



**Table 8**  
**Total Tax Payable by Trust Type, 2009 to 2013**

Trust Type	2009	2010	2011	2012	2013
Testamentary	373,069	385,731	401,901	404,960	473,361
Personal	369,233	267,441	302,926	321,270	366,807
Alter Ego	34,624	16,370	43,105	29,934	37,327
Specified	29,773	54,857	56,161	89,066	30,835
Joint Spousal or Common-law Partner	37,501	23,956	24,422	26,341	23,903
Spousal or Common-law Partner	3,814	2,343	3,183	3,014	-
Deemed Resident	10,999	9,071	27,068	30,228	6,880
Unit	21,363	51,492	16,111	19,485	18,584
Communal Organization	334	-	377	2	197
Mutual Fund/SIFT	459,456	2,340,665	1,059,397	1,637,143	4,097,963
Employee Benefit Plan	1,000	1,274	1,127	1,436	1,749
Insurance Segregated Fund	6	-	-	-	3
Employee	1,428	1,351	376	182	53
Non-profit Organization	1,269	1,562	1,538	1,730	2,891
Master/Employee Life and Health/Nuclear Fuel Waste Act/Real Estate Investment	-	-	-	-	-
RRSP/RRIF/RESP/RDSP/TFSA	14,329	22,651	6,096	1,257	958
Health & Welfare	368	724	469	1,039	706
Lifetime Benefit	-	24	26	39	166
<b>Total</b>	<b>1,358,661</b>	<b>3,179,702</b>	<b>1,944,401</b>	<b>2,567,269</b>	<b>5,071,443</b>

Notes:

1. The sum of the data may not match the totals due to rounding and/or suppressing for confidentiality.
2. A dash [ - ] indicates that the information has been suppressed for confidentiality. Suppressed information also includes valid zeros.
3. Amounts include all trust income tax returns that were assessed or reassessed during the period.
4. Amounts are calculated using line 84 of the T3 Trust Income Tax and Information Return. Line 84 includes total federal, provincial, territorial and Part XII.2 tax payable.
5. Amounts are rounded and in thousands of dollars.
6. These are the total amounts of tax payable by trusts before refundable tax credits have been applied. For example, the Capital Gains Refund.
7. Data are as of December 2015.
8. Data are presented on a tax year basis and are subject to change.
9. RRSP = Registered retirement savings plan, RRIF = Registered retirement income fund, RESP = Registered education savings plan, RDSP = Registered disability savings plan, created in 2009, TFSA = Tax-free savings account, created in 2009, SIFT = Specified investment flow-through, created in 2007, Employee life and health trusts were created in 2010.