T1 Filing Compliance (2022 Tax Year)
Table 2C: Late-filing penalty assessed by age group

Age Group	All returns (#)	Late returns with nil balance (#) [3]	Late returns with refunds (#) [3]	Late returns with balance owing (#) [3]	All late returns (#)	Late returns with penalty (#) [4]	Total penalty ($) [4]	Average penalty ($)
Under 20	1,153,080	41,450	119,670	5,570	166,690	4,150	$338,000	$80
20 to 24	2,202,880	40,110	185,790	33,150	259,050	18,580	$2,380,000	$130
25 to 29	2,496,610	37,120	169,940	56,990	264,050	34,250	$6,574,000	$190
30 to 34	2,622,140	41,320	173,190	73,760	288,280	46,300	$11,876,000	$260
35 to 39	2,532,990	41,820	177,680	80,150	299,650	51,180	$16,688,000	$330
40 to 44	2,407,670	39,560	177,490	84,570	301,630	54,930	$21,209,000	$390
45 to 49	2,216,470	35,700	165,030	81,330	282,050	53,170	$19,539,000	$370
50 to 54	2,212,110	37,330	153,900	77,190	268,420	50,510	$19,003,000	$380
55 to 59	2,380,830	42,290	136,470	70,360	249,130	46,290	$16,457,000	$360
60 to 64	2,495,710	44,780	105,990	67,720	218,490	48,620	$14,450,000	$300
65 to 69	2,270,050	41,890	66,490	46,730	155,110	34,330	$11,131,000	$320
70 to 74	1,868,760	36,720	41,360	29,670	107,740	23,160	$7,796,000	$340
75 to 80	1,425,280	31,800	29,490	19,310	80,600	15,760	$5,358,000	$340
80 and over	1,883,120	51,450	48,030	23,800	123,280	20,790	$11,608,000	$560
Canada	**30,167,700**	**563,350**	**1,750,510**	**750,290**	**3,064,150**	**502,020**	**$164,406,000**	**$330**

Notes:

1. All counts are rounded to the nearest ten. The sum of the data may not add to the total due to rounding.
2. The amounts for 'Total penalty ($)' are rounded to the nearest thousand. The sum of the data may not add to the total due to rounding.
3. Late returns with nil balance, refunds, or balance owing show the running balance which includes previous years' balances.
4. Late returns with a penalty (the counts and amounts) represent a balance owing for 2022 tax year only.
5. Individuals whose birth date was unavailable are not included in this table.