



Income Statistics 2018 (2016 tax year)

Final Table 3 for British Columbia

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

Item	Item Code	Grand Total (#)	Grand Total (\$)	Employment (#)	Employment (\$)	Farming and Fishing (#)	Farming and Fishing (\$)
Number of taxable returns	1	2,548,270		1,630,970		8,230	
Number of non-taxable returns	2	1,240,590		386,210		3,340	
Total number of returns	3	3,788,860		2,017,180		11,560	
Employment income	4	2,282,650	105,060,267	1,989,910	100,756,254	3,190	79,732
Commissions (from employment)	5	80,680	2,517,251	75,270	2,465,564	20	196
Other employment income	6	394,420	2,199,419	207,210	1,883,543	470	1,589
Old age security (OAS) pension	7	802,750	4,949,377	43,270	257,475	2,630	17,004
CPP or QPP benefits	8	1,006,950	7,279,430	119,410	831,985	3,540	22,277
Other pensions and superannuation	9	623,780	12,787,040	45,940	759,457	1,480	19,337
Elected split-pension amount	10	176,330	1,912,716	23,820	148,056	500	3,379
Universal child care benefit (UCCB)	11	429,600	429,792	237,470	216,337	1,590	1,624
Employment insurance and other benefits	12	278,450	1,983,053	204,430	1,162,256	2,360	21,315
Taxable amount of dividends from taxable Canadian corporations	13	678,820	12,906,778	233,710	1,473,232	2,610	26,532
Interest and other investment income	14	1,031,780	2,869,567	385,460	478,198	4,480	12,387
Net partnership income (limited or non-active partners only)	15	10,120	39,933	3,180	2,761		
Net rental income	16	286,630	1,483,108	125,970	268,246	1,420	6,825
Taxable capital gains	17	443,920	5,601,806	143,950	569,601	1,810	27,464
RRSP income	18	299,850	2,290,541	156,730	618,533	740	5,444
Other income	19	582,800	3,322,205	231,370	770,001	2,700	15,896
Net business income	20	354,670	5,730,523	93,370	248,597	1,050	10,180
Net professional income	21	54,970	1,653,026	18,220	85,717	80	659
Net commission income	22	46,460	1,048,213	15,090	33,211	70	831
Net farming income	23	27,630	-8,154	7,650	-35,765	8,180	71,794
Net fishing income	24	4,530	93,507	650	3,393	3,030	84,922
Workers' compensation benefits	25	97,860	860,550	56,770	264,505	290	2,479
Social assistance payments	26	159,120	1,256,517	15,990	83,070	110	242
Net federal supplements	27	276,450	1,582,306	4,290	12,941	930	4,006
Total income assessed	28	3,673,290	180,052,054	2,017,180	113,392,045	11,530	436,543
Registered pension plan (RPP) deduction	29	552,960	2,466,105	522,260	2,410,508	410	1,217
RRSP/PRPP deduction	30	787,880	5,660,173	647,390	4,159,638	1,540	14,874
Deduction for elected split-pension amount	31	176,300	1,911,327	20,840	205,863	560	3,829
Annual union, professional, or like dues	32	714,510	615,099	631,050	585,897	750	407
Child care expenses	33	121,850	563,156	95,210	466,267	170	464
Business investment loss	34	1,090	28,543	560	12,000		
Moving expenses	35	20,460	118,658	17,140	99,705	10	61
Support payments made	36	8,990	172,342	6,140	115,207	20	218
Carrying charges and interest expenses	37	441,860	1,102,694	160,720	262,363	1,090	3,379
Deduction for CPP/QPP contributions on self-employment and other earnings	38	283,280	252,839	50,750	10,254	5,890	5,616



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Item	Item Code	Grand Total (#)	Grand Total (\$)	Employment (#)	Employment (\$)	Farming and Fishing (#)	Farming and Fishing (\$)
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	39						
Exploration and development expenses	40	6,730	89,716	1,870	34,809	30	164
Other employment expenses	41	116,780	553,924	107,230	506,730	90	242
Clergy residence deduction	42	4,360	65,141	4,030	62,314		
Other deductions	43	128,810	320,265	53,010	53,840	560	642
Total deductions before adjustments	44	1,995,060	13,923,592	1,265,800	8,987,165	7,860	31,216
Social benefits repayment	45	84,260	261,832	29,980	67,957	450	1,448
Net income	46	3,661,660	166,022,100	2,016,420	104,347,497	10,620	419,671
Canadian Forces personnel and police deduction	47	260	5,142				
Security options deductions	48	4,750	239,117	4,390	228,908		
Other payments deduction	49	502,660	3,697,940	76,150	360,499	1,240	6,711
Non-capital losses of other years	50	7,690	88,555	2,270	22,698		
Net capital losses of other years	51	93,090	382,285	27,210	66,431	340	1,192
Capital gains deduction	52	6,230	577,678	1,300	30,927	270	23,746
Northern residents deductions	53	34,070	123,837	25,080	94,717	610	1,934
Additional deductions	54	32,460	129,924	3,030	37,271	90	150
Farming/fishing losses of prior years	55	1,230	12,985	250	1,521	460	6,154
Total deductions from net income	56	661,780	5,258,862	137,010	848,471	2,680	47,498
Taxable income assessed	57	3,595,620	160,775,741	2,016,210	103,499,672	10,550	373,098
Basic personal amount	58	3,788,670	43,294,917	2,017,130	23,051,246	11,560	132,592
Age amount	59	810,560	5,100,609	46,960	223,348	2,590	16,191
Spouse or common-law partner amount	60	284,620	2,211,283	180,540	1,441,574	1,420	10,424
Amount for an eligible dependant	61	106,270	1,128,583	67,900	715,426	190	1,947
Family caregiver amount for children under 18 years of age	62	16,890	42,441	12,280	30,591	50	115
Amount for infirm dependants age 18 or older	63	2,890	12,972	1,490	6,719		
CPP or QPP contributions through employment	64	2,153,960	3,472,740	1,911,950	3,321,097	2,860	2,966
CPP or QPP contributions on self-employment and other earnings	65	283,280	252,839	50,750	10,254	5,890	5,616
Employment insurance premiums	66	2,026,880	1,276,067	1,832,510	1,223,157	4,400	2,236
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	6,750	20,253	4,790	14,364	40	105
Canada employment amount	71	2,464,900	2,754,113	2,016,880	2,330,749	3,490	3,760
Public transit amount	72	234,770	174,190	195,900	157,358	40	29
Children's arts amount	73	103,620	33,140	81,810	26,131	180	59
Home accessibility expenses	74	3,740	16,902	830	3,855		
Home buyers' amount	75	23,410	105,094	20,470	91,851	30	120
Pension income amount	76	710,950	1,364,867	66,990	125,813	1,820	3,335



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Item	Item Code	Grand Total (#)	Grand Total (\$)	Employment (#)	Employment (\$)	Farming and Fishing (#)	Farming and Fishing (\$)
Caregiver amount	77	45,860	266,219	32,370	190,125	310	1,861
Disability amount	78	121,670	974,289	18,560	149,304	180	1,464
Disability amount transferred from a dependant	79	35,880	385,018	24,440	271,271	110	1,045
Interest paid on student loans	80	66,850	46,384	59,880	41,012	40	26
Tuition, education, and textbook amounts	81	258,730	1,729,279	216,780	1,415,456	210	1,109
Tuition, education, and textbook amounts transferred from a child	82	72,890	359,185	56,590	278,914	260	1,331
Amounts transferred from spouse or common-law partner	83	165,350	933,772	39,370	204,938	800	4,423
Medical expenses	84	518,130	1,645,855	168,140	360,004	2,160	5,864
Total tax credits on personal amounts	85	3,788,740	10,140,626	2,017,180	5,352,990	11,560	29,508
Allowable charitable donations and government gifts	86	714,970	1,582,620	410,280	709,679	2,070	7,196
Eligible cultural and ecological gifts	87	850	7,833	400	1,129		
Total tax credit on donations and gifts	88	712,620	461,730	408,400	203,015	2,060	2,062
Total federal non-refundable tax credits	89	3,788,740	10,602,356	2,017,180	5,556,005	11,560	31,570
Federal dividend tax credit	90	599,040	1,543,129	228,550	180,991	1,980	2,951
Minimum tax carryover	91	6,530	19,187	1,350	6,231	120	307
Basic federal tax	92	2,422,940	18,786,090	1,603,920	13,159,948	6,530	37,194
Federal foreign tax credit	93	267,970	322,694	98,160	155,365	670	258
Federal political contribution tax credit	94	25,210	4,461	8,180	1,462	100	18
Investment tax credit	95	2,000	10,501	730	4,102		
Labour-sponsored funds tax credit (federally registered)	96	10	1				
Labour-sponsored funds tax credit (provincially registered)	97	20	10	20	10		
Alternative minimum tax payable	98	6,480	38,316	80	406	60	442
Net federal tax	99	2,414,000	18,459,496	1,600,160	13,001,549	6,480	36,762
CPP contributions on self-employment	100	283,280	505,678	50,750	20,509	5,890	11,233
Social Benefits repayment	101	84,260	261,832	29,980	67,957	450	1,448
Working income tax benefit (WITB)	102	214,370	173,841	153,020	118,839	1,230	1,194
Children's fitness tax credit	103	215,600	18,883	171,660	14,943	490	39
Eligible educator school supply tax credit	104	6,220	422	5,850	397		
Net provincial or territorial tax	105	2,279,090	8,041,640	1,525,840	5,607,462	5,690	15,434
Total tax payable	106	2,548,270	27,269,263	1,630,970	18,697,512	8,230	64,877

Item	Item Code	Professional Income (#)	Professional Income (\$)	Sales (self-employment) (#)	Sales (self-employment) (\$)	Proprietorship/ Partnerships (#)	Proprietorship/ Partnerships (\$)
Number of taxable returns	1	22,630		18,470		175,650	
Number of non-taxable returns	2	2,360		2,500		25,860	
Total number of returns	3	24,990		20,980		201,510	
Employment income	4	5,480	82,501	3,960	50,943	42,360	592,069
Commissions (from employment)	5	100	464	250	1,805	1,180	17,179
Other employment income	6	1,340	6,777	670	1,728	6,640	20,006
Old age security (OAS) pension	7	1,980	12,632	1,770	11,094	13,750	85,029
CPP or QPP benefits	8	3,030	23,947	2,750	20,018	23,760	143,328
Other pensions and superannuation	9	1,460	29,755	880	10,915	7,670	114,141
Elected split-pension amount	10	580	4,293	410	2,662	3,790	28,135
Universal child care benefit (UCCB)	11	4,190	4,307	3,610	3,422	36,130	35,131
Employment insurance and other benefits	12	410	2,426	300	1,791	4,370	26,487
Taxable amount of dividends from taxable Canadian corporations	13	4,730	41,677	3,730	25,544	21,010	124,833
Interest and other investment income	14	8,560	20,062	6,980	9,906	42,600	62,259
Net partnership income (limited or non-active partners only)	15	230	4,481				
Net rental income	16	2,450	7,890	2,950	8,378	18,330	56,225
Taxable capital gains	17	3,280	18,418	2,760	16,744	15,730	104,403
RRSP income	18	1,820	11,292	1,780	8,392	15,540	66,735
Other income	19	4,430	23,849	3,060	8,584	19,320	54,839
Net business income	20	1,030	3,301	1,230	4,995	198,490	5,236,765
Net professional income	21	24,740	1,488,528	250	1,109	1,050	8,540
Net commission income	22	250	1,098	20,750	963,162	1,740	13,851
Net farming income	23	150	-425	100	-565	2,050	-9,235
Net fishing income	24					120	1,002
Workers' compensation benefits	25	120	687	160	990	2,990	18,712
Social assistance payments	26	100	487	70	363	1,170	5,897
Net federal supplements	27	260	1,009	330	1,278	3,970	15,600
Total income assessed	28	24,950	1,790,496	20,950	1,153,905	201,000	6,828,771
Registered pension plan (RPP) deduction	29	550	1,200	250	476	3,270	7,091
RRSP/PRPP deduction	30	8,740	119,018	5,750	81,987	35,490	272,334
Deduction for elected split-pension amount	31	660	7,893	330	2,733	2,990	25,577
Annual union, professional, or like dues	32	2,470	2,104	830	492	10,400	4,600
Child care expenses	33	1,810	9,054	1,120	4,973	9,790	35,520
Business investment loss	34	20	315	20	529	80	1,894
Moving expenses	35	370	3,276	80	770	940	5,499
Support payments made	36	160	6,509	60	1,448	350	4,617
Carrying charges and interest expenses	37	2,680	10,430	2,080	6,283	11,130	32,830
Deduction for CPP/QPP contributions on self-employment and other earnings	38	20,760	29,165	17,020	23,917	164,110	173,646
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	39						
Exploration and development expenses	40	110	1,198			200	2,186
Other employment expenses	41	410	1,972	530	6,320	1,590	7,864
Clergy residence deduction	42	10	92			60	662

Item	Item Code	Professional Income (#)	Professional Income (\$)	Sales (self-employment) (#)	Sales (self-employment) (\$)	Proprietorship/ Partnerships (#)	Proprietorship/ Partnerships (\$)
Other deductions	43	630	629	580	360	4,220	5,256
Total deductions before adjustments	44	22,490	192,879	18,270	130,831	174,330	579,730
Social benefits repayment	45	670	2,977	520	2,121	1,550	5,416
Net income	46	24,520	1,599,450	20,480	1,025,776	195,910	6,316,363
Canadian Forces personnel and police deduction	47						
Security options deductions	48					30	582
Other payments deduction	49	470	2,183	550	2,627	7,940	40,168
Non-capital losses of other years	50					2,230	24,611
Net capital losses of other years	51	810	2,654	690	2,665	3,110	9,438
Capital gains deduction	52	20	820	20	644	150	5,218
Northern residents deductions	53	80	209	50	157	1,480	4,825
Additional deductions	54	100	643			510	4,275
Farming/fishing losses of prior years	55					90	1,021
Total deductions from net income	56	1,620	7,942	1,660	9,848	14,920	90,202
Taxable income assessed	57	24,510	1,591,589	20,460	1,016,037	195,700	6,228,145
Basic personal amount	58	24,990	285,721	20,980	240,170	201,510	2,305,459
Age amount	59	1,850	9,853	1,720	9,303	15,620	97,502
Spouse or common-law partner amount	60	1,930	15,107	2,220	16,828	23,280	175,499
Amount for an eligible dependant	61	700	7,454	720	7,722	6,920	74,140
Family caregiver amount for children under 18 years of age	62	140	372	110	267	1,210	3,033
Amount for infirm dependants age 18 or older	63			20	118	190	885
CPP or QPP contributions through employment	64	4,850	3,162	3,510	2,025	38,340	22,487
CPP or QPP contributions on self-employment and other earnings	65	20,760	29,165	17,020	23,917	164,110	173,646
Employment insurance premiums	66	3,680	1,134	2,570	682	30,670	8,545
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	40	126	30	75	460	1,371
Canada employment amount	71	6,440	6,513	4,470	4,609	46,730	48,882
Public transit amount	72	1,410	857	600	357	4,640	2,845
Children's arts amount	73	1,530	526	1,110	357	6,160	1,957
Home accessibility expenses	74	20	112			60	335
Home buyers' amount	75	230	1,041	120	574	1,050	4,833
Pension income amount	76	1,930	3,655	1,210	2,213	10,710	19,833
Caregiver amount	77	240	1,419	560	3,347	3,810	22,706
Disability amount	78	180	1,426	130	1,040	1,690	13,524
Disability amount transferred from a dependant	79	250	2,697	280	2,856	2,120	22,549
Interest paid on student loans	80	920	1,073	210	151	2,500	1,949
Tuition, education, and textbook amounts	81	2,330	30,719	1,500	9,338	9,710	61,407

Item	Item Code	Professional Income (#)	Professional Income (\$)	Sales (self-employment) (#)	Sales (self-employment) (\$)	Proprietorship/ Partnerships (#)	Proprietorship/ Partnerships (\$)
Tuition, education, and textbook amounts transferred from a child	82	820	4,448	820	4,229	4,180	20,385
Amounts transferred from spouse or common-law partner	83	500	2,479	570	3,204	5,860	31,774
Medical expenses	84	4,970	13,554	3,280	8,107	35,590	72,149
Total tax credits on personal amounts	85	24,990	63,437	20,980	51,238	201,510	478,230
Allowable charitable donations and government gifts	86	7,220	20,342	5,560	13,956	31,580	64,670
Eligible cultural and ecological gifts	87						
Total tax credit on donations and gifts	88	7,220	6,020	5,560	4,019	31,500	18,407
Total federal non-refundable tax credits	89	24,990	69,457	20,980	55,257	201,510	496,637
Federal dividend tax credit	90	4,280	5,209	3,260	2,937	17,240	14,371
Minimum tax carryover	91	60	358	30	140	210	771
Basic federal tax	92	16,980	270,935	13,820	141,436	120,430	639,262
Federal foreign tax credit	93	2,460	4,157	1,340	219	7,300	20,392
Federal political contribution tax credit	94	400	78	140	28	940	158
Investment tax credit	95	40	153	30	55	200	665
Labour-sponsored funds tax credit (federally registered)	96						
Labour-sponsored funds tax credit (provincially registered)	97						
Alternative minimum tax payable	98					70	247
Net federal tax	99	16,950	267,419	13,810	141,143	120,230	623,025
CPP contributions on self-employment	100	20,760	58,329	17,020	47,835	164,110	347,293
Social Benefits repayment	101	670	2,977	520	2,121	1,550	5,416
Working income tax benefit (WITB)	102	3,250	3,078	2,950	2,915	40,960	40,369
Children's fitness tax credit	103	2,520	244	1,970	179	13,810	1,215
Eligible educator school supply tax credit	104					70	5
Net provincial or territorial tax	105	15,020	120,433	12,300	61,964	95,200	255,357
Total tax payable	106	22,630	449,294	18,470	253,100	175,650	1,231,479

Item	Item Code	Investment (#)	Investment (\$)	Pension (#)	Pension (\$)	Social Benefits (#)	Social Benefits (\$)
Number of taxable returns	1	180,810		430,040		35,440	
Number of non-taxable returns	2	91,280		302,750		271,420	
Total number of returns	3	272,090		732,800		306,850	
Employment income	4	78,810	2,145,318	64,470	576,568	65,230	371,781
Commissions (from employment)	5	1,350	21,426	760	2,692	1,110	2,120
Other employment income	6	16,230	86,286	148,950	168,815	5,480	10,569
Old age security (OAS) pension	7	59,540	365,549	589,660	3,877,134	79,110	265,303
CPP or QPP benefits	8	77,010	535,561	684,940	5,387,435	67,220	143,095
Other pensions and superannuation	9	43,850	762,107	503,800	10,866,645	7,230	31,797
Elected split-pension amount	10	13,470	104,380	129,070	1,593,686	760	3,707
Universal child care benefit (UCCB)	11	34,250	33,473	7,240	4,687	97,870	124,138
Employment insurance and other benefits	12	5,800	48,769	6,330	35,541	50,290	653,408
Taxable amount of dividends from taxable Canadian corporations	13	176,990	10,365,989	207,960	738,083	9,790	11,162
Interest and other investment income	14	177,330	1,556,898	345,530	648,705	31,850	20,861
Net partnership income (limited or non-active partners only)	15	3,770	35,854	2,030	981		
Net rental income	16	98,740	1,064,105	30,350	70,953	2,600	3,917
Taxable capital gains	17	101,550	4,398,888	154,370	383,882	7,040	7,893
RRSP income	18	18,890	146,785	60,570	379,966	9,690	23,336
Other income	19	82,990	424,629	164,580	343,282	14,860	28,072
Net business income	20	22,610	152,182	26,170	61,754	5,620	8,702
Net professional income	21	4,140	42,470	4,700	19,684	760	1,377
Net commission income	22	4,260	29,757	2,330	3,701	1,220	1,045
Net farming income	23	3,950	-15,878	4,920	-15,074	290	-1,191
Net fishing income	24	240	2,502	240	538	220	984
Workers' compensation benefits	25	2,740	24,597	15,950	119,685	17,900	422,118
Social assistance payments	26	430	2,343	8,710	26,136	131,640	1,133,564
Net federal supplements	27	8,530	33,882	176,120	628,144	80,060	879,680
Total income assessed	28	272,040	22,375,637	732,800	25,933,234	306,850	4,149,497
Registered pension plan (RPP) deduction	29	7,290	20,480	8,430	11,160	6,380	5,697
RRSP/PRPP deduction	30	39,410	442,938	30,220	187,419	8,470	15,234
Deduction for elected split-pension amount	31	13,500	121,344	132,610	1,492,264	970	4,978
Annual union, professional, or like dues	32	16,350	8,511	30,180	7,000	14,110	3,357
Child care expenses	33	6,130	29,231	430	738	6,290	14,062
Business investment loss	34	170	7,949	180	3,964		
Moving expenses	35	600	4,020	430	2,108	350	748
Support payments made	36	760	28,701	1,250	11,675	90	484
Carrying charges and interest expenses	37	89,200	527,720	157,010	219,569	5,170	3,257
Deduction for CPP/QPP contributions on self-employment and other earnings	38	15,060	7,572	5,320	1,527	1,960	313
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	39						
Exploration and development expenses	40	2,330	42,782	1,880	4,041		
Other employment expenses	41	2,690	14,892	2,300	7,796	1,050	4,528
Clergy residence deduction	42	70	821	140	905		
Other deductions	43	20,900	27,183	36,150	168,013	8,740	7,678
Total deductions before adjustments	44	142,410	1,284,425	293,180	2,118,681	38,430	61,379

Item	Item Code	Investment (#)	Investment (\$)	Pension (#)	Pension (\$)	Social Benefits (#)	Social Benefits (\$)
Social benefits repayment	45	23,590	107,284	23,480	61,231	330	591
Net income	46	269,530	21,010,029	732,410	23,759,337	306,070	4,089,390
Canadian Forces personnel and police deduction	47						
Security options deductions	48	160	7,047			10	27
Other payments deduction	49	11,210	59,627	197,050	773,948	204,340	2,435,358
Non-capital losses of other years	50			610	4,190		
Net capital losses of other years	51	24,480	232,114	32,810	56,227	520	689
Capital gains deduction	52	3,750	511,300	570	2,988	40	148
Northern residents deductions	53	1,590	4,949	3,480	12,112	1,250	3,407
Additional deductions	54	2,420	8,583	24,330	70,802		
Farming/fishing losses of prior years	55	240	3,485	150	553		
Total deductions from net income	56	42,170	848,624	247,910	921,407	205,640	2,442,472
Taxable income assessed	57	269,200	20,164,010	731,900	22,839,228	241,460	1,651,055
Basic personal amount	58	272,070	3,108,148	732,790	8,397,639	306,850	3,512,580
Age amount	59	49,560	257,592	591,460	3,794,856	81,160	571,050
Spouse or common-law partner amount	60	19,310	150,143	25,800	133,254	17,400	151,414
Amount for an eligible dependant	61	3,500	36,677	2,540	21,418	20,330	227,238
Family caregiver amount for children under 18 years of age	62	770	1,864	310	760	1,680	4,509
Amount for infirm dependants age 18 or older	63	250	1,101	740	2,881	80	472
CPP or QPP contributions through employment	64	64,270	66,606	37,680	15,538	60,100	18,408
CPP or QPP contributions on self-employment and other earnings	65	15,060	7,572	5,320	1,527	1,960	313
Employment insurance premiums	66	37,460	14,142	41,460	9,459	48,190	8,361
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	260	774	900	2,691	130	396
Canada employment amount	71	89,830	97,492	195,290	158,645	68,030	69,207
Public transit amount	72	5,280	2,575	10,830	4,188	6,080	2,297
Children's arts amount	73	8,690	2,959	530	154	2,440	634
Home accessibility expenses	74	320	1,716	2,350	10,111	60	291
Home buyers' amount	75	560	2,604	350	1,456	400	1,652
Pension income amount	76	52,010	98,042	553,720	1,072,608	7,700	11,311
Caregiver amount	77	3,130	17,959	3,750	19,587	850	4,799
Disability amount	78	7,220	57,893	71,620	572,131	16,980	135,755
Disability amount transferred from a dependant	79	2,030	19,129	3,710	29,961	2,150	27,166
Interest paid on student loans	80	890	742	170	90	1,870	1,074
Tuition, education, and textbook amounts	81	14,150	143,345	2,700	4,687	4,020	15,904
Tuition, education, and textbook amounts transferred from a child	82	6,400	31,891	2,440	11,464	250	981
Amounts transferred from spouse or common-law partner	83	9,510	53,209	74,210	397,408	26,530	186,156
Medical expenses	84	43,600	242,063	229,850	864,508	14,610	22,298
Total tax credits on personal amounts	85	272,070	662,472	732,790	2,329,055	306,850	746,148
Allowable charitable donations and government gifts	86	59,650	435,816	179,290	281,258	5,840	4,478
Eligible cultural and ecological gifts	87	70	4,333	300	1,622	20	10
Total tax credit on donations and gifts	88	59,590	135,294	179,080	78,045	5,790	1,193
Total federal non-refundable tax credits	89	272,070	797,767	732,790	2,407,100	306,850	747,342

Item	Item Code	Investment (#)	Investment (\$)	Pension (#)	Pension (\$)	Social Benefits (#)	Social Benefits (\$)
Federal dividend tax credit	90	153,880	1,224,745	170,580	98,123	3,350	631
Minimum tax carryover	91	3,770	8,644	680	1,618	10	19
Basic federal tax	92	170,170	2,568,817	413,720	1,434,426	32,440	50,981
Federal foreign tax credit	93	55,940	108,441	92,840	26,241	1,010	53
Federal political contribution tax credit	94	3,250	743	11,590	1,857	50	5
Investment tax credit	95	600	4,632	310	388		
Labour-sponsored funds tax credit (federally registered)	96						
Labour-sponsored funds tax credit (provincially registered)	97						
Alternative minimum tax payable	98	6,240	37,114	10	29		
Net federal tax	99	167,460	2,457,556	411,690	1,406,051	32,410	50,959
CPP contributions on self-employment	100	15,060	15,145	5,320	3,055	1,960	625
Social Benefits repayment	101	23,590	107,284	23,480	61,231	330	591
Working income tax benefit (WITB)	102	2,530	1,760	1,450	675	6,560	3,268
Children's fitness tax credit	103	15,350	1,544	1,160	91	6,230	425
Eligible educator school supply tax credit	104	80	6	60	4	80	5
Net provincial or territorial tax	105	159,790	1,152,111	399,680	602,542	26,030	16,658
Total tax payable	106	180,810	3,732,111	430,040	2,072,880	35,440	68,838

Item	Item Code	Other (#)	Other (\$)
Number of taxable returns	1	46,030	
Number of non-taxable returns	2	154,860	
Total number of returns	3	200,890	
Employment income	4	29,240	405,098
Commissions (from employment)	5	630	5,805
Other employment income	6	7,450	20,106
Old age security (OAS) pension	7	11,040	58,158
CPP or QPP benefits	8	25,300	171,783
Other pensions and superannuation	9	11,470	192,886
Elected split-pension amount	10	3,940	24,417
Universal child care benefit (UCCB)	11	7,260	6,675
Employment insurance and other benefits	12	4,160	31,060
Taxable amount of dividends from taxable Canadian corporations	13	18,300	99,725
Interest and other investment income	14	29,000	60,290
Net partnership income (limited or non-active partners only)	15		
Net rental income	16	3,820	-3,431
Taxable capital gains	17	13,460	74,514
RRSP income	18	34,100	1,030,058
Other income	19	59,490	1,653,054
Net business income	20	5,110	4,047
Net professional income	21	1,030	4,941
Net commission income	22	750	1,556
Net farming income	23	340	-1,815
Net fishing income	24	30	133
Workers' compensation benefits	25	930	6,776
Social assistance payments	26	910	4,414
Net federal supplements	27	1,960	5,766
Total income assessed	28	85,990	3,991,925
Registered pension plan (RPP) deduction	29	4,130	8,274
RRSP/PRPP deduction	30	10,880	366,731
Deduction for elected split-pension amount	31	3,850	46,845
Annual union, professional, or like dues	32	8,380	2,732
Child care expenses	33	920	2,847
Business investment loss	34	50	1,582
Moving expenses	35	550	2,472
Support payments made	36	170	3,483
Carrying charges and interest expenses	37	12,780	36,862
Deduction for CPP/QPP contributions on self-employment and other earnings	38	2,400	827
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	39		
Exploration and development expenses	40	230	3,997
Other employment expenses	41	910	3,578
Clergy residence deduction	42	20	219
Other deductions	43	4,020	56,664
Total deductions before adjustments	44	32,290	537,285
Social benefits repayment	45	3,700	12,807
Net income	46	85,720	3,454,585

Item	Item Code	Other (#)	Other (\$)
Canadian Forces personnel and police deduction	47		
Security options deductions	48	70	1,714
Other payments deduction	49	3,710	16,818
Non-capital losses of other years	50		
Net capital losses of other years	51	3,120	10,875
Capital gains deduction	52	100	1,888
Northern residents deductions	53	460	1,527
Additional deductions	54	790	5,623
Farming/fishing losses of prior years	55	20	172
Total deductions from net income	56	8,160	42,397
Taxable income assessed	57	85,630	3,412,906
Basic personal amount	58	200,810	2,261,361
Age amount	59	19,640	120,914
Spouse or common-law partner amount	60	12,710	117,041
Amount for an eligible dependant	61	3,480	36,561
Family caregiver amount for children under 18 years of age	62	360	930
Amount for infirm dependants age 18 or older	63	90	679
CPP or QPP contributions through employment	64	30,390	20,452
CPP or QPP contributions on self-employment and other earnings	65	2,400	827
Employment insurance premiums	66	25,960	8,353
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	120	351
Canada employment amount	71	33,750	34,256
Public transit amount	72	9,990	3,683
Children's arts amount	73	1,170	365
Home accessibility expenses	74	80	401
Home buyers' amount	75	220	964
Pension income amount	76	14,860	28,056
Caregiver amount	77	840	4,416
Disability amount	78	5,110	41,751
Disability amount transferred from a dependant	79	800	8,343
Interest paid on student loans	80	380	266
Tuition, education, and textbook amounts	81	7,330	47,313
Tuition, education, and textbook amounts transferred from a child	82	1,130	5,541
Amounts transferred from spouse or common-law partner	83	8,010	50,181
Medical expenses	84	15,940	57,308
Total tax credits on personal amounts	85	200,810	427,548
Allowable charitable donations and government gifts	86	13,470	45,224
Eligible cultural and ecological gifts	87		
Total tax credit on donations and gifts	88	13,420	13,674
Total federal non-refundable tax credits	89	200,810	441,222
Federal dividend tax credit	90	15,920	13,169
Minimum tax carryover	91	290	1,099
Basic federal tax	92	44,950	483,091

Item	Item Code	Other (#)	Other (\$)
Federal foreign tax credit	93	8,250	7,567
Federal political contribution tax credit	94	560	111
Investment tax credit	95	80	471
Labour-sponsored funds tax credit (federally registered)	96		
Labour-sponsored funds tax credit (provincially registered)	97		
Alternative minimum tax payable	98	10	44
Net federal tax	99	44,810	475,030
CPP contributions on self-employment	100	2,400	1,655
Social Benefits repayment	101	3,700	12,807
Working income tax benefit (WITB)	102	2,430	1,744
Children's fitness tax credit	103	2,400	204
Eligible educator school supply tax credit	104	40	2
Net provincial or territorial tax	105	39,550	209,679
Total tax payable	106	46,030	699,172