

Income Statistics 2021 (2019 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	63,980		5,670		3,560	
Number of non-taxable returns	2	95,240		47,600		12,960	
Total number of returns	3	159,220		53,280		16,520	
Employment income	4	81,250	3,718,195	6,420	18,048	8,290	61,381
Commissions (from employment)	5	390	5,651				
Other employment income	6	3,680	146,944	460	658	320	1,643
Old age security (OAS) pension	7	21,610	93,686			4,950	19,190
CPP or QPP benefits	8	25,850	128,212	7,930	13,357	5,910	23,792
Other pensions and superannuation	9	8,730	121,675			770	2,698
Elected split-pension amount	10	50	487				
Employment insurance and other benefits	11	1,440	6,942			70	317
Taxable amount of dividends from taxable Canadian corporations	12	670	3,784	40	21	30	45
Interest and other investment income	13	1,690	3,880	200	165	100	168
Net partnership income (limited or non-active partners only)	14	13,030	-43,517	12,790	-71,594	30	72
Net rental income	15	830	3,163				
Taxable capital gains	16	8,920	606,284	1,800	3,332	730	4,793
RRSP income	17	2,070	26,731	170	364	180	912
Other income	18	3,520	49,191	830	966	440	1,748
Net business income	19	3,680	113,846	1,450	-11,241	500	3,323
Net professional income	20	1,940	113,082	250	132	230	1,550
Net commission income	21	160	3,687	40	48	20	107
Net farming income	22	310	-4,037	160	-7,460	30	252
Net fishing income	23						
Workers' compensation benefits	24	120	805				
Social assistance payments	25	60	363	10	25	20	88
Net federal supplements	26	80	466				
Total income assessed	27	139,180	5,100,091	33,240	-43,232	16,520	122,530
Registered pension plan (RPP) deduction	28	5,370	38,440	210	512	130	107
RRSP/PRPP deduction	29	2,800	23,843	330	1,155	90	248
Deduction for elected split-pension amount	30	50	559				
Annual union, professional, or like dues	31	5,390	3,764	620	154	450	78
Child care expenses	32	370	1,821			30	64
Business investment loss	33						
Moving expenses	34	50	399				
Support payments made	35	140	5,707	10	432		
Carrying charges and interest expenses	36	840	3,060				
Deduction for CPP or QPP contributions on self-employment and other earnings	37	110	76			20	2
Deduction for CPP or QPP enhanced contributions on employment income	38	67,970	2,060	2,240	15	7,270	46

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Item	Item Code	Grand Total (#)	Grand Total (\$)	\$4,999 and under (#)	\$4,999 and under (\$)	\$5,000-\$9,999 (#)	\$5,000-\$9,999 (\$)
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	39						
Exploration and development expenses	40	9,400	12,138				
Other employment expenses	41	390	1,504	20	104	20	24
Clergy residence deduction	42	40	314				
Other deductions	43	2,360	241,611	460	1,260	200	845
Total deductions before adjustments	44	83,150	335,746	13,140	16,273	7,660	1,706
Social benefits repayment	45	20	43				
Net income	46	124,610	4,873,568	19,230	47,588	16,420	121,099
Canadian Forces personnel and police deduction	47	50	1,313				
Security options deductions	48	430	85,298	20	30	10	38
Other payments deduction	49	250	1,630	20	43	30	149
Non-capital losses of other years	50	450	3,553	200	415	70	419
Net capital losses of other years	51	510	3,745	130	129	40	164
Capital gains deduction	52						
Northern residents deductions	53	50	118				
Additional deductions	54	21,790	378,305	6,270	22,865	4,960	34,934
Farming/fishing losses of prior years	55	20	267				
Total deductions from net income	56	23,450	474,332	6,640	23,505	5,110	35,721
Taxable income assessed	57	110,310	4,414,321	14,350	32,682	12,420	87,030
Basic personal amount	58	97,620	1,173,909	15,150	180,980	13,410	161,286
Age amount	59	26,330	191,835	8,680	64,587	5,730	42,655
Spouse or common-law partner amount	60	44,780	524,355	2,150	23,765	3,320	37,464
Canada caregiver amount	61	110	602	30	172		
Amount for an eligible dependant	62	2,440	29,342	190	2,322	400	4,781
Family caregiver amount for children under 18 years of age	63	180	660				
CPP or QPP contributions through employment	64	69,390	71,524	2,560	502	7,430	1,657
CPP or QPP contributions on self-employment and other earnings	65	110	76			20	2
Employment insurance premiums	66	70,290	25,735	3,610	226	7,460	895
PPIP premiums paid	67						
PPIP premiums payable on employment income	68						
PPIP premiums payable on self-employment income	69						
Volunteer firefighters' amount/search and rescue volunteers' amount	70						
Canada employment amount	71	66,190	80,171	4,190	4,787	6,800	8,273
Home accessibility expenses	72						
Home buyers' amount	73	20	80				
Pension income amount	74	8,910	16,697	350	460	760	1,257
Disability amount	75	390	3,284	60	515	60	480
Disability amount transferred from a dependant	76	50	473				

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All returns by total income class (All items are in thousands of dollars)

Item	Item Code	Grand Total (#)	Grand Total (\$)	\$4,999 and under (#)	\$4,999 and under (\$)	\$5,000-\$9,999 (#)	\$5,000-\$9,999 (\$)
Interest paid on student loans	77	360	372	90	98	20	17
Tuition, education, and textbook amounts	78	2,250	22,730	670	2,377		
Tuition, education, and textbook amounts transferred from a child	79	150	710				
Amounts transferred from spouse or common-law partner	80	2,320	15,955	520	3,652	450	3,255
Medical expenses	81	1,760	8,254	200	312	140	425
Total tax credits on personal amounts	82	107,800	325,026	16,690	42,722	14,560	39,548
Allowable charitable donations and government gifts	83	2,650	9,946	180	130	90	102
Eligible cultural and ecological gifts	84						
Total tax credit on donations and gifts	85	2,630	3,104	180	34	90	28
Total federal non-refundable tax credits	86	108,410	328,130	16,780	42,756	14,600	39,576
Federal dividend tax credit	87	720	458			10	3
Minimum tax carryover	88	30	112				
Basic federal tax	89	58,320	750,060	5,740	7,195	3,550	5,162
Federal foreign tax credit	90	1,690	11,374	250	55	80	65
Federal political contribution tax credit	91	50	14				
Investment tax credit	92						
Labour-sponsored funds tax credit (provincially registered)	93	10	5				
Alternative minimum tax payable	94	30	98				
Net federal tax	95	57,890	846,302	5,640	2,654	3,530	3,841
CPP contributions on self-employment	96	90	143			10	4
Social Benefits repayment	97	20	43				
Canada workers benefit (CWB)	98	890	658	40	25	110	124
Eligible educator school supply tax credit	99	20	1				
Net provincial or territorial tax	100	29,470	242,079	1,120	150	970	417
Total tax payable	101	63,980	1,088,569	5,670	2,804	3,560	4,262

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	3,930		5,000		7,840	
Number of non-taxable returns	2	12,320		11,350		6,990	
Total number of returns	3	16,250		16,350		14,830	
Employment income	4	10,490	130,268	12,600	218,224	12,400	276,576
Commissions (from employment)	5	80	352	40	111	30	69
Other employment income	6	290	2,317	250	2,226	220	2,778
Old age security (OAS) pension	7	3,840	20,890	2,450	14,668	1,340	8,271
CPP or QPP benefits	8	4,170	24,937	2,630	20,894	1,500	12,279
Other pensions and superannuation	9	1,260	6,093	1,460	9,768	1,270	11,836
Elected split-pension amount	10						
Employment insurance and other benefits	11	180	707	240	835	280	1,204
Taxable amount of dividends from taxable Canadian corporations	12	10	26	30	63	30	90
Interest and other investment income	13	80	179	70	161	60	184
Net partnership income (limited or non-active partners only)	14						
Net rental income	15						
Taxable capital gains	16	580	6,428	530	7,550	440	8,286
RRSP income	17	250	1,803	280	2,546	220	2,199
Other income	18	370	2,166	300	2,048	230	2,147
Net business income	19	340	3,500	210	2,997	170	2,808
Net professional income	20	200	2,122	160	2,335	200	4,148
Net commission income	21	20	162				
Net farming income	22	30	314	10	200		
Net fishing income	23						
Workers' compensation benefits	24			20	43	30	135
Social assistance payments	25	20	170				
Net federal supplements	26	20	115	20	163	20	88
Total income assessed	27	16,250	203,175	16,350	285,382	14,830	333,640
Registered pension plan (RPP) deduction	28	210	392	190	256	180	276
RRSP/PRPP deduction	29	80	267	90	356	100	319
Deduction for elected split-pension amount	30						
Annual union, professional, or like dues	31	450	114	510	150	510	164
Child care expenses	32	30	93	20	53	20	81
Business investment loss	33						
Moving expenses	34						
Support payments made	35						
Carrying charges and interest expenses	36						
Deduction for CPP or QPP contributions on self-employment and other earnings	37	10	4	10	7	10	6
Deduction for CPP or QPP enhanced contributions on employment income	38	9,520	130	11,850	248	11,760	332

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 (\$)
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	39						
Exploration and development expenses	40						
Other employment expenses	41	30	49				
Clergy residence deduction	42						
Other deductions	43	170	1,328	120	974	80	735
Total deductions before adjustments	44	9,940	2,723	12,190	2,245	12,070	2,174
Social benefits repayment	45						
Net income	46	16,160	200,977	16,300	283,184	14,800	331,536
Canadian Forces personnel and police deduction	47						
Security options deductions	48			20	88	10	134
Other payments deduction	49	40	312	40	252	40	254
Non-capital losses of other years	50	30	230	20	99	20	125
Net capital losses of other years	51	30	190	30	125	30	81
Capital gains deduction	52						
Northern residents deductions	53						
Additional deductions	54	4,560	54,321	2,200	29,053	930	12,720
Farming/fishing losses of prior years	55						
Total deductions from net income	56	4,670	55,099	2,300	29,623	1,030	13,349
Taxable income assessed	57	12,810	148,285	15,460	253,863	14,620	318,240
Basic personal amount	58	13,710	165,077	14,420	173,744	13,240	159,543
Age amount	59	4,130	30,739	2,660	19,697	1,490	11,000
Spouse or common-law partner amount	60	5,390	62,104	8,560	101,336	9,440	112,656
Canada caregiver amount	61						
Amount for an eligible dependant	62	380	4,615	440	5,361	480	5,825
Family caregiver amount for children under 18 years of age	63	20	74	30	125		
CPP or QPP contributions through employment	64	9,670	4,627	11,950	8,706	11,880	11,512
CPP or QPP contributions on self-employment and other earnings	65	10	4	10	7	10	6
Employment insurance premiums	66	9,690	1,949	11,890	3,329	11,860	4,275
PPIP premiums paid	67						
PPIP premiums payable on employment income	68						
PPIP premiums payable on self-employment income	69						
Volunteer firefighters' amount/search and rescue volunteers' amount	70						
Canada employment amount	71	9,110	11,109	11,470	13,987	11,560	14,088
Home accessibility expenses	72						
Home buyers' amount	73						
Pension income amount	74	1,240	2,171	1,520	2,822	1,310	2,542
Disability amount	75	50	379	40	353	40	353
Disability amount transferred from a dependant	76						
Interest paid on student loans	77			20	20	20	18

Item	Item Code	\$10,000-\$14,999 (#)	\$10,000-\$14,999 (\$)	\$15,000-\$19,999 (#)	\$15,000-\$19,999 (\$)	\$20,000-\$24,999 (#)	\$20,000-\$24,999 (\$)
Tuition, education, and textbook amounts	78	170	1,154	230	1,304	150	1,558
Tuition, education, and textbook amounts transferred from a child	79						
Amounts transferred from spouse or common-law partner	80	390	2,740	250	1,696	170	1,136
Medical expenses	81	140	505	140	377	150	657
Total tax credits on personal amounts	82	14,650	43,105	15,170	49,942	13,820	48,803
Allowable charitable donations and government gifts	83	110	104	130	118	120	125
Eligible cultural and ecological gifts	84						
Total tax credit on donations and gifts	85	90	28	130	43	120	34
Total federal non-refundable tax credits	86	14,670	43,133	15,210	49,985	13,850	48,837
Federal dividend tax credit	87	10	1	20	4	20	6
Minimum tax carryover	88						
Basic federal tax	89	3,540	5,533	4,940	6,823	4,310	7,971
Federal foreign tax credit	90	70	45	70	63	100	137
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	3,520	5,221	4,930	6,968	4,290	8,711
CPP contributions on self-employment	96			10	13		
Social Benefits repayment	97						
Canada workers benefit (CWB)	98	140	187	270	212	310	84
Eligible educator school supply tax credit	99						
Net provincial or territorial tax	100	1,610	872	1,550	1,108	5,100	1,723
Total tax payable	101	3,930	6,099	5,000	8,089	7,840	10,446

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	9,470		6,400		3,790	
Number of non-taxable returns	2	2,200		290		180	
Total number of returns	3	11,670		6,690		3,970	
Employment income	4	9,970	269,938	5,370	170,088	2,860	104,291
Commissions (from employment)	5	20	78	20	124	20	121
Other employment income	6	200	3,182	190	3,123	150	2,634
Old age security (OAS) pension	7	880	5,571	640	4,170	490	3,149
CPP or QPP benefits	8	990	8,328	730	6,410	550	4,902
Other pensions and superannuation	9	920	12,309	690	12,181	540	11,769
Elected split-pension amount	10						
Employment insurance and other benefits	11	230	1,113	160	890	80	484
Taxable amount of dividends from taxable Canadian corporations	12	20	44			10	81
Interest and other investment income	13	40	89	50	91	30	63
Net partnership income (limited or non-active partners only)	14						
Net rental income	15						
Taxable capital gains	16	360	8,015	320	9,064	350	11,688
RRSP income	17	150	2,116	120	2,166	100	1,832
Other income	18	160	1,470	120	1,265	140	1,790
Net business income	19	140	2,901	110	2,836	70	1,876
Net professional income	20	120	3,258	90	2,623	80	2,806
Net commission income	21						
Net farming income	22						
Net fishing income	23						
Workers' compensation benefits	24	20	35	10	21		
Social assistance payments	25						
Net federal supplements	26						
Total income assessed	27	11,670	318,977	6,690	215,509	3,970	148,040
Registered pension plan (RPP) deduction	28	150	316	140	308	130	329
RRSP/PRPP deduction	29	80	440	70	377	60	312
Deduction for elected split-pension amount	30						
Annual union, professional, or like dues	31	360	131	260	114	200	108
Child care expenses	32	10	50	20	64	10	46
Business investment loss	33						
Moving expenses	34						
Support payments made	35						
Carrying charges and interest expenses	36						
Deduction for CPP or QPP contributions on self-employment and other earnings	37						
Deduction for CPP or QPP enhanced contributions on employment income	38	9,430	334	4,900	208	2,520	125

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 (\$)
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	39						
Exploration and development expenses	40						
Other employment expenses	41	20	60	30	93		
Clergy residence deduction	42						
Other deductions	43	90	902	50	879	50	809
Total deductions before adjustments	44	9,690	2,361	5,080	2,192	2,690	1,838
Social benefits repayment	45						
Net income	46	11,640	316,685	6,660	213,394	3,950	146,204
Canadian Forces personnel and police deduction	47						
Security options deductions	48						
Other payments deduction	49	20	74	20	36	10	62
Non-capital losses of other years	50	20	234	10	137	10	145
Net capital losses of other years	51	20	83			10	154
Capital gains deduction	52						
Northern residents deductions	53						
Additional deductions	54	560	9,208	380	6,743	310	6,191
Farming/fishing losses of prior years	55						
Total deductions from net income	56	630	9,666	430	7,098	350	6,650
Taxable income assessed	57	11,510	307,650	6,560	206,343	3,860	139,626
Basic personal amount	58	10,390	125,194	5,560	67,036	2,990	35,989
Age amount	59	980	7,158	730	5,306	530	3,705
Spouse or common-law partner amount	60	7,850	93,778	3,860	45,866	1,730	20,432
Canada caregiver amount	61						
Amount for an eligible dependant	62	330	3,934	110	1,291	30	398
Family caregiver amount for children under 18 years of age	63	30	114			10	47
CPP or QPP contributions through employment	64	9,500	11,420	4,950	7,121	2,550	4,264
CPP or QPP contributions on self-employment and other earnings	65						
Employment insurance premiums	66	9,480	4,146	4,990	2,541	2,540	1,495
PPIP premiums paid	67						
PPIP premiums payable on employment income	68						
PPIP premiums payable on self-employment income	69						
Volunteer firefighters' amount/search and rescue volunteers' amount	70						
Canada employment amount	71	9,270	11,283	4,780	5,792	2,380	2,866
Home accessibility expenses	72						
Home buyers' amount	73						
Pension income amount	74	930	1,853	710	1,409	550	1,092
Disability amount	75						
Disability amount transferred from a dependant	76						
Interest paid on student loans	77	10	10	20	25	10	11

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Tuition, education, and textbook amounts	78	120	1,515	100	1,053	100	1,134
Tuition, education, and textbook amounts transferred from a child	79						
Amounts transferred from spouse or common-law partner	80	130	855	120	795	70	448
Medical expenses	81	150	626	120	703	100	574
Total tax credits on personal amounts	82	10,850	39,331	5,970	20,884	3,330	10,901
Allowable charitable donations and government gifts	83	100	174	100	184	90	176
Eligible cultural and ecological gifts	84						
Total tax credit on donations and gifts	85	100	48	100	55	90	49
Total federal non-refundable tax credits	86	10,870	39,379	5,990	20,939	3,340	10,950
Federal dividend tax credit	87	20	5			20	11
Minimum tax carryover	88						
Basic federal tax	89	7,590	9,069	6,370	11,173	3,790	10,862
Federal foreign tax credit	90	80	101	60	105	40	102
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	7,570	10,278	6,360	12,895	3,780	12,830
CPP contributions on self-employment	96						
Social Benefits repayment	97						
Canada workers benefit (CWB)	98	20	17				
Eligible educator school supply tax credit	99						
Net provincial or territorial tax	100	6,140	2,834	3,380	2,692	1,580	1,988
Total tax payable	101	9,470	13,125	6,400	15,593	3,790	14,826

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	2,380		1,550		1,130	
Number of non-taxable returns	2	160		100		90	
Total number of returns	3	2,540		1,640		1,220	
Employment income	4	1,640	67,239	980	44,835	690	34,807
Commissions (from employment)	5						
Other employment income	6	160	3,719	110	2,540	100	3,529
Old age security (OAS) pension	7	380	2,541	260	1,788	190	1,308
CPP or QPP benefits	8	430	3,852	290	2,611	200	1,879
Other pensions and superannuation	9	420	11,008	290	8,730	210	7,369
Elected split-pension amount	10						
Employment insurance and other benefits	11	20	186	20	185	20	148
Taxable amount of dividends from taxable Canadian corporations	12			20	39		
Interest and other investment income	13	40	164	30	21	30	85
Net partnership income (limited or non-active partners only)	14						
Net rental income	15						
Taxable capital gains	16	270	9,853	250	10,196	220	9,769
RRSP income	17	100	2,251	70	1,368	60	1,154
Other income	18	90	1,067	60	1,179	60	836
Net business income	19	60	1,844	50	1,806	50	1,837
Net professional income	20	60	2,446	40	1,825	20	740
Net commission income	21						
Net farming income	22						
Net fishing income	23						
Workers' compensation benefits	24	20	64				
Social assistance payments	25						
Net federal supplements	26						
Total income assessed	27	2,540	107,337	1,640	77,948	1,220	63,939
Registered pension plan (RPP) deduction	28	160	422	130	437	140	438
RRSP/PRPP deduction	29	70	501	60	242	60	279
Deduction for elected split-pension amount	30						
Annual union, professional, or like dues	31	180	101	110	82	100	80
Child care expenses	32	20	111	10	64	10	37
Business investment loss	33						
Moving expenses	34						
Support payments made	35						
Carrying charges and interest expenses	36						
Deduction for CPP or QPP contributions on self-employment and other earnings	37						
Deduction for CPP or QPP enhanced contributions on employment income	38	1,310	74	690	44	450	31
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	39						
Exploration and development expenses	40						
Other employment expenses	41	30	48				
Clergy residence deduction	42						

Item	Item Code	\$40,000-\$44,999 (#)	\$40,000-\$44,999 (\$)	\$45,000-\$49,999 (#)	\$45,000-\$49,999 (\$)	\$50,000-\$54,999 (#)	\$50,000-\$54,999 (\$)
Other deductions	43	40	903	40	752	20	649
Total deductions before adjustments	44	1,480	2,705	810	1,936	570	1,691
Social benefits repayment	45						
Net income	46	2,520	105,028	1,640	76,018	1,210	62,277
Canadian Forces personnel and police deduction	47						
Security options deductions	48						
Other payments deduction	49	20	64				
Non-capital losses of other years	50						
Net capital losses of other years	51			10	68	10	127
Capital gains deduction	52						
Northern residents deductions	53						
Additional deductions	54	250	5,440	150	3,670	120	3,797
Farming/fishing losses of prior years	55						
Total deductions from net income	56	290	5,776	180	3,971	160	4,243
Taxable income assessed	57	2,450	99,271	1,590	72,050	1,160	58,038
Basic personal amount	58	1,650	19,829	930	11,177	630	7,577
Age amount	59	420	2,661	290	1,666	210	1,044
Spouse or common-law partner amount	60	780	9,031	330	3,675	200	2,164
Canada caregiver amount	61						
Amount for an eligible dependant	62	10	145				
Family caregiver amount for children under 18 years of age	63						
CPP or QPP contributions through employment	64	1,330	2,550	710	1,502	480	1,115
CPP or QPP contributions on self-employment and other earnings	65						
Employment insurance premiums	66	1,330	871	700	502	470	357
PPIP premiums paid	67						
PPIP premiums payable on employment income	68						
PPIP premiums payable on self-employment income	69						
Volunteer firefighters' amount/search and rescue volunteers' amount	70						
Canada employment amount	71	1,170	1,391	600	705	380	457
Home accessibility expenses	72						
Home buyers' amount	73						
Pension income amount	74	420	842	300	589	210	426
Disability amount	75						
Disability amount transferred from a dependant	76						
Interest paid on student loans	77	20	21			10	19
Tuition, education, and textbook amounts	78	90	1,205	50	762	50	1,147
Tuition, education, and textbook amounts transferred from a child	79						
Amounts transferred from spouse or common-law partner	80	60	426	30	169	30	164
Medical expenses	81	100	411	80	493	60	308
Total tax credits on personal amounts	82	1,980	5,939	1,170	3,226	830	2,244
Allowable charitable donations and government gifts	83	100	293	70	164	50	128
Eligible cultural and ecological gifts	84						

Item	Item Code	\$40,000-\$44,999 (#)	\$40,000-\$44,999 (\$)	\$45,000-\$49,999 (#)	\$45,000-\$49,999 (\$)	\$50,000-\$54,999 (#)	\$50,000-\$54,999 (\$)
Total tax credit on donations and gifts	85	100	83	70	46	50	36
Total federal non-refundable tax credits	86	2,000	6,022	1,180	3,272	840	2,280
Federal dividend tax credit	87			20	5		
Minimum tax carryover	88						
Basic federal tax	89	2,400	9,544	1,560	8,043	1,140	6,955
Federal foreign tax credit	90	70	220	40	131	50	171
Federal political contribution tax credit	91						
Investment tax credit	92						
Labour-sponsored funds tax credit (provincially registered)	93						
Alternative minimum tax payable	94						
Net federal tax	95	2,380	11,165	1,550	9,566	1,120	8,386
CPP contributions on self-employment	96						
Social Benefits repayment	97						
Canada workers benefit (CWB)	98						
Eligible educator school supply tax credit	99						
Net provincial or territorial tax	100	990	1,656	590	1,319	410	1,113
Total tax payable	101	2,380	12,827	1,550	10,899	1,130	9,502

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	940		1,590		1,370	
Number of non-taxable returns	2	80		140		100	
Total number of returns	3	1,020		1,730		1,480	
Employment income	4	560	30,665	1,040	63,822	920	66,608
Commissions (from employment)	5			10	258		
Other employment income	6	70	1,931	160	6,253	130	6,329
Old age security (OAS) pension	7	140	902	140	938	80	527
CPP or QPP benefits	8	160	1,430	170	1,610	100	963
Other pensions and superannuation	9	160	5,919	170	7,901	100	5,036
Elected split-pension amount	10						
Employment insurance and other benefits	11			20	188	20	131
Taxable amount of dividends from taxable Canadian corporations	12			20	152		
Interest and other investment income	13	20	117	40	54	60	64
Net partnership income (limited or non-active partners only)	14					10	984
Net rental income	15			10	80	20	46
Taxable capital gains	16	210	10,812	370	21,393	310	21,069
RRSP income	17	40	985	60	1,328	70	1,955
Other income	18	60	1,122	70	1,076	60	1,275
Net business income	19	50	2,196	80	3,922	60	2,989
Net professional income	20	40	1,819	50	2,607	30	1,968
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	1,020	58,465	1,730	112,415	1,480	110,576
Registered pension plan (RPP) deduction	28	130	527	270	1,217	340	2,017
RRSP/PRPP deduction	29	50	455	130	737	180	1,159
Deduction for elected split-pension amount	30						
Annual union, professional, or like dues	31	90	89	170	167	160	162
Child care expenses	32			20	95	20	148
Business investment loss	33						
Moving expenses	34						
Support payments made	35						
Carrying charges and interest expenses	36						
Deduction for CPP or QPP contributions on self-employment and other earnings	37						
Deduction for CPP or QPP enhanced contributions on employment income	38	350	26	640	49	620	48

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 (\$)
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	39						
Exploration and development expenses	40						
Other employment expenses	41			30	167	20	130
Clergy residence deduction	42						
Other deductions	43	30	1,046	60	1,730	50	1,681
Total deductions before adjustments	44	460	2,444	810	4,362	780	5,460
Social benefits repayment	45						
Net income	46	1,010	56,024	1,720	108,058	1,470	105,119
Canadian Forces personnel and police deduction	47						
Security options deductions	48			10	318	10	304
Other payments deduction	49						
Non-capital losses of other years	50						
Net capital losses of other years	51	10	134	20	334	20	86
Capital gains deduction	52						
Northern residents deductions	53						
Additional deductions	54	100	3,402	150	6,799	110	5,109
Farming/fishing losses of prior years	55						
Total deductions from net income	56	120	3,687	200	7,751	150	5,899
Taxable income assessed	57	960	52,377	1,630	100,315	1,410	99,327
Basic personal amount	58	460	5,542	740	8,844	680	8,161
Age amount	59	160	716	180	607	100	209
Spouse or common-law partner amount	60	100	1,090	150	1,607	140	1,417
Canada caregiver amount	61						
Amount for an eligible dependant	62						
Family caregiver amount for children under 18 years of age	63						
CPP or QPP contributions through employment	64	370	908	700	1,756	650	1,690
CPP or QPP contributions on self-employment and other earnings	65						
Employment insurance premiums	66	360	289	660	526	630	520
PPIP premiums paid	67						
PPIP premiums payable on employment income	68						
PPIP premiums payable on self-employment income	69						
Volunteer firefighters' amount/search and rescue volunteers' amount	70						
Canada employment amount	71	260	305	520	611	520	627
Home accessibility expenses	72						
Home buyers' amount	73						
Pension income amount	74	160	308	180	350	110	219
Disability amount	75						
Disability amount transferred from a dependant	76						
Interest paid on student loans	77			20	23	20	16

Item	Item Code	\$55,000-\$59,999 (#)	\$55,000-\$59,999 (\$)	\$60,000-\$69,999 (#)	\$60,000-\$69,999 (\$)	\$70,000-\$79,999 (#)	\$70,000-\$79,999 (\$)
Tuition, education, and textbook amounts	78	40	843	60	1,212	60	1,597
Tuition, education, and textbook amounts transferred from a child	79						
Amounts transferred from spouse or common-law partner	80	10	94	20	149	20	103
Medical expenses	81	40	331	60	459	50	401
Total tax credits on personal amounts	82	660	1,590	1,080	2,455	950	2,275
Allowable charitable donations and government gifts	83	60	148	130	187	110	350
Eligible cultural and ecological gifts	84						
Total tax credit on donations and gifts	85	60	42	130	51	110	99
Total federal non-refundable tax credits	86	670	1,632	1,100	2,506	960	2,374
Federal dividend tax credit	87			20	18		
Minimum tax carryover	88						
Basic federal tax	89	950	6,875	1,610	14,315	1,390	14,530
Federal foreign tax credit	90	40	155	80	556	70	494
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	940	8,332	1,590	16,927	1,370	17,794
CPP contributions on self-employment	96						
Social Benefits repayment	97						
Canada workers benefit (CWB)	98						
Eligible educator school supply tax credit	99						
Net provincial or territorial tax	100	360	1,206	660	2,575	490	2,349
Total tax payable	101	940	9,555	1,590	19,508	1,370	20,146

Item	Item Code	\$80,000-\$89,999 (#)	\$80,000-\$89,999 (\$)	\$90,000-\$99,999 (#)	\$90,000-\$99,999 (\$)	\$100,000-\$149,999 (#)	\$100,000-\$149,999 (\$)
Number of taxable returns	1	1,100		930		2,990	
Number of non-taxable returns	2	80		80		210	
Total number of returns	3	1,180		1,010		3,190	
Employment income	4	780	63,381	660	59,862	2,290	271,027
Commissions (from employment)	5						
Other employment income	6	120	6,334	110	6,082	260	21,366
Old age security (OAS) pension	7	30	167	20	97	20	121
CPP or QPP benefits	8	40	350			30	291
Other pensions and superannuation	9	40	2,414	20	1,414	50	1,958
Elected split-pension amount	10					10	44
Employment insurance and other benefits	11	10	75			40	243
Taxable amount of dividends from taxable Canadian corporations	12	20	135	30	40	230	1,039
Interest and other investment income	13	80	67	70	170	460	834
Net partnership income (limited or non-active partners only)	14	10	847			10	1,339
Net rental income	15	40	-42	40	73	260	985
Taxable capital gains	16	250	19,300	230	18,372	740	64,851
RRSP income	17	30	621	30	728	100	1,255
Other income	18	50	1,131	40	910	230	3,679
Net business income	19	30	2,058	60	4,101	120	11,205
Net professional income	20	30	2,400	30	2,060	80	9,634
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	1,180	99,923	1,010	95,449	3,190	390,761
Registered pension plan (RPP) deduction	28	310	2,032	270	2,069	1,200	12,838
RRSP/PRPP deduction	29	130	987	140	1,178	640	5,115
Deduction for elected split-pension amount	30						
Annual union, professional, or like dues	31	120	128	130	165	540	643
Child care expenses	32	20	109	10	72	60	481
Business investment loss	33						
Moving expenses	34						
Support payments made	35					20	778
Carrying charges and interest expenses	36					130	297
Deduction for CPP or QPP contributions on self-employment and other earnings	37						
Deduction for CPP or QPP enhanced contributions on employment income	38	530	41	420	33	1,570	124

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 (\$)
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	39						
Exploration and development expenses	40						
Other employment expenses	41					40	224
Clergy residence deduction	42						
Other deductions	43	50	1,785	50	2,984	170	10,822
Total deductions before adjustments	44	650	5,271	530	6,707	1,980	31,529
Social benefits repayment	45						
Net income	46	1,160	94,665	990	88,762	3,150	359,412
Canadian Forces personnel and police deduction	47					30	887
Security options deductions	48	10	374	10	340	40	1,756
Other payments deduction	49						
Non-capital losses of other years	50					10	588
Net capital losses of other years	51					40	424
Capital gains deduction	52						
Northern residents deductions	53						
Additional deductions	54	70	3,869	60	4,625	180	16,024
Farming/fishing losses of prior years	55						
Total deductions from net income	56	100	4,550	90	5,251	300	19,938
Taxable income assessed	57	1,130	90,147	950	83,521	3,030	339,643
Basic personal amount	58	530	6,321	400	4,796	1,450	17,447
Age amount	59						
Spouse or common-law partner amount	60	110	1,147	80	810	360	3,486
Canada caregiver amount	61						
Amount for an eligible dependant	62					20	202
Family caregiver amount for children under 18 years of age	63						
CPP or QPP contributions through employment	64	560	1,440	450	1,170	1,680	4,396
CPP or QPP contributions on self-employment and other earnings	65						
Employment insurance premiums	66	550	445	460	380	1,660	1,386
PPIP premiums paid	67						
PPIP premiums payable on employment income	68						
PPIP premiums payable on self-employment income	69						
Volunteer firefighters' amount/search and rescue volunteers' amount	70						
Canada employment amount	71	450	546	340	410	1,320	1,616
Home accessibility expenses	72						
Home buyers' amount	73						
Pension income amount	74	50	96	30	54	60	119

Item	Item Code	\$80,000-\$89,999 (#)	\$80,000-\$89,999 (\$)	\$90,000-\$99,999 (#)	\$90,000-\$99,999 (\$)	\$100,000-\$149,999 (#)	\$100,000-\$149,999 (\$)
Disability amount	75						
Disability amount transferred from a dependant	76					20	194
Interest paid on student loans	77	10	16	10	8	20	25
Tuition, education, and textbook amounts	78	40	1,153	30	796	80	1,950
Tuition, education, and textbook amounts transferred from a child	79					50	223
Amounts transferred from spouse or common-law partner	80					30	92
Medical expenses	81	30	210	20	103	100	762
Total tax credits on personal amounts	82	750	1,745	610	1,300	2,040	4,807
Allowable charitable donations and government gifts	83	80	128	100	244	460	702
Eligible cultural and ecological gifts	84						
Total tax credit on donations and gifts	85	80	35	100	68	460	225
Total federal non-refundable tax credits	86	760	1,780	630	1,368	2,100	5,032
Federal dividend tax credit	87	30	9	30	6	230	124
Minimum tax carryover	88						
Basic federal tax	89	1,120	13,830	940	13,429	3,020	59,958
Federal foreign tax credit	90	70	638	60	462	250	2,137
Federal political contribution tax credit	91					20	4
Investment tax credit	92						
Labour-sponsored funds tax credit (provincially registered)	93						
Alternative minimum tax payable	94						
Net federal tax	95	1,100	16,634	930	16,305	2,980	73,736
CPP contributions on self-employment	96						
Social Benefits repayment	97						
Canada workers benefit (CWB)	98						
Eligible educator school supply tax credit	99						
Net provincial or territorial tax	100	420	2,348	370	2,475	1,150	11,940
Total tax payable	101	1,100	18,985	930	18,792	2,990	85,715

Item	Item Code	\$150,000-\$249,999 (#)	\$150,000-\$249,999 (\$)	\$250,000 and over (#)	\$250,000 and over (\$)
Number of taxable returns	1	2,100		2,250	
Number of non-taxable returns	2	160		160	
Total number of returns	3	2,260		2,400	
Employment income	4	1,520	272,034	1,790	1,495,103
Commissions (from employment)	5			10	2,247
Other employment income	6	220	29,740	170	40,562
Old age security (OAS) pension	7				
CPP or QPP benefits	8	10	91		
Other pensions and superannuation	9	30	1,246		
Elected split-pension amount	10				
Employment insurance and other benefits	11				
Taxable amount of dividends from taxable Canadian corporations	12	110	990	40	637
Interest and other investment income	13	180	899	60	306
Net partnership income (limited or non-active partners only)	14	40	4,959	30	16,976
Net rental income	15	120	747	30	206
Taxable capital gains	16	520	73,141	430	288,372
RRSP income	17	30	486	10	663
Other income	18	140	6,099	90	17,219
Net business income	19	80	11,898	90	60,989
Net professional income	20	140	24,288	100	44,320
Net commission income	21				
Net farming income	22	10	921		
Net fishing income	23				
Workers' compensation benefits	24				
Social assistance payments	25				
Net federal supplements	26				
Total income assessed	27	2,260	428,764	2,400	1,970,493
Registered pension plan (RPP) deduction	28	550	6,829	520	7,119
RRSP/PRPP deduction	29	290	3,873	180	5,843
Deduction for elected split-pension amount	30	10	323		
Annual union, professional, or like dues	31	220	361	200	771
Child care expenses	32	20	147		
Business investment loss	33				
Moving expenses	34				
Support payments made	35	20	669	20	1,999
Carrying charges and interest expenses	36	70	227		
Deduction for CPP or QPP contributions on self-employment and other earnings	37				
Deduction for CPP or QPP enhanced contributions on employment income	38	880	69	1,020	81
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	39				
Exploration and development expenses	40				
Other employment expenses	41	20	130		
Clergy residence deduction	42				
Other deductions	43	200	21,491	430	190,037
Total deductions before adjustments	44	1,210	34,158	1,450	207,971

Item	Item Code	\$150,000-\$249,999 (#)	\$150,000-\$249,999 (\$)	\$250,000 and over (#)	\$250,000 and over (\$)
Social benefits repayment	45				
Net income	46	2,230	394,723	2,350	1,762,817
Canadian Forces personnel and police deduction	47				
Security options deductions	48	60	3,462	170	77,690
Other payments deduction	49				
Non-capital losses of other years	50				
Net capital losses of other years	51	30	357		
Capital gains deduction	52				
Northern residents deductions	53				
Additional deductions	54	180	25,256	250	124,277
Farming/fishing losses of prior years	55				
Total deductions from net income	56	270	29,382	460	203,174
Taxable income assessed	57	2,150	365,691	2,290	1,560,221
Basic personal amount	58	750	8,974	530	6,392
Age amount	59				
Spouse or common-law partner amount	60	140	1,384	100	1,144
Canada caregiver amount	61				
Amount for an eligible dependant	62				
Family caregiver amount for children under 18 years of age	63				
CPP or QPP contributions through employment	64	930	2,433	1,050	2,756
CPP or QPP contributions on self-employment and other earnings	65				
Employment insurance premiums	66	930	769	1,020	832
PPIP premiums paid	67				
PPIP premiums payable on employment income	68				
PPIP premiums payable on self-employment income	69				
Volunteer firefighters' amount/search and rescue volunteers' amount	70				
Canada employment amount	71	650	789	430	529
Home accessibility expenses	72				
Home buyers' amount	73				
Pension income amount	74	40	68	10	20
Disability amount	75				
Disability amount transferred from a dependant	76				
Interest paid on student loans	77				
Tuition, education, and textbook amounts	78	20	447		
Tuition, education, and textbook amounts transferred from a child	79	30	160		
Amounts transferred from spouse or common-law partner	80				
Medical expenses	81	60	344	30	253
Total tax credits on personal amounts	82	1,290	2,348	1,410	1,863
Allowable charitable donations and government gifts	83	310	907	260	5,582
Eligible cultural and ecological gifts	84				
Total tax credit on donations and gifts	85	320	297	260	1,802
Total federal non-refundable tax credits	86	1,390	2,645	1,470	3,665
Federal dividend tax credit	87	110	138	40	85
Minimum tax carryover	88				
Basic federal tax	89	2,120	78,357	2,250	460,436

Item	Item Code	\$150,000-\$249,999 (#)	\$150,000-\$249,999 (\$)	\$250,000 and over (#)	\$250,000 and over (\$)
Federal foreign tax credit	90	160	2,452	70	3,284
Federal political contribution tax credit	91				
Investment tax credit	92				
Labour-sponsored funds tax credit (provincially registered)	93				
Alternative minimum tax payable	94				
Net federal tax	95	2,100	91,640	2,240	512,418
CPP contributions on self-employment	96				
Social Benefits repayment	97				
Canada workers benefit (CWB)	98				
Eligible educator school supply tax credit	99				
Net provincial or territorial tax	100	1,090	22,108	1,510	181,206
Total tax payable	101	2,100	113,761	2,250	693,635