

Income Statistics 2019 (2017 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 (\$)
Number of taxable returns	1	59,620		7,110		4,110	
Number of non-taxable returns	2	96,240		47,610		14,520	
Total number of returns	3	155,860		54,720		18,620	
Employment income	4	75,720	3,318,848	6,380	17,614	9,760	73,265
Commissions (from employment)	5	420	5,657				
Other employment income	6	3,840	170,024	520	748	300	1,488
Old age security (OAS) pension	7	22,890	90,947			5,300	19,884
CPP or QPP benefits	8	27,230	127,727	9,080	15,446	6,290	25,358
Other pensions and superannuation	9	8,890	120,507	400	739	910	3,268
Elected split-pension amount	10	40	347				
Employment insurance and other benefits	11	1,590	7,607	80	136	100	337
Taxable amount of dividends from taxable Canadian corporations	12	790	18,236				
Interest and other investment income	13	1,640	3,147	250	176	100	146
Net partnership income (limited or non-active partners only)	14	13,390	6,924	13,190	-11,521	30	164
Net rental income	15	850	2,571				
Taxable capital gains	16	9,140	599,691	1,900	3,044	810	5,380
RRSP income	17	2,280	28,125	200	415	220	1,135
Other income	18	4,480	78,498	1,120	1,450	500	2,169
Net business income	19	4,320	117,194	1,970	-14,489	580	3,990
Net professional income	20	1,880	123,030	330	60	210	1,321
Net commission income	21	160	3,695	40	34	20	122
Net farming income	22	320	-579	160	-5,222	40	151
Net fishing income	23	10	167				
Workers' compensation benefits	24	70	547				
Social assistance payments	25	90	399	20	47	30	152
Net federal supplements	26	100	698				
Total income assessed	27	137,250	4,825,023	36,110	18,613	18,620	138,904
Registered pension plan (RPP) deduction	28	5,480	45,799	220	411	130	201
RRSP/PRPP deduction	29	2,840	22,364	320	822	80	243
Deduction for elected split-pension amount	30	30	286				
Annual union, professional, or like dues	31	4,570	3,371	550	138	390	72
Child care expenses	32	330	1,581	30	34	30	77
Business investment loss	33						
Moving expenses	34	70	491				
Support payments made	35	150	5,435	20	254		
Carrying charges and interest expenses	36	1,400	6,484				
Deduction for CPP/QPP contributions on self-employment and other earnings	37	90	56			20	3
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	38	30	2				

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Item	Item Code	Grand Total (#)	Grand Total (\$)	\$4,999 and under (#)	\$4,999 and under (\$)	\$5,000-\$9,999 (#)	\$5,000-\$9,999 (\$)
Exploration and development expenses	39	9,160	17,167	9,120	16,890		
Other employment expenses	40	520	2,853				
Clergy residence deduction	41	50	457				
Other deductions	42	2,690	283,115				
Total deductions before adjustments	43	22,950	389,498				
Social benefits repayment	44	20	94				
Net income	45	122,100	4,543,611	21,590	52,379	18,400	136,520
Canadian Forces personnel and police deduction	46	40	965				
Security options deductions	47	410	56,246	10	18	10	35
Other payments deduction	48	240	1,642	30	69	40	221
Non-capital losses of other years	49	480	17,526	230	407	80	465
Net capital losses of other years	50	500	4,531			40	123
Capital gains deduction	51						
Northern residents deductions	52	30	92				
Additional deductions	53	24,620	428,440	6,990	41,122	5,850	43,719
Farming/fishing losses of prior years	54	20	562				
Total deductions from net income	55	26,300	510,136	7,410	41,789	6,020	44,584
Taxable income assessed	56	104,790	4,073,811	16,300	35,802	13,570	96,106
Basic personal amount	57	91,150	1,053,867	16,190	185,271	14,690	170,082
Age amount	58	27,320	192,522	9,880	70,929	5,960	42,838
Spouse or common-law partner amount	59	39,270	441,969	2,160	22,721	4,440	49,215
Canada caregiver amount	60	60	319				
Amount for an eligible dependant	61	4,140	48,090	260	2,960	800	9,301
Family caregiver amount for children under 18 years of age	62	100	438				
CPP or QPP contributions through employment	63	64,100	60,840	3,580	798	8,740	2,763
CPP or QPP contributions on self-employment and other earnings	64	90	56			20	3
Employment insurance premiums	65	63,480	21,230	3,330	199	8,680	1,061
PPIP premiums paid	66	280	40	40	1	30	1
PPIP premiums payable on employment income	67	60	9				
PPIP premiums payable on self-employment income	68	30	2				
Volunteer firefighters' amount/search and rescue volunteers' amount	69						
Canada employment amount	70	57,890	67,572	3,580	3,936	7,730	9,077
Public transit amount	71	860	407	70	18	100	33
Home accessibility expenses	72						
Home buyers' amount	73	20	74				
Pension income amount	74	9,060	16,916	420	551	880	1,472
Disability amount	75	350	2,805	80	618	30	276
Disability amount transferred from a dependant	76	30	325				

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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 (\$)
Interest paid on student loans	77	350	338	100	118	10	12
Tuition, education, and textbook amounts	78	2,320	22,682	570	841	240	1,401
Tuition, education, and textbook amounts transferred from a child	79	150	755				
Amounts transferred from spouse or common-law partner	80	2,080	13,659	490	3,395	410	2,847
Medical expenses	81	1,840	18,025				
Total tax credits on personal amounts	82	103,070	294,451	18,120	43,921	16,160	43,636
Allowable charitable donations and government gifts	83	3,120	14,368	200	91	120	101
Eligible cultural and ecological gifts	84						
Total tax credit on donations and gifts	85	3,090	4,505	200	27	120	28
Total federal non-refundable tax credits	86	103,820	298,956	18,220	43,948	16,200	43,663
Federal dividend tax credit	87	810	1,965	110	4	20	3
Minimum tax carryover	88	30	122				
Basic federal tax	89	54,250	733,841	7,170	8,342	4,060	5,733
Federal foreign tax credit	90	1,470	9,449	200	29	50	95
Federal political contribution tax credit	91	30	9				
Investment tax credit	92						
Labour-sponsored funds tax credit (provincially registered)	93	10	2				
Alternative minimum tax payable	94						
Net federal tax	95	53,850	840,214	7,070	2,710	4,040	4,506
CPP contributions on self-employment	96	80	102			20	6
Social Benefits repayment	97	20	94				
Working income tax benefit (WITB)	98	240	185			50	49
Eligible educator school supply tax credit	99	10	1				
Net provincial or territorial tax	100	25,190	218,013	1,300	190	1,010	434
Total tax payable	101	59,620	1,058,425	7,110	2,900	4,110	4,948

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 (\$)
Number of taxable returns	1	4,620		5,060		8,410	
Number of non-taxable returns	2	13,430		11,920		5,870	
Total number of returns	3	18,050		16,980		14,270	
Employment income	4	11,980	148,492	13,190	227,852	11,980	264,573
Commissions (from employment)	5	100	504	40	153	50	239
Other employment income	6	330	2,431	260	2,612	220	2,447
Old age security (OAS) pension	7	4,020	20,852	2,480	14,171	1,280	7,494
CPP or QPP benefits	8	4,390	26,139	2,660	20,702	1,430	11,058
Other pensions and superannuation	9	1,470	7,719	1,520	10,551	1,270	12,572
Elected split-pension amount	10						
Employment insurance and other benefits	11	230	800	370	1,402	320	1,360
Taxable amount of dividends from taxable Canadian corporations	12					30	77
Interest and other investment income	13	70	120	70	112	50	126
Net partnership income (limited or non-active partners only)	14	20	123			10	142
Net rental income	15						
Taxable capital gains	16	630	6,676	530	7,771	460	8,714
RRSP income	17	310	2,075	290	2,286	210	2,272
Other income	18	480	3,253	400	2,973	280	3,123
Net business income	19	370	4,028	210	3,104	140	2,588
Net professional income	20	110	1,241	100	1,396	90	1,740
Net commission income	21	20	126	20	202		
Net farming income	22	20	225	10	186	10	199
Net fishing income	23						
Workers' compensation benefits	24			10	37	20	113
Social assistance payments	25	20	115	10	28		
Net federal supplements	26	30	233	40	268	20	88
Total income assessed	27	18,050	225,568	16,980	296,350	14,270	319,216
Registered pension plan (RPP) deduction	28	200	248	200	297	200	351
RRSP/PRPP deduction	29	110	372	80	298	80	275
Deduction for elected split-pension amount	30						
Annual union, professional, or like dues	31	320	106	430	126	360	129
Child care expenses	32	20	70	20	41	10	74
Business investment loss	33						
Moving expenses	34						
Support payments made	35						
Carrying charges and interest expenses	36						
Deduction for CPP/QPP contributions on self-employment and other earnings	37	10	2	10	5		
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	38						
Exploration and development expenses	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 (\$)
Other employment expenses	40	60	110	40	57	40	191
Clergy residence deduction	41						
Other deductions	42						
Total deductions before adjustments	43						
Social benefits repayment	44						
Net income	45	17,970	222,958	16,950	293,895	14,240	316,712
Canadian Forces personnel and police deduction	46						
Security options deductions	47	10	56	10	69	10	89
Other payments deduction	48	50	365	50	333	30	214
Non-capital losses of other years	49	30	177	20	130	10	148
Net capital losses of other years	50	30	144	20	74	20	75
Capital gains deduction	51						
Northern residents deductions	52						
Additional deductions	53	5,840	74,655	2,330	32,833	830	12,170
Farming/fishing losses of prior years	54						
Total deductions from net income	55	5,960	75,442	2,420	33,493	920	12,732
Taxable income assessed	56	13,330	154,648	15,770	262,245	13,990	304,550
Basic personal amount	57	14,870	172,276	14,560	168,929	12,390	143,889
Age amount	58	4,290	30,713	2,630	18,753	1,400	9,986
Spouse or common-law partner amount	59	6,870	77,294	8,910	101,947	8,620	99,029
Canada caregiver amount	60						
Amount for an eligible dependant	61	830	9,626	960	11,122	870	10,163
Family caregiver amount for children under 18 years of age	62			20	62	10	144
CPP or QPP contributions through employment	63	11,030	5,912	12,390	9,558	11,280	11,160
CPP or QPP contributions on self-employment and other earnings	64	10	2	10	5		
Employment insurance premiums	65	10,960	2,213	12,380	3,469	11,260	4,039
PPIP premiums paid	66	40	2	30	3	30	4
PPIP premiums payable on employment income	67						
PPIP premiums payable on self-employment income	68						
Volunteer firefighters' amount/search and rescue volunteers' amount	69						
Canada employment amount	70	10,050	11,801	11,680	13,724	10,800	12,679
Public transit amount	71	140	60	100	47	80	37
Home accessibility expenses	72						
Home buyers' amount	73						
Pension income amount	74	1,470	2,580	1,580	2,962	1,280	2,532
Disability amount	75	40	336	40	301		
Disability amount transferred from a dependant	76						
Interest paid on student loans	77			20	10	30	26
Tuition, education, and textbook amounts	78	230	1,521	260	1,873	190	1,938

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 (\$)
Tuition, education, and textbook amounts transferred from a child	79						
Amounts transferred from spouse or common-law partner	80	350	2,243	230	1,431	170	1,097
Medical expenses	81			160	717	160	793
Total tax credits on personal amounts	82	16,280	47,593	15,600	50,249	13,140	44,685
Allowable charitable donations and government gifts	83	110	129	140	121	170	212
Eligible cultural and ecological gifts	84						
Total tax credit on donations and gifts	85	110	36	130	33	160	69
Total federal non-refundable tax credits	86	16,310	47,628	15,630	50,282	13,180	44,754
Federal dividend tax credit	87			30	9	30	6
Minimum tax carryover	88						
Basic federal tax	89	4,240	6,168	4,860	7,549	4,170	8,318
Federal foreign tax credit	90	50	58	70	68	60	58
Federal political contribution tax credit	91						
Investment tax credit	92						
Labour-sponsored funds tax credit (provincially registered)	93						
Alternative minimum tax payable	94						
Net federal tax	95	4,220	6,088	4,850	8,072	4,160	9,278
CPP contributions on self-employment	96			10	9		
Social Benefits repayment	97						
Working income tax benefit (WITB)	98	70	68	60	44	10	11
Eligible educator school supply tax credit	99						
Net provincial or territorial tax	100	1,690	870	1,690	1,190	5,810	1,961
Total tax payable	101	4,620	6,961	5,060	9,286	8,410	11,241

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 (\$)
Number of taxable returns	1	6,640		3,960		2,460	
Number of non-taxable returns	2	1,040		360		200	
Total number of returns	3	7,680		4,320		2,650	
Employment income	4	6,050	160,900	2,900	91,167	1,630	58,507
Commissions (from employment)	5	40	235	20	90	10	109
Other employment income	6	230	3,436	200	3,293	160	3,118
Old age security (OAS) pension	7	810	4,812	620	3,780	410	2,552
CPP or QPP benefits	8	910	7,455	700	5,730	470	4,113
Other pensions and superannuation	9	830	11,594	680	12,604	470	10,538
Elected split-pension amount	10						
Employment insurance and other benefits	11	200	1,104	90	650	30	322
Taxable amount of dividends from taxable Canadian corporations	12			20	119	20	72
Interest and other investment income	13	50	91			40	67
Net partnership income (limited or non-active partners only)	14			10	224		
Net rental income	15						
Taxable capital gains	16	360	8,420	390	10,909	310	9,992
RRSP income	17	170	2,148	140	1,997	110	1,999
Other income	18	200	2,137	180	2,672	160	2,351
Net business income	19	160	3,637	100	2,776	70	1,941
Net professional income	20	80	1,715	100	3,125	80	2,654
Net commission income	21	10	151			10	185
Net farming income	22	10	235				
Net fishing income	23						
Workers' compensation benefits	24						
Social assistance payments	25						
Net federal supplements	26						
Total income assessed	27	7,680	208,527	4,320	139,591	2,650	99,040
Registered pension plan (RPP) deduction	28	200	399	170	391	160	459
RRSP/PRPP deduction	29	60	236	70	278	90	546
Deduction for elected split-pension amount	30						
Annual union, professional, or like dues	31	260	88	170	86	160	87
Child care expenses	32			20	95	10	52
Business investment loss	33						
Moving expenses	34						
Support payments made	35						
Carrying charges and interest expenses	36						
Deduction for CPP/QPP contributions on self-employment and other earnings	37						
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	38						
Exploration and development expenses	39						

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 (\$)
Other employment expenses	40	30	62	30	101	20	64
Clergy residence deduction	41						
Other deductions	42						
Total deductions before adjustments	43	590	1,849	490	2,221	450	2,209
Social benefits repayment	44						
Net income	45	7,660	206,684	4,290	137,447	2,640	96,841
Canadian Forces personnel and police deduction	46						
Security options deductions	47	20	158			10	122
Other payments deduction	48						
Non-capital losses of other years	49			20	176		
Net capital losses of other years	50	20	128	20	186		
Capital gains deduction	51						
Northern residents deductions	52						
Additional deductions	53	530	7,941	430	8,573	260	5,839
Farming/fishing losses of prior years	54						
Total deductions from net income	55	590	8,394	480	9,096	290	6,155
Taxable income assessed	56	7,530	198,335	4,130	128,447	2,540	91,020
Basic personal amount	57	6,260	72,566	3,040	35,215	1,630	18,765
Age amount	58	880	6,237	680	4,734	450	3,065
Spouse or common-law partner amount	59	4,140	47,468	1,640	18,532	670	7,415
Canada caregiver amount	60						
Amount for an eligible dependant	61	280	3,243	60	652	20	269
Family caregiver amount for children under 18 years of age	62	10	39				
CPP or QPP contributions through employment	63	5,560	6,661	2,470	3,521	1,300	2,115
CPP or QPP contributions on self-employment and other earnings	64						
Employment insurance premiums	65	5,540	2,389	2,460	1,254	1,260	737
PPIP premiums paid	66	20	2	10	2		
PPIP premiums payable on employment income	67						
PPIP premiums payable on self-employment income	68						
Volunteer firefighters' amount/search and rescue volunteers' amount	69						
Canada employment amount	70	5,230	6,116	2,240	2,595	1,090	1,250
Public transit amount	71	60	32	40	19	40	21
Home accessibility expenses	72						
Home buyers' amount	73						
Pension income amount	74	850	1,699	700	1,383	480	964
Disability amount	75			20	195	20	138
Disability amount transferred from a dependant	76						
Interest paid on student loans	77	20	11	10	19		
Tuition, education, and textbook amounts	78	140	1,693	110	1,580	90	1,326

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Tuition, education, and textbook amounts transferred from a child	79						
Amounts transferred from spouse or common-law partner	80	110	735	90	560	60	379
Medical expenses	81	140	721	120	724		
Total tax credits on personal amounts	82	6,810	22,482	3,480	10,662	2,000	5,990
Allowable charitable donations and government gifts	83	140	146	120	225	110	155
Eligible cultural and ecological gifts	84						
Total tax credit on donations and gifts	85	140	40	120	63	110	49
Total federal non-refundable tax credits	86	6,840	22,523	3,500	10,725	2,020	6,038
Federal dividend tax credit	87	20	15	30	16	30	9
Minimum tax carryover	88						
Basic federal tax	89	5,910	8,668	3,960	9,593	2,470	8,733
Federal foreign tax credit	90	70	127	60	102	60	142
Federal political contribution tax credit	91						
Investment tax credit	92						
Labour-sponsored funds tax credit (provincially registered)	93						
Alternative minimum tax payable	94						
Net federal tax	95	5,890	10,083	3,940	11,214	2,450	10,336
CPP contributions on self-employment	96						
Social Benefits repayment	97						
Working income tax benefit (WITB)	98	10	5				
Eligible educator school supply tax credit	99						
Net provincial or territorial tax	100	3,590	2,085	1,680	1,844	910	1,461
Total tax payable	101	6,640	12,174	3,960	13,065	2,460	11,808

Item	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	1,790		1,370		1,130	
Number of non-taxable returns	2	150		130		110	
Total number of returns	3	1,930		1,500		1,230	
Employment income	4	1,080	43,806	820	37,514	670	33,543
Commissions (from employment)	5						
Other employment income	6	160	4,114	120	3,390	100	3,092
Old age security (OAS) pension	7	280	1,721	220	1,437	170	1,090
CPP or QPP benefits	8	330	2,849	260	2,348	190	1,664
Other pensions and superannuation	9	340	8,958	250	7,873	200	6,915
Elected split-pension amount	10						
Employment insurance and other benefits	11	20	291	20	153	20	136
Taxable amount of dividends from taxable Canadian corporations	12						
Interest and other investment income	13	30	47			20	56
Net partnership income (limited or non-active partners only)	14						
Net rental income	15						
Taxable capital gains	16	280	9,867	240	9,785	220	10,276
RRSP income	17	80	1,325	60	1,122	60	1,049
Other income	18	140	2,613	90	2,295	70	1,391
Net business income	19	60	1,919	50	1,725	40	1,341
Net professional income	20	80	3,233	60	2,736	70	3,209
Net commission income	21						
Net farming income	22						
Net fishing income	23						
Workers' compensation benefits	24						
Social assistance payments	25						
Net federal supplements	26						
Total income assessed	27	1,930	81,952	1,500	70,837	1,230	64,489
Registered pension plan (RPP) deduction	28	150	423	150	426	140	559
RRSP/PRPP deduction	29	80	285	70	460	60	451
Deduction for elected split-pension amount	30						
Annual union, professional, or like dues	31	130	85	100	84	90	69
Child care expenses	32			10	63		
Business investment loss	33						
Moving expenses	34						
Support payments made	35						
Carrying charges and interest expenses	36						
Deduction for CPP/QPP contributions on self-employment and other earnings	37						
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	38						
Exploration and development expenses	39						
Other employment expenses	40			20	82		
Clergy residence deduction	41						
Other deductions	42						

Item	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 deductions before adjustments	43	370	1,852	330	1,906	280	2,494
Social benefits repayment	44						
Net income	45	1,930	80,100	1,490	68,937	1,220	62,001
Canadian Forces personnel and police deduction	46						
Security options deductions	47						
Other payments deduction	48						
Non-capital losses of other years	49						
Net capital losses of other years	50	10	104				
Capital gains deduction	51						
Northern residents deductions	52						
Additional deductions	53	210	5,359	180	4,956	120	3,951
Farming/fishing losses of prior years	54						
Total deductions from net income	55	240	5,816	200	5,116	140	4,292
Taxable income assessed	56	1,840	74,308	1,410	63,821	1,160	57,713
Basic personal amount	57	990	11,452	720	8,229	560	6,466
Age amount	58	310	1,858	250	1,345	190	891
Spouse or common-law partner amount	59	310	3,343	200	2,081	130	1,315
Canada caregiver amount	60						
Amount for an eligible dependant	61						
Family caregiver amount for children under 18 years of age	62						
CPP or QPP contributions through employment	63	770	1,447	520	1,088	410	918
CPP or QPP contributions on self-employment and other earnings	64						
Employment insurance premiums	65	760	482	520	365	410	310
PPIP premiums paid	66						
PPIP premiums payable on employment income	67						
PPIP premiums payable on self-employment income	68						
Volunteer firefighters' amount/search and rescue volunteers' amount	69						
Canada employment amount	70	590	676	410	465	310	356
Public transit amount	71	30	16	30	20	30	16
Home accessibility expenses	72						
Home buyers' amount	73						
Pension income amount	74	350	693	260	516	200	396
Disability amount	75	10	114				
Disability amount transferred from a dependant	76						
Interest paid on student loans	77	20	13				
Tuition, education, and textbook amounts	78	70	1,555	60	1,284	40	853
Tuition, education, and textbook amounts transferred from a child	79						
Amounts transferred from spouse or common-law partner	80	40	239	30	146	20	98
Medical expenses	81			90	588	60	267
Total tax credits on personal amounts	82	1,340	3,353	970	2,443	770	1,806
Allowable charitable donations and government gifts	83	120	213	70	121	100	193
Eligible cultural and ecological gifts	84						

Item	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 credit on donations and gifts	85	120	60	70	34	100	54
Total federal non-refundable tax credits	86	1,360	3,412	980	2,477	790	1,860
Federal dividend tax credit	87						
Minimum tax carryover	88						
Basic federal tax	89	1,790	8,196	1,380	7,709	1,140	7,483
Federal foreign tax credit	90	60	166	40	158	40	190
Federal political contribution tax credit	91						
Investment tax credit	92						
Labour-sponsored funds tax credit (provincially registered)	93						
Alternative minimum tax payable	94						
Net federal tax	95	1,780	9,707	1,360	9,051	1,130	9,024
CPP contributions on self-employment	96						
Social Benefits repayment	97						
Working income tax benefit (WITB)	98						
Eligible educator school supply tax credit	99						
Net provincial or territorial tax	100	710	1,502	550	1,401	430	1,271
Total tax payable	101	1,790	11,213	1,370	10,458	1,130	10,295

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 (\$)
Number of taxable returns	1	890		1,550		1,310	
Number of non-taxable returns	2	80		140		110	
Total number of returns	3	970		1,690		1,420	
Employment income	4	520	28,628	990	60,547	910	64,790
Commissions (from employment)	5						
Other employment income	6	90	2,791	160	5,765	130	5,818
Old age security (OAS) pension	7	110	782	130	931	80	482
CPP or QPP benefits	8	120	1,192	170	1,579	90	810
Other pensions and superannuation	9	120	4,402	170	7,292	90	4,938
Elected split-pension amount	10						
Employment insurance and other benefits	11	10	93	20	136	20	107
Taxable amount of dividends from taxable Canadian corporations	12					20	36
Interest and other investment income	13	20	16	60	78		
Net partnership income (limited or non-active partners only)	14			10	519		
Net rental income	15			20	79	30	67
Taxable capital gains	16	180	8,972	370	20,781	290	18,486
RRSP income	17	40	1,004	80	1,789	60	1,646
Other income	18	60	870	90	2,019	80	2,035
Net business income	19	50	2,321	70	3,363	50	2,440
Net professional income	20	70	3,779	70	4,140	50	3,328
Net commission income	21						
Net farming income	22						
Net fishing income	23						
Workers' compensation benefits	24						
Social assistance payments	25						
Net federal supplements	26						
Total income assessed	27	970	55,692	1,690	109,719	1,420	106,037
Registered pension plan (RPP) deduction	28	140	485	280	1,278	320	1,887
RRSP/PRPP deduction	29	60	413	140	952	150	886
Deduction for elected split-pension amount	30						
Annual union, professional, or like dues	31	100	88	180	182	140	150
Child care expenses	32			20	164	20	99
Business investment loss	33						
Moving expenses	34						
Support payments made	35						
Carrying charges and interest expenses	36						
Deduction for CPP/QPP contributions on self-employment and other earnings	37						
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	38						
Exploration and development expenses	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 (\$)
Other employment expenses	40	20	105	30	112		
Clergy residence deduction	41						
Other deductions	42			80	2,432	50	1,914
Total deductions before adjustments	43	280	2,206	530	5,350	520	5,264
Social benefits repayment	44						
Net income	45	960	53,486	1,680	104,371	1,410	100,782
Canadian Forces personnel and police deduction	46						
Security options deductions	47			20	302	10	304
Other payments deduction	48						
Non-capital losses of other years	49						
Net capital losses of other years	50			20	141		
Capital gains deduction	51						
Northern residents deductions	52						
Additional deductions	53	90	3,227	150	6,518	120	6,216
Farming/fishing losses of prior years	54						
Total deductions from net income	55	110	3,510	190	7,183	150	6,910
Taxable income assessed	56	910	49,980	1,590	97,236	1,340	93,891
Basic personal amount	57	390	4,459	690	7,921	590	6,833
Age amount	58	120	455	160	469	100	171
Spouse or common-law partner amount	59	70	700	140	1,403	140	1,369
Canada caregiver amount	60						
Amount for an eligible dependant	61						
Family caregiver amount for children under 18 years of age	62						
CPP or QPP contributions through employment	63	310	739	620	1,466	600	1,456
CPP or QPP contributions on self-employment and other earnings	64						
Employment insurance premiums	65	320	249	600	465	590	460
PPIP premiums paid	66						
PPIP premiums payable on employment income	67						
PPIP premiums payable on self-employment income	68						
Volunteer firefighters' amount/search and rescue volunteers' amount	69						
Canada employment amount	70	230	258	460	525	440	513
Public transit amount	71	10	5	30	16	20	9
Home accessibility expenses	72						
Home buyers' amount	73						
Pension income amount	74	120	240	170	329	100	196
Disability amount	75						
Disability amount transferred from a dependant	76						
Interest paid on student loans	77			20	23	20	11
Tuition, education, and textbook amounts	78	30	754	60	1,387	50	1,553

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 (\$)
Tuition, education, and textbook amounts transferred from a child	79						
Amounts transferred from spouse or common-law partner	80	10	75	20	127		
Medical expenses	81						
Total tax credits on personal amounts	82	570	1,240	1,000	3,207	860	1,968
Allowable charitable donations and government gifts	83	70	67	150	291	110	180
Eligible cultural and ecological gifts	84						
Total tax credit on donations and gifts	85	70	18	150	82	110	50
Total federal non-refundable tax credits	86	590	1,258	1,030	3,288	880	2,019
Federal dividend tax credit	87					20	5
Minimum tax carryover	88						
Basic federal tax	89	900	6,935	1,570	13,940	1,320	14,210
Federal foreign tax credit	90	40	231	90	508	60	440
Federal political contribution tax credit	91						
Investment tax credit	92						
Labour-sponsored funds tax credit (provincially registered)	93						
Alternative minimum tax payable	94						
Net federal tax	95	890	8,313	1,550	17,005	1,300	17,107
CPP contributions on self-employment	96						
Social Benefits repayment	97						
Working income tax benefit (WITB)	98						
Eligible educator school supply tax credit	99						
Net provincial or territorial tax	100	380	1,333	590	2,385	540	2,716
Total tax payable	101	890	9,657	1,550	19,407	1,310	19,830

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	1,100		920		3,000	
Number of non-taxable returns	2	60		60		170	
Total number of returns	3	1,160		980		3,170	
Employment income	4	750	61,013	680	62,133	2,290	267,560
Commissions (from employment)	5						
Other employment income	6	100	5,197	80	4,779	270	21,061
Old age security (OAS) pension	7	30	179	20	83	20	136
CPP or QPP benefits	8	40	476	30	240	40	349
Other pensions and superannuation	9	50	2,471	30	1,306	50	3,003
Elected split-pension amount	10					20	73
Employment insurance and other benefits	11	20	116			40	344
Taxable amount of dividends from taxable Canadian corporations	12			40	80		
Interest and other investment income	13	60	72	80	131	410	758
Net partnership income (limited or non-active partners only)	14	10	968			10	680
Net rental income	15	30	62	40	77	240	493
Taxable capital gains	16	260	19,262	220	17,114	720	60,295
RRSP income	17	40	813	30	628	150	1,943
Other income	18	70	1,398	70	1,465	240	4,892
Net business income	19	40	2,136	30	2,461	130	11,447
Net professional income	20	50	4,075	30	1,820	90	10,195
Net commission income	21						
Net farming income	22						
Net fishing income	23						
Workers' compensation benefits	24						
Social assistance payments	25						
Net federal supplements	26						
Total income assessed	27	1,160	98,619	980	93,106	3,170	385,343
Registered pension plan (RPP) deduction	28	310	2,118	310	2,504	1,180	12,249
RRSP/PRPP deduction	29	130	732	150	1,060	640	4,985
Deduction for elected split-pension amount	30						
Annual union, professional, or like dues	31	140	155	160	184	530	602
Child care expenses	32	10	87	20	146	60	347
Business investment loss	33						
Moving expenses	34						
Support payments made	35					30	608
Carrying charges and interest expenses	36						
Deduction for CPP/QPP contributions on self-employment and other earnings	37						
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	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 (\$)
Exploration and development expenses	39						
Other employment expenses	40					40	230
Clergy residence deduction	41						
Other deductions	42	50	2,249	40	2,001	140	7,416
Total deductions before adjustments	43	460	5,572	440	6,129	1,540	26,972
Social benefits repayment	44						
Net income	45	1,150	93,060	960	87,021	3,140	358,385
Canadian Forces personnel and police deduction	46					20	633
Security options deductions	47	10	220			50	1,815
Other payments deduction	48						
Non-capital losses of other years	49					10	394
Net capital losses of other years	50					60	379
Capital gains deduction	51						
Northern residents deductions	52						
Additional deductions	53	60	3,447	50	3,216	190	16,896
Farming/fishing losses of prior years	54						
Total deductions from net income	55	90	3,849	80	3,828	330	20,137
Taxable income assessed	56	1,120	89,211	940	83,209	3,040	338,297
Basic personal amount	57	470	5,476	450	5,181	1,450	16,760
Age amount	58	30	11				
Spouse or common-law partner amount	59	100	971	90	938	370	3,536
Canada caregiver amount	60						
Amount for an eligible dependant	61					20	257
Family caregiver amount for children under 18 years of age	62						
CPP or QPP contributions through employment	63	510	1,263	480	1,203	1,670	4,140
CPP or QPP contributions on self-employment and other earnings	64						
Employment insurance premiums	65	500	396	470	374	1,640	1,318
PPIP premiums paid	66					20	7
PPIP premiums payable on employment income	67						
PPIP premiums payable on self-employment income	68						
Volunteer firefighters' amount/search and rescue volunteers' amount	69						
Canada employment amount	70	380	448	380	440	1,300	1,528
Public transit amount	71	20	16			30	24
Home accessibility expenses	72						
Home buyers' amount	73						
Pension income amount	74	50	103	30	56	70	135
Disability amount	75						

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 (\$)
Disability amount transferred from a dependant	76						
Interest paid on student loans	77	10	5	10	5	30	20
Tuition, education, and textbook amounts	78	40	621	20	394	70	1,232
Tuition, education, and textbook amounts transferred from a child	79					60	253
Amounts transferred from spouse or common-law partner	80					30	83
Medical expenses	81					90	574
Total tax credits on personal amounts	82	700	1,444	620	1,330	2,060	4,507
Allowable charitable donations and government gifts	83	110	111	110	305	510	675
Eligible cultural and ecological gifts	84						
Total tax credit on donations and gifts	85	110	30	110	86	510	184
Total federal non-refundable tax credits	86	720	1,474	630	1,416	2,120	4,691
Federal dividend tax credit	87	30	18	40	11		
Minimum tax carryover	88						
Basic federal tax	89	1,110	14,105	930	13,429	3,020	61,012
Federal foreign tax credit	90	70	647	50	428	220	2,063
Federal political contribution tax credit	91					10	4
Investment tax credit	92						
Labour-sponsored funds tax credit (provincially registered)	93						
Alternative minimum tax payable	94						
Net federal tax	95	1,100	17,112	920	16,529	2,990	75,099
CPP contributions on self-employment	96						
Social Benefits repayment	97						
Working income tax benefit (WITB)	98						
Eligible educator school supply tax credit	99						
Net provincial or territorial tax	100	440	2,681	350	2,502	1,140	12,269
Total tax payable	101	1,100	19,795	920	19,045	3,000	87,397

Item	Item Code	\$150,000-\$249,999 (#)	\$150,000-\$249,999 (\$)	\$250,000 and over (#)	\$250,000 and over (\$)
Number of taxable returns	1	2,020		2,210	
Number of non-taxable returns	2	170		140	
Total number of returns	3	2,190		2,350	
Employment income	4	1,440	259,367	1,690	1,357,578
Commissions (from employment)	5			10	2,283
Other employment income	6	240	30,922	200	63,521
Old age security (OAS) pension	7				
CPP or QPP benefits	8	20	141	10	78
Other pensions and superannuation	9	30	1,731	20	2,033
Elected split-pension amount	10				
Employment insurance and other benefits	11				
Taxable amount of dividends from taxable Canadian corporations	12				
Interest and other investment income	13	170	622	60	296
Net partnership income (limited or non-active partners only)	14	10	2,208	40	11,466
Net rental income	15	100	589	20	307
Taxable capital gains	16	510	73,257	470	290,689
RRSP income	17	40	1,337	20	1,144
Other income	18	150	8,000	110	31,392
Net business income	19	90	12,976	120	67,491
Net professional income	20	120	21,259	90	52,004
Net commission income	21				
Net farming income	22				
Net fishing income	23				
Workers' compensation benefits	24				
Social assistance payments	25				
Net federal supplements	26				
Total income assessed	27	2,190	415,336	2,350	1,898,085
Registered pension plan (RPP) deduction	28	540	6,150	480	14,962
RRSP/PRPP deduction	29	270	3,687	190	5,383
Deduction for elected split-pension amount	30				
Annual union, professional, or like dues	31	190	284	170	655
Child care expenses	32	10	74		
Business investment loss	33				
Moving expenses	34				
Support payments made	35	20	1,542	20	1,902
Carrying charges and interest expenses	36	100	295		
Deduction for CPP/QPP contributions on self-employment and other earnings	37				
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	38				
Exploration and development expenses	39				
Other employment expenses	40	30	229		
Clergy residence deduction	41				
Other deductions	42			390	179,749
Total deductions before adjustments	43	880	34,955	1,020	206,948
Social benefits repayment	44				

Item	Item Code	\$150,000-\$249,999 (#)	\$150,000-\$249,999 (\$)	\$250,000 and over (#)	\$250,000 and over (\$)
Net income	45	2,150	380,722	2,290	1,691,307
Canadian Forces personnel and police deduction	46				
Security options deductions	47	50	3,002	150	49,348
Other payments deduction	48				
Non-capital losses of other years	49			30	14,459
Net capital losses of other years	50	30	365	30	2,101
Capital gains deduction	51				
Northern residents deductions	52				
Additional deductions	53	170	23,846	220	123,958
Farming/fishing losses of prior years	54				
Total deductions from net income	55	260	27,698	420	190,111
Taxable income assessed	56	2,060	353,109	2,230	1,501,883
Basic personal amount	57	700	8,060	520	6,035
Age amount	58				
Spouse or common-law partner amount	59	160	1,520	110	1,171
Canada caregiver amount	60				
Amount for an eligible dependant	61				
Family caregiver amount for children under 18 years of age	62				
CPP or QPP contributions through employment	63	880	2,188	980	2,444
CPP or QPP contributions on self-employment and other earnings	64				
Employment insurance premiums	65	870	693	950	759
PPIP premiums paid	66				
PPIP premiums payable on employment income	67				
PPIP premiums payable on self-employment income	68				
Volunteer firefighters' amount/search and rescue volunteers' amount	69				
Canada employment amount	70	600	702	410	482
Public transit amount	71	20	11		
Home accessibility expenses	72				
Home buyers' amount	73				
Pension income amount	74	40	76	20	34
Disability amount	75				
Disability amount transferred from a dependant	76				
Interest paid on student loans	77				
Tuition, education, and textbook amounts	78	30	677	10	198
Tuition, education, and textbook amounts transferred from a child	79	40	215		
Amounts transferred from spouse or common-law partner	80	10	56		
Medical expenses	81				
Total tax credits on personal amounts	82	1,240	2,206	1,370	1,730
Allowable charitable donations and government gifts	83	320	844	330	10,189
Eligible cultural and ecological gifts	84				
Total tax credit on donations and gifts	85	320	240	330	3,322
Total federal non-refundable tax credits	86	1,340	2,447	1,460	5,051
Federal dividend tax credit	87				
Minimum tax carryover	88				
Basic federal tax	89	2,030	77,061	2,210	446,658

Item	Item Code	\$150,000-\$249,999 (#)	\$150,000-\$249,999 (\$)	\$250,000 and over (#)	\$250,000 and over (\$)
Federal foreign tax credit	90	140	2,273	60	1,666
Federal political contribution tax credit	91				
Investment tax credit	92				
Labour-sponsored funds tax credit (provincially registered)	93				
Alternative minimum tax payable	94				
Net federal tax	95	2,020	90,366	2,210	508,613
CPP contributions on self-employment	96				
Social Benefits repayment	97				
Working income tax benefit (WITB)	98				
Eligible educator school supply tax credit	99				
Net provincial or territorial tax	100	1,020	21,668	1,400	158,250
Total tax payable	101	2,020	112,071	2,210	666,873