

T1 Filing Compliance (2020 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	1,759,390	128,450	130,120	11,860	270,430	1,000	\$21,000	\$20
\$5,000 - \$9,999	1,131,640	38,500	100,660	7,970	147,130	1,930	\$57,000	\$30
\$10,000 - 14,999	1,680,210	44,030	138,460	18,990	201,470	8,230	\$194,000	\$20
\$15,000 - \$19,999	2,197,440	35,510	158,370	46,180	240,060	35,150	\$1,202,000	\$30
\$20,000 - \$24,999	2,611,930	29,750	149,760	86,800	266,320	75,900	\$4,511,000	\$60
\$25,000 - \$29,999	1,995,260	8,650	101,510	90,800	200,950	83,700	\$6,979,000	\$80
\$30,000 - \$34,999	1,785,080	4,500	83,170	80,140	167,810	74,040	\$7,345,000	\$100
\$35,000 - \$39,999	1,677,830	2,710	72,330	66,930	141,970	61,240	\$7,011,000	\$110
\$40,000 - \$44,999	1,547,250	1,770	66,610	55,020	123,400	49,550	\$6,409,000	\$130
\$45,000 - \$49,999	1,491,500	1,450	64,530	45,290	111,270	40,060	\$5,941,000	\$150
\$50,000 - \$54,999	1,258,430	960	58,120	37,570	96,660	32,870	\$5,572,000	\$170
\$55,000 - \$59,999	1,102,380	920	51,690	31,990	84,600	27,910	\$5,144,000	\$180
\$60,000 - \$69,999	1,845,540	1,300	89,780	50,730	141,800	43,830	\$9,138,000	\$210
\$70,000 - \$79,999	1,472,670	940	72,650	37,560	111,150	32,290	\$7,798,000	\$240
\$80,000 - \$89,999	1,163,160	670	62,490	27,510	90,660	23,420	\$6,505,000	\$280
\$90,000 - \$99,999	912,210	510	53,140	20,010	73,660	16,910	\$5,407,000	\$320
\$100,000 - \$149,999	2,009,820	1,100	114,130	46,460	161,690	40,500	\$18,919,000	\$470
\$150,000 - \$249,999	796,770	490	37,830	17,840	56,160	16,230	\$17,021,000	\$1,050
\$250,000 and over	366,790	300	11,130	6,870	18,300	6,470	\$26,116,000	\$4,030
Canada	28,805,300	302,490	1,616,470	786,520	2,705,470	671,220	\$141,292,000	\$210

Note:

Individuals with income lower than the federal basic personal amount of \$13,229 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.