

Income Statistics 2017 (2015 tax year)

Final Table 2 for Non-residents

All returns by total income class (All items are in thousands of dollars)

Item	Item Code	Grand Total (#)	Grand Total (\$)	\$4,999 and under (#)	\$4,999 and under (\$)	\$5,000-\$9,999 (#)	\$5,000-\$9,999 (\$)
Number of taxable returns	1	52,470		6,000		3,490	
Number of non-taxable returns	2	79,940		39,110		13,090	
Total number of returns	3	132,420		45,110		16,580	
Employment income	4	65,410	3,082,216	5,350	14,535	8,690	65,077
Commissions (from employment)	5	270	4,024			50	113
Other employment income	6	3,340	143,804	460	652	250	1,291
Old Age Security (OAS) pension	7	18,850	76,939			4,530	17,973
CPP or QPP benefits	8	23,810	112,268	8,340	14,268	5,580	22,820
Other pensions and superannuation	9	7,250	95,737	240	476	620	1,982
Elected split-pension amount	10	30	356				
Universal Child Care Benefit (UCCB)	11	540	1,120	210	369	50	148
Employment Insurance and other benefits	12	1,280	6,126	50	101	80	252
Taxable amount of dividends from taxable Canadian corporations	13	690	3,952	60	33		
Interest and other investment income	14	1,270	3,230	120	73	60	111
Net partnership income (Limited or non-active partners only)	15	4,710	26,259				
Net rental income	16	700	1,605	70	-143	30	120
Taxable capital gains	17	6,850	384,790	1,470	3,412	750	5,090
RRSP income	18	1,700	20,433			160	841
Other income	19	2,850	64,514	620	922	360	1,704
Net business income	20	4,550	113,812	1,990	-11,670	590	4,050
Net professional income	21	1,870	116,491	350	-316	150	1,074
Net commission income	22	110	3,596	30	2	20	114
Net farming income	23	330	-3,620	160	-5,585	60	229
Net fishing income	24						
Workers' compensation benefits	25	70	297				
Social assistance payments	26	30	213				
Net federal supplements	27	30	201				
Total income assessed	28	111,860	4,258,724	24,560	20,379	16,580	123,489
Registered pension plan (RPP) deduction	29	5,670	49,848	180	596	100	145
RRSP/PRPP deduction	30	2,420	18,609	290	966	80	208
Deduction for elected split-pension amount	31	30	268				
Annual union, professional, or like dues	32	3,890	2,941	520	154	330	89
Child care expenses	33	270	1,349	20	17	20	34
Business investment loss	34	20	349				
Moving expenses	35	50	226				
Support payments made	36	140	5,877	20	358		
Carrying charges and interest expenses	37	860	1,652	220	284		
Deductions for CPP/QPP contributions on self-employment and other earnings	38	100	86			20	4
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	39						
Exploration and development expenses	40	120	733				
Other employment expenses	41	520	2,386	50	248	30	36

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Item	Item Code	Grand Total (#)	Grand Total (\$)	\$4,999 and under (#)	\$4,999 and under (\$)	\$5,000-\$9,999 (#)	\$5,000-\$9,999 (\$)
Clergy residence deduction	42	40	465				
Other deductions	43	2,350	231,723	490	2,888	270	1,330
Total deductions before adjustments	44	12,570	316,569	1,750	6,092	830	2,014
Social benefits repayment	45	70	145				
Net income	46	105,460	3,976,262	18,840	45,008	16,400	121,564
Canadian Forces personnel and police deduction	47	20	253				
Security options deductions	48	420	50,326	20	78	20	60
Other payments deduction	49	120	711				
Non-capital losses of other years	50	590	8,477	360	622	90	437
Net capital losses of other years	51	390	2,944	100	90		
Capital gains deduction	52						
Northern residents deductions	53	40	78				
Additional deductions	54	26,730	384,012	8,080	27,913	6,780	49,354
Farming/fishing losses of prior years	55	20	264				
Total deductions from net income	56	28,240	447,178	8,550	28,812	6,910	50,026
Taxable income assessed	57	84,380	3,540,628	11,720	24,703	10,250	72,709
Basic personal amount	58	75,340	853,134	13,480	152,576	12,960	146,677
Age amount	59	23,380	160,523	8,830	61,693	5,260	36,806
Spouse or common-law partner amount	60	33,910	371,144	1,890	19,555	4,290	46,316
Amount for an eligible dependant	61	4,060	45,908	290	3,248	840	9,467
Family caregiver amount for children under 18 years of age	62	510	1,998	10	44	40	153
Amount for infirm dependants age 18 or older	63	40	250				
CPP or QPP contributions through employment	64	52,550	50,200	2,990	739	7,510	2,484
CPP or QPP contributions on self-employment and other earnings	65	100	86			20	4
Employment Insurance premiums	66	52,540	20,289	2,520	185	7,560	1,075
PPIP premiums paid	67	50	11				
PPIP premiums payable on employment income	68	20	7				
PPIP premiums payable on self-employment income	69						
Volunteer firefighters' amount/search and rescue volunteers' amount	70						
Canada employment amount	71	47,300	53,737	2,540	2,763	6,710	7,666
Public transit amount	72	780	578			90	41
Children's arts amount	73	260	159				
Home buyers' amount	74	20	78				
Pension income amount	75	7,480	13,966	280	397	630	1,028
Caregiver amount	76	50	305				
Disability amount	77	340	2,666	90	692	40	331
Disability amount transferred from a dependant	78	30	325				
Interest paid on student loans	79	330	309	110	84	10	8
Tuition, education, and textbook amounts	80	1,470	13,549	420	527		
Tuition, education, and textbook amounts transferred from a child	81	170	976				

Income Statistics 2017 (2015 tax year)
Final Table 2 for Non-residents
All returns by total income class (All items are in thousands of dollars)

Item	Item Code	Grand Total (#)	Grand Total (\$)	\$4,999 and under (#)	\$4,999 and under (\$)	\$5,000-\$9,999 (#)	\$5,000-\$9,999 (\$)
Amounts transferred from spouse or common-law partner	82	1,690	10,752	390	2,642	360	2,367
Medical expenses	83	1,430	6,766	130	262	130	333
Total tax credits on personal amounts	84	85,530	241,169	15,140	36,824	14,210	38,329
Allowable charitable donations and government gifts	85	3,340	10,272	150	72	160	135
Eligible cultural and ecological gifts	86						
Total tax credit on donations and gifts	87	3,120	2,940	160	20	130	38
Total federal non-refundable tax credits	88	86,510	244,110	15,220	36,844	14,280	38,367
Family tax cut	89	430	664				
Federal dividend tax credit	90	670	489	70	2		
Overseas employment tax credit	91						
Minimum tax carryover	92	30	51				
Basic federal tax	93	46,640	629,811	6,020	7,104	3,460	4,794
Federal Foreign Tax Credit	94	820	5,724	50	26	20	37
Federal Political contribution tax credit	95	60	18				
Investment Tax Credit	96						
Labour-sponsored funds tax credit	97						
Alternative minimum tax payable	98	30	292				
Net federal tax	99	46,430	692,287	5,980	2,224	3,450	3,910
CPP contributions on self-employment	100	100	173			20	7
Social Benefits repayment	101	70	145				
Working income tax benefit (WITB)	102	100	74			30	32
Children's fitness tax credit	103	390	71				
Net Provincial Tax	104	27,560	227,466	1,410	185	1,090	505
Total tax payable	105	52,470	920,072	6,000	2,410	3,490	4,423

Item	Item Code	\$10,000-\$14,999 (#)	\$10,000-\$14,999 (\$)	\$15,000-\$19,999 (#)	\$15,000-\$19,999 (\$)	\$20,000-\$24,999 (#)	\$20,000-\$24,999 (\$)
Number of taxable returns	1	4,030		4,560		8,030	
Number of non-taxable returns	2	11,740		9,950		3,760	
Total number of returns	3	15,770		14,500		11,790	
Employment income	4	10,670	132,577	11,230	194,629	9,740	215,046
Commissions (from employment)	5	60	243	40	181	20	131
Other employment income	6	250	2,035	230	2,671	200	2,187
Old Age Security (OAS) pension	7	3,210	17,301	1,910	11,385	1,050	6,335
CPP or QPP benefits	8	3,630	22,969	2,160	17,735	1,220	9,831
Other pensions and superannuation	9	1,090	4,579	1,250	7,273	1,140	10,605
Elected split-pension amount	10						
Universal Child Care Benefit (UCCB)	11	30	64	30	47	30	57
Employment Insurance and other benefits	12	190	632	260	825	250	1,098
Taxable amount of dividends from taxable Canadian corporations	13			20	29		
Interest and other investment income	14	50	69	40	64	40	47
Net partnership income (Limited or non-active partners only)	15			20	274		
Net rental income	16	20	162				
Taxable capital gains	17	550	6,296	490	7,850	340	6,766
RRSP income	18	220	1,648	200	1,770	170	1,831
Other income	19	260	2,014	200	1,634	170	1,845
Net business income	20	360	3,946	300	4,669	200	3,852
Net professional income	21	140	1,494	100	1,560	120	2,464
Net commission income	22						
Net farming income	23	30	226	20	240	10	233
Net fishing income	24						
Workers' compensation benefits	25			20	42	10	15
Social assistance payments	26						
Net federal supplements	27			10	85		
Total income assessed	28	15,770	197,085	14,500	253,307	11,790	262,906
Registered pension plan (RPP) deduction	29	170	247	190	364	210	349
RRSP/PRPP deduction	30	60	217	70	237	80	300
Deduction for elected split-pension amount	31						
Annual union, professional, or like dues	32	320	103	240	65	300	103
Child care expenses	33	10	39	10	28	20	70
Business investment loss	34						
Moving expenses	35						
Support payments made	36						
Carrying charges and interest expenses	37	20	22				
Deductions for CPP/QPP contributions on self-employment and other earnings	38	20	4	10	5	10	8
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	39						

Item	Item Code	\$10,000-\$14,999 (#)	\$10,000-\$14,999 (\$)	\$15,000-\$19,999 (#)	\$15,000-\$19,999 (\$)	\$20,000-\$24,999 (#)	\$20,000-\$24,999 (\$)
Exploration and development expenses	40						
Other employment expenses	41	50	91	50	93	30	95
Clergy residence deduction	42						
Other deductions	43	150	1,142	130	1,173	100	1,071
Total deductions before adjustments	44	750	1,892	680	2,028	690	2,075
Social benefits repayment	45						
Net income	46	15,690	195,252	14,450	251,325	11,750	260,903
Canadian Forces personnel and police deduction	47						
Security options deductions	48	20	79	20	120	10	110
Other payments deduction	49	20	152	30	188	30	116
Non-capital losses of other years	50	40	354	20	209	10	131
Net capital losses of other years	51	30	149	30	213	10	52
Capital gains deduction	52						
Northern residents deductions	53						
Additional deductions	54	5,880	69,672	2,350	32,502	910	13,831
Farming/fishing losses of prior years	55						
Total deductions from net income	56	5,970	70,434	2,450	33,240	980	14,437
Taxable income assessed	57	10,780	125,238	13,150	218,301	11,420	246,698
Basic personal amount	58	12,820	145,159	12,260	138,873	10,040	113,761
Age amount	59	3,450	24,085	2,070	14,404	1,180	8,165
Spouse or common-law partner amount	60	6,570	72,378	7,920	88,247	7,220	80,723
Amount for an eligible dependant	61	950	10,796	970	10,993	690	7,838
Family caregiver amount for children under 18 years of age	62	100	452	110	435	100	410
Amount for infirm dependants age 18 or older	63						
CPP or QPP contributions through employment	64	9,510	5,248	10,380	8,064	9,020	8,884
CPP or QPP contributions on self-employment and other earnings	65	20	4	10	5	10	8
Employment Insurance premiums	66	9,590	2,243	10,400	3,379	9,070	3,751
PPIP premiums paid	67						
PPIP premiums payable on employment income	68						
PPIP premiums payable on self-employment income	69						
Volunteer firefighters' amount/search and rescue volunteers' amount	70						
Canada employment amount	71	8,870	10,141	9,960	11,386	8,740	9,968
Public transit amount	72	120	139	110	55	80	49
Children's arts amount	73						
Home buyers' amount	74						
Pension income amount	75	1,120	1,898	1,300	2,398	1,170	2,325
Caregiver amount	76						
Disability amount	77	40	332	30	229		
Disability amount transferred from a dependant	78						

Item	Item Code	\$10,000-\$14,999 (#)	\$10,000-\$14,999 (\$)	\$15,000-\$19,999 (#)	\$15,000-\$19,999 (\$)	\$20,000-\$24,999 (#)	\$20,000-\$24,999 (\$)
Interest paid on student loans	79					10	9
Tuition, education, and textbook amounts	80	130	804	160	1,098	100	1,032
Tuition, education, and textbook amounts transferred from a child	81						
Amounts transferred from spouse or common-law partner	82	280	1,684	180	1,154	110	704
Medical expenses	83	120	293	120	496	110	373
Total tax credits on personal amounts	84	13,880	41,360	12,980	42,203	10,600	35,744
Allowable charitable donations and government gifts	85	160	127	160	123	190	165
Eligible cultural and ecological gifts	86						
Total tax credit on donations and gifts	87	120	35	140	34	160	46
Total federal non-refundable tax credits	88	13,930	41,395	13,030	42,237	10,670	35,790
Family tax cut	89						
Federal dividend tax credit	90	10	2			20	7
Overseas employment tax credit	91						
Minimum tax carryover	92						
Basic federal tax	93	3,690	5,677	3,880	6,417	3,440	7,154
Federal Foreign Tax Credit	94	10	8	40	38	40	32
Federal Political contribution tax credit	95						
Investment Tax Credit	96						
Labour-sponsored funds tax credit	97						
Alternative minimum tax payable	98						
Net federal tax	99	3,680	5,503	3,870	6,782	3,430	7,639
CPP contributions on self-employment	100	20	8	10	9	10	16
Social Benefits repayment	101						
Working income tax benefit (WITB)	102	30	23	20	10		
Children's fitness tax credit	103						
Net Provincial Tax	104	1,900	1,058	2,270	1,344	6,210	2,318
Total tax payable	105	4,030	6,570	4,560	8,136	8,030	9,972

Item	Item Code	\$25,000-\$29,999 (#)	\$25,000-\$29,999 (\$)	\$30,000-\$34,999 (#)	\$30,000-\$34,999 (\$)	\$35,000-\$39,999 (#)	\$35,000-\$39,999 (\$)
Number of taxable returns	1	5,370		3,030		2,070	
Number of non-taxable returns	2	530		290		160	
Total number of returns	3	5,910		3,320		2,240	
Employment income	4	4,380	116,603	2,080	65,553	1,290	46,477
Commissions (from employment)	5						
Other employment income	6	200	2,965	170	2,939	160	3,175
Old Age Security (OAS) pension	7	690	4,229	510	3,131	370	2,328
CPP or QPP benefits	8	830	6,950	590	4,956	440	3,794
Other pensions and superannuation	9	800	11,011	590	10,754	440	9,861
Elected split-pension amount	10						
Universal Child Care Benefit (UCCB)	11	20	46	20	41	10	22
Employment Insurance and other benefits	12	150	893	70	435	40	335
Taxable amount of dividends from taxable Canadian corporations	13	10	69	20	28	10	63
Interest and other investment income	14	30	81	30	63	20	20
Net partnership income (Limited or non-active partners only)	15	10	203	10	270		
Net rental income	16	10	86				
Taxable capital gains	17	330	8,195	250	7,022	210	6,744
RRSP income	18	120	1,540	90	1,482	90	1,369
Other income	19	120	1,584	110	1,779	110	1,939
Net business income	20	120	2,724	130	3,982	110	3,383
Net professional income	21	120	2,892	140	4,236	90	3,427
Net commission income	22						
Net farming income	23						
Net fishing income	24						
Workers' compensation benefits	25	10	14				
Social assistance payments	26						
Net federal supplements	27						
Total income assessed	28	5,910	160,465	3,320	107,107	2,240	83,532
Registered pension plan (RPP) deduction	29	170	375	160	386	200	521
RRSP/PRPP deduction	30	70	454	60	216	60	357
Deduction for elected split-pension amount	31						
Annual union, professional, or like dues	32	190	93	130	60	130	77
Child care expenses	33	20	80	10	46		
Business investment loss	34						
Moving expenses	35						
Support payments made	36						
Carrying charges and interest expenses	37	30	34			30	22
Deductions for CPP/QPP contributions on self-employment and other earnings	38						
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	39						

Item	Item Code	\$25,000-\$29,999 (#)	\$25,000-\$29,999 (\$)	\$30,000-\$34,999 (#)	\$30,000-\$34,999 (\$)	\$35,000-\$39,999 (#)	\$35,000-\$39,999 (\$)
Exploration and development expenses	40						
Other employment expenses	41	40	85	30	69	20	89
Clergy residence deduction	42						
Other deductions	43	60	794	60	1,066	40	946
Total deductions before adjustments	44	500	2,094	410	2,304	410	2,319
Social benefits repayment	45						
Net income	46	5,880	158,428	3,290	105,033	2,220	81,584
Canadian Forces personnel and police deduction	47						
Security options deductions	48	10	131			10	164
Other payments deduction	49	10	22				
Non-capital losses of other years	50						
Net capital losses of other years	51	20	139				
Capital gains deduction	52						
Northern residents deductions	53						
Additional deductions	54	590	9,740	390	7,759	260	6,043
Farming/fishing losses of prior years	55						
Total deductions from net income	56	640	10,097	420	8,091	290	6,376
Taxable income assessed	57	5,690	148,381	3,140	97,018	2,110	75,246
Basic personal amount	58	4,470	50,550	2,030	22,951	1,130	12,838
Age amount	59	770	5,294	560	3,738	410	2,610
Spouse or common-law partner amount	60	2,930	32,435	1,060	11,635	440	4,522
Amount for an eligible dependant	61	210	2,367	40	476	10	159
Family caregiver amount for children under 18 years of age	62			20	73	10	36
Amount for infirm dependants age 18 or older	63						
CPP or QPP contributions through employment	64	3,800	4,572	1,600	2,311	840	1,411
CPP or QPP contributions on self-employment and other earnings	65						
Employment Insurance premiums	66	3,850	1,917	1,610	943	860	570
PPIP premiums paid	67						
PPIP premiums payable on employment income	68						
PPIP premiums payable on self-employment income	69						
Volunteer firefighters' amount/search and rescue volunteers' amount	70						
Canada employment amount	71	3,600	4,078	1,400	1,560	670	735
Public transit amount	72	40	31	30	23	30	25
Children's arts amount	73						
Home buyers' amount	74						
Pension income amount	75	820	1,628	600	1,186	460	908
Caregiver amount	76						
Disability amount	77						
Disability amount transferred from a dependant	78						

Item	Item Code	\$25,000-\$29,999 (#)	\$25,000-\$29,999 (\$)	\$30,000-\$34,999 (#)	\$30,000-\$34,999 (\$)	\$35,000-\$39,999 (#)	\$35,000-\$39,999 (\$)
Interest paid on student loans	79	20	15	10	27		
Tuition, education, and textbook amounts	80	80	1,099	60	909	60	956
Tuition, education, and textbook amounts transferred from a child	81						
Amounts transferred from spouse or common-law partner	82	100	618	70	462	50	297
Medical expenses	83	130	556	110	671	70	324
Total tax credits on personal amounts	84	4,920	15,848	2,410	7,082	1,480	3,842
Allowable charitable donations and government gifts	85	190	160	210	169	150	125
Eligible cultural and ecological gifts	86						
Total tax credit on donations and gifts	87	140	52	140	47	150	35
Total federal non-refundable tax credits	88	4,970	15,900	2,460	7,129	1,550	3,877
Family tax cut	89						
Federal dividend tax credit	90	10	7	20	4	10	5
Overseas employment tax credit	91						
Minimum tax carryover	92						
Basic federal tax	93	5,100	7,809	3,030	8,352	2,070	7,977
Federal Foreign Tax Credit	94	30	53	40	89	30	77
Federal Political contribution tax credit	95						
Investment Tax Credit	96						
Labour-sponsored funds tax credit	97						
Alternative minimum tax payable	98						
Net federal tax	99	5,090	8,636	3,020	9,479	2,070	9,197
CPP contributions on self-employment	100						
Social Benefits repayment	101						
Working income tax benefit (WITB)	102						
Children's fitness tax credit	103						
Net Provincial Tax	104	3,150	2,277	1,410	1,906	950	1,745
Total tax payable	105	5,370	10,916	3,030	11,396	2,070	10,963

Item	Item Code	\$40,000-\$44,999 (#)	\$40,000-\$44,999 (\$)	\$45,000-\$49,999 (#)	\$45,000-\$49,999 (\$)	\$50,000-\$54,999 (#)	\$50,000-\$54,999 (\$)
Number of taxable returns	1	1,550		1,190		1,000	
Number of non-taxable returns	2	130		120		90	
Total number of returns	3	1,680		1,310		1,090	
Employment income	4	960	38,962	740	33,479	640	32,477
Commissions (from employment)	5						
Other employment income	6	110	2,583	110	2,855	100	2,686
Old Age Security (OAS) pension	7	270	1,660	170	1,067	120	763
CPP or QPP benefits	8	300	2,661	210	1,794	150	1,258
Other pensions and superannuation	9	310	8,299	210	6,762	150	5,327
Elected split-pension amount	10						
Universal Child Care Benefit (UCCB)	11	20	28	10	22		
Employment Insurance and other benefits	12	20	206	20	152	20	174
Taxable amount of dividends from taxable Canadian corporations	13			20	215		
Interest and other investment income	14	30	89	30	41	20	26
Net partnership income (Limited or non-active partners only)	15					10	302
Net rental income	16	10	-55			10	29
Taxable capital gains	17	190	7,205	180	7,308	170	7,823
RRSP income	18	80	1,402	60	1,396	50	850
Other income	19	90	1,893	70	1,765	60	1,094
Net business income	20	70	2,308	60	2,332	60	2,597
Net professional income	21	80	3,297	50	2,195	40	1,597
Net commission income	22						
Net farming income	23						
Net fishing income	24						
Workers' compensation benefits	25						
Social assistance payments	26						
Net federal supplements	27						
Total income assessed	28	1,680	71,218	1,310	61,983	1,090	57,278
Registered pension plan (RPP) deduction	29	150	510	150	614	150	516
RRSP/PRPP deduction	30	50	346	60	338	50	459
Deduction for elected split-pension amount	31						
Annual union, professional, or like dues	32	90	47	90	64	80	70
Child care expenses	33	10	58	10	68		
Business investment loss	34						
Moving expenses	35						
Support payments made	36						
Carrying charges and interest expenses	37						
Deductions for CPP/QPP contributions on self-employment and other earnings	38						
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	39						
Exploration and development expenses	40						
Other employment expenses	41	20	37	20	195	10	59
Clergy residence deduction	42						
Other deductions	43	30	745	40	830	30	998
Total deductions before adjustments	44	320	1,949	280	2,246	280	2,666
Social benefits repayment	45						

Item	Item Code	\$40,000-\$44,999 (#)	\$40,000-\$44,999 (\$)	\$45,000-\$49,999 (#)	\$45,000-\$49,999 (\$)	\$50,000-\$54,999 (#)	\$50,000-\$54,999 (\$)
Net income	46	1,670	69,279	1,300	59,837	1,080	54,992
Canadian Forces personnel and police deduction	47						
Security options deductions	48	10	184	10	175		
Other payments deduction	49						
Non-capital losses of other years	50						
Net capital losses of other years	51			10	109	10	78
Capital gains deduction	52						
Northern residents deductions	53						
Additional deductions	54	200	5,476	160	4,778	100	3,449
Farming/fishing losses of prior years	55						
Total deductions from net income	56	230	5,914	180	5,164	130	3,818
Taxable income assessed	57	1,570	63,393	1,220	54,780	1,020	51,199
Basic personal amount	58	730	8,264	570	6,466	410	4,659
Age amount	59	280	1,581	190	943	130	550
Spouse or common-law partner amount	60	180	1,828	150	1,528	90	875
Amount for an eligible dependant	61						
Family caregiver amount for children under 18 years of age	62						
Amount for infirm dependants age 18 or older	63						
CPP or QPP contributions through employment	64	570	1,076	450	916	350	785
CPP or QPP contributions on self-employment and other earnings	65						
Employment Insurance premiums	66	570	425	450	366	330	282
PPIP premiums paid	67						
PPIP premiums payable on employment income	68						
PPIP premiums payable on self-employment income	69						
Volunteer firefighters' amount/search and rescue volunteers' amount	70						
Canada employment amount	71	390	423	330	359	240	264
Public transit amount	72	30	24	30	21	20	19
Children's arts amount	73						
Home buyers' amount	74						
Pension income amount	75	310	623	220	434	150	303
Caregiver amount	76						
Disability amount	77						
Disability amount transferred from a dependant	78						
Interest paid on student loans	79			10	10	10	11
Tuition, education, and textbook amounts	80	60	942	40	896	30	535
Tuition, education, and textbook amounts transferred from a child	81						
Amounts transferred from spouse or common-law partner	82	30	174	30	175	20	114
Medical expenses	83	70	385	60	337	40	277
Total tax credits on personal amounts	84	1,030	2,399	800	1,882	600	1,330
Allowable charitable donations and government gifts	85	130	102	100	79	90	215
Eligible cultural and ecological gifts	86						

Item	Item Code	\$40,000-\$44,999 (#)	\$40,000-\$44,999 (\$)	\$45,000-\$49,999 (#)	\$45,000-\$49,999 (\$)	\$50,000-\$54,999 (#)	\$50,000-\$54,999 (\$)
Total tax credit on donations and gifts	87	130	28	100	22	90	61
Total federal non-refundable tax credits	88	1,100	2,427	840	1,904	630	1,391
Family tax cut	89						
Federal dividend tax credit	90			20	25		
Overseas employment tax credit	91						
Minimum tax carryover	92						
Basic federal tax	93	1,550	7,649	1,200	6,809	1,010	6,978
Federal Foreign Tax Credit	94	30	83	30	107	30	98
Federal Political contribution tax credit	95						
Investment Tax Credit	96						
Labour-sponsored funds tax credit	97						
Alternative minimum tax payable	98						
Net federal tax	99	1,550	8,661	1,190	7,881	1,000	8,068
CPP contributions on self-employment	100						
Social Benefits repayment	101						
Working income tax benefit (WITB)	102						
Children's fitness tax credit	103	10	1				
Net Provincial Tax	104	770	1,764	580	1,521	530	1,696
Total tax payable	105	1,550	10,442	1,190	9,410	1,000	9,773

Item	Item Code	\$55,000-\$59,999 (#)	\$55,000-\$59,999 (\$)	\$60,000-\$69,999 (#)	\$60,000-\$69,999 (\$)	\$70,000-\$79,999 (#)	\$70,000-\$79,999 (\$)
Number of taxable returns	1	860		1,430		1,200	
Number of non-taxable returns	2	90		140		100	
Total number of returns	3	950		1,570		1,290	
Employment income	4	600	33,705	1,070	67,172	920	67,064
Commissions (from employment)	5						
Other employment income	6	80	2,587	120	4,258	100	3,765
Old Age Security (OAS) pension	7	80	513	90	550	40	251
CPP or QPP benefits	8	100	945	110	961	50	473
Other pensions and superannuation	9	110	4,120	110	5,064	50	2,958
Elected split-pension amount	10						
Universal Child Care Benefit (UCCB)	11			20	51	10	23
Employment Insurance and other benefits	12			30	286	20	196
Taxable amount of dividends from taxable Canadian corporations	13			30	132		
Interest and other investment income	14	20	30	60	61	60	51
Net partnership income (Limited or non-active partners only)	15						
Net rental income	16			30	16	30	39
Taxable capital gains	17	110	5,774	230	12,654	180	11,098
RRSP income	18	40	1,012	60	1,432	40	881
Other income	19	50	1,383	70	1,371	50	1,260
Net business income	20	40	1,583	70	3,966	60	4,107
Net professional income	21	50	2,382	50	3,080	60	3,754
Net commission income	22						
Net farming income	23						
Net fishing income	24						
Workers' compensation benefits	25						
Social assistance payments	26						
Net federal supplements	27						
Total income assessed	28	950	54,411	1,570	101,818	1,290	96,628
Registered pension plan (RPP) deduction	29	180	786	350	1,679	340	1,893
RRSP/PRPP deduction	30	50	382	140	831	130	720
Deduction for elected split-pension amount	31						
Annual union, professional, or like dues	32	70	62	150	137	150	145
Child care expenses	33	10	79	20	125	10	116
Business investment loss	34						
Moving expenses	35						
Support payments made	36						
Carrying charges and interest expenses	37						
Deductions for CPP/QPP contributions on self-employment and other earnings	38						
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	39						

Item	Item Code	\$55,000-\$59,999 (#)	\$55,000-\$59,999 (\$)	\$60,000-\$69,999 (#)	\$60,000-\$69,999 (\$)	\$70,000-\$79,999 (#)	\$70,000-\$79,999 (\$)
Exploration and development expenses	40						
Other employment expenses	41	10	61	30	155	20	90
Clergy residence deduction	42						
Other deductions	43	40	978	60	2,488	50	1,939
Total deductions before adjustments	44	270	2,508	550	5,768	500	5,012
Social benefits repayment	45					20	15
Net income	46	940	51,904	1,540	96,075	1,280	91,616
Canadian Forces personnel and police deduction	47						
Security options deductions	48			10	187	10	292
Other payments deduction	49						
Non-capital losses of other years	50						
Net capital losses of other years	51			10	132		
Capital gains deduction	52						
Northern residents deductions	53						
Additional deductions	54	90	3,780	150	7,083	90	5,773
Farming/fishing losses of prior years	55						
Total deductions from net income	56	110	4,383	180	7,555	120	6,307
Taxable income assessed	57	870	47,545	1,450	88,521	1,210	85,314
Basic personal amount	58	340	3,817	620	7,011	470	5,295
Age amount	59	90	304	100	247	40	54
Spouse or common-law partner amount	60	90	864	140	1,317	120	1,134
Amount for an eligible dependant	61						
Family caregiver amount for children under 18 years of age	62						
Amount for infirm dependants age 18 or older	63						
CPP or QPP contributions through employment	64	320	759	660	1,586	540	1,322
CPP or QPP contributions on self-employment and other earnings	65						
Employment Insurance premiums	66	330	293	670	590	550	494
PPIP premiums paid	67						
PPIP premiums payable on employment income	68						
PPIP premiums payable on self-employment income	69						
Volunteer firefighters' amount/search and rescue volunteers' amount	70						
Canada employment amount	71	220	243	490	550	390	447
Public transit amount	72	20	13	40	28	20	25
Children's arts amount	73						
Home buyers' amount	74						
Pension income amount	75	110	216	120	234	50	108
Caregiver amount	76						
Disability amount	77						
Disability amount transferred from a dependant	78						

Item	Item Code	\$55,000-\$59,999 (#)	\$55,000-\$59,999 (\$)	\$60,000-\$69,999 (#)	\$60,000-\$69,999 (\$)	\$70,000-\$79,999 (#)	\$70,000-\$79,999 (\$)
Interest paid on student loans	79			20	11	20	20
Tuition, education, and textbook amounts	80	30	351	50	1,365	30	532
Tuition, education, and textbook amounts transferred from a child	81					10	55
Amounts transferred from spouse or common-law partner	82			10	56		
Medical expenses	83	40	214	40	327	40	260
Total tax credits on personal amounts	84	510	1,086	930	2,023	710	1,485
Allowable charitable donations and government gifts	85	80	86	150	153	130	300
Eligible cultural and ecological gifts	86						
Total tax credit on donations and gifts	87	80	24	150	42	130	85
Total federal non-refundable tax credits	88	550	1,110	970	2,065	750	1,570
Family tax cut	89			40	36	40	57
Federal dividend tax credit	90			30	17		
Overseas employment tax credit	91						
Minimum tax carryover	92						
Basic federal tax	93	870	6,834	1,430	13,099	1,200	13,493
Federal Foreign Tax Credit	94	20	142	50	192	30	205
Federal Political contribution tax credit	95						
Investment Tax Credit	96						
Labour-sponsored funds tax credit	97						
Alternative minimum tax payable	98						
Net federal tax	99	860	7,798	1,420	15,262	1,190	15,643
CPP contributions on self-employment	100						
Social Benefits repayment	101					20	15
Working income tax benefit (WITB)	102						
Children's fitness tax credit	103			30	4	30	3
Net Provincial Tax	104	480	1,778	760	3,236	660	3,416
Total tax payable	105	860	9,578	1,430	18,517	1,200	19,074

Item	Item Code	\$80,000-\$89,999 (#)	\$80,000-\$89,999 (\$)	\$90,000-\$99,999 (#)	\$90,000-\$99,999 (\$)	\$100,000-\$149,999 (#)	\$100,000-\$149,999 (\$)
Number of taxable returns	1	1,010		890		2,650	
Number of non-taxable returns	2	90		60		230	
Total number of returns	3	1,110		940		2,880	
Employment income	4	800	65,834	690	63,414	2,220	260,924
Commissions (from employment)	5						
Other employment income	6	100	5,242	70	3,758	250	18,580
Old Age Security (OAS) pension	7	30	158	10	94	10	68
CPP or QPP benefits	8	40	371	30	229	20	140
Other pensions and superannuation	9	40	2,564	30	1,239	30	1,172
Elected split-pension amount	10						
Universal Child Care Benefit (UCCB)	11	20	43	20	35	40	74
Employment Insurance and other benefits	12	20	134	20	119	30	181
Taxable amount of dividends from taxable Canadian corporations	13			40	209	210	733
Interest and other investment income	14	70	59	80	134	350	614
Net partnership income (Limited or non-active partners only)	15					20	2,191
Net rental income	16	40	-28	50	29	210	262
Taxable capital gains	17	150	10,305	150	9,771	460	33,331
RRSP income	18	40	995	20	286	90	572
Other income	19	60	1,365	60	1,008	220	4,998
Net business income	20	40	2,838	50	3,953	140	13,372
Net professional income	21	40	3,118	50	4,420	90	9,993
Net commission income	22						
Net farming income	23						
Net fishing income	24						
Workers' compensation benefits	25						
Social assistance payments	26						
Net federal supplements	27						
Total income assessed	28	1,110	93,809	940	89,280	2,880	348,570
Registered pension plan (RPP) deduction	29	350	2,272	300	2,147	1,070	9,630
RRSP/PRPP deduction	30	150	939	140	859	540	4,170
Deduction for elected split-pension amount	31						
Annual union, professional, or like dues	32	190	217	150	172	440	540
Child care expenses	33	20	115	20	107	30	229
Business investment loss	34						
Moving expenses	35					10	29
Support payments made	36					20	483
Carrying charges and interest expenses	37			30	40	110	259

Item	Item Code	\$80,000-\$89,999 (#)	\$80,000-\$89,999 (\$)	\$90,000-\$99,999 (#)	\$90,000-\$99,999 (\$)	\$100,000-\$149,999 (#)	\$100,000-\$149,999 (\$)
Deductions for CPP/QPP contributions on self-employment and other earnings	38						
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	39						
Exploration and development expenses	40						
Other employment expenses	41	20	97	10	85	40	375
Clergy residence deduction	42						
Other deductions	43	50	2,371	30	1,793	160	11,598
Total deductions before adjustments	44	480	6,209	410	5,300	1,430	27,599
Social benefits repayment	45	20	36	10	28		
Net income	46	1,080	87,585	930	83,960	2,820	320,992
Canadian Forces personnel and police deduction	47						
Security options deductions	48	10	424			40	1,233
Other payments deduction	49						
Non-capital losses of other years	50						
Net capital losses of other years	51					40	169
Capital gains deduction	52						
Northern residents deductions	53						
Additional deductions	54	90	5,798	60	4,209	200	19,868
Farming/fishing losses of prior years	55						
Total deductions from net income	56	110	6,467	80	4,508	300	21,981
Taxable income assessed	57	1,030	81,138	890	79,457	2,690	299,059
Basic personal amount	58	440	4,984	390	4,357	1,150	13,071
Age amount	59						
Spouse or common-law partner amount	60	110	979	110	1,073	350	3,122
Amount for an eligible dependant	61					10	142
Family caregiver amount for children under 18 years of age	62			10	40	20	75
Amount for infirm dependants age 18 or older	63						
CPP or QPP contributions through employment	64	500	1,233	450	1,116	1,400	3,481
CPP or QPP contributions on self-employment and other earnings	65						
Employment Insurance premiums	66	510	453	460	411	1,430	1,299
PPIP premiums paid	67					10	5
PPIP premiums payable on employment income	68						
PPIP premiums payable on self-employment income	69						

Item	Item Code	\$80,000-\$89,999 (#)	\$80,000-\$89,999 (\$)	\$90,000-\$99,999 (#)	\$90,000-\$99,999 (\$)	\$100,000-\$149,999 (#)	\$100,000-\$149,999 (\$)
Volunteer firefighters' amount/search and rescue volunteers' amount	70						
Canada employment amount	71	390	440	350	401	1,090	1,250
Public transit amount	72					40	33
Children's arts amount	73					100	64
Home buyers' amount	74						
Pension income amount	75	50	92	30	54	30	64
Caregiver amount	76						
Disability amount	77						
Disability amount transferred from a dependant	78						
Interest paid on student loans	79	20	12			20	19
Tuition, education, and textbook amounts	80	20	657	20	404	40	704
Tuition, education, and textbook amounts transferred from a child	81					70	407
Amounts transferred from spouse or common-law partner	82					20	68
Medical expenses	83	30	248	20	153	100	667
Total tax credits on personal amounts	84	640	1,410	540	1,235	1,730	3,694
Allowable charitable donations and government gifts	85	140	171	160	217	480	633
Eligible cultural and ecological gifts	86						
Total tax credit on donations and gifts	87	140	47	160	60	480	174
Total federal non-refundable tax credits	88	670	1,457	590	1,295	1,800	3,868
Family tax cut	89	40	64	50	73	220	362
Federal dividend tax credit	90			40	31	210	100
Overseas employment tax credit	91						
Minimum tax carryover	92						
Basic federal tax	93	1,020	13,308	890	13,463	2,660	55,965
Federal Foreign Tax Credit	94	40	368	40	263	160	1,288
Federal Political contribution tax credit	95					10	4
Investment Tax Credit	96						
Labour-sponsored funds tax credit	97						
Alternative minimum tax payable	98						
Net federal tax	99	1,010	15,428	880	15,431	2,640	64,877
CPP contributions on self-employment	100						
Social Benefits repayment	101	20	36	10	28		
Working income tax benefit (WITB)	102						
Children's fitness tax credit	103	30	4	40	5	150	24
Net Provincial Tax	104	520	3,194	500	3,687	1,430	15,591
Total tax payable	105	1,010	18,658	890	19,146	2,650	80,525

Item	Item Code	\$150,000-\$249,999 (#)	\$150,000-\$249,999 (\$)	\$250,000 and over (#)	\$250,000 and over (\$)
Number of taxable returns	1	1,920		2,200	
Number of non-taxable returns	2	160		110	
Total number of returns	3	2,080		2,310	
Employment income	4	1,570	288,058	1,770	1,280,630
Commissions (from employment)	5				
Other employment income	6	220	24,973	170	54,602
Old Age Security (OAS) pension	7				
CPP or QPP benefits	8				
Other pensions and superannuation	9	20	673	10	1,019
Elected split-pension amount	10				
Universal Child Care Benefit (UCCB)	11				
Employment Insurance and other benefits	12				
Taxable amount of dividends from taxable Canadian corporations	13	90	525	30	1,295
Interest and other investment income	14	130	461	30	1,135
Net partnership income (Limited or non-active partners only)	15	20	3,812	40	22,340
Net rental income	16	90	589	10	354
Taxable capital gains	17	340	47,605	310	180,538
RRSP income	18	20	420		
Other income	19	100	6,080	100	28,876
Net business income	20	90	12,482	100	49,336
Net professional income	21	60	10,064	110	55,758
Net commission income	22				
Net farming income	23				
Net fishing income	24				
Workers' compensation benefits	25				
Social assistance payments	26				
Net federal supplements	27				
Total income assessed	28	2,080	397,037	2,310	1,678,423
Registered pension plan (RPP) deduction	29	640	6,655	620	20,163
RRSP/PRPP deduction	30	200	2,450	140	4,160
Deduction for elected split-pension amount	31				
Annual union, professional, or like dues	32	190	278	140	465
Child care expenses	33				
Business investment loss	34				
Moving expenses	35				
Support payments made	36	20	1,193	10	1,981
Carrying charges and interest expenses	37	60	198	40	437
Deductions for CPP/QPP contributions on self-employment and other earnings	38				
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	39				
Exploration and development expenses	40				
Other employment expenses	41	30	257	20	168
Clergy residence deduction	42				
Other deductions	43	210	27,162	360	170,413
Total deductions before adjustments	44	960	38,531	1,060	197,965
Social benefits repayment	45				
Net income	46	2,030	358,664	2,270	1,482,262
Canadian Forces personnel and police deduction	47				

Item	Item Code	\$150,000-\$249,999 (#)	\$150,000-\$249,999 (\$)	\$250,000 and over (#)	\$250,000 and over (\$)
Security options deductions	48	50	2,269	140	44,333
Other payments deduction	49				
Non-capital losses of other years	50			10	4,435
Net capital losses of other years	51	30	536		
Capital gains deduction	52				
Northern residents deductions	53				
Additional deductions	54	160	23,400	170	83,586
Farming/fishing losses of prior years	55				
Total deductions from net income	56	250	26,438	340	133,131
Taxable income assessed	57	1,950	332,321	2,220	1,349,607
Basic personal amount	58	580	6,592	460	5,233
Age amount	59				
Spouse or common-law partner amount	60	140	1,312	120	1,302
Amount for an eligible dependant	61				
Family caregiver amount for children under 18 years of age	62				
Amount for infirm dependants age 18 or older	63				
CPP or QPP contributions through employment	64	820	2,044	860	2,170
CPP or QPP contributions on self-employment and other earnings	65				
Employment Insurance premiums	66	890	802	900	811
PPIP premiums paid	67				
PPIP premiums payable on employment income	68				
PPIP premiums payable on self-employment income	69				
Volunteer firefighters' amount/search and rescue volunteers' amount	70				
Canada employment amount	71	530	604	400	458
Public transit amount	72	10	14		
Children's arts amount	73	30	22		
Home buyers' amount	74				
Pension income amount	75	30	50	10	20
Caregiver amount	76				
Disability amount	77				
Disability amount transferred from a dependant	78				
Interest paid on student loans	79				
Tuition, education, and textbook amounts	80	10	66		
Tuition, education, and textbook amounts transferred from a child	81	30	175		
Amounts transferred from spouse or common-law partner	82				
Medical expenses	83	40	314	30	276
Total tax credits on personal amounts	84	1,180	1,825	1,250	1,568
Allowable charitable donations and government gifts	85	230	1,172	310	6,067
Eligible cultural and ecological gifts	86				
Total tax credit on donations and gifts	87	230	336	310	1,756
Total federal non-refundable tax credits	88	1,210	2,161	1,320	3,323
Family tax cut	89	30	61		
Federal dividend tax credit	90	90	74	30	156
Overseas employment tax credit	91				
Minimum tax carryover	92				
Basic federal tax	93	1,920	74,060	2,200	362,870
Federal Foreign Tax Credit	94	90	1,303	30	1,316
Federal Political contribution tax credit	95	10	2		
Investment Tax Credit	96				

Item	Item Code	\$150,000-\$249,999 (#)	\$150,000-\$249,999 (\$)	\$250,000 and over (#)	\$250,000 and over (\$)
Labour-sponsored funds tax credit	97				
Alternative minimum tax payable	98				
Net federal tax	99	1,910	82,234	2,200	397,635
CPP contributions on self-employment	100				
Social Benefits repayment	101				
Working income tax benefit (WITB)	102				
Children's fitness tax credit	103	30	20	10	3
Net Provincial Tax	104	1,290	25,428	1,650	154,817
Total tax payable	105	1,920	107,693	2,200	552,469