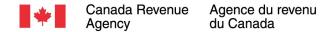




T1 Filing Compliance (2022 Tax Year)
Table 2F: Late-filing penalty assessed by income range

Income Range	All returns (#)	Late returns with nil balance (#) <sup>3</sup>	Late returns with refunds (#) <sup>3</sup>	Late returns with balance owing (#) <sup>3</sup>	All late returns (#)	Late returns with penalty (#)4	Total penalty (\$) 4	Average penalty (\$)
\$4,999 and under	2,514,700	250,620	140,350	38,390	429,360	2,170	\$64,000	\$30
\$5,000 - \$9,999	1,354,510	58,290	119,370	23,830	201,490	6,170	\$198,000	\$30
\$10,000 - 14,999	1,785,870	74,300	135,890	28,860	239,050	6,830	\$406,000	\$60
\$15,000 - \$19,999	2,000,740	62,370	135,200	34,680	232,250	14,050	\$834,000	\$60
\$20,000 - \$24,999	2,408,930	74,720	121,470	40,000	236,200	21,440	\$1,730,000	\$80
\$25,000 - \$29,999	1,690,330	16,240	99,120	43,750	159,110	29,700	\$2,905,000	\$100
\$30,000 - \$34,999	1,488,880	6,630	86,110	45,880	138,620	32,840	\$3,845,000	\$120
\$35,000 - \$39,999	1,468,980	3,680	78,690	47,430	129,800	34,420	\$4,619,000	\$130
\$40,000 - \$44,999	1,428,020	2,730	75,170	46,020	123,920	33,650	\$5,046,000	\$150
\$45,000 - \$49,999	1,410,070	2,060	72,960	43,480	118,500	31,880	\$5,284,000	\$170
\$50,000 - \$54,999	1,351,400	1,740	68,310	40,340	110,390	29,970	\$5,390,000	\$180
\$55,000 - \$59,999	1,159,950	1,280	60,780	36,170	98,230	27,850	\$5,386,000	\$190
\$60,000 - \$69,999	1,992,770	2,110	106,410	62,060	170,580	48,510	\$10,636,000	\$220
\$70,000 - \$79,999	1,611,850	1,480	87,170	47,770	136,420	37,870	\$9,509,000	\$250
\$80,000 - \$89,999	1,314,030	1,120	72,430	36,950	110,500	29,920	\$8,733,000	\$290
\$90,000 - \$99,999	1,056,110	770	63,450	28,020	92,240	22,670	\$7,623,000	\$340
\$100,000 - \$149,999	2,543,190	1,850	153,920	68,030	223,800	57,410	\$27,738,000	\$480
\$150,000 - \$249,999	1,094,810	930	56,900	28,520	86,350	25,320	\$25,975,000	\$1,030





## T1 Filing Compliance (2022 Tax Year)

Table 2F: Late-filing penalty assessed by income range

Income Range	All returns (#)	Late returns with nil balance (#) <sup>3</sup>	Late returns with refunds (#) <sup>3</sup>	Late returns with balance owing (#) <sup>3</sup>	All late returns (#)	Late returns with penalty (#)4	Total penalty (\$) ⁴	Average penalty (\$)
\$250,000 and over	492,680	460	16,810	10,130	27,390	9,340	\$38,484,000	\$4,120
Canada	30,167,800	563,360	1,750,510	750,290	3,064,170	502,020	\$164,407,000	\$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 with income lower than the federal basic personal amount of \$14,398 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.