



**Income Statistics 2018 (2016 tax year)**

**Final Table 3 for Non-residents**

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

Item	Item Code	Grand Total (#)	Grand Total (\$)	Employment (#)	Employment (\$)	Farming and Fishing (#)	Farming and Fishing (\$)
Number of taxable returns	1	50,910		34,040		140	
Number of non-taxable returns	2	76,400		35,590		170	
Total number of returns	3	127,310		69,620		310	
Employment income	4	68,250	2,818,019	67,680	2,810,929		
Commissions (from employment)	5	330	5,006				
Other employment income	6	3,520	143,755	3,000	142,583		
Old age security (OAS) pension	7	17,690	74,928	20	97		
CPP or QPP benefits	8	22,310	107,744	180	829		
Other pensions and superannuation	9	6,960	93,596	90	1,716		
Elected split-pension amount	10	30	292				
Universal child care benefit (UCCB)	11	560	650	230	253		
Employment insurance and other benefits	12	1,370	6,255	1,140	4,008		
Taxable amount of dividends from taxable Canadian corporations	13	640	3,253	450	1,195		
Interest and other investment income	14	1,240	1,831	850	1,159		
Net partnership income (limited or non-active partners only)	15	2,230	17,915	20	155		
Net rental income	16	740	1,974	500	938		
Taxable capital gains	17	5,640	311,312	500	2,017		
RRSP income	18	1,710	20,104	280	976		
Other income	19	2,800	53,517	760	6,731		
Net business income	20	3,530	74,975	200	1,192		
Net professional income	21	1,800	95,294	110	1,264		
Net commission income	22	110	2,698				
Net farming income	23	300	3,191			260	3,274
Net fishing income	24						
Workers' compensation benefits	25	70	233	60	91		
Social assistance payments	26	60	398				
Net federal supplements	27	50	358				
Total income assessed	28	108,360	3,836,982	69,620	2,981,435	280	4,593
Registered pension plan (RPP) deduction	29	4,860	33,112	4,700	32,419		
RRSP/PRPP deduction	30	2,370	18,287	1,780	12,336		
Deduction for elected split-pension amount	31	30	320	10	232		
Annual union, professional, or like dues	32	4,150	2,806	3,650	2,592		
Child care expenses	33	290	1,332	250	1,246		
Business investment loss	34						
Moving expenses	35	60	162				
Support payments made	36	120	3,358	60	2,498		
Carrying charges and interest expenses	37	730	1,376	300	660		
Deduction for CPP/QPP contributions on self-employment and other earnings	38	110	81	30	9		



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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	100	301	20	122		
Other employment expenses	41	450	2,023	400	1,591		
Clergy residence deduction	42	40	430				
Other deductions	43	2,000	164,773	1,470	150,137		
Total deductions before adjustments	44	11,480	228,662	9,150	204,504	10	73
Social benefits repayment	45	20	37				
Net income	46	104,520	3,641,780	69,000	2,777,993	200	6,223
Canadian Forces personnel and police deduction	47	20	364	20	364		
Security options deductions	48	370	39,269				
Other payments deduction	49	170	989	70	118		
Non-capital losses of other years	50	490	6,508	20	169		
Net capital losses of other years	51	340	2,567	90	169		
Capital gains deduction	52						
Northern residents deductions	53	30	71				
Additional deductions	54	24,330	320,135	11,240	196,657		
Farming/fishing losses of prior years	55	20	76			20	67
Total deductions from net income	56	25,710	370,110	11,810	236,263	30	178
Taxable income assessed	57	85,320	3,282,790	58,350	2,544,286	190	6,052
Basic personal amount	58	79,800	913,735	52,500	601,598	50	608
Age amount	59	21,920	152,148	260	1,769		
Spouse or common-law partner amount	60	36,630	407,123	33,320	378,748		
Amount for an eligible dependant	61	4,090	46,897	4,060	46,516		
Family caregiver amount for children under 18 years of age	62	150	533	120	404		
Amount for infirm dependants age 18 or older	63	30	209				
CPP or QPP contributions through employment	64	57,920	54,462	57,460	54,110		
CPP or QPP contributions on self-employment and other earnings	65	110	81	30	9		
Employment insurance premiums	66	57,210	21,815	56,900	21,739		
PPIP premiums paid	67	40	6				
PPIP premiums payable on employment income	68	20	7	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	52,440	60,689		
Public transit amount	72	1,010	602	940	572		
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	110	208		



**Income Statistics 2018 (2016 tax year)**

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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 (\$)
Caregiver amount	77	50	337				
Disability amount	78	310	2,507	20	184		
Disability amount transferred from a dependant	79	30	250				
Interest paid on student loans	80	370	298	230	188		
Tuition, education, and textbook amounts	81	1,660	16,057	1,120	11,538		
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	140	718		
Medical expenses	84	1,540	6,965	540	1,905		
Total tax credits on personal amounts	85	89,090	256,631	61,030	177,349	60	133
Allowable charitable donations and government gifts	86	3,170	7,077	1,820	4,793		
Eligible cultural and ecological gifts	87						
Total tax credit on donations and gifts	88	3,090	2,135	1,820	1,428		
Total federal non-refundable tax credits	89	90,090	258,765	61,180	178,777	80	165
Federal dividend tax credit	90	630	392	440	167		
Minimum tax carryover	91	30	230				
Basic federal tax	92	44,180	568,866	27,340	428,774	140	1,189
Federal foreign tax credit	93	930	6,410	760	5,881		
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	27,130	447,367	140	1,378
CPP contributions on self-employment	100	110	162	30	18		
Social Benefits repayment	101	20	37				
Working income tax benefit (WITB)	102	80	64	70	52		
Children's fitness tax credit	103	410	41	380	38		
Eligible educator school supply tax credit	104						
Net provincial or territorial tax	105	28,040	203,837	25,410	188,992	110	450
Total tax payable	106	50,910	826,077	34,040	636,395	140	1,829

Item	Item Code	Professional Income (#)	Professional Income (\$)	Sales (self-employment) (#)	Sales (self-employment) (\$)	Proprietorship/ Partnerships (#)	Proprietorship/ Partnerships (\$)
Number of taxable returns	1	1,410		50		1,460	
Number of non-taxable returns	2	250		40		1,790	
Total number of returns	3	1,660		90		3,250	
Employment income	4	30	351			70	570
Commissions (from employment)	5						
Other employment income	6					30	176
Old age security (OAS) pension	7						
CPP or QPP benefits	8						
Other pensions and superannuation	9						
Elected split-pension amount	10						
Universal child care benefit (UCCB)	11						
Employment insurance and other benefits	12						
Taxable amount of dividends from taxable Canadian corporations	13						
Interest and other investment income	14						
Net partnership income (limited or non-active partners only)	15					60	3,012
Net rental income	16						
Taxable capital gains	17						
RRSP income	18					10	48
Other income	19	30	182			50	484
Net business income	20					3,160	73,892
Net professional income	21	1,640	93,782				
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	1,650	94,720	90	2,546	3,180	78,922
Registered pension plan (RPP) deduction	29						
RRSP/PRPP deduction	30	90	1,435			80	587
Deduction for elected split-pension amount	31						
Annual union, professional, or like dues	32	20	41			40	24
Child care expenses	33						
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	20			50	39
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	39						
Exploration and development expenses	40					40	106
Other employment expenses	41						
Clergy residence deduction	42						

Item	Item Code	Professional Income (#)	Professional Income (\$)	Sales (self-employment) (#)	Sales (self-employment) (\$)	Proprietorship/ Partnerships (#)	Proprietorship/ Partnerships (\$)
Other deductions	43	20	1,173			50	5,234
Total deductions before adjustments	44	150	2,801	20	122	280	6,153
Social benefits repayment	45						
Net income	46	1,580	92,405	80	2,607	2,160	93,538
Canadian Forces personnel and police deduction	47						
Security options deductions	48						
Other payments deduction	49						
Non-capital losses of other years	50	10	143			320	5,178
Net capital losses of other years	51						
Capital gains deduction	52						
Northern residents deductions	53						
Additional deductions	54					250	10,534
Farming/fishing losses of prior years	55						
Total deductions from net income	56					570	15,774
Taxable income assessed	57	1,480	83,746	70	1,618	1,720	78,048
Basic personal amount	58	210	2,364	40	438	510	5,842
Age amount	59	20	88			40	234
Spouse or common-law partner amount	60	30	320			70	737
Amount for an eligible dependant	61						
Family caregiver amount for children under 18 years of age	62						
Amount for infirm dependants age 18 or older	63						
CPP or QPP contributions through employment	64	30	14			50	19
CPP or QPP contributions on self-employment and other earnings	65	20	20			50	39
Employment insurance premiums	66	20	4			50	9
PPIP premiums paid	67						
PPIP premiums payable on employment income	68						
PPIP premiums payable on self-employment income	69						
Volunteer firefighters' amount/search and rescue volunteers' amount	70						
Canada employment amount	71					50	50
Public transit amount	72					10	5
Children's arts amount	73						
Home accessibility expenses	74						
Home buyers' amount	75						
Pension income amount	76						
Caregiver amount	77						
Disability amount	78						
Disability amount transferred from a dependant	79						
Interest paid on student loans	80					20	12
Tuition, education, and textbook amounts	81	30	198			50	278

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						
Amounts transferred from spouse or common-law partner	83						
Medical expenses	84					30	122
Total tax credits on personal amounts	85	240	483	50	87	570	1,116
Allowable charitable donations and government gifts	86	800	464			80	252
Eligible cultural and ecological gifts	87						
Total tax credit on donations and gifts	88	720	141			80	76
Total federal non-refundable tax credits	89	920	624	50	87	620	1,192
Federal dividend tax credit	90						
Minimum tax carryover	91						
Basic federal tax	92	1,400	17,439	50	209	1,430	17,983
Federal foreign tax credit	93						
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	1,400	18,556	50	243	1,430	21,212
CPP contributions on self-employment	100	20	40			50	79
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	1,170	6,878	30	61	870	5,238
Total tax payable	106	1,410	25,474	50	316	1,460	26,530

Item	Item Code	Investment (#)	Investment (\$)	Pension (#)	Pension (\$)	Social Benefits (#)	Social Benefits (\$)
Number of taxable returns	1	4,650		7,600		120	
Number of non-taxable returns	2	2,570		16,040		300	
Total number of returns	3	7,220		23,640		420	
Employment income	4	80	1,718	80	544	80	451
Commissions (from employment)	5						
Other employment income	6	50	308	370	358		
Old age security (OAS) pension	7	10	51	17,490	73,986	20	61
CPP or QPP benefits	8	30	106	21,680	104,636	20	56
Other pensions and superannuation	9			6,780	90,930		
Elected split-pension amount	10						
Universal child care benefit (UCCB)	11	90	95	10	11	180	246
Employment insurance and other benefits	12					200	2,099
Taxable amount of dividends from taxable Canadian corporations	13	110	1,880	50	115		
Interest and other investment income	14	200	468	90	109		
Net partnership income (limited or non-active partners only)	15	2,130	14,482				
Net rental income	16	200	914				
Taxable capital gains	17	4,830	307,213				
RRSP income	18	30	176	500	2,965		
Other income	19	160	365	330	1,041	20	56
Net business income	20	100	-155	20	-54		
Net professional income	21						
Net commission income	22						
Net farming income	23	10	-72				
Net fishing income	24						
Workers' compensation benefits	25						
Social assistance payments	26					50	361
Net federal supplements	27					20	217
Total income assessed	28	7,210	327,650	23,640	275,339	420	3,728
Registered pension plan (RPP) deduction	29	20	48	40	115	10	34
RRSP/PRPP deduction	30	90	444	80	722	10	30
Deduction for elected split-pension amount	31						
Annual union, professional, or like dues	32			120	32	30	12
Child care expenses	33						
Business investment loss	34						
Moving expenses	35						
Support payments made	36						
Carrying charges and interest expenses	37	190	454	100	135		
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						
Clergy residence deduction	42						
Other deductions	43	80	781	160	404		
Total deductions before adjustments	44	410	1,896	510	1,968	80	143

Item	Item Code	Investment (#)	Investment (\$)	Pension (#)	Pension (\$)	Social Benefits (#)	Social Benefits (\$)
Social benefits repayment	45						
Net income	46	5,260	331,463	23,620	273,504	410	3,619
Canadian Forces personnel and police deduction	47						
Security options deductions	48						
Other payments deduction	49					60	672
Non-capital losses of other years	50	80	801				
Net capital losses of other years	51	200	2,182				
Capital gains deduction	52						
Northern residents deductions	53						
Additional deductions	54			12,090	85,292		
Farming/fishing losses of prior years	55						
Total deductions from net income	56	440	8,729	12,150	85,620	80	774
Taxable income assessed	57	5,140	323,438	15,880	188,639	380	2,861
Basic personal amount	58	550	6,067	23,580	270,461	400	4,391
Age amount	59	60	402	21,160	147,214	20	157
Spouse or common-law partner amount	60	50	476	2,830	23,728	50	479
Amount for an eligible dependant	61			20	197		
Family caregiver amount for children under 18 years of age	62			20	93		
Amount for infirm dependants age 18 or older	63						
CPP or QPP contributions through employment	64	60	42	30	12	50	18
CPP or QPP contributions on self-employment and other earnings	65						
Employment insurance premiums	66	40	11	30	6	50	7
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	90	83	420	184	80	73
Public transit amount	72						
Children's arts amount	73						
Home accessibility expenses	74						
Home buyers' amount	75						
Pension income amount	76			6,830	12,674		
Caregiver amount	77			30	190		
Disability amount	78			220	1,763		
Disability amount transferred from a dependant	79						
Interest paid on student loans	80	10	10				
Tuition, education, and textbook amounts	81	180	1,618				
Tuition, education, and textbook amounts transferred from a child	82						
Amounts transferred from spouse or common-law partner	83			1,530	9,999		
Medical expenses	84	30	243	820	4,062	20	32
Total tax credits on personal amounts	85	730	1,361	23,590	70,617	410	794
Allowable charitable donations and government gifts	86	100	934	230	362		
Eligible cultural and ecological gifts	87						
Total tax credit on donations and gifts	88	110	310	230	100	10	2
Total federal non-refundable tax credits	89	800	1,671	23,590	70,716	410	797



Item	Item Code	Investment (#)	Investment (\$)	Pension (#)	Pension (\$)	Social Benefits (#)	Social Benefits (\$)
Federal dividend tax credit	90	80	202	40	14		
Minimum tax carryover	91						
Basic federal tax	92	4,660	75,286	7,610	18,114	120	273
Federal foreign tax credit	93						
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	4,650	108,315	7,600	13,905	120	210
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	190	1,329	40	17	30	8
Total tax payable	106	4,650	109,654	7,600	13,940	120	218

Item	Item Code	Other (#)	Other (\$)
Number of taxable returns	1	1,440	
Number of non-taxable returns	2	19,660	
Total number of returns	3	21,100	
Employment income	4	210	3,196
Commissions (from employment)	5		
Other employment income	6	50	202
Old age security (OAS) pension	7	140	668
CPP or QPP benefits	8	360	1,949
Other pensions and superannuation	9	80	759
Elected split-pension amount	10		
Universal child care benefit (UCCB)	11	20	21
Employment insurance and other benefits	12	10	87
Taxable amount of dividends from taxable Canadian corporations	13		
Interest and other investment income	14	50	56
Net partnership income (limited or non-active partners only)	15		
Net rental income	16		
Taxable capital gains	17		
RRSP income	18	860	15,899
Other income	19	1,450	44,567
Net business income	20	30	57
Net professional income	21		
Net commission income	22		
Net farming income	23		
Net fishing income	24		
Workers' compensation benefits	25		
Social assistance payments	26		
Net federal supplements	27		
Total income assessed	28	2,260	68,049
Registered pension plan (RPP) deduction	29	90	484
RRSP/PRPP deduction	30	220	2,644
Deduction for elected split-pension amount	31		
Annual union, professional, or like dues	32	240	90
Child care expenses	33		
Business investment loss	34		
Moving expenses	35		
Support payments made	36	20	293
Carrying charges and interest expenses	37	110	86
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	311
Clergy residence deduction	42		
Other deductions	43	200	6,926
Total deductions before adjustments	44	880	11,001
Social benefits repayment	45		
Net income	46	2,200	60,429

Item	Item Code	Other (#)	Other (\$)
Canadian Forces personnel and police deduction	47		
Security options deductions	48		
Other payments deduction	49		
Non-capital losses of other years	50	40	163
Net capital losses of other years	51		
Capital gains deduction	52		
Northern residents deductions	53		
Additional deductions	54	420	11,921
Farming/fishing losses of prior years	55		
Total deductions from net income	56	480	12,597
Taxable income assessed	57	2,120	54,103
Basic personal amount	58	1,970	21,967
Age amount	59	350	2,144
Spouse or common-law partner amount	60	260	2,465
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	220	232
CPP or QPP contributions on self-employment and other earnings	65		
Employment insurance premiums	66	120	36
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	150	137
Public transit amount	72	30	12
Children's arts amount	73	20	6
Home accessibility expenses	74		
Home buyers' amount	75		
Pension income amount	76	210	405
Caregiver amount	77		
Disability amount	78		
Disability amount transferred from a dependant	79		
Interest paid on student loans	80	90	81
Tuition, education, and textbook amounts	81	270	2,363
Tuition, education, and textbook amounts transferred from a child	82	10	48
Amounts transferred from spouse or common-law partner	83	40	244
Medical expenses	84	80	491
Total tax credits on personal amounts	85	2,420	4,691
Allowable charitable donations and government gifts	86	100	152
Eligible cultural and ecological gifts	87		
Total tax credit on donations and gifts	88		
Total federal non-refundable tax credits	89	2,450	4,737
Federal dividend tax credit	90		
Minimum tax carryover	91		
Basic federal tax	92	1,440	9,598

Item	Item Code	Other (#)	Other (\$)
Federal foreign tax credit	93	50	279
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	1,430	10,856
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	200	866
Total tax payable	106	1,440	11,722