

Income Statistics 2023 (2021 tax year)
Final Table 3 for all Canada
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	21,603,540	0	13,595,470	0	118,490	0
Number of non-taxable returns	2	8,448,550	0	2,163,950	0	51,140	0
Total number of returns	3	30,052,090	0	15,759,410	0	169,620	0
Employment income	4	18,484,130	1,027,751,510	15,626,300	982,577,036	49,440	1,516,722
Commissions (from employment)	5	544,610	22,839,509	494,940	22,363,907	540	15,688
Other employment income	6	2,419,240	13,882,196	1,608,080	12,386,526	4,940	17,519
Old age security (OAS) pension	7	6,781,500	46,445,770	382,480	2,420,755	47,530	341,628
CPP or QPP benefits	8	8,210,250	64,457,669	921,920	7,079,984	55,570	383,032
Other pensions and superannuation	9	5,088,910	124,903,159	351,440	6,978,551	25,150	372,542
Elected split-pension amount	10	1,444,830	17,220,017	203,570	1,404,350	8,930	63,425
Employment insurance and other benefits	11	3,883,730	43,034,044	2,450,480	18,435,694	20,140	347,120
Taxable amount of dividends from taxable Canadian corporations	12	4,741,980	93,616,819	1,814,820	12,758,667	53,620	424,164
Interest and other investment income	13	6,573,850	18,475,548	2,684,060	3,122,294	62,180	155,692
Net partnership income (limited or non-active partners only)	14	60,990	514,404	17,310	31,184	440	-2
Net rental income	15	1,843,160	9,499,974	869,940	1,860,029	12,630	82,879
Taxable capital gains	16	3,725,580	76,436,816	1,420,920	8,739,205	47,010	606,468
RRSP income	17	1,813,040	16,269,833	961,440	3,955,569	6,510	69,877
Other income	18	8,599,380	57,704,141	2,426,700	11,255,995	73,480	233,429
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	208,940	1,078,004	111,490	373,590	200	1,082
Net business income	20	2,216,700	33,899,166	664,170	1,826,052	11,560	114,134
Net professional income	21	431,520	19,375,884	149,560	875,708	520	7,630
Net commission income	22	277,440	6,405,328	103,520	234,938	920	9,719
Net farming income	23	315,500	1,754,623	69,100	-272,447	148,390	2,234,222
Net fishing income	24	26,610	1,138,266	2,870	18,690	16,880	1,049,471
Workers' compensation benefits	25	629,390	6,740,641	328,260	1,714,865	1,410	14,810
Social assistance payments	26	1,672,870	14,110,702	118,480	691,589	5,510	11,041
Net federal supplements	27	2,536,360	14,246,965	58,970	156,854	20,040	91,011
Total income assessed	28	28,918,320	1,733,183,592	15,759,410	1,101,247,322	169,210	8,164,096
Registered pension plan (RPP) deduction	29	5,582,180	27,565,856	5,212,060	26,876,867	8,260	31,903
RRSP/PRPP deduction	30	6,561,380	58,500,131	5,487,650	41,333,091	22,290	249,897
Deduction for elected split-pension amount	31	1,446,100	17,233,013	165,130	1,853,479	9,170	71,972
Annual union, professional, or like dues	32	6,248,200	5,232,448	5,429,290	4,944,473	15,360	8,321
Child care expenses	33	1,264,900	5,255,561	972,500	4,220,402	3,820	12,359
Business investment loss	34	6,860	236,061	3,790	85,559	20	551
Moving expenses	35	93,460	524,107	78,550	446,474	100	650
Support payments made	36	57,650	1,224,369	38,210	770,464	180	2,841
Carrying charges and interest expenses	37	2,132,940	8,867,307	727,310	1,842,456	11,460	46,996

Income Statistics 2023 (2021 tax year)
Final Table 3 for all Canada
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 (\$)
Deduction for CPP or QPP contributions on self-employment and other earnings	38	2,094,730	1,954,813	644,410	89,259	78,290	108,938
Deduction for CPP or QPP enhanced contributions on employment income	39	16,440,810	3,214,739	14,593,600	3,076,988	32,480	5,130
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	40	454,950	35,326	121,280	1,952	12,630	1,137
Exploration and development expenses	41	45,150	1,203,252	11,530	536,371	370	1,475
Other employment expenses	42	3,936,330	5,464,099	3,718,770	5,165,325	1,940	3,830
Clergy residence deduction	43	27,180	418,071	24,740	396,799	40	435
Other deductions	44	652,130	3,557,280	296,390	659,090	3,920	9,119
Federal COVID-19 benefits repayment	45	73,130	143,518	50,410	89,103	140	344
Total deductions before adjustments	46	20,836,000	140,644,555	14,997,120	92,393,510	108,330	555,929
Social benefits repayment	47	1,028,200	3,593,918	427,530	1,152,504	13,450	63,594
Net income	48	28,840,150	1,590,364,210	15,751,250	1,007,912,034	162,130	7,721,848
Canadian Forces personnel and police deduction	49	7,950	190,767	7,870	189,753	0	0
Security options deductions	50	42,550	5,260,158	39,830	5,104,110	60	308
Other payments deduction	51	4,324,430	35,081,256	497,700	2,562,750	21,910	116,478
Non-capital losses of other years	52	46,760	508,280	12,210	106,665	280	2,333
Net capital losses of other years	53	724,510	3,863,530	268,970	752,711	5,210	16,295
Capital gains deduction	54	67,120	9,437,901	10,820	424,389	5,810	320,701
Northern residents deductions	55	271,480	1,195,558	195,570	902,446	4,780	19,331
Additional deductions	56	186,740	1,533,384	19,250	641,379	460	878
Farming/fishing losses of prior years	57	11,580	140,266	2,370	16,203	5,550	86,140
Total deductions from net income	58	5,529,280	57,239,304	1,026,050	10,702,948	40,080	562,535
Taxable income assessed	59	28,152,570	1,533,318,450	15,745,730	997,238,339	161,320	7,171,232
Basic personal amount	60	29,993,650	412,083,337	15,746,650	216,294,281	169,430	2,333,834
Age amount	61	6,695,570	45,153,679	385,910	1,890,659	44,750	286,593
Spouse or common-law partner amount	62	1,941,530	18,407,757	1,139,120	11,681,949	20,000	158,172
Canada caregiver amount	63	326,870	1,834,769	161,240	943,361	1,800	9,825
Amount for an eligible dependant	64	1,009,620	13,232,254	599,870	7,817,963	1,580	19,964
Family caregiver amount for children under 18 years of age	65	146,350	373,098	101,720	256,879	660	1,675
CPP or QPP contributions through employment	66	17,281,460	33,321,978	14,982,230	31,775,714	34,280	52,631
CPP or QPP contributions on self-employment and other earnings	67	2,094,730	1,954,813	644,410	89,259	78,290	108,938
Employment insurance premiums	68	16,732,260	9,606,673	14,659,260	9,142,031	42,060	23,617
PPIP premiums paid	69	4,091,060	906,997	3,566,410	863,560	5,990	787
PPIP premiums payable on employment income	70	132,010	29,611	117,930	28,550	120	16
PPIP premiums payable on self-employment income	71	457,490	45,476	123,150	2,533	12,630	1,462
Volunteer firefighters' amount/search and rescue volunteers' amount	72	49,150	147,430	36,090	108,255	2,150	6,450
Canada employment amount	73	19,188,960	23,230,549	15,731,070	19,693,971	51,920	61,124

Income Statistics 2023 (2021 tax year)

Final Table 3 for all Canada

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 (\$)
Home accessibility expenses	74	42,560	184,108	11,470	51,716	120	691
Home buyers' amount	75	265,600	1,139,509	235,480	1,006,473	320	1,504
Digital news subscription expenses	76	408,450	103,553	155,910	37,724	780	169
Pension income amount	77	5,771,880	11,064,432	532,430	1,002,032	30,790	56,744
Disability amount	78	1,023,020	8,870,327	173,740	1,515,978	3,780	32,765
Disability amount transferred from a dependant	79	346,910	4,115,357	224,580	2,754,088	1,740	18,307
Interest paid on student loans	80	469,600	128,459	409,080	105,955	350	111
Tuition, education, and textbook amounts	81	2,219,110	13,259,415	1,738,130	10,605,841	2,440	8,234
Tuition, education, and textbook amounts transferred from a child	82	482,600	1,920,867	388,170	1,525,952	1,550	6,225
Amounts transferred from spouse or common-law partner	83	1,378,070	8,618,471	289,210	1,625,800	13,210	83,289
Medical expenses	84	5,409,560	15,829,566	2,136,250	4,760,521	43,560	129,117
Total tax credits on personal amounts	85	30,002,920	93,836,743	15,754,700	48,838,291	169,430	510,353
Allowable charitable donations and government gifts	86	5,126,220	12,586,808	2,897,800	4,803,705	41,780	131,810
Eligible cultural and ecological gifts	87	6,760	70,772	3,220	12,348	40	500
Total tax credit on donations and gifts	88	5,083,060	3,752,636	2,861,920	1,384,910	41,650	37,694
Total federal non-refundable tax credits	89	30,003,290	97,589,379	15,754,800	50,223,201	169,450	548,046
Federal dividend tax credit	90	4,280,370	10,397,408	1,825,780	1,513,389	40,610	41,463
Minimum tax carryover	91	61,230	222,626	13,960	73,135	3,850	13,698
Basic federal tax	92	20,284,620	192,649,561	13,226,110	134,275,348	99,010	763,266
Federal foreign tax credit	93	1,993,180	1,926,256	791,360	973,402	13,150	8,093
Federal political contribution tax credit	94	187,490	40,514	71,410	14,829	1,790	378
Investment tax credit	95	22,290	155,670	7,220	74,340	6,190	7,870
Labour-sponsored funds tax credit (provincially registered)	96	390,660	175,714	361,400	161,977	890	538
Alternative minimum tax payable	97	63,390	462,736	1,150	6,457	1,410	10,404
Net federal tax	98	20,243,750	190,577,835	13,209,090	133,118,167	97,930	748,085
CPP contributions on self-employment	99	1,349,090	2,753,461	267,090	124,110	61,800	172,079
Social Benefits repayment	100	1,028,200	3,593,918	427,530	1,152,504	13,450	63,594
Canada workers benefit (CWB)	101	2,210,260	2,429,646	1,361,600	1,517,637	34,950	55,747
Canada Training Credit (CTC)	102	587,860	180,567	475,090	146,615	870	255
Eligible educator school supply tax credit	103	82,040	10,883	77,960	10,331	50	6
Net provincial or territorial tax	104	15,972,770	87,095,744	10,152,100	59,723,836	86,650	418,281
Total tax payable	105	21,603,540	284,038,776	13,595,470	194,129,991	118,490	1,402,058

Item	Item Code	Professional Income (#)	Professional Income (\$)	Sales (self-employed) (#)	Sales (self-employed) (\$)	Proprietorship/ Partnerships (#)	Proprietorship/ Partnerships (\$)
Number of taxable returns	1	160,330	0	85,710	0	849,810	0
Number of non-taxable returns	2	21,280	0	14,150	0	188,350	0
Total number of returns	3	181,620	0	99,860	0	1,038,160	0
Employment income	4	43,560	1,014,848	19,040	362,902	222,120	3,897,426
Commissions (from employment)	5	670	5,117	970	14,058	5,470	95,077
Other employment income	6	7,530	34,206	2,610	5,825	33,710	113,770
Old age security (OAS) pension	7	14,230	99,797	10,010	68,341	78,230	522,910
CPP or QPP benefits	8	19,640	197,759	13,730	118,186	120,610	809,937
Other pensions and superannuation	9	10,420	318,524	4,970	78,522	38,680	650,799
Elected split-pension amount	10	4,280	36,944	2,350	16,318	21,780	174,954
Employment insurance and other benefits	11	6,750	65,225	3,420	34,410	42,860	408,654
Taxable amount of dividends from taxable Canadian corporations	12	35,430	461,769	16,900	153,722	108,910	805,656
Interest and other investment income	13	54,610	177,189	22,390	36,132	184,960	276,571
Net partnership income (limited or non-active partners only)	14	2,180	82,544	390	-1,272	1,400	2,667
Net rental income	15	14,350	47,322	13,820	44,890	79,250	286,085
Taxable capital gains	16	30,240	339,814	15,680	156,688	96,590	935,452
RRSP income	17	9,240	61,327	6,690	37,396	54,190	252,860
Other income	18	50,300	345,011	30,370	214,306	305,600	2,412,439
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	1,730	13,021	360	1,596	5,920	47,337
Net business income	20	6,220	41,374	5,450	24,536	1,023,150	30,072,713
Net professional income	21	179,970	17,693,484	1,710	9,950	5,940	74,579
Net commission income	22	1,840	12,520	98,520	5,810,251	8,020	60,441
Net farming income	23	880	-6,318	450	-3,667	11,560	-50,756
Net fishing income	24	10	25	10	18	290	3,842
Workers' compensation benefits	25	540	4,201	490	4,265	8,560	70,587
Social assistance payments	26	1,280	6,736	870	4,077	13,740	70,146
Net federal supplements	27	2,520	10,154	2,350	8,942	33,140	133,822
Total income assessed	28	181,240	21,069,663	99,540	7,203,513	1,034,350	42,155,574
Registered pension plan (RPP) deduction	29	6,400	20,223	2,250	5,464	27,250	58,020
RRSP/PRPP deduction	30	73,380	1,434,966	30,050	531,855	196,740	2,006,587
Deduction for elected split-pension amount	31	4,860	79,812	2,110	19,821	15,240	150,712
Annual union, professional, or like dues	32	22,760	24,192	6,060	5,188	68,270	36,825
Child care expenses	33	14,330	71,555	6,100	25,409	68,220	243,805
Business investment loss	34	80	2,521	60	2,205	300	7,661
Moving expenses	35	1,790	15,803	240	2,121	2,670	17,934
Support payments made	36	1,030	57,880	300	7,738	1,470	24,629
Carrying charges and interest expenses	37	18,260	106,393	7,520	28,059	40,010	130,721
Deduction for CPP or QPP contributions on self-employment and other earnings	38	156,510	324,207	81,700	160,101	847,580	1,160,148
Deduction for CPP or QPP enhanced contributions on employment income	39	30,170	3,212	13,210	1,343	152,740	13,750
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	40	41,170	7,614	13,670	2,261	189,160	19,743
Exploration and development expenses	41	980	42,052	340	10,090	860	34,194

Item	Item Code	Professional Income (#)	Professional Income (\$)	Sales (self-employed) (#)	Sales (self-employed) (\$)	Proprietorship/ Partnerships (#)	Proprietorship/ Partnerships (\$)
Other employment expenses	42	8,040	7,601	4,210	14,078	20,000	30,344
Clergy residence deduction	43	60	580	20	254	230	2,512
Other deductions	44	3,350	10,943	1,900	2,800	14,840	32,420
Federal COVID-19 benefits repayment	45	400	1,087	240	706	1,960	5,335
Total deductions before adjustments	46	167,230	2,210,777	87,710	819,551	905,620	3,975,799
Social benefits repayment	47	8,510	42,256	6,370	30,603	28,500	110,858
Net income	48	178,470	18,845,344	97,540	6,367,899	1,008,580	38,513,688
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0
Security options deductions	50	70	2,613	10	99	190	4,876
Other payments deduction	51	4,020	21,043	3,380	17,195	51,100	274,117
Non-capital losses of other years	52	990	17,757	1,230	11,805	10,320	116,816
Net capital losses of other years	53	7,120	31,670	4,070	17,542	17,370	64,843
Capital gains deduction	54	280	17,311	100	5,834	980	53,209
Northern residents deductions	55	780	3,382	300	1,105	6,190	25,743
Additional deductions	56	570	20,559	180	1,727	1,710	19,490
Farming/fishing losses of prior years	57	40	458	20	126	530	5,016
Total deductions from net income	58	13,460	115,116	8,910	55,460	85,150	564,443
Taxable income assessed	59	178,310	18,731,488	97,490	6,313,850	1,007,320	37,960,629
Basic personal amount	60	180,250	2,444,918	99,800	1,368,210	1,036,320	14,261,992
Age amount	61	11,820	66,783	9,030	51,209	88,600	594,152
Spouse or common-law partner amount	62	12,210	119,037	7,800	72,268	107,230	1,061,733
Canada caregiver amount	63	1,600	9,987	1,310	7,999	9,840	56,510
Amount for an eligible dependant	64	5,760	74,102	4,080	53,396	39,870	524,376
Family caregiver amount for children under 18 years of age	65	1,060	2,673	690	1,760	6,490	16,471
CPP or QPP contributions through employment	66	32,570	33,479	14,550	13,838	167,020	143,652
CPP or QPP contributions on self-employment and other earnings	67	156,510	324,207	81,700	160,101	847,580	1,160,148
Employment insurance premiums	68	31,020	9,268	13,090	3,880	164,480	44,577
PPIP premiums paid	69	10,730	1,081	2,740	198	47,280	3,394
PPIP premiums payable on employment income	70	530	51	90	5	1,510	110
PPIP premiums payable on self-employment income	71	41,180	9,795	13,670	2,908	189,230	25,400
Volunteer firefighters' amount/search and rescue volunteers' amount	72	160	480	70	216	1,700	5,106
Canada employment amount	73	48,330	53,042	20,650	22,919	242,520	270,141
Home accessibility expenses	74	180	883	70	395	380	1,995
Home buyers' amount	75	2,760	12,408	930	4,289	7,720	35,145
Digital news subscription expenses	76	5,710	1,461	1,330	379	6,410	1,577
Pension income amount	77	13,930	26,575	6,990	12,899	56,140	103,312
Disability amount	78	1,680	14,569	1,030	8,914	10,740	93,396
Disability amount transferred from a dependant	79	2,210	26,175	1,590	18,574	12,480	146,927
Interest paid on student loans	80	6,830	3,366	1,100	435	12,830	4,515
Tuition, education, and textbook amounts	81	17,910	237,169	7,130	37,627	59,580	370,889
Tuition, education, and textbook amounts transferred from a child	82	6,710	30,702	3,250	14,167	15,600	62,101

Item	Item Code	Professional Income (#)	Professional Income (\$)	Sales (self-employed) (#)	Sales (self-employed) (\$)	Proprietorship/ Partnerships (#)	Proprietorship/ Partnerships (\$)
Amounts transferred from spouse or common-law partner	83	3,890	20,553	2,860	16,662	32,250	194,430
Medical expenses	84	41,150	130,538	18,980	54,374	227,970	531,620
Total tax credits on personal amounts	85	180,300	548,187	99,810	289,202	1,036,460	2,957,617
Allowable charitable donations and government gifts	86	53,550	191,748	23,940	66,359	134,140	320,803
Eligible cultural and ecological gifts	87	80	2,451	0	0	170	3,277
Total tax credit on donations and gifts	88	53,330	58,936	23,880	19,396	133,450	93,769
Total federal non-refundable tax credits	89	180,330	607,124	99,810	308,598	1,036,510	3,051,386
Federal dividend tax credit	90	33,860	56,934	16,120	16,961	94,530	79,526
Minimum tax carryover	91	420	2,342	200	816	1,750	6,099
Basic federal tax	92	133,720	3,814,635	70,410	976,598	623,350	4,141,891
Federal foreign tax credit	93	20,570	29,612	6,640	1,241	39,990	55,267
Federal political contribution tax credit	94	3,130	865	960	226	4,580	934
Investment tax credit	95	610	5,968	230	1,144	1,100	4,107
Labour-sponsored funds tax credit (provincially registered)	96	1,870	1,129	830	526	6,360	3,246
Alternative minimum tax payable	97	120	785	0	0	790	5,531
Net federal tax	98	133,590	3,786,389	70,420	973,607	622,460	4,101,171
CPP contributions on self-employment	99	113,030	421,723	66,810	240,314	652,380	1,642,604
Social Benefits repayment	100	8,510	42,256	6,370	30,603	28,500	110,858
Canada workers benefit (CWB)	101	28,920	39,736	17,390	23,880	285,840	405,936
Canada Training Credit (CTC)	102	6,330	1,862	2,710	775	19,170	5,665
Eligible educator school supply tax credit	103	130	19	40	6	300	45
Net provincial or territorial tax	104	101,020	1,613,072	59,430	464,757	482,760	1,826,212
Total tax payable	105	160,330	5,864,665	85,710	1,709,627	849,810	7,684,433

Item	Item Code	Investment (#)	Investment (\$)	Pension (#)	Pension (\$)	Social Benefits (#)	Social Benefits (\$)
Number of taxable returns	1	1,152,330	0	3,727,350	0	960,150	0
Number of non-taxable returns	2	398,770	0	2,306,780	0	1,689,710	0
Total number of returns	3	1,551,090	0	6,034,130	0	2,649,870	0
Employment income	4	466,620	19,238,369	572,970	5,472,844	938,800	7,215,218
Commissions (from employment)	5	7,020	223,161	4,340	23,338	19,570	37,112
Other employment income	6	71,950	389,185	568,740	666,002	60,480	84,557
Old age security (OAS) pension	7	425,550	2,887,319	5,083,260	36,526,248	619,470	2,892,725
CPP or QPP benefits	8	520,900	4,141,495	5,678,140	48,118,544	620,290	1,876,961
Other pensions and superannuation	9	316,100	7,326,629	4,185,770	107,200,414	63,650	316,824
Elected split-pension amount	10	91,670	819,920	1,054,730	14,315,954	19,670	116,224
Employment insurance and other benefits	11	66,130	875,796	103,410	1,269,514	1,109,300	20,847,945
Taxable amount of dividends from taxable Canadian corporations	12	1,006,960	72,360,518	1,460,350	5,741,173	84,480	125,140
Interest and other investment income	13	897,450	9,851,681	2,223,330	4,305,497	209,020	127,043
Net partnership income (limited or non-active partners only)	14	27,900	382,110	9,420	15,284	250	-6
Net rental income	15	564,960	6,544,833	212,850	520,592	32,170	39,751
Taxable capital gains	16	748,990	59,747,968	1,148,890	4,671,452	72,570	134,671
RRSP income	17	99,190	982,678	372,060	2,609,685	73,850	250,992
Other income	18	649,810	4,237,460	3,183,380	4,609,026	611,270	1,334,694
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	2,650	14,508	3,040	6,351	17,160	68,222
Net business income	20	122,580	927,360	148,330	394,928	63,420	95,250
Net professional income	21	23,930	430,123	30,950	170,510	11,030	21,001
Net commission income	22	18,930	191,047	14,220	32,159	11,210	11,790
Net farming income	23	33,260	-22,366	43,470	-86,581	3,340	-14,405
Net fishing income	24	1,060	29,087	930	3,045	3,880	30,099
Workers' compensation benefits	25	13,870	156,040	102,170	737,095	161,900	3,936,850
Social assistance payments	26	10,540	26,346	219,000	539,950	1,216,120	12,225,082
Net federal supplements	27	69,380	261,102	1,703,510	6,744,841	601,110	6,679,861
Total income assessed	28	1,550,070	192,068,707	6,034,120	244,684,671	2,649,870	58,479,820
Registered pension plan (RPP) deduction	29	60,530	214,640	91,350	115,886	109,360	98,799
RRSP/PRPP deduction	30	268,540	4,660,450	222,460	2,215,276	124,670	307,797
Deduction for elected split-pension amount	31	104,910	1,202,644	1,104,490	13,441,361	10,470	45,564
Annual union, professional, or like dues	32	103,430	63,833	257,610	61,988	221,860	50,674
Child care expenses	33	40,140	183,520	2,940	5,893	106,390	337,772
Business investment loss	34	1,040	98,060	910	20,516	200	3,196
Moving expenses	35	1,570	13,598	1,020	5,569	3,150	7,529
Support payments made	36	4,790	219,923	9,530	111,655	810	3,750
Carrying charges and interest expenses	37	459,810	4,649,201	746,250	1,750,823	40,520	29,429
Deduction for CPP or QPP contributions on self-employment and other earnings	38	96,590	63,207	46,820	18,622	42,830	7,268
Deduction for CPP or QPP enhanced contributions on employment income	39	355,710	53,448	233,860	14,130	641,140	22,041
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	40	17,990	1,055	24,210	796	10,800	176
Exploration and development expenses	41	18,720	496,855	7,880	40,578	80	245
Other employment expenses	42	63,090	90,413	32,510	49,094	46,000	52,715

Item	Item Code	Investment (#)	Investment (\$)	Pension (#)	Pension (\$)	Social Benefits (#)	Social Benefits (\$)
Clergy residence deduction	43	470	5,875	1,100	8,476	240	873
Other deductions	44	86,790	359,081	150,780	1,853,298	59,460	72,369
Federal COVID-19 benefits repayment	45	2,250	8,345	5,410	11,587	7,760	13,560
Total deductions before adjustments	46	938,670	12,385,145	2,088,060	19,729,886	853,720	1,055,467
Social benefits repayment	47	218,750	1,168,270	267,670	819,196	13,550	24,835
Net income	48	1,527,660	178,849,278	6,031,330	224,217,052	2,647,990	57,412,587
Canadian Forces personnel and police deduction	49	30	609	0	0	20	18
Security options deductions	50	1,270	130,257	490	4,462	220	516
Other payments deduction	51	82,350	430,236	1,852,700	8,021,454	1,674,450	22,841,576
Non-capital losses of other years	52	10,360	179,749	3,470	25,687	2,110	9,071
Net capital losses of other years	53	164,310	2,350,466	220,010	503,280	7,730	10,600
Capital gains deduction	54	45,390	8,545,027	2,820	39,196	170	1,121
Northern residents deductions	55	9,900	38,390	29,520	118,199	14,080	50,012
Additional deductions	56	10,950	52,263	142,400	677,698	7,170	44,762
Farming/fishing losses of prior years	57	1,610	24,204	1,090	4,922	100	482
Total deductions from net income	58	300,500	11,767,716	2,180,670	9,398,163	1,691,190	22,958,219
Taxable income assessed	59	1,524,130	167,128,690	6,018,740	214,838,477	1,985,030	34,509,799
Basic personal amount	60	1,535,630	20,874,259	6,033,910	83,236,724	2,649,850	36,529,372
Age amount	61	307,000	1,675,728	5,029,110	34,492,130	646,510	4,916,115
Spouse or common-law partner amount	62	94,830	859,128	249,180	1,229,608	171,570	1,721,568
Canada caregiver amount	63	15,480	91,870	100,460	521,445	19,880	108,962
Amount for an eligible dependant	64	22,850	286,519	19,450	189,642	188,900	2,549,377
Family caregiver amount for children under 18 years of age	65	5,470	13,667	2,020	5,194	16,360	43,391
CPP or QPP contributions through employment	66	385,580	558,559	321,300	168,241	837,180	295,864
CPP or QPP contributions on self-employment and other earnings	67	96,590	63,207	46,820	18,622	42,830	7,268
Employment insurance premiums	68	224,680	93,107	349,510	71,119	764,820	105,315
PPIP premiums paid	69	78,070	14,279	110,270	7,057	176,240	8,245
PPIP premiums payable on employment income	70	2,070	301	2,970	196	4,040	179
PPIP premiums payable on self-employment income	71	18,040	1,358	24,350	1,026	11,020	229
Volunteer firefighters' amount/search and rescue volunteers' amount	72	1,470	4,398	4,180	12,532	2,130	6,393
Canada employment amount	73	508,620	590,553	1,056,130	787,430	945,400	1,095,920
Home accessibility expenses	74	2,430	12,999	25,160	103,374	1,400	5,511
Home buyers' amount	75	4,870	22,435	2,300	9,924	6,530	26,632
Digital news subscription expenses	76	35,960	10,095	174,590	43,709	8,900	2,905
Pension income amount	77	370,330	700,233	4,556,850	8,806,153	79,410	125,114
Disability amount	78	49,480	429,491	543,450	4,702,403	179,310	1,551,104
Disability amount transferred from a dependant	79	15,500	163,711	37,440	324,560	27,270	361,178
Interest paid on student loans	80	4,730	2,017	720	2,210	24,140	6,236
Tuition, education, and textbook amounts	81	47,120	339,375	10,550	20,119	158,540	717,245
Tuition, education, and textbook amounts transferred from a child	82	35,610	159,243	13,560	52,541	6,120	21,834
Amounts transferred from spouse or common-law partner	83	58,300	350,598	737,200	4,577,365	168,910	1,269,539
Medical expenses	84	311,090	1,695,780	2,071,630	7,287,817	286,120	588,891
Total tax credits on personal amounts	85	1,536,110	4,352,076	6,033,960	22,000,764	2,649,860	7,809,748

Item	Item Code	Investment (#)	Investment (\$)	Pension (#)	Pension (\$)	Social Benefits (#)	Social Benefits (\$)
Allowable charitable donations and government gifts	86	353,860	4,343,544	1,391,880	2,294,949	92,670	67,963
Eligible cultural and ecological gifts	87	530	40,751	2,110	6,775	0	0
Total tax credit on donations and gifts	88	353,170	1,390,575	1,390,100	638,701	90,500	17,967
Total federal non-refundable tax credits	89	1,536,260	5,742,651	6,033,960	22,639,464	2,649,860	7,827,715
Federal dividend tax credit	90	856,260	7,826,660	1,211,420	752,851	54,730	10,912
Minimum tax carryover	91	29,510	89,799	7,520	21,400	540	1,126
Basic federal tax	92	1,074,120	26,931,410	3,317,640	14,533,906	875,870	1,476,366
Federal foreign tax credit	93	381,640	635,593	644,760	157,368	20,510	852
Federal political contribution tax credit	94	23,760	6,896	75,260	15,181	1,610	197
Investment tax credit	95	4,070	53,496	2,160	4,149	90	75
Labour-sponsored funds tax credit (provincially registered)	96	6,290	3,505	4,180	1,994	5,230	1,161
Alternative minimum tax payable	97	59,480	437,280	220	1,115	0	0
Net federal tax	98	1,063,020	26,348,722	3,304,230	14,352,160	877,790	1,477,452
CPP contributions on self-employment	99	69,520	91,690	24,980	18,245	23,370	10,307
Social Benefits repayment	100	218,750	1,168,270	267,670	819,196	13,550	24,835
Canada workers benefit (CWB)	101	30,440	34,222	36,680	27,261	237,790	173,996
Canada Training Credit (CTC)	102	13,770	4,075	1,720	468	39,140	12,364
Eligible educator school supply tax credit	103	630	91	860	101	1,220	152
Net provincial or territorial tax	104	910,110	13,100,573	2,797,140	6,665,888	686,460	630,506
Total tax payable	105	1,152,330	40,709,468	3,727,350	21,855,837	960,150	2,143,356

Item	Item Code	Other (#)	Other (\$)
Number of taxable returns	1	953,900	0
Number of non-taxable returns	2	1,614,430	0
Total number of returns	3	2,568,330	0
Employment income	4	545,290	6,456,146
Commissions (from employment)	5	11,090	62,051
Other employment income	6	61,200	184,605
Old age security (OAS) pension	7	120,740	686,048
CPP or QPP benefits	8	259,460	1,731,771
Other pensions and superannuation	9	92,720	1,660,355
Elected split-pension amount	10	37,850	271,928
Employment insurance and other benefits	11	81,240	749,686
Taxable amount of dividends from taxable Canadian corporations	12	160,520	786,010
Interest and other investment income	13	235,840	423,448
Net partnership income (limited or non-active partners only)	14	1,710	1,896
Net rental income	15	43,190	73,594
Taxable capital gains	16	144,700	1,105,097
RRSP income	17	229,870	8,049,448
Other income	18	1,268,470	33,061,781
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	66,400	552,296
Net business income	20	171,810	402,819
Net professional income	21	27,930	92,899
Net commission income	22	20,260	42,462
Net farming income	23	5,060	-23,059
Net fishing income	24	690	3,989
Workers' compensation benefits	25	12,190	101,928
Social assistance payments	26	87,320	535,735
Net federal supplements	27	45,340	160,377
Total income assessed	28	1,440,500	58,110,226
Registered pension plan (RPP) deduction	29	64,710	144,053
RRSP/PRPP deduction	30	135,590	5,760,213
Deduction for elected split-pension amount	31	29,710	367,646
Annual union, professional, or like dues	32	123,560	36,953
Child care expenses	33	50,460	154,845
Business investment loss	34	460	15,792
Moving expenses	35	4,380	14,429
Support payments made	36	1,350	25,488
Carrying charges and interest expenses	37	81,790	283,230
Deduction for CPP or QPP contributions on self-employment and other earnings	38	100,000	23,064
Deduction for CPP or QPP enhanced contributions on employment income	39	387,900	24,699
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	40	24,070	594
Exploration and development expenses	41	4,410	41,390
Other employment expenses	42	41,780	50,697
Clergy residence deduction	43	290	2,267
Other deductions	44	34,700	558,159
Federal COVID-19 benefits repayment	45	4,570	13,451
Total deductions before adjustments	46	689,550	7,518,492

Item	Item Code	Other (#)	Other (\$)
Social benefits repayment	47	43,870	181,802
Net income	48	1,435,210	50,524,480
Canadian Forces personnel and police deduction	49	20	229
Security options deductions	50	430	12,919
Other payments deduction	51	136,820	796,406
Non-capital losses of other years	52	5,790	38,397
Net capital losses of other years	53	29,720	116,125
Capital gains deduction	54	750	31,114
Northern residents deductions	55	10,360	36,950
Additional deductions	56	4,050	74,628
Farming/fishing losses of prior years	57	260	2,715
Total deductions from net income	58	183,270	1,114,704
Taxable income assessed	59	1,434,510	49,425,946
Basic personal amount	60	2,541,820	34,739,747
Age amount	61	172,840	1,180,309
Spouse or common-law partner amount	62	139,570	1,504,294
Canada caregiver amount	63	15,260	84,810
Amount for an eligible dependant	64	127,290	1,716,916
Family caregiver amount for children under 18 years of age	65	11,910	31,388
CPP or QPP contributions through employment	66	506,750	280,000
CPP or QPP contributions on self-employment and other earnings	67	100,000	23,064
Employment insurance premiums	68	483,350	113,760
PPIP premiums paid	69	93,330	8,398
PPIP premiums payable on employment income	70	2,770	202
PPIP premiums payable on self-employment income	71	24,220	766
Volunteer firefighters' amount/search and rescue volunteers' amount	72	1,200	3,600
Canada employment amount	73	584,320	655,448
Home accessibility expenses	74	1,350	6,543
Home buyers' amount	75	4,710	20,700
Digital news subscription expenses	76	18,870	5,533
Pension income amount	77	125,000	231,369
Disability amount	78	59,820	521,708
Disability amount transferred from a dependant	79	24,130	301,838
Interest paid on student loans	80	9,810	3,614
Tuition, education, and textbook amounts	81	177,700	922,916
Tuition, education, and textbook amounts transferred from a child	82	12,040	48,102
Amounts transferred from spouse or common-law partner	83	72,250	480,235
Medical expenses	84	272,810	650,908
Total tax credits on personal amounts	85	2,542,300	6,530,505
Allowable charitable donations and government gifts	86	136,600	365,927
Eligible cultural and ecological gifts	87	320	4,210
Total tax credit on donations and gifts	88	135,060	110,688
Total federal non-refundable tax credits	89	2,542,330	6,641,192
Federal dividend tax credit	90	147,060	98,713
Minimum tax carryover	91	3,470	14,211
Basic federal tax	92	864,410	5,736,142

Item	Item Code	Other (#)	Other (\$)
Federal foreign tax credit	93	74,560	64,828
Federal political contribution tax credit	94	5,010	1,007
Investment tax credit	95	630	4,522
Labour-sponsored funds tax credit (provincially registered)	96	3,610	1,638
Alternative minimum tax payable	97	140	855
Net federal tax	98	865,230	5,672,082
CPP contributions on self-employment	99	70,100	32,388
Social Benefits repayment	100	43,870	181,802
Canada workers benefit (CWB)	101	176,650	151,232
Canada Training Credit (CTC)	102	29,070	8,487
Eligible educator school supply tax credit	103	870	133
Net provincial or territorial tax	104	697,110	2,652,620
Total tax payable	105	953,900	8,539,342