



Income Statistics 2016 (2014 tax year)

Final Table 5 for all Canada

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

Item	Item Code	Grand Total (#)	Grand Total (\$)	Newfoundland And Labrador (#)	Newfoundland And Labrador (\$)	Prince Edward Island (#)	Prince Edward Island (\$)
Number of taxable returns	1	18,420,940		287,240		85,210	
Number of non-taxable returns	2	9,113,790		143,790		28,610	
Total number of returns	3	27,534,730		431,030		113,820	
Employment income	4	17,241,930	809,809,369	267,570	12,452,444	74,820	2,645,310
Commissions (from employment)	5	556,760	15,359,832	4,800	103,089	1,300	28,193
Other employment income	6	2,401,880	10,861,289	42,960	155,950	5,360	32,075
Old Age Security (OAS) pension	7	5,463,770	33,401,329	95,480	605,936	26,120	165,275
CPP or QPP benefits	8	6,977,050	48,046,656	137,700	815,140	36,860	233,477
Other pensions and superannuation	9	4,242,740	89,465,636	63,120	1,280,813	18,350	359,356
Elected split-pension amount	10	1,236,300	13,327,053	21,340	223,397	6,090	59,625
Universal Child Care Benefit (UCCB)	11	1,737,480	2,584,578	23,600	32,604	6,520	9,485
Employment Insurance and other benefits	12	2,433,370	17,297,233	91,840	891,837	23,300	202,441
Taxable amount of dividends from taxable Canadian corporations	13	4,282,720	70,149,144	33,020	426,735	14,090	158,140
Interest and other investment income	14	6,650,670	15,755,313	60,370	76,305	21,830	32,053
Net partnership income (Limited or non-active partners only)	15	88,930	245,770	170	1,264	60	271
Net rental income	16	1,545,410	6,006,468	14,500	34,351	3,970	6,881
Taxable capital gains	17	2,711,560	26,877,286	20,310	150,729	8,390	60,227
RRSP income	18	2,309,540	15,876,740	28,690	187,085	8,580	59,727
Other income	19	4,056,580	24,200,241	45,360	288,315	12,740	76,354
Net business income	20	2,081,530	27,462,202	14,190	184,065	6,990	70,509
Net professional income	21	346,740	16,705,686	2,890	186,876	940	26,298
Net commission income	22	237,520	4,620,726	2,240	55,047	550	8,273
Net farming income	23	339,490	2,110,317	350	1,116	1,820	7,098
Net fishing income	24	27,900	645,136	9,020	212,768	2,840	55,177
Workers' compensation benefits	25	598,650	5,197,503	11,330	112,059	2,420	20,543
Social assistance payments	26	1,638,410	11,855,329	23,960	205,430	4,100	28,466
Net federal supplements	27	1,978,230	10,040,697	53,750	243,201	10,970	47,146
Total income assessed	28	26,570,280	127,915,743	420,820	18,938,560	111,780	4,394,410
Registered pension plan (RPP) deduction	29	4,896,720	20,840,087	82,620	305,254	21,090	81,386
RRSP/PRPP deduction	30	6,194,290	40,291,523	71,470	495,663	19,840	117,591
Deduction for elected split-pension amount	31	1,236,680	13,326,908	21,290	222,802	6,090	59,650
Annual union, professional, or like dues	32	5,820,090	4,298,450	113,490	97,946	23,870	14,284
Child care expenses	33	1,332,440	4,951,945	13,010	59,114	5,530	20,421
Business investment loss	34	10,270	291,980	50	791	20	402
Moving expenses	35	100,690	423,731	1,740	9,171	530	2,334
Support payments made	36	68,800	1,187,685	720	10,381	190	2,395
Carrying charges and interest expenses	37	1,997,440	5,423,878	12,040	27,697	5,390	10,745
Deductions for CPP/QPP contributions on self-employment and other earnings	38	1,710,130	1,386,370	16,960	15,526	6,620	5,379
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	39	448,030	34,779				
Exploration and development expenses	40	62,550	759,102			30	479



Income Statistics 2016 (2014 tax year)

Final Table 5 for all Canada

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

Item	Item Code	Grand Total (#)	Grand Total (\$)	Newfoundland And Labrador (#)	Newfoundland And Labrador (\$)	Prince Edward Island (#)	Prince Edward Island (\$)
Other employment expenses	41	813,840	4,044,518	10,890	41,860	2,210	9,845
Clergy residence deduction	42	27,250	374,014	640	6,181	150	1,657
Other deductions	43	712,010	2,369,782	13,160	19,453	3,810	5,567
Total deductions before adjustments	44	14,542,780	100,023,866	206,660	1,314,225	56,470	332,181
Social benefits repayment	45	565,310	1,637,177	17,100	38,755	2,280	5,815
Net income	46	26,475,310	117,916,972	420,180	17,590,527	111,470	4,060,062
Canadian Forces personnel and police deduction	47	1,860	29,482	10	79		
Security options deductions	48	48,760	2,665,603	340	10,222	30	562
Other payments deduction	49	3,852,230	27,090,287	87,190	560,666	16,700	96,143
Non-capital losses of other years	50	36,860	384,683	270	1,951	120	898
Net capital losses of other years	51	656,050	2,361,221	3,440	7,953	1,900	4,738
Capital gains deduction	52	68,320	5,149,350	550	56,324	380	22,753
Northern residents deductions	53	263,430	904,608	13,070	70,145	90	173
Additional deductions	54	206,960	1,375,779	1,560	9,071	910	4,430
Farming/fishing losses of prior years	55	13,950	144,335	40	390	120	1,495
Total deductions from net income	56	5,003,940	40,118,926	105,030	716,805	19,710	131,368
Taxable income assessed	57	25,759,530	113,920,049	405,180	16,874,721	109,830	3,929,174
Basic personal amount	58	27,461,120	304,731,177	431,020	4,788,602	113,820	1,261,976
Age amount	59	5,393,400	33,355,650	94,300	614,950	25,820	162,546
Spouse or common-law partner amount	60	2,110,630	16,106,530	28,640	191,716	6,240	40,179
Amount for an eligible dependant	61	935,250	9,852,927	14,230	150,865	4,540	47,583
Amount for children under 18 years of age	62	3,811,110	15,184,990	52,520	193,888	15,470	61,258
Amount for infirm dependants age 18 or older	63	17,870	80,507	560	2,967	150	824
CPP or QPP contributions through employment	64	16,157,620	25,418,875	254,730	381,242	69,730	94,762
CPP or QPP contributions on self-employment and other earnings	65	1,710,130	1,386,370	16,960	15,526	6,620	5,379
Employment Insurance premiums	66	15,531,440	9,191,314	254,860	151,206	70,370	38,419
PPIP premiums paid	67	3,772,280	764,766				
PPIP premiums payable on employment income	68	113,290	23,620				
PPIP premiums payable on self-employment income	69	453,990	44,863				
Volunteer firefighters' amount/search and rescue volunteers' amount	70	46,400	139,181	5,030	15,072	930	2,799
Canada employment amount	71	18,001,210	19,539,822	279,700	301,283	76,540	84,281
Public transit amount	72	1,770,460	1,561,132	2,380	985	680	217
Children's fitness amount	73	1,712,460	1,367,995	22,520	18,627	7,420	5,790
Children's arts amount	74	621,400	324,689	9,260	4,870	2,140	945
Home buyers' amount	75	200,360	898,819	2,630	12,213	680	3,078
Pension income amount	76	4,916,910	9,401,354	77,700	148,823	21,960	41,940
Caregiver amount	77	248,540	1,321,672	4,900	24,763	780	4,029
Disability amount	78	768,020	5,960,433	16,570	128,270	5,380	41,713
Disability amount transferred from a dependant	79	257,970	2,664,001	6,150	62,768	1,680	17,069
Interest paid on student loans	80	563,980	297,337	12,490	6,697	3,710	2,237
Tuition, education, and textbook amounts	81	1,785,810	10,126,850	25,550	132,020	6,880	38,689



Income Statistics 2016 (2014 tax year)

Final Table 5 for all Canada

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

Item	Item Code	Grand Total (#)	Grand Total (\$)	Newfoundland And Labrador (#)	Newfoundland And Labrador (\$)	Prince Edward Island (#)	Prince Edward Island (\$)
Tuition, education, and textbook amounts transferred from a child	82	708,020	3,592,332	9,700	44,817	2,950	15,650
Amounts transferred from spouse or common-law partner	83	1,333,260	6,819,698	24,790	139,132	6,110	33,861
Medical expenses	84	4,698,680	11,760,180	91,450	203,444	27,990	66,854
Total tax credits on personal amounts	85	27,471,820	73,790,103	431,030	1,160,233	113,820	310,828
Allowable charitable donations and government gifts	86	5,722,590	9,641,416	84,630	87,352	26,370	37,294
Eligible cultural and ecological gifts	87	7,230	76,458	70	82	30	295
Total tax credit on donations and gifts	88	5,684,630	2,709,345	83,700	23,565	26,150	10,348
Total federal non-refundable tax credits	89	27,473,060	76,499,448	431,030	1,183,798	113,820	321,176
Family tax cut	90	1,628,950	1,700,172	23,360	26,987	5,620	4,642
Federal dividend tax credit	91	3,841,720	8,648,054	29,930	52,801	12,140	19,039
Overseas employment tax credit	92	5,070	42,693	480	4,026	50	354
Minimum tax carryover	93	54,960	145,914	430	1,239	210	639
Basic federal tax	94	17,348,940	134,538,159	266,570	1,970,130	72,470	366,005
Federal Foreign Tax Credit	95	1,336,590	1,332,119	7,690	15,453	3,440	2,197
Federal Political contribution tax credit	96	174,280	29,931	1,060	211	1,110	176
Investment Tax Credit	97	25,930	58,860	730	777	970	1,469
Labour-sponsored funds tax credit	98	291,750	126,814				
Alternative minimum tax payable	99	32,150	201,246	320	1,645	100	439
Net federal tax	100	17,298,180	133,116,455	266,200	1,953,727	72,290	362,170
CPP contributions on self-employment	101	1,313,680	2,138,826	16,960	31,053	6,620	10,759
Social Benefits repayment	102	565,310	1,637,177	17,100	38,755	2,280	5,815
Net Provincial Tax	103	13,282,640	59,034,763	277,060	1,229,707	84,150	314,903
Total tax payable	104	18,420,940	195,936,637	287,240	3,253,287	85,210	693,656

Item	Item Code	Nova Scotia (#)	Nova Scotia (\$)	New Brunswick (#)	New Brunswick (\$)	Quebec (#)	Quebec (\$)
Number of taxable returns	1	503,230		400,510		4,039,470	
Number of non-taxable returns	2	239,220		206,850		2,460,330	
Total number of returns	3	742,450		607,350		6,499,800	
Employment income	4	447,780	17,914,377	376,440	14,563,748	4,043,530	163,386,002
Commissions (from employment)	5	13,250	275,660	9,770	186,557	140,060	2,723,289
Other employment income	6	54,260	299,259	46,480	160,000	534,940	1,606,853
Old Age Security (OAS) pension	7	173,250	1,096,961	141,040	892,588	1,407,940	8,820,294
CPP or QPP benefits	8	240,540	1,628,553	195,630	1,232,249	1,817,170	11,620,032
Other pensions and superannuation	9	137,370	2,899,845	103,450	2,068,341	1,088,920	22,071,131
Elected split-pension amount	10	44,750	499,578	31,560	344,737	290,670	3,094,075
Universal Child Care Benefit (UCCB)	11	40,130	57,991	33,610	48,417	411,610	608,112
Employment Insurance and other benefits	12	92,830	724,387	100,020	812,049	771,400	5,281,600
Taxable amount of dividends from taxable Canadian corporations	13	100,430	1,684,132	62,290	826,874	799,500	11,091,050
Interest and other investment income	14	131,330	201,680	92,460	133,530	1,380,850	2,899,209
Net partnership income (Limited or non-active partners only)	15	800	4,245	530	2,139	9,550	50,024
Net rental income	16	19,700	49,193	13,210	11,205	386,020	1,663,952
Taxable capital gains	17	56,520	417,847	36,490	237,333	510,060	4,697,940
RRSP income	18	56,870	402,023	42,470	280,949	526,940	2,883,406
Other income	19	93,650	600,531	70,740	424,888	879,670	5,510,913
Net business income	20	40,430	418,178	30,790	336,864	438,880	5,274,936
Net professional income	21	6,660	234,877	4,270	148,594	98,100	5,276,762
Net commission income	22	4,710	66,875	2,890	48,350	41,500	767,887
Net farming income	23	4,070	9,400	2,660	5,606	43,690	209,785
Net fishing income	24	5,270	163,619	2,230	66,055	1,120	30,491
Workers' compensation benefits	25	20,290	184,725	10,120	101,268	174,280	1,515,327
Social assistance payments	26	33,000	207,061	30,080	200,648	355,010	2,597,149
Net federal supplements	27	71,520	292,342	66,950	292,130	646,500	2,965,399
Total income assessed	28	719,300	30,366,771	591,510	23,445,088	6,328,500	266,817,634
Registered pension plan (RPP) deduction	29	147,490	582,590	115,970	436,652	1,460,130	4,788,028
RRSP/PRPP deduction	30	127,710	771,817	99,610	606,120	1,557,110	9,507,774
Deduction for elected split-pension amount	31	44,730	498,840	31,550	344,399	290,710	3,093,164
Annual union, professional, or like dues	32	142,740	99,600	113,390	81,094	1,718,940	1,165,174
Child care expenses	33	31,320	122,972	27,270	111,782	491,150	1,308,611
Business investment loss	34	150	2,699	150	3,430	2,120	58,816
Moving expenses	35	3,030	13,773	1,850	7,196	8,740	34,975
Support payments made	36	2,240	27,559	1,560	18,879	11,430	160,032
Carrying charges and interest expenses	37	37,240	90,161	25,700	50,425	203,500	700,953
Deductions for CPP/QPP contributions on self-employment and other earnings	38	32,570	25,946	23,530	17,586	396,430	316,954
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	39						
Exploration and development expenses	40	710	5,962	300	3,180	7,090	125,150
Other employment expenses	41	22,410	89,205	18,420	78,404	117,950	541,805
Clergy residence deduction	42	940	10,442	900	10,283	2,050	20,485
Other deductions	43	20,840	48,989	18,790	36,061	178,360	539,215
Total deductions before adjustments	44	362,510	2,390,992	286,440	1,805,729	3,540,540	22,399,077
Social benefits repayment	45	17,510	48,725	12,310	30,488	103,290	274,732
Net income	46	717,600	27,944,597	590,310	21,619,402	6,313,430	244,314,903

Item	Item Code	Nova Scotia (#)	Nova Scotia (\$)	New Brunswick (#)	New Brunswick (\$)	Quebec (#)	Quebec (\$)
Canadian Forces personnel and police deduction	47	120	1,866	50	1,046	320	8,617
Security options deductions	48	710	16,562	300	10,031	6,340	359,667
Other payments deduction	49	121,340	684,082	105,170	594,054	1,156,910	7,076,790
Non-capital losses of other years	50	740	5,710	480	3,086	6,390	73,250
Net capital losses of other years	51	12,490	32,328	7,940	18,971	120,870	377,990
Capital gains deduction	52	1,140	91,998	870	67,513	12,310	883,968
Northern residents deductions	53	510	1,283	440	1,057	27,570	97,687
Additional deductions	54	4,280	18,047	7,390	22,662	47,080	434,835
Farming/fishing losses of prior years	55	210	1,657	150	1,267	1,690	12,453
Total deductions from net income	56	139,120	853,560	118,560	719,727	1,343,960	9,327,442
Taxable income assessed	57	699,860	27,092,870	574,230	20,901,367	6,110,910	235,021,229
Basic personal amount	58	742,440	8,238,089	607,350	6,742,062	6,499,680	72,117,432
Age amount	59	169,930	1,066,842	139,350	892,673	1,387,710	8,847,758
Spouse or common-law partner amount	60	48,100	333,464	41,920	289,517	431,130	3,000,628
Amount for an eligible dependant	61	29,120	308,456	24,080	253,287	222,140	2,285,577
Amount for children under 18 years of age	62	91,730	356,258	77,520	295,232	865,510	3,369,126
Amount for infirm dependants age 18 or older	63	810	4,782	700	3,546	1,920	7,466
CPP or QPP contributions through employment	64	423,370	613,124	358,130	510,358	3,707,430	5,899,136
CPP or QPP contributions on self-employment and other earnings	65	32,570	25,946	23,530	17,586	396,430	316,954
Employment Insurance premiums	66	416,370	243,852	350,940	200,709	3,677,550	1,790,606
PPIP premiums paid	67					3,772,230	764,755
PPIP premiums payable on employment income	68					113,260	23,610
PPIP premiums payable on self-employment income	69						
Volunteer firefighters' amount/search and rescue volunteers' amount	70	5,890	17,670	3,010	9,033	7,800	23,402
Canada employment amount	71	466,450	506,782	388,080	424,428	4,176,290	4,515,798
Public transit amount	72	16,980	9,513	4,880	2,030	511,160	404,798
Children's fitness amount	73	39,590	32,147	32,410	22,957	389,870	228,103
Children's arts amount	74	13,970	6,689	8,350	3,532	107,320	41,158
Home buyers' amount	75	4,500	20,334	3,870	18,046	47,320	203,372
Pension income amount	76	165,100	318,601	122,830	235,348	1,257,610	2,377,595
Caregiver amount	77	5,100	26,350	5,660	28,102	42,720	206,385
Disability amount	78	33,280	257,358	21,810	168,971	96,940	751,745
Disability amount transferred from a dependant	79	9,990	103,275	7,830	78,838	43,040	446,049
Interest paid on student loans	80	21,040	12,195	21,210	14,316	138,030	48,937
Tuition, education, and textbook amounts	81	40,840	250,715	29,240	156,489	418,970	1,605,155
Tuition, education, and textbook amounts transferred from a child	82	16,230	84,954	12,950	68,068	187,620	871,779
Amounts transferred from spouse or common-law partner	83	37,550	203,790	33,480	181,440	308,710	1,548,568
Medical expenses	84	154,060	343,564	136,900	329,892	1,985,760	4,069,958
Total tax credits on personal amounts	85	742,450	2,007,765	607,350	1,642,009	6,499,730	17,372,170
Allowable charitable donations and government gifts	86	147,850	200,657	117,010	181,437	1,264,040	898,966
Eligible cultural and ecological gifts	87	170	380	120	323	2,390	44,876
Total tax credit on donations and gifts	88	146,830	55,288	115,680	50,366	1,245,780	252,220
Total federal non-refundable tax credits	89	742,450	2,063,053	607,350	1,692,376	6,499,730	17,624,389
Family tax cut	90	34,030	33,519	29,440	27,464	358,140	313,166
Federal dividend tax credit	91	89,310	200,931	54,750	101,671	721,730	1,356,787
Overseas employment tax credit	92	350	2,861	100	962	1,320	10,187

Item	Item Code	Nova Scotia (#)	Nova Scotia (\$)	New Brunswick (#)	New Brunswick (\$)	Quebec (#)	Quebec (\$)
Minimum tax carryover	93	1,360	3,146	700	1,918	10,370	27,346
Basic federal tax	94	459,260	2,747,413	374,910	2,027,247	4,051,660	24,825,606
Federal Foreign Tax Credit	95	23,740	26,097	14,350	11,083	236,890	136,555
Federal Political contribution tax credit	96	4,950	861	2,960	487	20,450	2,650
Investment Tax Credit	97	1,590	2,598	1,150	2,070	5,440	15,723
Labour-sponsored funds tax credit	98	20	8	720	71	273,670	115,763
Alternative minimum tax payable	99	670	3,748	410	3,185	5,860	35,794
Net federal tax	100	458,370	2,718,603	374,100	2,015,147	4,038,380	24,555,973
CPP contributions on self-employment	101	32,570	51,891	23,530	35,171		
Social Benefits repayment	102	17,510	48,725	12,310	30,488	103,290	274,732
Net Provincial Tax	103	482,100	2,285,279	383,960	1,505,074	2,810	71,195
Total tax payable	104	503,230	5,104,562	400,510	3,585,917	4,039,470	24,902,136

Item	Item Code	Ontario (#)	Ontario (\$)	Manitoba (#)	Manitoba (\$)	Saskatchewan (#)	Saskatchewan (\$)
Number of taxable returns	1	7,099,540		665,200		572,500	
Number of non-taxable returns	2	3,269,180		297,430		266,050	
Total number of returns	3	10,368,730		962,620		838,550	
Employment income	4	6,344,640	305,846,071	606,550	25,734,319	541,710	25,994,408
Commissions (from employment)	5	203,440	6,208,872	17,060	428,539	14,500	450,095
Other employment income	6	955,730	4,520,833	68,230	239,596	64,600	225,765
Old Age Security (OAS) pension	7	2,042,110	12,259,065	188,180	1,175,376	162,970	1,032,685
CPP or QPP benefits	8	2,540,000	18,536,934	244,730	1,686,983	207,140	1,394,423
Other pensions and superannuation	9	1,617,440	36,757,955	155,860	2,928,262	125,810	2,303,725
Elected split-pension amount	10	501,110	5,524,519	46,620	452,681	32,430	315,079
Universal Child Care Benefit (UCCB)	11	642,460	952,746	69,720	107,966	63,230	98,621
Employment Insurance and other benefits	12	751,210	5,201,306	69,620	467,422	56,950	407,621
Taxable amount of dividends from taxable Canadian corporations	13	1,730,140	23,753,153	132,540	1,647,875	144,260	2,854,529
Interest and other investment income	14	2,645,960	6,589,444	234,770	422,561	218,200	432,054
Net partnership income (Limited or non-active partners only)	15	28,960	77,118	2,100	6,137	4,630	18,416
Net rental income	16	573,360	1,816,081	38,330	174,411	45,100	278,881
Taxable capital gains	17	1,128,300	10,140,766	90,210	841,733	92,240	1,164,230
RRSP income	18	938,580	6,710,361	77,310	467,488	56,020	414,404
Other income	19	1,524,640	9,531,714	175,540	766,152	163,160	810,345
Net business income	20	852,830	10,959,406	68,270	917,652	65,030	966,456
Net professional income	21	140,700	7,846,158	8,970	376,740	6,280	254,263
Net commission income	22	104,870	2,160,289	7,100	140,749	7,140	120,229
Net farming income	23	83,310	329,540	31,780	266,479	59,000	611,984
Net fishing income	24	270	1,182	1,260	4,769	260	944
Workers' compensation benefits	25	205,360	1,892,370	20,260	104,053	14,020	102,320
Social assistance payments	26	695,620	5,302,833	42,550	294,200	54,280	398,044
Net federal supplements	27	628,280	3,551,631	61,690	285,264	54,200	242,594
Total income assessed	28	9,955,880	487,105,871	913,080	39,966,937	807,370	40,914,869
Registered pension plan (RPP) deduction	29	1,634,830	7,993,575	220,590	786,711	187,850	735,092
RRSP/PRPP deduction	30	2,294,970	15,238,304	205,100	1,094,389	198,560	1,162,962
Deduction for elected split-pension amount	31	501,420	5,526,498	46,610	452,247	32,460	315,191
Annual union, professional, or like dues	32	1,999,870	1,494,544	221,370	146,848	185,120	140,242
Child care expenses	33	433,150	1,997,522	45,250	134,790	33,900	131,773
Business investment loss	34	3,670	114,398	260	6,663	330	5,749
Moving expenses	35	29,000	124,559	2,990	10,607	5,610	19,097
Support payments made	36	32,890	610,761	1,880	27,030	1,460	20,796
Carrying charges and interest expenses	37	830,420	2,548,005	77,930	120,295	75,140	110,705
Deductions for CPP/QPP contributions on self-employment and other earnings	38	675,260	531,963	56,430	47,770	61,690	55,042
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	39						
Exploration and development expenses	40	20,460	307,443	1,550	15,153	3,340	19,337
Other employment expenses	41	350,040	1,780,194	32,420	140,719	25,840	122,073
Clergy residence deduction	42	11,340	166,054	1,660	21,100	1,400	17,418
Other deductions	43	265,990	896,349	18,890	59,354	17,130	57,999
Total deductions before adjustments	44	5,430,330	39,338,478	526,260	3,064,394	469,470	2,914,167
Social benefits repayment	45	225,230	676,487	14,480	44,025	16,950	49,494
Net income	46	9,922,150	447,551,372	910,400	36,894,994	804,580	37,999,060

Item	Item Code	Ontario (#)	Ontario (\$)	Manitoba (#)	Manitoba (\$)	Saskatchewan (#)	Saskatchewan (\$)
Canadian Forces personnel and police deduction	47	890	12,418	90	1,050	10	181
Security options deductions	48	16,230	1,048,090	820	14,953	750	21,585
Other payments deduction	49	1,350,530	10,746,554	119,320	683,057	108,330	742,680
Non-capital losses of other years	50	15,740	170,142	940	8,235	780	5,727
Net capital losses of other years	51	285,420	1,090,277	17,850	41,875	18,100	43,165
Capital gains deduction	52	18,640	1,446,536	4,310	338,745	9,290	641,260
Northern residents deductions	53	5,190	15,455	15,480	47,951	7,160	18,198
Additional deductions	54	67,560	321,838	4,730	15,844	2,070	11,235
Farming/fishing losses of prior years	55	3,610	38,209	1,120	10,774	1,890	21,083
Total deductions from net income	56	1,724,010	14,895,213	159,990	1,162,549	144,280	1,505,183
Taxable income assessed	57	9,628,300	432,695,547	891,820	35,737,108	787,390	36,501,122
Basic personal amount	58	10,368,340	115,094,281	962,610	10,677,392	838,540	9,311,103
Age amount	59	2,021,120	12,278,955	184,870	1,146,132	157,290	960,799
Spouse or common-law partner amount	60	834,600	6,567,475	71,950	544,819	58,580	444,128
Amount for an eligible dependant	61	360,320	3,819,865	39,900	427,075	31,090	331,766
Amount for children under 18 years of age	62	1,480,070	5,906,471	144,660	625,442	122,830	527,062
Amount for infirm dependants age 18 or older	63	8,960	38,257	860	4,376	380	1,891
CPP or QPP contributions through employment	64	6,000,440	9,341,232	573,640	871,334	504,840	819,044
CPP or QPP contributions on self-employment and other earnings	65	675,260	531,963	56,430	47,770	61,690	55,042
Employment Insurance premiums	66	5,686,880	3,543,248	559,770	340,049	493,210	315,658
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	9,120	27,369	1,540	4,611	2,220	6,648
Canada employment amount	71	6,697,520	7,223,619	624,540	684,282	553,590	610,283
Public transit amount	72	704,490	800,227	47,760	28,424	20,040	6,487
Children's fitness amount	73	679,040	610,339	56,570	41,945	55,520	43,669
Children's arts amount	74	255,060	146,912	21,370	10,339	19,520	9,717
Home buyers' amount	75	67,780	305,685	8,080	37,935	8,260	37,568
Pension income amount	76	1,876,320	3,609,787	179,810	343,138	143,640	269,737
Caregiver amount	77	115,670	636,568	6,350	34,948	3,550	18,622
Disability amount	78	342,660	2,660,055	51,970	403,488	21,690	168,305
Disability amount transferred from a dependant	79	113,810	1,163,431	11,640	124,539	5,960	60,635
Interest paid on student loans	80	190,590	109,703	12,680	5,584	16,800	10,501
Tuition, education, and textbook amounts	81	676,180	4,439,640	60,700	312,706	54,860	299,003
Tuition, education, and textbook amounts transferred from a child	82	312,430	1,689,248	18,380	88,687	13,660	68,141
Amounts transferred from spouse or common-law partner	83	542,190	2,734,039	45,980	246,238	35,930	189,023
Medical expenses	84	1,192,040	3,611,727	157,240	352,118	120,130	342,098
Total tax credits on personal amounts	85	10,368,520	28,034,358	962,610	2,610,605	838,540	2,236,122
Allowable charitable donations and government gifts	86	2,265,690	4,269,719	233,670	441,788	186,910	330,219
Eligible cultural and ecological gifts	87	2,420	17,440	190	1,486	170	305
Total tax credit on donations and gifts	88	2,255,910	1,196,046	232,470	123,707	186,140	92,012
Total federal non-refundable tax credits	89	10,368,520	29,230,404	962,610	2,734,312	838,540	2,328,135
Family tax cut	90	613,940	637,306	54,730	51,580	54,550	59,610
Federal dividend tax credit	91	1,542,840	2,966,668	117,450	204,073	130,840	339,409
Overseas employment tax credit	92	950	6,725	60	459	120	1,212

Item	Item Code	Ontario (#)	Ontario (\$)	Manitoba (#)	Manitoba (\$)	Saskatchewan (#)	Saskatchewan (\$)
Minimum tax carryover	93	15,170	44,743	2,460	7,509	4,810	12,581
Basic federal tax	94	6,408,740	52,030,754	599,480	3,793,610	555,580	4,256,460
Federal Foreign Tax Credit	95	599,410	630,696	30,900	12,810	32,980	25,363
Federal Political contribution tax credit	96	74,010	13,248	7,750	1,368	7,660	1,358
Investment Tax Credit	97	9,730	21,845	650	1,647	1,040	1,120
Labour-sponsored funds tax credit	98	370	203	130	80	16,760	10,654
Alternative minimum tax payable	99	9,380	63,951	1,450	11,971	2,930	19,030
Net federal tax	100	6,389,830	51,389,787	598,670	3,778,236	553,990	4,220,844
CPP contributions on self-employment	101	675,250	1,063,926	56,430	95,540	61,690	110,084
Social Benefits repayment	102	225,230	676,487	14,480	44,025	16,950	49,494
Net Provincial Tax	103	6,700,240	30,044,052	650,920	2,976,049	498,750	2,389,063
Total tax payable	104	7,099,540	83,175,233	665,200	6,893,926	572,500	6,769,562

Item	Item Code	Alberta (#)	Alberta (\$)	British Columbia (#)	British Columbia (\$)	Yukon (#)	Yukon (\$)
Number of taxable returns	1	2,229,360		2,429,380		20,450	
Number of non-taxable returns	2	853,980		1,227,980		7,160	
Total number of returns	3	3,083,340		3,657,350		27,610	
Employment income	4	2,211,570	135,847,057	2,195,940	98,871,096	21,370	1,065,048
Commissions (from employment)	5	77,100	2,762,686	74,630	2,173,085	250	7,136
Other employment income	6	233,330	1,501,566	389,940	1,973,104	1,370	9,745
Old Age Security (OAS) pension	7	446,280	2,738,865	754,230	4,492,604	3,770	23,629
CPP or QPP benefits	8	577,340	4,113,083	945,510	6,601,506	5,270	37,801
Other pensions and superannuation	9	335,110	6,811,591	584,700	11,765,395	3,070	68,977
Elected split-pension amount	10	92,680	1,017,830	167,420	1,778,905	820	8,201
Universal Child Care Benefit (UCCB)	11	234,560	358,381	203,620	297,395	1,740	2,577
Employment Insurance and other benefits	12	201,280	1,468,221	265,420	1,760,343	3,200	28,151
Taxable amount of dividends from taxable Canadian corporations	13	611,780	16,660,910	646,580	10,939,244	4,030	55,354
Interest and other investment income	14	779,790	2,127,736	1,073,230	2,821,052	5,230	9,711
Net partnership income (Limited or non-active partners only)	15	17,450	41,412	11,100	43,465	30	-70
Net rental income	16	180,740	763,181	265,990	1,191,442	2,070	9,616
Taxable capital gains	17	330,260	4,492,524	425,080	4,244,882	2,060	12,587
RRSP income	18	256,780	2,128,025	309,420	2,279,821	2,390	17,784
Other income	19	505,600	3,147,329	571,320	2,926,774	3,870	25,862
Net business income	20	207,930	3,149,785	346,430	5,000,666	3,210	45,537
Net professional income	21	24,760	647,014	50,350	1,583,037	380	12,014
Net commission income	22	26,420	492,284	39,770	756,467	90	996
Net farming income	23	84,550	664,655	27,690	7,238	170	-628
Net fishing income	24	220	1,577	5,290	105,022		
Workers' compensation benefits	25	42,360	305,495	96,440	846,188	670	6,039
Social assistance payments	26	230,600	1,386,268	157,390	1,160,704	2,530	19,808
Net federal supplements	27	129,790	683,803	251,830	1,422,399	1,040	5,108
Total income assessed	28	2,997,190	193,452,525	3,522,320	165,227,787	27,280	1,471,669
Registered pension plan (RPP) deduction	29	461,660	2,734,725	536,290	2,234,145	7,130	35,165
RRSP/PRPP deduction	30	826,770	6,003,189	773,190	5,153,890	7,260	49,261
Deduction for elected split-pension amount	31	92,750	1,018,643	167,450	1,778,463	820	8,209
Annual union, professional, or like dues	32	570,040	449,253	702,110	583,628	7,800	6,194
Child care expenses	33	131,570	558,593	116,700	490,132	1,350	5,249
Business investment loss	34	1,900	48,488	1,600	50,298		
Moving expenses	35	26,780	101,929	19,510	96,822	410	1,489
Support payments made	36	7,100	142,092	9,060	161,322	40	689
Carrying charges and interest expenses	37	277,150	770,088	448,060	985,875	3,140	3,389
Deductions for CPP/QPP contributions on self-employment and other earnings	38	165,200	142,349	271,890	224,660	1,920	1,793
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	39						
Exploration and development expenses	40	11,240	156,994	7,980	100,059	80	398
Other employment expenses	41	114,610	622,607	117,260	610,135	520	2,366
Clergy residence deduction	42	3,730	56,863	4,330	62,055	30	425
Other deductions	43	63,850	214,250	106,830	282,343	750	2,121
Total deductions before adjustments	44	1,667,780	13,022,499	1,929,640	12,816,506	16,360	116,848
Social benefits repayment	45	71,700	215,260	82,780	248,862	650	1,633
Net income	46	2,988,620	180,892,235	3,509,710	152,334,913	27,190	1,354,448
Canadian Forces personnel and police deduction	47	220	2,451	120	1,159		

Item	Item Code	Alberta (#)	Alberta (\$)	British Columbia (#)	British Columbia (\$)	Yukon (#)	Yukon (\$)
Security options deductions	48	16,240	860,480	6,500	265,087	10	153
Other payments deduction	49	298,020	2,374,964	474,390	3,428,833	3,610	30,953
Non-capital losses of other years	50	3,480	37,244	7,370	73,845	40	453
Net capital losses of other years	51	77,140	311,985	109,660	425,557	450	1,213
Capital gains deduction	52	14,470	1,100,048	6,270	494,641	50	3,593
Northern residents deductions	53	111,430	295,836	35,760	102,412	18,600	93,516
Additional deductions	54	13,760	68,977	31,130	113,712	120	295
Farming/fishing losses of prior years	55	3,410	38,753	1,690	17,999		
Total deductions from net income	56	513,110	5,093,466	651,350	4,925,692	20,850	130,248
Taxable income assessed	57	2,950,810	175,811,499	3,437,430	147,420,931	26,640	1,224,500
Basic personal amount	58	3,083,230	34,204,191	3,657,180	40,550,149	27,610	306,693
Age amount	59	432,170	2,598,872	750,960	4,590,052	3,660	21,363
Spouse or common-law partner amount	60	257,220	2,068,985	293,460	2,225,825	1,360	10,321
Amount for an eligible dependant	61	95,620	1,021,657	105,220	1,107,952	1,320	14,080
Amount for children under 18 years of age	62	474,070	1,965,312	465,780	1,798,599	4,040	15,408
Amount for infirm dependants age 18 or older	63	820	4,737	2,660	11,288		
CPP or QPP contributions through employment	64	2,081,210	3,593,744	2,069,760	3,145,272	20,080	33,791
CPP or QPP contributions on self-employment and other earnings	65	165,200	142,349	271,890	224,660	1,920	1,793
Employment Insurance premiums	66	1,967,040	1,327,690	1,942,470	1,181,244	19,460	12,794
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	4,150	12,446	6,280	18,828	160	474
Canada employment amount	71	2,257,500	2,496,694	2,367,190	2,566,580	21,730	24,057
Public transit amount	72	223,190	135,634	236,620	171,738	530	172
Children's fitness amount	73	209,780	181,080	215,440	180,173	1,810	1,320
Children's arts amount	74	83,470	45,752	99,440	54,010	670	349
Home buyers' amount	75	35,710	163,018	20,990	95,148	240	1,092
Pension income amount	76	387,880	741,027	670,260	1,289,258	3,600	6,948
Caregiver amount	77	19,270	89,699	44,180	250,093	80	419
Disability amount	78	64,040	497,464	112,350	872,608	450	3,499
Disability amount transferred from a dependant	79	24,690	267,599	32,690	334,466	170	1,877
Interest paid on student loans	80	77,150	41,134	68,210	44,665	590	387
Tuition, education, and textbook amounts	81	226,940	1,416,031	238,600	1,433,515	2,160	11,029
Tuition, education, and textbook amounts transferred from a child	82	57,530	284,484	75,590	371,554	370	1,826
Amounts transferred from spouse or common-law partner	83	113,110	586,273	181,340	934,928	700	3,453
Medical expenses	84	345,690	936,605	482,990	1,490,879	1,680	3,843
Total tax credits on personal amounts	85	3,083,290	8,223,730	3,657,240	9,741,975	27,610	71,555
Allowable charitable donations and government gifts	86	662,210	1,648,314	719,520	1,519,836	4,940	6,590
Eligible cultural and ecological gifts	87	800	4,330	830	6,568		
Total tax credit on donations and gifts	88	660,440	465,395	716,900	433,070	4,930	1,808
Total federal non-refundable tax credits	89	3,083,290	8,689,124	3,657,240	10,175,045	27,610	73,363
Family tax cut	90	247,220	317,397	202,010	222,099	1,530	1,483
Federal dividend tax credit	91	566,870	2,047,371	568,230	1,346,227	3,730	6,736
Overseas employment tax credit	92	1,080	10,973	570	4,825		
Minimum tax carryover	93	11,100	27,520	8,240	19,026	40	93
Basic federal tax	94	2,171,580	24,727,404	2,286,320	16,691,988	19,950	143,513

Item	Item Code	Alberta (#)	Alberta (\$)	British Columbia (#)	British Columbia (\$)	Yukon (#)	Yukon (\$)
Federal Foreign Tax Credit	95	167,120	211,016	217,240	255,394	1,040	594
Federal Political contribution tax credit	96	23,250	4,105	30,130	5,271	590	104
Investment Tax Credit	97	2,150	4,256	2,450	7,273	20	32
Labour-sponsored funds tax credit	98	30	14	40	16		
Alternative minimum tax payable	99	6,610	37,124	4,390	24,080	20	128
Net federal tax	100	2,166,520	24,525,139	2,277,730	16,440,336	19,900	142,790
CPP contributions on self-employment	101	165,200	284,698	271,890	449,321	1,920	3,587
Social Benefits repayment	102	71,700	215,260	82,780	248,862	650	1,633
Net Provincial Tax	103	1,948,550	10,342,917	2,173,250	7,455,311	19,850	65,091
Total tax payable	104	2,229,360	35,368,289	2,429,380	24,594,316	20,450	220,223

Item	Item Code	Northwest Territories (#)	Northwest Territories (\$)	Nunavut (#)	Nunavut (\$)	Outside Canada (#)	Outside Canada (\$)
Number of taxable returns	1	21,600		11,530		55,730	
Number of non-taxable returns	2	10,200		9,700		93,320	
Total number of returns	3	31,800		21,240		149,050	
Employment income	4	25,860	1,563,891	17,280	879,517	66,890	3,046,082
Commissions (from employment)	5	320	9,174	40	253	260	3,203
Other employment income	6	960	8,392	290	2,206	3,450	125,945
Old Age Security (OAS) pension	7	2,710	16,931	1,200	7,663	18,500	73,456
CPP or QPP benefits	8	4,210	27,630	1,930	11,423	23,020	107,422
Other pensions and superannuation	9	1,870	47,303	760	13,330	6,890	89,614
Elected split-pension amount	10	550	6,508	220	1,680	30	237
Universal Child Care Benefit (UCCB)	11	2,830	4,162	3,590	5,718	270	404
Employment Insurance and other benefits	12	3,120	28,340	1,960	17,660	1,240	5,855
Taxable amount of dividends from taxable Canadian corporations	13	2,490	38,360	850	10,119	720	2,669
Interest and other investment income	14	4,100	5,976	1,230	1,522	1,320	2,479
Net partnership income (Limited or non-active partners only)	15					13,530	1,301
Net rental income	16	1,250	3,766	470	1,808	710	1,699
Taxable capital gains	17	1,510	8,356	450	2,428	9,680	405,704
RRSP income	18	2,700	18,114	1,010	7,164	1,790	20,390
Other income	19	4,950	25,463	2,000	12,244	3,350	53,358
Net business income	20	1,850	26,937	790	7,455	3,900	103,755
Net professional income	21	230	9,828	110	5,472	2,090	97,754
Net commission income	22	80	967	30	123	140	2,189
Net farming income	23	40	391	10	-104	340	-2,245
Net fishing income	24	30	39	80	3,238		
Workers' compensation benefits	25	650	4,838	400	2,029	50	248
Social assistance payments	26	3,640	20,222	5,630	34,280	40	216
Net federal supplements	27	1,150	6,695	530	2,776	40	210
Total income assessed	28	30,800	1,882,884	20,680	1,030,151	123,780	4,142,281
Registered pension plan (RPP) deduction	29	9,390	53,755	5,550	31,047	6,150	41,963
RRSP/PRPP deduction	30	7,680	51,049	2,600	19,554	2,430	19,959
Deduction for elected split-pension amount	31	550	6,678	230	1,958	20	168
Annual union, professional, or like dues	32	9,780	9,962	7,230	6,228	4,350	3,452
Child care expenses	33	1,430	7,288	560	2,618	250	1,079
Business investment loss	34					20	122
Moving expenses	35	360	1,148	110	456	50	176
Support payments made	36	50	867	30	550	140	4,333
Carrying charges and interest expenses	37	740	3,169	200	491	800	1,881
Deductions for CPP/QPP contributions on self-employment and other earnings	38	1,120	1,004	390	305	130	92
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	39						
Exploration and development expenses	40	30	348			9,560	22,149
Other employment expenses	41	500	1,837	130	390	650	3,076
Clergy residence deduction	42	40	529	10	92	40	429
Other deductions	43	770	875	520	721	2,320	206,486
Total deductions before adjustments	44	17,420	138,597	10,110	64,735	22,800	305,437
Social benefits repayment	45	630	1,773	320	989	70	139
Net income	46	30,760	1,742,916	20,670	964,507	108,240	3,905,787

Item	Item Code	Northwest Territories (#)	Northwest Territories (\$)	Nunavut (#)	Nunavut (\$)	Outside Canada (#)	Outside Canada (\$)
Canadian Forces personnel and police deduction	47					20	367
Security options deductions	48					490	58,079
Other payments deduction	49	4,560	31,754	6,040	39,082	120	674
Non-capital losses of other years	50	20	345	10	115	480	3,682
Net capital losses of other years	51	290	907	80	273	430	3,989
Capital gains deduction	52	20	1,461				
Northern residents deductions	53	18,530	102,673	9,540	58,090	80	132
Additional deductions	54	30	423	10	93	26,340	354,317
Farming/fishing losses of prior years	55					10	188
Total deductions from net income	56	21,930	137,762	14,190	98,157	27,860	421,753
Taxable income assessed	57	30,000	1,605,312	19,620	866,573	87,510	3,518,541
Basic personal amount	58	31,800	353,534	21,240	236,414	76,280	849,257
Age amount	59	2,560	15,498	1,090	6,937	22,570	152,272
Spouse or common-law partner amount	60	1,960	15,629	2,600	21,086	32,870	352,758
Amount for an eligible dependant	61	1,720	18,689	1,790	19,615	4,170	46,460
Amount for children under 18 years of age	62	5,500	22,378	5,770	27,801	5,630	20,754
Amount for infirm dependants age 18 or older	63	10	60			30	258
CPP or QPP contributions through employment	64	24,140	41,655	15,780	22,979	54,350	51,201
CPP or QPP contributions on self-employment and other earnings	65	1,120	1,004	390	305	130	92
Employment Insurance premiums	66	23,620	15,819	15,060	8,985	53,830	21,036
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	210	615				
Canada employment amount	71	26,060	28,706	17,320	18,610	48,710	54,419
Public transit amount	72	490	164	90	46	1,190	696
Children's fitness amount	73	1,670	1,279	390	160	450	405
Children's arts amount	74	530	248	80	26	230	141
Home buyers' amount	75	240	1,047				
Pension income amount	76	2,250	4,336	950	1,768	7,010	13,049
Caregiver amount	77	100	518	30	171	150	1,005
Disability amount	78	440	3,461	130	994	330	2,500
Disability amount transferred from a dependant	79	210	2,245	90	917	30	293
Interest paid on student loans	80	870	485	310	242	310	254
Tuition, education, and textbook amounts	81	2,460	14,633	1,070	6,385	1,350	10,841
Tuition, education, and textbook amounts transferred from a child	82	330	1,636	90	478	200	1,010
Amounts transferred from spouse or common-law partner	83	760	3,832	920	4,835	1,720	10,287
Medical expenses	84	960	2,162	330	833	1,470	6,204
Total tax credits on personal amounts	85	31,800	82,448	21,240	57,014	86,600	239,291
Allowable charitable donations and government gifts	86	4,360	6,395	1,880	3,297	3,520	9,552
Eligible cultural and ecological gifts	87					20	276
Total tax credit on donations and gifts	88	4,310	1,770	1,880	943	3,530	2,808
Total federal non-refundable tax credits	89	31,800	84,218	21,240	57,957	87,830	242,098
Family tax cut	90	2,290	2,390	1,720	1,948	360	582
Federal dividend tax credit	91	2,360	4,753	820	1,244	720	344
Overseas employment tax credit	92						

Item	Item Code	Northwest Territories (#)	Northwest Territories (\$)	Nunavut (#)	Nunavut (\$)	Outside Canada (#)	Outside Canada (\$)
Minimum tax carryover	93	30	100				
Basic federal tax	94	21,250	224,678	11,290	117,139	49,890	616,212
Federal Foreign Tax Credit	95	750	338	220	45	850	4,480
Federal Political contribution tax credit	96	270	64	80	21	30	8
Investment Tax Credit	97	20	20				
Labour-sponsored funds tax credit	98						
Alternative minimum tax payable	99					10	40
Net federal tax	100	21,230	224,261	11,270	117,070	49,700	672,372
CPP contributions on self-employment	101	1,120	2,008	390	610	130	179
Social Benefits repayment	102	630	1,773	320	989	70	139
Net Provincial Tax	103	20,740	96,202	11,210	38,488	29,040	221,434
Total tax payable	104	21,600	324,247	11,530	157,158	55,730	894,125