

T1 Filing Compliance (2019 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 owing (#)	All late returns (#)	Late returns with penalty (#)	Total penalty (\$)	Average penalty (\$)
\$4,999 and under	2,442,560	218,570	247,910	23,210	489,680	410	\$6,000	\$10
\$5,000 - \$9,999	1,576,220	67,840	205,500	27,820	301,160	3,560	\$68,000	\$20
\$10,000 - 14,999	2,102,550	71,940	247,630	32,730	352,300	3,350	\$123,000	\$40
\$15,000 - \$19,999	2,207,790	62,230	219,480	44,080	325,800	6,530	\$345,000	\$50
\$20,000 - \$24,999	2,222,870	41,570	195,750	60,820	298,140	9,050	\$738,000	\$80
\$25,000 - \$29,999	1,643,360	14,600	135,130	67,810	217,530	10,160	\$1,006,000	\$100
\$30,000 - \$34,999	1,547,260	9,440	119,750	68,120	197,310	9,910	\$1,100,000	\$110
\$35,000 - \$39,999	1,530,330	7,290	111,190	66,060	184,540	9,210	\$1,146,000	\$120
\$40,000 - \$44,999	1,457,490	6,100	105,570	62,580	174,250	8,300	\$1,193,000	\$140
\$45,000 - \$49,999	1,425,350	5,120	100,920	58,660	164,700	7,770	\$1,185,000	\$150
\$50,000 - \$54,999	1,188,470	3,950	86,970	51,690	142,600	6,850	\$1,175,000	\$170
\$55,000 - \$59,999	1,045,990	3,220	75,650	46,990	125,860	6,140	\$1,111,000	\$180
\$60,000 - \$69,999	1,751,940	5,320	128,700	79,320	213,350	10,250	\$2,104,000	\$210
\$70,000 - \$79,999	1,411,500	4,370	102,840	62,980	170,190	7,860	\$1,753,000	\$220
\$80,000 - \$89,999	1,113,110	3,220	86,150	48,510	137,870	6,190	\$1,605,000	\$260
\$90,000 - \$99,999	869,130	2,420	71,410	37,990	111,820	4,830	\$1,359,000	\$280
\$100,000 - \$149,999	1,897,740	6,160	151,320	93,180	250,670	11,560	\$4,658,000	\$400
\$150,000 - \$249,999	752,090	3,620	54,100	45,420	103,150	4,670	\$3,910,000	\$840
\$250,000 and over	350,250	2,700	20,460	28,440	51,600	1,850	\$5,386,000	\$2,910
Canada	28,535,990	539,690	2,466,430	1,006,400	4,012,520	128,460	\$29,971,000	\$230

Note:

Individuals with income lower than the federal basic personal amount of \$12,069 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.