	81	50	224	10	41	50	236
Adoption expenses	82						
Pension income amount	83	1,170	2,199	2,290	4,285	90,040	172,764
Caregiver amount	84	120	424	60	197	780	2,795
Disability amount	85	140	979	330	2,360	10,710	77,201
Disability amount transferred from a dependant	86	200	1,834	80	615	870	6,312
Interest paid on student loans	87	380	227	110	73	50	24
Tuition, education, and textbook amounts	88	420	1,535	770	6,342	310	607
Tuition, education, and textbook amounts transferred from a child	89	400	2,051	280	1,526	620	3,049
Amounts transferred from spouse or common-law partner	90	730	3,295	410	1,784	14,660	76,955
Medical expenses	91	5,240	9,272	2,630	9,914	44,760	145,070
Total tax credits on personal amounts	92	18,050	39,119	11,130	25,447	138,750	390,907
Allowable charitable donations and government gifts	93	3,380	4,724	3,130	14,400	35,570	50,732
Eligible cultural and ecological gifts	94					50	94
Total tax credit on donations and gifts	95	3,320	1,310	3,100	4,139	35,340	13,881
Total federal non-refundable tax credits	96	18,050	40,429	11,130	29,587	138,750	404,788
Federal dividend tax credit	97	1,270	606	6,490	61,130	16,000	6,945
Overseas employment tax credit	98						
Minimum tax carryover	99	20	52	220	543	50	86
Basic federal tax	100	9,200	32,022	6,240	71,603	59,790	159,837
Federal Foreign Tax Credit	101	280	76	1,290	720	4,110	576
Federal Political contribution tax credit	102	60	10	150	25	1,050	135
Investment Tax Credit	103	160	415	50	94	80	86
Labour-sponsored funds tax credit	104	20	7			20	8
Alternative minimum tax payable	105			350	1,717		
Net federal tax	106	9,160	31,516	6,190	70,761	59,680	159,040
CPP contributions on self-employment	107	12,650	19,827	420	451	300	165
Employment Insurance premiums payable on self-employment	108	40	12				
Social Benefits repayment	109	130	348	1,010	4,003	1,890	4,322
Net Provincial Tax	110	9,350	20,573	7,220	41,228	68,430	121,051
Total tax payable	111	14,690	72,277	7,500	116,443	69,570	284,578

Item	Item Code	Benefit (#)	Benefit (\$)	Other (#)	Other (\$)
Number of taxable returns	1	19,540		6,220	
Number of non-taxable returns	2	46,730		8,410	
Total number of returns	3	66,270		14,630	
Employment income	4	28,360	181,177	3,950	37,105
Commissions (from employment)	5	220	277	60	355
Other employment income	6	1,810	1,483	680	1,457
Old Age Security pension (OASP)	7	6,270	37,335	820	4,255
CPP or QPP benefits	8	10,760	28,690	4,050	22,894
Other pensions or superannuation	9	740	3,472	1,420	20,646
Elected split-pension amount	10	320	1,511	660	3,581
Universal Child Care Benefit (UCCB)	11	13,010	20,196	340	495
Employment Insurance and other benefits	12	28,510	345,714	1,060	7,459
Taxable amount of dividends from taxable Canadian corporations	13	1,130	923	1,850	5,202
Interest and other investment income	14	2,830	1,780	2,680	3,703
Net partnership income (Limited or non-active partners only)	15			60	108
Registered disability savings plan income (RDSP)	16				
Net rental income	17	230	-50	180	-83
Taxable capital gains	18	400	360	920	3,830
Support payments received	19	110	350	580	10,139
Registered retirement savings plan income (RRSP)	20	1,840	5,490	3,970	77,455
Other income	21	3,130	6,202	7,710	138,451
Net business income	22	670	443	430	967
Net professional income	23	50	17	60	248
Net commission income	24	80	42	60	119
Net farming income	25	80	-291	50	-154
Net fishing income	26	220	501	10	-63
Workers' compensation benefits	27	3,620	60,303	70	529
Social assistance payments	28	25,030	174,478	150	444
Net federal supplements	29	9,150	64,036	320	755
Total income assessed	30	66,270	934,439	10,520	339,896
Registered pension plan contributions (RPP)	31	1,610	786	560	963
RRSP deduction	32	1,920	2,661	1,060	12,957
Saskatchewan Pension Plan deduction	33				
Deduction for elected split-pension amount	34	150	714	590	5,694
Annual union, professional, or like dues	35	4,370	923	850	232
Universal Child Care Benefit repayment	36	140	69		
Child care expenses	37	2,540	5,791	110	226
Disability supports deductions	38				
Business investment loss	39				
Moving expenses	40	100	268	50	200
Support payments made	41	50	115	20	104
Carrying charges and interest expenses	42	450	288	1,140	1,814
Deductions for CPP/QPP contributions on self-employment and other earnings	43	240	34	160	52
Deductions for provincial parental insurance plan (PPIP) premiums on self-employment income	44				

Item	Item Code	Benefit (#)	Benefit (\$)	Other (#)	Other (\$)
Exploration and development expenses	45			20	78
Other employment expenses	46	1,100	2,130	150	512
Clergy residence deduction	47				
Other deductions	48	4,590	2,919	480	4,207
Total deductions before adjustments	49	12,850	16,776	3,440	27,259
Social benefits repayment	50	20	24	330	879
Net income after adjustments	51	66,210	917,741	10,490	312,322
Canadian Forces personnel and police deduction	52				
Employee home relocation loan deduction	53				
Security options deductions	54				
Other payments deductions	55	36,830	298,815	540	1,701
Limited partnership losses of other years	56				
Non-capital losses of other years	57	30	111	20	102
Net capital losses of other years	58	60	33	260	455
Capital gains deduction	59			20	411
Northern residents deductions	60				
Additional deductions	61	890	1,886	90	418
Farming/fishing losses of prior years	62				
Total deductions from net income	63	37,410	300,882	900	3,111
Taxable income assessed	64	50,580	617,560	10,470	309,230
Basic personal amount	65	66,270	684,781	14,630	150,941
Age amount	66	7,840	50,018	880	4,472
Spouse or common-law partner amount	67	4,160	32,050	840	5,142
Amount for eligible dependant	68	6,270	62,962	330	3,130
Amount for children 17 and under	69	10,510	35,984	730	2,490
Amount for infirm dependants age 18 or older	70	40	123		
CPP or QPP contributions through employment	71	18,800	4,809	1,980	1,093
CPP or QPP contributions on self-employment and other earnings	72	240	34	160	52
Employment Insurance premiums	73	22,960	3,180	2,700	551
Employment Insurance premiums on self-employment and other eligible earnings	74				
PPIP premiums paid	75				
PPIP premiums payable on employment income	76				
PPIP premiums payable on self-employment income	77				
Canada employment amount	78	27,850	27,335	4,070	3,777
Public transit amount	79	200	66	100	29
Children's fitness amount	80	1,130	413	200	103
Home buyers' amount	81	140	664	20	75
Adoption expenses	82				
Pension income amount	83	1,010	1,635	2,040	3,826
Caregiver amount	84	640	2,585	80	274
Disability amount	85	1,690	12,169	490	3,565
Disability amount transferred from a dependant	86	530	4,829	90	746
Interest paid on student loans	87	1,400	649	90	47
Tuition, education, and textbook amounts	88	3,670	17,695	510	2,650

Item	Item Code	Benefit (#)	Benefit (\$)	Other (#)	Other (\$)
Tuition, education, and textbook amounts transferred from a child	89	250	1,046	160	820
Amounts transferred from spouse or common-law partner	90	2,180	10,264	440	1,911
Medical expenses	91	8,010	12,652	2,840	7,717
Total tax credits on personal amounts	92	66,270	144,892	14,630	29,017
Allowable charitable donations and government gifts	93	2,720	1,383	2,370	3,719
Eligible cultural and ecological gifts	94				
Total tax credit on donations and gifts	95	2,550	355	2,340	1,028
Total federal non-refundable tax credits	96	66,270	145,247	14,630	30,045
Federal dividend tax credit	97	720	99	1,630	809
Overseas employment tax credit	98				
Minimum tax carryover	99			40	80
Basic federal tax	100	17,950	23,088	5,860	34,994
Federal Foreign Tax Credit	101	110	3	400	117
Federal Political contribution tax credit	102	20	1	60	8
Investment Tax Credit	103	20	10	10	16
Labour-sponsored funds tax credit	104	10	2		
Alternative minimum tax payable	105				
Net federal tax	106	17,920	23,077	5,840	34,855
CPP contributions on self-employment	107	240	68	160	104
Employment Insurance premiums payable on self-employment	108				
Social Benefits repayment	109	20	24	330	879
Net Provincial Tax	110	17,850	16,646	5,890	21,305
Total tax payable	111	19,540	39,815	6,220	57,143