

Canada

Income Statistics 2018 (2016 tax year) Final Table 2 for Non-residents All returns by total income class (All items are in thousands of dollars)

Item	lkom	Crand	Crond	\$4,999 and	\$4,999	#F 000 #0 000	\$5,000-\$9,999
	Item Code	Grand Total (#)	Grand Total (\$)	under (#)	and under (\$)	\$5,000-\$9,999 (#)	\$5,000-\$9,999 (\$)
Number of taxable returns	1	50,910		4,930		3,210	
Number of non-taxable returns	2	76,400		34,750		12,890	
Total number of returns	3	127,310		39,690		16,100	
Employment income	4	68,250	2,818,019	5,580	14,914	8,820	66,612
Commissions (from employment)	5	330	5,006			50	54
Other employment income	6	3,520	143,755	500	612	280	1,447
Old age security (OAS) pension	7	17,690	74,928	4,990	8,081	4,350	17,255
CPP or QPP benefits	8	22,310	107,744	7,380	12,768	5,270	21,313
Other pensions and superannuation	9	6,960	93,596	220	429	590	1,813
Elected split-pension amount	10	30	292				
Universal child care benefit (UCCB)	11	560	650	210	248	60	88
Employment insurance and other benefits	12	1,370	6,255			100	371
Taxable amount of dividends from taxable Canadian corporations	13	640	3,253	40	22	30	42
Interest and other investment income	14	1,240	1,831	150	94	70	109
Net partnership income (limited or non-active partners only)	15	2,230	17,915	2,010	-5,032	50	311
Net rental income	16	740	1,974				
Taxable capital gains	17	5,640	311,312	1,280	2,335	590	3,980
RRSP income	18	1,710	20,104			170	906
Other income	19	2,800	53,517	620	823	340	1,707
Net business income	20	3,530	74,975	1,770	-19,774	420	2,755
Net professional income	21	1,800	95,294	350	272	150	1,024
Net commission income	22	110	2,698	30	41	10	75
Net farming income	23	300	3,191	150	-1,095		
Net fishing income	24						
Workers' compensation benefits	25	70	233				
Social assistance payments	26	60	398			20	101
Net federal supplements	27	50	358				
Total income assessed	28	108,360	3,836,982	20,740	14,634	16,100	120,571
Registered pension plan (RPP) deduction	29	4,860	33,112	190	649	100	160
RRSP/PRPP deduction	30	2,370	18,287	280	942	70	160
Deduction for elected split-pension amount	31	30	320				
Annual union, professional, or like dues	32	4,150	2,806	580	150	360	65
Child care expenses	33	290	1,332	20	25	20	34
Business investment loss	34						
Moving expenses	35	60	162				
Support payments made	36	120	3,358	10	182		
Carrying charges and interest expenses	37	730	1,376	190	251		
Deduction for CPP/QPP contributions on self-employment and other earnings	38	110	81			20	3



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				\$4,999 and	\$4,999		
ltem	Item Code	Grand Total (#)	Grand Total (\$)	under (#)	and under (\$)	\$5,000-\$9,999 (#)	\$5,000-\$9,999 (\$)
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	39						
Exploration and development expenses	40	100	301				
Other employment expenses	41	450	2,023	40	94	30	38
Clergy residence deduction	42	40	430				
Other deductions	43	2,000	164,773	450	2,650	180	912
Total deductions before adjustments	44	11,480	228,662	1,750	5,188	740	1,624
Social benefits repayment	45	20	37				
Net income	46	104,520	3,641,780	17,350	41,952	15,970	119,176
Canadian Forces personnel and police deduction	47	20	364				
Security options deductions	48	370	39,269			10	43
Other payments deduction	49	170	989			20	134
Non-capital losses of other years	50	490	6,508	240	637	100	556
Net capital losses of other years	51	340	2,567			30	119
Capital gains deduction	52						
Northern residents deductions	53	30	71				
Additional deductions	54	24,330	320,135	7,190	25,475	6,170	45,436
Farming/fishing losses of prior years	55	20	76				
Total deductions from net income	56	25,710	370,110	7,550	26,835	6,330	46,304
Taxable income assessed	57	85,320	3,282,790	10,890	23,491	10,370	74,436
Basic personal amount	58	79,800	913,735	13,100	149,366	13,060	149,595
Age amount	59	21,920	152,148	7,730	54,785	5,020	35,545
Spouse or common-law partner amount	60	36,630	407,123	1,870	19,584	4,190	45,683
Amount for an eligible dependant	61	4,090	46,897	260	2,909	780	8,907
Family caregiver amount for children under 18 years of age	62	150	533			10	42
Amount for infirm dependants age 18 or older	63	30	209				
CPP or QPP contributions through employment	64	57,920	54,462	3,370	796	7,990	2,580
CPP or QPP contributions on self-employment and other earnings	65	110	81			20	3
Employment insurance premiums	66	57,210	21,815	2,820	207	7,920	1,134
PPIP premiums paid	67	40	6				
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	53,270	61,253	3,240	3,535	7,090	8,197
Public transit amount	72	1,010	602	110	33	130	59
Children's arts amount	73	250	94				
Home accessibility expenses	74						
Home buyers' amount	75	20	66				
Pension income amount	76	7,170	13,323	250	358	610	963



Income Statistics 2018 (2016 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 (\$)
Caregiver amount	77	50	337				
Disability amount	78	310	2,507	80	608	30	272
Disability amount transferred from a dependant	79	30	250				
Interest paid on student loans	80	370	298	100	80	20	22
Tuition, education, and textbook amounts	81	1,660	16,057			170	1,002
Tuition, education, and textbook amounts transferred from a child	82	180	922				
Amounts transferred from spouse or common-law partner	83	1,740	11,130	410	2,775	360	2,346
Medical expenses	84	1,540	6,965	170	270	140	334
Total tax credits on personal amounts	85	89,090	256,631	14,590	35,381	14,300	38,512
Allowable charitable donations and government gifts	86	3,170	7,077	150	86	140	114
Eligible cultural and ecological gifts	87						
Total tax credit on donations and gifts	88	3,090	2,135	150	23	140	32
Total federal non-refundable tax credits	89	90,090	258,765	14,670	35,403	14,360	38,543
Federal dividend tax credit	90	630	392				
Minimum tax carryover	91	30	230				
Basic federal tax	92	44,180	568,866	4,950	6,645	3,170	4,430
Federal foreign tax credit	93	930	6,410				
Federal political contribution tax credit	94	30	10				
Investment tax credit	95						
Labour-sponsored funds tax credit (federally registered)	96						
Labour-sponsored funds tax credit (provincially registered)	97						
Alternative minimum tax payable	98	20	115				
Net federal tax	99	43,920	622,040	4,910	2,837	3,160	3,404
CPP contributions on self-employment	100	110	162			20	6
Social Benefits repayment	101	20	37				
Working income tax benefit (WITB)	102	80	64			20	18
Children's fitness tax credit	103	410	41				
Eligible educator school supply tax credit	104						
Net provincial or territorial tax	105	28,040	203,837	1,270	174	1,180	531
Total tax payable	106	50,910	826,077	4,930	3,011	3,210	3,941

ltem	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	4,050		4,300		8,760	
Number of non-taxable returns	2	12,060		10,480		4,300	
Total number of returns	3	16,110		14,780		13,060	
Employment income	4	11,370	140,699	11,900	205,265	11,100	246,021
Commissions (from employment)	5	50	224	50	232	40	97
Other employment income	6	300	2,421	210	2,157	240	2,797
Old age security (OAS) pension	7	3,100	17,012	1,840	11,067	1,020	6,328
CPP or QPP benefits	8	3,530	22,332	2,030	16,720	1,200	9,680
Other pensions and superannuation	9	1,000	4,079	1,200	6,950	1,090	9,839
Elected split-pension amount	10						
Universal child care benefit (UCCB)	11	40	46	30	30	30	31
Employment insurance and other benefits	12	210	708	310	1,057	290	1,278
Taxable amount of dividends from taxable Canadian corporations	13	20	52			20	85
Interest and other investment income	14	50	64	30	68	40	28
Net partnership income (limited or non-active partners only)	15	20	181	20	282	10	223
Net rental income	16						
Taxable capital gains	17	380	4,288	330	5,198	310	6,149
RRSP income	18	240	1,861	180	1,580	180	2,081
Other income	19	270	1,996	200	1,871	180	2,135
Net business income	20	260	2,633	170	2,455	130	2,597
Net professional income	21	130	1,387	120	1,862	130	2,569
Net commission income	22	20	166				
Net farming income	23						
Net fishing income	24						
Workers' compensation benefits	25			20	36	20	35
Social assistance payments	26	20	152				
Net federal supplements	27	20	110	20	89		
Total income assessed	28	16,110	200,851	14,780	257,597	13,060	292,450
Registered pension plan (RPP) deduction	29	180	251	180	223	160	321
RRSP/PRPP deduction	30	70	203	60	283	70	252
Deduction for elected split-pension amount	31						
Annual union, professional, or like dues	32	370	88	350	92	300	91
Child care expenses	33	20	53	10	43	20	52
Business investment loss	34						
Moving expenses	35						
Support payments made	36						
Carrying charges and interest expenses	37						
Deduction for CPP/QPP contributions on self-employment and other earnings	38	20	5	10	7		
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	40	104	30	93		
Clergy residence deduction	42						
Other deductions	43					90	748
Total deductions before adjustments	44	760	1,472	680	1,465	630	1,653
Social benefits repayment	45						
Net income	46	16,060	199,426	14,750	256,257	13,040	290,848
Canadian Forces personnel and police deduction	47						
Security options deductions	48	20	88	10	78	20	142
Other payments deduction	49	40	265	40	203	30	129
Non-capital losses of other years	50	30	172			20	146
Net capital losses of other years	51	20	131	10	51	20	145
Capital gains deduction	52						
Northern residents deductions	53						
Additional deductions	54	5,940	70,941	2,140	29,308	750	9,876
Farming/fishing losses of prior years	55						
Total deductions from net income	56	6,050	71,630	2,210	29,735	820	10,468
Taxable income assessed	57	11,020	128,250	13,640	226,640	12,890	280,418
Basic personal amount	58	13,590	155,738	13,000	149,110	11,550	132,406
Age amount	59	3,340	23,648	2,000	14,072	1,150	8,077
Spouse or common-law partner amount	60	6,810	75,808	8,310	93,866	8,350	94,795
Amount for an eligible dependant	61	790	9,023	980	11,267	850	9,755
Family caregiver amount for children under 18 years of age	62	10	59	30	95	20	38
Amount for infirm dependants age 18 or older	63						
CPP or QPP contributions through employment	64	10,520	5,762	11,170	8,648	10,550	10,524
CPP or QPP contributions on self-employment and other earnings	65	20	5	10	7		
Employment insurance premiums	66	10,520	2,450	11,160	3,608	10,520	4,369
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	9,690	11,220	10,780	12,483	10,270	11,870
Public transit amount	72	160	84	120	73	90	58
Children's arts amount	73						
Home accessibility expenses	74						
Home buyers' amount	75						
Pension income amount	76	1,020	1,700	1,230	2,239	1,110	2,200
Caregiver amount	77						
Disability amount	78	50	384				

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 (\$)
Disability amount transferred from a dependant	79						
Interest paid on student loans	80			20	17	20	13
Tuition, education, and textbook amounts	81	190	1,112	170	908	140	1,403
Tuition, education, and textbook amounts transferred from a child	82						
Amounts transferred from spouse or common-law partner	83	280	1,756	180	1,148	130	827
Medical expenses	84	130	410	130	522	140	548
Total tax credits on personal amounts	85	14,740	43,389	13,640	44,758	12,050	41,580
Allowable charitable donations and government gifts	86	140	110	160	119	180	130
Eligible cultural and ecological gifts	87						
Total tax credit on donations and gifts	88	130	31	150	33	150	36
Total federal non-refundable tax credits	89	14,800	43,420	13,700	44,791	12,110	41,616
Federal dividend tax credit	90					20	9
Minimum tax carryover	91						
Basic federal tax	92	3,590	5,180	3,920	5,903	3,510	6,817
Federal foreign tax credit	93			30	37	40	33
Federal political contribution tax credit	94						
Investment tax credit	95						
Labour-sponsored funds tax credit (federally registered)	96						
Labour-sponsored funds tax credit (provincially registered)	97						
Alternative minimum tax payable	98						
Net federal tax	99	3,570	4,814	3,910	6,009	3,500	7,331
CPP contributions on self-employment	100	20	11	10	14		
Social Benefits repayment	101						
Working income tax benefit (WITB)	102	30	23	20	7	10	8
Children's fitness tax credit	103						
Eligible educator school supply tax credit	104						
Net provincial or territorial tax	105	2,070	1,103	2,030	1,358	6,950	2,299
Total tax payable	106	4,050	5,928	4,300	7,381	8,760	9,637

ltem	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	6,100		3,260		2,020	
Number of non-taxable returns	2	580		230		130	
Total number of returns	3	6,670		3,490		2,150	
Employment income	4	5,270	140,642	2,370	74,562	1,290	46,630
Commissions (from employment)	5			20	100	10	115
Other employment income	6	210	2,979	170	2,861	150	3,119
Old age security (OAS) pension	7	670	4,176	520	3,285	360	2,273
CPP or QPP benefits	8	790	6,583	620	5,301	430	3,769
Other pensions and superannuation	9	740	10,015	600	10,872	430	9,676
Elected split-pension amount	10						
Universal child care benefit (UCCB)	11	20	15	10	14	10	11
Employment insurance and other benefits	12	190	978	70	490	20	145
Taxable amount of dividends from taxable Canadian corporations	13			20	87	10	121
Interest and other investment income	14			30	54		
Net partnership income (limited or non-active partners only)	15						
Net rental income	16						
Taxable capital gains	17	250	6,205	200	5,623	190	6,199
RRSP income	18	130	1,855	110	1,501	90	1,628
Other income	19	120	1,359	120	1,775	80	1,078
Net business income	20	110	2,411	80	2,179	60	1,664
Net professional income	21	130	3,201	120	3,601	100	3,485
Net commission income	22						
Net farming income	23	10	212				
Net fishing income	24						
Workers' compensation benefits	25	20	17				
Social assistance payments	26						
Net federal supplements	27						
Total income assessed	28	6,670	181,141	3,490	112,657	2,150	80,402
Registered pension plan (RPP) deduction	29	170	353	140	334	140	381
RRSP/PRPP deduction	30	60	360	70	263	80	222
Deduction for elected split-pension amount	31						
Annual union, professional, or like dues	32	220	84	160	76	120	72
Child care expenses	33	10	71	10	52		
Business investment loss	34						
Moving expenses	35						
Support payments made	36						
Carrying charges and interest expenses	37						
Deduction for CPP/QPP contributions on self-employment and other earnings	38						
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	39						

ltem	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	30	122	20	54	20	54
Clergy residence deduction	42						
Other deductions	43			50	878	50	794
Total deductions before adjustments	44	500	1,943	410	1,752	350	1,662
Social benefits repayment	45						
Net income	46	6,650	179,269	3,470	110,908	2,140	78,740
Canadian Forces personnel and police deduction	47						
Security options deductions	48			20	153	10	171
Other payments deduction	49	20	66				
Non-capital losses of other years	50	10	111			10	108
Net capital losses of other years	51	10	108	10	44		
Capital gains deduction	52						
Northern residents deductions	53						
Additional deductions	54	480	7,496	340	6,289	220	4,690
Farming/fishing losses of prior years	55						
Total deductions from net income	56	540	7,884	380	6,609	270	5,061
Taxable income assessed	57	6,520	171,385	3,370	104,301	2,080	73,942
Basic personal amount	58	5,460	62,552	2,450	28,103	1,290	14,726
Age amount	59	750	5,201	570	3,906	410	2,656
Spouse or common-law partner amount	60	3,690	41,781	1,320	14,623	530	5,661
Amount for an eligible dependant	61	320	3,660	50	615	10	157
Family caregiver amount for children under 18 years of age	62			20	47		
Amount for infirm dependants age 18 or older	63						
CPP or QPP contributions through employment	64	4,800	5,770	2,000	2,864	980	1,626
CPP or QPP contributions on self-employment and other earnings	65						
Employment insurance premiums	66	4,790	2,393	1,970	1,155	960	634
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	4,620	5,313	1,820	2,066	810	918
Public transit amount	72	60	41	60	43	40	27
Children's arts amount	73						
Home accessibility expenses	74						
Home buyers' amount	75						
Pension income amount	76	770	1,529	610	1,222	440	877
Caregiver amount	77						
Disability amount	78	20	187				

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 (\$)
Disability amount transferred from a dependant	79						
Interest paid on student loans	80	20	17	20	18		
Tuition, education, and textbook amounts	81	90	1,122	70	937	70	931
Tuition, education, and textbook amounts transferred from a child	82						
Amounts transferred from spouse or common-law partner	83	90	578	90	566	40	238
Medical expenses	84	130	623	110	554	80	398
Total tax credits on personal amounts	85	5,830	19,639	2,780	8,533	1,580	4,353
Allowable charitable donations and government gifts	86	190	163	190	136	150	193
Eligible cultural and ecological gifts	87						
Total tax credit on donations and gifts	88	160	49	190	38	150	54
Total federal non-refundable tax credits	89	5,910	19,689	2,880	8,571	1,650	4,407
Federal dividend tax credit	90			20	11	20	11
Minimum tax carryover	91						
Basic federal tax	92	5,380	7,527	3,260	8,017	2,020	7,305
Federal foreign tax credit	93	40	59	30	64	30	73
Federal political contribution tax credit	94						
Investment tax credit	95						
Labour-sponsored funds tax credit (federally registered)	96						
Labour-sponsored funds tax credit (provincially registered)	97						
Alternative minimum tax payable	98						
Net federal tax	99	5,370	8,173	3,250	8,953	2,020	8,272
CPP contributions on self-employment	100						
Social Benefits repayment	101						
Working income tax benefit (WITB)	102						
Children's fitness tax credit	103	10	1				
Eligible educator school supply tax credit	104						
Net provincial or territorial tax	105	4,060	2,412	1,670	1,957	950	1,590
Total tax payable	106	6,100	10,589	3,260	10,915	2,020	9,882

ltem	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	1,400		1,130		970	
Number of non-taxable returns	2	120		100		60	
Total number of returns	3	1,520		1,230		1,030	
Employment income	4	830	33,462	700	31,700	610	30,574
Commissions (from employment)	5						
Other employment income	6	150	3,161	130	3,567	90	2,942
Old age security (OAS) pension	7	260	1,671	190	1,237	130	850
CPP or QPP benefits	8	300	2,657	230	2,022	160	1,381
Other pensions and superannuation	9	300	8,199	230	7,164	150	5,298
Elected split-pension amount	10						
Universal child care benefit (UCCB)	11	10	15			10	11
Employment insurance and other benefits	12	20	159	10	133	10	121
Taxable amount of dividends from taxable Canadian corporations	13					10	56
Interest and other investment income	14	30	46			20	38
Net partnership income (limited or non-active partners only)	15						
Net rental income	16						
Taxable capital gains	17	150	5,482	140	5,959	150	6,813
RRSP income	18	70	1,380			40	974
Other income	19	110	2,520	70	1,964	50	1,073
Net business income	20	70	2,378	50	1,709	40	1,131
Net professional income	21	70	2,698	30	1,363	40	2,123
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	1,520	64,472	1,230	58,363	1,030	53,827
Registered pension plan (RPP) deduction	29	130	385	140	452	140	540
RRSP/PRPP deduction	30	80	483	50	336	60	360
Deduction for elected split-pension amount	31						
Annual union, professional, or like dues	32	110	62	100	66	80	64
Child care expenses	33	10	55			10	47
Business investment loss	34						
Moving expenses	35						
Support payments made	36						
Carrying charges and interest expenses	37					20	13
Deduction 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	10	93				
Clergy residence deduction	42						

ltem	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 (\$)
Other deductions	43	30	550	30	740	40	796
Total deductions before adjustments	44	300	1,793	260	1,809	270	2,014
Social benefits repayment	45						
Net income	46	1,510	62,706	1,220	56,555	1,020	51,847
Canadian Forces personnel and police deduction	47						
Security options deductions	48						
Other payments deduction	49						
Non-capital losses of other years	50						
Net capital losses of other years	51						
Capital gains deduction	52						
Northern residents deductions	53						
Additional deductions	54	170	3,885	130	3,683	80	2,707
Farming/fishing losses of prior years	55						
Total deductions from net income	56	180	4,038	150	3,944	110	3,093
Taxable income assessed	57	1,450	58,675	1,170	52,617	980	48,754
Basic personal amount	58	790	8,970	570	6,514	440	4,985
Age amount	59	290	1,660	220	1,158	150	649
Spouse or common-law partner amount	60	230	2,344	160	1,601	90	917
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	560	1,022	420	875	370	847
CPP or QPP contributions on self-employment and other earnings	65						
Employment insurance premiums	66	550	412	420	344	370	325
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	450	488	320	346	270	294
Public transit amount	72	20	15	20	16	30	21
Children's arts amount	73						
Home accessibility expenses	74						
Home buyers' amount	75						
Pension income amount	76	310	612	230	467	150	307
Caregiver amount	77						
Disability amount	78						
Disability amount transferred from a dependant	79						
Interest paid on student loans	80						
Tuition, education, and textbook amounts	81	60	1,450	50	1,106	30	703
Tuition, education, and textbook amounts transferred from a child	82						
Amounts transferred from spouse or common-law partner	83	30	197	20	122	20	160
Medical expenses	84	80	463	60	360	40	219

ltem	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 credits on personal amounts	85	1,030	2,682	790	1,961	630	1,442
Allowable charitable donations and government gifts	86	130	105	90	149	80	53
Eligible cultural and ecological gifts	87						
Total tax credit on donations and gifts	88	130	29	90	42	80	14
Total federal non-refundable tax credits	89	1,090	2,711	820	2,003	660	1,456
Federal dividend tax credit	90	20	15			10	8
Minimum tax carryover	91						
Basic federal tax	92	1,400	6,510	1,150	6,251	970	6,421
Federal foreign tax credit	93	40	124	40	152	20	91
Federal political contribution tax credit	94						
Investment tax credit	95						
Labour-sponsored funds tax credit (federally registered)	96						
Labour-sponsored funds tax credit (provincially registered)	97						
Alternative minimum tax payable	98						
Net federal tax	99	1,390	7,403	1,130	7,128	960	7,350
CPP contributions on self-employment	100						
Social Benefits repayment	101						
Working income tax benefit (WITB)	102						
Children's fitness tax credit	103						
Eligible educator school supply tax credit	104						
Net provincial or territorial tax	105	690	1,481	570	1,472	510	1,535
Total tax payable	106	1,400	8,886	1,130	8,604	970	8,897

ltem	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	780		1,320		1,020	
Number of non-taxable returns	2	70		110		60	
Total number of returns	3	850		1,430		1,080	
Employment income	4	550	29,975	950	59,262	760	55,114
Commissions (from employment)	5						
Other employment income	6	90	2,993	150	5,380	110	5,417
Old age security (OAS) pension	7	90	554	90	536	50	282
CPP or QPP benefits	8	100	871	120	1,031	60	500
Other pensions and superannuation	9	110	4,096	120	5,454	60	3,082
Elected split-pension amount	10						
Universal child care benefit (UCCB)	11	10	11	30	27	10	15
Employment insurance and other benefits	12	10	130	10	97	20	130
Taxable amount of dividends from taxable Canadian corporations	13			30	226		
Interest and other investment income	14	30	17	60	42	40	37
Net partnership income (limited or non-active partners only)	15						
Net rental income	16			30	35	20	-18
Taxable capital gains	17	110	4,946	200	10,793	150	9,463
RRSP income	18	40	908	60	1,042	50	925
Other income	19	50	1,116	70	2,001	40	659
Net business income	20	20	679	60	2,852	40	2,232
Net professional income	21	40	2,192	50	3,030	20	1,251
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	850	48,953	1,430	92,395	1,080	80,369
Registered pension plan (RPP) deduction	29	150	579	300	1,427	290	1,714
RRSP/PRPP deduction	30	60	367	140	918	110	779
Deduction for elected split-pension amount	31						
Annual union, professional, or like dues	32	100	84	150	136	120	115
Child care expenses	33	20	75	20	147		
Business investment loss	34						
Moving expenses	35						
Support payments made	36						
Carrying charges and interest expenses	37						
Deduction 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			30	159	20	95
Clergy residence deduction	42						
Other deductions	43			70	2,350	40	1,689
Total deductions before adjustments	44	270	1,895	480	5,336	440	4,585
Social benefits repayment	45						
Net income	46	850	47,062	1,410	87,067	1,070	75,787
Canadian Forces personnel and police deduction	47						
Security options deductions	48						
Other payments deduction	49						
Non-capital losses of other years	50						
Net capital losses of other years	51						
Capital gains deduction	52						
Northern residents deductions	53						
Additional deductions	54	60	2,138	120	5,704	60	2,948
Farming/fishing losses of prior years	55						
Total deductions from net income	56	80	2,482	150	6,180	70	3,350
Taxable income assessed	57	810	44,582	1,340	80,888	1,030	72,442
Basic personal amount	58	380	4,381	650	7,404	460	5,281
Age amount	59	100	355	110	328	60	82
Spouse or common-law partner amount	60	80	777	150	1,430	100	973
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	360	855	600	1,481	500	1,268
CPP or QPP contributions on self-employment and other earnings	65						
Employment insurance premiums	66	360	314	610	549	500	452
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	270	305	500	565	390	444
Public transit amount	72	20	14	30	18		
Children's arts amount	73			20	6		
Home accessibility expenses	74						
Home buyers' amount	75						
Pension income amount	76	110	216	130	249	70	129
Caregiver amount	77						
Disability amount	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 (\$)
Disability amount transferred from a dependant	79						
Interest paid on student loans	80			20	10	10	6
Tuition, education, and textbook amounts	81	40	982	50	942	30	689
Tuition, education, and textbook amounts transferred from a child	82						
Amounts transferred from spouse or common-law partner	83			20	138		
Medical expenses	84	40	245	60	405	30	280
Total tax credits on personal amounts	85	550	1,293	900	2,061	680	1,471
Allowable charitable donations and government gifts	86	90	128	140	221	120	141
Eligible cultural and ecological gifts	87						
Total tax credit on donations and gifts	88	90	46	140	62	120	40
Total federal non-refundable tax credits	89	590	1,339	930	2,123	700	1,511
Federal dividend tax credit	90			30	27		
Minimum tax carryover	91						
Basic federal tax	92	800	5,923	1,320	11,406	1,030	10,822
Federal foreign tax credit	93	50	240	60	273	50	384
Federal political contribution tax credit	94						
Investment tax credit	95						
Labour-sponsored funds tax credit (federally registered)	96						
Labour-sponsored funds tax credit (provincially registered)	97						
Alternative minimum tax payable	98						
Net federal tax	99	780	6,695	1,310	13,213	1,010	12,408
CPP contributions on self-employment	100						
Social Benefits repayment	101						
Working income tax benefit (WITB)	102						
Children's fitness tax credit	103			30	3	20	2
Eligible educator school supply tax credit	104						
Net provincial or territorial tax	105	430	1,492	670	2,683	540	2,694
Total tax payable	106	780	8,190	1,320	15,922	1,020	15,117

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	890		780		2,490	
Number of non-taxable returns	2	60		60		140	
Total number of returns	3	950		850		2,630	
Employment income	4	680	55,350	630	58,218	2,020	234,469
Commissions (from employment)	5						
Other employment income	6	80	4,544	70	4,765	260	21,418
Old age security (OAS) pension	7	30	177	10	81		
CPP or QPP benefits	8	40	361	20	205	20	139
Other pensions and superannuation	9	50	2,773	20	1,146	30	1,458
Elected split-pension amount	10						
Universal child care benefit (UCCB)	11	20	19	20	22	30	36
Employment insurance and other benefits	12	20	122	10	104	20	122
Taxable amount of dividends from taxable Canadian corporations	13	30	76	30	100	200	799
Interest and other investment income	14	70	50	80	63	340	473
Net partnership income (limited or non-active partners only)	15					20	1,278
Net rental income	16	40	36	60	29	220	360
Taxable capital gains	17	130	8,217	130	9,181	420	31,326
RRSP income	18	40	516	30	392	90	467
Other income	19	60	1,327	50	1,138	200	3,809
Net business income	20	40	3,083	30	1,835	70	5,395
Net professional income	21	30	2,591	30	2,250	120	15,004
Net commission income	22						
Net farming income	23					10	527
Net fishing income	24						
Workers' compensation benefits	25						
Social assistance payments	26						
Net federal supplements	27						
Total income assessed	28	950	79,988	850	80,200	2,630	318,174
Registered pension plan (RPP) deduction	29	290	1,990	270	2,182	980	9,390
RRSP/PRPP deduction	30	130	848	120	1,027	520	4,008
Deduction for elected split-pension amount	31						
Annual union, professional, or like dues	32	150	166	170	190	430	512
Child care expenses	33	20	82	20	121	40	276
Business investment loss	34						
Moving expenses	35					10	76
Support payments made	36					30	539
Carrying charges and interest expenses	37					110	208
Deduction for CPP/QPP contributions on self-employment and other earnings	38						

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 (\$)
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	39						
Exploration and development expenses	40						
Other employment expenses	41			20	60	50	355
Clergy residence deduction	42						
Other deductions	43	40	1,487	50	2,676	150	9,164
Total deductions before adjustments	44	400	4,883	380	6,324	1,300	24,813
Social benefits repayment	45						
Net income	46	940	75,131	830	73,880	2,600	293,370
Canadian Forces personnel and police deduction	47						
Security options deductions	48					40	1,283
Other payments deduction	49						
Non-capital losses of other years	50						
Net capital losses of other years	51					40	213
Capital gains deduction	52						
Northern residents deductions	53						
Additional deductions	54	60	3,544	50	3,580	120	10,865
Farming/fishing losses of prior years	55						
Total deductions from net income	56	80	4,027	70	3,840	210	12,704
Taxable income assessed	57	900	71,129	800	70,039	2,530	280,675
Basic personal amount	58	430	4,945	370	4,180	1,170	13,367
Age amount	59						
Spouse or common-law partner amount	60	110	1,013	80	802	340	3,021
Amount for an eligible dependant	61					10	157
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	450	1,140	440	1,113	1,360	3,490
CPP or QPP contributions on self-employment and other earnings	65						
Employment insurance premiums	66	450	408	430	398	1,360	1,263
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	380	433	330	384	1,120	1,300
Public transit amount	72	30	22	20	12	50	36
Children's arts amount	73					100	39
Home accessibility expenses	74						

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 (\$)
Home buyers' amount	75						
Pension income amount	76	50	94	20	41	30	66
Caregiver amount	77						
Disability amount	78						
Disability amount transferred from a dependant	79						
Interest paid on student loans	80	20	8	10	9	20	14
Tuition, education, and textbook amounts	81	30	529	20	589	60	769
Tuition, education, and textbook amounts transferred from a child	82					60	340
Amounts transferred from spouse or common-law partner	83			10	54	30	114
Medical expenses	84	30	145	30	121	70	351
Total tax credits on personal amounts	85	590	1,346	540	1,172	1,660	3,677
Allowable charitable donations and government gifts	86	110	121	110	111	520	620
Eligible cultural and ecological gifts	87						
Total tax credit on donations and gifts	88	110	33	110	30	520	183
Total federal non-refundable tax credits	89	620	1,378	560	1,202	1,770	3,859
Federal dividend tax credit	90	30	11	30	11	200	105
Minimum tax carryover	91						
Basic federal tax	92	890	11,037	790	11,369	2,510	50,593
Federal foreign tax credit	93	50	384	40	404	180	1,400
Federal political contribution tax credit	94					10	4
Investment tax credit	95						
Labour-sponsored funds tax credit (federally registered)	96						
Labour-sponsored funds tax credit (provincially registered)	97						
Alternative minimum tax payable	98						
Net federal tax	99	880	13,009	780	13,157	2,480	59,434
CPP contributions on self-employment	100						
Social Benefits repayment	101						
Working income tax benefit (WITB)	102						
Children's fitness tax credit	103	30	2	30	2	170	19
Eligible educator school supply tax credit	104						
Net provincial or territorial tax	105	430	2,635	410	3,046	1,240	13,757
Total tax payable	106	890	15,652	780	16,214	2,490	73,223

Item	Item Code	\$150,000-\$249,999 (#)	\$150,000-\$249,999 (\$)	\$250,000 and over (#)	\$250,000 and over (\$)
Number of taxable returns	1	1,640		1,870	
Number of non-taxable returns	2	130		80	
Total number of returns	3	1,770		1,950	
Employment income	4	1,290	236,148	1,540	1,058,401
Commissions (from employment)	5				
Other employment income	6	180	21,749	150	49,426
Old age security (OAS) pension	7				
CPP or QPP benefits	8				
Other pensions and superannuation	9	10	600	10	656
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	668	20	270
Interest and other investment income	14	120	453	20	138
Net partnership income (limited or non-active partners only)	15	30	3,732	40	14,928
Net rental income	16	90	513	20	73
Taxable capital gains	17	310	42,255	230	136,899
RRSP income	18	20	164		
Other income	19	120	6,770	70	18,395
Net business income	20	70	11,121	60	45,640
Net professional income	21	80	12,974	70	32,416
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	1,770	338,062	1,950	1,361,876
Registered pension plan (RPP) deduction	29	450	5,127	460	6,655
RRSP/PRPP deduction	30	190	2,372	140	4,103
Deduction for elected split-pension amount	31				
Annual union, professional, or like dues	32	170	288	120	407
Child care expenses	33				
Business investment loss	34				
Moving expenses	35				
Support payments made	36	10	507	10	1,157
Carrying charges and interest expenses	37	60	215	30	184
Deduction 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	225		
Clergy residence deduction	42				
Other deductions	43	160	17,165	290	119,499
Total deductions before adjustments	44	710	26,118	840	132,332

Item	Item Code	\$150,000-\$249,999 (#)	\$150,000-\$249,999 (\$)	\$250,000 and over (#)	\$250,000 and over (\$)
Social benefits repayment	45				
Net income	46	1,750	312,063	1,910	1,229,736
Canadian Forces personnel and police deduction	47				
Security options deductions	48	30	1,957	130	33,247
Other payments deduction	49				
Non-capital losses of other years	50			10	3,408
Net capital losses of other years	51			20	955
Capital gains deduction	52				
Northern residents deductions	53				
Additional deductions	54	130	20,137	130	61,433
Farming/fishing losses of prior years	55				
Total deductions from net income	56	200	22,882	280	99,044
Taxable income assessed	57	1,670	289,381	1,890	1,130,745
Basic personal amount	58	570	6,546	490	5,567
Age amount	59				
Spouse or common-law partner amount	60	140	1,431	90	1,013
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	700	1,786	770	2,015
CPP or QPP contributions on self-employment and other earnings	65				
Employment insurance premiums	66	720	658	810	744
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	608	420	483
Public transit amount	72	10	14		
Children's arts amount	73				
Home accessibility expenses	74				
Home buyers' amount	75				
Pension income amount	76	20	31	10	22
Caregiver amount	77				
Disability amount	78				
Disability amount transferred from a dependant	79				
Interest paid on student loans	80				
Tuition, education, and textbook amounts	81	10	251		
Tuition, education, and textbook amounts transferred from a child	82	40	212		
Amounts transferred from spouse or common-law partner	83				
Medical expenses	84	50	345	20	372
Total tax credits on personal amounts	85	1,030	1,806	1,170	1,576
Allowable charitable donations and government gifts	86	230	653	270	3,724
Eligible cultural and ecological gifts	87				
Total tax credit on donations and gifts	88	230	190	270	1,172
Total federal non-refundable tax credits	89	1,060	1,996	1,240	2,747

Item	Item Code	\$150,000-\$249,999 (#)	\$150,000-\$249,999 (\$)	\$250,000 and over (#)	\$250,000 and over (\$)
Federal dividend tax credit	90	80	87	10	39
Minimum tax carryover	91				
Basic federal tax	92	1,650	63,666	1,870	333,043
Federal foreign tax credit	93	80	1,029	30	1,396
Federal political contribution tax credit	94				
Investment tax credit	95				
Labour-sponsored funds tax credit (federally registered)	96				
Labour-sponsored funds tax credit (provincially registered)	97				
Alternative minimum tax payable	98				
Net federal tax	99	1,640	72,786	1,860	359,663
CPP contributions on self-employment	100				
Social Benefits repayment	101				
Working income tax benefit (WITB)	102				
Children's fitness tax credit	103	30	3	20	1
Eligible educator school supply tax credit	104				
Net provincial or territorial tax	105	980	20,674	1,380	140,944
Total tax payable	106	1,640	93,477	1,870	500,612