

Income Statistics 2014 (2012 tax year)

Final Table 5 for all Canada

All returns by province and territory (All items are in thousands of dollars)

Item	ltem Code	Grand Total (#)	Grand Total (\$)	Newfoundland And Labrador (#)	Newfoundland And Labrador (\$)	Prince Edward Island (#)	Prince Edward Island (\$)
Number of taxable returns	1	17,721,540		285,810		83,340	
Number of non-taxable returns	2	8,978,710		138,450		28,910	
Total number of returns	3	26,700,250		424,260		112,250	
Employment income	4	17,603,500	749,413,403	273,250	11,199,256	76,330	2,465,803
Commissions (from employment)	5	535,440	13,807,327	4,370	88,176	1,230	24,515
Other employment income	6	2,325,220	9,881,893	36,620	120,717	5,190	28,765
Old Age Security pension (OASP)	7	5,271,680	30,349,343	88,650	541,615	24,580	148,686
CPP or QPP benefits	8	6,559,540	43,695,590	128,760	735,350	34,940	212,445
Other pensions or superannuation	9	3,996,290	78,734,028	58,520	1,110,342	17,150	317,099
Elected split-pension amount	10	1,146,980	11,999,106	20,210	201,964	5,610	53,661
Universal Child Care Benefit (UCCB)	11	1,703,650	2,554,064	23,430	32,990	6,610	9,750
Employment Insurance and other benefits	12	2,537,000	17,019,520	96,690	905,320	25,210	224,608
Taxable amount of dividends from taxable Canadian corporations	13	4,094,130	62,893,371	31,900	343,165	13,760	144,000
Interest and other investment income	14	6,602,360	14,945,886	58,530	76,488	22,460	32,192
Net partnership income (Limited or non-active partners only)	15	104,360	233,941	190	878	100	174
Net rental income	16	1,457,720	5,125,518	13,280	29,224	3,830	8,451
Taxable capital gains	17	2,055,300	17,245,600	14,630	110,209	6,020	45,003
Registered retirement savings plan income (RRSP)	18	2,306,180	13,123,747	27,930	149,468	8,520	47,780
Other income	19	3,977,170	19,549,014	44,310	215,157	13,080	54,164
Net business income	20	2,037,640	25,999,934	14,310	176,716	6,760	71,984
Net professional income	21	337,350	18,699,562	2,760	194,239	890	29,439
Net commission income	22	231,430	4,209,931	2,080	51,086	560	8,314
Net farming income	23	349,490	2,160,912	370	599	1,860	4,895
Net fishing income	24	28,530	475,475	9,730	171,129	2,930	52,958
Workers' compensation benefits	25	611,310	5,292,443	11,530	111,073	2,240	19,179
Social assistance payments	26	1,587,590	11,166,492	24,970	206,866	4,250	28,461
Net federal supplements	27	1,952,900	9,513,392	53,790	238,786	11,190	46,001
Total income assessed	28	26,531,820	1169239984	421,230	17,021,867	111,800	4,080,414
Registered pension plan contributions (RPP)	29	4,794,740	18,118,881	82,900	291,909	21,000	68,997
RRSP deduction	30	6,125,330	33,446,063	67,050	371,974	19,360	90,558
Deduction for elected split-pension amount	31	1,146,770	11,993,125	20,150	201,187	5,600	53,511
Annual union, professional, or like dues	32	5,727,210	4,038,057	111,820	83,471	23,610	13,548
Child care expenses	33	1,283,180	4,608,482	12,940	54,763	5,500	18,911
Business investment loss	34	11,190	343,212	80	1,450	10	134
Moving expenses	35	104,660	435,945	2,040	10,280	540	2,001
Support payments made	36	72,120	1,092,735	790	10,382	210	2,140
Carrying charges and interest expenses	37	2,413,710	4,774,934	16,360	27,197	6,920	10,311



Income Statistics 2014 (2012 tax year)

Final Table 5 for all Canada

All returns by province and territory (All items are in thousands of dollars)

Item	ltem Code	Grand Total (#)	Grand Total (\$)	Newfoundland And Labrador (#)	Newfoundland And Labrador (\$)	Prince Edward Island (#)	Prince Edward Island (\$)
Deductions for CPP/QPP contributions on self-employment and other earnings	38	1,679,660	1,319,816	17,360	14,453	6,660	5,458
Deductions for provincial parental insurance plan (PPIP) premiums on self-employment income	39	434,450	34,577				
Exploration and development expenses	40	77,920	1,110,730	220	3,148	50	522
Other employment expenses	41	825,240	4,160,630	11,920	45,184	2,180	9,782
Clergy residence deduction	42	27,720	363,023	670	6,144	140	1,492
Other deductions	43	782,310	2,077,067	15,390	18,249	4,710	4,518
Total deductions before adjustments	44	14,354,490	87,932,820	204,680	1,139,960	56,570	281,912
Social benefits repayment	45	507,080	1,378,243	14,160	28,396	2,250	5,728
Net income after adjustments	46	26,423,380	1081132036	420,570	15,858,429	111,450	3,798,041
Canadian Forces personnel and police deduction	47	4,150	91,766	30	620		
Security options deductions	48	45,350	2,158,147	180	7,479	30	431
Other payments deductions	49	3,835,780	25,969,110	88,440	556,752	16,900	93,630
Non-capital losses of other years	50	31,920	354,492	240	1,921	110	1,012
Net capital losses of other years	51	510,120	1,330,215	2,580	4,418	1,280	2,424
Capital gains deduction	52	62,580	4,408,407	500	42,477	360	23,600
Northern residents deductions	53	256,300	882,042	13,000	69,522	100	207
Additional deductions	54	203,070	1,243,014	1,630	9,641	990	4,463
Farming/fishing losses of prior years	55	13,340	136,174	40	382	120	1,506
Total deductions from net income	56	4,830,500	36,584,557	105,250	693,215	19,420	127,447
Taxable income assessed	57	25,742,170	1044656932	405,710	15,166,102	109,920	3,671,118
Basic personal amount	58	26,634,460	286,743,543	424,250	4,576,863	112,250	1,209,536
Age amount	59	5,033,270	30,504,627	86,910	554,089	23,960	148,042
Spouse or common-law partner amount	60	2,104,510	15,384,787	27,430	178,587	6,170	38,197
Amount for eligible dependant	61	951,490	9,741,938	14,460	148,604	4,780	48,607
Amount for children 17 and under	62	3,759,890	14,460,701	52,010	185,246	15,620	59,855
Amount for infirm dependants age 18 or older	63	17,770	80,312	500	2,583	130	697
CPP or QPP contributions through employment	64	15,254,610	23,050,943	240,800	342,306	66,620	86,406
CPP or QPP contributions on self-employment and other earnings	65	1,679,660	1,319,816	17,360	14,453	6,660	5,458
Employment Insurance premiums	66	15,094,480	8,218,603	253,520	135,995	70,320	35,092
PPIP premiums paid	67	3,740,830	724,381				
PPIP premiums payable on employment income	68	111,010	22,490				
PPIP premiums payable on self-employment income	69	440,060	44,588				
Volunteer firefighters' amount	70	39,800	119,398	4,500	13,511	850	2,541
Canada employment amount	71	17,508,420	18,468,564	275,830	289,837	76,350	81,777
Public transit amount	72	1,697,520	1,384,264	2,120	867	590	178
Children's fitness amount	73	1,619,240	883,622	21,450	11,954	7,250	4,064
Children's arts amount	74	558,990	285,288	8,120	4,205	2,000	857



Income Statistics 2014 (2012 tax year)

Final Table 5 for all Canada

All returns by province and territory (All items are in thousands of dollars)

Item	ltem Code	Grand Total (#)	Grand Total (\$)	Newfoundland And Labrador (#)	Newfoundland And Labrador (\$)	Prince Edward Island (#)	Prince Edward Island (\$)
Home buyers' amount	75	191,000	860,651	2,610	12,185	720	3,267
Pension income amount	76	4,655,180	8,872,044	73,090	139,432	20,590	39,167
Caregiver amount	77	226,500	1,153,116	5,010	23,655	780	3,846
Disability amount	78	677,150	5,103,807	13,590	102,238	4,330	32,619
Disability amount transferred from a dependant	79	231,700	2,296,299	5,530	53,485	1,590	15,562
Interest paid on student loans	80	625,110	318,771	15,910	8,393	4,610	2,739
Tuition, education, and textbook amounts	81	1,728,040	8,848,702	27,330	129,873	7,140	37,339
Tuition, education, and textbook amounts transferred from a child	82	719,240	3,609,991	10,160	46,712	3,210	16,954
Amounts transferred from spouse or common-law partner	83	1,227,960	6,079,977	21,830	118,084	5,570	30,201
Medical expenses	84	4,417,730	10,705,945	90,170	195,272	27,410	64,480
Total tax credits on personal amounts	85	26,644,730	68,895,498	424,260	1,093,282	112,250	295,129
Allowable charitable donations and government gifts	86	5,814,840	9,104,040	86,220	86,688	26,760	31,835
Eligible cultural and ecological gifts	87	7,720	78,728	100	296	40	188
Total tax credit on donations and gifts	88	5,772,340	2,489,540	85,060	22,762	26,500	8,708
Total federal non-refundable tax credits	89	26,645,750	71,385,038	424,260	1,116,043	112,250	303,837
Federal dividend tax credit	90	3,658,110	8,476,479	28,910	46,192	11,870	18,928
Overseas employment tax credit	91	7,150	74,183	600	6,561	60	616
Minimum tax carryover	92	45,270	129,755	370	1,018	190	504
Basic federal tax	93	16,694,490	122,362,350	261,110	1,703,051	71,290	337,242
Federal Foreign Tax Credit	94	1,179,890	952,711	6,870	12,178	2,950	1,981
Federal Political contribution tax credit	95	149,280	24,076	930	174	1,000	156
Investment Tax Credit	96	43,120	92,376	820	931	1,070	1,315
Labour-sponsored funds tax credit	97	340,680	151,366	20	10		
Alternative minimum tax payable	98	35,750	182,696	410	1,587	150	597
Net federal tax	99	16,642,730	121,233,442	260,770	1,689,783	71,120	333,711
CPP contributions on self-employment	100	1,292,790	2,030,467	17,360	28,906	6,660	10,915
Social Benefits repayment	101	507,080	1,378,243	14,160	28,396	2,250	5,728
Net Provincial Tax	102	12,608,790	51,555,948	277,690	1,068,418	82,370	287,638
Total tax payable	103	17,721,540	176,206,237	285,810	2,815,534	83,340	638,001

Item	ltem Code	Nova Scotia (#)	Nova Scotia (\$)	New Brunswick (#)	New Brunswick (\$)	Québec (#)	Québec (\$)
Number of taxable returns	1	511,340		397,540		3,956,730	
Number of non-taxable returns	2	224,740		205,630		2,435,610	
Total number of returns	3	736,080		603,170		6,392,340	
Employment income	4	466,060	16,885,372	393,050	13,856,663	4,174,070	155,099,828
Commissions (from employment)	5	12,850	248,489	9,250	168,973	137,630	2,563,825
Other employment income	6	51,070	236,104	44,710	139,424	513,010	1,458,595
Old Age Security pension (OASP)	7	164,270	994,429	131,910	801,536	1,335,510	8,023,344
CPP or QPP benefits	8	228,420	1,497,863	183,490	1,120,458	1,693,820	10,551,365
Other pensions or superannuation	9	130,060	2,604,020	96,830	1,825,591	1,021,280	19,467,442
Elected split-pension amount	10	43,520	468,027	29,100	308,695	268,010	2,798,295
Universal Child Care Benefit (UCCB)	11	40,610	59,118	34,170	49,632	403,600	601,537
Employment Insurance and other benefits	12	102,480	781,071	108,160	849,222	805,350	5,215,134
Taxable amount of dividends from taxable Canadian corporations	13	98,390	1,535,657	61,400	739,043	781,200	10,665,015
Interest and other investment income	14	133,880	196,502	94,420	135,218	1,377,790	2,877,034
Net partnership income (Limited or non-active partners only)	15	990	3,429	590	1,705	12,700	47,128
Net rental income	16	19,020	49,713	13,060	14,955	382,080	1,642,982
Taxable capital gains	17	43,040	269,542	27,990	156,619	409,030	3,430,998
Registered retirement savings plan income (RRSP)	18	57,080	331,450	42,650	235,157	525,560	2,377,732
Other income	19	92,370	469,477	71,890	350,986	872,670	4,071,049
Net business income	20	40,140	413,430	30,700	331,521	417,440	5,115,678
Net professional income	21	6,550	254,508	4,190	166,463	97,850	5,832,637
Net commission income	22	4,610	71,049	3,040	47,033	43,160	775,078
Net farming income	23	4,140	8,830	2,710	4,758	43,720	230,732
Net fishing income	24	5,500	117,890	2,260	37,930	1,170	22,170
Workers' compensation benefits	25	20,950	178,483	10,010	91,591	178,090	1,486,988
Social assistance payments	26	32,930	198,445	30,940	192,112	358,770	2,546,369
Net federal supplements	27	69,990	286,211	66,620	286,734	639,230	2,838,564
Total income assessed	28	729,430	28,191,454	599,560	21,930,616	6,360,070	249,917,399
Registered pension plan contributions (RPP)	29	147,010	510,476	115,420	371,799	1,453,600	4,148,415
RRSP deduction	30	126,980	609,529	99,450	473,561	1,561,530	7,458,390
Deduction for elected split-pension amount	31	43,510	467,501	29,090	308,427	268,000	2,796,906
Annual union, professional, or like dues	32	142,590	92,139	114,890	78,707	1,728,270	1,114,068
Child care expenses	33	30,720	115,581	27,050	106,685	470,790	1,161,102
Business investment loss	34	190	4,241	190	3,112	2,280	66,782
Moving expenses	35	3,080	14,658	1,900	7,825	10,190	44,589
Support payments made	36	2,420	27,501	1,660	17,729	13,170	167,063
Carrying charges and interest expenses	37	50,510	83,754	35,220	48,698	236,560	608,678
Deductions for CPP/QPP contributions on self-employment and other earnings	38	33,000	25,474	23,660	17,134	386,850	304,580
Deductions for provincial parental insurance plan (PPIP) premiums on self-employment income	39						
Exploration and development expenses	40	860	10,803	340	2,976	10,470	160,390
Other employment expenses	41	23,170	91,803	18,710	78,609	118,940	560,556
Clergy residence deduction	42	950	10,228	900	10,043	2,140	20,375

Item	ltem Code	Nova Scotia (#)	Nova Scotia (\$)	New Brunswick (#)	New Brunswick (\$)	Québec (#)	Québec (\$)
Other deductions	43	25,860	45,220	21,980	29,383	196,700	480,439
Total deductions before adjustments	44	368,100	2,109,231	290,900	1,554,913	3,504,860	19,129,921
Social benefits repayment	45	15,040	39,478	10,750	25,438	103,980	252,727
Net income after adjustments	46	727,540	26,061,874	598,190	20,361,429	6,343,030	230,747,545
Canadian Forces personnel and police deduction	47	190	5,563	510	19,322	1,150	19,275
Security options deductions	48	700	15,659	360	6,244	6,660	340,290
Other payments deductions	49	120,580	663,107	105,520	570,445	1,156,920	6,870,784
Non-capital losses of other years	50	660	5,233	470	3,757	6,230	51,080
Net capital losses of other years	51	9,790	22,665	6,160	10,617	97,450	218,458
Capital gains deduction	52	970	77,042	840	59,471	11,780	829,369
Northern residents deductions	53	480	1,163	520	1,054	28,550	98,827
Additional deductions	54	4,170	17,442	7,250	22,126	47,630	409,387
Farming/fishing losses of prior years	55	160	1,593	120	2,006	1,670	13,474
Total deductions from net income	56	135,470	809,496	117,570	695,047	1,323,520	8,853,546
Taxable income assessed	57	710,020	25,253,866	582,110	19,668,131	6,143,180	221,923,782
Basic personal amount	58	736,070	7,935,752	603,160	6,504,521	6,392,200	68,855,132
Age amount	59	159,150	981,005	128,890	808,546	1,295,570	8,074,658
Spouse or common-law partner amount	60	49,740	331,022	42,400	282,770	438,830	2,961,903
Amount for eligible dependant	61	29,980	308,902	24,410	249,306	222,500	2,223,061
Amount for children 17 and under	62	92,730	347,887	78,060	286,805	863,580	3,238,009
Amount for infirm dependants age 18 or older	63	790	4,411	690	3,583	1,930	7,201
CPP or QPP contributions through employment	64	404,720	568,361	345,380	475,764	3,700,330	5,374,084
CPP or QPP contributions on self-employment and other earnings	65	33,000	25,474	23,660	17,134	386,850	304,580
Employment Insurance premiums	66	417,090	223,588	353,470	185,830	3,645,670	1,618,977
PPIP premiums paid	67					3,740,790	724,372
PPIP premiums payable on employment income	68					110,990	22,486
PPIP premiums payable on self-employment income	69						
Volunteer firefighters' amount	70	5,590	16,757	2,790	8,373	6,640	19,908
Canada employment amount	71	465,960	493,446	390,360	415,984	4,141,640	4,354,762
Public transit amount	72	15,890	7,388	4,500	1,823	495,640	371,437
Children's fitness amount	73	38,650	21,437	31,350	15,866	369,840	162,604
Children's arts amount	74	12,840	6,068	8,060	3,515	97,840	36,378
Home buyers' amount	75	4,620	21,457	4,010	18,613	53,580	232,004
Pension income amount	76	158,620	304,440	115,630	221,255	1,186,430	2,237,089
Caregiver amount	77	4,910	24,325	5,360	25,602	41,150	189,099
Disability amount	78	29,130	219,124	18,400	138,522	88,870	669,519
Disability amount transferred from a dependant	79	9,150	90,799	7,080	68,374	39,420	392,199
Interest paid on student loans	80	24,090	14,633	25,930	16,651	139,120	51,511
Tuition, education, and textbook amounts	81	40,240	226,118	29,780	146,938	419,960	1,514,030
Tuition, education, and textbook amounts transferred from a child	82	17,470	91,163	13,930	72,822	191,890	876,929
Amounts transferred from spouse or common-law partner	83	35,320	186,608	30,100	157,253	292,740	1,408,309
Medical expenses	84	154,900	336,182	134,180	313,644	1,850,240	3,753,972
Total tax credits on personal amounts	85	736,080	1,918,001	603,160	1,565,954	6,392,280	16,458,309

Item	ltem Code	Nova Scotia (#)	Nova Scotia (\$)	New Brunswick (#)	New Brunswick (\$)	Québec (#)	Québec (\$)
Allowable charitable donations and government gifts	86	155,930	185,473	120,650	213,235	1,302,610	960,121
Eligible cultural and ecological gifts	87	250	422	170	152	2,320	35,365
Total tax credit on donations and gifts	88	154,560	50,382	118,960	41,712	1,283,530	251,473
Total federal non-refundable tax credits	89	736,080	1,968,383	603,160	1,607,666	6,392,280	16,709,783
Federal dividend tax credit	90	86,750	202,728	53,550	98,987	706,150	1,442,303
Overseas employment tax credit	91	470	5,357	130	1,345	2,030	18,862
Minimum tax carryover	92	1,080	2,762	600	1,667	8,540	23,967
Basic federal tax	93	451,730	2,503,350	370,890	1,897,330	3,970,480	23,547,847
Federal Foreign Tax Credit	94	22,330	17,434	13,410	8,234	206,290	101,865
Federal Political contribution tax credit	95	4,130	647	2,370	368	16,290	2,217
Investment Tax Credit	96	1,740	2,367	1,250	2,128	8,540	20,639
Labour-sponsored funds tax credit	97	70	36	1,080	193	316,610	136,857
Alternative minimum tax payable	98	960	3,835	430	2,375	6,600	33,638
Net federal tax	99	450,890	2,483,339	370,010	1,887,803	3,955,670	23,286,311
CPP contributions on self-employment	100	33,000	50,948	23,660	34,269		
Social Benefits repayment	101	15,040	39,478	10,750	25,438	103,980	252,727
Net Provincial Tax	102	497,010	2,005,258	380,530	1,201,127	2,920	66,431
Total tax payable	103	511,340	4,579,076	397,540	3,148,672	3,956,730	23,605,688

Item	ltem Code	Ontario (#)	Ontario (\$)	Manitoba (#)	Manitoba (\$)	Saskatchewan (#)	Saskatchewan (\$)
Number of taxable returns	1	6,833,640		647,670		547,650	
Number of non-taxable returns	2	3,232,460		289,630		266,220	
Total number of returns	3	10,066,110		937,300		813,860	
Employment income	4	6,516,940	286,508,940	640,200	23,893,372	550,320	23,784,349
Commissions (from employment)	5	195,360	5,623,904	16,180	390,207	13,520	399,926
Other employment income	6	931,380	4,113,285	65,190	228,320	62,720	232,109
Old Age Security pension (OASP)	7	1,995,300	11,151,566	182,950	1,089,724	160,380	975,048
CPP or QPP benefits	8	2,396,320	16,883,680	233,560	1,549,558	200,380	1,297,074
Other pensions or superannuation	9	1,534,390	32,472,507	148,240	2,590,480	121,190	2,040,588
Elected split-pension amount	10	470,890	5,007,589	43,100	405,392	29,790	280,840
Universal Child Care Benefit (UCCB)	11	638,940	953,535	68,230	106,216	61,390	95,903
Employment Insurance and other benefits	12	781,080	5,090,511	71,270	438,846	56,970	378,192
Taxable amount of dividends from taxable Canadian corporations	13	1,645,640	21,694,776	131,100	1,400,676	143,900	2,365,627
Interest and other investment income	14	2,650,160	6,260,529	240,490	438,389	217,730	429,309
Net partnership income (Limited or non-active partners only)	15	35,500	92,196	2,850	4,793	5,410	15,538
Net rental income	16	535,130	1,556,958	36,150	151,215	41,330	226,117
Taxable capital gains	17	830,550	5,919,822	71,690	584,635	72,860	821,761
Registered retirement savings plan income (RRSP)	18	946,810	5,513,569	76,210	379,806	54,110	315,546
Other income	19	1,526,910	8,106,890	166,140	633,804	156,260	633,493
Net business income	20	846,680	10,466,867	66,960	885,805	63,690	940,712
Net professional income	21	137,950	8,675,685	8,680	387,970	6,070	284,661
Net commission income	22	100,880	1,980,289	6,730	137,111	6,830	126,472
Net farming income	23	85,370	425,927	33,050	228,767	62,740	660,282
Net fishing income	24	270	1,427	1,280	5,393	290	933
Workers' compensation benefits	25	218,470	2,071,235	20,920	110,437	13,990	103,230
Social assistance payments	26	643,220	4,892,537	41,280	273,754	53,080	330,101
Net federal supplements	27	609,290	3,283,807	63,690	285,079	58,210	253,687
Total income assessed	28	9,991,180	449,333,853	932,160	36,627,065	806,570	37,012,519
Registered pension plan contributions (RPP)	29	1,589,510	7,048,528	217,220	660,200	182,680	654,501
RRSP deduction	30	2,293,870	13,023,503	205,300	946,708	194,540	1,012,653
Deduction for elected split-pension amount	31	470,860	5,006,297	43,080	404,995	29,770	280,583
Annual union, professional, or like dues	32	1,947,490	1,409,077	219,920	139,138	182,470	133,923
Child care expenses	33	428,600	1,971,718	43,610	119,371	32,110	114,501
Business investment loss	34	4,210	154,491	290	5,691	330	6,160
Moving expenses	35	30,300	128,815	3,480	12,734	7,300	23,086
Support payments made	36	34,200	565,165	1,990	24,894	1,630	18,307
Carrying charges and interest expenses	37	1,012,230	2,220,309	106,550	111,969	93,520	99,637
Deductions for CPP/QPP contributions on self-employment and other earnings	38	666,930	512,274	56,200	46,068	62,850	55,051
Deductions for provincial parental insurance plan (PPIP) premiums on self-employment income	39						
Exploration and development expenses	40	26,630	470,542	2,050	29,576	3,860	31,769
Other employment expenses	41	365,050	1,939,288	32,070	139,521	24,910	116,938
Clergy residence deduction	42	11,570	161,497	1,660	19,631	1,420	16,661

Item	ltem Code	Ontario (#)	Ontario (\$)	Manitoba (#)	Manitoba (\$)	Saskatchewan (#)	Saskatchewan (\$)
Other deductions	43	292,960	789,903	20,830	53,352	20,350	49,231
Total deductions before adjustments	44	5,386,700	35,408,116	527,850	2,714,358	465,440	2,613,599
Social benefits repayment	45	197,690	567,331	12,550	36,232	14,940	41,478
Net income after adjustments	46	9,951,510	413,831,167	929,110	33,915,495	803,350	34,401,136
Canadian Forces personnel and police deduction	47	1,370	30,819	90	1,832	30	696
Security options deductions	48	16,780	776,133	660	19,954	610	25,933
Other payments deductions	49	1,341,370	10,246,510	120,570	669,026	111,260	686,740
Non-capital losses of other years	50	13,090	165,570	820	5,974	750	5,728
Net capital losses of other years	51	222,330	603,856	14,610	26,147	13,980	25,264
Capital gains deduction	52	17,490	1,294,267	4,090	273,393	8,060	518,196
Northern residents deductions	53	5,170	15,490	15,870	47,719	7,280	18,818
Additional deductions	54	66,590	287,558	4,920	16,675	2,120	10,466
Farming/fishing losses of prior years	55	3,950	40,679	990	10,899	1,710	16,931
Total deductions from net income	56	1,652,930	13,463,949	157,820	1,071,718	142,130	1,309,002
Taxable income assessed	57	9,673,560	400,400,418	913,000	32,847,352	788,190	33,097,608
Basic personal amount	58	10,065,770	108,362,828	937,270	10,089,356	813,850	8,764,819
Age amount	59	1,886,690	11,232,059	176,220	1,073,737	152,870	920,665
Spouse or common-law partner amount	60	837,960	6,331,875	70,420	507,737	57,220	408,520
Amount for eligible dependant	61	372,660	3,842,795	40,830	424,502	30,650	317,073
Amount for children 17 and under	62	1,477,190	5,694,077	142,690	595,578	117,630	487,342
Amount for infirm dependants age 18 or older	63	8,980	39,012	880	4,519	460	2,196
CPP or QPP contributions through employment	64	5,595,990	8,577,804	539,370	798,961	469,200	734,342
CPP or QPP contributions on self-employment and other earnings	65	666,930	512,274	56,200	46,068	62,850	55,051
Employment Insurance premiums	66	5,531,560	3,199,476	547,360	307,285	476,390	279,000
PPIP premiums paid	67						
PPIP premiums payable on employment income	68						
PPIP premiums payable on self-employment income	69						
Volunteer firefighters' amount	70	8,090	24,281	1,380	4,128	1,750	5,235
Canada employment amount	71	6,509,020	6,831,283	611,150	651,406	534,710	572,884
Public transit amount	72	662,100	690,012	45,560	25,008	19,790	6,490
Children's fitness amount	73	646,460	385,613	54,960	28,656	52,830	28,885
Children's arts amount	74	229,340	127,672	19,320	9,662	18,140	9,034
Home buyers' amount	75	62,990	286,598	8,050	37,648	7,680	35,083
Pension income amount	76	1,789,680	3,433,704	171,560	326,102	138,180	257,955
Caregiver amount	77	103,390	545,771	5,980	31,654	3,340	16,835
Disability amount	78	300,240	2,263,231	47,810	360,698	18,810	141,873
Disability amount transferred from a dependant	79	101,740	1,000,390	10,890	112,252	5,430	52,850
Interest paid on student loans	80	220,310	118,960	14,750	6,623	20,150	11,718
Tuition, education, and textbook amounts	81	642,760	3,751,624	58,920	274,795	55,360	291,862
Tuition, education, and textbook amounts transferred from a child	82	312,040	1,673,236	18,960	90,383	14,620	72,623
Amounts transferred from spouse or common-law partner	83	492,860	2,438,003	44,620	236,705	34,250	174,174
Medical expenses	84	1,133,350	3,237,481	153,040	337,458	113,780	310,321
Total tax credits on personal amounts	85	10,065,940	26,190,868	937,290	2,457,233	813,860	2,093,584

Item	ltem Code	Ontario (#)	Ontario (\$)	Manitoba (#)	Manitoba (\$)	Saskatchewan (#)	Saskatchewan (\$)
Allowable charitable donations and government gifts	86	2,309,590	4,082,254	233,320	394,668	192,420	314,477
Eligible cultural and ecological gifts	87	2,680	26,529	260	2,302	170	454
Total tax credit on donations and gifts	88	2,298,360	1,127,037	231,820	110,007	191,300	86,707
Total federal non-refundable tax credits	89	10,065,940	27,317,905	937,290	2,567,240	813,860	2,180,291
Federal dividend tax credit	90	1,459,280	2,932,391	115,310	188,073	134,640	315,149
Overseas employment tax credit	91	1,350	12,528	80	855	160	1,926
Minimum tax carryover	92	13,110	41,709	1,910	5,797	3,320	9,131
Basic federal tax	93	6,192,380	48,103,487	579,150	3,444,952	529,150	3,805,905
Federal Foreign Tax Credit	94	537,270	464,750	29,840	9,376	30,220	17,899
Federal Political contribution tax credit	95	64,480	10,692	6,890	1,096	7,360	1,184
Investment Tax Credit	96	17,400	39,200	1,200	2,722	1,830	2,166
Labour-sponsored funds tax credit	97	1,570	854	170	104	19,590	12,367
Alternative minimum tax payable	98	10,000	61,850	1,390	9,501	2,930	15,258
Net federal tax	99	6,173,950	47,604,034	578,320	3,431,805	527,630	3,775,114
CPP contributions on self-employment	100	666,920	1,024,548	56,200	92,136	62,850	110,102
Social Benefits repayment	101	197,690	567,331	12,550	36,232	14,940	41,478
Net Provincial Tax	102	6,420,130	26,726,161	634,260	2,686,483	473,980	2,131,230
Total tax payable	103	6,833,640	75,922,865	647,670	6,246,718	547,650	6,057,991

Item	ltem Code	Alberta (#)	Alberta (\$)	British Columbia (#)	British Columbia (\$)	Yukon (#)	Yukon (\$)
Number of taxable returns	1	2,067,250		2,283,540		19,970	
Number of non-taxable returns	2	812,730		1,241,100		6,930	
Total number of returns	3	2,879,990		3,524,640		26,910	
Employment income	4	2,130,650	119,174,708	2,240,250	90,725,454	21,510	1,015,266
Commissions (from employment)	5	71,240	2,322,835	72,940	1,953,608	240	9,086
Other employment income	6	220,120	1,462,804	389,200	1,726,944	1,280	9,235
Old Age Security pension (OASP)	7	433,690	2,481,183	731,480	4,036,621	3,440	19,937
CPP or QPP benefits	8	541,030	3,695,008	888,180	5,991,007	4,730	32,414
Other pensions or superannuation	9	311,130	5,820,486	546,140	10,302,180	2,770	55,203
Elected split-pension amount	10	84,690	885,779	150,660	1,574,733	710	6,862
Universal Child Care Benefit (UCCB)	11	216,530	336,187	201,800	296,275	1,720	2,542
Employment Insurance and other benefits	12	196,050	1,302,246	281,700	1,739,104	3,410	28,817
Taxable amount of dividends from taxable Canadian corporations	13	570,260	13,704,995	608,860	10,200,327	3,930	50,214
Interest and other investment income	14	739,000	1,924,458	1,056,280	2,558,622	5,200	8,226
Net partnership income (Limited or non-active partners only)	15	19,330	11,350	13,180	27,701		
Net rental income	16	163,450	529,561	246,390	904,247	1,860	7,631
Taxable capital gains	17	243,090	2,885,790	319,980	2,612,423	1,570	11,452
Registered retirement savings plan income (RRSP)	18	245,480	1,694,811	314,230	2,024,126	2,280	13,650
Other income	19	467,250	2,393,780	551,250	2,501,159	3,940	34,869
Net business income	20	200,670	2,922,706	339,550	4,457,888	3,220	46,975
Net professional income	21	22,980	1,153,367	46,600	1,603,697	380	11,590
Net commission income	22	24,850	391,026	38,390	618,354	100	1,287
Net farming income	23	87,050	638,682	27,940	-43,360	170	-1,171
Net fishing income	24	230	1,418	4,760	66,999		
Workers' compensation benefits	25	38,650	283,399	94,870	823,344	670	5,952
Social assistance payments	26	230,460	1,307,177	156,440	1,122,539	2,270	17,296
Net federal supplements	27	133,240	661,798	244,780	1,317,676	1,000	4,630
Total income assessed	28	2,863,500	168,099,753	3,508,060	149,300,785	26,870	1,392,310
Registered pension plan contributions (RPP)	29	438,200	2,212,739	520,320	2,022,210	6,790	28,752
RRSP deduction	30	779,260	5,001,210	758,780	4,337,732	6,940	42,010
Deduction for elected split-pension amount	31	84,680	885,870	150,640	1,573,488	700	6,806
Annual union, professional, or like dues	32	541,730	405,382	686,050	545,775	7,410	5,457
Child care expenses	33	117,150	479,944	111,260	451,041	1,250	4,539
Business investment loss	34	1,880	51,032	1,720	49,476	,	,
Moving expenses	35	26,770	104,237	18,020	84,355	490	1,595
Support payments made	36	6,890	115,955	8,900	138,726	50	525
Carrying charges and interest expenses	37	319,180	677,153	530,550	878,027	3,770	2,914
Deductions for CPP/QPP contributions on self-employment and other earnings	38	161,430	133,676	261,220	202,531	1,920	1,787
Deductions for provincial parental insurance plan (PPIP) premiums on self-employment income	39						
Exploration and development expenses	40	13,760	232,904	10,600	136,534	90	886
Other employment expenses	41	109,890	572,604	116,660	599,186	590	2,720
Clergy residence deduction	42	3,730	53,981	4,420	61,528	30	456

Item	Item Code	Alberta (#)	Alberta (\$)	British Columbia (#)	British Columbia (\$)	Yukon (#)	Yukon (\$)
Other deductions	43	68,140	181,896	110,760	260,901	rukon (#)	rukon (¢)
Total deductions before adjustments	44	1,587,030	11,110,275	1,897,360	11,343,645	15,820	102,105
Social benefits repayment	45	63,790	178,075	70,250	199,293	640	1,425
Net income after adjustments	46	2,853,930	156,937,189	3,491,400		26,770	1,290,297
Canadian Forces personnel and police deduction	47	560	8,570	200	4,583	-, -	, , -
Security options deductions	48	12,770	638,619	6,050	274,910	20	122
Other payments deductions	49	294,700	2,252,248	465,690	3,263,175	3,470	27,908
Non-capital losses of other years	50	3,170	34,597	5,800	74,639	30	282
Net capital losses of other years	51	57,530	174,812	83,340	237,240	360	568
Capital gains deduction	52	12,560	861,354	5,890	425,032	30	1,893
Northern residents deductions	53	104,960	281,907	34,600	101,511	18,100	91,353
Additional deductions	54	13,900	55,731	30,430	100,433	130	361
Farming/fishing losses of prior years	55	3,140	33,647	1,390	14,380		
Total deductions from net income	56	481,350	4,342,957	614,860	4,499,570	20,160	122,547
Taxable income assessed	57	2,820,700	152,604,651	3,423,000	133,474,729	26,320	1,168,046
Basic personal amount	58	2,879,880	30,959,401	3,524,460	37,915,106	26,910	290,276
Age amount	59	402,520	2,380,129	694,840	4,167,703	3,180	18,146
Spouse or common-law partner amount	60	239,830	1,816,275	300,290	2,188,694	1,280	9,412
Amount for eligible dependant	61	94,200	974,421	108,480	1,114,080	1,290	13,246
Amount for children 17 and under	62	442,820	1,774,440	459,330	1,715,986	3,940	14,382
Amount for infirm dependants age 18 or older	63	850	4,938	2,510	10,792	10	64
CPP or QPP contributions through employment	64	1,884,100	3,127,598	1,906,030	2,835,229	19,190	31,191
CPP or QPP contributions on self-employment and other earnings	65	161,430	133,676	261,220	202,531	1,920	1,787
Employment Insurance premiums	66	1,832,190	1,134,949	1,861,650	1,047,072	19,320	11,673
PPIP premiums paid	67				, ,	,	,
PPIP premiums payable on employment income	68						
PPIP premiums payable on self-employment income	69						
Volunteer firefighters' amount	70	3,480	10,425	4,420	13,253	130	396
Canada employment amount	71	2,109,350	2,266,730	2,287,290	2,395,633	21,510	23,202
Public transit amount	72	204,510	114,203	244,690	165,935	580	169
Children's fitness amount	73	190,260	109,573	202,260	112,951	1,640	839
Children's arts amount	74	72,710	39,412	89,300	47,829	640	322
Home buyers' amount	75	27,460	125,817	18,710	85,444	290	1,330
Pension income amount	76	361,610	687,159	627,310	1,202,236	3,240	6,196
Caregiver amount	77	16,330	71,606	40,050	219,585	70	330
Disability amount	78	56,240	424,247	98,600	743,362	390	2,959
Disability amount transferred from a dependant	79	21,770	226,307	28,670	279,705	160	1,609
Interest paid on student loans	80	78,380	41,517	79,450	44,464	720	397
Tuition, education, and textbook amounts	81	212,450	1,212,033	227,260	1,224,382	2,170	11,524
Tuition, education, and textbook amounts transferred from a child	82	59,270	291,406	76,700	372,760	370	1,822
Amounts transferred from spouse or common-law partner	83	100,630	497,873	166,010	811,793	680	3,193
Medical expenses	84	320,580	827,948	436,020	1,317,511	1,700	3,823
Total tax credits on personal amounts	85	2,879,950	7,388,186	3,524,530	9,035,543	26,910	67,244

Item	Item Code	Alberta (#)	Alberta (\$)	British Columbia (#)	British Columbia (\$)	Yukon (#)	Yukon (\$)
Allowable charitable donations and government gifts	86	654,720	1,453,484	717,260	1,356,277	5,130	6,490
Eligible cultural and ecological gifts	87	790	6,989	940	5,204		
Total tax credit on donations and gifts	88	652,300	409,080	715,020	374,409	5,110	1,770
Total federal non-refundable tax credits	89	2,879,950	7,797,266	3,524,530	9,409,952	26,910	69,015
Federal dividend tax credit	90	525,140	1,849,296	529,190	1,368,948	3,640	6,771
Overseas employment tax credit	91	1,460	17,939	800	8,039		
Minimum tax carryover	92	8,520	22,724	7,550	20,050	40	212
Basic federal tax	93	2,005,300	21,087,659	2,162,080	14,935,253	19,450	140,324
Federal Foreign Tax Credit	94	142,290	146,400	186,110	169,509	780	433
Federal Political contribution tax credit	95	20,310	3,443	24,820	3,954	410	75
Investment Tax Credit	96	4,390	8,380	4,810	11,842	30	149
Labour-sponsored funds tax credit	97	50	19	1,510	923		
Alternative minimum tax payable	98	7,650	30,497	5,150	23,321		
Net federal tax	99	2,000,260	20,934,250	2,153,440	14,754,225	19,420	139,672
CPP contributions on self-employment	100	161,430	267,348	261,210	405,063	1,920	3,575
Social Benefits repayment	101	63,790	178,075	70,250	199,293	640	1,425
Net Provincial Tax	102	1,795,610	8,848,436	1,966,510	6,172,979	19,400	63,394
Total tax payable	103	2,067,250	30,228,314	2,283,540	21,531,946	19,970	214,345

ltem	ltem Code	Northwest Territories (#)	Northwest Territories (\$)	Nunavut (#)	Nunavut (\$)	Outside Canada (#)	Outside Canada (\$)
Number of taxable returns	1	20,850		11,260		54,940	
Number of non-taxable returns	2	10,310		8,970		77,020	
Total number of returns	3	31,160		20,240		131,960	
Employment income	4	26,400	1,456,428	17,440	811,009	77,040	2,536,957
Commissions (from employment)	5	310	7,433	30	217	300	6,133
Other employment income	6	1,100	8,866	350	2,268	3,290	114,457
Old Age Security pension (OASP)	7	2,610	15,033	1,180	6,941	15,720	63,679
CPP or QPP benefits	8	3,770	22,853	1,840	9,886	20,300	96,628
Other pensions or superannuation	9	1,680	38,737	700	11,920	6,230	77,434
Elected split-pension amount	10	490	5,409	200	1,616	20	243
Universal Child Care Benefit (UCCB)	11	2,900	4,370	3,440	5,571	280	437
Employment Insurance and other benefits	12	3,330	29,515	2,130	18,938	3,170	17,996
Taxable amount of dividends from taxable Canadian corporations	13	2,380	37,303	730	9,070	710	3,505
Interest and other investment income	14	3,960	5,703	1,170	1,131	1,270	2,085
Net partnership income (Limited or non-active partners only)	15			10	-54	13,410	28,335
Net rental income	16	1,140	2,870	420	811	570	783
Taxable capital gains	17	1,120	4,956	310	2,011	13,440	390,380
Registered retirement savings plan income (RRSP)	18	2,620	16,349	1,010	5,829	1,690	18,475
Other income	19	4,680	24,505	2,640	12,551	3,790	47,131
Net business income	20	1,660	27,915	1,020	8,396	4,840	133,341
Net professional income	21	240	10,149	140	5,158	2,060	89,998
Net commission income	22	80	659	20	44	110	2,129
Net farming income	23					330	1,902
Net fishing income	24	20	29	80	2,194		
Workers' compensation benefits	25	560	5,155	320	2,084	50	292
Social assistance payments	26	3,430	17,957	5,530	32,676	30	201
Net federal supplements	27	1,210	6,965	600	3,232	40	222
Total income assessed	28	31,000	1,750,572	20,180	953,503	130,220	3,627,874
Registered pension plan contributions (RPP)	29	9,080	43,771	5,100	24,639	5,930	31,945
RRSP deduction	30	7,630	45,977	2,520	17,943	2,150	14,315
Deduction for elected split-pension amount	31	490	5,563	200	1,746	20	245
Annual union, professional, or like dues	32	9,390	8,770	7,200	5,475	4,360	3,129
Child care expenses	33	1,380	7,048	580	2,399	220	879
Business investment loss	34						
Moving expenses	35	380	1,182	140	460	40	127
Support payments made	36	60	808	30	534	120	3,006
Carrying charges and interest expenses	37	950	3,849	240	579	1,160	1,859
Deductions for CPP/QPP contributions on self-employment and other earnings	38	1,010	944	470	300	110	86
Deductions for provincial parental insurance plan (PPIP) premiums on self-employment income	39						
Exploration and development expenses	40	30	225	10	460	8,940	29,994
Other employment expenses	41	460	1,843	110	327	600	2,269
Clergy residence deduction	42	40	460				

Item	Item Code		Northwest Territories (\$)	Nunavut (#)	Nunavut (\$)	Outside Canada (#)	Outside Canada (\$)
Other deductions	43	(#)	906	Nunavat (#)	Nullavat (ψ)	2,500	158,789
Total deductions before adjustments	44	17,030	121,477	9,930	55,743	22,250	247,565
Social benefits repayment	45	630	1,647	340	871	70	123
Net income after adjustments	46	30,930	1,627,793	20,160	897,097	115,440	
Canadian Forces personnel and police deduction	47	,	,- ,	-,	,	20	260
Security options deductions	48					530	51,890
Other payments deductions	49	4,320	30,076	5,910	37,991	120	715
Non-capital losses of other years	50					520	4,562
Net capital losses of other years	51	200	340	60	300	460	3,106
Capital gains deduction	52	20	1,540				
Northern residents deductions	53	18,230	99,751	9,370	54,567	80	155
Additional deductions	54	30	203	10	104	23,270	308,424
Farming/fishing losses of prior years	55					40	611
Total deductions from net income	56	21,410	132,206	13,710	94,087	24,930	369,771
Taxable income assessed	57	30,200	1,495,797	19,370	803,222	96,890	3,082,110
Basic personal amount	58	31,160	336,170	20,240	218,873	67,000	724,910
Age amount	59	2,330	13,762	1,020	6,321	19,140	125,764
Spouse or common-law partner amount	60	1,940	14,708	2,360	17,797	28,630	297,290
Amount for eligible dependant	61	1,800	19,013	1,730	18,356	3,700	39,974
Amount for children 17 and under	62	5,580	22,053	5,560	26,071	3,150	12,970
Amount for infirm dependants age 18 or older	63					40	253
CPP or QPP contributions through employment	64	22,480	38,018	13,700	20,588	46,720	40,290
CPP or QPP contributions on self-employment and other earnings	65	1,010	944	470	300	110	86
Employment Insurance premiums	66	23,240	14,237	14,800	8,008	47,910	17,422
PPIP premiums paid	67					40	9
PPIP premiums payable on employment income	68					10	4
PPIP premiums payable on self-employment income	69						
Volunteer firefighters' amount	70	140	423				
Canada employment amount	71	25,700	27,529	16,960	17,797	42,610	46,293
Public transit amount	72	410	117	90	38	1,070	597
Children's fitness amount	73	1,620	848	290	104	390	229
Children's arts amount	74	450	216	50	12	200	107
Home buyers' amount	75	210	928	60	230	10	48
Pension income amount	76	2,040	3,890	860	1,615	6,350	11,804
Caregiver amount	77	70	401	30	166	50	243
Disability amount	78	330	2,493	90	687	300	2,236
Disability amount transferred from a dependant	79	180	1,748	70	746	30	273
Interest paid on student loans	80	1,040	636	370	285	290	244
Tuition, education, and textbook amounts	81	2,520	14,661	980	5,374	1,160	8,147
Tuition, education, and textbook amounts transferred from a child	82	350	1,714	100	523	180	944
Amounts transferred from spouse or common-law partner	83	810	3,776	1,110	5,636	1,430	8,368
Medical expenses	84	860	2,117	250	687	1,250	5,048
Total tax credits on personal amounts	85	31,160	78,068	20,240	52,562	76,830	201,535

Item	Item Code	Northwest Territories (#)	Northwest Territories (\$)	Nunavut (#)	Nunavut (\$)	Outside Canada (#)	Outside Canada (\$)
Allowable charitable donations and government gifts	86	4,770	6,531	1,890	3,034	3,580	9,473
Eligible cultural and ecological gifts	87						
Total tax credit on donations and gifts	88	4,720	1,795	1,890	838	3,220	2,860
Total federal non-refundable tax credits	89	31,160	79,863	20,240	53,400	77,850	204,394
Federal dividend tax credit	90	2,250	5,010	700	1,240	720	463
Overseas employment tax credit	91						
Minimum tax carryover	92	20	131				
Basic federal tax	93	20,540	208,738	11,000	109,192	49,950	538,021
Federal Foreign Tax Credit	94	640	239	180	23	710	2,390
Federal Political contribution tax credit	95	230	51	70	15	20	5
Investment Tax Credit	96	20	27				
Labour-sponsored funds tax credit	97						
Alternative minimum tax payable	98	20	73			30	82
Net federal tax	99	20,510	208,421	10,980	109,124	49,780	595,848
CPP contributions on self-employment	100	1,010	1,887	470	600	110	169
Social Benefits repayment	101	630	1,647	340	871	70	123
Net Provincial Tax	102	20,050	88,527	10,900	35,202	27,430	174,664
Total tax payable	103	20,850	300,484	11,260	145,798	54,940	770,805