



Income Statistics 2018 (2016 tax year)

Final Table 3 for New Brunswick

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	408,160		271,730		2,280	
Number of non-taxable returns	2	206,240		56,030		350	
Total number of returns	3	614,400		327,770		2,630	
Employment income	4	375,700	14,729,391	325,060	14,158,946	540	10,455
Commissions (from employment)	5	10,380	203,284	9,750	200,276		
Other employment income	6	44,530	182,585	29,420	156,347		
Old age security (OAS) pension	7	150,530	984,112	7,010	41,945	460	2,972
CPP or QPP benefits	8	207,790	1,347,572	28,800	164,800	730	3,637
Other pensions and superannuation	9	109,240	2,230,372	7,900	133,157	200	2,490
Elected split-pension amount	10	33,360	368,568	5,730	34,110	80	472
Universal child care benefit (UCCB)	11	70,590	66,712	44,430	38,525	230	208
Employment insurance and other benefits	12	105,930	909,346	74,100	506,938	1,630	25,555
Taxable amount of dividends from taxable Canadian corporations	13	62,040	904,748	23,500	128,244	440	3,691
Interest and other investment income	14	82,890	122,461	28,130	24,628	630	801
Net partnership income (limited or non-active partners only)	15	490	1,568	170	-141		
Net rental income	16	13,060	20,044	6,540	-82	70	115
Taxable capital gains	17	36,020	258,991	12,540	25,199	290	1,994
RRSP income	18	40,450	278,974	21,930	85,990	110	675
Other income	19	67,720	469,932	28,090	114,974	410	2,168
Net business income	20	30,570	350,867	8,290	15,016	120	426
Net professional income	21	4,250	127,316	1,470	9,473		
Net commission income	22	3,570	48,761	1,750	2,191		
Net farming income	23	2,560	-546	710	-2,889	880	6,309
Net fishing income	24	2,330	103,865	240	1,295	1,730	99,630
Workers' compensation benefits	25	11,070	119,510	4,380	21,166		
Social assistance payments	26	28,800	194,407	3,700	10,523	10	28
Net federal supplements	27	70,970	326,099	1,040	2,070	140	539
Total income assessed	28	601,070	24,371,087	327,770	15,877,784	2,610	162,472
Registered pension plan (RPP) deduction	29	114,460	466,447	108,290	457,493	70	175
RRSP/PRPP deduction	30	99,170	658,719	85,280	479,616	520	6,213
Deduction for elected split-pension amount	31	33,320	368,019	4,210	41,466	90	576
Annual union, professional, or like dues	32	111,320	78,887	97,420	75,022	450	176
Child care expenses	33	27,690	122,645	23,460	109,405	60	172
Business investment loss	34	140	3,085	70	1,895		
Moving expenses	35	1,940	8,143	1,690	7,240		
Support payments made	36	1,510	19,568	970	12,298		
Carrying charges and interest expenses	37	23,320	54,789	8,340	14,790	80	264
Deduction for CPP/QPP contributions on self-employment and other earnings	38	23,600	18,725	4,510	746	1,890	2,830



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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	260	4,571	80	3,267		
Other employment expenses	41	18,580	74,544	16,630	68,746	30	85
Clergy residence deduction	42	870	10,205	790	9,649		
Other deductions	43	19,350	38,585	10,800	8,911		
Total deductions before adjustments	44	287,190	1,927,385	204,320	1,290,782	2,130	10,940
Social benefits repayment	45	11,180	30,825	5,900	13,439	750	3,012
Net income	46	599,910	22,423,314	327,680	14,574,507	2,550	149,594
Canadian Forces personnel and police deduction	47	60	1,465	60	1,465		
Security options deductions	48	230	3,729				
Other payments deduction	49	108,600	639,981	9,020	33,755	170	638
Non-capital losses of other years	50	460	3,397	150	610		
Net capital losses of other years	51	5,920	11,913	1,870	2,306	30	29
Capital gains deduction	52	890	78,350	220	3,603		
Northern residents deductions	53	370	1,111	340	1,054		
Additional deductions	54	7,390	25,019	330	3,093		
Farming/fishing losses of prior years	55	120	786	30	171	60	451
Total deductions from net income	56	120,020	765,833	12,150	49,672	290	4,935
Taxable income assessed	57	585,540	21,659,546	327,650	14,524,870	2,540	144,697
Basic personal amount	58	614,390	7,027,716	327,760	3,749,097	2,630	30,110
Age amount	59	149,050	980,876	6,690	32,828	410	2,303
Spouse or common-law partner amount	60	40,140	283,505	24,510	188,174	290	1,935
Amount for an eligible dependant	61	24,450	260,027	16,310	172,509	50	503
Family caregiver amount for children under 18 years of age	62	3,680	9,258	2,820	6,969	10	30
Amount for infirm dependants age 18 or older	63	770	4,009	380	1,989		
CPP or QPP contributions through employment	64	357,770	536,456	312,900	513,852	490	423
CPP or QPP contributions on self-employment and other earnings	65	23,600	18,725	4,510	746	1,890	2,830
Employment insurance premiums	66	351,640	207,919	309,250	197,275	1,860	1,398
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	2,980	8,928	2,380	7,134	60	180
Canada employment amount	71	388,500	437,220	326,840	377,893	580	620
Public transit amount	72	4,740	2,193	3,790	1,805		
Children's arts amount	73	8,190	2,282	7,200	1,995		
Home accessibility expenses	74	350	1,496	110	515		
Home buyers' amount	75	4,110	18,975	3,720	17,225		
Pension income amount	76	129,060	247,092	13,200	24,716	260	469



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Item	Item Code	Grand Total (#)	Grand Total (\$)	Employment (#)	Employment (\$)	Farming and Fishing (#)	Farming and Fishing (\$)
Caregiver amount	77	5,740	28,974	3,700	18,654	50	279
Disability amount	78	25,560	204,351	5,190	41,622	40	352
Disability amount transferred from a dependant	79	8,270	86,848	5,760	62,886	50	478
Interest paid on student loans	80	19,490	13,250	17,870	12,181	20	10
Tuition, education, and textbook amounts	81	30,470	174,318	25,530	144,667		
Tuition, education, and textbook amounts transferred from a child	82	11,440	59,544	9,870	51,446	80	405
Amounts transferred from spouse or common-law partner	83	32,500	187,366	7,020	40,840	160	1,062
Medical expenses	84	142,340	358,871	65,470	106,560	630	1,711
Total tax credits on personal amounts	85	614,400	1,674,065	327,770	866,061	2,630	6,807
Allowable charitable donations and government gifts	86	113,240	180,775	63,240	71,299	710	1,087
Eligible cultural and ecological gifts	87	130	68				
Total tax credit on donations and gifts	88	112,080	51,555	62,390	19,813	700	303
Total federal non-refundable tax credits	89	614,400	1,725,620	327,770	885,874	2,630	7,110
Federal dividend tax credit	90	54,670	109,048	23,210	15,420	350	406
Minimum tax carryover	91	620	1,925	180	814		
Basic federal tax	92	383,950	2,089,950	266,930	1,594,269	2,060	19,489
Federal foreign tax credit	93	16,630	12,458	6,280	7,623	80	4
Federal political contribution tax credit	94	2,580	406	920	141	40	7
Investment tax credit	95	1,100	2,128	140	249	710	1,344
Labour-sponsored funds tax credit (federally registered)	96						
Labour-sponsored funds tax credit (provincially registered)	97	10	2				
Alternative minimum tax payable	98	580	3,752	10	23		
Net federal tax	99	383,260	2,075,579	266,530	1,586,836	2,020	18,130
CPP contributions on self-employment	100	23,600	37,450	4,510	1,492	1,890	5,660
Social Benefits repayment	101	11,180	30,825	5,900	13,439	750	3,012
Working income tax benefit (WITB)	102	30,740	23,013	22,300	16,801	130	113
Children's fitness tax credit	103	30,040	2,409	26,240	2,110	110	8
Eligible educator school supply tax credit	104	1,240	79	1,210	76		
Net provincial or territorial tax	105	389,660	1,547,920	263,450	1,170,900	2,010	13,389
Total tax payable	106	408,160	3,691,821	271,730	2,772,671	2,280	40,190

Item	Item Code	Professional Income (#)	Professional Income (\$)	Sales (self-employment) (#)	Sales (self-employment) (\$)	Proprietorship/ Partnerships (#)	Proprietorship/ Partnerships (\$)
Number of taxable returns	1	1,670		920		14,240	
Number of non-taxable returns	2	140		120		2,630	
Total number of returns	3	1,810		1,050		16,870	
Employment income	4	360	6,336	200	2,545	3,200	42,023
Commissions (from employment)	5					70	428
Other employment income	6	80	270			490	1,385
Old age security (OAS) pension	7	230	1,453	140	933	1,530	9,553
CPP or QPP benefits	8	370	2,884	240	1,725	3,120	16,671
Other pensions and superannuation	9	160	3,867	70	1,046	770	12,858
Elected split-pension amount	10	70	485	40	266	520	3,882
Universal child care benefit (UCCB)	11	320	320	210	213	3,660	3,386
Employment insurance and other benefits	12	50	361	40	219	830	6,289
Taxable amount of dividends from taxable Canadian corporations	13	320	3,149	190	1,321	1,290	4,632
Interest and other investment income	14	460	1,274	160	243	1,950	2,004
Net partnership income (limited or non-active partners only)	15					20	14
Net rental income	16	90	21	60	-9	780	1,461
Taxable capital gains	17	180	713	100	432	860	3,222
RRSP income	18	140	1,348	130	1,048	1,080	5,425
Other income	19	260	1,284	240	569	1,260	5,519
Net business income	20	60	119	60	147	16,540	321,339
Net professional income	21	1,800	111,802			60	235
Net commission income	22			1,040	44,595	130	307
Net farming income	23					120	-401
Net fishing income	24						
Workers' compensation benefits	25					100	760
Social assistance payments	26					110	387
Net federal supplements	27	20	79	20	64	570	1,863
Total income assessed	28	1,810	135,544	1,050	55,465	16,800	443,750
Registered pension plan (RPP) deduction	29	50	181	20	69	320	721
RRSP/PRPP deduction	30	660	9,801	330	3,334	2,520	16,515
Deduction for elected split-pension amount	31	80	1,013	30	313	350	3,545
Annual union, professional, or like dues	32	170	122	50	23	790	295
Child care expenses	33	150	574	80	393	1,140	3,764
Business investment loss	34						
Moving expenses	35	20	69			50	212
Support payments made	36	20	767			40	387
Carrying charges and interest expenses	37	160	825	60	194	370	911
Deduction for CPP/QPP contributions on self-employment and other earnings	38	1,470	2,092	810	1,136	13,050	11,268
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	39						
Exploration and development expenses	40						
Other employment expenses	41	20	127	50	544	190	715
Clergy residence deduction	42						

Item	Item Code	Professional Income (#)	Professional Income (\$)	Sales (self-employment) (#)	Sales (self-employment) (\$)	Proprietorship/ Partnerships (#)	Proprietorship/ Partnerships (\$)
Other deductions	43	30	37	30	19	280	391
Total deductions before adjustments	44	1,620	15,726	900	6,187	13,940	39,035
Social benefits repayment	45	90	381	30	109	100	352
Net income	46	1,790	119,645	1,030	49,216	16,230	409,797
Canadian Forces personnel and police deduction	47						
Security options deductions	48						
Other payments deduction	49	30	114	30	83	780	3,009
Non-capital losses of other years	50					180	1,445
Net capital losses of other years	51	50	103	30	49	120	180
Capital gains deduction	52					10	592
Northern residents deductions	53						
Additional deductions	54					50	86
Farming/fishing losses of prior years	55						
Total deductions from net income	56	90	490	70	301	1,120	5,442
Taxable income assessed	57	1,790	119,155	1,020	48,915	16,220	404,457
Basic personal amount	58	1,810	20,786	1,050	12,015	16,870	192,624
Age amount	59	170	874	130	696	1,530	9,778
Spouse or common-law partner amount	60	120	845	80	494	1,590	11,509
Amount for an eligible dependant	61	70	807	30	307	720	7,659
Family caregiver amount for children under 18 years of age	62					120	304
Amount for infirm dependants age 18 or older	63					30	138
CPP or QPP contributions through employment	64	320	232	180	103	2,950	1,685
CPP or QPP contributions on self-employment and other earnings	65	1,470	2,092	810	1,136	13,050	11,268
Employment insurance premiums	66	270	92	140	37	2,490	713
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					100	291
Canada employment amount	71	420	418	230	226	3,520	3,644
Public transit amount	72					30	15
Children's arts amount	73	70	20			230	64
Home accessibility expenses	74						
Home buyers' amount	75	20	69			70	306
Pension income amount	76	230	430	110	201	1,230	2,246
Caregiver amount	77					120	611
Disability amount	78	10	104	20	144	250	1,960
Disability amount transferred from a dependant	79					220	2,359
Interest paid on student loans	80	100	98	30	18	310	217
Tuition, education, and textbook amounts	81	110	924			510	2,786

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	90	496	40	201	290	1,452
Amounts transferred from spouse or common-law partner	83	60	336	40	214	700	3,966
Medical expenses	84	480	1,097	320	687	5,220	9,846
Total tax credits on personal amounts	85	1,810	4,511	1,050	2,536	16,870	39,825
Allowable charitable donations and government gifts	86	600	1,318	350	751	2,530	3,848
Eligible cultural and ecological gifts	87						
Total tax credit on donations and gifts	88	600	380	350	212	2,500	1,069
Total federal non-refundable tax credits	89	1,810	4,891	1,050	2,747	16,870	40,895
Federal dividend tax credit	90	300	408	180	157	990	504
Minimum tax carryover	91					20	68
Basic federal tax	92	1,260	19,681	730	6,502	8,670	32,182
Federal foreign tax credit	93	140	74	30	2	250	88
Federal political contribution tax credit	94	30	8			60	9
Investment tax credit	95					120	362
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	1,260	19,604	730	6,499	8,650	31,731
CPP contributions on self-employment	100	1,470	4,183	810	2,271	13,050	22,537
Social Benefits repayment	101	90	381	30	109	100	352
Working income tax benefit (WITB)	102	200	196	120	96	3,330	3,159
Children's fitness tax credit	103	200	19	80	7	1,050	83
Eligible educator school supply tax credit	104						
Net provincial or territorial tax	105	1,270	13,239	720	4,621	8,470	23,330
Total tax payable	106	1,670	37,418	920	13,501	14,240	77,982

Item	Item Code	Investment (#)	Investment (\$)	Pension (#)	Pension (\$)	Social Benefits (#)	Social Benefits (\$)
Number of taxable returns	1	9,990		82,970		17,030	
Number of non-taxable returns	2	3,650		78,120		48,010	
Total number of returns	3	13,640		161,090		65,040	
Employment income	4	4,850	142,370	14,270	120,244	22,720	179,878
Commissions (from employment)	5	60	1,323	160	360	240	348
Other employment income	6	590	2,324	11,040	17,461	1,790	1,573
Old age security (OAS) pension	7	3,340	21,219	127,050	840,118	9,500	59,106
CPP or QPP benefits	8	4,860	33,179	151,660	1,058,272	13,320	36,102
Other pensions and superannuation	9	2,340	45,078	95,080	1,994,493	800	4,691
Elected split-pension amount	10	790	6,706	24,960	315,975	430	2,099
Universal child care benefit (UCCB)	11	1,490	1,459	1,500	926	17,990	20,995
Employment insurance and other benefits	12	710	6,530	3,870	28,759	23,420	324,690
Taxable amount of dividends from taxable Canadian corporations	13	10,290	690,704	23,280	65,396	880	1,014
Interest and other investment income	14	6,720	44,567	40,210	44,553	2,110	1,013
Net partnership income (limited or non-active partners only)	15	130	1,506	150	105		
Net rental income	16	2,800	17,301	2,310	1,319	190	-7
Taxable capital gains	17	4,560	187,769	15,570	32,399	530	500
RRSP income	18	980	9,006	10,390	60,024	1,560	4,886
Other income	19	3,870	18,691	22,630	74,277	2,580	7,314
Net business income	20	890	4,589	3,400	7,881	710	477
Net professional income	21	180	2,196	570	3,168	70	69
Net commission income	22	120	802	290	576	160	61
Net farming income	23	130	-255	590	-2,070		
Net fishing income	24	60	1,727	60	168	210	785
Workers' compensation benefits	25	90	1,104	2,370	12,320	4,030	83,057
Social assistance payments	26	20	87	1,320	2,562	23,430	180,094
Net federal supplements	27	460	1,398	58,120	228,712	10,240	90,460
Total income assessed	28	13,630	1,241,675	161,090	4,909,905	65,040	999,241
Registered pension plan (RPP) deduction	29	480	1,467	2,400	3,125	1,710	1,166
RRSP/PRPP deduction	30	2,130	24,157	4,280	37,401	1,490	2,494
Deduction for elected split-pension amount	31	920	9,589	26,650	302,445	210	836
Annual union, professional, or like dues	32	850	464	6,220	1,240	4,100	1,124
Child care expenses	33	400	1,921	100	203	2,170	5,792
Business investment loss	34	20	428	30	436		
Moving expenses	35			40	156	60	126
Support payments made	36	70	2,427	330	2,979	30	150
Carrying charges and interest expenses	37	2,980	21,699	10,280	13,931	230	139
Deduction for CPP/QPP contributions on self-employment and other earnings	38	570	303	800	236	300	45
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	39						
Exploration and development expenses	40	80	781	90	298		
Other employment expenses	41	130	614	480	1,259	940	2,105
Clergy residence deduction	42			60	404		
Other deductions	43	700	740	3,270	17,149		
Total deductions before adjustments	44	6,360	64,703	42,500	381,334	10,980	17,924

Item	Item Code	Investment (#)	Investment (\$)	Pension (#)	Pension (\$)	Social Benefits (#)	Social Benefits (\$)
Social benefits repayment	45	1,410	6,106	2,410	5,845	20	58
Net income	46	13,510	1,171,630	161,020	4,523,281	64,870	981,791
Canadian Forces personnel and police deduction	47						
Security options deductions	48						
Other payments deduction	49	550	2,581	60,650	243,585	36,740	353,611
Non-capital losses of other years	50	40	308	40	208	20	51
Net capital losses of other years	51	1,000	5,470	2,540	3,236	30	25
Capital gains deduction	52	480	69,068	100	629		
Northern residents deductions	53						
Additional deductions	54	120	209	6,390	18,801	400	2,013
Farming/fishing losses of prior years	55			10	36		
Total deductions from net income	56	2,050	77,782	66,340	266,526	36,930	355,750
Taxable income assessed	57	13,500	1,094,031	160,810	4,256,988	50,780	627,474
Basic personal amount	58	13,640	155,794	161,090	1,845,234	65,040	743,391
Age amount	59	2,410	11,591	126,880	848,375	9,690	67,994
Spouse or common-law partner amount	60	700	5,090	7,680	30,885	4,030	35,426
Amount for an eligible dependant	61	180	1,765	560	4,750	6,000	66,327
Family caregiver amount for children under 18 years of age	62	40	106	80	201	540	1,475
Amount for infirm dependants age 18 or older	63	20	112	270	1,438	50	244
CPP or QPP contributions through employment	64	4,260	4,652	9,530	3,662	22,020	8,239
CPP or QPP contributions on self-employment and other earnings	65	570	303	800	236	300	45
Employment insurance premiums	66	2,570	971	10,010	2,123	19,960	3,700
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			230	681	140	423
Canada employment amount	71	5,170	5,653	23,470	18,584	23,180	25,045
Public transit amount	72	50	15	420	137	240	148
Children's arts amount	73	270	83	70	25	230	62
Home accessibility expenses	74			200	800	10	48
Home buyers' amount	75	30	158	60	249	160	709
Pension income amount	76	2,920	5,518	107,380	206,675	1,190	2,005
Caregiver amount	77	80	394	960	4,834	660	3,352
Disability amount	78	510	4,063	15,590	124,461	2,980	23,807
Disability amount transferred from a dependant	79	120	1,071	1,040	8,199	890	9,947
Interest paid on student loans	80	130	104	40	18	930	546
Tuition, education, and textbook amounts	81	940	9,619	290	691	2,280	10,758
Tuition, education, and textbook amounts transferred from a child	82	270	1,532	490	2,444	130	592
Amounts transferred from spouse or common-law partner	83	420	2,212	21,760	124,473	1,730	10,889
Medical expenses	84	3,340	14,785	55,740	202,162	7,590	12,573
Total tax credits on personal amounts	85	13,640	33,857	161,090	514,702	65,040	154,164
Allowable charitable donations and government gifts	86	3,630	39,393	37,950	57,907	1,810	969
Eligible cultural and ecological gifts	87			70	39		
Total tax credit on donations and gifts	88	3,620	12,425	37,780	15,920	1,750	251
Total federal non-refundable tax credits	89	13,640	46,283	161,090	530,622	65,040	154,415

Item	Item Code	Investment (#)	Investment (\$)	Pension (#)	Pension (\$)	Social Benefits (#)	Social Benefits (\$)
Federal dividend tax credit	90	9,150	82,815	18,270	8,407	530	90
Minimum tax carryover	91	270	589	70	151		
Basic federal tax	92	8,850	116,747	72,290	220,093	16,130	26,749
Federal foreign tax credit	93	2,140	2,862	6,930	1,452	110	2
Federal political contribution tax credit	94	180	38	1,250	187		
Investment tax credit	95	40	60	60	68	20	17
Labour-sponsored funds tax credit (federally registered)	96						
Labour-sponsored funds tax credit (provincially registered)	97						
Alternative minimum tax payable	98	550	3,643				
Net federal tax	99	8,760	113,793	72,190	218,402	16,110	26,731
CPP contributions on self-employment	100	570	605	800	472	300	89
Social Benefits repayment	101	1,410	6,106	2,410	5,845	20	58
Working income tax benefit (WITB)	102	130	100	350	175	3,430	1,852
Children's fitness tax credit	103	770	77	180	14	1,170	73
Eligible educator school supply tax credit	104					10	1
Net provincial or territorial tax	105	9,520	82,232	81,790	182,797	15,450	19,106
Total tax payable	106	9,990	202,736	82,970	407,516	17,030	45,984

Item	Item Code	Other (#)	Other (\$)
Number of taxable returns	1	7,330	
Number of non-taxable returns	2	17,190	
Total number of returns	3	24,510	
Employment income	4	4,500	66,595
Commissions (from employment)	5	80	441
Other employment income	6	1,000	3,101
Old age security (OAS) pension	7	1,280	6,812
CPP or QPP benefits	8	4,700	30,300
Other pensions and superannuation	9	1,900	32,693
Elected split-pension amount	10	740	4,574
Universal child care benefit (UCCB)	11	770	681
Employment insurance and other benefits	12	1,290	10,006
Taxable amount of dividends from taxable Canadian corporations	13	1,870	6,596
Interest and other investment income	14	2,530	3,379
Net partnership income (limited or non-active partners only)	15		
Net rental income	16	210	-75
Taxable capital gains	17	1,380	6,763
RRSP income	18	4,150	110,573
Other income	19	8,380	245,134
Net business income	20	500	873
Net professional income	21	80	334
Net commission income	22	60	65
Net farming income	23	40	-538
Net fishing income	24	10	67
Workers' compensation benefits	25	100	1,022
Social assistance payments	26	200	679
Net federal supplements	27	360	916
Total income assessed	28	11,280	545,251
Registered pension plan (RPP) deduction	29	1,130	2,050
RRSP/PRPP deduction	30	1,960	79,187
Deduction for elected split-pension amount	31	790	8,236
Annual union, professional, or like dues	32	1,280	421
Child care expenses	33	130	420
Business investment loss	34		
Moving expenses	35	60	217
Support payments made	36	30	384
Carrying charges and interest expenses	37	830	2,036
Deduction for CPP/QPP contributions on self-employment and other earnings	38	210	70
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	39		
Exploration and development expenses	40		
Other employment expenses	41	110	348
Clergy residence deduction	42		
Other deductions	43	620	7,219
Total deductions before adjustments	44	4,450	100,754
Social benefits repayment	45	470	1,523
Net income	46	11,250	443,854

Item	Item Code	Other (#)	Other (\$)
Canadian Forces personnel and police deduction	47		
Security options deductions	48		
Other payments deduction	49	640	2,604
Non-capital losses of other years	50	30	570
Net capital losses of other years	51	250	515
Capital gains deduction	52		
Northern residents deductions	53		
Additional deductions	54	90	789
Farming/fishing losses of prior years	55		
Total deductions from net income	56	990	4,936
Taxable income assessed	57	11,240	438,957
Basic personal amount	58	24,510	278,664
Age amount	59	1,150	6,436
Spouse or common-law partner amount	60	1,130	9,146
Amount for an eligible dependant	61	520	5,401
Family caregiver amount for children under 18 years of age	62	40	117
Amount for infirm dependants age 18 or older	63		
CPP or QPP contributions through employment	64	5,130	3,608
CPP or QPP contributions on self-employment and other earnings	65	210	70
Employment insurance premiums	66	5,100	1,610
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	111
Canada employment amount	71	5,100	5,137
Public transit amount	72	200	69
Children's arts amount	73	70	20
Home accessibility expenses	74	10	62
Home buyers' amount	75	40	202
Pension income amount	76	2,540	4,831
Caregiver amount	77	150	726
Disability amount	78	980	7,839
Disability amount transferred from a dependant	79	160	1,542
Interest paid on student loans	80	70	56
Tuition, education, and textbook amounts	81	710	4,514
Tuition, education, and textbook amounts transferred from a child	82	190	977
Amounts transferred from spouse or common-law partner	83	610	3,374
Medical expenses	84	3,560	9,449
Total tax credits on personal amounts	85	24,510	51,602
Allowable charitable donations and government gifts	86	2,420	4,202
Eligible cultural and ecological gifts	87		
Total tax credit on donations and gifts	88	2,390	1,182
Total federal non-refundable tax credits	89	24,510	52,784
Federal dividend tax credit	90	1,700	840
Minimum tax carryover	91	50	222
Basic federal tax	92	7,040	54,239

Item	Item Code	Other (#)	Other (\$)
Federal foreign tax credit	93	670	351
Federal political contribution tax credit	94	70	14
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	7,010	53,853
CPP contributions on self-employment	100	210	140
Social Benefits repayment	101	470	1,523
Working income tax benefit (WITB)	102	760	522
Children's fitness tax credit	103	230	18
Eligible educator school supply tax credit	104		
Net provincial or territorial tax	105	6,980	38,307
Total tax payable	106	7,330	93,823