

**Income Statistics 2021 (2019 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	63,980		42,930		130	
Number of non-taxable returns	2	95,240		39,670		140	
Total number of returns	3	159,220		82,590		270	
Employment income	4	81,250	3,718,195	80,600	3,707,643		
Commissions (from employment)	5	390	5,651				
Other employment income	6	3,680	146,944	3,100	145,112		
Old age security (OAS) pension	7	21,610	93,686	80	369		
CPP or QPP benefits	8	25,850	128,212	230	988		
Other pensions and superannuation	9	8,730	121,675	90	2,179		
Elected split-pension amount	10	50	487	40	162		
Employment insurance and other benefits	11	1,440	6,942	1,230	4,939		
Taxable amount of dividends from taxable Canadian corporations	12	670	3,784	470	1,439		
Interest and other investment income	13	1,690	3,880	1,140	2,034		
Net partnership income (limited or non-active partners only)	14	13,030	-43,517				
Net rental income	15	830	3,163	530	1,652		
Taxable capital gains	16	8,920	606,284	680	2,912		
RRSP income	17	2,070	26,731	310	1,415		
Other income	18	3,520	49,191	790	5,200	20	38
Net business income	19	3,680	113,846	250	4,675		
Net professional income	20	1,940	113,082	130	806		
Net commission income	21	160	3,687	20	54		
Net farming income	22	310	-4,037			240	-1,554
Net fishing income	23						
Workers' compensation benefits	24	120	805	90	177		
Social assistance payments	25	60	363				
Net federal supplements	26	80	466				
Total income assessed	27	139,180	5,100,091	82,590	3,887,964	250	-954
Registered pension plan (RPP) deduction	28	5,370	38,440	5,150	37,563		
RRSP/PRPP deduction	29	2,800	23,843	2,050	15,936		
Deduction for elected split-pension amount	30	50	559	20	430		
Annual union, professional, or like dues	31	5,390	3,764	4,890	3,494		
Child care expenses	32	370	1,821	320	1,669		
Business investment loss	33						
Moving expenses	34	50	399				
Support payments made	35	140	5,707	70	3,899		
Carrying charges and interest expenses	36	840	3,060	350	2,018		
Deduction for CPP or QPP contributions on self-employment and other earnings	37	110	76	40	7		
Deduction for CPP or QPP enhanced contributions on employment income	38	67,970	2,060	67,640	2,051		

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Item	Item Code	Grand Total (#)	Grand Total (\$)	Employment (#)	Employment (\$)	Farming and Fishing (#)	Farming and Fishing (\$)
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				
Clergy residence deduction	42	40	314				
Other deductions	43	2,360	241,611	1,490	222,668		
Total deductions before adjustments	44	83,150	335,746	70,830	291,924	20	88
Social benefits repayment	45	20	43				
Net income	46	124,610	4,873,568	82,000	3,597,686	160	4,429
Canadian Forces personnel and police deduction	47	50	1,313	50	1,313		
Security options deductions	48	430	85,298				
Other payments deduction	49	250	1,630	90	197		
Non-capital losses of other years	50	450	3,553	40	275		
Net capital losses of other years	51	510	3,745	90	502		
Capital gains deduction	52						
Northern residents deductions	53	50	118				
Additional deductions	54	21,790	378,305	6,960	213,143		
Farming/fishing losses of prior years	55	20	267			20	156
Total deductions from net income	56	23,450	474,332	7,680	300,725	30	297
Taxable income assessed	57	110,310	4,414,321	75,870	3,301,233	160	4,144
Basic personal amount	58	97,620	1,173,909	65,250	785,271	50	531
Age amount	59	26,330	191,835	410	2,867	20	150
Spouse or common-law partner amount	60	44,780	524,355	40,950	490,095		
Canada caregiver amount	61	110	602	20	124		
Amount for an eligible dependant	62	2,440	29,342	2,380	28,699		
Family caregiver amount for children under 18 years of age	63	180	660	160	611		
CPP or QPP contributions through employment	64	69,390	71,524	69,000	71,184		
CPP or QPP contributions on self-employment and other earnings	65	110	76	40	7		
Employment insurance premiums	66	70,290	25,735	69,930	25,660		
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	65,220	79,414		
Home accessibility expenses	72						
Home buyers' amount	73	20	80				
Pension income amount	74	8,910	16,697	120	236		
Disability amount	75	390	3,284	40	339		
Disability amount transferred from a dependant	76	50	473				

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Item	Item Code	Grand Total (#)	Grand Total (\$)	Employment (#)	Employment (\$)	Farming and Fishing (#)	Farming and Fishing (\$)
Interest paid on student loans	77	360	372	250	258		
Tuition, education, and textbook amounts	78	2,250	22,730	1,440	15,215		
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	200	1,076		
Medical expenses	81	1,760	8,254	610	2,074		
Total tax credits on personal amounts	82	107,800	325,026	74,420	225,631	60	130
Allowable charitable donations and government gifts	83	2,650	9,946	1,710	6,863		
Eligible cultural and ecological gifts	84						
Total tax credit on donations and gifts	85	2,630	3,104	1,710	2,122		
Total federal non-refundable tax credits	86	108,410	328,130	74,560	227,753	60	145
Federal dividend tax credit	87	720	458	480	205		
Minimum tax carryover	88	30	112	10	30		
Basic federal tax	89	58,320	750,060	37,210	529,265	120	669
Federal foreign tax credit	90	1,690	11,374	1,100	10,604		
Federal political contribution tax credit	91	50	14				
Investment tax credit	92						
Labour-sponsored funds tax credit (provincially registered)	93	10	5	10	5		
Alternative minimum tax payable	94	30	98	10	68		
Net federal tax	95	57,890	846,302	36,920	558,885	120	695
CPP contributions on self-employment	96	90	143	20	13		
Social Benefits repayment	97	20	43				
Canada workers benefit (CWB)	98	890	658	830	590		
Eligible educator school supply tax credit	99	20	1				
Net provincial or territorial tax	100	29,470	242,079	26,960	225,274	90	354
Total tax payable	101	63,980	1,088,569	42,930	784,178	130	1,049

Item	Item Code	Professional Income (#)	Professional Income (\$)	Sales (self-employment) (#)	Sales (self-employment) (\$)	Proprietorship/ Partnerships (#)	Proprietorship/ Partnerships (\$)
Number of taxable returns	1	1,480		70		1,870	
Number of non-taxable returns	2	290		50		1,470	
Total number of returns	3	1,770		120		3,340	
Employment income	4	60	423			90	1,018
Commissions (from employment)	5						
Other employment income	6					40	238
Old age security (OAS) pension	7						
CPP or QPP benefits	8						
Other pensions and superannuation	9						
Elected split-pension amount	10						
Employment insurance and other benefits	11						
Taxable amount of dividends from taxable Canadian corporations	12						
Interest and other investment income	13						
Net partnership income (limited or non-active partners only)	14					10	11
Net rental income	15						
Taxable capital gains	16	20	156			80	4,277
RRSP income	17					10	72
Other income	18	20	169			50	95
Net business income	19					3,270	101,054
Net professional income	20	1,760	112,158				
Net commission income	21			110	3,576		
Net farming income	22						
Net fishing income	23						
Workers' compensation benefits	24						
Social assistance payments	25						
Net federal supplements	26						
Total income assessed	27	1,760	113,153	110	3,684	3,280	107,077
Registered pension plan (RPP) deduction	28						
RRSP/PRPP deduction	29	90	1,271			110	973
Deduction for elected split-pension amount	30						
Annual union, professional, or like dues	31	40	56			40	25
Child care expenses	32					20	36
Business investment loss	33						
Moving expenses	34						
Support payments made	35						
Carrying charges and interest expenses	36					20	21
Deduction for CPP or QPP contributions on self-employment and other earnings	37	10	11			50	52
Deduction for CPP or QPP enhanced contributions on employment income	38					50	1
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	39						
Exploration and development expenses	40						
Other employment expenses	41	20	115				

Item	Item Code	Professional Income (#)	Professional Income (\$)	Sales (self-employment) (#)	Sales (self-employment) (\$)	Proprietorship/ Partnerships (#)	Proprietorship/ Partnerships (\$)
Clergy residence deduction	42						
Other deductions	43	30	2,343			70	10,998
Total deductions before adjustments	44	190	4,170	20	115	350	12,221
Social benefits repayment	45						
Net income	46	1,690	109,282	100	3,610	2,480	106,606
Canadian Forces personnel and police deduction	47						
Security options deductions	48						
Other payments deduction	49						
Non-capital losses of other years	50					180	1,268
Net capital losses of other years	51					20	69
Capital gains deduction	52						
Northern residents deductions	53						
Additional deductions	54					240	16,615
Farming/fishing losses of prior years	55						
Total deductions from net income	56					440	18,065
Taxable income assessed	57	1,600	85,971	100	2,450	2,170	88,783
Basic personal amount	58	270	3,147	60	714	640	7,681
Age amount	59					60	411
Spouse or common-law partner amount	60	30	325			90	978
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					60	46
CPP or QPP contributions on self-employment and other earnings	65	10	11			50	52
Employment insurance premiums	66					70	13
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					70	75
Home accessibility expenses	72						
Home buyers' amount	73						
Pension income amount	74						
Disability amount	75						
Disability amount transferred from a dependant	76						
Interest paid on student loans	77					20	13
Tuition, education, and textbook amounts	78	40	395			70	493
Tuition, education, and textbook amounts transferred from a child	79						
Amounts transferred from spouse or common-law partner	80						

Item	Item Code	Professional Income (#)	Professional Income (\$)	Sales (self-employment) (#)	Sales (self-employment) (\$)	Proprietorship/ Partnerships (#)	Proprietorship/ Partnerships (\$)
Medical expenses	81	20	87			40	215
Total tax credits on personal amounts	82	320	631	70	135	730	1,521
Allowable charitable donations and government gifts	83	270	393			100	410
Eligible cultural and ecological gifts	84						
Total tax credit on donations and gifts	85	260	117			100	142
Total federal non-refundable tax credits	86	550	748	70	136	790	1,663
Federal dividend tax credit	87						
Minimum tax carryover	88						
Basic federal tax	89	1,480	17,433	60	332	1,830	18,941
Federal foreign tax credit	90						
Federal political contribution tax credit	91						
Investment tax credit	92						
Labour-sponsored funds tax credit (provincially registered)	93						
Alternative minimum tax payable	94						
Net federal tax	95	1,470	19,050	60	399	1,830	21,956
CPP contributions on self-employment	96	10	21			50	100
Social Benefits repayment	97						
Canada workers benefit (CWB)	98					30	37
Eligible educator school supply tax credit	99						
Net provincial or territorial tax	100	1,160	6,693	30	70	910	6,064
Total tax payable	101	1,480	25,764	70	471	1,870	28,121

Item	Item Code	Investment (#)	Investment (\$)	Pension (#)	Pension (\$)	Social Benefits (#)	Social Benefits (\$)
Number of taxable returns	1	7,100		8,680		90	
Number of non-taxable returns	2	13,860		18,780		150	
Total number of returns	3	20,970		27,460		240	
Employment income	4	130	2,255	140	873	70	418
Commissions (from employment)	5						
Other employment income	6	50	654	410	667		
Old age security (OAS) pension	7	30	127	21,150	91,655	30	88
CPP or QPP benefits	8	50	210	24,980	124,005	20	65
Other pensions and superannuation	9	30	179	8,480	118,093		
Elected split-pension amount	10						
Employment insurance and other benefits	11			30	38	160	1,786
Taxable amount of dividends from taxable Canadian corporations	12	130	2,107	40	144		
Interest and other investment income	13	320	1,268	140	277		
Net partnership income (limited or non-active partners only)	14	12,980	-44,673				
Net rental income	15	260	1,407				
Taxable capital gains	16	7,610	597,524	330	702		
RRSP income	17			680	4,061	10	56
Other income	18	290	342	770	2,140		
Net business income	19	100	8,564	40	16		
Net professional income	20			20	32		
Net commission income	21						
Net farming income	22	20	181				
Net fishing income	23						
Workers' compensation benefits	24					20	527
Social assistance payments	25					50	326
Net federal supplements	26					30	254
Total income assessed	27	20,960	570,443	27,460	343,412	240	3,617
Registered pension plan (RPP) deduction	28	30	99	90	292		
RRSP/PRPP deduction	29	130	996	110	1,229	10	13
Deduction for elected split-pension amount	30						
Annual union, professional, or like dues	31	60	35	130	27		
Child care expenses	32	20	66				
Business investment loss	33						
Moving expenses	34						
Support payments made	35			40	993		
Carrying charges and interest expenses	36	210	620				
Deduction for CPP or QPP contributions on self-employment and other earnings	37						
Deduction for CPP or QPP enhanced contributions on employment income	38	60	2	30	1	40	
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	39						
Exploration and development expenses	40	9,300	11,786				
Other employment expenses	41						
Clergy residence deduction	42						
Other deductions	43			370	1,539	10	24
Total deductions before adjustments	44	9,840	15,235	860	4,395	60	58

Item	Item Code	Investment (#)	Investment (\$)	Pension (#)	Pension (\$)	Social Benefits (#)	Social Benefits (\$)
Social benefits repayment	45						
Net income	46	8,140	639,509	27,390	339,940	240	3,560
Canadian Forces personnel and police deduction	47						
Security options deductions	48						
Other payments deduction	49					80	1,107
Non-capital losses of other years	50	140	1,505	30	111		
Net capital losses of other years	51	310	3,034	50	48		
Capital gains deduction	52						
Northern residents deductions	53						
Additional deductions	54	170	5,126	13,690	103,189		
Farming/fishing losses of prior years	55						
Total deductions from net income	56	610	9,741	13,790	103,661	90	1,171
Taxable income assessed	57	7,950	631,035	20,020	239,423	190	2,395
Basic personal amount	58	1,340	15,788	27,120	326,934	230	2,628
Age amount	59	190	1,172	24,930	182,294	40	282
Spouse or common-law partner amount	60	90	896	3,260	28,613	40	342
Canada caregiver amount	61			60	325		
Amount for an eligible dependant	62			30	340		
Family caregiver amount for children under 18 years of age	63						
CPP or QPP contributions through employment	64	70	67	50	26	50	12
CPP or QPP contributions on self-employment and other earnings	65						
Employment insurance premiums	66	60	16	50	10	50	5
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	120	119	520	293	70	80
Home accessibility expenses	72						
Home buyers' amount	73						
Pension income amount	74	30	53	8,410	15,742		
Disability amount	75			280	2,356		
Disability amount transferred from a dependant	76						
Interest paid on student loans	77						
Tuition, education, and textbook amounts	78	340	3,877				
Tuition, education, and textbook amounts transferred from a child	79						
Amounts transferred from spouse or common-law partner	80			1,980	14,019		
Medical expenses	81			940	5,107		
Total tax credits on personal amounts	82	1,680	3,352	27,190	86,450	230	526
Allowable charitable donations and government gifts	83	150	1,117	270	745		
Eligible cultural and ecological gifts	84						
Total tax credit on donations and gifts	85	150	378	270	209		
Total federal non-refundable tax credits	86	1,790	3,730	27,190	86,659	230	528
Federal dividend tax credit	87	110	221	50	17		
Minimum tax carryover	88						
Basic federal tax	89	7,160	149,863	8,710	22,123	90	217



Item	Item Code	Investment (#)	Investment (\$)	Pension (#)	Pension (\$)	Social Benefits (#)	Social Benefits (\$)
Federal foreign tax credit	90	270	165	150	223		
Federal political contribution tax credit	91						
Investment tax credit	92						
Labour-sponsored funds tax credit (provincially registered)	93						
Alternative minimum tax payable	94	20	31				
Net federal tax	95	7,090	215,358	8,670	16,701	90	171
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	160	2,883	30	16	10	3
Total tax payable	101	7,100	218,250	8,680	16,734	90	174

Item	Item Code	Other (#)	Other (\$)
Number of taxable returns	1	1,650	
Number of non-taxable returns	2	20,830	
Total number of returns	3	22,470	
Employment income	4	160	5,455
Commissions (from employment)	5		
Other employment income	6		
Old age security (OAS) pension	7	300	1,309
CPP or QPP benefits	8	520	2,731
Other pensions and superannuation	9		
Elected split-pension amount	10		
Employment insurance and other benefits	11	10	76
Taxable amount of dividends from taxable Canadian corporations	12	20	80
Interest and other investment income	13	40	242
Net partnership income (limited or non-active partners only)	14		
Net rental income	15		
Taxable capital gains	16	180	579
RRSP income	17	1,010	20,972
Other income	18	1,570	41,177
Net business income	19		
Net professional income	20	20	23
Net commission income	21		
Net farming income	22	30	-2,535
Net fishing income	23		
Workers' compensation benefits	24		
Social assistance payments	25		
Net federal supplements	26		
Total income assessed	27	2,540	71,697
Registered pension plan (RPP) deduction	28	90	451
RRSP/PRPP deduction	29	280	3,279
Deduction for elected split-pension amount	30		
Annual union, professional, or like dues	31	200	122
Child care expenses	32		
Business investment loss	33		
Moving expenses	34		
Support payments made	35		
Carrying charges and interest expenses	36	100	182
Deduction for CPP or QPP contributions on self-employment and other earnings	37		
Deduction for CPP or QPP enhanced contributions on employment income	38	120	5
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	39		
Exploration and development expenses	40		
Other employment expenses	41	20	148
Clergy residence deduction	42		
Other deductions	43	250	2,657
Total deductions before adjustments	44	980	7,540
Social benefits repayment	45		
Net income	46	2,410	68,946

Item	Item Code	Other (#)	Other (\$)
Canadian Forces personnel and police deduction	47		
Security options deductions	48		
Other payments deduction	49		
Non-capital losses of other years	50	50	206
Net capital losses of other years	51		
Capital gains deduction	52		
Northern residents deductions	53		
Additional deductions	54	580	15,502
Farming/fishing losses of prior years	55		
Total deductions from net income	56	650	15,904
Taxable income assessed	57	2,270	58,888
Basic personal amount	58	2,680	31,215
Age amount	59	670	4,540
Spouse or common-law partner amount	60	300	2,948
Canada caregiver amount	61	20	152
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	130	162
CPP or QPP contributions on self-employment and other earnings	65		
Employment insurance premiums	66	100	25
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	150	145
Home accessibility expenses	72		
Home buyers' amount	73		
Pension income amount	74	320	621
Disability amount	75	50	454
Disability amount transferred from a dependant	76		
Interest paid on student loans	77	70	84
Tuition, education, and textbook amounts	78	320	2,600
Tuition, education, and textbook amounts transferred from a child	79		
Amounts transferred from spouse or common-law partner	80	90	553
Medical expenses	81	110	633
Total tax credits on personal amounts	82	3,120	6,650
Allowable charitable donations and government gifts	83	120	356
Eligible cultural and ecological gifts	84		
Total tax credit on donations and gifts	85	120	118
Total federal non-refundable tax credits	86	3,160	6,768
Federal dividend tax credit	87		
Minimum tax carryover	88		
Basic federal tax	89	1,660	11,217
Federal foreign tax credit	90	120	198
Federal political contribution tax credit	91		
Investment tax credit	92		

<b>Item</b>	<b>Item Code</b>	<b>Other (#)</b>	<b>Other (\$)</b>
Labour-sponsored funds tax credit (provincially registered)	93		
Alternative minimum tax payable	94		
Net federal tax	95	1,640	13,087
CPP contributions on self-employment	96		
Social Benefits repayment	97		
Canada workers benefit (CWB)	98	10	11
Eligible educator school supply tax credit	99		
Net provincial or territorial tax	100	120	724
Total tax payable	101	1,650	13,827