



**Income Statistics 2019 (2017 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	59,620		36,750		160	
Number of non-taxable returns	2	96,240		40,190		190	
Total number of returns	3	155,860		76,930		360	
Employment income	4	75,720	3,318,848	74,920	3,306,660		
Commissions (from employment)	5	420	5,657				
Other employment income	6	3,840	170,024	3,290	168,398		
Old age security (OAS) pension	7	22,890	90,947	70	312	20	115
CPP or QPP benefits	8	27,230	127,727	260	1,137		
Other pensions and superannuation	9	8,890	120,507	130	2,418		
Elected split-pension amount	10	40	347				
Employment insurance and other benefits	11	1,590	7,607	1,270	4,637		
Taxable amount of dividends from taxable Canadian corporations	12	790	18,236				
Interest and other investment income	13	1,640	3,147	1,060	1,515		
Net partnership income (limited or non-active partners only)	14	13,390	6,924	20	10		
Net rental income	15	850	2,571	500	1,261		
Taxable capital gains	16	9,140	599,691	800	3,190		
RRSP income	17	2,280	28,125	390	1,937		
Other income	18	4,480	78,498	1,010	8,099		
Net business income	19	4,320	117,194	250	2,005		
Net professional income	20	1,880	123,030	120	575		
Net commission income	21	160	3,695				
Net farming income	22	320	-579			280	-586
Net fishing income	23	10	167				
Workers' compensation benefits	24	70	547	30	91		
Social assistance payments	25	90	399	20	58		
Net federal supplements	26	100	698				
Total income assessed	27	137,250	4,825,023	76,930	3,509,647	330	1,337
Registered pension plan (RPP) deduction	28	5,480	45,799	5,200	44,969		
RRSP/PRPP deduction	29	2,840	22,364	2,120	15,964		
Deduction for elected split-pension amount	30	30	286	20	139		
Annual union, professional, or like dues	31	4,570	3,371	4,010	3,138		
Child care expenses	32	330	1,581	280	1,469		
Business investment loss	33						
Moving expenses	34	70	491				
Support payments made	35	150	5,435	80	3,804		
Carrying charges and interest expenses	36	1,400	6,484	460	884		
Deduction for CPP/QPP contributions on self-employment and other earnings	37	90	56	20	4		
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	38	30	2				



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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 (\$)
Exploration and development expenses	39	9,160	17,167	20	200		
Other employment expenses	40	520	2,853				
Clergy residence deduction	41	50	457	40	432		
Other deductions	42	2,690	283,115	1,430	208,792		
Total deductions before adjustments	43	22,950	389,498	10,200	282,167		
Social benefits repayment	44	20	94				
Net income	45	122,100	4,543,611	76,380	3,228,657	240	6,239
Canadian Forces personnel and police deduction	46	40	965	40	965		
Security options deductions	47	410	56,246	400	56,095		
Other payments deduction	48	240	1,642	50	151		
Non-capital losses of other years	49	480	17,526				
Net capital losses of other years	50	500	4,531				
Capital gains deduction	51						
Northern residents deductions	52	30	92				
Additional deductions	53	24,620	428,440	11,460	265,056	10	90
Farming/fishing losses of prior years	54	20	562				
Total deductions from net income	55	26,300	510,136	12,090	322,758	40	1,388
Taxable income assessed	56	104,790	4,073,811	65,840	2,916,920	220	4,878
Basic personal amount	57	91,150	1,053,867	56,940	659,296	80	977
Age amount	58	27,320	192,522	390	2,634	40	260
Spouse or common-law partner amount	59	39,270	441,969	35,460	408,582	20	193
Canada caregiver amount	60	60	319				
Amount for an eligible dependant	61	4,140	48,090	4,080	47,404		
Family caregiver amount for children under 18 years of age	62	100	438	70	242		
CPP or QPP contributions through employment	63	64,100	60,840	63,410	60,288		
CPP or QPP contributions on self-employment and other earnings	64	90	56	20	4		
Employment insurance premiums	65	63,480	21,230	63,060	21,134		
PPIP premiums paid	66	280	40	270	39		
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	56,880	66,781	10	12
Public transit amount	71	860	407	790	382		
Home accessibility expenses	72						
Home buyers' amount	73	20	74				
Pension income amount	74	9,060	16,916	160	296		
Disability amount	75	350	2,805	30	212		
Disability amount transferred from a dependant	76	30	325				

**Income Statistics 2019 (2017 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 (\$)
Interest paid on student loans	77	350	338	230	196		
Tuition, education, and textbook amounts	78	2,320	22,682	1,550	15,596		
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	160	818		
Medical expenses	81	1,840	18,025	630	2,465		
Total tax credits on personal amounts	82	103,070	294,451	67,500	193,114	90	230
Allowable charitable donations and government gifts	83	3,120	14,368	1,980	6,770		
Eligible cultural and ecological gifts	84						
Total tax credit on donations and gifts	85	3,090	4,505				
Total federal non-refundable tax credits	86	103,820	298,956	67,670	195,201	100	249
Federal dividend tax credit	87	810	1,965				
Minimum tax carryover	88	30	122				
Basic federal tax	89	54,250	733,841	31,350	506,588	160	737
Federal foreign tax credit	90	1,470	9,449	1,020	8,540		
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	31,090	543,815	160	803
CPP contributions on self-employment	96	80	102				
Social Benefits repayment	97	20	94				
Working income tax benefit (WITB)	98	240	185	220	168		
Eligible educator school supply tax credit	99	10	1				
Net provincial or territorial tax	100	25,190	218,013	22,520	201,662	100	340
Total tax payable	101	59,620	1,058,425	36,750	745,509	160	1,143

Item	Item Code	Professional Income (#)	Professional Income (\$)	Sales (self-employment) (#)	Sales (self-employment) (\$)	Proprietorship/Partnerships (#)	Proprietorship/Partnerships (\$)
Number of taxable returns	1	1,410		70		2,200	
Number of non-taxable returns	2	320		50		1,750	
Total number of returns	3	1,740		130		3,950	
Employment income	4					100	1,658
Commissions (from employment)	5						
Other employment income	6	10	163			30	178
Old age security (OAS) pension	7	10	42				
CPP or QPP benefits	8						
Other pensions and superannuation	9						
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					20	36
Net partnership income (limited or non-active partners only)	14					50	630
Net rental income	15						
Taxable capital gains	16					100	35,509
RRSP income	17						
Other income	18	30	300			70	236
Net business income	19					3,860	115,066
Net professional income	20	1,720	122,217				
Net commission income	21			120		3,559	
Net farming income	22						
Net fishing income	23						
Workers' compensation benefits	24						
Social assistance payments	25						
Net federal supplements	26						
Total income assessed	27	1,730	123,587	120	3,840	3,890	153,698
Registered pension plan (RPP) deduction	28						
RRSP/PRPP deduction	29	100	1,618			90	648
Deduction for elected split-pension amount	30						
Annual union, professional, or like dues	31					40	20
Child care expenses	32						
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	11			40	34
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	38					10	1
Exploration and development expenses	39						
Other employment expenses	40						
Clergy residence deduction	41						
Other deductions	42						

Item	Item Code	Professional Income (#)	Professional Income (\$)	Sales (self-employment) (#)	Sales (self-employment) (\$)	Proprietorship/Partnerships (#)	Proprietorship/Partnerships (\$)
Total deductions before adjustments	43						
Social benefits repayment	44						
Net income	45	1,630	119,355	110	2,668	2,960	165,015
Canadian Forces personnel and police deduction	46						
Security options deductions	47						
Other payments deduction	48						
Non-capital losses of other years	49					300	5,486
Net capital losses of other years	50					10	284
Capital gains deduction	51						
Northern residents deductions	52						
Additional deductions	53	140	28,596	10	172	260	13,416
Farming/fishing losses of prior years	54						
Total deductions from net income	55	150	28,648	10	176	570	19,186
Taxable income assessed	56	1,530	91,215	100	2,501	2,560	146,014
Basic personal amount	57	370	4,274	60	707	610	7,065
Age amount	58					50	340
Spouse or common-law partner amount	59	30	321	10	141	90	860
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					80	42
CPP or QPP contributions on self-employment and other earnings	64	10	11			40	34
Employment insurance premiums	65	20	5			60	13
PPIP premiums paid	66						
PPIP premiums payable on employment income	67						
PPIP premiums payable on self-employment income	68					10	1
Volunteer firefighters' amount/search and rescue volunteers' amount	69						
Canada employment amount	70					70	67
Public transit amount	71					10	6
Home accessibility expenses	72						
Home buyers' amount	73						
Pension income amount	74					10	18
Disability amount	75						
Disability amount transferred from a dependant	76						
Interest paid on student loans	77						
Tuition, education, and textbook amounts	78	30	313			90	532
Tuition, education, and textbook amounts transferred from a child	79						
Amounts transferred from spouse or common-law partner	80						
Medical expenses	81	10	165			30	87

Item	Item Code	Professional Income (#)	Professional Income (\$)	Sales (self-employment) (#)	Sales (self-employment) (\$)	Proprietorship/ Partnerships (#)	Proprietorship/ Partnerships (\$)
Total tax credits on personal amounts	82	410	813	70	161	720	1,380
Allowable charitable donations and government gifts	83					100	575
Eligible cultural and ecological gifts	84						
Total tax credit on donations and gifts	85	410	134			100	177
Total federal non-refundable tax credits	86	780	947	70	164	780	1,557
Federal dividend tax credit	87						
Minimum tax carryover	88						
Basic federal tax	89	1,400	18,415	70	312	2,190	37,220
Federal foreign tax credit	90	10	88			30	212
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	1,400	20,030	70	351	2,170	48,244
CPP contributions on self-employment	96	10	20			40	67
Social Benefits repayment	97						
Working income tax benefit (WITB)	98						
Eligible educator school supply tax credit	99						
Net provincial or territorial tax	100	1,090	6,934	30	44	920	6,705
Total tax payable	101	1,410	26,985	70	399	2,200	55,017

Item	Item Code	Investment (#)	Investment (\$)	Pension (#)	Pension (\$)	Social Benefits (#)	Social Benefits (\$)
Number of taxable returns	1	7,280		9,740		140	
Number of non-taxable returns	2	14,180		19,560		210	
Total number of returns	3	21,460		29,300		350	
Employment income	4	140	4,625	150	698	90	521
Commissions (from employment)	5						
Other employment income	6	60	427	370	520		
Old age security (OAS) pension	7	40	159	22,320	88,871	50	141
CPP or QPP benefits	8	60	227	26,220	123,099	40	137
Other pensions and superannuation	9	20	319	8,590	116,431		
Elected split-pension amount	10						
Employment insurance and other benefits	11			50	81	230	2,643
Taxable amount of dividends from taxable Canadian corporations	12			50	114		
Interest and other investment income	13	360	1,354	110	167	20	21
Net partnership income (limited or non-active partners only)	14	13,270	5,682	10	46		
Net rental income	15	310	1,156				
Taxable capital gains	16	7,710	559,483	270	626		
RRSP income	17	40	171	760	4,452	20	70
Other income	18	330	416	810	2,420	20	30
Net business income	19	130	-129	30	21		
Net professional income	20			20	30		
Net commission income	21						
Net farming income	22	10	85				
Net fishing income	23						
Workers' compensation benefits	24					20	350
Social assistance payments	25					70	307
Net federal supplements	26					50	479
Total income assessed	27	21,440	591,121	29,300	338,154	350	4,773
Registered pension plan (RPP) deduction	28	40	106	120	274	20	16
RRSP/PRPP deduction	29	110	492	110	895	20	102
Deduction for elected split-pension amount	30						
Annual union, professional, or like dues	31	50	25	140	35	30	5
Child care expenses	32	10	17				
Business investment loss	33						
Moving expenses	34						
Support payments made	35						
Carrying charges and interest expenses	36	390	4,721				
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	9,100	16,857				
Other employment expenses	40						
Clergy residence deduction	41						
Other deductions	42						
Total deductions before adjustments	43	9,740	24,994				
Social benefits repayment	44			10	21		

Item	Item Code	Investment (#)	Investment (\$)	Pension (#)	Pension (\$)	Social Benefits (#)	Social Benefits (\$)
Net income	45	8,310	595,938	29,060	331,241	340	4,583
Canadian Forces personnel and police deduction	46						
Security options deductions	47						
Other payments deduction	48			70	266	110	1,136
Non-capital losses of other years	49	90	10,719	20	66		
Net capital losses of other years	50	310	3,967				
Capital gains deduction	51						
Northern residents deductions	52						
Additional deductions	53	190	4,695	11,810	101,569	30	160
Farming/fishing losses of prior years	54						
Total deductions from net income	55	610	19,532	11,910	102,015	140	1,297
Taxable income assessed	56	8,160	577,486	23,190	251,619	290	3,339
Basic personal amount	57	1,480	16,596	28,100	326,523	320	3,363
Age amount	58	230	1,437	25,680	181,552	70	463
Spouse or common-law partner amount	59	100	959	3,140	26,719	50	555
Canada caregiver amount	60						
Amount for an eligible dependant	61			30	348		
Family caregiver amount for children under 18 years of age	62						
CPP or QPP contributions through employment	63	110	118	120	79	70	23
CPP or QPP contributions on self-employment and other earnings	64						
Employment insurance premiums	65	60	22	50	7	60	7
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	110	112	490	276	100	102
Public transit amount	71			10	5		
Home accessibility expenses	72						
Home buyers' amount	73						
Pension income amount	74	20	42	8,510	15,883		
Disability amount	75			240	1,944		
Disability amount transferred from a dependant	76						
Interest paid on student loans	77	10	20				
Tuition, education, and textbook amounts	78	280	3,161				
Tuition, education, and textbook amounts transferred from a child	79						
Amounts transferred from spouse or common-law partner	80			1,790	12,034	20	116
Medical expenses	81	50	113	970	14,465		
Total tax credits on personal amounts	82	1,780	3,424	28,390	87,047	330	718
Allowable charitable donations and government gifts	83			300	486		
Eligible cultural and ecological gifts	84						
Total tax credit on donations and gifts	85			300	136		
Total federal non-refundable tax credits	86	1,900	5,301	28,400	87,183	330	719
Federal dividend tax credit	87			40	14		
Minimum tax carryover	88						
Basic federal tax	89	7,320	131,555	9,730	23,916	130	293

Item	Item Code	Investment (#)	Investment (\$)	Pension (#)	Pension (\$)	Social Benefits (#)	Social Benefits (\$)
Federal foreign tax credit	90						
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	7,260	190,520	9,700	18,034	130	256
CPP contributions on self-employment	96						
Social Benefits repayment	97				10		21
Working income tax benefit (WITB)	98						
Eligible educator school supply tax credit	99						
Net provincial or territorial tax	100	260	1,758	90	58	20	6
Total tax payable	101	7,280	192,291	9,740	18,113	140	278

Item	Item Code	Other (#)	Other (\$)
Number of taxable returns	1	1,870	
Number of non-taxable returns	2	19,790	
Total number of returns	3	21,660	
Employment income	4	250	3,588
Commissions (from employment)	5		
Other employment income	6	60	309
Old age security (OAS) pension	7	350	1,248
CPP or QPP benefits	8	580	2,874
Other pensions and superannuation	9		
Elected split-pension amount	10		
Employment insurance and other benefits	11	30	164
Taxable amount of dividends from taxable Canadian corporations	12	20	31
Interest and other investment income	13	50	44
Net partnership income (limited or non-active partners only)	14		
Net rental income	15		
Taxable capital gains	16	210	459
RRSP income	17	1,050	21,381
Other income	18	2,190	66,907
Net business income	19	30	134
Net professional income	20		
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	3,170	98,866
Registered pension plan (RPP) deduction	28	90	380
RRSP/PRPP deduction	29	270	2,513
Deduction for elected split-pension amount	30		
Annual union, professional, or like dues	31	250	100
Child care expenses	32	10	38
Business investment loss	33		
Moving expenses	34		
Support payments made	35		
Carrying charges and interest expenses	36	280	528
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	68
Clergy residence deduction	41		
Other deductions	42		
Total deductions before adjustments	43	1,030	11,389
Social benefits repayment	44		
Net income	45	3,070	89,914
Canadian Forces personnel and police deduction	46		

Item	Item Code	Other (#)	Other (\$)
Security options deductions	47		
Other payments deduction	48		
Non-capital losses of other years	49		
Net capital losses of other years	50	20	15
Capital gains deduction	51		
Northern residents deductions	52		
Additional deductions	53	720	14,687
Farming/fishing losses of prior years	54		
Total deductions from net income	55	780	15,137
Taxable income assessed	56	2,900	79,839
Basic personal amount	57	3,200	35,065
Age amount	58	830	5,576
Spouse or common-law partner amount	59	370	3,639
Canada caregiver amount	60		
Amount for an eligible dependant	61	20	167
Family caregiver amount for children under 18 years of age	62		
CPP or QPP contributions through employment	63	260	244
CPP or QPP contributions on self-employment and other earnings	64		
Employment insurance premiums	65	140	36
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	200	185
Public transit amount	71	30	11
Home accessibility expenses	72		
Home buyers' amount	73		
Pension income amount	74	330	636
Disability amount	75	70	560
Disability amount transferred from a dependant	76		
Interest paid on student loans	77	90	111
Tuition, education, and textbook amounts	78	350	2,954
Tuition, education, and textbook amounts transferred from a child	79		
Amounts transferred from spouse or common-law partner	80	80	450
Medical expenses	81	120	685
Total tax credits on personal amounts	82	3,770	7,563
Allowable charitable donations and government gifts	83		
Eligible cultural and ecological gifts	84		
Total tax credit on donations and gifts	85	120	72
Total federal non-refundable tax credits	86	3,800	7,635
Federal dividend tax credit	87	60	4
Minimum tax carryover	88		
Basic federal tax	89	1,900	14,805
Federal foreign tax credit	90		
Federal political contribution tax credit	91		
Investment tax credit	92		

Item	Item Code	Other (#)	Other (\$)
Labour-sponsored funds tax credit (provincially registered)	93		
Alternative minimum tax payable	94		
Net federal tax	95	1,860	18,161
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	160	505
Total tax payable	101	1,870	18,690