



T1 Filing Compliance (2016 Tax Year)

Table 2F: Late-Filing Penalty Assessed by Income Range

Income Range	All Returns (#)	Late Returns with Nil Balance (#)	Late Returns with Refunds (#)	Late Returns with Balance Owning (#)	All Late Returns (#)	Late Returns with Penalty (#)	Total Penalty (\$)	Average Penalty (\$)
\$4,999 and under	2,560,850	254,480	140,890	27,710	423,070	1,400	28,290	20
\$5,000 - \$9,999	1,658,270	82,100	131,530	21,420	235,050	6,290	151,920	20
\$10,000 - \$14,999	2,250,650	90,590	143,420	30,660	264,670	12,740	488,880	40
\$15,000 - \$19,999	2,460,290	71,100	115,710	35,050	221,870	20,260	1,349,870	70
\$20,000 - \$24,999	2,054,190	29,010	89,650	44,220	162,890	31,530	2,408,610	80
\$25,000 - \$29,999	1,628,240	9,500	71,710	44,470	125,680	34,290	3,238,360	90
\$30,000 - \$34,999	1,531,400	4,920	66,630	40,070	111,620	31,180	3,417,030	110
\$35,000 - \$39,999	1,521,110	3,440	64,670	37,010	105,120	28,170	3,420,930	120
\$40,000 - \$44,999	1,420,610	2,460	61,970	32,780	97,210	24,680	3,566,340	140
\$45,000 - \$49,999	1,338,500	1,980	57,820	29,530	89,330	22,400	3,395,550	150
\$50,000 - \$54,999	1,100,580	1,520	49,660	26,020	77,200	19,930	3,286,790	160
\$55,000 - \$59,999	960,310	1,320	44,150	22,750	68,220	17,480	3,079,160	180
\$60,000 - \$69,999	1,584,280	2,380	76,110	36,630	115,110	28,200	5,633,280	200
\$70,000 - \$79,999	1,270,130	1,570	63,800	27,700	93,080	21,530	4,856,820	230
\$80,000 - \$89,999	952,070	1,060	53,040	20,240	74,340	15,830	4,193,330	260
\$90,000 - \$99,999	758,880	810	47,300	15,470	63,580	12,110	3,658,260	300
\$100,000 - \$149,999	1,528,220	1,530	87,560	33,060	122,150	27,330	12,203,950	450
\$150,000 - \$249,999	600,200	620	29,370	11,980	41,960	10,230	9,878,770	970
\$250,000 and over	266,300	310	8,360	4,620	13,290	4,080	14,736,650	3,610
Canada	27,445,050	560,690	1,403,360	541,380	2,505,430	369,660	82,992,780	220

Note: Individuals with income lower than the federal basic personal amount of \$11,474 may be charged a late-filing penalty.

For Example: If an individual's net self-employment income and pensionable employment income is more than \$3,500, they must contribute to the Canada Pension Plan (CPP). If an individual files their return late and has a balance owing of CPP, they are subject to a late-filing penalty. The penalty is 5% of any balance owing, plus 1% for each full month that the return is late to a maximum of 12 months.