



Income Statistics 2015 (2013 tax year)

Final Table 3 for Nova Scotia

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	515,330		324,280		4,440	
Number of non-taxable returns	2	223,890		86,300		620	
Total number of returns	3	739,220		410,580		5,060	
Employment income	4	468,450	17,495,688	406,720	16,851,304	1,230	19,356
Commissions (from employment)	5	13,030	257,797	12,190	252,056		
Other employment income	6	53,290	293,333	34,370	256,506	180	369
Old Age Security pension (OASP)	7	170,530	1,044,071	8,710	44,560	780	4,710
CPP or QPP benefits	8	234,620	1,573,065	30,510	180,186	1,270	7,257
Other pensions or superannuation	9	133,690	2,763,910	12,390	233,679	340	4,368
Elected split-pension amount	10	45,020	492,520	7,540	49,548	150	995
Universal Child Care Benefit (UCCB)	11	40,540	58,727	21,840	29,511	160	240
Employment Insurance and other benefits	12	96,030	733,267	67,110	418,831	3,350	45,032
Taxable amount of dividends from taxable Canadian corporations	13	99,980	1,654,794	36,250	183,936	1,030	6,983
Interest and other investment income	14	133,540	206,344	46,860	45,521	1,420	1,917
Net partnership income (Limited or non-active partners only)	15	980	4,548	310	357		
Net rental income	16	19,410	52,805	8,430	1,860	150	244
Taxable capital gains	17	50,190	291,647	16,850	34,064	520	3,030
Registered retirement savings plan income (RRSP)	18	57,110	371,890	31,090	111,789	320	2,347
Other income	19	94,010	543,491	39,460	147,481	1,010	4,805
Net business income	20	40,690	408,314	10,540	11,720	200	410
Net professional income	21	6,530	248,645	1,900	9,657	10	85
Net commission income	22	4,620	63,274	1,700	2,036	20	268
Net farming income	23	4,080	7,978	1,140	-4,376	1,450	16,725
Net fishing income	24	5,260	109,883	840	3,509	3,570	100,188
Workers' compensation benefits	25	20,320	190,019	8,250	32,423	90	569
Social assistance payments	26	33,380	205,222	4,700	14,455	30	84
Net federal supplements	27	71,000	287,268	880	1,739	200	772
Total income assessed	28	732,880	29,390,408	410,580	18,918,501	5,050	220,785
Registered pension plan contributions (RPP)	29	146,970	548,893	138,110	535,989	70	188
RRSP deduction	30	127,980	747,345	107,580	537,379	840	6,210
Deduction for elected split-pension amount	31	45,020	492,409	6,820	74,561	170	1,153
Annual union, professional, or like dues	32	143,080	97,467	125,390	92,606	400	306
Child care expenses	33	30,790	118,209	25,790	103,824	100	241
Business investment loss	34	180	3,421	100	1,769		
Moving expenses	35	2,970	13,347	2,520	11,385		
Support payments made	36	2,260	27,045	1,420	16,505	20	149
Carrying charges and interest expenses	37	47,280	85,231	15,900	23,171	260	533



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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	32,350	24,671	5,020	891	3,590	3,808
Deductions for provincial parental insurance plan (PPIP) premiums on self-employment income	39						
Exploration and development expenses	40	790	6,523	280	2,960		
Other employment expenses	41	22,910	92,511	20,950	85,030	60	134
Clergy residence deduction	42	970	10,385	860	9,667		
Other deductions	43	23,650	51,430	14,200	14,428	390	373
Total deductions before adjustments	44	367,250	2,319,296	252,810	1,510,392	4,080	13,122
Social benefits repayment	45	15,680	42,674	8,080	17,673	780	2,456
Net income after adjustments	46	730,960	27,053,355	410,280	17,392,193	4,890	207,250
Canadian Forces personnel and police deduction	47	130	3,508				
Security options deductions	48	760	14,583	700	14,112		
Other payments deductions	49	121,420	682,489	13,670	48,608	310	1,425
Non-capital losses of other years	50	720	5,330	220	1,782		
Net capital losses of other years	51	12,070	31,090	3,790	4,597	90	174
Capital gains deduction	52	1,070	71,987	260	5,514	100	7,974
Northern residents deductions	53	490	1,189	470	1,128		
Additional deductions	54	4,210	17,660	300	4,113		
Farming/fishing losses of prior years	55	170	1,577	40	262	90	878
Total deductions from net income	56	138,580	829,467	19,380	83,658	570	10,524
Taxable income assessed	57	713,400	26,225,439	410,230	17,308,671	4,880	196,918
Basic personal amount	58	739,210	8,130,881	410,570	4,512,776	5,060	55,811
Age amount	59	164,780	1,033,275	7,160	33,754	720	4,009
Spouse or common-law partner amount	60	49,520	337,490	31,280	231,622	700	4,852
Amount for eligible dependant	61	29,360	308,707	20,720	217,460	100	1,018
Amount for children 17 and under	62	91,770	352,293	71,340	269,861	840	3,462
Amount for infirm dependants age 18 or older	63	820	4,778	410	2,356	10	57
CPP or QPP contributions through employment	64	403,440	583,970	367,700	564,857	1,050	780
CPP or QPP contributions on self-employment and other earnings	65	32,350	24,671	5,020	891	3,590	3,808
Employment Insurance premiums	66	415,630	236,852	372,610	225,920	3,680	2,302
PPIP premiums paid	67						
PPIP premiums payable on employment income	68						
PPIP premiums payable on self-employment income	69						
Volunteer firefighters' amount	70	5,530	16,575	4,030	12,081	200	603
Canada employment amount	71	467,600	502,426	393,800	437,266	1,290	1,319
Public transit amount	72	16,930	8,836	14,970	7,991		
Children's fitness amount	73	39,000	21,839	33,390	18,579	320	170
Children's arts amount	74	13,780	6,575	11,870	5,571	50	19



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Item	Item Code	Grand Total (#)	Grand Total (\$)	Employment (#)	Employment (\$)	Fishing and Farming (#)	Fishing and Farming (\$)
Home buyers' amount	75	4,140	18,718	3,800	17,189		
Pension income amount	76	162,600	312,395	19,360	36,849	460	829
Caregiver amount	77	5,030	25,761	3,200	16,446	60	330
Disability amount	78	31,300	239,909	6,180	47,457	80	634
Disability amount transferred from a dependant	79	9,600	97,671	6,960	73,727	80	787
Interest paid on student loans	80	23,560	14,227	21,590	13,006	20	7
Tuition, education, and textbook amounts	81	39,750	233,621	33,880	192,506	80	296
Tuition, education, and textbook amounts transferred from a child	82	16,930	88,534	14,150	74,576	200	998
Amounts transferred from spouse or common-law partner	83	35,860	194,472	11,020	56,638	320	1,862
Medical expenses	84	156,870	346,324	71,140	103,429	1,300	2,772
Total tax credits on personal amounts	85	739,220	1,971,195	410,580	1,075,977	5,060	13,022
Allowable charitable donations and government gifts	86	153,610	195,575	82,400	69,155	1,280	1,524
Eligible cultural and ecological gifts	87	190	2,563	90	110		
Total tax credit on donations and gifts	88	152,460	54,313	81,540	18,580	1,250	417
Total federal non-refundable tax credits	89	739,220	2,025,508	410,580	1,094,557	5,060	13,439
Federal dividend tax credit	90	88,190	218,637	35,200	25,278	880	892
Overseas employment tax credit	91	410	3,994	410	3,963		
Minimum tax carryover	92	1,150	3,193	370	1,318	20	32
Basic federal tax	93	452,080	2,632,145	307,630	1,991,009	3,810	20,445
Federal Foreign Tax Credit	94	23,480	21,273	9,070	15,212	170	15
Federal Political contribution tax credit	95	4,270	680	1,510	240	20	3
Investment Tax Credit	96	1,540	2,306	290	487	820	1,091
Labour-sponsored funds tax credit	97	40	21	30	17		
Alternative minimum tax payable	98	960	3,181	70	131		
Net federal tax	99	451,400	2,609,015	307,300	1,975,978	3,770	19,328
CPP contributions on self-employment	100	32,350	49,342	5,020	1,781	3,590	7,615
Social Benefits repayment	101	15,680	42,674	8,080	17,673	780	2,456
Net Provincial Tax	102	500,480	2,119,722	318,380	1,558,940	4,080	16,587
Total tax payable	103	515,330	4,820,810	324,280	3,554,374	4,440	45,986

Item	Item Code	Professional Income (#)	Professional Income (\$)	Sales (Self-Employment) (#)	Sales (Self-Employment) (\$)	Proprietorship/ Partnerships (#)	Proprietorship/ Partnerships (\$)
Number of taxable returns	1	2,950		1,640		18,660	
Number of non-taxable returns	2	250		210		3,920	
Total number of returns	3	3,190		1,840		22,580	
Employment income	4	710	12,743	380	3,249	4,430	56,608
Commissions (from employment)	5			30	254	90	1,217
Other employment income	6	150	671	70	103	740	1,987
Old Age Security pension (OASP)	7	440	2,282	220	1,286	2,090	11,796
CPP or QPP benefits	8	570	4,309	380	2,675	3,880	21,104
Other pensions or superannuation	9	270	7,244	120	1,639	1,190	19,339
Elected split-pension amount	10	120	828	80	726	700	5,732
Universal Child Care Benefit (UCCB)	11	250	370	140	207	1,860	2,719
Employment Insurance and other benefits	12	70	467	50	273	810	5,554
Taxable amount of dividends from taxable Canadian corporations	13	730	7,341	340	2,065	2,340	12,469
Interest and other investment income	14	1,060	2,571	340	239	3,490	3,560
Net partnership income (Limited or non-active partners only)	15	30	144			20	-29
Net rental income	16	190	47	120	56	1,280	3,433
Taxable capital gains	17	390	1,747	170	673	1,370	3,870
Registered retirement savings plan income (RRSP)	18	300	2,316	250	1,778	1,670	8,441
Other income	19	750	3,412	320	1,235	1,910	5,402
Net business income	20	120	212	120	111	22,080	379,732
Net professional income	21	3,150	228,741	20	-7	90	432
Net commission income	22	30	107	1,810	57,379	140	540
Net farming income	23					190	-760
Net fishing income	24					50	465
Workers' compensation benefits	25	10	72	20	97	250	1,615
Social assistance payments	26	10	34	20	59	170	537
Net federal supplements	27	30	95	20	54	730	2,251
Total income assessed	28	3,180	275,930	1,840	74,192	22,440	548,682
Registered pension plan contributions (RPP)	29	110	421	30	42	480	942
RRSP deduction	30	1,340	18,292	480	4,176	3,550	19,409
Deduction for elected split-pension amount	31	140	2,384	50	426	560	4,977
Annual union, professional, or like dues	32	350	311	110	70	1,060	418
Child care expenses	33	290	1,403	130	521	1,320	3,561
Business investment loss	34					10	62
Moving expenses	35	50	323			100	600
Support payments made	36	40	1,240	10	130	60	593
Carrying charges and interest expenses	37	400	1,287	140	400	840	1,649
Deductions for CPP/QPP contributions on self-employment and other earnings	38	2,570	3,663	1,470	1,679	16,770	13,525
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	30	241			10	44
Other employment expenses	41	50	221	90	1,000	240	1,184
Clergy residence deduction	42						
Other deductions	43	60	147	50	60	410	399
Total deductions before adjustments	44	2,910	29,987	1,600	8,597	18,270	47,453
Social benefits repayment	45	180	784	40	151	150	455
Net income after adjustments	46	3,140	245,325	1,780	65,786	21,500	516,460
Canadian Forces personnel and police deduction	47						
Security options deductions	48						
Other payments deductions	49	50	201	50	208	1,130	4,403
Non-capital losses of other years	50	10	167	10	59	250	1,866
Net capital losses of other years	51	140	248	50	70	260	356
Capital gains deduction	52					20	572
Northern residents deductions	53						
Additional deductions	54	20	112			60	214
Farming/fishing losses of prior years	55						
Total deductions from net income	56	230	973	120	434	1,680	7,507
Taxable income assessed	57	3,140	244,355	1,780	65,363	21,450	509,279
Basic personal amount	58	3,190	35,098	1,840	20,287	22,580	248,256
Age amount	59	260	1,258	190	1,062	2,010	12,347
Spouse or common-law partner amount	60	220	1,648	140	909	2,610	18,524
Amount for eligible dependant	61	110	1,141	80	848	920	9,700
Amount for children 17 and under	62	560	2,335	280	1,046	3,510	14,095
Amount for infirm dependants age 18 or older	63					30	153
CPP or QPP contributions through employment	64	590	411	310	134	3,700	2,127
CPP or QPP contributions on self-employment and other earnings	65	2,570	3,663	1,470	1,679	16,770	13,525
Employment Insurance premiums	66	460	156	240	52	3,130	915
PPIP premiums paid	67						
PPIP premiums payable on employment income	68						
PPIP premiums payable on self-employment income	69						
Volunteer firefighters' amount	70					180	546
Canada employment amount	71	820	780	410	401	4,780	4,650
Public transit amount	72	50	20			150	63
Children's fitness amount	73	350	252	140	89	1,310	704
Children's arts amount	74	160	103	60	26	410	190
Home buyers' amount	75	20	120			70	326
Pension income amount	76	370	702	190	346	1,770	3,318
Caregiver amount	77					140	696
Disability amount	78	40	339	20	151	270	2,093

Item	Item Code	Professional Income (#)	Professional Income (\$)	Sales (Self-Employment) (#)	Sales (Self-Employment) (\$)	Proprietorship/ Partnerships (#)	Proprietorship/ Partnerships (\$)
Disability amount transferred from a dependant	79	40	418	30	240	270	2,686
Interest paid on student loans	80	150	156	60	42	350	236
Tuition, education, and textbook amounts	81	220	2,692	90	498	590	3,379
Tuition, education, and textbook amounts transferred from a child	82	150	842	60	324	430	2,168
Amounts transferred from spouse or common-law partner	83	80	403	80	387	1,040	5,102
Medical expenses	84	750	1,729	480	868	5,760	9,732
Total tax credits on personal amounts	85	3,190	8,175	1,840	4,423	22,580	53,336
Allowable charitable donations and government gifts	86	1,260	3,650	520	609	3,570	4,843
Eligible cultural and ecological gifts	87						
Total tax credit on donations and gifts	88	1,260	1,031	520	166	3,550	1,334
Total federal non-refundable tax credits	89	3,190	9,206	1,840	4,589	22,580	54,671
Federal dividend tax credit	90	680	1,014	310	279	1,700	1,468
Overseas employment tax credit	91						
Minimum tax carryover	92					20	57
Basic federal tax	93	2,270	43,413	1,170	7,305	10,840	40,241
Federal Foreign Tax Credit	94	250	281	50	2	400	576
Federal Political contribution tax credit	95	110	24	20	4	90	13
Investment Tax Credit	96	50	80			110	161
Labour-sponsored funds tax credit	97						
Alternative minimum tax payable	98						
Net federal tax	99	2,270	43,125	1,170	7,291	10,820	39,601
CPP contributions on self-employment	100	2,570	7,327	1,470	3,358	16,770	27,050
Social Benefits repayment	101	180	784	40	151	150	455
Net Provincial Tax	102	2,400	30,047	1,280	5,634	12,560	32,418
Total tax payable	103	2,950	81,299	1,640	16,436	18,660	99,560

Item	Item Code	Investment (#)	Investment (\$)	Pension (#)	Pension (\$)	Benefit (#)	Benefit (\$)
Number of taxable returns	1	18,930		122,190		13,080	
Number of non-taxable returns	2	6,720		66,080		48,300	
Total number of returns	3	25,650		188,270		61,380	
Employment income	4	8,900	210,397	20,190	153,109	19,950	114,251
Commissions (from employment)	5	160	2,051	200	582	240	368
Other employment income	6	1,050	4,296	14,520	23,951	1,100	1,640
Old Age Security pension (OASP)	7	5,980	33,474	143,100	895,273	7,490	42,454
CPP or QPP benefits	8	7,950	51,540	174,270	1,228,337	10,620	44,575
Other pensions or superannuation	9	3,930	78,758	112,120	2,366,561	890	6,027
Elected split-pension amount	10	1,360	10,611	33,930	417,381	370	2,011
Universal Child Care Benefit (UCCB)	11	1,110	1,778	360	455	14,350	22,796
Employment Insurance and other benefits	12	840	6,704	4,100	25,208	18,500	223,286
Taxable amount of dividends from taxable Canadian corporations	13	20,400	1,314,153	35,170	114,446	1,060	1,255
Interest and other investment income	14	12,510	71,925	61,410	73,462	2,850	1,641
Net partnership income (Limited or non-active partners only)	15	290	3,902	290	85		
Net rental income	16	5,450	44,027	3,220	2,854	200	47
Taxable capital gains	17	7,510	201,296	21,130	35,735	580	661
Registered retirement savings plan income (RRSP)	18	2,050	16,232	14,170	81,916	1,790	5,361
Other income	19	7,140	30,193	30,590	70,884	2,410	5,879
Net business income	20	1,770	9,537	4,390	5,598	800	482
Net professional income	21	400	6,022	750	2,968	70	3
Net commission income	22	260	1,832	430	894	130	104
Net farming income	23	220	-259	930	-2,741	70	-202
Net fishing income	24	140	1,916	190	627	440	2,829
Workers' compensation benefits	25	190	1,482	5,240	30,310	6,090	121,903
Social assistance payments	26	60	223	2,050	5,548	26,120	183,509
Net federal supplements	27	590	1,807	59,930	213,716	8,230	65,815
Total income assessed	28	25,640	2,104,584	188,270	5,750,184	61,380	847,019
Registered pension plan contributions (RPP)	29	910	2,712	3,950	4,630	1,760	1,420
RRSP deduction	30	4,150	35,012	5,990	40,498	1,680	2,478
Deduction for elected split-pension amount	31	1,430	14,798	34,630	381,548	230	1,102
Annual union, professional, or like dues	32	1,670	805	9,360	1,666	3,290	805
Child care expenses	33	760	3,261	140	228	2,090	4,773
Business investment loss	34	20	367	30	535		
Moving expenses	35	60	189	70	367	80	161
Support payments made	36	140	3,939	510	3,935	30	113
Carrying charges and interest expenses	37	6,600	32,736	21,370	21,806	360	316
Deductions for CPP/QPP contributions on self-employment and other earnings	38	1,150	602	980	270	490	117
Deductions for provincial parental insurance plan (PPIP) premiums on self-employment income	39						
Exploration and development expenses	40	220	1,895	220	1,004		
Other employment expenses	41	260	1,372	570	1,971	490	865
Clergy residence deduction	42	10	99	80	476		
Other deductions	43	1,100	1,825	4,220	24,228	2,710	1,965

Item	Item Code	Investment	Investment	Pension (#)	Pension (\$)	Benefit (#)	Benefit (\$)
		(#)	(\$)				
Total deductions before adjustments	44	12,360	99,633	60,440	483,199	9,470	14,313
Social benefits repayment	45	2,430	10,415	3,440	8,702	100	541
Net income after adjustments	46	25,420	1,995,956	188,200	5,258,956	61,310	832,440
Canadian Forces personnel and police deduction	47						
Security options deductions	48	10	290	30	109		
Other payments deductions	49	810	3,484	65,110	249,569	39,470	371,267
Non-capital losses of other years	50	90	673	80	516		
Net capital losses of other years	51	2,090	17,705	5,160	6,676	60	61
Capital gains deduction	52	520	56,481	140	659		
Northern residents deductions	53						
Additional deductions	54	210	517	3,370	11,094	150	695
Farming/fishing losses of prior years	55	10	106	20	190		
Total deductions from net income	56	3,490	79,273	72,240	268,842	39,550	372,133
Taxable income assessed	57	25,400	1,916,817	188,050	4,990,286	44,050	460,806
Basic personal amount	58	25,650	282,438	188,270	2,074,856	61,380	674,556
Age amount	59	3,960	18,577	141,570	904,211	7,470	50,310
Spouse or common-law partner amount	60	1,140	8,017	9,170	38,018	3,380	27,525
Amount for eligible dependant	61	320	3,318	900	8,461	5,660	61,015
Amount for children 17 and under	62	2,950	12,174	1,250	4,255	9,890	40,638
Amount for infirm dependants age 18 or older	63	30	152	280	1,696	30	208
CPP or QPP contributions through employment	64	6,500	6,284	8,050	3,589	11,900	3,309
CPP or QPP contributions on self-employment and other earnings	65	1,150	602	980	270	490	117
Employment Insurance premiums	66	4,560	1,520	12,350	2,602	14,440	2,224
PPIP premiums paid	67						
PPIP premiums payable on employment income	68						
PPIP premiums payable on self-employment income	69						
Volunteer firefighters' amount	70	80	228	640	1,932	320	966
Canada employment amount	71	9,360	9,772	31,630	22,789	19,320	19,409
Public transit amount	72	180	48	660	342	530	255
Children's fitness amount	73	1,710	1,235	280	130	1,130	457
Children's arts amount	74	720	449	90	44	300	107
Home buyers' amount	75	40	198	60	271	90	379
Pension income amount	76	4,920	9,275	131,190	253,094	1,210	2,051
Caregiver amount	77	130	692	1,150	5,811	220	1,057
Disability amount	78	750	5,772	20,370	155,926	2,760	21,086
Disability amount transferred from a dependant	79	210	1,955	1,300	10,102	530	5,987
Interest paid on student loans	80	240	188	50	24	1,000	509
Tuition, education, and textbook amounts	81	2,130	20,661	330	828	1,660	7,786
Tuition, education, and textbook amounts transferred from a child	82	540	2,817	1,000	4,840	130	558
Amounts transferred from spouse or common-law partner	83	670	3,197	20,080	113,275	2,000	10,623
Medical expenses	84	5,180	22,940	63,730	186,655	5,150	8,653
Total tax credits on personal amounts	85	25,650	61,878	188,270	569,104	61,380	140,969
Allowable charitable donations and government gifts	86	7,080	38,245	52,670	66,370	1,750	809
Eligible cultural and ecological gifts	87			70	122		

Item	Item Code	Investment	Investment	Pension (#)	Pension (\$)	Benefit (#)	Benefit (\$)
		(#)	(\$)				
Total tax credit on donations and gifts	88	7,080	11,593	52,510	18,039	1,710	209
Total federal non-refundable tax credits	89	25,650	73,471	188,270	587,143	61,380	141,178
Federal dividend tax credit	90	18,550	172,451	27,960	15,438	570	127
Overseas employment tax credit	91						
Minimum tax carryover	92	600	1,179	80	218		
Basic federal tax	93	14,990	163,515	92,450	284,499	10,540	14,529
Federal Foreign Tax Credit	94	3,370	2,608	9,320	2,181	120	3
Federal Political contribution tax credit	95	400	88	2,020	295	10	1
Investment Tax Credit	96	100	324	150	119		
Labour-sponsored funds tax credit	97						
Alternative minimum tax payable	98	860	3,008				
Net federal tax	99	14,860	160,498	92,320	281,921	10,530	14,525
CPP contributions on self-employment	100	1,150	1,205	980	540	490	234
Social Benefits repayment	101	2,430	10,415	3,440	8,702	100	541
Net Provincial Tax	102	18,530	144,465	121,830	267,352	12,400	12,611
Total tax payable	103	18,930	316,583	122,190	558,516	13,080	27,912

Item	Item Code	Other (#)	Other (\$)
Number of taxable returns	1	9,170	
Number of non-taxable returns	2	11,490	
Total number of returns	3	20,660	
Employment income	4	5,950	74,671
Commissions (from employment)	5	90	1,189
Other employment income	6	1,120	3,809
Old Age Security pension (OASP)	7	1,720	8,237
CPP or QPP benefits	8	5,170	33,083
Other pensions or superannuation	9	2,430	46,296
Elected split-pension amount	10	790	4,688
Universal Child Care Benefit (UCCB)	11	460	651
Employment Insurance and other benefits	12	1,200	7,912
Taxable amount of dividends from taxable Canadian corporations	13	2,660	12,146
Interest and other investment income	14	3,600	5,508
Net partnership income (Limited or non-active partners only)	15		
Net rental income	16	360	237
Taxable capital gains	17	1,680	10,571
Registered retirement savings plan income (RRSP)	18	5,490	141,710
Other income	19	10,410	274,200
Net business income	20	670	511
Net professional income	21	140	744
Net commission income	22	120	115
Net farming income	23	50	-267
Net fishing income	24	30	315
Workers' compensation benefits	25	200	1,548
Social assistance payments	26	240	773
Net federal supplements	27	400	1,020
Total income assessed	28	14,490	650,532
Registered pension plan contributions (RPP)	29	1,540	2,550
RRSP deduction	30	2,380	83,890
Deduction for elected split-pension amount	31	980	11,460
Annual union, professional, or like dues	32	1,450	481
Child care expenses	33	170	395
Business investment loss	34	10	514
Moving expenses	35	80	290
Support payments made	36	40	441
Carrying charges and interest expenses	37	1,430	3,332
Deductions for CPP/QPP contributions on self-employment and other earnings	38	310	116
Deductions for provincial parental insurance plan (PPIP) premiums on self-employment income	39		
Exploration and development expenses	40	20	360
Other employment expenses	41	190	733
Clergy residence deduction	42		
Other deductions	43	530	8,006
Total deductions before adjustments	44	5,320	112,599

Item	Item Code	Other (#)	Other (\$)
Social benefits repayment	45	470	1,497
Net income after adjustments	46	14,450	538,991
Canadian Forces personnel and police deduction	47		
Security options deductions	48		
Other payments deductions	49	810	3,324
Non-capital losses of other years	50	30	161
Net capital losses of other years	51	430	1,201
Capital gains deduction	52	20	444
Northern residents deductions	53		
Additional deductions	54	80	888
Farming/fishing losses of prior years	55		
Total deductions from net income	56	1,340	6,124
Taxable income assessed	57	14,430	532,942
Basic personal amount	58	20,660	226,803
Age amount	59	1,450	7,746
Spouse or common-law partner amount	60	890	6,375
Amount for eligible dependant	61	550	5,747
Amount for children 17 and under	62	1,150	4,426
Amount for infirm dependants age 18 or older	63	20	124
CPP or QPP contributions through employment	64	3,650	2,479
CPP or QPP contributions on self-employment and other earnings	65	310	116
Employment Insurance premiums	66	4,160	1,161
PPIP premiums paid	67		
PPIP premiums payable on employment income	68		
PPIP premiums payable on self-employment income	69		
Volunteer firefighters' amount	70	60	165
Canada employment amount	71	6,180	6,041
Public transit amount	72	390	110
Children's fitness amount	73	370	221
Children's arts amount	74	130	67
Home buyers' amount	75	30	127
Pension income amount	76	3,130	5,933
Caregiver amount	77	110	566
Disability amount	78	840	6,451
Disability amount transferred from a dependant	79	180	1,769
Interest paid on student loans	80	100	58
Tuition, education, and textbook amounts	81	780	4,976
Tuition, education, and textbook amounts transferred from a child	82	280	1,412
Amounts transferred from spouse or common-law partner	83	590	2,984
Medical expenses	84	3,380	9,546
Total tax credits on personal amounts	85	20,660	44,311
Allowable charitable donations and government gifts	86	3,080	10,368
Eligible cultural and ecological gifts	87		
Total tax credit on donations and gifts	88	3,060	2,945

Item	Item Code	Other (#)	Other (\$)
Total federal non-refundable tax credits	89	20,660	47,255
Federal dividend tax credit	90	2,350	1,691
Overseas employment tax credit	91		
Minimum tax carryover	92	50	339
Basic federal tax	93	8,380	67,189
Federal Foreign Tax Credit	94	710	395
Federal Political contribution tax credit	95	90	13
Investment Tax Credit	96	20	36
Labour-sponsored funds tax credit	97		
Alternative minimum tax payable	98		
Net federal tax	99	8,370	66,749
CPP contributions on self-employment	100	310	232
Social Benefits repayment	101	470	1,497
Net Provincial Tax	102	9,020	51,666
Total tax payable	103	9,170	120,144