



**Income Statistics 2016 (2014 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	55,730		34,080		190	
Number of non-taxable returns	2	93,320		34,040		160	
Total number of returns	3	149,050		68,120		340	
Employment income	4	66,890	3,046,082	66,290	3,038,686	20	703
Commissions (from employment)	5	260	3,203	260	3,200		
Other employment income	6	3,450	125,945	2,970	124,775		
Old Age Security (OAS) pension	7	18,500	73,456	40	202		
CPP or QPP benefits	8	23,020	107,422	190	874		
Other pensions and superannuation	9	6,890	89,614	80	1,355		
Elected split-pension amount	10	30	237	20	73		
Universal Child Care Benefit (UCCB)	11	270	404	100	132		
Employment Insurance and other benefits	12	1,240	5,855	1,040	4,097		
Taxable amount of dividends from taxable Canadian corporations	13	720	2,669	530	1,421		
Interest and other investment income	14	1,320	2,479	940	1,604		
Net partnership income (Limited or non-active partners only)	15	13,530	1,301			10	325
Net rental income	16	710	1,699	490	794		
Taxable capital gains	17	9,680	405,704	530	1,694		
RRSP income	18	1,790	20,390	330	1,251		
Other income	19	3,350	53,358	890	5,837		
Net business income	20	3,900	103,755	170	506		
Net professional income	21	2,090	97,754	80	1,295		
Net commission income	22	140	2,189	20	48		
Net farming income	23	340	-2,245			310	-3,543
Net fishing income	24						
Workers' compensation benefits	25	50	248	40	72		
Social assistance payments	26	40	216				
Net federal supplements	27	40	210				
Total income assessed	28	123,780	4,142,281	68,120	3,188,331	330	-2,085
Registered pension plan (RPP) deduction	29	6,150	41,963	5,990	41,291		
RRSP/PRPP deduction	30	2,430	19,959	1,860	14,720		
Deduction for elected split-pension amount	31	20	168	10	125		
Annual union, professional, or like dues	32	4,350	3,452	3,800	3,207		
Child care expenses	33	250	1,079	210	972		
Business investment loss	34	20	122				
Moving expenses	35	50	176	40	130		
Support payments made	36	140	4,333	60	3,125		
Carrying charges and interest expenses	37	800	1,881	350	970		
Deductions for CPP/QPP contributions on self-employment and other earnings	38	130	92	30	11		
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	39						
Exploration and development expenses	40	9,560	22,149	20	226		



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Item	Item Code	Grand Total (#)	Grand Total (\$)	Employment (#)	Employment (\$)	Fishing and Farming (#)	Fishing and Farming (\$)
Other employment expenses	41	650	3,076	580	2,676		
Clergy residence deduction	42	40	429	40	380		
Other deductions	43	2,320	206,486	1,780	191,566		
Total deductions before adjustments	44	22,800	305,437	10,920	259,437	20	154
Social benefits repayment	45	70	139	30	60		
Net income	46	108,240	3,905,787	67,270	2,930,641	220	5,273
Canadian Forces personnel and police deduction	47	20	367	20	367		
Security options deductions	48	490	58,079	480	58,051		
Other payments deduction	49	120	674	40	83		
Non-capital losses of other years	50	480	3,682	20	66		
Net capital losses of other years	51	430	3,989	90	209		
Capital gains deduction	52						
Northern residents deductions	53	80	132				
Additional deductions	54	26,340	354,317	12,480	226,036		
Farming/fishing losses of prior years	55	10	188				
Total deductions from net income	56	27,860	421,753	13,150	284,945	30	218
Taxable income assessed	57	87,510	3,518,541	55,520	2,675,782	200	5,068
Basic personal amount	58	76,280	849,257	47,990	534,330	40	479
Age amount	59	22,570	152,272	200	1,273		
Spouse or common-law partner amount	60	32,870	352,758	29,510	324,585		
Amount for an eligible dependant	61	4,170	46,460	4,130	46,010		
Amount for children under 18 years of age	62	5,630	20,754	5,150	18,899		
Amount for infirm dependants age 18 or older	63	30	258				
CPP or QPP contributions through employment	64	54,350	51,201	53,830	50,808	10	20
CPP or QPP contributions on self-employment and other earnings	65	130	92	30	11		
Employment Insurance premiums	66	53,830	21,036	53,490	20,945	10	7
PPIP premiums paid	67	50	11				
PPIP premiums payable on employment income	68	30	10				
PPIP premiums payable on self-employment income	69						
Volunteer firefighters' amount/search and rescue volunteers' amount	70						
Canada employment amount	71	48,710	54,419	47,950	53,881		
Public transit amount	72	1,190	696	1,130	667		
Children's fitness amount	73	450	405	400	372		
Children's arts amount	74	230	141	190	124		
Home buyers' amount	75						
Pension income amount	76	7,010	13,049	90	171		
Caregiver amount	77	150	1,005	120	837		
Disability amount	78	330	2,500	40	273		
Disability amount transferred from a dependant	79	30	293	20	219		
Interest paid on student loans	80	310	254	170	139		
Tuition, education, and textbook amounts	81	1,350	10,841	770	6,944		



**Income Statistics 2016 (2014 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 (\$)
Tuition, education, and textbook amounts transferred from a child	82	200	1,010	180	915		
Amounts transferred from spouse or common-law partner	83	1,720	10,287	230	961		
Medical expenses	84	1,470	6,204	520	1,886		
Total tax credits on personal amounts	85	86,600	239,291	57,440	159,651	50	106
Allowable charitable donations and government gifts	86	3,520	9,552	2,050	7,156	20	68
Eligible cultural and ecological gifts	87	20	276				
Total tax credit on donations and gifts	88	3,530	2,808	2,050	2,047	30	19
Total federal non-refundable tax credits	89	87,830	242,098	57,640	161,698	70	126
Family tax cut	90	360	582	360	576		
Federal dividend tax credit	91	720	344	520	200		
Overseas employment tax credit	92						
Minimum tax carryover	93	30	39	10	23		
Basic federal tax	94	49,890	616,212	28,290	457,474	180	848
Federal Foreign Tax Credit	95	850	4,480	660	3,952		
Federal Political contribution tax credit	96	30	8	30	6		
Investment Tax Credit	97						
Labour-sponsored funds tax credit	98						
Alternative minimum tax payable	99	10	40				
Net federal tax	100	49,700	672,372	28,160	475,011	180	878
CPP contributions on self-employment	101	130	179	30	21		
Social Benefits repayment	102	70	139	30	60		
Net Provincial Tax	103	29,040	221,434	26,200	205,446	150	449
Total tax payable	104	55,730	894,125	34,080	680,538	190	1,331

Item	Item Code	Professional Income (#)	Professional Income (\$)	Sales (self-employment) (#)	Sales (self-employment) (\$)	Proprietorship/ Partnerships (#)	Proprietorship/ Partnerships (\$)
Number of taxable returns	1	1,700		60		1,790	
Number of non-taxable returns	2	300		50		1,930	
Total number of returns	3	2,000		110		3,720	
Employment income	4	50	1,041	10	40	80	1,144
Commissions (from employment)	5						
Other employment income	6	10	51			40	319
Old Age Security (OAS) pension	7					10	36
CPP or QPP benefits	8	10	62			20	83
Other pensions and superannuation	9						
Elected split-pension amount	10						
Universal Child Care Benefit (UCCB)	11					10	18
Employment Insurance and other benefits	12						
Taxable amount of dividends from taxable Canadian corporations	13						
Interest and other investment income	14					20	14
Net partnership income (Limited or non-active partners only)	15					80	233
Net rental income	16						
Taxable capital gains	17	10	60			110	4,182
RRSP income	18					10	49
Other income	19	30	158			60	240
Net business income	20					3,610	102,568
Net professional income	21	1,980	96,296				
Net commission income	22			110	2,096		
Net farming income	23						
Net fishing income	24						
Workers' compensation benefits	25						
Social assistance payments	26						
Net federal supplements	27						
Total income assessed	28	1,980	97,858	110	2,197	3,620	109,130
Registered pension plan (RPP) deduction	29						
RRSP/PRPP deduction	30	100	1,625			90	542
Deduction for elected split-pension amount	31						
Annual union, professional, or like dues	32	30	53			40	25
Child care expenses	33	10	37				
Business investment loss	34						
Moving expenses	35						
Support payments made	36						
Carrying charges and interest expenses	37					70	56
Deductions for CPP/QPP contributions on self-employment and other earnings	38	20	20			60	48
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	39						
Exploration and development expenses	40					60	506
Other employment expenses	41	10	97			10	21

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	1,584			80	8,861
Total deductions before adjustments	44	180	3,470	20	174	390	10,478
Social benefits repayment	45						
Net income	46	1,910	94,670	100	2,111	2,530	112,298
Canadian Forces personnel and police deduction	47						
Security options deductions	48						
Other payments deduction	49						
Non-capital losses of other years	50	10	72			260	861
Net capital losses of other years	51						
Capital gains deduction	52						
Northern residents deductions	53						
Additional deductions	54	160	8,471	10	350	410	18,040
Farming/fishing losses of prior years	55						
Total deductions from net income	56	180	8,555	10	350	670	19,004
Taxable income assessed	57	1,760	86,287	90	1,762	1,980	94,165
Basic personal amount	58	200	2,272	50	535	470	5,199
Age amount	59	10	65			30	205
Spouse or common-law partner amount	60	30	258			70	695
Amount for an eligible dependant	61						
Amount for children under 18 years of age	62	50	203			40	185
Amount for infirm dependants age 18 or older	63						
CPP or QPP contributions through employment	64	40	24			80	48
CPP or QPP contributions on self-employment and other earnings	65	20	20			60	48
Employment Insurance premiums	66	30	9			60	14
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						
Canada employment amount	71	30	27			50	48
Public transit amount	72					10	6
Children's fitness amount	73	10	7				
Children's arts amount	74						
Home buyers' amount	75						
Pension income amount	76						
Caregiver amount	77						
Disability amount	78						
Disability amount transferred from a dependant	79						
Interest paid on student loans	80					10	7
Tuition, education, and textbook amounts	81	30	309			40	477
Tuition, education, and textbook amounts transferred from a child	82						

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					10	61
Medical expenses	84	20	142			30	113
Total tax credits on personal amounts	85	240	517	50	103	540	1,074
Allowable charitable donations and government gifts	86	840	379			90	462
Eligible cultural and ecological gifts	87					20	242
Total tax credit on donations and gifts	88	840	104			110	203
Total federal non-refundable tax credits	89	1,030	620	60	106	610	1,277
Family tax cut	90						
Federal dividend tax credit	91						
Overseas employment tax credit	92						
Minimum tax carryover	93						
Basic federal tax	94	1,690	18,218	60	235	1,750	19,911
Federal Foreign Tax Credit	95					20	154
Federal Political contribution tax credit	96						
Investment Tax Credit	97						
Labour-sponsored funds tax credit	98						
Alternative minimum tax payable	99						
Net federal tax	100	1,690	19,667	60	282	1,740	23,311
CPP contributions on self-employment	101	20	38			60	91
Social Benefits repayment	102						
Net Provincial Tax	103	1,180	7,162	40	40	990	6,042
Total tax payable	104	1,700	26,867	60	338	1,790	29,447

Item	Item Code	Investment (#)	Investment (\$)	Pension (#)	Pension (\$)	Social Benefits (#)	Social Benefits (\$)
Number of taxable returns	1	8,080		8,110		100	
Number of non-taxable returns	2	13,940		16,660		190	
Total number of returns	3	22,020		24,770		280	
Employment income	4	90	1,381	100	520	70	364
Commissions (from employment)	5						
Other employment income	6	50	288	310	236	10	30
Old Age Security (OAS) pension	7	20	81	18,240	72,329	10	41
CPP or QPP benefits	8	40	186	22,360	104,276	10	53
Other pensions and superannuation	9	20	276	6,700	86,912		
Elected split-pension amount	10						
Universal Child Care Benefit (UCCB)	11	50	72			110	158
Employment Insurance and other benefits	12			20	71	150	1,553
Taxable amount of dividends from taxable Canadian corporations	13	130	1,064	40	120		
Interest and other investment income	14	210	575	90	181	20	6
Net partnership income (Limited or non-active partners only)	15	13,310	348				
Net rental income	16	160	824	20	-38		
Taxable capital gains	17	8,800	399,278	130	288		
RRSP income	18	30	94	500	2,855	10	20
Other income	19	240	491	370	1,176	10	25
Net business income	20	60	533	30	17		
Net professional income	21	10	75	10	16		
Net commission income	22						
Net farming income	23						
Net fishing income	24						
Workers' compensation benefits	25						
Social assistance payments	26					20	150
Net federal supplements	27			30	109		
Total income assessed	28	22,010	406,917	24,770	269,387	280	2,623
Registered pension plan (RPP) deduction	29	30	64	40	115	10	10
RRSP/PRPP deduction	30	70	415	60	164	20	97
Deduction for elected split-pension amount	31						
Annual union, professional, or like dues	32	60	26	160	35	20	6
Child care expenses	33						
Business investment loss	34						
Moving expenses	35						
Support payments made	36			50	534		
Carrying charges and interest expenses	37	190	522	80	72		
Deductions for CPP/QPP contributions on self-employment and other earnings	38	10	5				
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	39						
Exploration and development expenses	40	9,450	21,399				
Other employment expenses	41						
Clergy residence deduction	42						
Other deductions	43	80	573	180	605	10	13
Total deductions before adjustments	44	9,840	23,090	540	1,632	60	140
Social benefits repayment	45			40	60		
Net income	46	8,700	426,725	24,740	267,883	280	2,508
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			40	212	40	364
Non-capital losses of other years	50			10	56		
Net capital losses of other years	51	270	3,439	30	238		
Capital gains deduction	52						
Northern residents deductions	53						
Additional deductions	54	270	5,837	12,540	85,578		
Farming/fishing losses of prior years	55						
Total deductions from net income	56	650	12,130	12,600	86,094	40	398
Taxable income assessed	57	8,540	414,905	16,800	182,159	260	2,110
Basic personal amount	58	530	5,837	24,730	275,456	280	3,048
Age amount	59	80	469	21,840	147,778	20	126
Spouse or common-law partner amount	60	30	296	2,950	24,259	30	311
Amount for an eligible dependant	61			30	282		
Amount for children under 18 years of age	62	30	104	160	573	40	162
Amount for infirm dependants age 18 or older	63						
CPP or QPP contributions through employment	64	70	72	50	15		
CPP or QPP contributions on self-employment and other earnings	65	10	5				
Employment Insurance premiums	66	50	15	50	7		
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						
Canada employment amount	71	80	80	380	180	70	68
Public transit amount	72			10	6		
Children's fitness amount	73						
Children's arts amount	74						
Home buyers' amount	75						
Pension income amount	76	20	32	6,720	12,492		
Caregiver amount	77			20	132		
Disability amount	78			210	1,655		
Disability amount transferred from a dependant	79						
Interest paid on student loans	80						
Tuition, education, and textbook amounts	81	170	864				
Tuition, education, and textbook amounts transferred from a child	82						
Amounts transferred from spouse or common-law partner	83	20	120	1,360	8,662		
Medical expenses	84	20	86	790	3,456		
Total tax credits on personal amounts	85	720	1,206	24,740	71,294	280	581
Allowable charitable donations and government gifts	86	150	955	240	368		
Eligible cultural and ecological gifts	87						
Total tax credit on donations and gifts	88	150	285	250	102		
Total federal non-refundable tax credits	89	840	1,491	24,740	71,397	280	581
Family tax cut	90						
Federal dividend tax credit	91	100	122	40	14		
Overseas employment tax credit	92						
Minimum tax carryover	93						
Basic federal tax	94	8,090	91,065	8,130	19,205	90	159



Item	Item Code	Investment (#)	Investment (\$)	Pension (#)	Pension (\$)	Social Benefits (#)	Social Benefits (\$)
Federal Foreign Tax Credit	95			60	88		
Federal Political contribution tax credit	96						
Investment Tax Credit	97						
Labour-sponsored funds tax credit	98						
Alternative minimum tax payable	99						
Net federal tax	100	8,070	129,439	8,110	13,505	90	124
CPP contributions on self-employment	101	10	11				
Social Benefits repayment	102			40	60		
Net Provincial Tax	103	210	729	50	19	30	6
Total tax payable	104	8,080	130,184	8,110	13,584	100	131

Item	Item Code	Other (#)	Other (\$)
Number of taxable returns	1	1,620	
Number of non-taxable returns	2	26,060	
Total number of returns	3	27,680	
Employment income	4	190	2,203
Commissions (from employment)	5		
Other employment income	6	60	242
Old Age Security (OAS) pension	7	170	697
CPP or QPP benefits	8	370	1,823
Other pensions and superannuation	9	90	906
Elected split-pension amount	10		
Universal Child Care Benefit (UCCB)	11		
Employment Insurance and other benefits	12	20	94
Taxable amount of dividends from taxable Canadian corporations	13	20	56
Interest and other investment income	14	40	91
Net partnership income (Limited or non-active partners only)	15	90	-31
Net rental income	16	20	30
Taxable capital gains	17	80	168
RRSP income	18	900	16,088
Other income	19	1,710	45,404
Net business income	20	20	53
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	2,550	67,924
Registered pension plan (RPP) deduction	29	70	398
RRSP/PRPP deduction	30	230	2,240
Deduction for elected split-pension amount	31		
Annual union, professional, or like dues	32	230	93
Child care expenses	33	10	23
Business investment loss	34		
Moving expenses	35		
Support payments made	36	20	278
Carrying charges and interest expenses	37	100	254
Deductions for CPP/QPP contributions on self-employment and other earnings	38		
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	39		
Exploration and development expenses	40		
Other employment expenses	41	30	252
Clergy residence deduction	42		
Other deductions	43	170	3,186
Total deductions before adjustments	44	830	6,862
Social benefits repayment	45		
Net income	46	2,490	63,678
Canadian Forces personnel and police deduction	47		
Security options deductions	48		
Other payments deduction	49		

Item	Item Code	Other (#)	Other (\$)
Non-capital losses of other years	50	70	139
Net capital losses of other years	51	20	45
Capital gains deduction	52		
Northern residents deductions	53		
Additional deductions	54	440	9,870
Farming/fishing losses of prior years	55		
Total deductions from net income	56	530	10,060
Taxable income assessed	57	2,360	56,304
Basic personal amount	58	1,990	22,101
Age amount	59	380	2,288
Spouse or common-law partner amount	60	240	2,235
Amount for an eligible dependant	61	10	111
Amount for children under 18 years of age	62	160	601
Amount for infirm dependants age 18 or older	63		
CPP or QPP contributions through employment	64	210	199
CPP or QPP contributions on self-employment and other earnings	65		
Employment Insurance premiums	66	110	32
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		
Canada employment amount	71	140	114
Public transit amount	72	30	11
Children's fitness amount	73	10	12
Children's arts amount	74	20	10
Home buyers' amount	75		
Pension income amount	76	170	328
Caregiver amount	77		
Disability amount	78	70	487
Disability amount transferred from a dependant	79		
Interest paid on student loans	80	110	85
Tuition, education, and textbook amounts	81	330	2,149
Tuition, education, and textbook amounts transferred from a child	82		
Amounts transferred from spouse or common-law partner	83	80	414
Medical expenses	84	90	504
Total tax credits on personal amounts	85	2,530	4,759
Allowable charitable donations and government gifts	86	110	154
Eligible cultural and ecological gifts	87		
Total tax credit on donations and gifts	88	110	43
Total federal non-refundable tax credits	89	2,560	4,802
Family tax cut	90		
Federal dividend tax credit	91	60	6
Overseas employment tax credit	92		
Minimum tax carryover	93		
Basic federal tax	94	1,620	9,096
Federal Foreign Tax Credit	95	40	199
Federal Political contribution tax credit	96		
Investment Tax Credit	97		
Labour-sponsored funds tax credit	98		

<b>Item</b>	<b>Item Code</b>	<b>Other (#)</b>	<b>Other (\$)</b>
Alternative minimum tax payable	99		
Net federal tax	100	1,610	10,155
CPP contributions on self-employment	101		
Social Benefits repayment	102		
Net Provincial Tax	103	200	1,540
Total tax payable	104	1,620	11,706