

Income Statistics 2023 (2021 tax year)
Final Table 5 for all Canada
All returns by province and territory of residence (All items are in thousands of dollars)

Item	Item Code	Grand Total (#)	Grand Total (\$)	Newfoundland and Labrador (#)	Newfoundland and Labrador (\$)	Prince Edward Island (#)	Prince Edward Island (\$)
Number of taxable returns	1	21,603,540	0	309,590	0	99,230	0
Number of non-taxable returns	2	8,448,550	0	130,630	0	30,570	0
Total number of returns	3	30,052,090	0	440,230	0	129,800	0
Employment income	4	18,484,130	102,775,1510	259,030	12,771,022	84,670	3,574,677
Commissions (from employment)	5	544,610	22,839,509	4,290	113,671	1,500	49,640
Other employment income	6	2,419,240	13,882,196	33,420	155,701	6,070	48,386
Old age security (OAS) pension	7	6,781,500	46,445,770	123,710	886,817	33,220	237,069
CPP or QPP benefits	8	8,210,250	64,457,669	164,660	1,109,776	43,350	319,259
Other pensions and superannuation	9	5,088,910	124,903,159	78,570	1,793,538	23,460	532,076
Elected split-pension amount	10	1,444,830	17,220,017	25,600	286,770	7,350	80,926
Employment insurance and other benefits	11	3,883,730	43,034,044	113,940	1,622,166	30,060	391,855
Taxable amount of dividends from taxable Canadian corporations	12	4,741,980	93,616,819	31,140	409,287	15,520	213,995
Interest and other investment income	13	6,573,850	18,475,548	39,240	81,621	18,850	39,147
Net partnership income (limited or non-active partners only)	14	60,990	514,404	100	4,789	50	388
Net rental income	15	1,843,160	9,499,974	15,200	42,596	4,890	21,463
Taxable capital gains	16	3,725,580	76,436,816	25,010	366,642	11,750	233,228
RRSP income	17	1,813,040	16,269,833	24,750	245,622	6,830	59,011
Other income	18	8,599,380	57,704,141	113,190	726,114	31,170	157,883
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	208,940	1,078,004	1,940	9,352	890	3,876
Net business income	20	2,216,700	33,899,166	13,790	178,651	7,950	119,206
Net professional income	21	431,520	19,375,884	3,680	217,703	1,260	38,829
Net commission income	22	277,440	6,405,328	2,750	76,539	910	14,435
Net farming income	23	315,500	1,754,623	340	-281	1,740	4,265
Net fishing income	24	26,610	1,138,266	9,880	396,399	2,870	155,630
Workers' compensation benefits	25	629,390	6,740,641	11,690	156,271	2,440	21,310
Social assistance payments	26	1,672,870	14,110,702	21,510	203,166	5,960	48,704
Net federal supplements	27	2,536,360	14,246,965	62,080	308,571	12,780	59,693
Total income assessed	28	28,918,320	173,318,359	430,400	22,177,135	127,170	6,427,744
Registered pension plan (RPP) deduction	29	5,582,180	27,565,856	84,550	420,560	24,000	113,891
RRSP/PRPP deduction	30	6,561,380	58,500,131	64,640	550,435	22,470	180,951
Deduction for elected split-pension amount	31	1,446,100	17,233,013	25,630	287,117	7,360	81,111
Annual union, professional, or like dues	32	6,248,200	5,232,448	109,890	82,469	27,030	18,372
Child care expenses	33	1,264,900	5,255,561	11,430	50,650	5,110	22,883
Business investment loss	34	6,860	236,061	50	1,294	10	162
Moving expenses	35	93,460	524,107	1,670	9,780	820	5,175
Support payments made	36	57,650	1,224,369	700	11,530	180	2,394
Carrying charges and interest expenses	37	2,132,940	8,867,307	9,800	37,835	5,370	18,418
Deduction for CPP or QPP contributions on self-employment and other earnings	38	2,094,730	1,954,813	21,380	25,216	8,900	10,201

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Deduction for CPP or QPP enhanced contributions on employment income	39	16,440,810	3,214,739	223,930	40,147	73,810	12,689
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	40	454,950	35,326	0	0	0	0
Exploration and development expenses	41	45,150	1,203,252	110	1,783	30	1,187
Other employment expenses	42	3,936,330	5,464,099	35,360	41,244	10,170	14,389
Clergy residence deduction	43	27,180	418,071	590	6,304	380	2,285
Other deductions	44	652,130	3,557,280	8,760	22,301	2,590	7,962
Federal COVID-19 benefits repayment	45	73,130	143,518	680	1,141	210	333
Total deductions before adjustments	46	20,836,000	140,644,555	277,790	1,590,042	90,930	492,421
Social benefits repayment	47	1,028,200	3,593,918	19,490	65,541	4,240	17,027
Net income	48	28,840,150	159,036,421	429,880	20,527,814	126,910	5,922,814
Canadian Forces personnel and police deduction	49	7,950	190,767	30	408	0	0
Security options deductions	50	42,550	5,260,158	730	81,828	0	0
Other payments deduction	51	4,324,430	35,081,256	93,050	667,931	19,050	129,642
Non-capital losses of other years	52	46,760	508,280	350	2,656	150	1,225
Net capital losses of other years	53	724,510	3,863,530	3,720	12,980	1,840	6,831
Capital gains deduction	54	67,120	9,437,901	440	73,164	520	81,488
Northern residents deductions	55	271,480	1,195,558	13,410	89,931	80	247
Additional deductions	56	186,740	1,533,384	1,430	8,922	860	8,500
Farming/fishing losses of prior years	57	11,580	140,266	30	450	90	1,053
Total deductions from net income	58	5,529,280	57,239,304	111,610	938,284	22,170	230,492
Taxable income assessed	59	28,152,570	153,331,845	414,560	19,590,945	125,150	5,697,070
Basic personal amount	60	29,993,650	412,083,337	440,220	6,059,713	129,800	1,784,543
Age amount	61	6,695,570	45,153,679	121,780	863,083	32,450	220,081
Spouse or common-law partner amount	62	1,941,530	18,407,757	23,000	167,359	6,720	55,208
Canada caregiver amount	63	326,870	1,834,769	7,720	41,226	1,960	9,830
Amount for an eligible dependant	64	1,009,620	13,232,254	16,050	210,342	4,800	61,998
Family caregiver amount for children under 18 years of age	65	146,350	373,098	2,520	6,235	790	2,079
CPP or QPP contributions through employment	66	17,281,460	33,321,978	243,910	416,275	78,720	131,148
CPP or QPP contributions on self-employment and other earnings	67	2,094,730	1,954,813	21,380	25,216	8,900	10,201
Employment insurance premiums	68	16,732,260	9,606,673	247,130	137,733	79,730	43,580
PPIP premiums paid	69	4,091,060	906,997	0	0	0	0
PPIP premiums payable on employment income	70	132,010	29,611	0	0	0	0
PPIP premiums payable on self-employment income	71	457,490	45,476	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	49,150	147,430	5,970	17,898	1,020	3,054
Canada employment amount	73	19,188,960	23,230,549	271,330	325,529	86,760	106,556
Home accessibility expenses	74	42,560	184,108	230	958	120	551
Home buyers' amount	75	265,600	1,139,509	2,870	12,912	910	3,976

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Digital news subscription expenses	76	408,450	103,553	2,050	504	1,390	344
Pension income amount	77	5,771,880	11,064,432	93,790	180,112	27,300	52,310
Disability amount	78	1,023,020	8,870,327	26,820	232,403	7,950	68,892
Disability amount transferred from a dependant	79	346,910	4,115,357	6,590	74,948	1,890	22,389
Interest paid on student loans	80	469,600	128,459	5,690	1,352	2,470	544
Tuition, education, and textbook amounts	81	2,219,110	13,259,415	24,150	104,690	10,530	65,355
Tuition, education, and textbook amounts transferred from a child	82	482,600	1,920,867	6,180	19,594	1,370	5,835
Amounts transferred from spouse or common-law partner	83	1,378,070	8,618,471	30,320	207,729	6,340	43,048
Medical expenses	84	5,409,560	15,829,566	98,980	255,602	29,740	83,797
Total tax credits on personal amounts	85	30,002,920	93,836,743	440,230	1,404,233	129,800	416,308
Allowable charitable donations and government gifts	86	5,126,220	12,586,808	66,570	97,632	22,120	39,871
Eligible cultural and ecological gifts	87	6,760	70,772	0	0	30	222
Total tax credit on donations and gifts	88	5,083,060	3,752,636	66,240	28,462	22,030	11,337
Total federal non-refundable tax credits	89	30,003,290	97,589,379	440,230	1,432,696	129,800	427,646
Federal dividend tax credit	90	4,280,370	10,397,408	28,260	44,329	13,500	23,128
Minimum tax carryover	91	61,230	222,626	370	1,327	430	1,822
Basic federal tax	92	20,284,620	192,649,561	287,380	2,229,108	89,420	584,959
Federal foreign tax credit	93	1,993,180	1,926,256	10,660	10,809	4,850	3,068
Federal political contribution tax credit	94	187,490	40,514	1,380	346	1,130	256
Investment tax credit	95	22,290	155,670	750	1,221	930	2,924
Labour-sponsored funds tax credit (provincially registered)	96	390,660	175,714	0	0	0	0
Alternative minimum tax payable	97	63,390	462,736	300	3,017	290	3,755
Net federal tax	98	20,243,750	190,577,835	287,250	2,216,999	89,310	578,783
CPP contributions on self-employment	99	1,349,090	2,753,461	17,980	46,123	7,410	18,656
Social Benefits repayment	100	1,028,200	3,593,918	19,490	65,541	4,240	17,027
Canada workers benefit (CWB)	101	2,210,260	2,429,646	31,740	29,103	12,430	11,999
Canada Training Credit (CTC)	102	587,860	180,567	5,620	1,761	1,940	639
Eligible educator school supply tax credit	103	82,040	10,883	1,000	124	560	77
Net provincial or territorial tax	104	15,972,770	87,095,744	300,980	1,670,939	97,970	487,795
Total tax payable	105	21,603,540	284,038,776	309,590	3,999,676	99,230	1,102,278

Item	Item Code	Nova Scotia (#)	Nova Scotia (\$)	New Brunswick (#)	New Brunswick (\$)	Quebec (#)	Quebec (\$)
Number of taxable returns	1	569,480	0	454,100	0	4,742,630	0
Number of non-taxable returns	2	232,130	0	190,670	0	2,154,590	0
Total number of returns	3	801,610	0	644,770	0	6,897,220	0
Employment income	4	475,690	22,196,553	391,060	17,422,569	4,374,900	222,082,547
Commissions (from employment)	5	12,700	395,980	9,990	265,253	120,270	4,184,679
Other employment income	6	50,120	402,164	41,110	255,391	551,060	2,100,459
Old age security (OAS) pension	7	213,810	1,522,979	177,640	1,267,358	1,734,220	12,231,905
CPP or QPP benefits	8	278,250	2,133,814	230,470	1,641,332	2,102,590	15,308,762
Other pensions and superannuation	9	164,280	3,957,654	124,560	2,794,118	1,310,570	30,269,454
Elected split-pension amount	10	52,430	637,750	37,740	442,504	339,910	3,866,240
Employment insurance and other benefits	11	128,010	1,544,059	131,990	1,634,041	1,066,790	10,816,550
Taxable amount of dividends from taxable Canadian corporations	12	108,910	1,820,605	65,900	1,141,150	815,680	14,450,197
Interest and other investment income	13	102,030	217,874	69,160	140,442	2,004,580	3,185,976
Net partnership income (limited or non-active partners only)	14	390	5,713	220	2,190	7,490	77,343
Net rental income	15	22,670	119,543	13,200	47,123	423,300	2,226,895
Taxable capital gains	16	73,110	1,246,504	46,600	644,405	676,230	12,009,215
RRSP income	17	46,040	403,075	32,840	280,255	404,090	2,672,432
Other income	18	210,870	1,281,217	163,320	893,622	1,904,230	11,947,384
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	6,790	30,520	2,990	13,282	41,970	233,766
Net business income	20	43,480	603,997	30,160	426,686	463,780	6,758,864
Net professional income	21	9,580	363,374	5,410	165,618	101,510	5,251,757
Net commission income	22	5,570	112,400	3,940	64,390	39,990	1,015,362
Net farming income	23	3,880	602	2,270	5,204	44,030	173,789
Net fishing income	24	5,330	261,750	2,160	143,379	1,050	78,413
Workers' compensation benefits	25	19,810	239,222	10,550	132,904	196,340	2,014,751
Social assistance payments	26	29,460	222,490	22,590	159,680	237,910	2,381,587
Net federal supplements	27	83,290	383,239	79,660	390,844	753,460	3,945,905
Total income assessed	28	775,960	40,141,351	627,400	30,397,595	6,738,390	369,437,010
Registered pension plan (RPP) deduction	29	160,950	784,777	123,850	569,971	1,680,180	6,921,670
RRSP/PRPP deduction	30	133,420	1,029,569	100,600	781,629	1,786,410	15,537,315
Deduction for elected split-pension amount	31	52,520	638,472	37,780	443,045	340,050	3,867,271
Annual union, professional, or like dues	32	147,590	110,792	118,040	88,545	1,898,870	1,428,664
Child care expenses	33	28,520	127,729	25,080	126,471	517,480	1,530,306
Business investment loss	34	100	2,453	80	1,411	1,150	28,072
Moving expenses	35	4,210	29,781	2,460	16,077	9,160	45,924
Support payments made	36	1,960	28,731	1,410	20,226	7,870	138,597
Carrying charges and interest expenses	37	34,090	127,526	22,670	70,865	271,650	1,305,601
Deduction for CPP or QPP contributions on self-employment and other earnings	38	43,190	42,374	28,360	26,065	453,300	449,331
Deduction for CPP or QPP enhanced contributions on employment income	39	416,410	75,803	346,470	61,704	3,878,480	755,463
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	170	5,529	6,410	352,842
Other employment expenses	42	83,340	113,596	58,070	93,398	923,570	894,206
Clergy residence deduction	43	870	11,480	810	10,549	2,050	22,746

Item	Item Code	Nova Scotia (#)	Nova Scotia (\$)	New Brunswick (#)	New Brunswick (\$)	Quebec (#)	Quebec (\$)
Other deductions	44	13,940	89,533	12,810	51,906	169,390	888,039
Federal COVID-19 benefits repayment	45	1,300	2,401	1,010	1,860	28,490	49,241
Total deductions before adjustments	46	526,460	3,224,465	422,260	2,369,545	4,805,610	34,251,603
Social benefits repayment	47	25,290	90,305	16,320	53,812	191,030	567,608
Net income	48	774,500	36,845,855	626,060	27,988,657	6,726,540	334,806,538
Canadian Forces personnel and police deduction	49	900	26,413	370	5,014	1,960	40,245
Security options deductions	50	370	24,408	360	15,136	5,370	637,896
Other payments deduction	51	127,830	844,672	110,590	683,320	1,169,780	8,339,085
Non-capital losses of other years	52	920	7,060	600	4,242	7,450	75,947
Net capital losses of other years	53	12,290	46,251	7,580	20,243	111,210	436,351
Capital gains deduction	54	1,470	228,138	960	137,911	13,870	1,856,425
Northern residents deductions	55	430	1,341	270	858	29,770	129,393
Additional deductions	56	4,520	23,772	7,120	25,342	40,520	434,759
Farming/fishing losses of prior years	57	200	2,156	110	994	1,950	16,316
Total deductions from net income	58	146,460	1,204,383	124,170	893,196	1,350,370	11,971,033
Taxable income assessed	59	758,640	35,644,782	612,130	27,097,652	6,576,180	322,865,302
Basic personal amount	60	801,600	11,024,968	644,770	8,870,735	6,897,150	94,862,047
Age amount	61	208,910	1,431,285	175,010	1,222,495	1,720,030	11,967,821
Spouse or common-law partner amount	62	44,210	377,025	38,700	319,189	368,960	3,076,563
Canada caregiver amount	63	11,420	60,086	9,980	51,797	52,690	296,637
Amount for an eligible dependant	64	30,980	407,746	25,730	335,537	246,370	3,141,013
Family caregiver amount for children under 18 years of age	65	4,410	11,183	3,720	9,501	26,640	67,380
CPP or QPP contributions through employment	66	447,430	778,823	369,510	634,569	3,963,200	8,274,976
CPP or QPP contributions on self-employment and other earnings	67	43,190	42,374	28,360	26,065	453,300	449,331
Employment insurance premiums	68	442,330	253,182	365,920	205,024	3,993,660	1,800,186
PPIP premiums paid	69	0	0	0	0	0	0
PPIP premiums payable on employment income	70	0	0	0	0	132,010	29,611
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	2,990	8,973	6,760	20,280
Canada employment amount	73	495,160	599,175	404,010	492,727	4,512,130	5,440,322
Home accessibility expenses	74	700	3,256	560	2,459	7,720	24,859
Home buyers' amount	75	6,120	26,642	4,790	21,525	68,350	278,295
Digital news subscription expenses	76	9,020	2,324	10,660	2,106	67,190	12,116
Pension income amount	77	192,840	372,839	145,050	278,257	1,478,050	2,807,409
Disability amount	78	46,560	403,374	33,140	287,292	123,660	1,070,895
Disability amount transferred from a dependant	79	10,970	128,585	9,340	108,714	57,730	683,573
Interest paid on student loans	80	15,410	3,522	15,670	4,514	114,290	23,192
Tuition, education, and textbook amounts	81	53,480	365,403	37,380	219,708	430,680	1,292,838
Tuition, education, and textbook amounts transferred from a child	82	11,740	57,245	6,510	29,679	111,730	222,917
Amounts transferred from spouse or common-law partner	83	41,220	261,598	38,970	255,468	296,890	1,846,492
Medical expenses	84	167,040	434,874	152,820	437,794	2,332,670	5,721,011
Total tax credits on personal amounts	85	801,600	2,559,738	644,770	2,073,645	6,897,190	21,654,628
Allowable charitable donations and government gifts	86	125,840	232,248	96,530	188,999	1,193,440	1,285,518
Eligible cultural and ecological gifts	87	180	1,328	0	0	1,930	17,394

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Total tax credit on donations and gifts	88	125,240	67,298	95,930	54,488	1,168,240	377,807
Total federal non-refundable tax credits	89	801,600	2,627,037	644,770	2,128,133	6,897,190	22,032,435
Federal dividend tax credit	90	95,300	197,994	57,670	126,237	738,560	1,588,865
Minimum tax carryover	91	1,510	5,419	940	3,397	13,170	48,578
Basic federal tax	92	528,440	3,793,092	424,930	2,706,615	4,753,660	37,297,329
Federal foreign tax credit	93	32,970	22,441	20,070	12,890	336,670	169,421
Federal political contribution tax credit	94	5,300	1,153	3,190	685	21,260	3,653
Investment tax credit	95	1,000	2,885	750	2,602	5,730	52,769
Labour-sponsored funds tax credit (provincially registered)	96	0	0	10	2	378,000	167,503
Alternative minimum tax payable	97	1,350	11,235	820	7,386	11,600	94,465
Net federal tax	98	528,040	3,767,925	424,550	2,691,916	4,740,180	36,906,009
CPP contributions on self-employment	99	35,900	77,494	23,270	47,673	0	0
Social Benefits repayment	100	25,290	90,305	16,320	53,812	191,030	567,608
Canada workers benefit (CWB)	101	75,230	76,318	58,610	57,828	312,490	443,960
Canada Training Credit (CTC)	102	12,000	3,935	6,940	2,202	127,580	34,311
Eligible educator school supply tax credit	103	1,960	260	1,840	256	11,420	1,391
Net provincial or territorial tax	104	557,740	3,288,510	441,550	2,018,727	3,000	109,102
Total tax payable	105	569,480	7,224,377	454,100	4,812,217	4,742,630	37,583,320

Item	Item Code	Ontario (#)	Ontario (\$)	Manitoba (#)	Manitoba (\$)	Saskatchewan (#)	Saskatchewan (\$)
Number of taxable returns	1	8,607,140	0	753,770	0	610,310	0
Number of non-taxable returns	2	2,934,680	0	281,490	0	266,280	0
Total number of returns	3	11,541,820	0	1,035,260	0	876,590	0
Employment income	4	6,969,250	409,220,410	636,090	31,254,466	529,730	27,784,972
Commissions (from employment)	5	210,970	9,985,891	17,410	592,792	14,260	519,619
Other employment income	6	1,159,630	6,112,556	55,920	251,917	58,160	489,657
Old age security (OAS) pension	7	2,501,790	16,727,017	223,480	1,566,539	192,840	1,372,719
CPP or QPP benefits	8	2,966,940	24,430,234	277,150	2,207,688	236,640	1,877,753
Other pensions and superannuation	9	1,885,890	50,322,576	182,580	4,119,147	146,510	3,279,380
Elected split-pension amount	10	570,990	7,020,442	55,520	592,105	38,750	428,453
Employment insurance and other benefits	11	1,314,520	14,806,906	123,450	1,307,994	93,620	1,057,300
Taxable amount of dividends from taxable Canadian corporations	12	1,990,450	36,929,411	126,540	1,897,945	138,590	3,195,035
Interest and other investment income	13	2,352,260	7,848,746	204,240	452,824	168,640	419,271
Net partnership income (limited or non-active partners only)	14	22,860	229,726	1,140	12,487	3,210	8,189
Net rental income	15	715,820	3,487,572	44,580	252,943	51,020	361,521
Taxable capital gains	16	1,584,030	32,879,139	109,500	2,021,439	109,310	2,182,287
RRSP income	17	693,490	6,512,896	57,600	494,000	49,120	503,107
Other income	18	3,374,430	24,641,583	313,430	1,821,962	285,680	1,723,475
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	79,450	406,220	5,680	25,109	5,840	29,648
Net business income	20	920,000	13,788,394	73,920	1,057,274	62,360	858,210
Net professional income	21	170,360	8,613,379	12,610	475,758	8,330	291,841
Net commission income	22	123,070	3,083,830	9,470	172,888	8,190	126,133
Net farming income	23	77,410	305,407	28,930	242,026	49,660	551,655
Net fishing income	24	210	2,445	970	3,608	250	1,088
Workers' compensation benefits	25	194,380	2,089,428	17,330	110,970	13,100	129,052
Social assistance payments	26	715,660	5,952,448	41,970	377,930	52,870	439,676
Net federal supplements	27	860,800	5,288,851	77,270	380,576	65,530	315,595
Total income assessed	28	11,040,910	691,381,311	979,470	51,723,288	833,180	47,974,290
Registered pension plan (RPP) deduction	29	1,923,930	10,537,216	237,370	1,009,433	197,550	925,299
RRSP/PRPP deduction	30	2,431,360	22,862,617	200,800	1,380,009	176,170	1,225,619
Deduction for elected split-pension amount	31	571,550	7,026,695	55,580	592,744	38,810	429,172
Annual union, professional, or like dues	32	2,151,940	1,868,102	224,430	169,439	180,790	154,131
Child care expenses	33	365,460	1,869,834	42,050	149,025	30,290	149,188
Business investment loss	34	2,730	124,962	170	4,623	170	3,146
Moving expenses	35	27,930	154,493	3,940	14,164	4,170	14,969
Support payments made	36	27,090	628,349	1,540	26,973	1,400	23,881
Carrying charges and interest expenses	37	880,690	4,110,446	72,400	186,732	71,130	172,911
Deduction for CPP or QPP contributions on self-employment and other earnings	38	831,080	742,265	70,840	63,540	68,670	61,331
Deduction for CPP or QPP enhanced contributions on employment income	39	6,209,200	1,224,679	569,400	106,354	464,530	90,937
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	40	0	0	0	0	0	0
Exploration and development expenses	41	12,840	467,181	960	33,271	2,010	11,019
Other employment expenses	42	1,834,860	2,337,708	108,500	189,359	69,570	441,945

Item	Item Code	Ontario (#)	Ontario (\$)	Manitoba (#)	Manitoba (\$)	Saskatchewan (#)	Saskatchewan (\$)
Clergy residence deduction	43	11,030	186,399	1,560	22,608	1,310	17,886
Other deductions	44	247,090	1,329,061	18,520	90,657	14,200	93,895
Federal COVID-19 benefits repayment	45	23,410	50,337	2,000	3,589	1,550	3,016
Total deductions before adjustments	46	7,980,550	55,527,648	715,890	4,043,124	595,030	3,818,873
Social benefits repayment	47	417,770	1,528,858	25,340	87,019	28,920	100,368
Net income	48	11,012,870	634,895,539	976,340	47,637,750	829,870	44,252,376
Canadian Forces personnel and police deduction	49	3,360	82,019	110	2,854	20	477
Security options deductions	50	15,370	2,773,002	660	35,191	580	22,009
Other payments deduction	51	1,554,960	13,324,229	132,070	869,064	117,020	883,551
Non-capital losses of other years	52	19,800	228,820	1,210	8,389	1,010	8,976
Net capital losses of other years	53	313,990	1,697,109	18,000	58,968	19,130	66,363
Capital gains deduction	54	19,730	3,029,937	4,110	526,212	7,020	841,826
Northern residents deductions	55	6,320	24,377	15,090	56,300	7,980	25,924
Additional deductions	56	62,590	407,227	4,380	16,301	2,060	11,544
Farming/fishing losses of prior years	57	3,320	40,208	670	8,769	1,390	18,928
Total deductions from net income	58	1,957,590	21,616,674	171,260	1,582,784	151,670	1,879,869
Taxable income assessed	59	10,708,110	613,338,795	954,770	46,062,961	810,170	42,381,048
Basic personal amount	60	11,541,620	158,486,087	1,035,250	14,238,515	876,570	12,056,420
Age amount	61	2,463,140	16,316,361	219,850	1,482,509	186,260	1,228,384
Spouse or common-law partner amount	62	770,600	7,566,224	70,070	676,723	55,720	529,039
Canada caregiver amount	63	144,730	830,378	14,330	78,481	8,260	44,881
Amount for an eligible dependant	64	370,350	4,869,955	42,770	570,748	39,900	534,523
Family caregiver amount for children under 18 years of age	65	57,280	145,543	7,050	18,071	4,430	11,261
CPP or QPP contributions through employment	66	6,586,830	12,457,640	605,700	1,083,844	495,070	928,076
CPP or QPP contributions on self-employment and other earnings	67	831,080	742,265	70,840	63,540	68,670	61,331
Employment insurance premiums	68	6,259,000	3,865,812	594,320	348,162	485,110	296,041
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	8,590	25,755	2,320	6,945	3,650	10,944
Canada employment amount	73	7,331,510	8,811,776	652,880	796,374	541,610	663,586
Home accessibility expenses	74	21,390	96,619	910	3,659	3,310	15,413
Home buyers' amount	75	93,830	406,195	9,990	45,546	8,060	35,952
Digital news subscription expenses	76	174,280	48,273	32,040	6,807	13,460	3,594
Pension income amount	77	2,146,270	4,133,756	207,430	397,961	164,910	312,480
Disability amount	78	420,760	3,649,092	68,280	591,789	34,200	296,337
Disability amount transferred from a dependant	79	143,300	1,671,531	15,900	194,012	9,630	116,222
Interest paid on student loans	80	171,260	49,034	8,950	1,736	13,740	3,807
Tuition, education, and textbook amounts	81	954,140	6,890,158	75,710	428,270	52,420	287,181
Tuition, education, and textbook amounts transferred from a child	82	215,970	1,019,938	13,980	57,114	11,200	51,495
Amounts transferred from spouse or common-law partner	83	557,820	3,415,734	45,510	295,454	34,840	223,169
Medical expenses	84	1,315,760	4,549,781	181,180	483,708	135,440	448,583
Total tax credits on personal amounts	85	11,541,720	36,008,020	1,035,250	3,280,602	876,580	2,723,870

Item	Item Code	Ontario (#)	Ontario (\$)	Manitoba (#)	Manitoba (\$)	Saskatchewan (#)	Saskatchewan (\$)
Allowable charitable donations and government gifts	86	2,028,080	5,713,565	198,320	521,808	146,530	344,901
Eligible cultural and ecological gifts	87	2,450	24,471	210	1,204	190	449
Total tax credit on donations and gifts	88	2,017,800	1,710,495	197,570	152,217	145,650	99,581
Total federal non-refundable tax credits	89	11,541,720	37,718,515	1,035,250	3,432,819	876,580	2,823,451
Federal dividend tax credit	90	1,801,010	4,222,363	112,950	213,274	123,770	321,972
Minimum tax carryover	91	18,730	68,718	3,030	11,480	4,870	15,864
Basic federal tax	92	7,688,400	80,837,336	670,940	5,163,375	583,520	4,926,414
Federal foreign tax credit	93	879,930	945,275	47,890	26,040	49,430	30,444
Federal political contribution tax credit	94	82,030	18,483	8,310	1,608	7,280	1,532
Investment tax credit	95	6,510	56,793	450	4,059	2,060	924
Labour-sponsored funds tax credit (provincially registered)	96	70	25	160	113	12,310	8,040
Alternative minimum tax payable	97	23,790	160,501	2,090	22,031	3,590	30,822
Net federal tax	98	7,674,930	79,855,511	670,360	5,132,630	582,640	4,887,587
CPP contributions on self-employment	99	684,780	1,357,588	58,070	116,210	55,060	112,187
Social Benefits repayment	100	417,770	1,528,858	25,340	87,019	28,920	100,368
Canada workers benefit (CWB)	101	932,840	980,713	109,440	119,017	79,100	88,149
Canada Training Credit (CTC)	102	228,320	71,083	18,680	5,934	16,130	5,197
Eligible educator school supply tax credit	103	41,040	5,556	3,030	383	2,720	356
Net provincial or territorial tax	104	8,336,870	46,796,639	741,390	4,103,714	555,430	2,753,139
Total tax payable	105	8,607,140	129,540,676	753,770	9,439,736	610,310	7,853,436

Item	Item Code	Alberta (#)	Alberta (\$)	British Columbia (#)	British Columbia (\$)	Yukon (#)	Yukon (\$)
Number of taxable returns	1	2,382,990	0	2,948,510	0	24,450	0
Number of non-taxable returns	2	911,540	0	1,202,660	0	6,930	0
Total number of returns	3	3,294,530	0	4,151,160	0	31,380	0
Employment income	4	2,142,180	133,119,726	2,481,700	140,627,992	23,410	1,443,027
Commissions (from employment)	5	70,090	2,956,296	82,350	3,750,588	260	12,345
Other employment income	6	200,870	1,509,867	257,420	2,406,174	1,290	11,977
Old age security (OAS) pension	7	598,170	4,104,654	951,080	6,359,386	5,470	39,092
CPP or QPP benefits	8	746,900	6,229,195	1,123,210	8,948,489	7,040	60,374
Other pensions and superannuation	9	437,750	10,667,509	717,660	16,816,372	4,430	119,833
Elected split-pension amount	10	118,060	1,525,489	196,180	2,310,711	1,190	14,866
Employment insurance and other benefits	11	435,940	5,027,546	432,600	4,682,268	3,890	43,746
Taxable amount of dividends from taxable Canadian corporations	12	623,470	15,434,587	816,610	17,951,936	4,350	98,885
Interest and other investment income	13	635,190	2,260,255	968,890	3,805,066	4,700	11,870
Net partnership income (limited or non-active partners only)	14	9,080	42,668	9,770	101,901	40	113
Net rental income	15	199,330	735,250	347,880	2,174,940	2,680	17,905
Taxable capital gains	16	436,520	8,266,924	633,920	15,474,624	3,140	47,541
RRSP income	17	246,280	2,673,477	244,930	2,350,272	2,160	20,622
Other income	18	975,600	7,138,610	1,190,550	7,123,321	7,750	56,442
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	29,760	143,217	32,120	170,908	340	1,922
Net business income	20	223,750	2,853,653	369,260	7,066,642	3,240	60,109
Net professional income	21	38,930	1,294,444	76,960	2,501,176	670	20,352
Net commission income	22	33,650	509,797	49,440	1,221,328	140	1,996
Net farming income	23	79,610	505,708	27,100	-35,977	210	-1,769
Net fishing income	24	120	2,187	3,700	90,670	0	0
Workers' compensation benefits	25	54,300	633,779	107,690	1,192,864	600	7,408
Social assistance payments	26	277,060	1,969,856	256,380	2,262,128	3,000	29,340
Net federal supplements	27	200,660	1,090,397	337,060	2,063,181	1,610	8,049
Total income assessed	28	3,154,430	210,856,645	4,000,330	251,649,053	30,930	2,126,652
Registered pension plan (RPP) deduction	29	492,730	2,889,851	627,380	3,174,865	8,490	57,632
RRSP/PRPP deduction	30	762,900	6,517,680	862,890	8,261,314	7,640	64,533
Deduction for elected split-pension amount	31	118,280	1,528,106	196,240	2,310,608	1,190	14,922
Annual union, professional, or like dues	32	576,400	506,929	779,980	772,747	9,020	8,494
Child care expenses	33	122,670	623,091	113,410	591,494	1,300	3,925
Business investment loss	34	1,440	33,800	950	35,867	0	0
Moving expenses	35	15,860	72,668	22,280	157,126	450	1,943
Support payments made	36	6,660	142,163	8,590	194,283	50	697
Carrying charges and interest expenses	37	286,350	1,111,688	474,510	1,713,474	2,400	5,609
Deduction for CPP or QPP contributions on self-employment and other earnings	38	213,100	171,806	350,970	358,204	2,720	2,687
Deduction for CPP or QPP enhanced contributions on employment income	39	1,917,190	389,540	2,218,350	437,611	20,880	4,562
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	40	0	0	0	0	0	0
Exploration and development expenses	41	6,980	68,627	6,030	243,408	50	429
Other employment expenses	42	378,050	618,102	426,920	710,485	2,190	3,030
Clergy residence deduction	43	3,920	62,830	4,470	72,826	30	523
Other deductions	44	63,420	307,743	97,930	418,734	550	1,977

Item	Item Code	Alberta (#)	Alberta (\$)	British	British	Yukon (#)	Yukon (\$)
				Columbia (#)	Columbia (\$)		
Federal COVID-19 benefits repayment	45	7,570	15,643	6,640	15,398	60	106
Total deductions before adjustments	46	2,346,160	15,062,283	2,931,370	19,470,618	24,560	171,097
Social benefits repayment	47	142,850	500,033	152,780	568,362	1,480	5,036
Net income	48	3,144,480	195,438,702	3,988,860	231,810,906	30,860	1,952,026
Canadian Forces personnel and police deduction	49	380	8,105	740	23,167	0	0
Security options deductions	50	11,240	610,838	7,390	947,883	0	0
Other payments deduction	51	390,600	3,692,170	595,140	5,514,383	4,280	44,781
Non-capital losses of other years	52	4,820	44,987	8,720	104,007	50	478
Net capital losses of other years	53	101,370	672,321	133,600	835,976	610	2,593
Capital gains deduction	54	11,330	1,458,198	7,590	1,193,783	40	5,938
Northern residents deductions	55	110,890	404,053	34,190	128,571	22,170	136,263
Additional deductions	56	13,430	66,558	31,100	148,533	150	393
Farming/fishing losses of prior years	57	2,500	31,763	1,290	18,238	0	0
Total deductions from net income	58	615,770	6,993,786	794,000	8,921,656	24,560	192,915
Taxable income assessed	59	3,087,160	188,465,011	3,915,100	222,911,449	30,270	1,759,710
Basic personal amount	60	3,294,480	45,246,135	4,151,070	56,962,467	31,380	431,401
Age amount	61	586,960	3,858,335	945,100	6,304,305	5,220	32,458
Spouse or common-law partner amount	62	241,100	2,413,620	270,650	2,546,638	1,180	11,246
Canada caregiver amount	63	31,050	160,673	44,250	258,089	180	986
Amount for an eligible dependant	64	117,270	1,574,715	107,820	1,422,751	1,300	17,359
Family caregiver amount for children under 18 years of age	65	18,970	48,671	20,050	51,771	140	344
CPP or QPP contributions through employment	66	2,017,800	3,959,220	2,345,370	4,453,811	21,820	46,224
CPP or QPP contributions on self-employment and other earnings	67	213,100	171,806	350,970	358,204	2,720	2,687
Employment insurance premiums	68	1,909,000	1,216,596	2,229,130	1,374,512	21,390	14,391
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	4,110	12,336	6,950	20,838	150	462
Canada employment amount	73	2,199,170	2,698,856	2,564,860	3,135,703	23,820	29,271
Home accessibility expenses	74	3,000	13,383	4,580	22,676	30	121
Home buyers' amount	75	35,430	156,890	34,420	148,139	380	1,510
Digital news subscription expenses	76	49,620	13,780	48,040	13,531	290	65
Pension income amount	77	494,620	947,895	803,160	1,546,569	5,060	9,756
Disability amount	78	113,140	980,790	146,480	1,271,743	690	5,973
Disability amount transferred from a dependant	79	42,590	528,269	48,210	577,719	260	3,196
Interest paid on student loans	80	70,970	27,731	49,790	12,427	460	134
Tuition, education, and textbook amounts	81	247,100	1,347,904	324,670	2,197,331	2,510	12,832
Tuition, education, and textbook amounts transferred from a child	82	46,540	209,960	56,830	244,739	240	932
Amounts transferred from spouse or common-law partner	83	127,400	807,240	194,530	1,233,968	730	4,355
Medical expenses	84	430,660	1,324,327	559,610	2,072,050	2,450	6,386
Total tax credits on personal amounts	85	3,294,510	10,158,265	4,151,130	12,935,059	31,380	94,815
Allowable charitable donations and government gifts	86	543,820	1,750,802	693,350	2,378,526	4,530	8,423
Eligible cultural and ecological gifts	87	700	9,204	860	12,780	0	0
Total tax credit on donations and gifts	88	542,110	522,900	690,770	717,986	4,530	2,372
Total federal non-refundable tax credits	89	3,294,510	10,681,164	4,151,130	13,653,046	31,380	97,188

Item	Item Code	Alberta (#)	Alberta (\$)	British	British	Yukon (#)	Yukon (\$)
				Columbia	Columbia		
				(#)	(\$)		
Federal dividend tax credit	90	573,610	1,654,848	726,910	1,985,626	4,130	10,400
Minimum tax carryover	91	8,830	33,997	9,250	31,640	40	175
Basic federal tax	92	2,318,140	25,143,216	2,823,370	28,626,174	24,000	216,489
Federal foreign tax credit	93	247,780	220,734	357,810	475,434	1,650	850
Federal political contribution tax credit	94	25,170	5,341	31,700	7,272	440	109
Investment tax credit	95	1,540	4,918	2,550	26,461	10	43
Labour-sponsored funds tax credit (provincially registered)	96	20	6	40	12	0	0
Alternative minimum tax payable	97	7,980	55,474	11,190	73,381	60	290
Net federal tax	98	2,314,190	24,928,688	2,816,270	28,129,438	23,970	215,507
CPP contributions on self-employment	99	169,490	314,132	293,710	655,210	2,010	4,912
Social Benefits repayment	100	142,850	500,033	152,780	568,362	1,480	5,036
Canada workers benefit (CWB)	101	257,910	268,705	327,590	341,137	2,040	2,010
Canada Training Credit (CTC)	102	80,010	26,432	88,220	28,277	980	315
Eligible educator school supply tax credit	103	8,480	1,150	9,590	1,271	0	0
Net provincial or territorial tax	104	2,131,210	11,946,770	2,719,920	13,488,631	23,890	92,649
Total tax payable	105	2,382,990	37,690,271	2,948,510	42,843,049	24,450	330,535

Item	Item Code	Northwest Territories (#)	Northwest Territories (\$)	Nunavut (#)	Nunavut (\$)	Non-resident (#)	Non-resident (\$)
Number of taxable returns	1	23,410	0	13,840	0	64,100	0
Number of non-taxable returns	2	8,780	0	9,170	0	88,440	0
Total number of returns	3	32,190	0	23,000	0	152,540	0
Employment income	4	25,130	1,757,397	17,820	1,046,468	73,470	3,449,685
Commissions (from employment)	5	200	6,277	20	98	280	6,382
Other employment income	6	830	9,152	340	4,158	3,020	124,636
Old age security (OAS) pension	7	3,620	25,575	1,460	10,631	20,990	94,030
CPP or QPP benefits	8	5,450	43,875	2,380	17,561	25,220	129,555
Other pensions and superannuation	9	2,710	84,434	980	18,310	8,940	128,759
Elected split-pension amount	10	800	10,889	260	2,182	50	690
Employment insurance and other benefits	11	4,080	50,699	2,770	36,490	2,060	12,424
Taxable amount of dividends from taxable Canadian corporations	12	3,000	54,553	1,050	14,560	760	4,675
Interest and other investment income	13	3,670	6,940	940	1,267	1,450	4,250
Net partnership income (limited or non-active partners only)	14	0	0	0	0	6,630	28,752
Net rental income	15	1,290	6,010	540	2,506	780	3,707
Taxable capital gains	16	2,730	25,779	730	12,395	13,030	1,026,693
RRSP income	17	2,190	20,620	840	7,037	1,890	27,406
Other income	18	8,340	69,993	6,870	65,634	13,960	56,902
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	430	2,147	340	1,996	410	6,040
Net business income	20	1,740	32,166	630	9,268	2,650	86,047
Net professional income	21	350	10,740	150	5,599	1,740	125,314
Net commission income	22	120	2,286	50	326	150	3,617
Net farming income	23	0	0	0	0	280	3,901
Net fishing income	24	20	63	50	2,501	0	0
Workers' compensation benefits	25	660	8,673	340	3,240	190	769
Social assistance payments	26	4,010	28,727	4,460	34,815	50	155
Net federal supplements	27	1,440	8,172	640	3,208	90	683
Total income assessed	28	31,350	2,265,726	22,000	1,300,327	126,420	5,325,465
Registered pension plan (RPP) deduction	29	10,140	79,497	6,590	46,925	4,470	34,270
RRSP/PRPP deduction	30	7,070	63,393	2,450	22,536	2,560	22,533
Deduction for elected split-pension amount	31	800	10,935	260	2,232	40	583
Annual union, professional, or like dues	32	10,420	12,288	8,430	7,660	5,370	3,816
Child care expenses	33	1,250	7,047	570	2,456	290	1,461
Business investment loss	34	0	0	0	0	0	0
Moving expenses	35	370	1,413	90	315	50	279
Support payments made	36	70	1,316	20	451	120	4,776
Carrying charges and interest expenses	37	730	3,179	190	697	960	2,324
Deduction for CPP or QPP contributions on self-employment and other earnings	38	1,510	1,284	600	423	110	87
Deduction for CPP or QPP enhanced contributions on employment income	39	22,000	4,825	14,430	2,825	65,730	7,599
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	9,210	8,687
Other employment expenses	42	2,520	3,505	800	935	2,420	2,198

Item	Item Code	Northwest Territories (#)	Northwest Territories (\$)	Nunavut (#)	Nunavut (\$)	Non-resident (#)	Non-resident (\$)
Clergy residence deduction	43	70	742	40	461	50	433
Other deductions	44	410	1,392	150	206	2,380	253,873
Federal COVID-19 benefits repayment	45	40	109	20	11	180	335
Total deductions before adjustments	46	24,040	191,269	15,590	88,169	79,770	343,398
Social benefits repayment	47	1,580	5,566	980	4,024	140	359
Net income	48	31,310	2,069,437	21,980	1,208,203	119,710	5,007,593
Canadian Forces personnel and police deduction	49	20	801	0	0	40	1,069
Security options deductions	50	0	0	0	0	420	108,196
Other payments deduction	51	4,860	45,560	4,910	41,262	300	1,606
Non-capital losses of other years	52	0	0	0	0	1,660	21,345
Net capital losses of other years	53	380	1,265	60	502	730	5,778
Capital gains deduction	54	30	3,329	0	0	0	0
Northern residents deductions	55	19,340	126,153	11,540	72,092	20	57
Additional deductions	56	0	0	0	0	18,560	381,093
Farming/fishing losses of prior years	57	0	0	0	0	0	0
Total deductions from net income	58	22,800	177,631	15,200	115,065	21,640	521,536
Taxable income assessed	59	30,450	1,892,047	20,790	1,093,433	109,090	4,518,244
Basic personal amount	60	32,180	442,892	23,000	316,822	94,560	1,300,593
Age amount	61	3,340	21,200	1,320	8,988	26,210	196,374
Spouse or common-law partner amount	62	1,440	14,265	2,140	22,186	47,040	632,474
Canada caregiver amount	63	160	957	70	419	60	329
Amount for an eligible dependant	64	1,930	25,965	2,310	31,215	2,070	28,387
Family caregiver amount for children under 18 years of age	65	140	351	40	106	160	600
CPP or QPP contributions through employment	66	23,510	48,937	16,380	28,931	66,200	79,505
CPP or QPP contributions on self-employment and other earnings	67	1,510	1,284	600	423	110	87
Employment insurance premiums	68	23,210	15,377	15,850	9,334	66,490	26,743
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	220	672	0	0	0	0
Canada employment amount	73	25,300	31,131	17,860	21,581	62,570	77,962
Home accessibility expenses	74	20	99	0	0	0	0
Home buyers' amount	75	340	1,443	80	359	30	126
Digital news subscription expenses	76	240	61	100	28	80	20
Pension income amount	77	3,180	6,122	1,170	2,186	9,060	16,780
Disability amount	78	720	6,296	230	2,026	400	3,423
Disability amount transferred from a dependant	79	320	4,063	130	1,535	50	599
Interest paid on student loans	80	480	155	180	65	250	245
Tuition, education, and textbook amounts	81	2,640	13,961	1,160	4,607	2,550	29,176
Tuition, education, and textbook amounts transferred from a child	82	150	628	60	267	110	523
Amounts transferred from spouse or common-law partner	83	600	3,727	400	2,285	2,510	18,204
Medical expenses	84	1,160	2,543	340	822	1,730	8,289
Total tax credits on personal amounts	85	32,190	96,323	23,000	68,155	103,570	363,080

Item	Item Code	Northwest Territories (#)	Northwest Territories (\$)	Nunavut (#)	Nunavut (\$)	Non-resident (#)	Non-resident (\$)
Allowable charitable donations and government gifts	86	3,440	7,614	1,290	3,331	2,350	13,569
Eligible cultural and ecological gifts	87	0	0	0	0	0	0
Total tax credit on donations and gifts	88	3,440	2,161	1,290	972	2,240	4,560
Total federal non-refundable tax credits	89	32,190	98,484	23,000	69,126	103,950	367,640
Federal dividend tax credit	90	2,830	6,379	1,060	1,448	810	546
Minimum tax carryover	91	0	0	0	0	60	150
Basic federal tax	92	23,180	256,496	13,730	145,522	55,510	723,434
Federal foreign tax credit	93	1,550	352	400	54	1,550	8,443
Federal political contribution tax credit	94	190	49	60	16	40	14
Investment tax credit	95	0	0	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	30	9
Alternative minimum tax payable	97	0	0	0	0	310	261
Net federal tax	98	23,170	256,094	13,730	145,447	55,160	865,302
CPP contributions on self-employment	99	950	2,347	370	772	90	156
Social Benefits repayment	100	1,580	5,566	980	4,024	140	359
Canada workers benefit (CWB)	101	2,710	2,729	4,220	3,637	3,910	4,343
Canada Training Credit (CTC)	102	990	327	0	0	0	0
Eligible educator school supply tax credit	103	140	21	130	19	0	0
Net provincial or territorial tax	104	22,700	110,284	12,820	46,570	27,300	182,274
Total tax payable	105	23,410	374,298	13,840	196,815	64,100	1,048,092