



**Income Statistics 2015 (2013 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	57,980		33,760		180	
Number of non-taxable returns	2	85,920		50,040		160	
Total number of returns	3	143,900		83,800		340	
Employment income	4	85,200	2,881,030	82,220	2,872,212		
Commissions (from employment)	5	280	3,899	280	3,881		
Other employment income	6	3,360	110,326	2,910	109,173		
Old Age Security pension (OASP)	7	20,080	73,940	40	149		
CPP or QPP benefits	8	24,230	109,303	170	767		
Other pensions or superannuation	9	6,580	83,600	80	1,609		
Elected split-pension amount	10	30	347				
Universal Child Care Benefit (UCCB)	11	260	415	100	153		
Employment Insurance and other benefits	12	2,400	13,894	2,040	10,581		
Taxable amount of dividends from taxable Canadian corporations	13	710	2,822	520	1,282		
Interest and other investment income	14	1,290	2,259	930	1,488		
Net partnership income (Limited or non-active partners only)	15	14,160	3,418	30	31	10	361
Net rental income	16	630	1,254	450	474		
Taxable capital gains	17	15,800	516,069	490	1,723	20	188
Registered retirement savings plan income (RRSP)	18	1,810	21,114	290	1,183		
Other income	19	3,190	63,750	960	4,531		
Net business income	20	6,330	151,513	200	1,584		
Net professional income	21	2,200	83,213	80	792		
Net commission income	22	120	2,908	20	23		
Net farming income	23	340	1,478	10	-5	310	1,434
Net fishing income	24	10	-4,701				
Workers' compensation benefits	25	70	315				
Social assistance payments	26	40	240				
Net federal supplements	27	40	271				
Total income assessed	28	141,850	4,122,893	83,800	3,011,883	330	-2,502
Registered pension plan contributions (RPP)	29	6,400	36,453	6,260	35,980		
RRSP deduction	30	2,370	18,570	1,930	13,738	10	120
Deduction for elected split-pension amount	31	30	266	10	202		
Annual union, professional, or like dues	32	4,700	3,662	4,320	3,499		
Child care expenses	33	250	1,047	210	900		
Business investment loss	34	10	109				
Moving expenses	35	50	229	40	153		
Support payments made	36	130	3,365	60	2,427		
Carrying charges and interest expenses	37	1,040	2,162	510	882		



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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	120	96	20	10		
Deductions for provincial parental insurance plan (PPIP) premiums on self-employment income	39						
Exploration and development expenses	40	9,700	33,630	30	126		
Other employment expenses	41	620	2,370	580	2,133		
Clergy residence deduction	42	40	359	30	327		
Other deductions	43	2,500	211,139	2,060	204,856		
Total deductions before adjustments	44	23,660	313,534	12,050	265,304	20	134
Social benefits repayment	45	80	115	20	33		
Net income after adjustments	46	134,260	3,848,798	82,580	2,748,555	230	4,993
Canadian Forces personnel and police deduction	47	20	520				
Security options deductions	48	540	37,892	530	37,788		
Other payments deductions	49	130	825	70	98		
Non-capital losses of other years	50	520	1,749	40	102		
Net capital losses of other years	51	360	2,708	80	357		
Capital gains deduction	52						
Northern residents deductions	53	80	157				
Additional deductions	54	36,910	474,613	12,310	189,110		
Farming/fishing losses of prior years	55	20	397			20	395
Total deductions from net income	56	38,370	519,010	13,030	228,083	30	444
Taxable income assessed	57	105,170	3,376,430	71,010	2,523,139	210	4,610
Basic personal amount	58	76,260	841,637	46,670	514,999	40	442
Age amount	59	23,970	160,756	250	1,589	10	67
Spouse or common-law partner amount	60	31,050	328,705	27,410	298,943		
Amount for eligible dependant	61	4,350	47,983	4,300	47,453		
Amount for children 17 and under	62	3,540	14,775	3,070	12,869		
Amount for infirm dependants age 18 or older	63	30	260				
CPP or QPP contributions through employment	64	50,720	44,938	50,350	44,674		
CPP or QPP contributions on self-employment and other earnings	65	120	96	20	10		
Employment Insurance premiums	66	52,050	19,867	51,650	19,765		
PPIP premiums paid	67	70	11	60	11		
PPIP premiums payable on employment income	68	30	8	30	8		
PPIP premiums payable on self-employment income	69						
Volunteer firefighters' amount	70						
Canada employment amount	71	47,170	52,270	46,360	51,663		
Public transit amount	72	1,020	572	930	529		
Children's fitness amount	73	410	251	370	230		
Children's arts amount	74	240	125	220	111		



**Income Statistics 2015 (2013 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	53	10	44		
Pension income amount	76	6,720	12,413	130	241		
Caregiver amount	77	60	396	30	148		
Disability amount	78	300	2,302	70	523		
Disability amount transferred from a dependant	79	30	266	20	185		
Interest paid on student loans	80	320	291	240	234		
Tuition, education, and textbook amounts	81	1,180	8,947	810	5,684		
Tuition, education, and textbook amounts transferred from a child	82	170	843	150	738		
Amounts transferred from spouse or common-law partner	83	1,520	9,301	170	789		
Medical expenses	84	1,370	5,342	440	1,570		
Total tax credits on personal amounts	85	86,340	232,869	56,270	150,464	50	96
Allowable charitable donations and government gifts	86	3,470	15,131	1,990	4,937	20	151
Eligible cultural and ecological gifts	87	20	489				
Total tax credit on donations and gifts	88	3,300	4,489	1,990	1,406	20	44
Total federal non-refundable tax credits	89	87,380	237,358	56,460	151,870	70	140
Federal dividend tax credit	90	800	373	620	185		
Overseas employment tax credit	91						
Minimum tax carryover	92	20	64	10	40		
Basic federal tax	93	52,810	590,439	28,610	427,569	180	753
Federal Foreign Tax Credit	94	790	3,050	550	2,558		
Federal Political contribution tax credit	95	20	6	20	4		
Investment Tax Credit	96						
Labour-sponsored funds tax credit	97						
Alternative minimum tax payable	98	10	60				
Net federal tax	99	52,630	641,569	28,520	445,157	180	794
CPP contributions on self-employment	100	120	192	20	21		
Social Benefits repayment	101	80	115	20	33		
Net Provincial Tax	102	29,040	201,558	25,970	184,719	140	344
Total tax payable	103	57,980	843,435	33,760	629,931	180	1,142

Item	Item Code	Professional Income (#)	Professional Income (\$)	Sales (Self-Employment) (#)	Sales (Self-Employment) (\$)	Proprietorship/ Partnerships (#)	Proprietorship/ Partnerships (\$)
Number of taxable returns	1	1,830		70		4,230	
Number of non-taxable returns	2	300		40		1,870	
Total number of returns	3	2,130		100		6,090	
Employment income	4	670	1,090			590	1,985
Commissions (from employment)	5						
Other employment income	6	10	61			40	164
Old Age Security pension (OASP)	7						
CPP or QPP benefits	8	10	60			20	48
Other pensions or superannuation	9						
Elected split-pension amount	10						
Universal Child Care Benefit (UCCB)	11					10	20
Employment Insurance and other benefits	12						
Taxable amount of dividends from taxable Canadian corporations	13						
Interest and other investment income	14					20	39
Net partnership income (Limited or non-active partners only)	15						
Net rental income	16						
Taxable capital gains	17					100	5,076
Registered retirement savings plan income (RRSP)	18					20	78
Other income	19	30	3,669			30	61
Net business income	20					5,970	147,985
Net professional income	21	2,100	82,273				
Net commission income	22			100	2,861		
Net farming income	23						
Net fishing income	24						
Workers' compensation benefits	25						
Social assistance payments	26						
Net federal supplements	27						
Total income assessed	28	2,110	87,943	100	3,043	6,000	154,295
Registered pension plan contributions (RPP)	29						
RRSP deduction	30	90	1,550			80	390
Deduction for elected split-pension amount	31						
Annual union, professional, or like dues	32	30	35			30	17
Child care expenses	33	10	57			10	44
Business investment loss	34						
Moving expenses	35						
Support payments made	36						
Carrying charges and interest expenses	37					100	120
Deductions for CPP/QPP contributions on self-employment and other earnings	38	20	30			50	50
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					60	335
Other employment expenses	41	10	88				
Clergy residence deduction	42						
Other deductions	43	20	153			60	2,963
Total deductions before adjustments	44	170	2,182			360	3,982
Social benefits repayment	45						
Net income after adjustments	46	2,060	85,960	90	2,759	4,930	165,782
Canadian Forces personnel and police deduction	47						
Security options deductions	48						
Other payments deductions	49						
Non-capital losses of other years	50	10	50			230	812
Net capital losses of other years	51						
Capital gains deduction	52						
Northern residents deductions	53						
Additional deductions	54	190	8,898			350	20,339
Farming/fishing losses of prior years	55						
Total deductions from net income	56	210	8,949	10	236	580	21,251
Taxable income assessed	57	1,920	77,093	80	2,576	4,520	144,675
Basic personal amount	58	180	1,954	40	475	470	5,166
Age amount	59					40	267
Spouse or common-law partner amount	60	30	220			60	523
Amount for eligible dependant	61						
Amount for children 17 and under	62	40	174			40	174
Amount for infirm dependants age 18 or older	63						
CPP or QPP contributions through employment	64	20	22			60	46
CPP or QPP contributions on self-employment and other earnings	65	20	30			50	50
Employment Insurance premiums	66	20	9			60	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	20	16			50	54
Public transit amount	72					20	10
Children's fitness amount	73	10	5				
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	10	9				
Tuition, education, and textbook amounts	81	30	456			30	216
Tuition, education, and textbook amounts transferred from a child	82						
Amounts transferred from spouse or common-law partner	83						
Medical expenses	84	20	128			30	97
Total tax credits on personal amounts	85	220	473	50	96	520	1,007
Allowable charitable donations and government gifts	86	880	357				
Eligible cultural and ecological gifts	87						
Total tax credit on donations and gifts	88	700	99				
Total federal non-refundable tax credits	89	860	572	50	96	580	1,584
Federal dividend tax credit	90						
Overseas employment tax credit	91						
Minimum tax carryover	92						
Basic federal tax	93	1,820	16,003	60	508	4,190	28,040
Federal Foreign Tax Credit	94						
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	1,810	17,342	60	542	4,190	33,565
CPP contributions on self-employment	100	20	59			50	98
Social Benefits repayment	101						
Net Provincial Tax	102	1,290	5,995	30	250	1,050	6,946
Total tax payable	103	1,830	23,399	70	799	4,230	40,609

Item	Item Code	Investment (#)	Investment (\$)	Pension (#)	Pension (\$)	Benefit (#)	Benefit (\$)
Number of taxable returns	1	6,070		10,100		130	
Number of non-taxable returns	2	14,270		16,170		340	
Total number of returns	3	20,340		26,270		460	
Employment income	4	540	1,345	190	374	170	1,023
Commissions (from employment)	5						
Other employment income	6	50	275	290	286	10	9
Old Age Security pension (OASP)	7	30	100	19,830	72,894	20	86
CPP or QPP benefits	8	40	160	23,620	106,361	10	54
Other pensions or superannuation	9	10	120	6,390	81,032		
Elected split-pension amount	10			10	255		
Universal Child Care Benefit (UCCB)	11	30	59			100	162
Employment Insurance and other benefits	12			20	43	320	3,171
Taxable amount of dividends from taxable Canadian corporations	13	110	1,368	40	114		
Interest and other investment income	14	190	509	80	149	20	7
Net partnership income (Limited or non-active partners only)	15	14,050	4,371				
Net rental income	16	140	700	20	51		
Taxable capital gains	17	14,970	508,561	120	257		
Registered retirement savings plan income (RRSP)	18	30	220	510	2,667	20	67
Other income	19	140	503	430	1,331	20	17
Net business income	20	90	1,028	20	22		
Net professional income	21						
Net commission income	22						
Net farming income	23						
Net fishing income	24						
Workers' compensation benefits	25					10	226
Social assistance payments	26					30	219
Net federal supplements	27			10	39	20	221
Total income assessed	28	20,340	519,430	26,270	265,982	460	5,282
Registered pension plan contributions (RPP)	29	20	76	50	100		
RRSP deduction	30	70	378	70	1,173		
Deduction for elected split-pension amount	31			10	54		
Annual union, professional, or like dues	32	40	16	130	38	30	6
Child care expenses	33						
Business investment loss	34						
Moving expenses	35						
Support payments made	36			60	592		
Carrying charges and interest expenses	37	260	797	90	98		
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	9,610	33,156				
Other employment expenses	41						
Clergy residence deduction	42						
Other deductions	43	70	537	180	479	10	9

Item	Item Code	Investment	Investment	Pension (#)	Pension (\$)	Benefit (#)	Benefit (\$)
		(#)	(\$)				
Total deductions before adjustments	44	10,030	35,119	560	2,565		
Social benefits repayment	45			40	64		
Net income after adjustments	46	15,290	498,142	26,230	263,486	460	5,191
Canadian Forces personnel and police deduction	47						
Security options deductions	48						
Other payments deductions	49			10	42	50	666
Non-capital losses of other years	50	210	642	10	23		
Net capital losses of other years	51	230	2,265	30	38		
Capital gains deduction	52						
Northern residents deductions	53						
Additional deductions	54	9,230	159,497	14,450	89,497	60	549
Farming/fishing losses of prior years	55						
Total deductions from net income	56	9,570	162,559	14,480	89,607	110	1,215
Taxable income assessed	57	6,600	378,378	18,080	174,352	400	3,976
Basic personal amount	58	440	4,833	26,180	289,019	450	4,995
Age amount	59	60	357	23,260	156,404	30	168
Spouse or common-law partner amount	60	20	228	3,130	24,895	160	1,768
Amount for eligible dependant	61			30	297	10	110
Amount for children 17 and under	62	30	107	160	602	60	200
Amount for infirm dependants age 18 or older	63			30	214		
CPP or QPP contributions through employment	64	60	71	20	7	120	25
CPP or QPP contributions on self-employment and other earnings	65						
Employment Insurance premiums	66	50	19	30	5	140	18
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	70	75	350	155	160	174
Public transit amount	72			20	13		
Children's fitness amount	73			10	7		
Children's arts amount	74						
Home buyers' amount	75						
Pension income amount	76	20	29	6,420	11,859		
Caregiver amount	77			30	206		
Disability amount	78			210	1,610		
Disability amount transferred from a dependant	79						
Interest paid on student loans	80						
Tuition, education, and textbook amounts	81	130	785				
Tuition, education, and textbook amounts transferred from a child	82			10	48		
Amounts transferred from spouse or common-law partner	83			1,280	8,135		
Medical expenses	84	20	79	760	3,038	10	31
Total tax credits on personal amounts	85	600	1,004	26,200	74,488	460	1,134
Allowable charitable donations and government gifts	86	130	7,269	250	327		
Eligible cultural and ecological gifts	87						



Item	Item Code	Investment	Investment	Pension (#)	Pension (\$)	Benefit (#)	Benefit (\$)
		(#)	(\$)				
Total tax credit on donations and gifts	88	140	2,238	250	99		
Total federal non-refundable tax credits	89	700	3,242	26,200	74,586	460	1,134
Federal dividend tax credit	90	90	165	30	15		
Overseas employment tax credit	91						
Minimum tax carryover	92						
Basic federal tax	93	6,090	82,148	10,120	21,879	100	217
Federal Foreign Tax Credit	94	100	37	60	100		
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	6,060	115,183	10,090	13,176	100	155
CPP contributions on self-employment	100						
Social Benefits repayment	101			40	64		
Net Provincial Tax	102	240	1,403	50	10	50	6
Total tax payable	103	6,070	116,598	10,100	13,250	130	161

Item	Item Code	Other (#)	Other (\$)
Number of taxable returns	1	1,620	
Number of non-taxable returns	2	2,750	
Total number of returns	3	4,370	
Employment income	4	740	2,859
Commissions (from employment)	5		
Other employment income	6	50	348
Old Age Security pension (OASP)	7	150	631
CPP or QPP benefits	8	360	1,807
Other pensions or superannuation	9	80	639
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	20	36
Interest and other investment income	14	40	52
Net partnership income (Limited or non-active partners only)	15		
Net rental income	16	10	3
Taxable capital gains	17	80	83
Registered retirement savings plan income (RRSP)	18	930	16,783
Other income	19	1,560	53,517
Net business income	20		
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	2,440	77,536
Registered pension plan contributions (RPP)	29	50	179
RRSP deduction	30	110	1,154
Deduction for elected split-pension amount	31		
Annual union, professional, or like dues	32	110	47
Child care expenses	33		
Business investment loss	34		
Moving expenses	35		
Support payments made	36		
Carrying charges and interest expenses	37	70	106
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		
Clergy residence deduction	42		
Other deductions	43	90	2,015
Total deductions before adjustments	44	390	3,810

Item	Item Code	Other (#)	Other (\$)
Social benefits repayment	45		
Net income after adjustments	46	2,400	73,930
Canadian Forces personnel and police deduction	47		
Security options deductions	48		
Other payments deductions	49		
Non-capital losses of other years	50		
Net capital losses of other years	51	10	7
Capital gains deduction	52		
Northern residents deductions	53		
Additional deductions	54	300	6,470
Farming/fishing losses of prior years	55		
Total deductions from net income	56	340	6,666
Taxable income assessed	57	2,350	67,631
Basic personal amount	58	1,790	19,755
Age amount	59	310	1,824
Spouse or common-law partner amount	60	220	2,014
Amount for eligible dependant	61		
Amount for children 17 and under	62	150	588
Amount for infirm dependants age 18 or older	63		
CPP or QPP contributions through employment	64	90	81
CPP or QPP contributions on self-employment and other earnings	65		
Employment Insurance premiums	66	100	31
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	150	129
Public transit amount	72	40	16
Children's fitness amount	73		
Children's arts amount	74		
Home buyers' amount	75		
Pension income amount	76	130	249
Caregiver amount	77		
Disability amount	78	20	115
Disability amount transferred from a dependant	79		
Interest paid on student loans	80	40	30
Tuition, education, and textbook amounts	81	180	1,784
Tuition, education, and textbook amounts transferred from a child	82		
Amounts transferred from spouse or common-law partner	83	50	232
Medical expenses	84	80	379
Total tax credits on personal amounts	85	1,980	4,108
Allowable charitable donations and government gifts	86	90	93
Eligible cultural and ecological gifts	87		
Total tax credit on donations and gifts	88	100	26

<b>Item</b>	<b>Item Code</b>	<b>Other (#)</b>	<b>Other (\$)</b>
Total federal non-refundable tax credits	89	2,010	4,134
Federal dividend tax credit	90	50	5
Overseas employment tax credit	91		
Minimum tax carryover	92		
Basic federal tax	93	1,630	13,321
Federal Foreign Tax Credit	94	50	93
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	1,610	15,655
CPP contributions on self-employment	100		
Social Benefits repayment	101		
Net Provincial Tax	102	220	1,884
Total tax payable	103	1,620	17,546