



Income Statistics 2016 (2014 tax year)

Final Table 3 for New Brunswick

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	400,510		270,660		2,220	
Number of non-taxable returns	2	206,850		59,180		410	
Total number of returns	3	607,350		329,840		2,630	
Employment income	4	376,440	14,563,748	327,370	14,015,956	610	13,102
Commissions (from employment)	5	9,770	186,557	9,150	183,240		
Other employment income	6	46,480	160,000	32,060	136,745	90	173
Old Age Security (OAS) pension	7	141,040	892,588	6,410	36,789	480	2,943
CPP or QPP benefits	8	195,630	1,232,249	26,330	146,576	750	3,651
Other pensions and superannuation	9	103,450	2,068,341	7,430	123,918	200	2,804
Elected split-pension amount	10	31,560	344,737	5,500	32,979	80	544
Universal Child Care Benefit (UCCB)	11	33,610	48,417	18,650	25,193	90	139
Employment Insurance and other benefits	12	100,020	812,049	70,840	460,695	1,570	23,396
Taxable amount of dividends from taxable Canadian corporations	13	62,290	826,874	24,630	122,512	530	2,806
Interest and other investment income	14	92,460	133,530	33,660	27,089	670	918
Net partnership income (Limited or non-active partners only)	15	530	2,139	210	494		
Net rental income	16	13,210	11,205	6,630	-4,976	80	47
Taxable capital gains	17	36,490	237,333	13,630	29,530	370	5,183
RRSP income	18	42,470	280,949	23,620	93,286	110	835
Other income	19	70,740	424,888	30,540	118,085	420	2,050
Net business income	20	30,790	336,864	8,240	13,699	130	277
Net professional income	21	4,270	148,594	1,400	9,889	10	70
Net commission income	22	2,890	48,350	1,180	1,608		
Net farming income	23	2,660	5,606	760	-1,972	980	11,383
Net fishing income	24	2,230	66,055	250	843	1,620	63,175
Workers' compensation benefits	25	10,120	101,268	4,300	19,344	10	55
Social assistance payments	26	30,080	200,648	4,090	11,457		
Net federal supplements	27	66,950	292,130	870	1,851	140	553
Total income assessed	28	591,510	23,445,088	329,840	15,609,537	2,600	134,252
Registered pension plan (RPP) deduction	29	115,970	436,652	110,070	427,862	90	202
RRSP/PRPP deduction	30	99,610	606,120	86,070	445,683	450	4,434
Deduction for elected split-pension amount	31	31,550	344,399	3,880	38,310	80	654
Annual union, professional, or like dues	32	113,390	81,094	99,960	77,475	470	205
Child care expenses	33	27,270	111,782	23,100	99,667	60	172
Business investment loss	34	150	3,430	100	1,901		
Moving expenses	35	1,850	7,196	1,610	6,336		
Support payments made	36	1,560	18,879	1,010	12,282		
Carrying charges and interest expenses	37	25,700	50,425	9,800	15,066	90	230
Deductions for CPP/QPP contributions on self-employment and other earnings	38	23,530	17,586	4,120	668	1,790	2,156
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	39						
Exploration and development expenses	40	300	3,180	100	1,523		



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Item	Item Code	Grand Total (#)	Grand Total (\$)	Employment (#)	Employment (\$)	Fishing and Farming (#)	Fishing and Farming (\$)
Other employment expenses	41	18,420	78,404	16,500	72,210	30	60
Clergy residence deduction	42	900	10,283	800	9,560		
Other deductions	43	18,790	36,061	11,370	8,298	150	142
Total deductions before adjustments	44	286,440	1,805,729	206,200	1,216,969	2,050	8,578
Social benefits repayment	45	12,310	30,488	7,440	15,346	520	1,842
Net income	46	590,310	21,619,402	329,740	14,378,265	2,540	124,450
Canadian Forces personnel and police deduction	47	50	1,046	40	1,025		
Security options deductions	48	300	10,031	280	9,760		
Other payments deduction	49	105,170	594,054	9,150	32,647	160	649
Non-capital losses of other years	50	480	3,086	160	965		
Net capital losses of other years	51	7,940	18,971	2,730	4,118	60	86
Capital gains deduction	52	870	67,513	230	3,535	50	4,528
Northern residents deductions	53	440	1,057	420	1,024		
Additional deductions	54	7,390	22,662	340	2,656		
Farming/fishing losses of prior years	55	150	1,267	40	232	70	838
Total deductions from net income	56	118,560	719,727	13,310	55,967	330	6,108
Taxable income assessed	57	574,230	20,901,367	329,720	14,322,331	2,530	118,407
Basic personal amount	58	607,350	6,742,062	329,840	3,661,736	2,630	29,287
Age amount	59	139,350	892,673	5,910	28,354	440	2,551
Spouse or common-law partner amount	60	41,920	289,517	26,110	196,567	340	2,257
Amount for an eligible dependant	61	24,080	253,287	16,010	167,597	40	456
Amount for children under 18 years of age	62	77,520	295,232	60,500	228,434	420	1,688
Amount for infirm dependants age 18 or older	63	700	3,546	360	1,811		
CPP or QPP contributions through employment	64	358,130	510,358	315,350	489,686	570	497
CPP or QPP contributions on self-employment and other earnings	65	23,530	17,586	4,120	668	1,790	2,156
Employment Insurance premiums	66	350,940	200,709	310,670	190,964	1,790	1,257
PPIP premiums paid	67						
PPIP premiums payable on employment income	68						
PPIP premiums payable on self-employment income	69						
Volunteer firefighters' amount/search and rescue volunteers' amount	70	3,010	9,033	2,480	7,440	70	198
Canada employment amount	71	388,080	424,428	328,530	368,654	640	672
Public transit amount	72	4,880	2,030	3,970	1,742		
Children's fitness amount	73	32,410	22,957	28,690	20,405	150	97
Children's arts amount	74	8,350	3,532	7,400	3,098	20	10
Home buyers' amount	75	3,870	18,046	3,540	16,512		
Pension income amount	76	122,830	235,348	12,510	23,420	270	481
Caregiver amount	77	5,660	28,102	3,670	18,272	60	306
Disability amount	78	21,810	168,971	4,340	33,673	40	295
Disability amount transferred from a dependant	79	7,830	78,838	5,550	57,924	50	486
Interest paid on student loans	80	21,210	14,316	19,560	13,299		
Tuition, education, and textbook amounts	81	29,240	156,489	24,820	131,444	40	108



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Item	Item Code	Grand Total (#)	Grand Total (\$)	Employment (#)	Employment (\$)	Fishing and Farming (#)	Fishing and Farming (\$)
Tuition, education, and textbook amounts transferred from a child	82	12,950	68,068	11,210	59,144	90	470
Amounts transferred from spouse or common-law partner	83	33,480	181,440	8,340	43,628	190	1,125
Medical expenses	84	136,900	329,892	64,390	101,300	660	1,503
Total tax credits on personal amounts	85	607,350	1,642,009	329,840	879,894	2,630	6,896
Allowable charitable donations and government gifts	86	117,010	181,437	67,550	74,206	750	1,136
Eligible cultural and ecological gifts	87	120	323	50	34		
Total tax credit on donations and gifts	88	115,680	50,366	66,600	20,308	730	316
Total federal non-refundable tax credits	89	607,350	1,692,376	329,840	900,202	2,630	7,212
Family tax cut	90	29,440	27,464	27,510	25,775	220	214
Federal dividend tax credit	91	54,750	101,671	24,130	15,089	440	326
Overseas employment tax credit	92	100	962				
Minimum tax carryover	93	700	1,918	180	685		
Basic federal tax	94	374,910	2,027,247	264,480	1,576,138	1,970	14,280
Federal Foreign Tax Credit	95	14,350	11,083	5,680	7,867		
Federal Political contribution tax credit	96	2,960	487	1,150	194	10	3
Investment Tax Credit	97	1,150	2,070	150	338	740	1,213
Labour-sponsored funds tax credit	98	720	71	690	66		
Alternative minimum tax payable	99	410	3,185				
Net federal tax	100	374,100	2,015,147	263,960	1,569,101	1,910	12,879
CPP contributions on self-employment	101	23,530	35,171	4,120	1,336	1,790	4,313
Social Benefits repayment	102	12,310	30,488	7,440	15,346	520	1,842
Net Provincial Tax	103	383,960	1,505,074	264,010	1,166,259	1,970	10,047
Total tax payable	104	400,510	3,585,917	270,660	2,752,044	2,220	29,081

Item	Item Code	Professional Income (#)	Professional Income (\$)	Sales (self-employment) (#)	Sales (self-employment) (\$)	Proprietorship/ Partnerships (#)	Proprietorship/ Partnerships (\$)
Number of taxable returns	1	1,820		940		14,440	
Number of non-taxable returns	2	170		110		2,930	
Total number of returns	3	1,990		1,050		17,380	
Employment income	4	380	6,761	200	2,370	3,360	47,362
Commissions (from employment)	5			20	138	90	677
Other employment income	6	70	106	50	100	520	934
Old Age Security (OAS) pension	7	230	1,447	130	807	1,420	8,739
CPP or QPP benefits	8	370	2,787	250	1,677	3,030	15,619
Other pensions and superannuation	9	150	4,201	70	1,080	760	12,683
Elected split-pension amount	10	70	388	40	279	510	4,002
Universal Child Care Benefit (UCCB)	11	150	214	80	119	1,470	2,110
Employment Insurance and other benefits	12	60	385	40	168	760	5,523
Taxable amount of dividends from taxable Canadian corporations	13	360	3,188	190	1,333	1,450	5,472
Interest and other investment income	14	520	1,400	170	162	2,230	2,545
Net partnership income (Limited or non-active partners only)	15					20	40
Net rental income	16	100	-65	70	-123	760	1,122
Taxable capital gains	17	240	1,833	120	479	890	2,821
RRSP income	18	170	1,045	140	1,057	1,200	5,971
Other income	19	300	1,336	220	600	1,370	4,858
Net business income	20	60	110	60	276	17,020	309,771
Net professional income	21	1,970	132,049	10	-23	40	368
Net commission income	22	20	176	1,040	43,978	70	445
Net farming income	23					110	-455
Net fishing income	24					20	318
Workers' compensation benefits	25					120	772
Social assistance payments	26	10	42			120	360
Net federal supplements	27	20	65	10	51	490	1,594
Total income assessed	28	1,980	156,919	1,050	54,524	17,270	433,935
Registered pension plan (RPP) deduction	29	50	121	10	13	360	862
RRSP/PRPP deduction	30	780	10,899	310	2,973	2,540	13,777
Deduction for elected split-pension amount	31	90	1,133	30	299	350	3,647
Annual union, professional, or like dues	32	180	172	60	35	770	296
Child care expenses	33	150	626	80	319	1,080	3,384
Business investment loss	34						
Moving expenses	35	20	116			30	147
Support payments made	36	20	681			50	465
Carrying charges and interest expenses	37	180	849	70	215	410	1,165
Deductions for CPP/QPP contributions on self-employment and other earnings	38	1,610	2,219	840	1,123	13,250	10,796
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	39						
Exploration and development expenses	40						
Other employment expenses	41	30	369	40	349	200	1,012

Item	Item Code	Professional Income (#)	Professional Income (\$)	Sales (self-employment) (#)	Sales (self-employment) (\$)	Proprietorship/ Partnerships (#)	Proprietorship/ Partnerships (\$)
Clergy residence deduction	42						
Other deductions	43	20	23				
Total deductions before adjustments	44	1,790	17,234	920	5,508	14,200	37,343
Social benefits repayment	45	100	442	30	79	120	358
Net income	46	1,950	139,715	1,030	49,190	16,610	402,423
Canadian Forces personnel and police deduction	47						
Security options deductions	48						
Other payments deduction	49	30	122	20	71	720	2,726
Non-capital losses of other years	50					160	1,012
Net capital losses of other years	51	80	185	40	83	170	325
Capital gains deduction	52						
Northern residents deductions	53						
Additional deductions	54					60	64
Farming/fishing losses of prior years	55						
Total deductions from net income	56	130	741	70	287	1,080	4,456
Taxable income assessed	57	1,940	138,976	1,030	48,903	16,580	398,110
Basic personal amount	58	1,990	22,114	1,050	11,688	17,380	192,592
Age amount	59	160	798	120	605	1,420	8,784
Spouse or common-law partner amount	60	130	931	90	603	1,730	12,414
Amount for an eligible dependant	61	80	849	30	349	690	7,245
Amount for children under 18 years of age	62	370	1,499	160	604	2,470	9,550
Amount for infirm dependants age 18 or older	63					20	92
CPP or QPP contributions through employment	64	330	236	190	86	3,080	1,872
CPP or QPP contributions on self-employment and other earnings	65	1,610	2,219	840	1,123	13,250	10,796
Employment Insurance premiums	66	280	92	150	33	2,560	759
PPIP premiums paid	67						
PPIP premiums payable on employment income	68						
PPIP premiums payable on self-employment income	69						
Volunteer firefighters' amount/search and rescue volunteers' amount	70					90	282
Canada employment amount	71	430	418	240	234	3,650	3,659
Public transit amount	72					30	11
Children's fitness amount	73	230	204	80	57	990	664
Children's arts amount	74	90	51	20	13	240	102
Home buyers' amount	75	10	65			50	234
Pension income amount	76	210	395	100	194	1,190	2,225
Caregiver amount	77					130	624
Disability amount	78	20	148	10	93	210	1,647
Disability amount transferred from a dependant	79	30	328	20	156	200	2,083
Interest paid on student loans	80	100	112			340	219
Tuition, education, and textbook amounts	81	110	1,151	50	199	440	2,014
Tuition, education, and textbook amounts transferred from a child	82	90	570	40	209	290	1,510

Item	Item Code	Professional Income (#)	Professional Income (\$)	Sales (self-employment) (#)	Sales (self-employment) (\$)	Proprietorship/ Partnerships (#)	Proprietorship/ Partnerships (\$)
Amounts transferred from spouse or common-law partner	83	50	303	40	161	780	4,118
Medical expenses	84	520	1,197	290	643	5,140	9,346
Total tax credits on personal amounts	85	1,990	5,077	1,050	2,570	17,380	40,934
Allowable charitable donations and government gifts	86	720	1,448	370	960	2,650	3,800
Eligible cultural and ecological gifts	87						
Total tax credit on donations and gifts	88	710	403	360	270	2,600	1,051
Total federal non-refundable tax credits	89	1,990	5,480	1,050	2,841	17,380	41,985
Family tax cut	90	160	193	70	82	530	417
Federal dividend tax credit	91	340	430	190	170	1,080	615
Overseas employment tax credit	92						
Minimum tax carryover	93					20	46
Basic federal tax	94	1,360	24,110	720	6,451	8,520	31,458
Federal Foreign Tax Credit	95	140	159			250	132
Federal Political contribution tax credit	96	70	18	20	1	70	12
Investment Tax Credit	97					110	312
Labour-sponsored funds tax credit	98						
Alternative minimum tax payable	99						
Net federal tax	100	1,360	23,965	720	6,445	8,500	31,023
CPP contributions on self-employment	101	1,610	4,437	840	2,246	13,250	21,593
Social Benefits repayment	102	100	442	30	79	120	358
Net Provincial Tax	103	1,390	15,669	730	4,526	8,600	22,642
Total tax payable	104	1,820	44,524	940	13,297	14,440	75,636

Item	Item Code	Investment (#)	Investment (\$)	Pension (#)	Pension (\$)	Social Benefits (#)	Social Benefits (\$)
Number of taxable returns	1	9,380		78,730		15,380	
Number of non-taxable returns	2	3,990		75,770		44,550	
Total number of returns	3	13,370		154,510		59,920	
Employment income	4	4,790	147,876	13,660	110,694	21,700	160,923
Commissions (from employment)	5	80	1,462	130	290	220	276
Other employment income	6	650	2,573	10,740	15,764	1,350	1,225
Old Age Security (OAS) pension	7	3,140	19,325	119,660	766,345	8,390	50,126
CPP or QPP benefits	8	4,660	30,621	144,110	972,879	11,740	31,076
Other pensions and superannuation	9	2,200	44,590	89,990	1,840,198	710	4,547
Elected split-pension amount	10	770	5,683	23,540	294,806	340	1,654
Universal Child Care Benefit (UCCB)	11	500	777	210	256	12,100	19,112
Employment Insurance and other benefits	12	600	5,343	3,380	22,902	21,690	285,596
Taxable amount of dividends from taxable Canadian corporations	13	9,740	625,009	22,790	59,388	810	740
Interest and other investment income	14	7,090	47,580	43,370	49,593	2,130	1,131
Net partnership income (Limited or non-active partners only)	15	140	1,260	140	305		
Net rental income	16	2,840	15,289	2,290	67	200	-120
Taxable capital gains	17	4,720	158,011	14,800	33,104	450	509
RRSP income	18	940	9,765	10,740	60,600	1,350	4,019
Other income	19	3,920	19,150	23,650	74,085	2,290	5,868
Net business income	20	880	4,068	3,300	7,083	630	658
Net professional income	21	190	2,967	520	2,923	60	48
Net commission income	22	120	1,221	300	642		
Net farming income	23	120	-257	560	-1,723	60	-252
Net fishing income	24	40	796	60	186	220	767
Workers' compensation benefits	25	80	788	2,020	10,448	3,490	68,928
Social assistance payments	26	20	54	1,420	2,805	24,270	185,353
Net federal supplements	27	410	1,298	55,400	210,537	9,290	75,356
Total income assessed	28	13,370	1,145,468	154,510	4,535,838	59,920	897,832
Registered pension plan (RPP) deduction	29	490	1,584	2,350	3,006	1,510	984
RRSP/PRPP deduction	30	2,200	23,390	4,020	33,589	1,320	2,205
Deduction for elected split-pension amount	31	820	8,350	25,280	282,542	170	829
Annual union, professional, or like dues	32	900	504	6,170	1,198	3,640	824
Child care expenses	33	390	1,731	100	173	2,170	5,289
Business investment loss	34	10	396	20	448		
Moving expenses	35	20	111	30	150	70	103
Support payments made	36	70	2,130	340	2,869	30	125
Carrying charges and interest expenses	37	2,960	19,404	11,100	11,565	230	150
Deductions for CPP/QPP contributions on self-employment and other earnings	38	570	299	850	218	300	43
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	39						
Exploration and development expenses	40	80	904	100	542		
Other employment expenses	41	160	841	480	1,322	850	1,756
Clergy residence deduction	42			70	460		
Other deductions	43	590	873	2,930	20,028	3,040	2,184
Total deductions before adjustments	44	6,220	60,576	40,960	358,129	9,980	14,631
Social benefits repayment	45	1,330	5,623	2,350	5,510	50	144
Net income	46	13,210	1,080,146	154,430	4,172,515	59,860	883,259
Canadian Forces personnel and police deduction	47						

Item	Item Code	Investment (#)	Investment (\$)	Pension (#)	Pension (\$)	Social Benefits (#)	Social Benefits (\$)
Security options deductions	48						
Other payments deduction	49	500	2,123	57,870	223,791	36,170	329,688
Non-capital losses of other years	50	40	300	50	283	20	178
Net capital losses of other years	51	1,180	8,155	3,340	5,216	50	45
Capital gains deduction	52	430	57,463	120	492		
Northern residents deductions	53						
Additional deductions	54	120	204	6,360	17,343	420	1,898
Farming/fishing losses of prior years	55						
Total deductions from net income	56	2,120	68,562	64,210	247,218	36,370	331,854
Taxable income assessed	57	13,190	1,011,861	154,220	3,925,438	44,070	552,422
Basic personal amount	58	13,370	148,122	154,510	1,717,921	59,920	664,751
Age amount	59	2,250	10,657	119,470	777,039	8,510	58,114
Spouse or common-law partner amount	60	720	4,967	8,020	32,122	3,620	30,541
Amount for an eligible dependant	61	140	1,464	530	4,622	5,760	62,226
Amount for children under 18 years of age	62	1,450	5,950	780	2,568	9,700	38,837
Amount for infirm dependants age 18 or older	63	20	75	230	1,166	50	265
CPP or QPP contributions through employment	64	4,200	4,468	9,010	3,205	20,430	6,991
CPP or QPP contributions on self-employment and other earnings	65	570	299	850	218	300	43
Employment Insurance premiums	66	2,470	939	9,480	1,928	18,420	3,128
PPIP premiums paid	67						
PPIP premiums payable on employment income	68						
PPIP premiums payable on self-employment income	69						
Volunteer firefighters' amount/search and rescue volunteers' amount	70			200	600	120	357
Canada employment amount	71	5,120	5,441	22,550	17,406	22,010	23,159
Public transit amount	72	40	11	420	124	220	75
Children's fitness amount	73	800	787	200	107	1,000	457
Children's arts amount	74	280	159	50	18	170	52
Home buyers' amount	75	30	149	60	276	140	648
Pension income amount	76	2,730	5,158	102,240	196,905	1,010	1,705
Caregiver amount	77	80	431	920	4,521	640	3,178
Disability amount	78	450	3,498	13,410	103,834	2,400	18,597
Disability amount transferred from a dependant	79	130	1,303	960	7,494	710	7,357
Interest paid on student loans	80	150	111	60	30	890	487
Tuition, education, and textbook amounts	81	920	8,399	300	702	1,990	9,191
Tuition, education, and textbook amounts transferred from a child	82	340	1,849	580	2,850	140	617
Amounts transferred from spouse or common-law partner	83	490	2,243	20,500	113,479	2,180	12,191
Medical expenses	84	3,200	13,910	52,200	181,712	7,120	11,582
Total tax credits on personal amounts	85	13,370	33,069	154,510	475,627	59,920	143,184
Allowable charitable donations and government gifts	86	3,690	40,437	37,080	54,782	1,830	852
Eligible cultural and ecological gifts	87			70	66		
Total tax credit on donations and gifts	88	3,680	11,708	36,900	15,034	1,750	217
Total federal non-refundable tax credits	89	13,370	44,777	154,510	490,661	59,920	143,402
Family tax cut	90	540	548	20	11	270	87
Federal dividend tax credit	91	8,660	76,410	17,840	7,754	480	63
Overseas employment tax credit	92						
Minimum tax carryover	93	380	739	60	174		
Basic federal tax	94	8,200	101,827	68,850	206,550	14,190	21,407

Item	Item Code	Investment (#)	Investment (\$)	Pension (#)	Pension (\$)	Social Benefits (#)	Social Benefits (\$)
Federal Foreign Tax Credit	95	2,000	1,536	5,600	998	80	4
Federal Political contribution tax credit	96	220	51	1,340	197	20	1
Investment Tax Credit	97	50	97	60	63	20	9
Labour-sponsored funds tax credit	98						
Alternative minimum tax payable	99	380	3,008				
Net federal tax	100	8,110	100,149	68,760	205,304	14,160	21,395
CPP contributions on self-employment	101	570	598	850	436	300	86
Social Benefits repayment	102	1,330	5,623	2,350	5,510	50	144
Net Provincial Tax	103	9,000	70,157	77,500	168,105	14,150	16,064
Total tax payable	104	9,380	176,527	78,730	379,354	15,380	37,689

Item	Item Code	Other (#)	Other (\$)
Number of taxable returns	1	6,930	
Number of non-taxable returns	2	19,740	
Total number of returns	3	26,670	
Employment income	4	4,370	58,705
Commissions (from employment)	5	70	368
Other employment income	6	950	2,380
Old Age Security (OAS) pension	7	1,180	6,067
CPP or QPP benefits	8	4,400	27,363
Other pensions and superannuation	9	1,950	34,321
Elected split-pension amount	10	720	4,403
Universal Child Care Benefit (UCCB)	11	350	496
Employment Insurance and other benefits	12	1,100	8,043
Taxable amount of dividends from taxable Canadian corporations	13	1,780	6,428
Interest and other investment income	14	2,630	3,111
Net partnership income (Limited or non-active partners only)	15	20	56
Net rental income	16	220	-37
Taxable capital gains	17	1,270	5,863
RRSP income	18	4,210	104,370
Other income	19	8,040	198,856
Net business income	20	480	923
Net professional income	21	80	302
Net commission income	22	50	149
Net farming income	23	50	-503
Net fishing income	24	10	-21
Workers' compensation benefits	25	100	912
Social assistance payments	26	150	521
Net federal supplements	27	320	825
Total income assessed	28	10,980	476,783
Registered pension plan (RPP) deduction	29	1,040	2,017
RRSP/PRPP deduction	30	1,920	69,170
Deduction for elected split-pension amount	31	860	8,636
Annual union, professional, or like dues	32	1,240	383
Child care expenses	33	150	422
Business investment loss	34		
Moving expenses	35	70	184
Support payments made	36	20	146
Carrying charges and interest expenses	37	860	1,781
Deductions for CPP/QPP contributions on self-employment and other earnings	38	200	64
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	39		
Exploration and development expenses	40		
Other employment expenses	41	120	484
Clergy residence deduction	42		
Other deductions	43	450	3,103
Total deductions before adjustments	44	4,140	86,760
Social benefits repayment	45	390	1,146
Net income	46	10,950	389,439
Canadian Forces personnel and police deduction	47		
Security options deductions	48		
Other payments deduction	49	550	2,237

Item	Item Code	Other (#)	Other (\$)
Non-capital losses of other years	50	20	281
Net capital losses of other years	51	300	757
Capital gains deduction	52	20	706
Northern residents deductions	53		
Additional deductions	54	70	487
Farming/fishing losses of prior years	55		
Total deductions from net income	56	950	4,534
Taxable income assessed	57	10,940	384,920
Basic personal amount	58	26,660	293,849
Age amount	59	1,070	5,773
Spouse or common-law partner amount	60	1,160	9,115
Amount for an eligible dependant	61	800	8,478
Amount for children under 18 years of age	62	1,670	6,101
Amount for infirm dependants age 18 or older	63	20	93
CPP or QPP contributions through employment	64	4,980	3,317
CPP or QPP contributions on self-employment and other earnings	65	200	64
Employment Insurance premiums	66	5,140	1,609
PPIP premiums paid	67		
PPIP premiums payable on employment income	68		
PPIP premiums payable on self-employment income	69		
Volunteer firefighters' amount/search and rescue volunteers' amount	70	30	81
Canada employment amount	71	4,920	4,785
Public transit amount	72	200	63
Children's fitness amount	73	280	180
Children's arts amount	74	80	30
Home buyers' amount	75	20	101
Pension income amount	76	2,580	4,864
Caregiver amount	77	130	596
Disability amount	78	930	7,185
Disability amount transferred from a dependant	79	170	1,708
Interest paid on student loans	80	70	41
Tuition, education, and textbook amounts	81	570	3,281
Tuition, education, and textbook amounts transferred from a child	82	170	851
Amounts transferred from spouse or common-law partner	83	920	4,192
Medical expenses	84	3,380	8,698
Total tax credits on personal amounts	85	26,660	54,758
Allowable charitable donations and government gifts	86	2,370	3,815
Eligible cultural and ecological gifts	87		
Total tax credit on donations and gifts	88	2,340	1,058
Total federal non-refundable tax credits	89	26,660	55,816
Family tax cut	90	120	137
Federal dividend tax credit	91	1,600	813
Overseas employment tax credit	92		
Minimum tax carryover	93	50	223
Basic federal tax	94	6,640	45,026
Federal Foreign Tax Credit	95	490	112
Federal Political contribution tax credit	96	70	9
Investment Tax Credit	97	10	23
Labour-sponsored funds tax credit	98	10	1

Item	Item Code	Other (#)	Other (\$)
Alternative minimum tax payable	99		
Net federal tax	100	6,620	44,887
CPP contributions on self-employment	101	200	128
Social Benefits repayment	102	390	1,146
Net Provincial Tax	103	6,620	31,605
Total tax payable	104	6,930	77,765