

T1 Filing Compliance (2019 Tax Year)
Table 2C : Late-filing penalty assessed by age group

Age Group	All returns	Late returns with nil balance (#)	Late returns with refunds (#)	Late returns with balance owing (#)	All late returns (#)	Late returns with penalty (#)	Total penalty (\$)	Average penalty (\$)
Under 20	1,130,840	42,090	150,080	6,810	198,990	780	\$70,000	\$90
20 to 24	2,088,990	21,850	253,260	30,980	306,090	4,190	\$414,000	\$100
25 to 29	2,328,330	28,270	234,900	62,150	325,320	8,830	\$1,367,000	\$150
30 to 34	2,369,970	34,650	229,130	86,750	350,520	13,080	\$2,562,000	\$200
35 to 39	2,369,700	37,570	236,810	100,910	375,290	15,430	\$3,874,000	\$250
40 to 44	2,223,650	35,330	227,200	104,310	366,840	15,560	\$3,909,000	\$250
45 to 49	2,169,610	34,640	217,950	107,770	360,360	15,160	\$3,912,000	\$260
50 to 54	2,237,170	37,450	211,220	105,160	353,820	13,900	\$3,649,000	\$260
55 to 59	2,525,530	43,910	207,940	105,940	357,780	13,080	\$3,228,000	\$250
60 to 64	2,380,400	44,000	154,500	101,450	299,950	11,920	\$2,494,000	\$210
65 to 69	2,065,210	43,750	109,430	72,200	225,370	6,930	\$1,673,000	\$240
70 to 74	1,727,810	43,450	78,520	51,540	173,510	4,030	\$1,106,000	\$270
75 to 80	1,194,280	32,850	58,330	27,810	118,990	2,180	\$706,000	\$320
80 and over	1,724,520	59,880	97,170	42,640	199,690	3,380	\$1,007,000	\$300
Canada	28,535,990	539,690	2,466,430	1,006,400	4,012,520	128,460	\$29,971,000	\$230