

Income Statistics 2020 (2018 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	63,990		6,100		3,660	
Number of non-taxable returns	2	93,960		47,020		13,410	
Total number of returns	3	157,950		53,110		17,070	
Employment income	4	78,300	3,420,799	5,670	15,955	8,280	61,627
Commissions (from employment)	5	410	7,118	40	34	40	52
Other employment income	6	3,750	149,992	510	632	300	1,487
Old age security (OAS) pension	7	22,990	96,983			5,400	20,982
CPP or QPP benefits	8	27,370	131,020	8,830	14,785	6,340	25,216
Other pensions and superannuation	9	8,920	121,310	360	656	820	2,821
Elected split-pension amount	10	50	413				
Employment insurance and other benefits	11	1,600	7,820	60	105	100	447
Taxable amount of dividends from taxable Canadian corporations	12	730	2,821	70	48	40	57
Interest and other investment income	13	1,700	3,722	220	193	100	208
Net partnership income (limited or non-active partners only)	14	12,960	25,245				
Net rental income	15	840	2,514	110	-183	60	276
Taxable capital gains	16	9,640	697,019	2,090	4,058	930	6,126
RRSP income	17	2,210	26,296	190	379	180	850
Other income	18	4,040	59,107	940	1,159	490	2,200
Net business income	19	3,780	115,803	1,650	-6,707	420	2,548
Net professional income	20	1,900	105,220				
Net commission income	21	160	3,970	50	29	20	96
Net farming income	22	310	78	160	-3,415	30	199
Net fishing income	23	10	171				
Workers' compensation benefits	24	90	408				
Social assistance payments	25	70	333	20	66	10	77
Net federal supplements	26	70	485				
Total income assessed	27	138,920	4,978,971	34,080	22,559	17,070	126,650
Registered pension plan (RPP) deduction	28	5,540	40,146	220	499	140	189
RRSP/PRPP deduction	29	2,730	21,667	360	1,443	90	286
Deduction for elected split-pension amount	30	40	424				
Annual union, professional, or like dues	31	5,030	3,419	650	149	410	79
Child care expenses	32	370	1,749			30	66
Business investment loss	33						
Moving expenses	34	50	142				
Support payments made	35	140	5,488				
Carrying charges and interest expenses	36	1,180	2,468	330	519	70	117
Deduction for CPP/QPP contributions on self-employment and other earnings	37	100	78			10	1
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	38	60	4			20	

Income Statistics 2020 (2018 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 (\$)
Exploration and development expenses	39	9,370	14,510	9,320	14,350		
Other employment expenses	40	550	1,985			20	25
Clergy residence deduction	41	50	414				
Other deductions	42	2,480	210,313	470	1,420	270	1,241
Total deductions before adjustments	43	23,410	303,257	11,250	18,978	960	2,215
Social benefits repayment	44	20	38				
Net income	45	124,340	4,723,573	20,100	49,314	16,910	124,812
Canadian Forces personnel and police deduction	46	50	1,286				
Security options deductions	47	410	62,082	20	29	10	48
Other payments deduction	48	220	1,226	30	71	30	128
Non-capital losses of other years	49	480	3,852	230	551	50	225
Net capital losses of other years	50	520	3,526	130	112	30	128
Capital gains deduction	51						
Northern residents deductions	52	40	66				
Additional deductions	53	23,010	364,552	6,740	24,350	5,100	39,479
Farming/fishing losses of prior years	54	30	194				
Total deductions from net income	55	24,680	437,164	7,150	25,140	5,220	40,024
Taxable income assessed	56	109,080	4,305,093	15,030	33,975	12,830	90,621
Basic personal amount	57	96,110	1,129,132	15,650	182,253	13,940	163,895
Age amount	58	27,730	198,214	9,590	69,891	6,130	44,622
Spouse or common-law partner amount	59	41,920	480,067	1,920	20,505	3,650	40,632
Canada caregiver amount	60	60	426				
Amount for an eligible dependant	61	3,240	38,074	140	1,637	430	5,037
Family caregiver amount for children under 18 years of age	62	150	527				
CPP or QPP contributions through employment	63	67,780	70,293	3,400	755	7,550	2,367
CPP or QPP contributions on self-employment and other earnings	64	100	78			10	1
Employment insurance premiums	65	67,240	24,803	3,150	207	7,500	929
PPIP premiums paid	66	240	34	20	1	40	1
PPIP premiums payable on employment income	67	80	14			20	1
PPIP premiums payable on self-employment income	68	60	5			20	1
Volunteer firefighters' amount/search and rescue volunteers' amount	69						
Canada employment amount	70	62,600	74,122	3,560	3,954	6,810	8,110
Home accessibility expenses	71						
Home buyers' amount	72	10	45				
Pension income amount	73	9,150	17,110	360	494	830	1,348
Disability amount	74	360	2,920	70	527	30	285
Disability amount transferred from a dependant	75	30	316				
Interest paid on student loans	76	320	330				

Income Statistics 2020 (2018 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 (\$)
Tuition, education, and textbook amounts	77	2,120	21,693			220	1,221
Tuition, education, and textbook amounts transferred from a child	78	170	795				
Amounts transferred from spouse or common-law partner	79	2,230	14,882	510	3,616	430	2,979
Medical expenses	80	1,840	8,822	220	440	160	412
Total tax credits on personal amounts	81	106,700	312,417	17,260	42,768	15,100	40,788
Allowable charitable donations and government gifts	82	3,040	16,548	150	75	90	85
Eligible cultural and ecological gifts	83						
Total tax credit on donations and gifts	84	2,740	5,217	150	19	90	23
Total federal non-refundable tax credits	85	107,240	317,634	17,340	42,787	15,130	40,810
Federal dividend tax credit	86	770	343	110	3	30	5
Minimum tax carryover	87	40	111				
Basic federal tax	88	58,770	746,178	6,150	6,779	3,660	5,181
Federal foreign tax credit	89	1,370	8,854	180	21	50	49
Federal political contribution tax credit	90	40	9				
Investment tax credit	91						
Labour-sponsored funds tax credit (provincially registered)	92	10	4				
Alternative minimum tax payable	93	30	98				
Net federal tax	94	58,390	856,988	6,070	2,240	3,630	3,903
CPP contributions on self-employment	95	90	146			10	2
Social Benefits repayment	96	20	38				
Working income tax benefit (WITB)	97	140	113			20	22
Eligible educator school supply tax credit	98	20	2				
Net provincial or territorial tax	99	29,510	222,714	1,110	153	870	366
Total tax payable	100	63,990	1,079,888	6,100	2,393	3,660	4,271

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	4,340		5,180		8,190	
Number of non-taxable returns	2	12,480		11,380		6,220	
Total number of returns	3	16,810		16,560		14,410	
Employment income	4	10,710	132,882	12,650	218,751	11,880	263,864
Commissions (from employment)	5	90	343	50	233	30	85
Other employment income	6	290	2,236	250	2,547	240	2,775
Old age security (OAS) pension	7	4,020	21,795	2,550	15,225	1,380	8,434
CPP or QPP benefits	8	4,380	26,178	2,740	21,488	1,540	12,300
Other pensions and superannuation	9	1,360	6,860	1,570	10,549	1,330	12,939
Elected split-pension amount	10						
Employment insurance and other benefits	11	200	747	310	1,285	340	1,503
Taxable amount of dividends from taxable Canadian corporations	12			20	71		
Interest and other investment income	13			70	106	70	140
Net partnership income (limited or non-active partners only)	14			20	158	30	456
Net rental income	15	30	188	20	139		
Taxable capital gains	16	660	7,103	500	7,410	420	7,698
RRSP income	17	290	2,004	300	2,451	220	2,283
Other income	18	440	2,652	340	2,621	290	2,788
Net business income	19	360	3,639	190	2,578	170	2,895
Net professional income	20	240	2,636	180	2,829	200	4,227
Net commission income	21	20	134			10	112
Net farming income	22	30	349	10	198	20	264
Net fishing income	23						
Workers' compensation benefits	24			20	41	30	98
Social assistance payments	25	10	58	10	74		
Net federal supplements	26	20	99	30	253	10	71
Total income assessed	27	16,810	210,267	16,560	289,195	14,410	323,243
Registered pension plan (RPP) deduction	28	200	270	170	267	170	269
RRSP/PRPP deduction	29	80	242	80	352	90	305
Deduction for elected split-pension amount	30						
Annual union, professional, or like dues	31	390	101	480	137	450	150
Child care expenses	32	20	75	20	64	20	57
Business investment loss	33						
Moving expenses	34						
Support payments made	35						
Carrying charges and interest expenses	36	70	115	50	74	50	83
Deduction for CPP/QPP contributions on self-employment and other earnings	37	20	6				
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	40	104	100	283	90	150
Clergy residence deduction	41						
Other deductions	42	200	1,558	140	1,207	120	1,198
Total deductions before adjustments	43	960	2,503	990	2,725	910	2,291
Social benefits repayment	44						
Net income	45	16,720	207,803	16,520	286,819	14,380	320,960
Canadian Forces personnel and police deduction	46						
Security options deductions	47	10	68	20	128	10	107
Other payments deduction	48	30	160	50	368	40	190
Non-capital losses of other years	49	40	247	20	144		
Net capital losses of other years	50	30	106	30	138	30	168
Capital gains deduction	51						
Northern residents deductions	52						
Additional deductions	53	4,850	55,731	2,330	31,485	960	13,805
Farming/fishing losses of prior years	54						
Total deductions from net income	55	4,960	56,336	2,440	32,271	1,050	14,383
Taxable income assessed	56	13,140	152,201	15,510	255,511	14,120	306,905
Basic personal amount	57	14,130	166,380	14,470	170,423	12,620	148,598
Age amount	58	4,330	31,567	2,770	20,092	1,530	11,037
Spouse or common-law partner amount	59	6,120	69,667	8,470	98,348	8,470	98,781
Canada caregiver amount	60						
Amount for an eligible dependant	61	420	4,982	620	7,330	740	8,710
Family caregiver amount for children under 18 years of age	62	10	31	40	161	40	146
CPP or QPP contributions through employment	63	9,860	5,413	11,930	9,348	11,270	11,388
CPP or QPP contributions on self-employment and other earnings	64	20	6				
Employment insurance premiums	65	9,830	2,021	11,910	3,412	11,270	4,138
PPIP premiums paid	66	30	2	30	2	20	2
PPIP premiums payable on employment income	67	10	1				
PPIP premiums payable on self-employment income	68						
Volunteer firefighters' amount/search and rescue volunteers' amount	69						
Canada employment amount	70	9,230	11,006	11,380	13,557	10,840	12,904
Home accessibility expenses	71						
Home buyers' amount	72						
Pension income amount	73	1,370	2,407	1,620	3,027	1,360	2,675
Disability amount	74	50	394	40	305	40	346
Disability amount transferred from a dependant	75						
Interest paid on student loans	76			20	17		
Tuition, education, and textbook amounts	77	200	1,279	210	1,186	190	1,890
Tuition, education, and textbook amounts transferred from a child	78						

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 (\$)
Amounts transferred from spouse or common-law partner	79	370	2,458	260	1,663	140	967
Medical expenses	80	180	663	160	652	140	623
Total tax credits on personal amounts	81	15,140	44,750	15,280	49,446	13,310	45,340
Allowable charitable donations and government gifts	82	120	109	150	182	200	186
Eligible cultural and ecological gifts	83						
Total tax credit on donations and gifts	84	110	30	130	50	110	51
Total federal non-refundable tax credits	85	15,170	44,779	15,320	49,496	13,330	45,392
Federal dividend tax credit	86			20	4		
Minimum tax carryover	87						
Basic federal tax	88	3,990	5,764	5,110	7,104	4,540	8,618
Federal foreign tax credit	89	50	41	70	60	70	53
Federal political contribution tax credit	90						
Investment tax credit	91						
Labour-sponsored funds tax credit (provincially registered)	92						
Alternative minimum tax payable	93						
Net federal tax	94	3,970	5,521	5,090	7,458	4,520	9,448
CPP contributions on self-employment	95	20	11				
Social Benefits repayment	96						
Working income tax benefit (WITB)	97	60	55	40	20		
Eligible educator school supply tax credit	98						
Net provincial or territorial tax	99	1,630	854	1,690	1,220	5,440	2,013
Total tax payable	100	4,340	6,386	5,180	8,685	8,190	11,469

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	9,310		5,740		3,330	
Number of non-taxable returns	2	1,480		290		220	
Total number of returns	3	10,790		6,030		3,540	
Employment income	4	9,100	245,485	4,690	148,432	2,510	90,970
Commissions (from employment)	5	30	94	30	153	10	109
Other employment income	6	200	2,552	190	2,896	160	3,175
Old age security (OAS) pension	7	830	5,214	600	3,932	450	3,023
CPP or QPP benefits	8	940	7,957	700	6,026	510	4,520
Other pensions and superannuation	9	880	11,889	660	11,451	500	10,912
Elected split-pension amount	10						
Employment insurance and other benefits	11	220	1,145	130	771	70	445
Taxable amount of dividends from taxable Canadian corporations	12			20	64		
Interest and other investment income	13	40	48	40	46	40	45
Net partnership income (limited or non-active partners only)	14			10	134		
Net rental income	15	10	55	10	79	20	77
Taxable capital gains	16	410	9,445	360	10,029	320	9,976
RRSP income	17	170	2,181	130	1,875	130	2,034
Other income	18	210	2,195	170	1,890	140	1,969
Net business income	19	130	2,740	100	2,554	70	1,780
Net professional income	20	130	3,157	110	3,305	70	2,472
Net commission income	21						
Net farming income	22						
Net fishing income	23						
Workers' compensation benefits	24	20	43				
Social assistance payments	25						
Net federal supplements	26						
Total income assessed	27	10,790	294,650	6,030	193,998	3,540	132,125
Registered pension plan (RPP) deduction	28	180	330	180	414	180	482
RRSP/PRPP deduction	29	80	407	70	339	80	481
Deduction for elected split-pension amount	30						
Annual union, professional, or like dues	31	330	124	230	99	200	100
Child care expenses	32	10	68	20	84	20	84
Business investment loss	33						
Moving expenses	34						
Support payments made	35						
Carrying charges and interest expenses	36	50	64	40	79	30	77
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	40	58	30	160	30	96
Clergy residence deduction	41						
Other deductions	42	70	793	70	799	60	963
Total deductions before adjustments	43	690	1,934	540	2,078	490	2,426
Social benefits repayment	44						
Net income	45	10,770	292,790	6,010	191,936	3,530	129,769
Canadian Forces personnel and police deduction	46						
Security options deductions	47	10	103				
Other payments deduction	48	30	70				
Non-capital losses of other years	49	20	94			10	57
Net capital losses of other years	50	10	100	20	213	20	57
Capital gains deduction	51						
Northern residents deductions	52	10	11				
Additional deductions	53	600	9,759	410	7,296	320	6,713
Farming/fishing losses of prior years	54						
Total deductions from net income	55	680	10,138	460	7,662	360	7,032
Taxable income assessed	56	10,600	282,688	5,890	184,292	3,410	122,782
Basic personal amount	57	9,280	109,400	4,760	56,059	2,490	29,331
Age amount	58	940	6,678	670	4,745	500	3,461
Spouse or common-law partner amount	59	6,540	76,387	3,040	35,257	1,310	15,009
Canada caregiver amount	60						
Amount for an eligible dependant	61	590	6,992	160	1,821	50	621
Family caregiver amount for children under 18 years of age	62						
CPP or QPP contributions through employment	63	8,610	10,538	4,280	6,176	2,140	3,558
CPP or QPP contributions on self-employment and other earnings	64						
Employment insurance premiums	65	8,610	3,840	4,280	2,226	2,130	1,275
PPIP premiums paid	66	20	2	20	3	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	8,250	9,811	3,970	4,704	1,900	2,232
Home accessibility expenses	71						
Home buyers' amount	72						
Pension income amount	73	910	1,812	680	1,338	510	1,024
Disability amount	74	30	264				
Disability amount transferred from a dependant	75						
Interest paid on student loans	76	20	21	10	13	20	14
Tuition, education, and textbook amounts	77	150	1,694	100	1,162	100	1,462
Tuition, education, and textbook amounts transferred from a child	78						

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 (\$)
Amounts transferred from spouse or common-law partner	79	130	872	100	654	60	447
Medical expenses	80	160	554	120	591	110	637
Total tax credits on personal amounts	81	9,890	34,340	5,250	17,251	2,910	8,893
Allowable charitable donations and government gifts	82	190	181	150	139	140	163
Eligible cultural and ecological gifts	83						
Total tax credit on donations and gifts	84	130	50	110	38	100	45
Total federal non-refundable tax credits	85	9,900	34,390	5,260	17,289	2,920	8,938
Federal dividend tax credit	86	10	2	20	8		
Minimum tax carryover	87						
Basic federal tax	88	7,980	9,928	5,730	11,407	3,330	10,121
Federal foreign tax credit	89	60	58	60	112	60	113
Federal political contribution tax credit	90						
Investment tax credit	91						
Labour-sponsored funds tax credit (provincially registered)	92						
Alternative minimum tax payable	93						
Net federal tax	94	7,960	11,212	5,720	13,129	3,320	11,880
CPP contributions on self-employment	95						
Social Benefits repayment	96						
Working income tax benefit (WITB)	97						
Eligible educator school supply tax credit	98						
Net provincial or territorial tax	99	6,040	3,081	3,100	2,741	1,570	2,068
Total tax payable	100	9,310	14,299	5,740	15,882	3,330	13,959

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	2,290		1,620		1,140	
Number of non-taxable returns	2	180		150		130	
Total number of returns	3	2,460		1,770		1,270	
Employment income	4	1,590	64,995	1,030	47,055	740	37,646
Commissions (from employment)	5						
Other employment income	6	170	3,876	130	2,974	100	2,793
Old age security (OAS) pension	7	340	2,253	260	1,717	170	1,153
CPP or QPP benefits	8	390	3,405	300	2,838	190	1,670
Other pensions and superannuation	9	390	10,223	300	8,952	190	6,436
Elected split-pension amount	10						
Employment insurance and other benefits	11	30	290	20	119		
Taxable amount of dividends from taxable Canadian corporations	12						
Interest and other investment income	13	20	49	40	39	20	52
Net partnership income (limited or non-active partners only)	14	20	581				
Net rental income	15			10	181	10	7
Taxable capital gains	16	260	9,415	270	11,522	230	10,497
RRSP income	17	80	1,725	80	1,771	60	1,007
Other income	18	130	2,595	100	2,081	50	946
Net business income	19	80	2,592	60	2,021	50	1,869
Net professional income	20	40	1,588	50	1,885	30	1,560
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	2,460	104,290	1,770	83,650	1,270	66,236
Registered pension plan (RPP) deduction	28	150	450	150	446	130	451
RRSP/PRPP deduction	29	50	182	60	332	60	359
Deduction for elected split-pension amount	30						
Annual union, professional, or like dues	31	160	104	110	86	110	74
Child care expenses	32	10	51	20	81	20	60
Business investment loss	33						
Moving expenses	34						
Support payments made	35						
Carrying charges and interest expenses	36	30	51	30	35	20	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	67	10	73	10	38
Clergy residence deduction	41						
Other deductions	42	50	836	40	831	40	1,349

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	390	2,295	340	2,120	280	2,493
Social benefits repayment	44						
Net income	45	2,450	102,388	1,760	81,547	1,250	63,847
Canadian Forces personnel and police deduction	46						
Security options deductions	47	10	160				
Other payments deduction	48						
Non-capital losses of other years	49	10	85				
Net capital losses of other years	50	10	28	20	49		
Capital gains deduction	51						
Northern residents deductions	52						
Additional deductions	53	250	6,195	200	5,376	140	5,299
Farming/fishing losses of prior years	54						
Total deductions from net income	55	290	6,501	230	5,633	160	5,544
Taxable income assessed	56	2,350	95,899	1,680	76,010	1,160	58,331
Basic personal amount	57	1,580	18,489	970	11,359	620	7,286
Age amount	58	370	2,264	290	1,610	190	921
Spouse or common-law partner amount	59	700	7,992	330	3,663	170	1,746
Canada caregiver amount	60						
Amount for an eligible dependant	61	20	168				
Family caregiver amount for children under 18 years of age	62						
CPP or QPP contributions through employment	63	1,300	2,427	750	1,584	480	1,117
CPP or QPP contributions on self-employment and other earnings	64						
Employment insurance premiums	65	1,300	864	740	543	490	387
PPIP premiums paid	66	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	1,130	1,322	620	713	390	452
Home accessibility expenses	71						
Home buyers' amount	72						
Pension income amount	73	390	777	300	599	190	379
Disability amount	74						
Disability amount transferred from a dependant	75						
Interest paid on student loans	76	20	22			20	14
Tuition, education, and textbook amounts	77	80	1,551	70	1,735	30	519
Tuition, education, and textbook amounts transferred from a child	78						
Amounts transferred from spouse or common-law partner	79	50	291	30	151	30	167
Medical expenses	80	90	412	80	406	60	293
Total tax credits on personal amounts	81	1,910	5,513	1,260	3,397	820	2,021
Allowable charitable donations and government gifts	82	120	200	90	192	70	161
Eligible cultural and ecological gifts	83						
Total tax credit on donations and gifts	84	100	56	80	54	60	45

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 federal non-refundable tax credits	85	1,920	5,568	1,270	3,451	830	2,066
Federal dividend tax credit	86						
Minimum tax carryover	87						
Basic federal tax	88	2,290	9,446	1,630	8,493	1,150	7,277
Federal foreign tax credit	89	50	127	40	132	30	153
Federal political contribution tax credit	90						
Investment tax credit	91						
Labour-sponsored funds tax credit (provincially registered)	92						
Alternative minimum tax payable	93						
Net federal tax	94	2,280	11,134	1,620	10,066	1,130	8,721
CPP contributions on self-employment	95						
Social Benefits repayment	96						
Working income tax benefit (WITB)	97						
Eligible educator school supply tax credit	98						
Net provincial or territorial tax	99	1,000	1,670	660	1,541	460	1,326
Total tax payable	100	2,290	12,811	1,620	11,612	1,140	10,065

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	930		1,520		1,390	
Number of non-taxable returns	2	100		160		110	
Total number of returns	3	1,030		1,680		1,510	
Employment income	4	610	33,218	1,030	64,127	960	68,976
Commissions (from employment)	5						
Other employment income	6	90	2,915	140	5,092	120	5,463
Old age security (OAS) pension	7	100	705	140	924	90	609
CPP or QPP benefits	8	120	1,112	160	1,497	110	993
Other pensions and superannuation	9	130	5,274	170	7,129	120	6,144
Elected split-pension amount	10						
Employment insurance and other benefits	11	20	112	20	139	20	122
Taxable amount of dividends from taxable Canadian corporations	12			20	173	20	62
Interest and other investment income	13			50	85	70	88
Net partnership income (limited or non-active partners only)	14	10	309	10	514	10	403
Net rental income	15			20	27	30	52
Taxable capital gains	16	210	10,410	340	19,497	330	21,929
RRSP income	17	40	874	60	1,751	60	1,070
Other income	18	50	1,272	80	1,636	70	1,224
Net business income	19	40	1,590	70	3,730	60	3,577
Net professional income	20	20	1,055	40	1,993	20	1,020
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	1,030	59,087	1,680	108,897	1,510	112,442
Registered pension plan (RPP) deduction	28	130	477	310	1,463	360	2,182
RRSP/PRPP deduction	29	60	409	110	676	140	680
Deduction for elected split-pension amount	30						
Annual union, professional, or like dues	31	90	88	150	165	130	146
Child care expenses	32	10	62	20	100	20	143
Business investment loss	33						
Moving expenses	34						
Support payments made	35						
Carrying charges and interest expenses	36	20	51	50	116	30	45
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	59		
Clergy residence deduction	41						
Other deductions	42	30	701	70	2,183	40	1,166
Total deductions before adjustments	43	260	1,878	530	4,882	530	4,483
Social benefits repayment	44						
Net income	45	1,020	57,212	1,670	104,029	1,500	107,971
Canadian Forces personnel and police deduction	46						
Security options deductions	47			20	362		
Other payments deduction	48						
Non-capital losses of other years	49					10	212
Net capital losses of other years	50			20	168	20	294
Capital gains deduction	51						
Northern residents deductions	52						
Additional deductions	53	100	4,095	170	7,625	130	6,666
Farming/fishing losses of prior years	54						
Total deductions from net income	55	120	4,375	210	8,455	160	7,491
Taxable income assessed	56	960	52,852	1,570	95,596	1,420	100,526
Basic personal amount	57	480	5,607	710	8,241	690	8,075
Age amount	58	120	517	150	495	110	196
Spouse or common-law partner amount	59	100	1,066	140	1,452	150	1,540
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	380	920	660	1,633	650	1,612
CPP or QPP contributions on self-employment and other earnings	64						
Employment insurance premiums	65	390	307	640	516	640	525
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	300	351	490	573	520	614
Home accessibility expenses	71						
Home buyers' amount	72						
Pension income amount	73	130	268	170	335	130	251
Disability amount	74						
Disability amount transferred from a dependant	75						
Interest paid on student loans	76			10	30	10	7
Tuition, education, and textbook amounts	77	40	947	60	1,567	50	1,736
Tuition, education, and textbook amounts transferred from a child	78					10	35

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 (\$)
Amounts transferred from spouse or common-law partner	79	20	106	20	134	10	61
Medical expenses	80	40	255	60	439	50	308
Total tax credits on personal amounts	81	670	1,576	1,020	2,330	950	2,267
Allowable charitable donations and government gifts	82	60	125	120	273	100	118
Eligible cultural and ecological gifts	83						
Total tax credit on donations and gifts	84	60	35	110	77	100	37
Total federal non-refundable tax credits	85	680	1,611	1,040	2,407	960	2,304
Federal dividend tax credit	86			20	12	30	9
Minimum tax carryover	87						
Basic federal tax	88	940	6,991	1,530	13,524	1,400	14,935
Federal foreign tax credit	89	40	199	70	413	60	406
Federal political contribution tax credit	90						
Investment tax credit	91						
Labour-sponsored funds tax credit (provincially registered)	92						
Alternative minimum tax payable	93						
Net federal tax	94	930	8,405	1,510	16,340	1,390	18,262
CPP contributions on self-employment	95						
Social Benefits repayment	96						
Working income tax benefit (WITB)	97						
Eligible educator school supply tax credit	98						
Net provincial or territorial tax	99	380	1,255	630	2,539	530	2,569
Total tax payable	100	930	9,666	1,520	18,880	1,390	20,842

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	1,010		870		3,060	
Number of non-taxable returns	2	80		70		190	
Total number of returns	3	1,090		940		3,250	
Employment income	4	720	59,290	630	56,751	2,320	272,749
Commissions (from employment)	5						
Other employment income	6	100	4,956	110	5,310	260	19,351
Old age security (OAS) pension	7	30	277	20	126	10	93
CPP or QPP benefits	8	40	353	30	271	30	234
Other pensions and superannuation	9	50	2,679	30	1,844	40	2,622
Elected split-pension amount	10					10	66
Employment insurance and other benefits	11	10	98			40	332
Taxable amount of dividends from taxable Canadian corporations	12	20	137	30	57	240	655
Interest and other investment income	13	70	185	70	125	470	846
Net partnership income (limited or non-active partners only)	14			10	943	30	2,605
Net rental income	15	30	60	30	72	280	521
Taxable capital gains	16	250	18,752	230	17,747	830	72,632
RRSP income	17	40	526	30	455	130	1,544
Other income	18	50	1,140	50	854	230	3,983
Net business income	19	30	2,360	30	1,985	120	10,260
Net professional income	20	20	1,436	20	1,792	70	7,073
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	1,090	92,843	940	89,094	3,250	397,470
Registered pension plan (RPP) deduction	28	300	2,131	260	2,132	1,220	13,213
RRSP/PRPP deduction	29	130	940	130	846	620	4,411
Deduction for elected split-pension amount	30						
Annual union, professional, or like dues	31	130	177	130	143	500	544
Child care expenses	32	20	102	20	129	60	440
Business investment loss	33						
Moving expenses	34					10	53
Support payments made	35					20	694
Carrying charges and interest expenses	36	30	68	20	34	150	316
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			10	47	40	379
Clergy residence deduction	41						
Other deductions	42	50	1,748	40	2,173	150	9,982
Total deductions before adjustments	43	440	5,421	380	5,826	1,560	30,223
Social benefits repayment	44						
Net income	45	1,080	87,472	920	83,415	3,210	367,366
Canadian Forces personnel and police deduction	46					20	787
Security options deductions	47			10	327	50	1,859
Other payments deduction	48						
Non-capital losses of other years	49						
Net capital losses of other years	50					70	382
Capital gains deduction	51						
Northern residents deductions	52						
Additional deductions	53	80	4,904	60	4,351	180	16,457
Farming/fishing losses of prior years	54						
Total deductions from net income	55	100	5,311	90	4,969	330	19,986
Taxable income assessed	56	1,030	82,162	880	78,504	3,110	347,528
Basic personal amount	57	500	5,842	410	4,788	1,520	17,908
Age amount	58	30	33				
Spouse or common-law partner amount	59	110	1,052	70	675	370	3,502
Canada caregiver amount	60						
Amount for an eligible dependant	61					20	278
Family caregiver amount for children under 18 years of age	62						
CPP or QPP contributions through employment	63	530	1,329	440	1,101	1,690	4,296
CPP or QPP contributions on self-employment and other earnings	64						
Employment insurance premiums	65	500	413	410	334	1,660	1,379
PPIP premiums paid	66					10	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	420	495	340	403	1,370	1,637
Home accessibility expenses	71						
Home buyers' amount	72						
Pension income amount	73	50	104	40	70	50	104
Disability amount	74						
Disability amount transferred from a dependant	75					10	155

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 (\$)
Interest paid on student loans	76	10	9	10	9	20	25
Tuition, education, and textbook amounts	77	30	860	20	257	60	1,389
Tuition, education, and textbook amounts transferred from a child	78					70	326
Amounts transferred from spouse or common-law partner	79	10	55	10	41	30	116
Medical expenses	80	40	176	30	219	90	567
Total tax credits on personal amounts	81	700	1,575	580	1,202	2,070	4,768
Allowable charitable donations and government gifts	82	90	129	90	200	490	778
Eligible cultural and ecological gifts	83						
Total tax credit on donations and gifts	84	90	36	90	56	490	214
Total federal non-refundable tax credits	85	710	1,611	600	1,258	2,120	4,983
Federal dividend tax credit	86	20	5	30	8	240	90
Minimum tax carryover	87						
Basic federal tax	88	1,020	12,644	880	12,718	3,090	62,183
Federal foreign tax credit	89	50	451	60	583	210	1,763
Federal political contribution tax credit	90						
Investment tax credit	91						
Labour-sponsored funds tax credit (provincially registered)	92						
Alternative minimum tax payable	93						
Net federal tax	94	1,010	15,535	860	15,345	3,060	77,405
CPP contributions on self-employment	95						
Social Benefits repayment	96						
Working income tax benefit (WITB)	97						
Eligible educator school supply tax credit	98						
Net provincial or territorial tax	99	390	2,269	350	2,493	1,140	12,154
Total tax payable	100	1,010	17,812	870	17,842	3,060	89,596

Item	Item Code	\$150,000-\$249,999 (#)	\$150,000-\$249,999 (\$)	\$250,000 and over (#)	\$250,000 and over (\$)
Number of taxable returns	1	2,040		2,280	
Number of non-taxable returns	2	180		130	
Total number of returns	3	2,220		2,410	
Employment income	4	1,450	265,966	1,730	1,272,059
Commissions (from employment)	5			10	4,093
Other employment income	6	230	29,067	180	49,897
Old age security (OAS) pension	7				
CPP or QPP benefits	8				
Other pensions and superannuation	9	30	1,120	10	810
Elected split-pension amount	10				
Employment insurance and other benefits	11				
Taxable amount of dividends from taxable Canadian corporations	12	110	712	30	264
Interest and other investment income	13	180	677	50	600
Net partnership income (limited or non-active partners only)	14	30	3,830	50	30,137
Net rental income	15	120	697	20	68
Taxable capital gains	16	540	76,279	480	366,496
RRSP income	17	30	462	10	1,054
Other income	18	120	5,527	90	20,375
Net business income	19	80	10,787	90	63,006
Net professional income	20	140	26,020	100	39,825
Net commission income	21				
Net farming income	22	10	409		
Net fishing income	23				
Workers' compensation benefits	24				
Social assistance payments	25				
Net federal supplements	26				
Total income assessed	27	2,220	422,337	2,410	1,849,937
Registered pension plan (RPP) deduction	28	580	7,045	520	7,435
RRSP/PRPP deduction	29	280	4,005	160	4,971
Deduction for elected split-pension amount	30				
Annual union, professional, or like dues	31	210	321	170	631
Child care expenses	32	10	43		
Business investment loss	33				
Moving expenses	34				
Support payments made	35	20	602	20	2,057
Carrying charges and interest expenses	36	90	342	40	245
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	171		
Clergy residence deduction	41				
Other deductions	42	190	22,581	390	157,584
Total deductions before adjustments	43	900	35,396	1,030	173,091
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	2,180	387,041	2,370	1,677,082
Canadian Forces personnel and police deduction	46				
Security options deductions	47	50	2,633	160	55,503
Other payments deduction	48				
Non-capital losses of other years	49				
Net capital losses of other years	50	40	597	20	631
Capital gains deduction	51				
Northern residents deductions	52				
Additional deductions	53	170	26,494	220	88,474
Farming/fishing losses of prior years	54				
Total deductions from net income	55	270	30,024	410	145,891
Taxable income assessed	56	2,090	357,111	2,310	1,531,597
Basic personal amount	57	730	8,588	560	6,609
Age amount	58				
Spouse or common-law partner amount	59	150	1,468	120	1,326
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	900	2,281	960	2,450
CPP or QPP contributions on self-employment and other earnings	64				
Employment insurance premiums	65	850	706	950	781
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	640	758	440	526
Home accessibility expenses	71				
Home buyers' amount	72				
Pension income amount	73	40	71	10	28
Disability amount	74				
Disability amount transferred from a dependant	75				
Interest paid on student loans	76				
Tuition, education, and textbook amounts	77	20	463		
Tuition, education, and textbook amounts transferred from a child	78	40	175		
Amounts transferred from spouse or common-law partner	79				
Medical expenses	80	50	507	30	669
Total tax credits on personal amounts	81	1,210	2,291	1,380	1,902
Allowable charitable donations and government gifts	82	350	815	270	12,435
Eligible cultural and ecological gifts	83				
Total tax credit on donations and gifts	84	350	229	270	4,073
Total federal non-refundable tax credits	85	1,330	2,520	1,430	5,975
Federal dividend tax credit	86	110	101	30	37
Minimum tax carryover	87				
Basic federal tax	88	2,050	77,508	2,290	455,556
Federal foreign tax credit	89	140	2,222	60	1,896

Item	Item Code	\$150,000-\$249,999 (#)	\$150,000-\$249,999 (\$)	\$250,000 and over (#)	\$250,000 and over (\$)
Federal political contribution tax credit	90				
Investment tax credit	91				
Labour-sponsored funds tax credit (provincially registered)	92				
Alternative minimum tax payable	93				
Net federal tax	94	2,030	90,572	2,280	520,412
CPP contributions on self-employment	95				
Social Benefits repayment	96				
Working income tax benefit (WITB)	97				
Eligible educator school supply tax credit	98				
Net provincial or territorial tax	99	1,060	22,274	1,460	160,127
Total tax payable	100	2,040	112,868	2,280	680,550