

Income Statistics 2017 (2015 tax year)

Final Table 3 for Non-residents

All returns by major source of income (All items are in thousands of dollars)

Item	Item Code	Grand Total (#)	Grand Total (\$)	Employment (#)	Employment (\$)	Fishing and Farming (#)	Fishing and Farming (\$)
Number of taxable returns	1	52,470		32,690		150	
Number of non-taxable returns	2	79,940		33,940		180	
Total number of returns	3	132,420		66,630		330	
Employment income	4	65,410	3,082,216	64,860	3,074,445		
Commissions (from employment)	5	270	4,024				
Other employment income	6	3,340	143,804	2,870	142,572		
Old Age Security (OAS) pension	7	18,850	76,939	20	100		
CPP or QPP benefits	8	23,810	112,268	170	742	10	43
Other pensions and superannuation	9	7,250	95,737	80	1,438		
Elected split-pension amount	10	30	356	20	117		
Universal Child Care Benefit (UCCB)	11	540	1,120	230	470		
Employment Insurance and other benefits	12	1,280	6,126	1,070	4,201		
Taxable amount of dividends from taxable Canadian corporations	13	690	3,952	500	1,514		
Interest and other investment income	14	1,270	3,230	900	1,393		
Net partnership income (Limited or non-active partners only)	15	4,710	26,259	30	-19		
Net rental income	16	700	1,605	480	579		
Taxable capital gains	17	6,850	384,790	530	1,961		
RRSP income	18	1,700	20,433	290	1,321		
Other income	19	2,850	64,514	760	6,387		
Net business income	20	4,550	113,812	170	1,145		
Net professional income	21	1,870	116,491	80	937		
Net commission income	22	110	3,596				
Net farming income	23	330	-3,620			300	-2,472
Net fishing income	24						
Workers' compensation benefits	25	70	297	50	112		
Social assistance payments	26	30	213				
Net federal supplements	27	30	201				
Total income assessed	28	111,860	4,258,724	66,630	3,243,383	310	2,797
Registered pension plan (RPP) deduction	29	5,670	49,848	5,500	49,034		
RRSP/PRPP deduction	30	2,420	18,609	1,780	13,118		
Deduction for elected split-pension amount	31	30	268	10	188		
Annual union, professional, or like dues	32	3,890	2,941	3,400	2,697		
Child care expenses	33	270	1,349	230	1,244		
Business investment loss	34	20	349				
Moving expenses	35	50	226				
Support payments made	36	140	5,877	70	3,748		
Carrying charges and interest expenses	37	860	1,652	320	529		
Deductions for CPP/QPP contributions on self-employment and other earnings	38	100	86	10	5		
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	39						
Exploration and development expenses	40	120	733				

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Item	Item Code	Grand Total (#)	Grand Total (\$)	Employment (#)	Employment (\$)	Fishing and Farming (#)	Fishing and Farming (\$)
Other employment expenses	41	520	2,386	470	2,037		
Clergy residence deduction	42	40	465				
Other deductions	43	2,350	231,723	1,650	210,989		
Total deductions before adjustments	44	12,570	316,569	9,930	284,512		
Social benefits repayment	45	70	145	20	43		
Net income	46	105,460	3,976,262	65,820	2,959,915	210	7,437
Canadian Forces personnel and police deduction	47	20	253	20	253		
Security options deductions	48	420	50,326				
Other payments deduction	49	120	711	50	120		
Non-capital losses of other years	50	590	8,477				
Net capital losses of other years	51	390	2,944	90	578		
Capital gains deduction	52						
Northern residents deductions	53	40	78				
Additional deductions	54	26,730	384,012	12,550	240,878	10	56
Farming/fishing losses of prior years	55	20	264				
Total deductions from net income	56	28,240	447,178	13,150	292,232		
Taxable income assessed	57	84,380	3,540,628	53,910	2,671,566	200	7,306
Basic personal amount	58	75,340	853,134	46,570	527,334	50	612
Age amount	59	23,380	160,523	210	1,413	20	116
Spouse or common-law partner amount	60	33,910	371,144	30,520	342,353		
Amount for an eligible dependant	61	4,060	45,908	4,020	45,509		
Family caregiver amount for children under 18 years of age	62	510	1,998	430	1,764		
Amount for infirm dependants age 18 or older	63	40	250				
CPP or QPP contributions through employment	64	52,550	50,200	52,110	49,830		
CPP or QPP contributions on self-employment and other earnings	65	100	86	10	5		
Employment Insurance premiums	66	52,540	20,289	52,230	20,212		
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	46,540	53,204		
Public transit amount	72	780	578	700	543		
Children's arts amount	73	260	159				
Home buyers' amount	74	20	78				
Pension income amount	75	7,480	13,966	100	182		
Caregiver amount	76	50	305				
Disability amount	77	340	2,666	20	178		
Disability amount transferred from a dependant	78	30	325				
Interest paid on student loans	79	330	309	200	186		
Tuition, education, and textbook amounts	80	1,470	13,549	920	9,355		

Income Statistics 2017 (2015 tax year)
Final Table 3 for Non-residents
All returns by major source of income (All items are in thousands of dollars)

Item	Item Code	Grand Total (#)	Grand Total (\$)	Employment (#)	Employment (\$)	Fishing and Farming (#)	Fishing and Farming (\$)
Tuition, education, and textbook amounts transferred from a child	81	170	976				
Amounts transferred from spouse or common-law partner	82	1,690	10,752	120	595		
Medical expenses	83	1,430	6,766	440	2,084		
Total tax credits on personal amounts	84	85,530	241,169	55,910	158,440	60	139
Allowable charitable donations and government gifts	85	3,340	10,272	1,860	5,757		
Eligible cultural and ecological gifts	86						
Total tax credit on donations and gifts	87	3,120	2,940	1,860	1,638		
Total federal non-refundable tax credits	88	86,510	244,110	56,100	160,078	90	187
Family tax cut	89	430	664				
Federal dividend tax credit	90	670	489	480	206		
Overseas employment tax credit	91						
Minimum tax carryover	92	30	51				
Basic federal tax	93	46,640	629,811	26,880	464,252	150	1,538
Federal Foreign Tax Credit	94	820	5,724	650	5,255		
Federal Political contribution tax credit	95	60	18	40	13		
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	26,740	484,586	150	1,602
CPP contributions on self-employment	100	100	173	10	9		
Social Benefits repayment	101	70	145	20	43		
Working income tax benefit (WITB)	102	100	74				
Children's fitness tax credit	103	390	71	350	65		
Net Provincial Tax	104	27,560	227,466	24,790	212,062	100	276
Total tax payable	105	52,470	920,072	32,690	696,700	150	1,885

Item	Item Code	Professional Income (#)	Professional Income (\$)	Sales (self-employment) (#)	Sales (self-employment) (\$)	Proprietorship/Partnerships (#)	Proprietorship/Partnerships (\$)
Number of taxable returns	1	1,490		70		2,470	
Number of non-taxable returns	2	290		30		1,820	
Total number of returns	3	1,780		100		4,300	
Employment income	4	50	791			90	1,374
Commissions (from employment)	5						
Other employment income	6						
Old Age Security (OAS) pension	7						
CPP or QPP benefits	8						
Other pensions and superannuation	9						
Elected split-pension amount	10						
Universal Child Care Benefit (UCCB)	11					10	25
Employment Insurance and other benefits	12						
Taxable amount of dividends from taxable Canadian corporations	13						
Interest and other investment income	14						
Net partnership income (Limited or non-active partners only)	15					40	-99
Net rental income	16					10	81
Taxable capital gains	17					100	2,389
RRSP income	18					10	96
Other income	19	30	381			40	160
Net business income	20					4,220	112,077
Net professional income	21	1,750	115,247				
Net commission income	22			90		3,529	
Net farming income	23						
Net fishing income	24						
Workers' compensation benefits	25						
Social assistance payments	26						
Net federal supplements	27						
Total income assessed	28	1,750	117,279	90	3,602	4,230	116,580
Registered pension plan (RPP) deduction	29						
RRSP/PRPP deduction	30	90	1,373			100	795
Deduction for elected split-pension amount	31						
Annual union, professional, or like dues	32					30	19
Child care expenses	33						
Business investment loss	34						
Moving expenses	35						
Support payments made	36						
Carrying charges and interest expenses	37	10	55				
Deductions for CPP/QPP contributions on self-employment and other earnings	38	20	22			50	48
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	39						
Exploration and development expenses	40					30	170
Other employment expenses	41					10	59

Item	Item Code	Professional Income (#)	Professional Income (\$)	Sales (self-employment) (#)	Sales (self-employment) (\$)	Proprietorship/Partnerships (#)	Proprietorship/Partnerships (\$)
Clergy residence deduction	42						
Other deductions	43					80	7,488
Total deductions before adjustments	44	180	3,039			350	8,823
Social benefits repayment	45						
Net income	46	1,670	115,330	90	2,527	3,170	121,457
Canadian Forces personnel and police deduction	47						
Security options deductions	48						
Other payments deduction	49						
Non-capital losses of other years	50					300	3,826
Net capital losses of other years	51						
Capital gains deduction	52						
Northern residents deductions	53						
Additional deductions	54	160	17,259			330	17,954
Farming/fishing losses of prior years	55						
Total deductions from net income	56	180	17,486			640	21,811
Taxable income assessed	57	1,550	97,920	80	2,442	2,640	100,196
Basic personal amount	58	190	2,118	30	328	440	4,928
Age amount	59					40	245
Spouse or common-law partner amount	60	40	321			50	492
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	30	21			60	41
CPP or QPP contributions on self-employment and other earnings	65	20	22			50	48
Employment Insurance premiums	66					50	12
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					50	49
Public transit amount	72					20	7
Children's arts amount	73						
Home buyers' amount	74						
Pension income amount	75						
Caregiver amount	76						
Disability amount	77						
Disability amount transferred from a dependant	78						
Interest paid on student loans	79	10	9				
Tuition, education, and textbook amounts	80	30	163			40	482
Tuition, education, and textbook amounts transferred from a child	81						

Item	Item Code	Professional Income (#)	Professional Income (\$)	Sales (self-employment) (#)	Sales (self-employment) (\$)	Proprietorship/ Partnerships (#)	Proprietorship/ Partnerships (\$)
Amounts transferred from spouse or common-law partner	82						
Medical expenses	83	20	195			20	205
Total tax credits on personal amounts	84	220	463	40	62	500	991
Allowable charitable donations and government gifts	85	860	260			90	462
Eligible cultural and ecological gifts	86						
Total tax credit on donations and gifts	87	620	71			90	132
Total federal non-refundable tax credits	88	810	533	40	64	550	1,123
Family tax cut	89						
Federal dividend tax credit	90						
Overseas employment tax credit	91						
Minimum tax carryover	92						
Basic federal tax	93	1,470	20,745	60	444	2,440	20,710
Federal Foreign Tax Credit	94					20	151
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	1,470	22,661	60	494	2,440	25,323
CPP contributions on self-employment	100	20	43			50	96
Social Benefits repayment	101						
Working income tax benefit (WITB)	102						
Children's fitness tax credit	103						
Net Provincial Tax	104	1,210	7,475	40	164	930	5,224
Total tax payable	105	1,490	30,181	70	662	2,470	30,644

Item	Item Code	Investment (#)	Investment (\$)	Pension (#)	Pension (\$)	Social Benefits (#)	Social Benefits (\$)
Number of taxable returns	1	5,850		8,250		80	
Number of non-taxable returns	2	4,900		17,250		270	
Total number of returns	3	10,740		25,490		350	
Employment income	4	80	2,098	90	567	60	375
Commissions (from employment)	5						
Other employment income	6			340	396		
Old Age Security (OAS) pension	7	20	76	18,600	75,832	10	44
CPP or QPP benefits	8	50	181	23,170	109,144	20	72
Other pensions and superannuation	9			7,040	93,082		
Elected split-pension amount	10						
Universal Child Care Benefit (UCCB)	11	80	153			180	398
Employment Insurance and other benefits	12					150	1,632
Taxable amount of dividends from taxable Canadian corporations	13	110	2,248	40	107	10	3
Interest and other investment income	14	180	1,558	90	116	40	19
Net partnership income (Limited or non-active partners only)	15	4,620	26,061				
Net rental income	16	170	958				
Taxable capital gains	17	5,910	375,178	180	492	10	7
RRSP income	18			520	3,041	20	54
Other income	19	140	396	350	1,027	20	24
Net business income	20	90	8	20	22		
Net professional income	21						
Net commission income	22						
Net farming income	23						
Net fishing income	24						
Workers' compensation benefits	25						
Social assistance payments	26						
Net federal supplements	27					10	119
Total income assessed	28	10,740	408,805	25,490	284,306	350	3,071
Registered pension plan (RPP) deduction	29			60	157		
RRSP/PRPP deduction	30	70	357	80	915	20	38
Deduction for elected split-pension amount	31						
Annual union, professional, or like dues	32	40	22	130	28	30	7
Child care expenses	33						
Business investment loss	34						
Moving expenses	35						
Support payments made	36			50	922		
Carrying charges and interest expenses	37	230	767				
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	70	410				
Other employment expenses	41						
Clergy residence deduction	42						
Other deductions	43			260	1,193	10	17
Total deductions before adjustments	44	470	2,627	640	3,412	60	81
Social benefits repayment	45						
Net income	46	6,500	413,220	25,460	281,387	350	2,990
Canadian Forces personnel and police deduction	47						

Item	Item Code	Investment (#)	Investment (\$)	Pension (#)	Pension (\$)	Social Benefits (#)	Social Benefits (\$)
Security options deductions	48						
Other payments deduction	49					30	430
Non-capital losses of other years	50	170	3,446				
Net capital losses of other years	51	240	2,274				
Capital gains deduction	52						
Northern residents deductions	53						
Additional deductions	54			12,810	88,347		
Farming/fishing losses of prior years	55						
Total deductions from net income	56	670	10,695	12,870	88,653	50	524
Taxable income assessed	57	6,290	402,764	17,320	194,345	320	2,466
Basic personal amount	58	450	5,120	25,430	287,960	340	3,859
Age amount	59	60	409	22,620	155,607	20	147
Spouse or common-law partner amount	60	30	223	3,010	25,035	40	409
Amount for an eligible dependant	61			20	195		
Family caregiver amount for children under 18 years of age	62			50	149		
Amount for infirm dependants age 18 or older	63						
CPP or QPP contributions through employment	64	60	69	40	15	50	15
CPP or QPP contributions on self-employment and other earnings	65						
Employment Insurance premiums	66	40	15	40	7	40	5
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	60	65	410	197	70	67
Public transit amount	72			20	9		
Children's arts amount	73						
Home buyers' amount	74						
Pension income amount	75	30	43	7,100	13,232		
Caregiver amount	76						
Disability amount	77			230	1,817		
Disability amount transferred from a dependant	78						
Interest paid on student loans	79	10	4				
Tuition, education, and textbook amounts	80	170	1,252				
Tuition, education, and textbook amounts transferred from a child	81						
Amounts transferred from spouse or common-law partner	82			1,510	9,750		
Medical expenses	83	30	87	820	3,771		
Total tax credits on personal amounts	84	660	1,117	25,440	74,737	350	697
Allowable charitable donations and government gifts	85	120	3,057	270	402		
Eligible cultural and ecological gifts	86						
Total tax credit on donations and gifts	87	120	889	270	116		
Total federal non-refundable tax credits	88	740	2,007	25,440	74,853	350	699
Family tax cut	89						
Federal dividend tax credit	90	90	259	30	13		
Overseas employment tax credit	91						
Minimum tax carryover	92						
Basic federal tax	93	5,850	90,463	8,260	19,965	80	196

Item	Item Code	Investment (#)	Investment (\$)	Pension (#)	Pension (\$)	Social Benefits (#)	Social Benefits (\$)
Federal Foreign Tax Credit	94	50	161	50	74		
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	5,830	129,565	8,240	14,604	80	152
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	250	1,125	40	9	30	6
Total tax payable	105	5,850	130,702	8,250	14,692	80	158

Item	Item Code	Other (#)	Other (\$)
Number of taxable returns	1	1,430	
Number of non-taxable returns	2	21,270	
Total number of returns	3	22,700	
Employment income	4	170	2,318
Commissions (from employment)	5		
Other employment income	6	50	279
Old Age Security (OAS) pension	7	170	792
CPP or QPP benefits	8	370	1,973
Other pensions and superannuation	9	90	761
Elected split-pension amount	10		
Universal Child Care Benefit (UCCB)	11	20	52
Employment Insurance and other benefits	12	20	178
Taxable amount of dividends from taxable Canadian corporations	13		
Interest and other investment income	14		
Net partnership income (Limited or non-active partners only)	15		
Net rental income	16		
Taxable capital gains	17	80	186
RRSP income	18	830	15,680
Other income	19	1,490	56,023
Net business income	20	40	531
Net professional income	21		
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	2,260	78,901
Registered pension plan (RPP) deduction	29	80	546
RRSP/PRPP deduction	30	260	1,840
Deduction for elected split-pension amount	31		
Annual union, professional, or like dues	32	230	111
Child care expenses	33	10	43
Business investment loss	34		
Moving expenses	35		
Support payments made	36		
Carrying charges and interest expenses	37	130	131
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	231
Clergy residence deduction	42		
Other deductions	43	220	9,084
Total deductions before adjustments	44	900	12,799
Social benefits repayment	45		
Net income	46	2,200	71,998
Canadian Forces personnel and police deduction	47		
Security options deductions	48		
Other payments deduction	49		

Item	Item Code	Other (#)	Other (\$)
Non-capital losses of other years	50	60	808
Net capital losses of other years	51	20	13
Capital gains deduction	52		
Northern residents deductions	53		
Additional deductions	54	580	14,499
Farming/fishing losses of prior years	55		
Total deductions from net income	56	650	15,383
Taxable income assessed	57	2,070	61,623
Basic personal amount	58	1,850	20,874
Age amount	59	390	2,487
Spouse or common-law partner amount	60	220	2,192
Amount for an eligible dependant	61		
Family caregiver amount for children under 18 years of age	62	20	48
Amount for infirm dependants age 18 or older	63		
CPP or QPP contributions through employment	64	190	194
CPP or QPP contributions on self-employment and other earnings	65		
Employment Insurance premiums	66	100	28
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	130	114
Public transit amount	72	30	12
Children's arts amount	73		
Home buyers' amount	74		
Pension income amount	75	250	481
Caregiver amount	76		
Disability amount	77	70	564
Disability amount transferred from a dependant	78		
Interest paid on student loans	79	90	100
Tuition, education, and textbook amounts	80	300	2,236
Tuition, education, and textbook amounts transferred from a child	81		
Amounts transferred from spouse or common-law partner	82	50	277
Medical expenses	83	80	380
Total tax credits on personal amounts	84	2,350	4,523
Allowable charitable donations and government gifts	85	110	150
Eligible cultural and ecological gifts	86		
Total tax credit on donations and gifts	87	120	43
Total federal non-refundable tax credits	88	2,380	4,566
Family tax cut	89		
Federal dividend tax credit	90		
Overseas employment tax credit	91		
Minimum tax carryover	92		
Basic federal tax	93	1,440	11,498
Federal Foreign Tax Credit	94		
Federal Political contribution tax credit	95		
Investment Tax Credit	96		
Labour-sponsored funds tax credit	97		
Alternative minimum tax payable	98		

Item	Item Code	Other (#)	Other (\$)
Net federal tax	99	1,420	13,299
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	170	1,125
Total tax payable	105	1,430	14,447