



Income Statistics 2014 (2012 tax year)

Final Table 3 for Non residents

All returns by major source of income (All items are in thousands of dollars)

Item	Item Code	Grand Total (#)	Grand Total (\$)	Employment (#)	Employment (\$)	Fishing and Farming (#)	Fishing and Farming (\$)
Number of taxable returns	1	54,940		31,510		170	
Number of non-taxable returns	2	77,020		44,380		150	
Total number of returns	3	131,960		75,890		320	
Employment income	4	77,040	2,536,957	74,170	2,527,364	60	174
Commissions (from employment)	5	300	6,133	300	6,133		
Other employment income	6	3,290	114,457	2,920	113,753		
Old Age Security pension (OASP)	7	15,720	63,679	20	74		
CPP or QPP benefits	8	20,300	96,628	170	777		
Other pensions or superannuation	9	6,230	77,434	80	1,918		
Elected split-pension amount	10	20	243				
Universal Child Care Benefit (UCCB)	11	280	437	120	164		
Employment Insurance and other benefits	12	3,170	17,996	2,750	14,205		
Taxable amount of dividends from taxable Canadian corporations	13	710	3,505	550	1,627		
Interest and other investment income	14	1,270	2,085	950	1,219		
Net partnership income (Limited or non-active partners only)	15	13,410	28,335				
Net rental income	16	570	783	410	362		
Taxable capital gains	17	13,440	390,380	470	1,879		
Registered retirement savings plan income (RRSP)	18	1,690	18,475	270	847		
Other income	19	3,790	47,131	960	4,599	20	84
Net business income	20	4,840	133,341	140	800		
Net professional income	21	2,060	89,998	60	767		
Net commission income	22	110	2,129				
Net farming income	23	330	1,902			290	2,065
Net fishing income	24						
Workers' compensation benefits	25	50	292	30	64		
Social assistance payments	26	30	201				
Net federal supplements	27	40	222				
Total income assessed	28	130,220	3,627,874	75,890	2,676,936	310	-1,477
Registered pension plan contributions (RPP)	29	5,930	31,945	5,800	31,507		
RRSP deduction	30	2,150	14,315	1,760	11,501	10	68
Deduction for elected split-pension amount	31	20	245	10	168		
Annual union, professional, or like dues	32	4,360	3,129	3,960	2,916		
Child care expenses	33	220	879	190	765		
Business investment loss	34	10	415				
Moving expenses	35	40	127	30	93		
Support payments made	36	120	3,006	60	1,969		
Carrying charges and interest expenses	37	1,160	1,859	470	763		



Income Statistics 2014 (2012 tax year)

Final Table 3 for Non residents

All returns by major source of income (All items are in thousands of dollars)

Item	Item Code	Grand Total (#)	Grand Total (\$)	Employment (#)	Employment (\$)	Fishing and Farming (#)	Fishing and Farming (\$)
Deductions for CPP/QPP contributions on self-employment and other earnings	38	110	86	10	3		
Deductions for provincial parental insurance plan (PPIP) premiums on self-employment income	39						
Exploration and development expenses	40	8,940	29,994				
Other employment expenses	41	600	2,269	560	2,059		
Clergy residence deduction	42	40	436	40	416		
Other deductions	43	2,500	158,789	2,030	151,674		
Total deductions before adjustments	44	22,250	247,565	11,230	204,987	20	87
Social benefits repayment	45	70	123	20	22		
Net income after adjustments	46	115,440	3,443,929	74,860	2,474,537	220	6,622
Canadian Forces personnel and police deduction	47	20	260				
Security options deductions	48	530	51,890	520	51,750		
Other payments deductions	49	120	715	40	67		
Non-capital losses of other years	50	520	4,562	30	98		
Net capital losses of other years	51	460	3,106	70	162		
Capital gains deduction	52						
Northern residents deductions	53	80	155	80	155		
Additional deductions	54	23,270	308,424	11,020	178,724		
Farming/fishing losses of prior years	55	40	611			30	478
Total deductions from net income	56	24,930	369,771	11,730	231,230		
Taxable income assessed	57	96,890	3,082,110	64,980	2,248,846	190	6,163
Basic personal amount	58	67,000	724,910	42,080	455,346	50	530
Age amount	59	19,140	125,764	210	1,278	10	59
Spouse or common-law partner amount	60	28,630	297,290	25,180	269,216		
Amount for eligible dependant	61	3,700	39,974	3,640	39,327		
Amount for children 17 and under	62	3,150	12,970	2,680	11,125		
Amount for infirm dependants age 18 or older	63	40	253				
CPP or QPP contributions through employment	64	46,720	40,290	46,330	40,022		
CPP or QPP contributions on self-employment and other earnings	65	110	86	10	3		
Employment Insurance premiums	66	47,910	17,422	47,500	17,322		
PPIP premiums paid	67	40	9	40	9		
PPIP premiums payable on employment income	68	10	4	10	4		
PPIP premiums payable on self-employment income	69						
Volunteer firefighters' amount	70						
Canada employment amount	71	42,610	46,293	41,840	45,722		
Public transit amount	72	1,070	597	1,000	560		
Children's fitness amount	73	390	229	340	198		
Children's arts amount	74	200	107	170	93		



Income Statistics 2014 (2012 tax year)

Final Table 3 for Non residents

All returns by major source of income (All items are in thousands of dollars)

Item	Item Code	Grand Total (#)	Grand Total (\$)	Employment (#)	Employment (\$)	Fishing and Farming (#)	Fishing and Farming (\$)
Home buyers' amount	75	10	48				
Pension income amount	76	6,350	11,804	110	201		
Caregiver amount	77	50	243	20	98		
Disability amount	78	300	2,236	90	635		
Disability amount transferred from a dependant	79	30	273	20	218		
Interest paid on student loans	80	290	244	220	194		
Tuition, education, and textbook amounts	81	1,160	8,147	770	5,063		
Tuition, education, and textbook amounts transferred from a child	82	180	944	150	776		
Amounts transferred from spouse or common-law partner	83	1,430	8,368	200	873		
Medical expenses	84	1,250	5,048	420	1,391		
Total tax credits on personal amounts	85	76,830	201,535	51,430	133,463	60	118
Allowable charitable donations and government gifts	86	3,580	9,473	2,050	4,057	10	39
Eligible cultural and ecological gifts	87						
Total tax credit on donations and gifts	88	3,220	2,860	1,960	1,094	10	11
Total federal non-refundable tax credits	89	77,850	204,394	51,630	134,556	70	129
Federal dividend tax credit	90	720	463	570	235		
Overseas employment tax credit	91						
Minimum tax carryover	92	30	75	10	46		
Basic federal tax	93	49,950	538,021	26,550	380,310	160	1,058
Federal Foreign Tax Credit	94	710	2,390	470	2,121		
Federal Political contribution tax credit	95	20	5	10	4		
Investment Tax Credit	96	20	480				
Labour-sponsored funds tax credit	97						
Alternative minimum tax payable	98	30	82				
Net federal tax	99	49,780	595,848	26,460	397,209	160	1,140
CPP contributions on self-employment	100	110	169	10	7		
Social Benefits repayment	101	70	123	20	22		
Net Provincial Tax	102	27,430	174,664	24,130	158,970	120	457
Total tax payable	103	54,940	770,805	31,510	556,208	170	1,601

Item	Item Code	Professional Income (#)	Professional Income (\$)	Sales (Self-Employment) (#)	Sales (Self-Employment) (\$)	Proprietorship/ Partnerships (#)	Proprietorship/ Partnerships (\$)
Number of taxable returns	1	1,700		60		2,820	
Number of non-taxable returns	2	290		30		1,850	
Total number of returns	3	1,990		100		4,670	
Employment income	4	430	963	30	70	580	2,384
Commissions (from employment)	5						
Other employment income	6	10	103			20	22
Old Age Security pension (OASP)	7						
CPP or QPP benefits	8	10	68			20	80
Other pensions or superannuation	9						
Elected split-pension amount	10						
Universal Child Care Benefit (UCCB)	11						
Employment Insurance and other benefits	12						
Taxable amount of dividends from taxable Canadian corporations	13						
Interest and other investment income	14					20	25
Net partnership income (Limited or non-active partners only)	15					70	-25
Net rental income	16						
Taxable capital gains	17					50	4,863
Registered retirement savings plan income (RRSP)	18					10	254
Other income	19	40	3,344				
Net business income	20					4,540	130,064
Net professional income	21	1,970	89,072				
Net commission income	22			90	2,138		
Net farming income	23						
Net fishing income	24						
Workers' compensation benefits	25						
Social assistance payments	26						
Net federal supplements	27						
Total income assessed	28	1,990	93,902	90	2,235	4,570	138,653
Registered pension plan contributions (RPP)	29						
RRSP deduction	30	90	1,331			70	415
Deduction for elected split-pension amount	31						
Annual union, professional, or like dues	32	40	49			30	18
Child care expenses	33						
Business investment loss	34						
Moving expenses	35						
Support payments made	36						
Carrying charges and interest expenses	37					80	74
Deductions for CPP/QPP contributions on self-employment and other earnings	38	20	20			60	55
Deductions for provincial parental insurance plan (PPIP) premiums on self-employment income	39						

Item	Item Code	Professional Income (#)	Professional Income (\$)	Sales (Self-Employment) (#)	Sales (Self-Employment) (\$)	Proprietorship/ Partnerships (#)	Proprietorship/ Partnerships (\$)
Exploration and development expenses	40					50	224
Other employment expenses	41						
Clergy residence deduction	42						
Other deductions	43	20	605			80	3,155
Total deductions before adjustments	44	160	2,368	10	39	360	4,043
Social benefits repayment	45						
Net income after adjustments	46	1,940	91,679	90	2,209	3,400	155,284
Canadian Forces personnel and police deduction	47						
Security options deductions	48						
Other payments deductions	49						
Non-capital losses of other years	50					180	2,482
Net capital losses of other years	51						
Capital gains deduction	52						
Northern residents deductions	53						
Additional deductions	54	180	9,125			290	17,429
Farming/fishing losses of prior years	55						
Total deductions from net income	56	190	9,151			470	19,937
Taxable income assessed	57	1,820	82,585	80	1,936	3,130	135,718
Basic personal amount	58	200	2,175	30	357	460	4,996
Age amount	59					20	150
Spouse or common-law partner amount	60	30	287			70	651
Amount for eligible dependant	61						
Amount for children 17 and under	62	50	197			40	160
Amount for infirm dependants age 18 or older	63						
CPP or QPP contributions through employment	64	40	37			50	53
CPP or QPP contributions on self-employment and other earnings	65	20	20			60	55
Employment Insurance premiums	66	40	15			40	16
PPIP premiums paid	67						
PPIP premiums payable on employment income	68						
PPIP premiums payable on self-employment income	69						
Volunteer firefighters' amount	70						
Canada employment amount	71	30	24			30	24
Public transit amount	72	20	8			10	9
Children's fitness amount	73						
Children's arts amount	74						
Home buyers' amount	75						
Pension income amount	76						
Caregiver amount	77						
Disability amount	78						

Item	Item Code	Professional Income (#)	Professional Income (\$)	Sales (Self-Employment) (#)	Sales (Self-Employment) (\$)	Proprietorship/ Partnerships (#)	Proprietorship/ Partnerships (\$)
Disability amount transferred from a dependant	79						
Interest paid on student loans	80						
Tuition, education, and textbook amounts	81	30	331			40	392
Tuition, education, and textbook amounts transferred from a child	82						
Amounts transferred from spouse or common-law partner	83						
Medical expenses	84	30	219			40	186
Total tax credits on personal amounts	85	250	514	40	78	530	1,013
Allowable charitable donations and government gifts	86	910	411			80	260
Eligible cultural and ecological gifts	87						
Total tax credit on donations and gifts	88	670	110			80	70
Total federal non-refundable tax credits	89	870	624	40	78	570	1,083
Federal dividend tax credit	90						
Overseas employment tax credit	91						
Minimum tax carryover	92						
Basic federal tax	93	1,690	17,217	60	323	2,790	28,912
Federal Foreign Tax Credit	94					20	63
Federal Political contribution tax credit	95						
Investment Tax Credit	96						
Labour-sponsored funds tax credit	97						
Alternative minimum tax payable	98						
Net federal tax	99	1,690	19,630	60	372	2,780	35,636
CPP contributions on self-employment	100	20	38			50	109
Social Benefits repayment	101						
Net Provincial Tax	102	1,310	5,345	40	90	1,000	6,650
Total tax payable	103	1,700	25,026	60	465	2,820	42,395

Item	Item Code	Investment (#)	Investment (\$)	Pension (#)	Pension (\$)	Benefit (#)	Benefit (\$)
Number of taxable returns	1	9,600		7,160		120	
Number of non-taxable returns	2	12,950		14,470		390	
Total number of returns	3	22,550		21,630		510	
Employment income	4	500	2,075	280	490	210	1,338
Commissions (from employment)	5						
Other employment income	6	40	158	250	197		
Old Age Security pension (OASP)	7	30	90	15,520	62,880	20	40
CPP or QPP benefits	8	30	139	19,720	93,793	10	45
Other pensions or superannuation	9	10	83	6,060	74,585		
Elected split-pension amount	10			10	185		
Universal Child Care Benefit (UCCB)	11	40	68			100	173
Employment Insurance and other benefits	12			10	51	380	3,629
Taxable amount of dividends from taxable Canadian corporations	13	100	1,764	40	100		
Interest and other investment income	14	170	643	70	135	20	14
Net partnership income (Limited or non-active partners only)	15	13,300	27,287				
Net rental income	16	130	357	10	-16		
Taxable capital gains	17	12,620	382,596	130	269		
Registered retirement savings plan income (RRSP)	18	40	207	490	2,652	10	21
Other income	19	160	324	640	1,373	20	31
Net business income	20	100	2,205	20	-14		
Net professional income	21			10	15		
Net commission income	22						
Net farming income	23	10	-159				
Net fishing income	24						
Workers' compensation benefits	25						
Social assistance payments	26						
Net federal supplements	27			30	102	10	113
Total income assessed	28	22,550	417,948	21,630	236,907	510	5,788
Registered pension plan contributions (RPP)	29	20	92	60	97	10	38
RRSP deduction	30	60	307	60	210		
Deduction for elected split-pension amount	31						
Annual union, professional, or like dues	32	50	21	140	31	30	4
Child care expenses	33						
Business investment loss	34						
Moving expenses	35						
Support payments made	36			50	555		
Carrying charges and interest expenses	37	410	832	120	98		
Deductions for CPP/QPP contributions on self-employment and other earnings	38	10	2				
Deductions for provincial parental insurance plan (PPIP) premiums on self-employment income	39						
Exploration and development expenses	40	8,860	28,734				
Other employment expenses	41						
Clergy residence deduction	42						
Other deductions	43	80	501	160	538	30	17

Item	Item Code	Investment (#)	Investment (\$)	Pension (#)	Pension (\$)	Benefit (#)	Benefit (\$)
Total deductions before adjustments	44	9,430	30,831	550	1,615	80	92
Social benefits repayment	45			40	61		
Net income after adjustments	46	10,210	418,824	21,610	235,282	510	5,708
Canadian Forces personnel and police deduction	47						
Security options deductions	48						
Other payments deductions	49			30	155	40	481
Non-capital losses of other years	50	260	1,883	10	41		
Net capital losses of other years	51	340	2,798	20	95		
Capital gains deduction	52						
Northern residents deductions	53						
Additional deductions	54	330	14,512	11,070	80,282	80	596
Farming/fishing losses of prior years	55						
Total deductions from net income	56	940	19,495	11,110	80,573	120	1,077
Taxable income assessed	57	10,040	399,656	13,610	156,070	490	4,678
Basic personal amount	58	500	5,377	21,550	233,179	510	5,460
Age amount	59	60	397	18,550	122,202	20	132
Spouse or common-law partner amount	60	40	414	2,850	22,215	220	2,295
Amount for eligible dependant	61			20	191	30	357
Amount for children 17 and under	62	30	142	160	586	40	149
Amount for infirm dependants age 18 or older	63			30	225		
CPP or QPP contributions through employment	64	50	63	20	10	160	35
CPP or QPP contributions on self-employment and other earnings	65	10	2				
Employment Insurance premiums	66	40	17	30	5	170	23
PPIP premiums paid	67						
PPIP premiums payable on employment income	68						
PPIP premiums payable on self-employment income	69						
Volunteer firefighters' amount	70						
Canada employment amount	71	60	54	320	144	200	209
Public transit amount	72			10	7		
Children's fitness amount	73			20	10		
Children's arts amount	74						
Home buyers' amount	75						
Pension income amount	76	20	31	6,090	11,305		
Caregiver amount	77			30	137		
Disability amount	78			190	1,420		
Disability amount transferred from a dependant	79						
Interest paid on student loans	80						
Tuition, education, and textbook amounts	81	100	675				
Tuition, education, and textbook amounts transferred from a child	82			20	92		
Amounts transferred from spouse or common-law partner	83			1,160	7,200	10	44
Medical expenses	84			660	2,733		
Total tax credits on personal amounts	85	630	1,113	21,570	60,257	510	1,313
Allowable charitable donations and government gifts	86	150	4,175	250	336		
Eligible cultural and ecological gifts	87						

Item	Item Code	Investment	Investment	Pension (#)	Pension (\$)	Benefit (#)	Benefit (\$)
		(#)	(\$)				
Total tax credit on donations and gifts	88	150	1,434	250	88		
Total federal non-refundable tax credits	89	740	2,546	21,570	60,345	510	1,314
Federal dividend tax credit	90	70	213	30	14		
Overseas employment tax credit	91						
Minimum tax carryover	92						
Basic federal tax	93	9,610	87,263	7,180	15,541	100	150
Federal Foreign Tax Credit	94	60	24	40	76		
Federal Political contribution tax credit	95						
Investment Tax Credit	96						
Labour-sponsored funds tax credit	97						
Alternative minimum tax payable	98						
Net federal tax	99	9,590	122,306	7,160	11,511	100	129
CPP contributions on self-employment	100	10	4				
Social Benefits repayment	101			40	61		
Net Provincial Tax	102	560	2,163	40	6	40	7
Total tax payable	103	9,600	124,481	7,160	11,578	120	137

Item	Item Code	Other (#)	Other (\$)
Number of taxable returns	1	1,790	
Number of non-taxable returns	2	2,510	
Total number of returns	3	4,300	
Employment income	4	790	2,098
Commissions (from employment)	5		
Other employment income	6	40	146
Old Age Security pension (OASP)	7	120	529
CPP or QPP benefits	8	330	1,696
Other pensions or superannuation	9	70	638
Elected split-pension amount	10		
Universal Child Care Benefit (UCCB)	11		
Employment Insurance and other benefits	12	10	54
Taxable amount of dividends from taxable Canadian corporations	13	10	7
Interest and other investment income	14	30	41
Net partnership income (Limited or non-active partners only)	15		
Net rental income	16	10	68
Taxable capital gains	17	140	132
Registered retirement savings plan income (RRSP)	18	870	14,432
Other income	19	1,880	36,659
Net business income	20	30	48
Net professional income	21		
Net commission income	22		
Net farming income	23		
Net fishing income	24		
Workers' compensation benefits	25		
Social assistance payments	26		
Net federal supplements	27		
Total income assessed	28	2,680	56,982
Registered pension plan contributions (RPP)	29	30	184
RRSP deduction	30	80	444
Deduction for elected split-pension amount	31		
Annual union, professional, or like dues	32	120	88
Child care expenses	33		
Business investment loss	34		
Moving expenses	35		
Support payments made	36		
Carrying charges and interest expenses	37	70	88
Deductions for CPP/QPP contributions on self-employment and other earnings	38		
Deductions for provincial parental insurance plan (PPIP) premiums on self-employment income	39		
Exploration and development expenses	40		
Other employment expenses	41	10	35
Clergy residence deduction	42		
Other deductions	43	100	2,300
Total deductions before adjustments	44	410	3,503

Item	Item Code	Other (#)	Other (\$)
Social benefits repayment	45		
Net income after adjustments	46	2,610	53,783
Canadian Forces personnel and police deduction	47		
Security options deductions	48		
Other payments deductions	49		
Non-capital losses of other years	50	20	39
Net capital losses of other years	51	20	22
Capital gains deduction	52		
Northern residents deductions	53		
Additional deductions	54	280	7,425
Farming/fishing losses of prior years	55		
Total deductions from net income	56	310	7,498
Taxable income assessed	57	2,560	46,459
Basic personal amount	58	1,620	17,489
Age amount	59	250	1,475
Spouse or common-law partner amount	60	230	2,072
Amount for eligible dependant	61		
Amount for children 17 and under	62	140	558
Amount for infirm dependants age 18 or older	63		
CPP or QPP contributions through employment	64	70	60
CPP or QPP contributions on self-employment and other earnings	65		
Employment Insurance premiums	66	80	19
PPIP premiums paid	67		
PPIP premiums payable on employment income	68		
PPIP premiums payable on self-employment income	69		
Volunteer firefighters' amount	70		
Canada employment amount	71	120	101
Public transit amount	72	20	10
Children's fitness amount	73	10	9
Children's arts amount	74	10	5
Home buyers' amount	75		
Pension income amount	76	130	241
Caregiver amount	77		
Disability amount	78	20	136
Disability amount transferred from a dependant	79		
Interest paid on student loans	80	40	32
Tuition, education, and textbook amounts	81	200	1,605
Tuition, education, and textbook amounts transferred from a child	82		
Amounts transferred from spouse or common-law partner	83	40	157
Medical expenses	84	80	327
Total tax credits on personal amounts	85	1,840	3,666
Allowable charitable donations and government gifts	86	130	189
Eligible cultural and ecological gifts	87		
Total tax credit on donations and gifts	88	100	52

Item	Item Code	Other (#)	Other (\$)
Total federal non-refundable tax credits	89	1,870	3,718
Federal dividend tax credit	90		
Overseas employment tax credit	91		
Minimum tax carryover	92		
Basic federal tax	93	1,820	7,247
Federal Foreign Tax Credit	94	100	101
Federal Political contribution tax credit	95		
Investment Tax Credit	96		
Labour-sponsored funds tax credit	97		
Alternative minimum tax payable	98		
Net federal tax	99	1,790	7,915
CPP contributions on self-employment	100		
Social Benefits repayment	101		
Net Provincial Tax	102	190	975
Total tax payable	103	1,790	8,915