



Table 1
Number of claims and average amount of security options deductions
by tax year, 2007 to 2017

Security options deductions - Line 249			
Tax Year	Value of deductions (\$)	Number of Claims	Average Amount (\$)
2007	> 0	75,420	56,385
	> 50,000	12,580	293,564
	> 75,000	9,310	375,032
	> 100,000	7,310	454,103
	> 125,000	6,020	527,779
	> 150,000	5,100	597,715
2008	> 0	47,800	57,863
	> 50,000	8,460	280,598
	> 75,000	6,020	369,565
	> 100,000	4,720	447,466
	> 125,000	3,860	522,453
	> 150,000	3,190	602,981
2009	> 0	35,570	44,487
	> 50,000	4,850	274,364
	> 75,000	3,500	356,889
	> 100,000	2,730	432,434
	> 125,000	2,230	505,514
	> 150,000	1,860	578,822
2010	> 0	51,840	48,976
	> 50,000	7,690	280,562
	> 75,000	5,700	356,991
	> 100,000	4,500	428,989
	> 125,000	3,670	501,017
	> 150,000	3,100	568,715
2011	> 0	53,370	51,058
	> 50,000	8,200	281,907
	> 75,000	5,940	365,451
	> 100,000	4,600	447,144
	> 125,000	3,800	517,754
	> 150,000	3,180	591,262
2012	> 0	47,000	46,935
	> 50,000	6,480	285,233
	> 75,000	4,630	374,249
	> 100,000	3,620	454,470
	> 125,000	2,930	534,930
	> 150,000	2,460	611,058



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Tax Year	Value of deductions (\$)	Number of Claims	Average Amount (\$)
2013	> 0	49,740	46,635
	> 50,000	7,100	273,165
	> 75,000	5,090	357,170
	> 100,000	3,930	437,014
	> 125,000	3,190	512,304
	> 150,000	2,650	588,542
2014	> 0	49,900	54,930
	> 50,000	8,010	292,230
	> 75,000	5,830	378,374
	> 100,000	4,590	457,526
	> 125,000	3,770	533,134
	> 150,000	3,230	599,383
2015	> 0	36,180	69,024
	> 50,000	5,940	375,767
	> 75,000	4,470	478,891
	> 100,000	3,570	577,978
	> 125,000	3,010	664,465
	> 150,000	2,650	737,440
2016	> 0	35,280	51,330
	> 50,000	5,830	263,410
	> 75,000	4,340	333,127
	> 100,000	3,330	407,730
	> 125,000	2,720	473,825
	> 150,000	2,280	538,905
2017	> 0	37,450	57,766
	> 50,000	6,220	301,056
	> 75,000	4,560	388,565
	> 100,000	3,600	468,919
	> 125,000	2,950	547,731
	> 150,000	2,510	619,029

Notes:

1. Data generated from the T1 General Income Tax and Benefit Return contain the most recent (re)assessed information up to December 20, 2019.
2. Data are presented on a tax year basis and are subject to change as more tax returns are (re)assessed.
3. Counts are rounded to the nearest ten.
4. The applicable population for each security options deduction group are nested within one another, with the group "> \$0" containing the largest number of overlapping taxpayers.