

**Income Statistics 2019 (2017 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	415,080		277,450		2,140	
Number of non-taxable returns	2	204,110		54,570		360	
Total number of returns	3	619,190		332,020		2,500	
Employment income	4	379,900	15,198,612	329,490	14,615,517	490	18,835
Commissions (from employment)	5	10,460	206,566	9,820	202,880		
Other employment income	6	43,710	191,744	29,330	166,233	60	86
Old age security (OAS) pension	7	156,060	1,033,501	7,610	46,044	460	3,005
CPP or QPP benefits	8	213,340	1,404,379	30,340	176,415	720	3,625
Other pensions and superannuation	9	112,280	2,333,440	8,430	146,545	200	2,733
Elected split-pension amount	10	34,140	381,001	5,790	35,042	80	585
Employment insurance and other benefits	11	107,000	921,511	76,840	540,525	1,590	25,961
Taxable amount of dividends from taxable Canadian corporations	12	61,800	1,066,692	22,730	138,456	430	4,378
Interest and other investment income	13	82,540	125,092	28,050	22,592	660	968
Net partnership income (limited or non-active partners only)	14	400	1,712	140	-314		
Net rental income	15	13,240	24,299	6,560	472	60	445
Taxable capital gains	16	37,450	298,005	12,800	29,880	290	3,392
RRSP income	17	39,200	286,557	21,390	89,531	90	567
Other income	18	69,450	472,710	29,200	113,885	420	2,532
Net business income	19	30,320	359,974	8,240	15,266	130	313
Net professional income	20	4,450	124,674	1,580	9,977		
Net commission income	21	4,010	51,841	2,100	2,623		
Net farming income	22	2,480	409	710	-2,716	820	7,460
Net fishing income	23	2,270	104,548	220	699	1,680	99,620
Workers' compensation benefits	24	12,100	131,895	4,590	22,854		
Social assistance payments	25	28,680	193,492	3,890	11,611	20	63
Net federal supplements	26	71,950	342,264	1,030	2,099	140	498
Total income assessed	27	599,840	25,275,998	332,020	16,390,989	2,500	175,495
Registered pension plan (RPP) deduction	28	116,590	492,876	109,750	483,671	60	161
RRSP/PRPP deduction	29	97,110	619,563	83,740	453,868	460	6,513
Deduction for elected split-pension amount	30	34,110	380,874	4,440	44,545	90	623
Annual union, professional, or like dues	31	111,450	80,662	97,920	76,892	430	177
Child care expenses	32	27,840	126,963	23,850	114,033	60	201
Business investment loss	33	140	2,016	90	1,272		
Moving expenses	34	2,140	10,520	1,880	9,287		
Support payments made	35	1,500	19,569	970	12,722		
Carrying charges and interest expenses	36	22,420	58,387	7,780	14,736	110	422
Deduction for CPP/QPP contributions on self-employment and other earnings	37	23,650	18,973	4,630	762	1,750	2,736
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	38						

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Item	Item Code	Grand Total (#)	Grand Total (\$)	Employment (#)	Employment (\$)	Farming and Fishing (#)	Farming and Fishing (\$)
Exploration and development expenses	39	240	4,654	60	2,935		
Other employment expenses	40	18,600	73,229	16,770	67,425	20	56
Clergy residence deduction	41	850	10,378	760	9,755		
Other deductions	42	19,350	54,564	11,550	9,623	120	320
Total deductions before adjustments	43	289,010	1,953,315	206,670	1,301,555	2,010	11,274
Social benefits repayment	44	11,830	34,448	6,030	14,389	740	3,430
Net income	45	598,640	23,309,471	331,910	15,075,759	2,410	162,053
Canadian Forces personnel and police deduction	46	200	3,572	200	3,572		
Security options deductions	47	200	6,026				
Other payments deduction	48	110,150	667,504	9,400	36,609	170	666
Non-capital losses of other years	49	490	3,760	150	853		
Net capital losses of other years	50	6,240	13,314	1,880	2,341	20	27
Capital gains deduction	51	930	84,688	230	4,038	60	2,655
Northern residents deductions	52	400	1,351	380	1,291		
Additional deductions	53	7,360	24,174	340	3,426		
Farming/fishing losses of prior years	54	120	1,253	30	229	50	857
Total deductions from net income	55	122,210	805,686	12,690	58,328	290	4,227
Taxable income assessed	56	581,160	22,506,421	331,870	15,017,513	2,410	157,962
Basic personal amount	57	619,180	7,182,409	332,020	3,851,090	2,500	29,076
Age amount	58	154,210	1,025,407	7,190	35,716	390	2,267
Spouse or common-law partner amount	59	40,030	293,982	24,760	199,264	300	2,161
Canada caregiver amount	60	9,380	47,298	5,230	26,705	60	286
Amount for an eligible dependant	61	24,650	270,107	16,690	182,249	40	490
Family caregiver amount for children under 18 years of age	62	3,430	8,625	2,650	6,570		
CPP or QPP contributions through employment	63	360,700	542,314	316,330	519,425	450	381
CPP or QPP contributions on self-employment and other earnings	64	23,650	18,973	4,630	762	1,750	2,736
Employment insurance premiums	65	355,380	185,171	313,460	175,723	1,760	1,163
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	2,990	8,961	2,410	7,212	60	189
Canada employment amount	70	392,730	448,120	331,580	388,826	520	569
Public transit amount	71	3,510	1,189	2,870	1,011		
Home accessibility expenses	72	400	1,794	120	622		
Home buyers' amount	73	4,100	18,843	3,710	17,080	10	60
Pension income amount	74	132,180	253,169	13,810	25,893	260	469
Disability amount	75	26,820	217,626	5,550	45,323	40	349
Disability amount transferred from a dependant	76	8,580	91,368	5,980	66,037	50	552

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Item	Item Code	Grand Total (#)	Grand Total (\$)	Employment (#)	Employment (\$)	Farming and Fishing (#)	Farming and Fishing (\$)
Interest paid on student loans	77	19,010	13,336	17,480	12,330	20	7
Tuition, education, and textbook amounts	78	31,390	171,632	26,250	143,876	110	97
Tuition, education, and textbook amounts transferred from a child	79	9,970	45,560	8,680	39,702	70	278
Amounts transferred from spouse or common-law partner	80	33,710	198,603	7,320	43,108	170	1,103
Medical expenses	81	148,030	408,173	68,730	115,662	610	1,705
Total tax credits on personal amounts	82	619,190	1,717,927	332,020	885,645	2,500	6,599
Allowable charitable donations and government gifts	83	108,770	159,700	59,790	69,108	630	1,086
Eligible cultural and ecological gifts	84	140	344				
Total tax credit on donations and gifts	85	107,850	44,884	59,100	19,250	630	310
Total federal non-refundable tax credits	86	619,190	1,762,812	332,020	904,895	2,500	6,910
Federal dividend tax credit	87	54,710	129,207	22,550	16,667	330	512
Minimum tax carryover	88	720	2,322	190	813	10	59
Basic federal tax	89	389,320	2,206,374	271,680	1,661,970	1,930	24,436
Federal foreign tax credit	90	17,330	14,171	6,340	7,477		
Federal political contribution tax credit	91	2,300	378	790	132		
Investment tax credit	92	1,030	2,352	130	454	680	1,482
Labour-sponsored funds tax credit (provincially registered)	93	20	4				
Alternative minimum tax payable	94	680	4,195				
Net federal tax	95	388,540	2,189,805	271,220	1,653,966	1,910	22,565
CPP contributions on self-employment	96	23,650	37,945	4,630	1,524	1,750	5,472
Social Benefits repayment	97	11,830	34,448	6,030	14,389	740	3,430
Working income tax benefit (WITB)	98	30,440	22,992	22,120	16,830	130	118
Eligible educator school supply tax credit	99	1,420	100	1,390	98		
Net provincial or territorial tax	100	396,830	1,636,385	269,310	1,225,283	1,860	15,874
Total tax payable	101	415,080	3,898,632	277,450	2,895,166	2,140	47,342

Item	Item Code	Professional Income (#)	Professional Income (\$)	Sales (self-employment) (#)	Sales (self-employment) (\$)	Proprietorship/ Partnerships (#)	Proprietorship/ Partnerships (\$)
Number of taxable returns	1	1,690		930		14,150	
Number of non-taxable returns	2	160		180		2,590	
Total number of returns	3	1,850		1,120		16,740	
Employment income	4	370	6,017	220	2,630	3,220	43,310
Commissions (from employment)	5					80	324
Other employment income	6	60	48	40	83	480	1,222
Old age security (OAS) pension	7	230	1,495	140	914	1,560	9,956
CPP or QPP benefits	8	360	2,840	240	1,739	3,130	17,045
Other pensions and superannuation	9	170	4,162	70	818	740	11,936
Elected split-pension amount	10	60	361	40	262	510	3,958
Employment insurance and other benefits	11					810	6,082
Taxable amount of dividends from taxable Canadian corporations	12	310	3,271	180	1,161	1,200	5,069
Interest and other investment income	13	440	942	150	113	1,890	2,225
Net partnership income (limited or non-active partners only)	14						
Net rental income	15	90	2	60	42	760	2,108
Taxable capital gains	16	220	1,262	130	525	870	3,457
RRSP income	17	120	1,241	110	655	1,020	5,400
Other income	18	230	1,195	220	754	1,280	6,074
Net business income	19	70	180	70	332	16,440	329,423
Net professional income	20	1,830	108,065			50	476
Net commission income	21			1,100	46,511	140	524
Net farming income	22					100	-137
Net fishing income	23					20	331
Workers' compensation benefits	24					120	957
Social assistance payments	25					100	344
Net federal supplements	26	20	73	20	54	560	1,832
Total income assessed	27	1,840	131,009	1,110	56,967	16,620	452,234
Registered pension plan (RPP) deduction	28	50	139	20	28	340	739
RRSP/PRPP deduction	29	640	9,417	310	3,683	2,430	15,435
Deduction for elected split-pension amount	30	90	1,220	30	247	330	3,302
Annual union, professional, or like dues	31	170	169	40	39	810	324
Child care expenses	32	140	569	110	417	1,160	3,883
Business investment loss	33						
Moving expenses	34	20	129			50	314
Support payments made	35	20	770			40	252
Carrying charges and interest expenses	36	140	707	50	141	340	823
Deduction for CPP/QPP contributions on self-employment and other earnings	37	1,490	2,101	830	1,165	12,980	11,466
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	38						
Exploration and development expenses	39						
Other employment expenses	40	30	134	50	510	200	842
Clergy residence deduction	41						
Other deductions	42	20	8	20	41	190	197

Item	Item Code	Professional Income (#)	Professional Income (\$)	Sales (self-employment) (#)	Sales (self-employment) (\$)	Proprietorship/ Partnerships (#)	Proprietorship/ Partnerships (\$)
Total deductions before adjustments	43	1,640	15,373	920	6,445	13,840	37,703
Social benefits repayment	44	90	361			150	471
Net income	45	1,800	115,472	1,080	50,504	16,030	419,713
Canadian Forces personnel and police deduction	46						
Security options deductions	47						
Other payments deduction	48	40	138	30	97	780	3,133
Non-capital losses of other years	49	10	59			190	1,551
Net capital losses of other years	50	60	147			140	288
Capital gains deduction	51					10	415
Northern residents deductions	52						
Additional deductions	53						
Farming/fishing losses of prior years	54						
Total deductions from net income	55	120	851	70	240	1,130	5,551
Taxable income assessed	56	1,800	114,635	1,080	50,265	16,000	414,309
Basic personal amount	57	1,850	21,434	1,120	12,963	16,740	193,897
Age amount	58	170	873	130	693	1,550	10,026
Spouse or common-law partner amount	59	110	821	80	581	1,620	12,062
Canada caregiver amount	60	20	120	20	82	260	1,288
Amount for an eligible dependant	61	80	861	50	493	770	8,434
Family caregiver amount for children under 18 years of age	62	20	46			90	234
CPP or QPP contributions through employment	63	330	228	200	102	2,990	1,766
CPP or QPP contributions on self-employment and other earnings	64	1,490	2,101	830	1,165	12,980	11,466
Employment insurance premiums	65	260	76	140	32	2,540	641
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					100	309
Canada employment amount	70	410	414	240	244	3,520	3,716
Public transit amount	71					20	7
Home accessibility expenses	72						
Home buyers' amount	73					80	379
Pension income amount	74	230	426	100	185	1,180	2,156
Disability amount	75	20	170	20	138	260	2,124
Disability amount transferred from a dependant	76					220	2,272
Interest paid on student loans	77	90	101	30	29	330	242
Tuition, education, and textbook amounts	78	110	1,229	30	175	480	2,600
Tuition, education, and textbook amounts transferred from a child	79	70	349	30	140	220	965
Amounts transferred from spouse or common-law partner	80	50	290	40	270	670	3,911
Medical expenses	81	510	1,156	300	743	5,100	10,010

Item	Item Code	Professional Income (#)	Professional Income (\$)	Sales (self-employment) (#)	Sales (self-employment) (\$)	Proprietorship/ Partnerships (#)	Proprietorship/ Partnerships (\$)
Total tax credits on personal amounts	82	1,850	4,667	1,120	2,735	16,740	40,284
Allowable charitable donations and government gifts	83	580	1,210	320	719	2,410	3,659
Eligible cultural and ecological gifts	84						
Total tax credit on donations and gifts	85	580	346	320	204	2,390	1,016
Total federal non-refundable tax credits	86	1,850	5,013	1,120	2,939	16,740	41,301
Federal dividend tax credit	87	280	412	170	137	940	569
Minimum tax carryover	88					20	62
Basic federal tax	89	1,240	18,351	710	6,865	8,500	34,226
Federal foreign tax credit	90	120	47	30	2		
Federal political contribution tax credit	91	30	5			50	6
Investment tax credit	92					100	243
Labour-sponsored funds tax credit (provincially registered)	93						
Alternative minimum tax payable	94						
Net federal tax	95	1,240	18,300	710	6,862	8,490	33,904
CPP contributions on self-employment	96	1,490	4,202	830	2,331	12,980	22,932
Social Benefits repayment	97	90	361			150	471
Working income tax benefit (WITB)	98	240	212	120	106	3,270	3,183
Eligible educator school supply tax credit	99						
Net provincial or territorial tax	100	1,250	12,447	700	4,642	8,420	24,834
Total tax payable	101	1,690	35,321	930	13,922	14,150	82,174

Item	Item Code	Investment (#)	Investment (\$)	Pension (#)	Pension (\$)	Social Benefits (#)	Social Benefits (\$)
Number of taxable returns	1	11,310		84,560		15,550	
Number of non-taxable returns	2	3,680		78,890		40,590	
Total number of returns	3	14,990		163,450		56,140	
Employment income	4	5,410	157,964	15,320	126,694	21,120	171,583
Commissions (from employment)	5	80	1,697	150	339	230	294
Other employment income	6	580	2,166	10,990	18,113	1,270	1,134
Old age security (OAS) pension	7	3,840	24,449	130,510	874,905	10,360	65,181
CPP or QPP benefits	8	5,340	37,173	154,430	1,096,282	14,020	37,688
Other pensions and superannuation	9	2,670	54,997	97,330	2,076,635	820	4,757
Elected split-pension amount	10	920	7,249	25,520	326,472	420	2,154
Employment insurance and other benefits	11	850	7,762	3,900	28,456	21,680	302,795
Taxable amount of dividends from taxable Canadian corporations	12	11,360	839,030	23,040	67,067	770	901
Interest and other investment income	13	7,360	49,191	39,710	44,306	1,780	1,023
Net partnership income (limited or non-active partners only)	14	110	2,108	130	-94		
Net rental income	15	2,950	19,917	2,350	1,268	190	-44
Taxable capital gains	16	5,290	213,662	15,960	37,321	470	618
RRSP income	17	1,000	10,225	10,230	62,305	1,130	4,336
Other income	18	4,200	22,786	23,160	74,450	2,460	7,141
Net business income	19	940	4,661	3,460	8,179	560	606
Net professional income	20	200	2,129	610	3,396	80	141
Net commission income	21	130	1,231	310	655		
Net farming income	22	130	-995	590	-2,082		
Net fishing income	23	80	2,724			200	873
Workers' compensation benefits	24	100	850	2,830	14,344	4,340	91,460
Social assistance payments	25	30	160	1,340	2,581	23,070	177,880
Net federal supplements	26	550	1,688	58,420	235,263	10,840	99,747
Total income assessed	27	14,970	1,463,175	163,450	5,099,022	56,140	970,402
Registered pension plan (RPP) deduction	28	580	1,778	3,110	3,293	1,600	1,141
RRSP/PRPP deduction	29	2,320	31,223	4,150	31,200	1,270	2,282
Deduction for elected split-pension amount	30	1,010	11,217	27,200	311,487	190	768
Annual union, professional, or like dues	31	920	488	6,340	1,280	3,600	881
Child care expenses	32	420	2,138	100	212	1,830	4,985
Business investment loss	33			20	263		
Moving expenses	34	30	159	30	160	60	155
Support payments made	35	70	2,164	330	2,897	30	191
Carrying charges and interest expenses	36	3,380	24,268	9,620	14,908	200	179
Deduction for CPP/QPP contributions on self-employment and other earnings	37	660	373	830	249	290	48
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	38						
Exploration and development expenses	39	90	1,423	70	200		
Other employment expenses	40	120	602	490	1,336	790	1,951
Clergy residence deduction	41			70	459		
Other deductions	42					3,440	14,279
Total deductions before adjustments	43	7,080	78,272	42,780	388,876	9,640	26,924
Social benefits repayment	44	1,690	7,559	2,610	6,519		

Item	Item Code	Investment (#)	Investment (\$)	Pension (#)	Pension (\$)	Social Benefits (#)	Social Benefits (\$)
Net income	45	14,820	1,378,555	163,370	4,704,130	56,060	953,538
Canadian Forces personnel and police deduction	46						
Security options deductions	47						
Other payments deduction	48	650	2,658	61,230	252,189	37,180	368,967
Non-capital losses of other years	49	60	674	50	270		
Net capital losses of other years	50	1,200	6,192	2,590	3,390		
Capital gains deduction	51	530	76,099	80	568		
Northern residents deductions	52						
Additional deductions	53	130	217	6,360	17,965	400	1,866
Farming/fishing losses of prior years	54						
Total deductions from net income	55	2,370	85,920	67,130	274,466	37,370	370,928
Taxable income assessed	56	14,810	1,292,855	163,180	4,429,941	38,860	584,261
Basic personal amount	57	14,990	173,868	163,450	1,899,142	56,140	651,014
Age amount	58	2,690	13,205	130,280	880,420	10,540	75,021
Spouse or common-law partner amount	59	770	5,594	7,590	30,840	3,590	32,553
Canada caregiver amount	60	140	775	2,850	13,924	570	2,911
Amount for an eligible dependant	61	190	2,001	570	4,811	4,990	56,542
Family caregiver amount for children under 18 years of age	62	60	153	70	174	410	1,058
CPP or QPP contributions through employment	63	4,760	5,320	10,360	3,906	19,980	7,449
CPP or QPP contributions on self-employment and other earnings	64	660	373	830	249	290	48
Employment insurance premiums	65	2,990	1,056	10,450	1,951	18,280	2,935
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	30	102	240	705	110	342
Canada employment amount	70	5,730	6,383	24,440	19,458	21,410	23,601
Public transit amount	71	30	7	280	67	160	53
Home accessibility expenses	72			230	937	10	72
Home buyers' amount	73	40	168	50	208	130	618
Pension income amount	74	3,310	6,236	109,520	210,954	1,200	1,988
Disability amount	75	530	4,273	16,210	131,293	3,050	24,702
Disability amount transferred from a dependant	76	140	1,386	1,090	8,694	750	8,470
Interest paid on student loans	77	130	111	40	22	830	461
Tuition, education, and textbook amounts	78	1,100	10,136	220	396	2,390	9,180
Tuition, education, and textbook amounts transferred from a child	79	250	1,242	410	1,824	90	335
Amounts transferred from spouse or common-law partner	80	460	2,632	22,730	133,286	1,630	10,491
Medical expenses	81	3,600	36,688	58,350	219,732	6,750	12,020
Total tax credits on personal amounts	82	14,990	40,768	163,450	534,450	56,140	138,282
Allowable charitable donations and government gifts	83	3,940	20,143	37,440	58,796	1,450	823
Eligible cultural and ecological gifts	84						
Total tax credit on donations and gifts	85	3,940	6,139	37,300	16,193	1,400	215
Total federal non-refundable tax credits	86	14,990	46,907	163,450	550,643	56,140	138,497
Federal dividend tax credit	87	10,260	101,207	18,080	8,672	460	79
Minimum tax carryover	88	320	794	80	205		
Basic federal tax	89	10,130	145,412	73,720	232,990	14,460	25,149



Item	Item Code	Investment (#)	Investment (\$)	Pension (#)	Pension (\$)	Social Benefits (#)	Social Benefits (\$)
Federal foreign tax credit	90	2,490	2,045			90	2
Federal political contribution tax credit	91	210	45	1,140	176	10	1
Investment tax credit	92	40	69	50	48	20	16
Labour-sponsored funds tax credit (provincially registered)	93						
Alternative minimum tax payable	94						
Net federal tax	95	10,040	143,260	73,610	230,382	14,430	25,135
CPP contributions on self-employment	96	660	745	830	498	290	96
Social Benefits repayment	97	1,690	7,559	2,610	6,519		
Working income tax benefit (WITB)	98	150	121	390	186	3,040	1,484
Eligible educator school supply tax credit	99					10	1
Net provincial or territorial tax	100	10,770	101,720	83,360	193,376	14,180	18,560
Total tax payable	101	11,310	253,284	84,560	430,774	15,550	43,851

Item	Item Code	Other (#)	Other (\$)
Number of taxable returns	1	7,300	
Number of non-taxable returns	2	23,100	
Total number of returns	3	30,390	
Employment income	4	4,270	56,063
Commissions (from employment)	5	80	906
Other employment income	6	900	2,658
Old age security (OAS) pension	7	1,370	7,551
CPP or QPP benefits	8	4,780	31,572
Other pensions and superannuation	9	1,860	30,856
Elected split-pension amount	10	810	4,921
Employment insurance and other benefits	11	1,240	9,488
Taxable amount of dividends from taxable Canadian corporations	12	1,800	7,359
Interest and other investment income	13	2,500	3,732
Net partnership income (limited or non-active partners only)	14	10	-3
Net rental income	15	230	89
Taxable capital gains	16	1,420	7,889
RRSP income	17	4,120	112,297
Other income	18	8,280	243,894
Net business income	19	430	1,014
Net professional income	20	90	368
Net commission income	21	50	-26
Net farming income	22	40	-316
Net fishing income	23		
Workers' compensation benefits	24	110	1,303
Social assistance payments	25	220	765
Net federal supplements	26	370	1,010
Total income assessed	27	11,190	536,706
Registered pension plan (RPP) deduction	28	1,070	1,927
RRSP/PRPP deduction	29	1,790	65,942
Deduction for elected split-pension amount	30	740	7,464
Annual union, professional, or like dues	31	1,210	412
Child care expenses	32	170	525
Business investment loss	33		
Moving expenses	34	60	261
Support payments made	35	30	423
Carrying charges and interest expenses	36	800	2,203
Deduction for CPP/QPP contributions on self-employment and other earnings	37	210	72
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	38		
Exploration and development expenses	39		
Other employment expenses	40	120	374
Clergy residence deduction	41		
Other deductions	42	660	7,146
Total deductions before adjustments	43	4,430	86,892
Social benefits repayment	44	470	1,574
Net income	45	11,150	449,746
Canadian Forces personnel and police deduction	46		

Item	Item Code	Other (#)	Other (\$)
Security options deductions	47		
Other payments deduction	48	680	3,048
Non-capital losses of other years	49	20	285
Net capital losses of other years	50	270	867
Capital gains deduction	51		
Northern residents deductions	52		
Additional deductions	53	80	528
Farming/fishing losses of prior years	54		
Total deductions from net income	55	1,040	5,176
Taxable income assessed	56	11,150	444,680
Basic personal amount	57	30,390	349,924
Age amount	58	1,260	7,185
Spouse or common-law partner amount	59	1,210	10,106
Canada caregiver amount	60	250	1,206
Amount for an eligible dependant	61	1,270	14,225
Family caregiver amount for children under 18 years of age	62	110	316
CPP or QPP contributions through employment	63	5,310	3,735
CPP or QPP contributions on self-employment and other earnings	64	210	72
Employment insurance premiums	65	5,510	1,593
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	4,880	4,909
Public transit amount	71	130	40
Home accessibility expenses	72	20	72
Home buyers' amount	73	50	205
Pension income amount	74	2,570	4,863
Disability amount	75	1,140	9,253
Disability amount transferred from a dependant	76	310	3,514
Interest paid on student loans	77	60	32
Tuition, education, and textbook amounts	78	710	3,942
Tuition, education, and textbook amounts transferred from a child	79	160	725
Amounts transferred from spouse or common-law partner	80	640	3,512
Medical expenses	81	4,090	10,457
Total tax credits on personal amounts	82	30,390	64,497
Allowable charitable donations and government gifts	83	2,220	4,155
Eligible cultural and ecological gifts	84		
Total tax credit on donations and gifts	85	2,200	1,211
Total federal non-refundable tax credits	86	30,390	65,709
Federal dividend tax credit	87	1,640	953
Minimum tax carryover	88	70	337
Basic federal tax	89	6,960	56,975
Federal foreign tax credit	90		
Federal political contribution tax credit	91	60	10
Investment tax credit	92		

<b>Item</b>	<b>Item Code</b>	<b>Other (#)</b>	<b>Other (\$)</b>
Labour-sponsored funds tax credit (provincially registered)	93		
Alternative minimum tax payable	94		
Net federal tax	95	6,910	55,430
CPP contributions on self-employment	96	210	144
Social Benefits repayment	97	470	1,574
Working income tax benefit (WITB)	98	1,000	751
Eligible educator school supply tax credit	99		
Net provincial or territorial tax	100	6,970	39,650
Total tax payable	101	7,300	96,798