

Income Statistics 2022 (2020 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	55,930		5,340		3,000	
Number of non-taxable returns	2	91,540		48,620		11,300	
Total number of returns	3	147,470		53,960		14,300	
Employment income	4	67,980	3,039,087	3,900	9,911	6,610	48,979
Commissions (from employment)	5	280	5,534	20	11	30	58
Other employment income	6	2,950	118,341	440	531	220	1,051
Old age security (OAS) pension	7	20,440	91,229			4,690	18,121
CPP or QPP benefits	8	24,390	124,535	7,130	12,185	5,590	22,553
Other pensions and superannuation	9	8,500	123,792	300	570	710	2,558
Elected split-pension amount	10	50	602				
Employment insurance and other benefits	11	2,210	13,519			110	501
Taxable amount of dividends from taxable Canadian corporations	12	720	3,834	60	31	30	76
Interest and other investment income	13	1,630	4,639				
Net partnership income (limited or non-active partners only)	14	9,870	27,853			50	296
Net rental income	15	750	3,601				
Taxable capital gains	16	8,770	589,760	1,740	2,809	670	4,310
RRSP income	17	1,780	22,180				
Other income	18	14,320	68,437	1,090	1,661	1,250	4,018
Net business income	19	2,870	66,021	1,400	-14,139	230	1,216
Net professional income	20	1,700	104,952	330	335	130	823
Net commission income	21	130	3,352			20	94
Net farming income	22	290	2,007	140	-1,712	50	328
Net fishing income	23						
Workers' compensation benefits	24	130	637				
Social assistance payments	25	50	228				
Net federal supplements	26	80	668				
Total income assessed	27	120,230	4,415,307	26,720	17,272	14,300	106,482
Registered pension plan (RPP) deduction	28	4,310	30,849	220	370	120	114
RRSP/PRPP deduction	29	2,500	21,850	280	1,077	70	197
Deduction for elected split-pension amount	30	50	699				
Annual union, professional, or like dues	31	4,630	2,773	540	148	370	66
Child care expenses	32	260	1,136	20	34	20	14
Business investment loss	33						
Moving expenses	34	30	111				
Support payments made	35	130	4,971	20	301		
Carrying charges and interest expenses	36	500	1,282				
Deduction for CPP or QPP contributions on self-employment and other earnings	37	70	75				
Deduction for CPP or QPP enhanced contributions on employment income	38	53,410	3,435	1,030	21	5,490	72

Income Statistics 2022 (2020 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 (\$)
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	39						
Exploration and development expenses	40	9,260	10,105				
Other employment expenses	41	2,340	3,340				
Clergy residence deduction	42	40	325				
Other deductions	43	2,310	231,159	550	1,777	200	866
Total deductions before adjustments	44	67,620	312,127	11,770	13,979	5,840	1,580
Social benefits repayment	45	20	81				
Net income	46	108,850	4,140,033	15,790	37,556	14,190	105,161
Canadian Forces personnel and police deduction	47	40	817				
Security options deductions	48	400	87,142	30	44		
Other payments deduction	49	240	1,523			10	74
Non-capital losses of other years	50	290	3,844	130	324	20	64
Net capital losses of other years	51	490	3,482	90	85	60	200
Capital gains deduction	52						
Northern residents deductions	53	20	33				
Additional deductions	54	18,990	334,759	5,570	22,348	4,550	31,201
Farming/fishing losses of prior years	55	20	463	10	16		
Total deductions from net income	56	20,410	433,230	5,820	22,849	4,640	31,578
Taxable income assessed	57	97,020	3,721,959	11,560	24,811	10,620	74,103
Basic personal amount	58	87,420	1,152,059	12,130	158,737	11,930	157,321
Age amount	59	25,010	185,758	7,860	59,603	5,490	41,618
Spouse or common-law partner amount	60	41,730	536,181	1,620	19,341	3,210	39,816
Canada caregiver amount	61	70	430				
Amount for an eligible dependant	62	1,960	25,857	50	636	340	4,468
Family caregiver amount for children under 18 years of age	63	170	633				
CPP or QPP contributions through employment	64	60,490	66,494	1,480	439	6,030	1,457
CPP or QPP contributions on self-employment and other earnings	65	70	75				
Employment insurance premiums	66	60,560	22,699	1,900	121	6,030	714
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	57,050	70,415	2,010	2,283	5,430	6,711
Home accessibility expenses	72	10	51				
Home buyers' amount	73	20	64				
Digital news subscription expenses	74	40	12				
Pension income amount	75	8,640	16,277	320	452	710	1,152
Disability amount	76	390	3,314	80	712	40	362

Income Statistics 2022 (2020 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 (\$)
Disability amount transferred from a dependant	77	40	482				
Interest paid on student loans	78	270	161				
Tuition, education, and textbook amounts	79	2,130	21,937	640	2,044	210	1,221
Tuition, education, and textbook amounts transferred from a child	80	120	586				
Amounts transferred from spouse or common-law partner	81	2,380	16,974	540	3,974	500	3,640
Medical expenses	82	1,570	6,855	180	323	130	360
Total tax credits on personal amounts	83	96,130	319,102	13,600	37,316	12,980	38,842
Allowable charitable donations and government gifts	84	2,370	8,439	190	82	110	139
Eligible cultural and ecological gifts	85						
Total tax credit on donations and gifts	86	2,330	2,571	180	20	110	39
Total federal non-refundable tax credits	87	96,570	321,673	13,690	37,336	13,010	38,881
Federal dividend tax credit	88	720	449			20	1
Minimum tax carryover	89	30	74				
Basic federal tax	90	49,220	584,336	5,410	6,036	2,980	4,637
Federal foreign tax credit	91	1,370	7,683	280	51	60	86
Federal political contribution tax credit	92	30	9				
Investment tax credit	93						
Labour-sponsored funds tax credit (provincially registered)	94	20	7				
Alternative minimum tax payable	95	120	137				
Net federal tax	96	48,920	670,738	5,300	2,577	2,970	3,192
CPP contributions on self-employment	97	60	138				
Social Benefits repayment	98	20	81				
Canada workers benefit (CWB)	99	1,620	1,047	20	14	80	87
Canada Training Credit (CTC)	100						
Eligible educator school supply tax credit	101	10	1				
Net provincial or territorial tax	102	24,890	173,957				
Total tax payable	103	55,930	844,915	5,340	2,751	3,000	3,473

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	2,970		3,690		6,000	
Number of non-taxable returns	2	10,570		9,540		6,590	
Total number of returns	3	13,540		13,230		12,580	
Employment income	4	8,210	98,663	9,600	160,637	10,170	220,616
Commissions (from employment)	5	30	183	50	494	30	170
Other employment income	6	220	1,850	200	2,045	180	2,239
Old age security (OAS) pension	7	3,570	19,768	2,370	14,298	1,400	8,654
CPP or QPP benefits	8	3,870	23,174	2,540	20,130	1,530	12,925
Other pensions and superannuation	9	1,150	5,873	1,410	9,252	1,270	11,946
Elected split-pension amount	10						
Employment insurance and other benefits	11	350	1,699	380	2,226	260	1,872
Taxable amount of dividends from taxable Canadian corporations	12	20	45			20	93
Interest and other investment income	13						
Net partnership income (limited or non-active partners only)	14	20	138			10	102
Net rental income	15						
Taxable capital gains	16	600	6,436	480	7,029	450	8,609
RRSP income	17	210	1,497	220	1,946	220	2,492
Other income	18	1,750	5,247	2,670	7,182	2,620	7,489
Net business income	19	190	1,690	150	1,746	100	1,393
Net professional income	20	160	1,734	200	2,968	150	3,176
Net commission income	21	10	118				
Net farming income	22	20	285	10	208		
Net fishing income	23						
Workers' compensation benefits	24					20	117
Social assistance payments	25			20	55		
Net federal supplements	26	10	76	20	237	30	200
Total income assessed	27	13,540	168,955	13,230	231,225	12,580	282,629
Registered pension plan (RPP) deduction	28	140	227	150	278	120	204
RRSP/PRPP deduction	29	60	232	80	371	70	409
Deduction for elected split-pension amount	30						
Annual union, professional, or like dues	31	330	71	380	116	450	142
Child care expenses	32	10	31	20	65	10	40
Business investment loss	33						
Moving expenses	34						
Support payments made	35						
Carrying charges and interest expenses	36	20	47				
Deduction for CPP or QPP contributions on self-employment and other earnings	37						
Deduction for CPP or QPP enhanced contributions on employment income	38	6,840	179	8,260	331	8,780	478

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						
Clergy residence deduction	42						
Other deductions	43	150	707	110	570	70	410
Total deductions before adjustments	44	7,130	1,575	8,520	1,888	8,980	2,011
Social benefits repayment	45						
Net income	46	13,500	167,483	13,210	229,360	12,570	280,687
Canadian Forces personnel and police deduction	47						
Security options deductions	48						
Other payments deduction	49	20	129	30	303	40	344
Non-capital losses of other years	50	20	117	10	56	20	146
Net capital losses of other years	51	30	209	30	155	30	148
Capital gains deduction	52						
Northern residents deductions	53						
Additional deductions	54	3,930	46,845	1,840	23,887	840	11,060
Farming/fishing losses of prior years	55						
Total deductions from net income	56	4,010	47,384	1,910	24,442	930	11,809
Taxable income assessed	57	10,700	122,295	12,640	205,365	12,460	269,211
Basic personal amount	58	11,690	154,307	11,740	155,025	11,440	151,226
Age amount	59	3,860	29,272	2,580	19,470	1,560	11,767
Spouse or common-law partner amount	60	4,690	59,100	6,850	88,742	8,040	105,175
Canada caregiver amount	61						
Amount for an eligible dependant	62	310	4,143	380	5,040	360	4,750
Family caregiver amount for children under 18 years of age	63			40	175	40	164
CPP or QPP contributions through employment	64	7,670	3,583	9,170	6,473	9,840	9,402
CPP or QPP contributions on self-employment and other earnings	65						
Employment insurance premiums	66	7,660	1,448	9,170	2,419	9,870	3,367
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	7,320	9,070	8,870	11,019	9,690	12,021
Home accessibility expenses	72						
Home buyers' amount	73						
Digital news subscription expenses	74						
Pension income amount	75	1,110	1,971	1,450	2,682	1,310	2,554
Disability amount	76	50	415	40	352	30	240
Disability amount transferred from a dependant	77						

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 (\$)
Interest paid on student loans	78			10	7	10	7
Tuition, education, and textbook amounts	79	170	1,406	230	1,459	130	1,294
Tuition, education, and textbook amounts transferred from a child	80						
Amounts transferred from spouse or common-law partner	81	390	2,715	270	1,894	170	1,177
Medical expenses	82	110	302	120	372	120	516
Total tax credits on personal amounts	83	12,410	40,170	12,310	44,281	11,860	45,559
Allowable charitable donations and government gifts	84	100	118	110	153	110	106
Eligible cultural and ecological gifts	85						
Total tax credit on donations and gifts	86	80	32	100	47	110	34
Total federal non-refundable tax credits	87	12,430	40,202	12,340	44,328	11,900	45,593
Federal dividend tax credit	88	20	1	20	8	20	7
Minimum tax carryover	89						
Basic federal tax	90	2,460	4,469	3,630	5,127	3,430	6,051
Federal foreign tax credit	91	40	61	60	37	60	56
Federal political contribution tax credit	92						
Investment tax credit	93						
Labour-sponsored funds tax credit (provincially registered)	94						
Alternative minimum tax payable	95						
Net federal tax	96	2,450	4,148	3,610	5,279	3,420	6,611
CPP contributions on self-employment	97						
Social Benefits repayment	98						
Canada workers benefit (CWB)	99	120	164	400	422	970	332
Canada Training Credit (CTC)	100						
Eligible educator school supply tax credit	101						
Net provincial or territorial tax	102			1,210	824	3,650	1,196
Total tax payable	103	2,970	4,698	3,690	6,107	6,000	7,811

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	7,150		6,690		4,010	
Number of non-taxable returns	2	3,580		260		150	
Total number of returns	3	10,720		6,950		4,160	
Employment income	4	9,080	241,299	5,690	178,326	3,160	114,350
Commissions (from employment)	5	20	71				
Other employment income	6	150	2,079	130	1,787	150	2,494
Old age security (OAS) pension	7	870	5,650	660	4,244	490	3,141
CPP or QPP benefits	8	970	8,125	750	6,709	540	5,035
Other pensions and superannuation	9	910	12,390	710	12,369	520	11,300
Elected split-pension amount	10						
Employment insurance and other benefits	11	280	1,901	220	1,397	180	1,108
Taxable amount of dividends from taxable Canadian corporations	12	20	57	10	50	20	66
Interest and other investment income	13						
Net partnership income (limited or non-active partners only)	14						
Net rental income	15						
Taxable capital gains	16	410	9,579	320	8,738	290	9,225
RRSP income	17	140	1,769	100	1,406	110	1,754
Other income	18	2,000	6,054	1,000	3,907	590	2,614
Net business income	19	100	2,114	80	1,648	70	2,087
Net professional income	20	90	2,164	90	2,662	60	1,675
Net commission income	21						
Net farming income	22						
Net fishing income	23						
Workers' compensation benefits	24	20	56	20	61		
Social assistance payments	25						
Net federal supplements	26						
Total income assessed	27	10,720	293,822	6,950	224,013	4,160	155,458
Registered pension plan (RPP) deduction	28	130	260	110	243	110	236
RRSP/PRPP deduction	29	80	441	60	361	70	295
Deduction for elected split-pension amount	30						
Annual union, professional, or like dues	31	290	116	220	98	230	112
Child care expenses	32	10	48			10	53
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	7,510	518	4,540	378	2,590	252

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			120	124		
Clergy residence deduction	42						
Other deductions	43	60	608	70	753	50	908
Total deductions before adjustments	44	7,730	2,218	4,710	2,102	2,720	1,965
Social benefits repayment	45						
Net income	46	10,710	291,667	6,940	221,913	4,150	153,550
Canadian Forces personnel and police deduction	47						
Security options deductions	48						
Other payments deduction	49	20	69	20	83	20	136
Non-capital losses of other years	50					10	93
Net capital losses of other years	51	20	73	20	159		
Capital gains deduction	52						
Northern residents deductions	53						
Additional deductions	54	510	6,999	330	5,145		
Farming/fishing losses of prior years	55						
Total deductions from net income	56	560	7,322	390	5,502	290	4,628
Taxable income assessed	57	10,650	284,397	6,880	216,454	4,100	148,941
Basic personal amount	58	9,710	128,286	6,100	80,584	3,400	44,986
Age amount	59	990	7,391	740	5,480	530	3,877
Spouse or common-law partner amount	60	7,410	96,977	4,460	58,334	2,100	27,263
Canada caregiver amount	61						
Amount for an eligible dependant	62	270	3,593	120	1,629	40	556
Family caregiver amount for children under 18 years of age	63						
CPP or QPP contributions through employment	64	8,800	10,485	5,440	7,829	2,950	4,981
CPP or QPP contributions on self-employment and other earnings	65						
Employment insurance premiums	66	8,750	3,652	5,400	2,659	2,960	1,670
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	8,610	10,679	5,270	6,526	2,810	3,458
Home accessibility expenses	72						
Home buyers' amount	73						
Digital news subscription expenses	74						
Pension income amount	75	920	1,839	730	1,446	540	1,071
Disability amount	76	30	268	20	154		
Disability amount transferred from a dependant	77						

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 (\$)
Interest paid on student loans	78	20	16				
Tuition, education, and textbook amounts	79	120	1,328	90	1,351	70	1,354
Tuition, education, and textbook amounts transferred from a child	80						
Amounts transferred from spouse or common-law partner	81	120	844	110	801	60	446
Medical expenses	82	120	469	110	538	100	490
Total tax credits on personal amounts	83	10,110	39,897	6,430	25,112	3,710	13,558
Allowable charitable donations and government gifts	84	90	188	90	130	80	188
Eligible cultural and ecological gifts	85						
Total tax credit on donations and gifts	86	90	52	100	39	80	53
Total federal non-refundable tax credits	87	10,130	39,949	6,450	25,151	3,720	13,611
Federal dividend tax credit	88	20	5	10	4	20	8
Minimum tax carryover	89						
Basic federal tax	90	3,500	6,913	6,650	8,416	4,000	9,485
Federal foreign tax credit	91	50	80	50	64	50	66
Federal political contribution tax credit	92						
Investment tax credit	93						
Labour-sponsored funds tax credit (provincially registered)	94						
Alternative minimum tax payable	95						
Net federal tax	96	3,480	7,945	6,630	9,901	4,000	11,363
CPP contributions on self-employment	97						
Social Benefits repayment	98						
Canada workers benefit (CWB)	99	10	13	10	9		
Canada Training Credit (CTC)	100						
Eligible educator school supply tax credit	101						
Net provincial or territorial tax	102	4,920	2,056	3,480	2,349	1,650	1,904
Total tax payable	103	7,150	10,017	6,690	12,253	4,010	13,279

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	2,820		1,750		1,130	
Number of non-taxable returns	2	100		90		60	
Total number of returns	3	2,920		1,840		1,190	
Employment income	4	2,060	84,240	1,200	54,723	670	33,402
Commissions (from employment)	5						
Other employment income	6	120	2,823	120	3,210	90	2,581
Old age security (OAS) pension	7	390	2,601	270	1,750	190	1,332
CPP or QPP benefits	8	430	3,953	290	2,655	200	1,922
Other pensions and superannuation	9	420	11,329	280	8,361	210	7,291
Elected split-pension amount	10						
Employment insurance and other benefits	11	110	699	70	364	40	261
Taxable amount of dividends from taxable Canadian corporations	12						
Interest and other investment income	13					30	80
Net partnership income (limited or non-active partners only)	14	10	402				
Net rental income	15						
Taxable capital gains	16	290	10,838	230	9,190	230	10,710
RRSP income	17	70	1,423	70	1,596	40	722
Other income	18	360	1,687	200	1,423	80	1,004
Net business income	19	40	1,216	40	1,422	40	1,513
Net professional income	20	40	1,531	30	1,481	20	876
Net commission income	21						
Net farming income	22						
Net fishing income	23						
Workers' compensation benefits	24	10	35	10	25		
Social assistance payments	25						
Net federal supplements	26						
Total income assessed	27	2,920	123,550	1,840	86,911	1,190	62,144
Registered pension plan (RPP) deduction	28	90	266	80	259	90	328
RRSP/PRPP deduction	29	60	290	50	447	50	330
Deduction for elected split-pension amount	30						
Annual union, professional, or like dues	31	190	102	190	111	100	81
Child care expenses	32						
Business investment loss	33						
Moving expenses	34						
Support payments made	35	10	154				
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	1,690	188	950	120	530	73
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	39						
Exploration and development expenses	40						
Other employment expenses	41						
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	50	657	40	674	30	564
Total deductions before adjustments	44	1,840	1,831	1,080	2,314	610	1,636
Social benefits repayment	45						
Net income	46	2,910	121,737	1,830	84,982	1,180	60,509
Canadian Forces personnel and police deduction	47						
Security options deductions	48						
Other payments deduction	49	10	35	20	64		
Non-capital losses of other years	50						
Net capital losses of other years	51						
Capital gains deduction	52						
Northern residents deductions	53						
Additional deductions	54						
Farming/fishing losses of prior years	55						
Total deductions from net income	56	230	3,865	190	4,129	110	2,496
Taxable income assessed	57	2,870	117,884	1,780	80,869	1,160	58,062
Basic personal amount	58	2,250	29,739	1,290	16,945	720	9,452
Age amount	59	420	2,777	290	1,734	210	1,144
Spouse or common-law partner amount	60	1,270	16,325	670	8,536	260	3,315
Canada caregiver amount	61						
Amount for an eligible dependant	62	20	265	10	148		
Family caregiver amount for children under 18 years of age	63						
CPP or QPP contributions through employment	64	1,880	3,597	1,050	2,235	570	1,333
CPP or QPP contributions on self-employment and other earnings	65						
Employment insurance premiums	66	1,870	1,188	1,030	725	540	411
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	1,770	2,176	980	1,176	460	559
Home accessibility expenses	72						
Home buyers' amount	73						
Digital news subscription expenses	74						
Pension income amount	75	430	860	290	573	220	428
Disability amount	76						
Disability amount transferred from a dependant	77						
Interest paid on student loans	78	10	7				
Tuition, education, and textbook amounts	79	50	865	40	746	40	939
Tuition, education, and textbook amounts transferred from a child	80						
Amounts transferred from spouse or common-law partner	81	60	404	40	265	20	113
Medical expenses	82	90	451	70	319	70	374
Total tax credits on personal amounts	83	2,480	8,839	1,490	5,035	910	2,740
Allowable charitable donations and government gifts	84	70	218	70	139	60	118

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 (\$)
Eligible cultural and ecological gifts	85						
Total tax credit on donations and gifts	86	70	62	70	39	60	37
Total federal non-refundable tax credits	87	2,500	8,900	1,510	5,073	910	2,777
Federal dividend tax credit	88						
Minimum tax carryover	89						
Basic federal tax	90	2,830	9,469	1,750	7,514	1,140	6,426
Federal foreign tax credit	91	60	112	30	56	30	115
Federal political contribution tax credit	92						
Investment tax credit	93						
Labour-sponsored funds tax credit (provincially registered)	94						
Alternative minimum tax payable	95						
Net federal tax	96	2,820	11,383	1,750	9,187	1,130	7,906
CPP contributions on self-employment	97						
Social Benefits repayment	98						
Canada workers benefit (CWB)	99						
Canada Training Credit (CTC)	100						
Eligible educator school supply tax credit	101						
Net provincial or territorial tax	102	1,100	1,593	640	1,204	380	931
Total tax payable	103	2,820	12,995	1,750	10,396	1,130	8,857

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	810		1,370		1,140	
Number of non-taxable returns	2	50		90		70	
Total number of returns	3	850		1,460		1,210	
Employment income	4	460	24,899	800	49,483	710	51,016
Commissions (from employment)	5						
Other employment income	6	60	2,301	140	5,998	100	5,267
Old age security (OAS) pension	7	120	786	140	1,073	90	595
CPP or QPP benefits	8	130	1,296	160	1,655	100	952
Other pensions and superannuation	9	140	5,380	170	7,364	120	5,784
Elected split-pension amount	10						
Employment insurance and other benefits	11	20	246	40	302	20	132
Taxable amount of dividends from taxable Canadian corporations	12			20	139	30	134
Interest and other investment income	13			50	132	80	147
Net partnership income (limited or non-active partners only)	14						
Net rental income	15			20	169	20	23
Taxable capital gains	16	180	9,290	340	19,143	290	19,822
RRSP income	17	40	871	50	1,305	60	1,019
Other income	18	60	940	80	1,594	60	1,115
Net business income	19	30	1,079	60	2,950	50	2,984
Net professional income	20	30	1,240	30	1,919	20	1,157
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	850	48,851	1,460	94,141	1,210	90,847
Registered pension plan (RPP) deduction	28	90	276	210	959	290	1,829
RRSP/PRPP deduction	29	50	337	120	866	150	965
Deduction for elected split-pension amount	30						
Annual union, professional, or like dues	31	70	46	90	83	90	87
Child care expenses	32	10	31	20	83	10	35
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	320	47	580	90	500	77

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	50	85	130	124	100	81
Clergy residence deduction	42						
Other deductions	43	20	584	60	1,494	50	1,755
Total deductions before adjustments	44	400	1,597	710	3,815	630	4,987
Social benefits repayment	45						
Net income	46	840	47,309	1,440	90,341	1,200	85,927
Canadian Forces personnel and police deduction	47						
Security options deductions	48					10	342
Other payments deduction	49						
Non-capital losses of other years	50						
Net capital losses of other years	51			20	152	20	206
Capital gains deduction	52						
Northern residents deductions	53						
Additional deductions	54						
Farming/fishing losses of prior years	55						
Total deductions from net income	56	70	2,007	140	4,447	110	4,009
Taxable income assessed	57	830	45,306	1,410	86,344	1,170	81,923
Basic personal amount	58	430	5,642	680	8,992	590	7,707
Age amount	59	130	610	180	645	100	235
Spouse or common-law partner amount	60	110	1,365	150	1,765	150	1,719
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	350	845	630	1,614	540	1,395
CPP or QPP contributions on self-employment and other earnings	65						
Employment insurance premiums	66	350	261	590	466	530	418
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	250	309	440	537	420	515
Home accessibility expenses	72						
Home buyers' amount	73						
Digital news subscription expenses	74						
Pension income amount	75	140	278	170	347	110	226
Disability amount	76			20	137		
Disability amount transferred from a dependant	77						

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 (\$)
Interest paid on student loans	78			20	6	20	11
Tuition, education, and textbook amounts	79	20	680	70	1,681	60	1,523
Tuition, education, and textbook amounts transferred from a child	80						
Amounts transferred from spouse or common-law partner	81	20	143	30	182	10	69
Medical expenses	82	40	274	60	413	40	324
Total tax credits on personal amounts	83	590	1,583	1,010	2,536	830	2,148
Allowable charitable donations and government gifts	84	50	154	90	157	100	156
Eligible cultural and ecological gifts	85						
Total tax credit on donations and gifts	86	50	44	90	43	100	43
Total federal non-refundable tax credits	87	600	1,627	1,010	2,579	830	2,191
Federal dividend tax credit	88			20	19	30	16
Minimum tax carryover	89						
Basic federal tax	90	810	5,890	1,380	11,684	1,150	11,853
Federal foreign tax credit	91	20	82	60	301	60	342
Federal political contribution tax credit	92						
Investment tax credit	93						
Labour-sponsored funds tax credit (provincially registered)	94						
Alternative minimum tax payable	95						
Net federal tax	96	800	7,043	1,370	14,317	1,140	14,637
CPP contributions on self-employment	97						
Social Benefits repayment	98						
Canada workers benefit (CWB)	99						
Canada Training Credit (CTC)	100						
Eligible educator school supply tax credit	101						
Net provincial or territorial tax	102	280	899	520	1,905	360	1,628
Total tax payable	103	810	7,948	1,370	16,234	1,140	16,275

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	940		730		2,690	
Number of non-taxable returns	2	50		40		140	
Total number of returns	3	990		770		2,820	
Employment income	4	590	48,266	470	42,874	1,910	223,976
Commissions (from employment)	5						
Other employment income	6	90	4,891	60	4,215	190	17,394
Old age security (OAS) pension	7	40	293	30	160	20	150
CPP or QPP benefits	8	50	529	40	342	30	219
Other pensions and superannuation	9	60	3,217	30	2,047	40	2,108
Elected split-pension amount	10					10	87
Employment insurance and other benefits	11	20	171	10	96	40	340
Taxable amount of dividends from taxable Canadian corporations	12	30	189			220	802
Interest and other investment income	13	60	76			430	788
Net partnership income (limited or non-active partners only)	14	20	1,117			10	662
Net rental income	15	20	-9	30	93	230	798
Taxable capital gains	16	260	19,268	210	16,846	850	75,276
RRSP income	17	30	779	30	909	90	960
Other income	18	60	1,266	50	713	220	3,775
Net business income	19	30	1,962	30	2,055	100	9,866
Net professional income	20	20	1,222	20	1,053	60	5,816
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	990	83,840	770	72,630	2,820	344,063
Registered pension plan (RPP) deduction	28	250	1,630	190	1,476	1,070	11,321
RRSP/PRPP deduction	29	120	955	90	768	600	5,259
Deduction for elected split-pension amount	30						
Annual union, professional, or like dues	31	110	109	90	99	540	617
Child care expenses	32	10	38			60	383
Business investment loss	33						
Moving expenses	34						
Support payments made	35					20	875
Carrying charges and interest expenses	36					90	214
Deduction for CPP or QPP contributions on self-employment and other earnings	37						
Deduction for CPP or QPP enhanced contributions on employment income	38	420	67	340	54	1,450	234

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	100	104			450	236
Clergy residence deduction	42						
Other deductions	43	40	1,692	40	2,101	130	9,945
Total deductions before adjustments	44	540	4,740	430	4,711	1,730	29,219
Social benefits repayment	45						
Net income	46	980	79,098	760	67,918	2,780	315,196
Canadian Forces personnel and police deduction	47					20	368
Security options deductions	48	10	382			30	1,148
Other payments deduction	49						
Non-capital losses of other years	50					10	426
Net capital losses of other years	51			10	73	70	648
Capital gains deduction	52						
Northern residents deductions	53						
Additional deductions	54			40	2,359	120	10,993
Farming/fishing losses of prior years	55						
Total deductions from net income	56	70	2,693	70	2,829	240	13,610
Taxable income assessed	57	960	76,406	740	65,099	2,710	301,724
Basic personal amount	58	440	5,841	350	4,657	1,400	18,479
Age amount	59	60	77				
Spouse or common-law partner amount	60	110	1,171	80	877	380	4,045
Canada caregiver amount	61						
Amount for an eligible dependant	62					10	174
Family caregiver amount for children under 18 years of age	63						
CPP or QPP contributions through employment	64	460	1,197	370	952	1,550	4,130
CPP or QPP contributions on self-employment and other earnings	65						
Employment insurance premiums	66	440	346	350	274	1,500	1,237
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	330	411	280	351	1,220	1,511
Home accessibility expenses	72						
Home buyers' amount	73						
Digital news subscription expenses	74						

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 (\$)
Pension income amount	75	60	120	30	68	50	104
Disability amount	76						
Disability amount transferred from a dependant	77					20	241
Interest paid on student loans	78					20	7
Tuition, education, and textbook amounts	79	30	825	30	967	80	1,472
Tuition, education, and textbook amounts transferred from a child	80					40	183
Amounts transferred from spouse or common-law partner	81	10	59			40	152
Medical expenses	82	30	239	10	116	90	440
Total tax credits on personal amounts	83	650	1,577	510	1,261	1,910	4,846
Allowable charitable donations and government gifts	84	90	73	90	213	420	783
Eligible cultural and ecological gifts	85						
Total tax credit on donations and gifts	86	90	19	90	60	420	217
Total federal non-refundable tax credits	87	650	1,596	520	1,320	1,940	5,063
Federal dividend tax credit	88	20	13	20	11	220	94
Minimum tax carryover	89						
Basic federal tax	90	950	11,691	730	10,198	2,700	52,392
Federal foreign tax credit	91	50	388	40	298	200	933
Federal political contribution tax credit	92					10	2
Investment tax credit	93						
Labour-sponsored funds tax credit (provincially registered)	94						
Alternative minimum tax payable	95			70	10		
Net federal tax	96	940	14,335	730	12,585	2,680	66,746
CPP contributions on self-employment	97						
Social Benefits repayment	98						
Canada workers benefit (CWB)	99						
Canada Training Credit (CTC)	100						
Eligible educator school supply tax credit	101						
Net provincial or territorial tax	102	340	1,957	270	1,746	860	8,737
Total tax payable	103	940	16,310	730	14,344	2,690	75,503

Item	Item Code	\$150,000-\$249,999 (#)	\$150,000-\$249,999 (\$)	\$250,000 and over (#)	\$250,000 and over (\$)
Number of taxable returns	1	1,790		1,920	
Number of non-taxable returns	2	130		140	
Total number of returns	3	1,920		2,060	
Employment income	4	1,250	222,399	1,460	1,131,030
Commissions (from employment)	5	10	1,405	10	1,889
Other employment income	6	170	24,467	120	31,119
Old age security (OAS) pension	7				
CPP or QPP benefits	8				
Other pensions and superannuation	9	30	1,565	20	3,087
Elected split-pension amount	10				
Employment insurance and other benefits	11				
Taxable amount of dividends from taxable Canadian corporations	12	110	638	40	920
Interest and other investment income	13	210	754		
Net partnership income (limited or non-active partners only)	14	20	2,328	30	25,054
Net rental income	15	140	836	20	227
Taxable capital gains	16	530	77,409	410	265,233
RRSP income	17	20	283		
Other income	18	150	6,160	70	10,588
Net business income	19	70	9,865	50	33,355
Net professional income	20	90	17,492	130	55,628
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	1,920	366,333	2,060	1,562,141
Registered pension plan (RPP) deduction	28	500	6,191	380	4,382
RRSP/PRPP deduction	29	300	4,505	140	3,746
Deduction for elected split-pension amount	30	10	368		
Annual union, professional, or like dues	31	220	283	140	287
Child care expenses	32	20	120		
Business investment loss	33				
Moving expenses	34				
Support payments made	35	20	529	10	1,730
Carrying charges and interest expenses	36	80	259	30	169
Deduction for CPP or QPP contributions on self-employment and other earnings	37				
Deduction for CPP or QPP enhanced contributions on employment income	38	780	126	810	131
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	39				
Exploration and development expenses	40				
Other employment expenses	41	220	194		
Clergy residence deduction	42				
Other deductions	43	190	22,839	410	182,255
Total deductions before adjustments	44	1,070	35,460	1,190	194,498

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	1,880	330,959	1,990	1,368,681
Canadian Forces personnel and police deduction	47				
Security options deductions	48	50	3,517	170	80,385
Other payments deduction	49				
Non-capital losses of other years	50			10	1,352
Net capital losses of other years	51	30	375	20	549
Capital gains deduction	52				
Northern residents deductions	53				
Additional deductions	54	140	20,990		
Farming/fishing losses of prior years	55				
Total deductions from net income	56	230	25,612	390	212,020
Taxable income assessed	57	1,820	305,519	1,950	1,157,246
Basic personal amount	58	690	8,829	430	5,303
Age amount	59				
Spouse or common-law partner amount	60	130	1,407	80	906
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	840	2,233	870	2,315
CPP or QPP contributions on self-employment and other earnings	65				
Employment insurance premiums	66	830	672	800	652
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	580	720	310	382
Home accessibility expenses	72				
Home buyers' amount	73				
Digital news subscription expenses	74				
Pension income amount	75	40	68	20	38
Disability amount	76				
Disability amount transferred from a dependant	77				
Interest paid on student loans	78				
Tuition, education, and textbook amounts	79	30	610	10	173
Tuition, education, and textbook amounts transferred from a child	80	30	167		
Amounts transferred from spouse or common-law partner	81				
Medical expenses	82	50	367	10	169
Total tax credits on personal amounts	83	1,160	2,298	1,200	1,506
Allowable charitable donations and government gifts	84	230	879	220	4,445
Eligible cultural and ecological gifts	85				
Total tax credit on donations and gifts	86	230	249	220	1,441
Total federal non-refundable tax credits	87	1,180	2,547	1,250	2,947
Federal dividend tax credit	88	110	91	30	130
Minimum tax carryover	89				

Item	Item Code	\$150,000-\$249,999 (#)	\$150,000-\$249,999 (\$)	\$250,000 and over (#)	\$250,000 and over (\$)
Basic federal tax	90	1,800	64,973	1,930	341,114
Federal foreign tax credit	91	130	1,629	50	2,925
Federal political contribution tax credit	92				
Investment tax credit	93				
Labour-sponsored funds tax credit (provincially registered)	94				
Alternative minimum tax payable	95	10	44		
Net federal tax	96	1,790	78,236	1,920	383,346
CPP contributions on self-employment	97				
Social Benefits repayment	98				
Canada workers benefit (CWB)	99				
Canada Training Credit (CTC)	100				
Eligible educator school supply tax credit	101				
Net provincial or territorial tax	102	810	15,871	1,300	128,157
Total tax payable	103	1,790	94,123	1,920	511,540