

Income Statistics 2022 (2020 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	55,930		36,110		120	
Number of non-taxable returns	2	91,540		32,580		130	
Total number of returns	3	147,470		68,690		250	
Employment income	4	67,980	3,039,087	66,980	3,029,473		
Commissions (from employment)	5	280	5,534				
Other employment income	6	2,950	118,341	2,430	116,767		
Old age security (OAS) pension	7	20,440	91,229	90	439		
CPP or QPP benefits	8	24,390	124,535	190	949		
Other pensions and superannuation	9	8,500	123,792	90	2,355		
Elected split-pension amount	10	50	602				
Employment insurance and other benefits	11	2,210	13,519	1,710	8,532		
Taxable amount of dividends from taxable Canadian corporations	12	720	3,834	450	1,414		
Interest and other investment income	13	1,630	4,639	1,030	1,768		
Net partnership income (limited or non-active partners only)	14	9,870	27,853				
Net rental income	15	750	3,601	480	1,920		
Taxable capital gains	16	8,770	589,760	660	5,004		
RRSP income	17	1,780	22,180	240	941		
Other income	18	14,320	68,437	10,640	22,397		
Net business income	19	2,870	66,021	200	1,121		
Net professional income	20	1,700	104,952	90	544		
Net commission income	21	130	3,352	20	43		
Net farming income	22	290	2,007			230	1,911
Net fishing income	23						
Workers' compensation benefits	24	130	637	110	218		
Social assistance payments	25	50	228				
Net federal supplements	26	80	668				
Total income assessed	27	120,230	4,415,307	68,690	3,199,772	240	2,481
Registered pension plan (RPP) deduction	28	4,310	30,849	4,100	30,214		
RRSP/PRPP deduction	29	2,500	21,850	1,840	15,660		
Deduction for elected split-pension amount	30	50	699	20	499		
Annual union, professional, or like dues	31	4,630	2,773	4,100	2,526		
Child care expenses	32	260	1,136	210	990		
Business investment loss	33						
Moving expenses	34	30	111				
Support payments made	35	130	4,971	60	3,208		
Carrying charges and interest expenses	36	500	1,282	240	632		
Deduction for CPP or QPP contributions on self-employment and other earnings	37	70	75	20	4		
Deduction for CPP or QPP enhanced contributions on employment income	38	53,410	3,435	52,860	3,414		

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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	9,260	10,105				
Other employment expenses	41	2,340	3,340				
Clergy residence deduction	42	40	325				
Other deductions	43	2,310	231,159	1,440	218,798		
Total deductions before adjustments	44	67,620	312,127	55,470	279,738		
Social benefits repayment	45	20	81				
Net income	46	108,850	4,140,033	68,100	2,922,148	170	3,793
Canadian Forces personnel and police deduction	47	40	817	40	817		
Security options deductions	48	400	87,142				
Other payments deduction	49	240	1,523	110	260		
Non-capital losses of other years	50	290	3,844	40	82		
Net capital losses of other years	51	490	3,482	90	359		
Capital gains deduction	52						
Northern residents deductions	53	20	33	20	33		
Additional deductions	54	18,990	334,759	4,940	181,503		
Farming/fishing losses of prior years	55	20	463				
Total deductions from net income	56	20,410	433,230	5,600	270,170		
Taxable income assessed	57	97,020	3,721,959	63,910	2,653,834	160	3,381
Basic personal amount	58	87,420	1,152,059	55,910	737,540	40	540
Age amount	59	25,010	185,758	350	2,492		
Spouse or common-law partner amount	60	41,730	536,181	38,000	499,216		
Canada caregiver amount	61	70	430	20	87		
Amount for an eligible dependant	62	1,960	25,857	1,900	25,158		
Family caregiver amount for children under 18 years of age	63	170	633	160	609		
CPP or QPP contributions through employment	64	60,490	66,494	59,860	66,112		
CPP or QPP contributions on self-employment and other earnings	65	70	75	20	4		
Employment insurance premiums	66	60,560	22,699	59,920	22,595		
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	55,860	69,364		
Home accessibility expenses	72	10	51				
Home buyers' amount	73	20	64				
Digital news subscription expenses	74	40	12	20	6		
Pension income amount	75	8,640	16,277	130	236		
Disability amount	76	390	3,314	40	374		

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Final Table 3 for Non-residents

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Item	Item Code	Grand Total (#)	Grand Total (\$)	Employment (#)	Employment (\$)	Farming and Fishing (#)	Farming and Fishing (\$)
Disability amount transferred from a dependant	77	40	482	30	356		
Interest paid on student loans	78	270	161				
Tuition, education, and textbook amounts	79	2,130	21,937	1,180	13,552		
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	160	841		
Medical expenses	82	1,570	6,855	420	1,539		
Total tax credits on personal amounts	83	96,130	319,102	63,540	216,113	50	122
Allowable charitable donations and government gifts	84	2,370	8,439	1,560	6,112		
Eligible cultural and ecological gifts	85						
Total tax credit on donations and gifts	86	2,330	2,571	1,550	1,880		
Total federal non-refundable tax credits	87	96,570	321,673	63,690	217,993	60	138
Federal dividend tax credit	88	720	449	460	205		
Minimum tax carryover	89	30	74	20	54		
Basic federal tax	90	49,220	584,336	29,400	378,130	120	492
Federal foreign tax credit	91	1,370	7,683	770	7,041		
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	10	46		
Net federal tax	96	48,920	670,738	29,220	404,845	120	536
CPP contributions on self-employment	97	60	138				
Social Benefits repayment	98	20	81				
Canada workers benefit (CWB)	99	1,620	1,047	1,530	977		
Canada Training Credit (CTC)	100						
Eligible educator school supply tax credit	101	10	1				
Net provincial or territorial tax	102	24,890	173,957	22,420	156,678	80	223
Total tax payable	103	55,930	844,915	36,110	561,569	120	759

Item	Item Code	Professional Income (#)	Professional Income (\$)	Sales (self-employed) (#)	Sales (self-employed) (\$)	Proprietorship/ Partnerships (#)	Proprietorship/ Partnerships (\$)
Number of taxable returns	1	1,340		40		1,270	
Number of non-taxable returns	2	210		50		1,320	
Total number of returns	3	1,550		90		2,590	
Employment income	4	50	507			70	722
Commissions (from employment)	5						
Other employment income	6					30	160
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	20	30				
Net partnership income (limited or non-active partners only)	14						
Net rental income	15					10	76
Taxable capital gains	16	20	108			90	1,868
RRSP income	17						
Other income	18	50	307			100	558
Net business income	19					2,480	64,560
Net professional income	20	1,530	104,062				
Net commission income	21			90	3,257		
Net farming income	22						
Net fishing income	23						
Workers' compensation benefits	24						
Social assistance payments	25						
Net federal supplements	26						
Total income assessed	27	1,530	105,289	90	3,395	2,500	68,680
Registered pension plan (RPP) deduction	28						
RRSP/PRPP deduction	29	80	1,309			70	728
Deduction for elected split-pension amount	30						
Annual union, professional, or like dues	31	30	50				
Child care expenses	32						
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	20	26			30	40
Deduction for CPP or QPP enhanced contributions on employment income	38					30	2
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	Professional Income (#)	Professional Income (\$)	Sales (self-employed) (#)	Sales (self-employed) (\$)	Proprietorship/ Partnerships (#)	Proprietorship/ Partnerships (\$)
Other deductions	43					40	2,262
Total deductions before adjustments	44	150	2,166			240	3,271
Social benefits repayment	45						
Net income	46	1,470	103,511	80	3,240	1,670	80,381
Canadian Forces personnel and police deduction	47						
Security options deductions	48						
Other payments deduction	49						
Non-capital losses of other years	50					70	372
Net capital losses of other years	51					20	21
Capital gains deduction	52						
Northern residents deductions	53						
Additional deductions	54	80	22,102			140	8,583
Farming/fishing losses of prior years	55						
Total deductions from net income	56	90	22,214			220	8,975
Taxable income assessed	57	1,430	81,816	70	1,960	1,530	71,534
Basic personal amount	58	250	3,183	40	549	540	7,051
Age amount	59	20	119			40	289
Spouse or common-law partner amount	60	30	271			90	989
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					40	33
CPP or QPP contributions on self-employment and other earnings	65	20	26			30	40
Employment insurance premiums	66					40	8
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					40	39
Home accessibility expenses	72						
Home buyers' amount	73						
Digital news subscription expenses	74						
Pension income amount	75						
Disability amount	76						
Disability amount transferred from a dependant	77						
Interest paid on student loans	78					10	6
Tuition, education, and textbook amounts	79	50	514	10	127		
Tuition, education, and textbook amounts transferred from a child	80						
Amounts transferred from spouse or common-law partner	81						
Medical expenses	82	10	65			30	84

Item	Item Code	Professional Income (#)	Professional Income (\$)	Sales (self-employed) (#)	Sales (self-employed) (\$)	Proprietorship/ Partnerships (#)	Proprietorship/ Partnerships (\$)
Total tax credits on personal amounts	83	300	650	50	123	620	1,396
Allowable charitable donations and government gifts	84	160	393			100	555
Eligible cultural and ecological gifts	85						
Total tax credit on donations and gifts	86	130	123			100	167
Total federal non-refundable tax credits	87	390	773	50	126	670	1,563
Federal dividend tax credit	88						
Minimum tax carryover	89						
Basic federal tax	90	1,330	17,486	40	286	1,260	15,408
Federal foreign tax credit	91					20	85
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	1,330	18,919	40	304	1,250	17,044
CPP contributions on self-employment	97	20	49			30	72
Social Benefits repayment	98						
Canada workers benefit (CWB)	99					10	14
Canada Training Credit (CTC)	100						
Eligible educator school supply tax credit	101						
Net provincial or territorial tax	102	1,060	7,491	20	115	710	6,204
Total tax payable	103	1,340	26,464	40	422	1,270	23,328

Item	Item Code	Investment (#)	Investment (\$)	Pension (#)	Pension (\$)	Social Benefits (#)	Social Benefits (\$)
Number of taxable returns	1	7,030		7,880		270	
Number of non-taxable returns	2	10,640		18,000		220	
Total number of returns	3	17,670		25,880		490	
Employment income	4	100	2,727	100	701	290	1,706
Commissions (from employment)	5						
Other employment income	6	40	578	350	519		
Old age security (OAS) pension	7	50	230	19,950	89,062	40	158
CPP or QPP benefits	8	70	315	23,590	120,539	40	87
Other pensions and superannuation	9	30	387	8,260	119,843		
Elected split-pension amount	10			20	356		
Employment insurance and other benefits	11			20	73	430	4,564
Taxable amount of dividends from taxable Canadian corporations	12	170	2,081	40	166		
Interest and other investment income	13	370	2,397	110	215	10	29
Net partnership income (limited or non-active partners only)	14	9,810	27,732				
Net rental income	15	230	1,563				
Taxable capital gains	16	7,480	581,629	300	704		
RRSP income	17			610	3,524		
Other income	18	320	499	810	2,651	40	98
Net business income	19	80	121				
Net professional income	20			20	40		
Net commission income	21						
Net farming income	22	20	421				
Net fishing income	23						
Workers' compensation benefits	24					10	326
Social assistance payments	25					30	157
Net federal supplements	26					40	467
Total income assessed	27	17,660	621,208	25,880	338,779	490	7,734
Registered pension plan (RPP) deduction	28			80	184		
RRSP/PRPP deduction	29	130	723	100	752		
Deduction for elected split-pension amount	30						
Annual union, professional, or like dues	31	60	27	130	30	30	7
Child care expenses	32	10	44				
Business investment loss	33						
Moving expenses	34						
Support payments made	35			50	1,059		
Carrying charges and interest expenses	36	140	426	20	48		
Deduction for CPP or QPP contributions on self-employment and other earnings	37						
Deduction for CPP or QPP enhanced contributions on employment income	38	50	4	20	1	190	2
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	39						
Exploration and development expenses	40	9,220	9,794				
Other employment expenses	41						
Clergy residence deduction	42						
Other deductions	43	130	1,432	390	3,792	20	35
Total deductions before adjustments	44	9,670	12,567	740	6,035	230	131

Item	Item Code	Investment (#)	Investment (\$)	Pension (#)	Pension (\$)	Social Benefits (#)	Social Benefits (\$)
Social benefits repayment	45						
Net income	46	7,990	622,775	25,820	333,517	490	7,646
Canadian Forces personnel and police deduction	47						
Security options deductions	48						
Other payments deduction	49					70	950
Non-capital losses of other years	50	100	2,819				
Net capital losses of other years	51	310	2,957				
Capital gains deduction	52						
Northern residents deductions	53						
Additional deductions	54	150	4,442	13,070	101,308		
Farming/fishing losses of prior years	55						
Total deductions from net income	56	550	11,357	13,160	101,887	90	1,464
Taxable income assessed	57	7,860	611,942	18,620	234,779	470	6,539
Basic personal amount	58	1,380	17,734	25,700	339,816	480	6,205
Age amount	59	190	1,220	23,680	176,553	50	393
Spouse or common-law partner amount	60	120	1,299	3,140	30,382	40	526
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	64	30	15	200	43
CPP or QPP contributions on self-employment and other earnings	65						
Employment insurance premiums	66	50	16	30	6	240	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	90	90	430	217	300	345
Home accessibility expenses	72						
Home buyers' amount	73						
Digital news subscription expenses	74						
Pension income amount	75	40	70	8,170	15,386		
Disability amount	76			250	2,148		
Disability amount transferred from a dependant	77						
Interest paid on student loans	78	10	6				
Tuition, education, and textbook amounts	79	350	4,225			30	94
Tuition, education, and textbook amounts transferred from a child	80						
Amounts transferred from spouse or common-law partner	81	30	193	2,090	15,249		
Medical expenses	82			930	4,513	20	18
Total tax credits on personal amounts	83	1,700	3,780	25,740	87,775	490	1,166
Allowable charitable donations and government gifts	84	150	584	270	579	10	12
Eligible cultural and ecological gifts	85						
Total tax credit on donations and gifts	86	150	176	270	166	10	3
Total federal non-refundable tax credits	87	1,800	3,956	25,740	87,941	490	1,169
Federal dividend tax credit	88	130	200	50	22		
Minimum tax carryover	89						

Item	Item Code	Investment (#)	Investment (\$)	Pension (#)	Pension (\$)	Social Benefits (#)	Social Benefits (\$)
Basic federal tax	90	7,090	143,251	7,890	20,235	240	456
Federal foreign tax credit	91	310	98	130	168		
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	7,020	203,433	7,870	15,748	240	363
CPP contributions on self-employment	97						
Social Benefits repayment	98						
Canada workers benefit (CWB)	99					20	11
Canada Training Credit (CTC)	100						
Eligible educator school supply tax credit	101						
Net provincial or territorial tax	102	180	2,525	50	24	120	23
Total tax payable	103	7,030	205,975	7,880	15,784	270	385

Item	Item Code	Other (#)	Other (\$)
Number of taxable returns	1	1,870	
Number of non-taxable returns	2	28,400	
Total number of returns	3	30,270	
Employment income	4	380	3,152
Commissions (from employment)	5		
Other employment income	6	70	164
Old age security (OAS) pension	7	300	1,233
CPP or QPP benefits	8	470	2,450
Other pensions and superannuation	9	100	834
Elected split-pension amount	10		
Employment insurance and other benefits	11	30	200
Taxable amount of dividends from taxable Canadian corporations	12		
Interest and other investment income	13	70	79
Net partnership income (limited or non-active partners only)	14		
Net rental income	15		
Taxable capital gains	16	200	413
RRSP income	17	870	17,321
Other income	18	2,330	41,832
Net business income	19	70	72
Net professional income	20		
Net commission income	21		
Net farming income	22	20	-256
Net fishing income	23		
Workers' compensation benefits	24		
Social assistance payments	25		
Net federal supplements	26		
Total income assessed	27	3,160	67,969
Registered pension plan (RPP) deduction	28	80	281
RRSP/PRPP deduction	29	250	2,385
Deduction for elected split-pension amount	30		
Annual union, professional, or like dues	31	230	112
Child care expenses	32	10	42
Business investment loss	33		
Moving expenses	34		
Support payments made	35		
Carrying charges and interest expenses	36	80	114
Deduction for CPP or QPP contributions on self-employment and other earnings	37		
Deduction for CPP or QPP enhanced contributions on employment income	38	220	11
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	39		
Exploration and development expenses	40		
Other employment expenses	41	40	106
Clergy residence deduction	42		
Other deductions	43	290	4,391
Total deductions before adjustments	44	1,090	7,958
Social benefits repayment	45		
Net income	46	3,060	63,022

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	60	274
Net capital losses of other years	51		
Capital gains deduction	52		
Northern residents deductions	53		
Additional deductions	54	590	15,041
Farming/fishing losses of prior years	55		
Total deductions from net income	56	680	15,435
Taxable income assessed	57	2,970	56,174
Basic personal amount	58	3,080	39,441
Age amount	59	640	4,551
Spouse or common-law partner amount	60	310	3,340
Canada caregiver amount	61		
Amount for an eligible dependant	62	10	180
Family caregiver amount for children under 18 years of age	63		
CPP or QPP contributions through employment	64	270	203
CPP or QPP contributions on self-employment and other earnings	65		
Employment insurance premiums	66	250	40
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	300	320
Home accessibility expenses	72		
Home buyers' amount	73		
Digital news subscription expenses	74		
Pension income amount	75	280	543
Disability amount	76	70	635
Disability amount transferred from a dependant	77		
Interest paid on student loans	78	60	44
Tuition, education, and textbook amounts	79	450	2,752
Tuition, education, and textbook amounts transferred from a child	80		
Amounts transferred from spouse or common-law partner	81	80	538
Medical expenses	82	120	483
Total tax credits on personal amounts	83	3,650	7,977
Allowable charitable donations and government gifts	84	100	138
Eligible cultural and ecological gifts	85		
Total tax credit on donations and gifts	86	100	38
Total federal non-refundable tax credits	87	3,690	8,015
Federal dividend tax credit	88		
Minimum tax carryover	89		
Basic federal tax	90	1,860	8,592
Federal foreign tax credit	91	120	237
Federal political contribution tax credit	92		

Item	Item Code	Other (#)	Other (\$)
Investment tax credit	93		
Labour-sponsored funds tax credit (provincially registered)	94		
Alternative minimum tax payable	95		
Net federal tax	96	1,840	9,547
CPP contributions on self-employment	97		
Social Benefits repayment	98		
Canada workers benefit (CWB)	99	30	23
Canada Training Credit (CTC)	100		
Eligible educator school supply tax credit	101		
Net provincial or territorial tax	102	260	674
Total tax payable	103	1,870	10,230