



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 (#) <sup>4</sup>	Total penalty (\$) <sup>4</sup>	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

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\$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.