

Income Statistics 2023 (2021 tax year)
Final Table 3 for Nova Scotia
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	569,480	0	341,570	0	4,210	0
Number of non-taxable returns	2	232,130	0	56,190	0	510	0
Total number of returns	3	801,610	0	397,760	0	4,720	0
Employment income	4	475,690	22,196,553	393,110	21,171,732	950	21,585
Commissions (from employment)	5	12,700	395,980	11,510	387,453	0	0
Other employment income	6	50,120	402,164	29,260	345,861	140	581
Old age security (OAS) pension	7	213,810	1,522,979	11,380	74,582	870	6,155
CPP or QPP benefits	8	278,250	2,133,814	34,030	246,032	1,230	8,577
Other pensions and superannuation	9	164,280	3,957,654	14,250	309,802	430	6,493
Elected split-pension amount	10	52,430	637,750	7,560	56,877	190	1,199
Employment insurance and other benefits	11	128,010	1,544,059	74,180	616,260	3,170	56,000
Taxable amount of dividends from taxable Canadian corporations	12	108,910	1,820,605	35,030	224,355	990	10,393
Interest and other investment income	13	102,030	217,874	29,670	28,225	930	1,089
Net partnership income (limited or non-active partners only)	14	390	5,713	80	-15	0	0
Net rental income	15	22,670	119,543	10,230	19,453	140	456
Taxable capital gains	16	73,110	1,246,504	23,470	122,015	580	6,924
RRSP income	17	46,040	403,075	23,150	98,842	160	1,164
Other income	18	210,870	1,281,217	45,820	231,159	1,700	12,201
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	6,790	30,520	3,910	10,912	0	0
Net business income	20	43,480	603,997	12,280	29,931	200	897
Net professional income	21	9,580	363,374	3,310	18,128	0	0
Net commission income	22	5,570	112,400	2,400	5,242	20	141
Net farming income	23	3,880	602	980	-4,738	1,280	12,031
Net fishing income	24	5,330	261,750	830	5,844	3,400	239,094
Workers' compensation benefits	25	19,810	239,222	7,340	42,044	60	418
Social assistance payments	26	29,460	222,490	2,620	10,614	0	0
Net federal supplements	27	83,290	383,239	1,790	3,906	270	1,108
Total income assessed	28	775,960	40,141,351	397,760	24,062,399	4,710	386,904
Registered pension plan (RPP) deduction	29	160,950	784,777	150,190	765,872	110	348
RRSP/PRPP deduction	30	133,420	1,029,569	110,570	709,346	910	11,888
Deduction for elected split-pension amount	31	52,520	638,472	7,470	92,637	220	1,801
Annual union, professional, or like dues	32	147,590	110,792	127,000	104,227	300	148
Child care expenses	33	28,520	127,729	22,700	106,999	70	270
Business investment loss	34	100	2,453	50	1,246	0	0
Moving expenses	35	4,210	29,781	3,510	25,535	0	0
Support payments made	36	1,960	28,731	1,230	17,550	0	0
Carrying charges and interest expenses	37	34,090	127,526	8,760	21,709	160	469

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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	43,190	42,374	13,360	1,815	3,530	7,627
Deduction for CPP or QPP enhanced contributions on employment income	39	416,410	75,803	364,170	72,563	720	83
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	40	0	0	0	0	0	0
Exploration and development expenses	41	350	9,048	90	1,918	0	0
Other employment expenses	42	83,340	113,596	78,700	105,661	50	86
Clergy residence deduction	43	870	11,480	760	10,591	0	0
Other deductions	44	13,940	89,533	6,350	8,292	150	236
Federal COVID-19 benefits repayment	45	1,300	2,401	800	1,295	0	0
Total deductions before adjustments	46	526,460	3,224,465	374,580	2,047,416	3,980	23,195
Social benefits repayment	47	25,290	90,305	10,190	30,213	1,800	9,238
Net income	48	774,500	36,845,855	397,610	21,986,025	4,580	356,400
Canadian Forces personnel and police deduction	49	900	26,413	0	0	0	0
Security options deductions	50	370	24,408	330	23,192	0	0
Other payments deduction	51	127,830	844,672	11,610	56,555	330	1,615
Non-capital losses of other years	52	920	7,060	210	1,280	0	0
Net capital losses of other years	53	12,290	46,251	3,790	6,515	80	121
Capital gains deduction	54	1,470	228,138	230	9,906	60	4,511
Northern residents deductions	55	430	1,341	390	1,226	0	0
Additional deductions	56	4,520	23,772	0	0	10	23
Farming/fishing losses of prior years	57	200	2,156	40	230	100	1,166
Total deductions from net income	58	146,460	1,204,383	17,630	131,024	550	7,561
Taxable income assessed	59	758,640	35,644,782	397,590	21,855,173	4,550	349,046
Basic personal amount	60	801,600	11,024,968	397,760	5,470,782	4,720	64,672
Age amount	61	208,910	1,431,285	10,760	52,752	670	3,884
Spouse or common-law partner amount	62	44,210	377,025	25,000	238,146	500	4,384
Canada caregiver amount	63	11,420	60,086	5,750	30,911	80	507
Amount for an eligible dependant	64	30,980	407,746	18,670	244,851	90	1,127
Family caregiver amount for children under 18 years of age	65	4,410	11,183	3,050	7,642	40	90
CPP or QPP contributions through employment	66	447,430	778,823	377,530	740,482	790	875
CPP or QPP contributions on self-employment and other earnings	67	43,190	42,374	13,360	1,815	3,530	7,627
Employment insurance premiums	68	442,330	253,182	375,410	237,537	3,500	2,511
PPIP premiums paid	69	0	0	0	0	0	0
PPIP premiums payable on employment income	70	0	0	0	0	0	0
PPIP premiums payable on self-employment income	71	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	6,360	19,089	4,160	12,483	210	639
Canada employment amount	73	495,160	599,175	397,420	497,549	1,040	1,197

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Item	Item Code	Grand Total (#)	Grand Total (\$)	Employment (#)	Employment (\$)	Farming and Fishing (#)	Farming and Fishing (\$)
Home accessibility expenses	74	700	3,256	230	1,067	0	0
Home buyers' amount	75	6,120	26,642	5,340	23,198	20	72
Digital news subscription expenses	76	9,020	2,324	3,860	914	20	6
Pension income amount	77	192,840	372,839	21,110	40,225	580	1,041
Disability amount	78	46,560	403,374	10,200	88,737	110	970
Disability amount transferred from a dependant	79	10,970	128,585	7,080	85,679	80	880
Interest paid on student loans	80	15,410	3,522	13,600	3,017	20	5
Tuition, education, and textbook amounts	81	53,480	365,403	41,940	297,493	150	393
Tuition, education, and textbook amounts transferred from a child	82	11,740	57,245	9,450	45,845	110	509
Amounts transferred from spouse or common-law partner	83	41,220	261,598	9,590	61,125	310	2,180
Medical expenses	84	167,040	434,874	66,240	110,347	950	2,484
Total tax credits on personal amounts	85	801,600	2,559,738	397,760	1,243,912	4,720	14,410
Allowable charitable donations and government gifts	86	125,840	232,248	60,280	64,025	860	1,276
Eligible cultural and ecological gifts	87	180	1,328	0	0	0	0
Total tax credit on donations and gifts	88	125,240	67,298	59,840	17,629	860	354
Total federal non-refundable tax credits	89	801,600	2,627,037	397,760	1,261,541	4,720	14,763
Federal dividend tax credit	90	95,300	197,994	35,030	25,886	860	1,035
Minimum tax carryover	91	1,510	5,419	360	1,722	140	778
Basic federal tax	92	528,440	3,793,092	328,420	2,577,363	3,840	51,986
Federal foreign tax credit	93	32,970	22,441	10,360	10,134	200	18
Federal political contribution tax credit	94	5,300	1,153	1,810	369	30	6
Investment tax credit	95	1,000	2,885	150	476	640	1,464
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0
Alternative minimum tax payable	97	1,350	11,235	0	0	20	117
Net federal tax	98	528,040	3,767,925	328,290	2,566,967	3,810	50,474
CPP contributions on self-employment	99	35,900	77,494	7,400	3,288	3,450	13,958
Social Benefits repayment	100	25,290	90,305	10,190	30,213	1,800	9,238
Canada workers benefit (CWB)	101	75,230	76,318	50,250	52,756	410	527
Canada Training Credit (CTC)	102	12,000	3,935	9,430	3,104	70	20
Eligible educator school supply tax credit	103	1,960	260	1,850	245	0	0
Net provincial or territorial tax	104	557,740	3,288,510	340,260	2,213,312	3,960	42,203
Total tax payable	105	569,480	7,224,377	341,570	4,813,785	4,210	115,874

Item	Item Code	Professional Income (#)	Professional Income (\$)	Sales (self-employed) (#)	Sales (self-employed) (\$)	Proprietorship/ Partnerships (#)	Proprietorship/ Partnerships (\$)
Number of taxable returns	1	3,600	0	1,480	0	17,970	0
Number of non-taxable returns	2	270	0	220	0	2,880	0
Total number of returns	3	3,880	0	1,700	0	20,840	0
Employment income	4	940	18,478	310	5,011	4,270	74,591
Commissions (from employment)	5	0	0	20	237	100	1,548
Other employment income	6	190	744	50	173	610	2,604
Old age security (OAS) pension	7	300	2,098	220	1,581	2,160	14,800
CPP or QPP benefits	8	460	4,100	310	2,594	3,550	22,354
Other pensions and superannuation	9	280	9,339	140	2,085	1,080	17,184
Elected split-pension amount	10	110	800	80	606	710	5,793
Employment insurance and other benefits	11	150	1,366	60	488	1,200	12,382
Taxable amount of dividends from taxable Canadian corporations	12	630	6,017	250	2,185	2,280	14,830
Interest and other investment income	13	820	2,730	230	269	2,210	2,606
Net partnership income (limited or non-active partners only)	14	0	0	0	0	0	0
Net rental income	15	160	469	120	279	1,220	5,683
Taxable capital gains	16	450	4,419	210	1,408	1,670	14,984
RRSP income	17	190	993	120	787	1,090	5,429
Other income	18	1,210	6,744	510	3,229	6,320	42,603
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	80	895	0	0	300	1,866
Net business income	20	120	508	110	658	20,510	549,724
Net professional income	21	3,850	329,902	0	0	120	928
Net commission income	22	40	581	1,670	101,395	160	956
Net farming income	23	0	0	0	0	200	-1,695
Net fishing income	24	0	0	0	0	40	754
Workers' compensation benefits	25	0	0	0	0	200	1,862
Social assistance payments	26	20	137	0	0	150	662
Net federal supplements	27	50	172	30	101	1,020	3,886
Total income assessed	28	3,870	391,488	1,690	123,297	20,770	796,807
Registered pension plan (RPP) deduction	29	140	494	50	166	560	1,478
RRSP/PRPP deduction	30	1,370	25,669	510	9,037	3,740	35,180
Deduction for elected split-pension amount	31	140	2,331	70	640	440	3,747
Annual union, professional, or like dues	32	440	456	100	78	1,060	488
Child care expenses	33	290	1,447	100	448	1,170	4,445
Business investment loss	34	0	0	0	0	0	0
Moving expenses	35	70	531	0	0	120	1,002
Support payments made	36	20	703	0	0	40	593
Carrying charges and interest expenses	37	280	1,244	80	397	490	1,374
Deduction for CPP or QPP contributions on self-employment and other earnings	38	3,350	6,606	1,320	2,668	16,300	21,426
Deduction for CPP or QPP enhanced contributions on employment income	39	640	67	200	19	2,960	269
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	40	0	0	0	0	0	0
Exploration and development expenses	41	0	0	0	0	0	0

Item	Item Code	Professional Income (#)	Professional Income (\$)	Sales (self-employed) (#)	Sales (self-employed) (\$)	Proprietorship/ Partnerships (#)	Proprietorship/ Partnerships (\$)
Other employment expenses	42	160	171	80	786	320	580
Clergy residence deduction	43	0	0	0	0	0	0
Other deductions	44	50	61	20	22	240	704
Federal COVID-19 benefits repayment	45	0	0	0	0	30	84
Total deductions before adjustments	46	3,570	39,952	1,450	14,488	17,520	71,588
Social benefits repayment	47	170	767	120	522	610	2,117
Net income	48	3,820	351,193	1,660	108,552	20,060	733,617
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0
Security options deductions	50	0	0	0	0	0	0
Other payments deduction	51	90	504	50	195	1,350	6,401
Non-capital losses of other years	52	0	0	0	0	280	2,202
Net capital losses of other years	53	100	274	50	117	250	719
Capital gains deduction	54	0	0	0	0	20	698
Northern residents deductions	55	0	0	0	0	0	0
Additional deductions	56	20	52	0	0	40	279
Farming/fishing losses of prior years	57	0	0	0	0	0	0
Total deductions from net income	58	220	1,517	110	373	1,900	10,770
Taxable income assessed	59	3,820	349,684	1,660	108,184	20,030	723,195
Basic personal amount	60	3,880	52,591	1,700	23,233	20,840	286,776
Age amount	61	250	1,278	170	948	2,180	14,623
Spouse or common-law partner amount	62	310	2,958	90	912	2,000	18,283
Canada caregiver amount	63	40	262	30	176	270	1,448
Amount for an eligible dependant	64	140	1,759	80	1,069	900	11,876
Family caregiver amount for children under 18 years of age	65	20	62	20	46	150	428
CPP or QPP contributions through employment	66	700	677	220	197	3,270	2,786
CPP or QPP contributions on self-employment and other earnings	67	3,350	6,606	1,320	2,668	16,300	21,426
Employment insurance premiums	68	690	225	230	66	3,320	983
PPIP premiums paid	69	0	0	0	0	0	0
PPIP premiums payable on employment income	70	0	0	0	0	0	0
PPIP premiums payable on self-employment income	71	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	0	0	0	0	180	552
Canada employment amount	73	1,070	1,198	340	377	4,670	5,257
Home accessibility expenses	74	0	0	0	0	0	0
Home buyers' amount	75	80	351	10	55	150	687
Digital news subscription expenses	76	110	31	40	11	120	27
Pension income amount	77	370	700	210	387	1,660	3,080
Disability amount	78	60	520	40	312	440	3,840
Disability amount transferred from a dependant	79	70	704	30	345	270	3,199
Interest paid on student loans	80	180	57	30	6	360	95
Tuition, education, and textbook amounts	81	410	6,477	100	780	1,010	7,493
Tuition, education, and textbook amounts transferred from a child	82	140	760	50	228	290	1,410

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	100	587	60	323	900	5,647
Medical expenses	84	860	2,028	390	883	5,310	10,834
Total tax credits on personal amounts	85	3,880	11,989	1,700	4,958	20,840	60,127
Allowable charitable donations and government gifts	86	1,100	2,598	440	878	2,600	4,154
Eligible cultural and ecological gifts	87	0	0	0	0	0	0
Total tax credit on donations and gifts	88	1,100	768	440	249	2,600	1,152
Total federal non-refundable tax credits	89	3,880	12,758	1,700	5,208	20,840	61,279
Federal dividend tax credit	90	600	703	230	235	1,890	1,556
Minimum tax carryover	91	0	0	0	0	40	88
Basic federal tax	92	2,830	65,991	1,200	16,778	12,260	72,847
Federal foreign tax credit	93	280	185	70	5	520	1,264
Federal political contribution tax credit	94	90	23	30	6	110	24
Investment tax credit	95	0	0	0	0	80	119
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0
Alternative minimum tax payable	97	0	0	0	0	10	25
Net federal tax	98	2,830	65,810	1,200	16,771	12,260	71,837
CPP contributions on self-employment	99	3,270	12,092	1,300	4,885	16,010	39,215
Social Benefits repayment	100	170	767	120	522	610	2,117
Canada workers benefit (CWB)	101	710	899	270	351	5,760	7,689
Canada Training Credit (CTC)	102	150	48	30	9	260	79
Eligible educator school supply tax credit	103	0	0	0	0	0	0
Net provincial or territorial tax	104	2,960	47,483	1,250	13,154	13,400	59,994
Total tax payable	105	3,600	126,185	1,480	35,346	17,970	173,244

Item	Item Code	Investment (#)	Investment (\$)	Pension (#)	Pension (\$)	Social Benefits (#)	Social Benefits (\$)
Number of taxable returns	1	21,330	0	122,310	0	34,810	0
Number of non-taxable returns	2	4,910	0	92,300	0	38,310	0
Total number of returns	3	26,240	0	214,610	0	73,120	0
Employment income	4	7,520	296,718	21,020	196,662	34,060	272,773
Commissions (from employment)	5	120	3,702	140	697	550	1,085
Other employment income	6	1,010	5,676	15,780	38,136	1,690	3,077
Old age security (OAS) pension	7	8,140	56,276	176,130	1,273,907	11,450	74,697
CPP or QPP benefits	8	10,450	79,532	202,700	1,639,032	17,390	76,834
Other pensions and superannuation	9	6,100	147,228	137,650	3,407,091	1,820	13,040
Elected split-pension amount	10	2,060	17,191	39,550	540,871	1,030	6,193
Employment insurance and other benefits	11	1,190	16,191	5,150	66,026	39,770	747,492
Taxable amount of dividends from taxable Canadian corporations	12	19,790	1,352,679	44,450	187,841	2,100	4,568
Interest and other investment income	13	12,850	111,331	49,160	64,796	2,680	1,575
Net partnership income (limited or non-active partners only)	14	180	4,480	90	751	0	0
Net rental income	15	6,530	85,082	3,420	6,762	380	453
Taxable capital gains	16	13,220	964,551	29,430	109,378	1,390	2,829
RRSP income	17	1,690	16,379	12,090	80,503	1,990	8,555
Other income	18	10,780	65,006	102,650	152,287	13,090	35,346
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	60	438	140	366	560	2,032
Net business income	20	1,870	9,692	4,490	7,989	1,230	699
Net professional income	21	420	6,509	950	5,563	280	472
Net commission income	22	220	1,975	440	1,085	300	352
Net farming income	23	300	-688	880	-3,048	0	0
Net fishing income	24	270	9,287	0	0	560	4,983
Workers' compensation benefits	25	250	2,839	4,790	29,581	6,750	158,420
Social assistance payments	26	90	432	2,910	9,375	21,570	191,435
Net federal supplements	27	1,110	3,673	67,440	270,562	10,410	96,143
Total income assessed	28	26,220	3,257,020	214,610	8,089,985	73,120	1,703,420
Registered pension plan (RPP) deduction	29	990	3,996	4,110	5,414	3,180	3,042
RRSP/PRPP deduction	30	4,460	79,280	6,430	51,021	2,820	6,239
Deduction for elected split-pension amount	31	2,300	25,560	40,400	498,105	600	2,891
Annual union, professional, or like dues	32	1,400	797	8,480	2,162	6,340	1,647
Child care expenses	33	590	2,935	100	296	2,640	8,149
Business investment loss	34	20	350	20	534	0	0
Moving expenses	35	70	694	50	334	160	481
Support payments made	36	160	4,646	410	4,166	40	151
Carrying charges and interest expenses	37	7,330	60,849	15,180	36,432	400	434
Deduction for CPP or QPP contributions on self-employment and other earnings	38	1,450	1,152	1,140	389	1,230	310
Deduction for CPP or QPP enhanced contributions on employment income	39	5,740	877	8,370	490	23,980	815
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	40	0	0	0	0	0	0
Exploration and development expenses	41	120	6,343	100	359	0	0
Other employment expenses	42	780	1,257	1,020	1,769	1,380	2,259
Clergy residence deduction	43	10	94	80	578	10	49

Item	Item Code	Investment (#)	Investment (\$)	Pension (#)	Pension (\$)	Social Benefits (#)	Social Benefits (\$)
Other deductions	44	1,220	3,360	3,320	60,584	1,900	1,872
Federal COVID-19 benefits repayment	45	0	0	140	254	220	400
Total deductions before adjustments	46	15,840	192,286	65,280	662,988	29,090	28,902
Social benefits repayment	47	4,340	22,667	6,470	19,303	420	725
Net income	48	26,040	3,044,009	214,520	7,408,549	73,080	1,674,058
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0
Security options deductions	50	0	0	20	154	0	0
Other payments deduction	51	1,370	6,748	72,120	309,512	37,380	445,993
Non-capital losses of other years	52	140	1,594	110	877	60	263
Net capital losses of other years	53	2,580	28,009	4,810	8,814	130	175
Capital gains deduction	54	1,040	211,248	80	854	0	0
Northern residents deductions	55	0	0	0	0	10	34
Additional deductions	56	290	753	3,580	14,342	140	924
Farming/fishing losses of prior years	57	10	112	20	124	0	0
Total deductions from net income	58	5,000	249,069	79,280	334,734	37,580	447,412
Taxable income assessed	59	26,020	2,795,073	214,410	7,074,545	57,450	1,228,300
Basic personal amount	60	26,240	356,163	214,610	2,960,779	73,120	1,007,869
Age amount	61	5,430	27,569	174,620	1,223,042	11,730	87,320
Spouse or common-law partner amount	62	1,350	11,825	8,730	38,897	3,770	36,771
Canada caregiver amount	63	270	1,590	3,650	18,398	880	4,454
Amount for an eligible dependant	64	380	4,765	910	9,790	6,130	82,596
Family caregiver amount for children under 18 years of age	65	90	234	110	269	540	1,361
CPP or QPP contributions through employment	66	6,390	9,100	12,920	6,113	31,960	11,482
CPP or QPP contributions on self-employment and other earnings	67	1,450	1,152	1,140	389	1,230	310
Employment insurance premiums	68	3,870	1,671	13,670	2,876	28,970	4,342
PPIP premiums paid	69	0	0	0	0	0	0
PPIP premiums payable on employment income	70	0	0	0	0	0	0
PPIP premiums payable on self-employment income	71	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	120	360	990	2,982	470	1,422
Canada employment amount	73	8,160	9,488	33,910	27,651	34,200	40,291
Home accessibility expenses	74	20	108	380	1,730	40	187
Home buyers' amount	75	80	395	100	428	200	858
Digital news subscription expenses	76	580	180	3,610	950	250	77
Pension income amount	77	7,430	14,138	155,170	301,809	2,730	4,776
Disability amount	78	1,140	9,869	26,670	230,673	5,130	44,370
Disability amount transferred from a dependant	79	250	2,799	1,450	12,757	1,020	12,786
Interest paid on student loans	80	120	43	40	75	870	174
Tuition, education, and textbook amounts	81	620	4,499	320	875	5,530	27,929
Tuition, education, and textbook amounts transferred from a child	82	780	4,297	530	2,399	190	771
Amounts transferred from spouse or common-law partner	83	880	5,263	25,730	161,188	2,440	17,550
Medical expenses	84	6,030	35,462	70,720	238,911	9,620	17,981
Total tax credits on personal amounts	85	26,240	75,149	214,610	786,447	73,120	210,852
Allowable charitable donations and government gifts	86	7,110	71,665	47,830	78,803	2,510	1,641
Eligible cultural and ecological gifts	87	0	0	0	0	0	0

Item	Item Code	Investment (#)	Investment (\$)	Pension (#)	Pension (\$)	Social Benefits (#)	Social Benefits (\$)
Total tax credit on donations and gifts	88	7,110	22,738	47,770	21,835	2,440	429
Total federal non-refundable tax credits	89	26,240	97,886	214,610	808,283	73,120	211,281
Federal dividend tax credit	90	16,940	142,479	35,160	23,456	1,480	423
Minimum tax carryover	91	610	1,485	190	584	40	94
Basic federal tax	92	19,090	406,733	109,510	419,568	31,130	54,533
Federal foreign tax credit	93	5,850	5,651	14,050	4,426	370	13
Federal political contribution tax credit	94	600	184	2,420	500	70	9
Investment tax credit	95	0	0	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0
Alternative minimum tax payable	97	1,300	11,061	0	0	0	0
Net federal tax	98	18,910	400,208	109,320	414,622	31,220	54,649
CPP contributions on self-employment	99	1,270	2,107	1,030	702	890	558
Social Benefits repayment	100	4,340	22,667	6,470	19,303	420	725
Canada workers benefit (CWB)	101	390	420	1,660	1,286	10,830	8,131
Canada Training Credit (CTC)	102	170	54	60	17	1,220	414
Eligible educator school supply tax credit	103	0	0	30	4	40	5
Net provincial or territorial tax	104	21,060	333,341	118,820	427,915	34,410	50,635
Total tax payable	105	21,330	758,326	122,310	862,543	34,810	106,567

Item	Item Code	Other (#)	Other (\$)
Number of taxable returns	1	22,200	0
Number of non-taxable returns	2	36,550	0
Total number of returns	3	58,750	0
Employment income	4	13,490	139,005
Commissions (from employment)	5	240	813
Other employment income	6	1,400	5,312
Old age security (OAS) pension	7	3,150	18,884
CPP or QPP benefits	8	8,130	54,759
Other pensions and superannuation	9	2,540	45,392
Elected split-pension amount	10	1,150	8,221
Employment insurance and other benefits	11	3,130	27,854
Taxable amount of dividends from taxable Canadian corporations	12	3,390	17,737
Interest and other investment income	13	3,510	5,252
Net partnership income (limited or non-active partners only)	14	20	97
Net rental income	15	470	906
Taxable capital gains	16	2,690	19,996
RRSP income	17	5,570	190,424
Other income	18	28,810	732,643
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	1,750	13,974
Net business income	20	2,690	3,901
Net professional income	21	620	1,776
Net commission income	22	350	672
Net farming income	23	0	0
Net fishing income	24	100	1,101
Workers' compensation benefits	25	400	3,812
Social assistance payments	26	2,060	9,694
Net federal supplements	27	1,170	3,687
Total income assessed	28	33,210	1,330,031
Registered pension plan (RPP) deduction	29	1,630	3,967
RRSP/PRPP deduction	30	2,630	101,908
Deduction for elected split-pension amount	31	890	10,759
Annual union, professional, or like dues	32	2,460	789
Child care expenses	33	870	2,740
Business investment loss	34	0	0
Moving expenses	35	220	1,026
Support payments made	36	40	681
Carrying charges and interest expenses	37	1,410	4,619
Deduction for CPP or QPP contributions on self-employment and other earnings	38	1,520	380
Deduction for CPP or QPP enhanced contributions on employment income	39	9,630	620
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	40	0	0
Exploration and development expenses	41	0	0
Other employment expenses	42	860	1,028
Clergy residence deduction	43	0	0
Other deductions	44	690	14,404
Federal COVID-19 benefits repayment	45	90	273
Total deductions before adjustments	46	15,160	143,650

Item	Item Code	Other (#)	Other (\$)
Social benefits repayment	47	1,180	4,752
Net income	48	33,130	1,183,453
Canadian Forces personnel and police deduction	49	0	0
Security options deductions	50	0	0
Other payments deduction	51	3,540	17,149
Non-capital losses of other years	52	100	505
Net capital losses of other years	53	500	1,507
Capital gains deduction	54	0	0
Northern residents deductions	55	0	0
Additional deductions	56	70	1,606
Farming/fishing losses of prior years	57	0	0
Total deductions from net income	58	4,200	21,923
Taxable income assessed	59	33,120	1,161,581
Basic personal amount	60	58,740	802,102
Age amount	61	3,090	19,870
Spouse or common-law partner amount	62	2,470	24,850
Canada caregiver amount	63	460	2,339
Amount for an eligible dependant	64	3,690	49,914
Family caregiver amount for children under 18 years of age	65	400	1,052
CPP or QPP contributions through employment	66	13,640	7,110
CPP or QPP contributions on self-employment and other earnings	67	1,520	380
Employment insurance premiums	68	12,670	2,971
PPIP premiums paid	69	0	0
PPIP premiums payable on employment income	70	0	0
PPIP premiums payable on self-employment income	71	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	200	591
Canada employment amount	73	14,350	16,167
Home accessibility expenses	74	20	113
Home buyers' amount	75	140	600
Digital news subscription expenses	76	420	127
Pension income amount	77	3,580	6,682
Disability amount	78	2,780	24,084
Disability amount transferred from a dependant	79	730	9,436
Interest paid on student loans	80	200	50
Tuition, education, and textbook amounts	81	3,400	19,464
Tuition, education, and textbook amounts transferred from a child	82	220	1,026
Amounts transferred from spouse or common-law partner	83	1,210	7,734
Medical expenses	84	6,910	15,944
Total tax credits on personal amounts	85	58,740	151,893
Allowable charitable donations and government gifts	86	3,110	7,208
Eligible cultural and ecological gifts	87	0	0
Total tax credit on donations and gifts	88	3,090	2,144
Total federal non-refundable tax credits	89	58,740	154,037
Federal dividend tax credit	90	3,110	2,221
Minimum tax carryover	91	120	595
Basic federal tax	92	20,160	127,290

Item	Item Code	Other (#)	Other (\$)
Federal foreign tax credit	93	1,250	744
Federal political contribution tax credit	94	150	32
Investment tax credit	95	0	0
Labour-sponsored funds tax credit (provincially registered)	96	0	0
Alternative minimum tax payable	97	0	0
Net federal tax	98	20,210	126,587
CPP contributions on self-employment	99	1,280	690
Social Benefits repayment	100	1,180	4,752
Canada workers benefit (CWB)	101	4,960	4,257
Canada Training Credit (CTC)	102	620	190
Eligible educator school supply tax credit	103	20	3
Net provincial or territorial tax	104	21,630	100,475
Total tax payable	105	22,200	232,507