

Income Statistics 2020 (2018 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	63,990		41,860		150	
Number of non-taxable returns	2	93,960		37,640		160	
Total number of returns	3	157,950		79,500		310	
Employment income	4	78,300	3,420,799	77,560	3,407,868		
Commissions (from employment)	5	410	7,118				
Other employment income	6	3,750	149,992	3,200	148,395		
Old age security (OAS) pension	7	22,990	96,983	60	259	20	103
CPP or QPP benefits	8	27,370	131,020	240	1,003	30	140
Other pensions and superannuation	9	8,920	121,310	100	1,991		
Elected split-pension amount	10	50	413				
Employment insurance and other benefits	11	1,600	7,820	1,290	5,206		
Taxable amount of dividends from taxable Canadian corporations	12	730	2,821	480	1,313		
Interest and other investment income	13	1,700	3,722	1,120	1,777		
Net partnership income (limited or non-active partners only)	14	12,960	25,245	20	34		
Net rental income	15	840	2,514	550	1,543		
Taxable capital gains	16	9,640	697,019	730	3,805		
RRSP income	17	2,210	26,296	350	1,345		
Other income	18	4,040	59,107	870	5,385		
Net business income	19	3,780	115,803	240	1,508		
Net professional income	20	1,900	105,220	120	812		
Net commission income	21	160	3,970				
Net farming income	22	310	78			240	2,003
Net fishing income	23	10	171				
Workers' compensation benefits	24	90	408	70	178		
Social assistance payments	25	70	333				
Net federal supplements	26	70	485				
Total income assessed	27	138,920	4,978,971	79,500	3,589,835	280	3,668
Registered pension plan (RPP) deduction	28	5,540	40,146	5,310	39,479		
RRSP/PRPP deduction	29	2,730	21,667	1,970	14,575		
Deduction for elected split-pension amount	30	40	424	10	229		
Annual union, professional, or like dues	31	5,030	3,419	4,500	3,165		
Child care expenses	32	370	1,749	320	1,654		
Business investment loss	33						
Moving expenses	34	50	142				
Support payments made	35	140	5,488	70	3,597		
Carrying charges and interest expenses	36	1,180	2,468	400	787		
Deduction for CPP/QPP contributions on self-employment and other earnings	37	100	78				
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	38	60	4				

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Item	Item Code	Grand Total (#)	Grand Total (\$)	Employment (#)	Employment (\$)	Farming and Fishing (#)	Farming and Fishing (\$)
Exploration and development expenses	39	9,370	14,510	10	133		
Other employment expenses	40	550	1,985				
Clergy residence deduction	41	50	414				
Other deductions	42	2,480	210,313	1,430	194,684		
Total deductions before adjustments	43	23,410	303,257	10,720	260,544	20	66
Social benefits repayment	44	20	38				
Net income	45	124,340	4,723,573	78,930	3,330,708	210	5,146
Canadian Forces personnel and police deduction	46	50	1,286	50	1,286		
Security options deductions	47	410	62,082				
Other payments deduction	48	220	1,226	80	237		
Non-capital losses of other years	49	480	3,852	30	190		
Net capital losses of other years	50	520	3,526				
Capital gains deduction	51						
Northern residents deductions	52	40	66				
Additional deductions	53	23,010	364,552	7,560	197,421		
Farming/fishing losses of prior years	54	30	194				
Total deductions from net income	55	24,680	437,164	8,240	261,531		
Taxable income assessed	56	109,080	4,305,093	72,120	3,070,561	200	4,833
Basic personal amount	57	96,110	1,129,132	61,770	726,585	80	992
Age amount	58	27,730	198,214	410	2,869	40	271
Spouse or common-law partner amount	59	41,920	480,067	38,180	446,800	20	187
Canada caregiver amount	60	60	426	10	155		
Amount for an eligible dependant	61	3,240	38,074	3,180	37,435		
Family caregiver amount for children under 18 years of age	62	150	527	130	457		
CPP or QPP contributions through employment	63	67,780	70,293	67,220	69,839		
CPP or QPP contributions on self-employment and other earnings	64	100	78				
Employment insurance premiums	65	67,240	24,803	66,830	24,706		
PPIP premiums paid	66	240	34	220	33		
PPIP premiums payable on employment income	67	80	14				
PPIP premiums payable on self-employment income	68	60	5				
Volunteer firefighters' amount/search and rescue volunteers' amount	69						
Canada employment amount	70	62,600	74,122	61,610	73,370		
Home accessibility expenses	71						
Home buyers' amount	72	10	45				
Pension income amount	73	9,150	17,110	130	245		
Disability amount	74	360	2,920	30	285		
Disability amount transferred from a dependant	75	30	316	20	235		
Interest paid on student loans	76	320	330				

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Item	Item Code	Grand Total (#)	Grand Total (\$)	Employment (#)	Employment (\$)	Farming and Fishing (#)	Farming and Fishing (\$)
Tuition, education, and textbook amounts	77	2,120	21,693	1,350	14,148		
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	190	973		
Medical expenses	80	1,840	8,822	630	2,825		
Total tax credits on personal amounts	81	106,700	312,417	71,300	210,286	90	234
Allowable charitable donations and government gifts	82	3,040	16,548	1,850	11,345		
Eligible cultural and ecological gifts	83						
Total tax credit on donations and gifts	84	2,740	5,217	1,840	3,603		
Total federal non-refundable tax credits	85	107,240	317,634	71,440	213,890	100	251
Federal dividend tax credit	86	770	343	500	189		
Minimum tax carryover	87	40	111	10	47		
Basic federal tax	88	58,770	746,178	36,620	493,004	140	720
Federal foreign tax credit	89	1,370	8,854	930	8,137		
Federal political contribution tax credit	90	40	9				
Investment tax credit	91						
Labour-sponsored funds tax credit (provincially registered)	92	10	4	10	4		
Alternative minimum tax payable	93	30	98				
Net federal tax	94	58,390	856,988	36,340	526,872	140	781
CPP contributions on self-employment	95	90	146				
Social Benefits repayment	96	20	38				
Working income tax benefit (WITB)	97	140	113	130	98		
Eligible educator school supply tax credit	98	20	2				
Net provincial or territorial tax	99	29,510	222,714	26,920	203,455	90	343
Total tax payable	100	63,990	1,079,888	41,860	730,354	150	1,124

Item	Item Code	Professional Income (#)	Professional Income (\$)	Sales (self-employment) (#)	Sales (self-employment) (\$)	Proprietorship/ Partnerships (#)	Proprietorship/ Partnerships (\$)
Number of taxable returns	1	1,460		70		1,740	
Number of non-taxable returns	2	290		50		1,690	
Total number of returns	3	1,750		120		3,430	
Employment income	4	60	457			120	4,287
Commissions (from employment)	5						
Other employment income	6					40	223
Old age security (OAS) pension	7	10	57				
CPP or QPP benefits	8						
Other pensions and superannuation	9					20	150
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						
Net partnership income (limited or non-active partners only)	14					30	-57
Net rental income	15						
Taxable capital gains	16	20	235			80	3,479
RRSP income	17					20	229
Other income	18	30	236			70	461
Net business income	19					3,350	113,417
Net professional income	20	1,730	104,309				
Net commission income	21			120	3,884		
Net farming income	22						
Net fishing income	23						
Workers' compensation benefits	24						
Social assistance payments	25						
Net federal supplements	26						
Total income assessed	27	1,740	105,604	120	4,038	3,360	122,544
Registered pension plan (RPP) deduction	28						
RRSP/PRPP deduction	29	90	1,223			100	749
Deduction for elected split-pension amount	30						
Annual union, professional, or like dues	31	30	61			40	19
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	20	18			50	52
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	38	10	1			30	3
Exploration and development expenses	39						
Other employment expenses	40						
Clergy residence deduction	41						
Other deductions	42					60	6,576

Item	Item Code	Professional Income (#)	Professional Income (\$)	Sales (self-employment) (#)	Sales (self-employment) (\$)	Proprietorship/ Partnerships (#)	Proprietorship/ Partnerships (\$)
Total deductions before adjustments	43	180	3,351	30	355	340	7,679
Social benefits repayment	44						
Net income	45	1,680	102,524	110	3,717	2,450	122,969
Canadian Forces personnel and police deduction	46						
Security options deductions	47						
Other payments deduction	48						
Non-capital losses of other years	49					220	1,305
Net capital losses of other years	50						
Capital gains deduction	51						
Northern residents deductions	52						
Additional deductions	53						
Farming/fishing losses of prior years	54						
Total deductions from net income	55	160	21,372			500	15,385
Taxable income assessed	56	1,570	81,620	100	2,490	2,100	107,686
Basic personal amount	57	280	3,324	60	743	720	8,354
Age amount	58					60	413
Spouse or common-law partner amount	59	30	276	10	112	100	1,010
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					100	56
CPP or QPP contributions on self-employment and other earnings	64	20	18			50	52
Employment insurance premiums	65					80	15
PPIP premiums paid	66						
PPIP premiums payable on employment income	67						
PPIP premiums payable on self-employment income	68	10	1			30	4
Volunteer firefighters' amount/search and rescue volunteers' amount	69						
Canada employment amount	70	30	37			80	85
Home accessibility expenses	71						
Home buyers' amount	72						
Pension income amount	73					20	36
Disability amount	74						
Disability amount transferred from a dependant	75						
Interest paid on student loans	76						
Tuition, education, and textbook amounts	77	40	241			80	692
Tuition, education, and textbook amounts transferred from a child	78						
Amounts transferred from spouse or common-law partner	79					20	130
Medical expenses	80	20	162			30	100
Total tax credits on personal amounts	81	340	654	70	148	820	1,658

Item	Item Code	Professional Income (#)	Professional Income (\$)	Sales (self-employment) (#)	Sales (self-employment) (\$)	Proprietorship/ Partnerships (#)	Proprietorship/ Partnerships (\$)
Allowable charitable donations and government gifts	82					90	653
Eligible cultural and ecological gifts	83						
Total tax credit on donations and gifts	84					90	205
Total federal non-refundable tax credits	85	570	707	70	150	880	1,862
Federal dividend tax credit	86						
Minimum tax carryover	87						
Basic federal tax	88	1,440	16,777	60	327	1,720	25,048
Federal foreign tax credit	89					30	353
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	1,440	18,272	60	392	1,710	29,271
CPP contributions on self-employment	95	20	30			50	101
Social Benefits repayment	96						
Working income tax benefit (WITB)	97						
Eligible educator school supply tax credit	98						
Net provincial or territorial tax	99	1,150	6,421	30	56	850	7,230
Total tax payable	100	1,460	24,725	70	450	1,740	36,602

Item	Item Code	Investment (#)	Investment (\$)	Pension (#)	Pension (\$)	Social Benefits (#)	Social Benefits (\$)
Number of taxable returns	1	7,800		9,180		120	
Number of non-taxable returns	2	13,670		20,140		180	
Total number of returns	3	21,470		29,330		300	
Employment income	4	130	2,037	140	834	70	461
Commissions (from employment)	5						
Other employment income	6	50	332	390	618		
Old age security (OAS) pension	7	30	124	22,500	94,986	30	97
CPP or QPP benefits	8	60	202	26,460	126,870	30	104
Other pensions and superannuation	9	30	281	8,660	118,020		
Elected split-pension amount	10			20	240		
Employment insurance and other benefits	11			60	112	220	2,344
Taxable amount of dividends from taxable Canadian corporations	12	160	1,319	40	108		
Interest and other investment income	13	340	1,550	120	208	20	6
Net partnership income (limited or non-active partners only)	14	12,890	24,659				
Net rental income	15	240	858				
Taxable capital gains	16	8,280	687,993	320	857		
RRSP income	17	40	110	800	4,624		
Other income	18	320	535	820	2,479		
Net business income	19	110	547	40	86		
Net professional income	20			20	23		
Net commission income	21						
Net farming income	22						
Net fishing income	23						
Workers' compensation benefits	24						
Social assistance payments	25					50	264
Net federal supplements	26					30	329
Total income assessed	27	21,460	720,609	29,330	350,411	300	3,838
Registered pension plan (RPP) deduction	28	30	135	100	208	10	14
RRSP/PRPP deduction	29	130	810			10	53
Deduction for elected split-pension amount	30						
Annual union, professional, or like dues	31	80	40	130	38		
Child care expenses	32						
Business investment loss	33						
Moving expenses	34						
Support payments made	35			50	1,044		
Carrying charges and interest expenses	36	340	864	210	282		
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	9,250	14,209				
Other employment expenses	40						
Clergy residence deduction	41						
Other deductions	42			600	3,969		
Total deductions before adjustments	43	9,880	17,367	1,140	6,380	60	109
Social benefits repayment	44						

Item	Item Code	Investment (#)	Investment (\$)	Pension (#)	Pension (\$)	Social Benefits (#)	Social Benefits (\$)
Net income	45	8,770	734,814	29,160	344,889	300	3,749
Canadian Forces personnel and police deduction	46						
Security options deductions	47						
Other payments deduction	48					80	715
Non-capital losses of other years	49	150	2,018				
Net capital losses of other years	50	320	3,031	60	138		
Capital gains deduction	51						
Northern residents deductions	52						
Additional deductions	53	230	9,069	14,140	105,722		
Farming/fishing losses of prior years	54						
Total deductions from net income	55	690	14,450	14,240	106,187	90	755
Taxable income assessed	56	8,630	721,344	21,470	247,722	260	2,995
Basic personal amount	57	1,380	15,807	28,700	338,602	280	3,072
Age amount	58	170	1,065	26,300	188,569	50	332
Spouse or common-law partner amount	59	100	999	3,130	27,209	40	330
Canada caregiver amount	60						
Amount for an eligible dependant	61			30	376		
Family caregiver amount for children under 18 years of age	62						
CPP or QPP contributions through employment	63	90	78	80	49	50	19
CPP or QPP contributions on self-employment and other earnings	64						
Employment insurance premiums	65	60	17	50	10	50	6
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	100	101	500	268	80	80
Home accessibility expenses	71						
Home buyers' amount	72						
Pension income amount	73	30	48	8,650	16,180		
Disability amount	74			260	2,151		
Disability amount transferred from a dependant	75						
Interest paid on student loans	76						
Tuition, education, and textbook amounts	77	300	3,574				
Tuition, education, and textbook amounts transferred from a child	78						
Amounts transferred from spouse or common-law partner	79			1,910	13,118	10	67
Medical expenses	80	30	95	990	5,061		
Total tax credits on personal amounts	81	1,670	3,303	28,830	88,804	290	596
Allowable charitable donations and government gifts	82	130	2,879	290	753		
Eligible cultural and ecological gifts	83						
Total tax credit on donations and gifts	84	130	925	290	211		
Total federal non-refundable tax credits	85	1,750	4,227	28,830	89,015	290	599
Federal dividend tax credit	86	130	130	60	13		
Minimum tax carryover	87	10	21				
Basic federal tax	88	7,830	176,728	9,210	22,531	120	276
Federal foreign tax credit	89	200	52	120	116		

Item	Item Code	Investment (#)	Investment (\$)	Pension (#)	Pension (\$)	Social Benefits (#)	Social Benefits (\$)
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	7,790	251,545	9,170	17,424	120	233
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	260	3,527	40	36	30	8
Total tax payable	100	7,800	255,081	9,180	17,475	120	241

Item	Item Code	Other (#)	Other (\$)
Number of taxable returns	1	1,620	
Number of non-taxable returns	2	20,130	
Total number of returns	3	21,750	
Employment income	4	200	4,480
Commissions (from employment)	5		
Other employment income	6		
Old age security (OAS) pension	7	320	1,281
CPP or QPP benefits	8	510	2,463
Other pensions and superannuation	9	100	749
Elected split-pension amount	10		
Employment insurance and other benefits	11	10	56
Taxable amount of dividends from taxable Canadian corporations	12	20	38
Interest and other investment income	13	60	130
Net partnership income (limited or non-active partners only)	14		
Net rental income	15		
Taxable capital gains	16	190	452
RRSP income	17	1,000	19,952
Other income	18	1,880	49,898
Net business income	19	30	156
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	2,840	78,424
Registered pension plan (RPP) deduction	28	80	297
RRSP/PRPP deduction	29	320	3,544
Deduction for elected split-pension amount	30		
Annual union, professional, or like dues	31	230	91
Child care expenses	32		
Business investment loss	33		
Moving expenses	34		
Support payments made	35		
Carrying charges and interest expenses	36	190	380
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	60	116
Other employment expenses	40	20	144
Clergy residence deduction	41		
Other deductions	42	210	2,491
Total deductions before adjustments	43	1,050	7,406
Social benefits repayment	44		
Net income	45	2,740	75,057
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	30	256
Net capital losses of other years	50		
Capital gains deduction	51		
Northern residents deductions	52		
Additional deductions	53	650	15,613
Farming/fishing losses of prior years	54		
Total deductions from net income	55	710	15,933
Taxable income assessed	56	2,620	65,841
Basic personal amount	57	2,830	31,653
Age amount	58	660	4,454
Spouse or common-law partner amount	59	320	3,144
Canada caregiver amount	60		
Amount for an eligible dependant	61	20	172
Family caregiver amount for children under 18 years of age	62		
CPP or QPP contributions through employment	63	200	220
CPP or QPP contributions on self-employment and other earnings	64		
Employment insurance premiums	65	130	41
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	180	164
Home accessibility expenses	71		
Home buyers' amount	72		
Pension income amount	73	300	572
Disability amount	74	40	362
Disability amount transferred from a dependant	75		
Interest paid on student loans	76	70	97
Tuition, education, and textbook amounts	77	340	2,980
Tuition, education, and textbook amounts transferred from a child	78		
Amounts transferred from spouse or common-law partner	79	70	397
Medical expenses	80	130	549
Total tax credits on personal amounts	81	3,290	6,733
Allowable charitable donations and government gifts	82		
Eligible cultural and ecological gifts	83		
Total tax credit on donations and gifts	84		
Total federal non-refundable tax credits	85	3,310	6,932
Federal dividend tax credit	86	60	5
Minimum tax carryover	87		
Basic federal tax	88	1,640	10,767
Federal foreign tax credit	89		
Federal political contribution tax credit	90		
Investment tax credit	91		
Labour-sponsored funds tax credit (provincially registered)	92		

Item	Item Code	Other (#)	Other (\$)
Alternative minimum tax payable	93		
Net federal tax	94	1,610	12,199
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	140	1,637
Total tax payable	100	1,620	13,836