



Individual Income Tax Returns Statistics (2022 Tax Year)
Table 2: Tax return line items by income ranges (Alberta)

Item	Item code	Total Returns	Total Returns (Thousands of Dollars)	\$4,999 and under (Number)	\$4,999 and under (Thousands of Dollars)	\$5,000 - \$9,999 (Number)	\$5,000 - \$9,999 (Thousands of Dollars)
Number of taxable returns	1	2,374,810	0	3,860	0	15,070	0
Number of non-taxable returns	2	1,051,490	0	321,820	0	125,680	0
Total number of returns	3	3,426,300	0	325,680	0	140,740	0
Employment income	4	2,257,550	148,723,617	75,510	206,238	82,880	537,102
Commissions (from employment)	5	77,350	3,271,586	760	534	1,380	1,670
Other employment income	6	209,860	1,660,682	4,600	6,900	4,510	16,079
Old age security (OAS) pension	7	622,360	4,626,294	3,360	10,006	6,940	29,329
CPP or QPP benefits	8	773,730	6,676,429	12,550	31,145	17,390	76,532
Other pensions and superannuation	9	457,130	11,691,963	2,430	8,741	3,820	19,293
Elected split-pension amount	10	121,780	1,640,867	820	2,646	1,100	5,077
Employment insurance and other benefits	11	279,460	2,362,518	3,210	9,014	6,030	32,100
Taxable amount of dividends from taxable Canadian corporations	12	622,570	18,142,953	8,860	11,361	6,190	10,476
Interest and other investment income	13	835,870	2,676,804	28,710	16,938	15,650	14,353
Net partnership income (limited or non-active partners only)	14	8,520	38,605	90	-2,379	60	-4
Net rental income	15	200,960	787,854	5,910	-39,200	3,990	10,106
Taxable capital gains	16	345,300	6,930,233	6,450	15,207	4,530	7,324
RRSP income	17	250,800	2,819,179	5,470	8,545	3,520	11,313
Other income	18	635,780	4,088,150	21,420	31,906	21,060	63,056
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	33,380	176,097	2,480	5,313	3,760	15,757
Net business income	20	239,650	3,328,921	16,690	-63,723	15,210	74,299
Net professional income	21	39,170	1,352,781	2,110	-6,963	1,850	7,784
Net commission income	22	35,400	523,323	2,670	-908	1,680	5,004
Net farming income	23	79,660	582,580	4,210	-80,215	2,260	-1,816
Net fishing income	24	110	1,810	0	0	0	0
Workers' compensation benefits	25	59,670	699,082	430	1,039	720	2,269
Social assistance payments	26	290,440	2,083,334	7,700	18,336	17,320	110,766
Net federal supplements	27	214,100	1,238,824	1,890	4,283	3,940	12,424
Total income assessed	28	3,257,510	226,294,378	156,890	195,634	140,740	1,062,044
Registered pension plan (RPP) deduction	29	513,760	2,841,593	2,610	6,035	1,420	1,310
RRSP/PRPP deduction	30	769,750	6,544,986	2,960	4,823	2,130	3,593
Deduction for elected split-pension amount	31	121,880	1,642,564	60	87	150	269
Annual union, professional, or like dues	32	603,040	535,791	10,080	1,608	11,130	1,907
Child care expenses	33	135,930	611,352	3,580	4,348	3,730	7,288
Business investment loss	34	1,170	32,548	30	737	20	903
Moving expenses	35	20,630	115,265	290	591	380	685
Support payments made	36	6,740	151,273	30	224	20	130
Carrying charges and interest expenses	37	296,100	1,218,110	2,980	4,117	2,350	3,211
Deduction for CPP or QPP contributions on self-employment and other earnings	38	233,720	217,334	3,580	224	15,210	2,990
Deduction for CPP or QPP enhanced contributions on employment income	39	2,052,210	654,960	20,810	1,129	59,730	1,712



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Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	40	0	0	0	0	0	0
Exploration and development expenses	41	6,580	69,358	30	10	20	51
Other employment expenses	42	292,450	602,193	810	540	1,020	715
Clergy residence deduction	43	4,010	64,166	10	5	30	55
Other deductions	44	132,320	421,838	3,440	3,389	2,680	2,433
Federal COVID-19 benefits repayment	45	40,370	57,502	1,050	1,311	780	947
Total deductions before adjustments	46	2,486,540	15,782,160	44,170	29,215	79,100	28,228
Social benefits repayment	47	99,780	367,196	0	0	0	0
Net income	48	3,245,340	210,325,345	145,790	330,507	140,440	1,035,982
Canadian Forces personnel and police deduction	49	1,290	28,054	0	0	0	0
Security options deductions	50	13,280	1,238,714	20	78	10	20
Other payments deduction	51	416,570	4,019,056	9,320	23,658	20,810	125,460
Non-capital losses of other years	52	4,230	46,927	50	99	30	107
Net capital losses of other years	53	66,210	448,516	0	0	0	0
Capital gains deduction	54	10,520	1,408,200	10	156	0	0
Northern residents deductions	55	110,750	411,855	900	491	1,020	1,473
Additional deductions	56	13,770	74,725	350	1,916	410	2,827
Farming/fishing losses of prior years	57	2,630	37,782	0	0	0	0
Total deductions from net income	58	613,560	7,726,076	10,750	28,867	22,270	130,435
Taxable income assessed	59	3,177,650	202,625,483	139,900	309,175	129,120	907,725
Basic personal amount	60	3,426,210	48,907,769	325,630	4,572,020	140,730	1,996,934
Age amount	61	616,820	4,150,769	17,550	135,396	11,330	88,471
Spouse or common-law partner amount	62	285,770	2,925,488	18,000	223,082	8,330	91,889
Canada caregiver amount	63	32,560	175,150	620	3,742	310	1,758
Amount for an eligible dependant	64	117,570	1,638,887	12,850	181,658	5,040	70,959
Family caregiver amount for children under 18 years of age	65	21,010	55,465	1,210	3,271	430	1,193
CPP or QPP contributions through employment	66	2,127,260	4,398,169	55,380	12,010	67,580	17,369
CPP or QPP contributions on self-employment and other earnings	67	233,720	217,334	3,580	224	15,210	2,990
Employment insurance premiums	68	2,027,630	1,366,062	53,720	9,841	73,620	8,363
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	4,060	12,171	110	333	60	174
Canada employment amount	73	2,314,470	2,914,108	78,130	85,886	84,700	106,184
Home accessibility expenses	74	3,140	20,025	40	283	10	71
Home buyers' amount	75	33,610	287,292	240	1,921	130	1,043
Digital news subscription expenses	76	48,030	13,064	880	314	440	151
Pension income amount	77	513,680	986,816	2,920	4,295	4,490	7,881



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Disability amount	78	128,230	1,138,784	7,140	65,011	4,280	38,467
Disability amount transferred from a dependant	79	47,950	618,307	2,160	30,325	800	11,070
Interest paid on student loans	80	59,160	34,236	220	186	90	104
Tuition, education, and textbook amounts	81	239,450	1,341,988	20	15	80	86
Tuition, education, and textbook amounts transferred from a child	82	47,850	221,750	50	178	20	73
Amounts transferred from spouse or common-law partner	83	141,760	922,310	9,630	70,178	4,370	31,370
Medical expenses	84	446,230	1,419,079	17,380	24,606	9,430	13,959
Total tax credits on personal amounts	85	3,426,260	11,057,729	325,640	813,722	140,740	373,506
Allowable charitable donations and government gifts	86	544,920	1,929,286	530	205	690	410
Eligible cultural and ecological gifts	87	690	15,450	10	8	0	0
Total tax credit on donations and gifts	88	543,100	583,025	530	52	690	109
Total federal non-refundable tax credits	89	3,426,260	11,640,754	325,640	813,774	140,740	373,615
Federal dividend tax credit	90	568,940	1,957,472	1,800	7	980	4
Minimum tax carryover	91	9,590	35,351	0	0	0	0
Basic federal tax	92	2,284,240	27,543,697	1,620	199	1,300	382
Federal foreign tax credit	93	256,020	279,373	20	1	40	9
Federal political contribution tax credit	94	29,280	5,212	0	0	0	0
Investment tax credit	95	1,480	5,577	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	20	5	0	0	0	0
Alternative minimum tax payable	97	8,320	53,663	0	0	0	0
Net federal tax	98	2,278,380	27,265,095	750	444	1,560	631
CPP contributions on self-employment	99	190,450	383,137	2,950	390	13,540	5,227
Social Benefits repayment	100	99,780	367,196	0	0	0	0
Canada workers benefit (CWB)	101	312,190	376,200	18,060	15,138	27,180	28,035
Canada Training Credit (CTC)	102	93,670	35,877	3,400	1,165	2,280	782
Eligible educator school supply tax credit	103	9,020	1,259	90	15	50	7
Net provincial or territorial tax	104	2,136,530	13,118,123	430	96	1,000	218
Total tax payable	105	2,374,810	41,134,367	3,860	935	15,070	6,091



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Table 2: Tax return line items by income ranges (Canada)

Item	Item code	\$10,000 - \$14,999 (Number)	\$10,000 - \$14,999 (Thousands of Dollars)	\$15,000 - \$19,999 (Number)	\$15,000 - \$19,999 (Thousands of Dollars)	\$20,000 - \$24,999 (Number)	\$20,000 - \$24,999 (Thousands of Dollars)
Number of taxable returns	1	21,380	0	53,100	0	88,160	0
Number of non-taxable returns	2	146,310	0	126,700	0	160,380	0
Total number of returns	3	167,690	0	179,800	0	248,540	0
Employment income	4	93,260	949,644	97,140	1,355,487	100,060	1,733,866
Commissions (from employment)	5	2,060	3,861	2,570	6,128	2,920	8,909
Other employment income	6	5,710	25,703	6,290	26,178	7,740	33,459
Old age security (OAS) pension	7	22,940	143,985	44,450	295,875	86,090	598,117
CPP or QPP benefits	8	35,240	186,232	53,470	328,435	97,930	647,777
Other pensions and superannuation	9	6,490	32,656	13,370	58,264	26,170	121,545
Elected split-pension amount	10	2,390	13,207	4,390	29,028	5,910	49,402
Employment insurance and other benefits	11	11,050	80,142	16,730	151,078	19,600	183,548
Taxable amount of dividends from taxable Canadian corporations	12	10,230	23,787	14,000	40,335	19,860	88,537
Interest and other investment income	13	22,030	19,501	28,610	26,830	41,390	40,799
Net partnership income (limited or non-active partners only)	14	70	-84	100	-109	120	-20
Net rental income	15	4,420	13,948	5,400	17,145	6,220	19,721
Taxable capital gains	16	7,320	13,712	8,620	19,226	10,930	24,648
RRSP income	17	5,230	25,387	6,810	37,002	8,740	48,897
Other income	18	27,790	96,688	30,580	108,331	34,270	118,273
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	4,240	21,018	4,070	21,104	3,730	20,211
Net business income	20	20,010	161,039	18,560	180,506	17,750	195,922
Net professional income	21	2,150	14,576	2,110	17,433	2,110	21,249
Net commission income	22	2,100	10,163	2,090	12,258	2,140	13,716
Net farming income	23	5,700	28,365	5,890	22,703	5,750	21,522
Net fishing income	24	0	0	0	0	0	0
Workers' compensation benefits	25	1,220	5,174	1,870	9,853	3,000	20,717
Social assistance payments	26	19,900	161,880	26,460	206,890	107,250	997,402
Net federal supplements	27	14,450	63,525	30,270	169,066	68,650	541,834
Total income assessed	28	167,690	2,096,965	179,800	3,142,891	248,540	5,555,671
Registered pension plan (RPP) deduction	29	2,390	2,449	3,590	3,640	5,340	5,220
RRSP/PRPP deduction	30	3,170	6,020	5,830	9,645	9,080	16,767
Deduction for elected split-pension amount	31	290	518	610	942	1,160	2,201
Annual union, professional, or like dues	32	13,380	2,985	14,810	3,992	16,670	4,873
Child care expenses	33	4,570	10,965	5,240	13,933	6,110	17,647
Business investment loss	34	20	265	30	751	30	415
Moving expenses	35	570	1,382	750	1,659	950	2,125
Support payments made	36	30	167	30	147	40	235
Carrying charges and interest expenses	37	3,310	4,917	4,890	6,960	8,780	9,081
Deduction for CPP or QPP contributions on self-employment and other earnings	38	20,550	8,413	19,390	11,351	17,980	13,267
Deduction for CPP or QPP enhanced contributions on employment income	39	75,160	4,228	82,220	6,996	87,450	10,031



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Item	Item code	\$10,000 - \$14,999 (Number)	\$10,000 - \$14,999 (Thousands of Dollars)	\$15,000 - \$19,999 (Number)	\$15,000 - \$19,999 (Thousands of Dollars)	\$20,000 - \$24,999 (Number)	\$20,000 - \$24,999 (Thousands of Dollars)
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	40	0	0	0	0	0	0
Exploration and development expenses	41	20	27	40	27	70	46
Other employment expenses	42	1,550	1,345	2,060	1,966	2,980	3,475
Clergy residence deduction	43	20	67	50	243	60	320
Other deductions	44	3,780	4,017	5,130	5,712	6,520	7,485
Federal COVID-19 benefits repayment	45	1,180	1,635	1,550	2,074	1,980	2,621
Total deductions before adjustments	46	98,470	49,451	105,230	70,094	112,370	95,908
Social benefits repayment	47	0	0	0	0	0	0
Net income	48	167,510	2,049,098	179,680	3,074,019	248,450	5,460,438
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0
Security options deductions	50	0	0	20	64	20	18
Other payments deduction	51	32,720	230,580	47,400	385,813	122,160	1,559,982
Non-capital losses of other years	52	30	122	320	545	360	1,061
Net capital losses of other years	53	0	0	560	937	0	0
Capital gains deduction	54	0	0	110	247	170	802
Northern residents deductions	55	1,690	3,530	2,460	6,056	4,020	11,650
Additional deductions	56	520	4,410	720	2,898	1,200	5,067
Farming/fishing losses of prior years	57	0	0	80	141	120	455
Total deductions from net income	58	34,720	239,495	50,690	396,838	126,310	1,580,516
Taxable income assessed	59	158,040	1,812,510	172,480	2,678,195	219,800	3,881,901
Basic personal amount	60	167,690	2,397,782	179,790	2,577,506	248,530	3,571,142
Age amount	61	26,590	209,477	46,840	369,549	88,120	695,747
Spouse or common-law partner amount	62	12,160	115,583	13,670	122,223	15,770	137,261
Canada caregiver amount	63	580	2,852	1,090	4,938	1,740	9,086
Amount for an eligible dependant	64	7,510	106,033	7,930	112,382	8,090	114,012
Family caregiver amount for children under 18 years of age	65	680	1,819	780	2,108	820	2,285
CPP or QPP contributions through employment	66	81,290	33,481	86,920	51,217	93,000	71,186
CPP or QPP contributions on self-employment and other earnings	67	20,550	8,413	19,390	11,351	17,980	13,267
Employment insurance premiums	68	81,040	14,038	83,360	19,461	87,140	25,434
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	80	234	100	303	130	381
Canada employment amount	73	95,070	119,512	98,860	124,336	102,380	128,193
Home accessibility expenses	74	30	202	50	246	80	358
Home buyers' amount	75	210	1,688	330	2,390	560	4,154
Digital news subscription expenses	76	550	180	680	209	950	290
Pension income amount	77	8,190	13,530	16,640	28,087	29,950	51,713



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Disability amount	78	7,200	64,039	8,550	75,614	21,510	190,592
Disability amount transferred from a dependant	79	1,110	15,002	1,390	18,736	1,580	20,827
Interest paid on student loans	80	110	52	720	278	1,610	669
Tuition, education, and textbook amounts	81	240	274	21,910	33,875	28,540	120,679
Tuition, education, and textbook amounts transferred from a child	82	30	111	140	356	330	1,145
Amounts transferred from spouse or common-law partner	83	9,730	64,469	17,350	114,309	19,570	134,806
Medical expenses	84	12,800	20,989	18,160	31,099	24,500	47,722
Total tax credits on personal amounts	85	167,690	478,210	179,800	554,734	248,540	800,714
Allowable charitable donations and government gifts	86	1,150	943	4,520	3,252	9,150	8,500
Eligible cultural and ecological gifts	87	0	0	30	18	30	38
Total tax credit on donations and gifts	88	1,140	251	4,490	848	9,070	2,269
Total federal non-refundable tax credits	89	167,690	478,461	179,800	555,582	248,540	802,983
Federal dividend tax credit	90	2,010	14	6,640	1,009	10,750	4,327
Minimum tax carryover	91	0	0	0	0	100	54
Basic federal tax	92	2,090	838	41,770	11,592	74,500	50,353
Federal foreign tax credit	93	70	20	1,050	64	2,270	171
Federal political contribution tax credit	94	0	0	0	0	230	20
Investment tax credit	95	0	0	0	0	20	5
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0
Alternative minimum tax payable	97	0	0	0	0	0	0
Net federal tax	98	2,470	1,158	41,730	11,875	74,390	50,563
CPP contributions on self-employment	99	18,990	14,771	17,970	19,956	16,760	23,345
Social Benefits repayment	100	0	0	0	0	0	0
Canada workers benefit (CWB)	101	40,460	61,937	45,000	71,892	51,440	79,110
Canada Training Credit (CTC)	102	3,320	1,152	3,920	1,407	4,460	1,644
Eligible educator school supply tax credit	103	70	10	90	13	110	15
Net provincial or territorial tax	104	1,180	413	1,430	685	51,370	9,646
Total tax payable	105	21,380	16,373	53,100	32,566	88,160	83,610



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Item	Item code	\$25,000 - \$29,999 (Number)	\$25,000 - \$29,999 (Thousands of Dollars)	\$30,000 - \$34,999 (Number)	\$30,000 - \$34,999 (Thousands of Dollars)	\$35,000 - \$39,999 (Number)	\$35,000 - \$39,999 (Thousands of Dollars)
Number of taxable returns	1	114,680	0	127,670	0	135,740	0
Number of non-taxable returns	2	79,770	0	39,220	0	17,520	0
Total number of returns	3	194,450	0	166,900	0	153,260	0
Employment income	4	98,770	2,148,193	104,510	2,761,892	107,010	3,349,495
Commissions (from employment)	5	3,250	13,213	3,460	18,906	3,440	21,260
Other employment income	6	8,440	40,352	8,540	49,256	8,660	50,205
Old age security (OAS) pension	7	75,760	587,947	49,390	381,034	37,980	294,118
CPP or QPP benefits	8	83,310	723,669	55,880	492,187	44,700	411,148
Other pensions and superannuation	9	45,590	290,087	35,190	361,680	31,720	442,190
Elected split-pension amount	10	9,150	88,336	8,780	102,188	10,130	133,269
Employment insurance and other benefits	11	21,510	205,449	22,710	218,888	22,130	206,462
Taxable amount of dividends from taxable Canadian corporations	12	24,460	132,844	23,320	172,767	22,320	169,295
Interest and other investment income	13	45,380	52,400	38,980	51,861	36,110	51,679
Net partnership income (limited or non-active partners only)	14	180	-210	140	97	160	106
Net rental income	15	6,900	24,539	6,760	24,276	6,780	25,158
Taxable capital gains	16	12,870	28,976	12,050	32,727	11,830	35,717
RRSP income	17	10,060	61,069	10,280	74,983	10,470	78,682
Other income	18	34,830	117,338	31,830	108,449	30,370	99,840
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	2,900	16,751	2,130	12,666	1,760	10,925
Net business income	20	16,310	202,026	13,940	182,746	12,220	166,313
Net professional income	21	1,940	21,825	1,710	22,331	1,660	23,241
Net commission income	22	2,050	14,812	1,960	13,615	1,810	14,004
Net farming income	23	4,520	17,830	3,880	19,823	3,190	16,054
Net fishing income	24	0	0	0	0	0	0
Workers' compensation benefits	25	3,790	28,935	3,960	36,455	4,260	41,614
Social assistance payments	26	59,350	254,689	25,320	155,478	9,520	61,484
Net federal supplements	27	52,400	244,325	19,800	110,465	7,210	34,738
Total income assessed	28	194,450	5,321,753	166,900	5,411,723	153,260	5,744,233
Registered pension plan (RPP) deduction	29	7,560	8,785	10,240	14,132	13,170	21,177
RRSP/PRPP deduction	30	12,250	25,680	16,400	37,287	20,360	49,642
Deduction for elected split-pension amount	31	2,500	5,709	4,000	13,071	5,130	22,833
Annual union, professional, or like dues	32	18,490	6,243	20,690	7,905	22,390	9,594
Child care expenses	33	6,650	20,761	7,520	24,681	7,900	28,653
Business investment loss	34	40	579	20	430	30	571
Moving expenses	35	1,130	2,836	1,290	3,263	1,220	3,375
Support payments made	36	60	304	60	416	70	389
Carrying charges and interest expenses	37	10,150	12,575	10,730	15,104	10,390	17,189
Deduction for CPP or QPP contributions on self-employment and other earnings	38	16,430	14,105	14,090	13,322	12,380	12,744
Deduction for CPP or QPP enhanced contributions on employment income	39	91,200	13,241	98,070	17,678	101,330	21,935



Individual Income Tax Returns Statistics (2022 Tax Year)
Table 2: Tax return line items by income ranges (Canada)

Item	Item code	\$25,000 - \$29,999 (Number)	\$25,000 - \$29,999 (Thousands of Dollars)	\$30,000 - \$34,999 (Number)	\$30,000 - \$34,999 (Thousands of Dollars)	\$35,000 - \$39,999 (Number)	\$35,000 - \$39,999 (Thousands of Dollars)
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	40	0	0	0	0	0	0
Exploration and development expenses	41	80	81	90	103	90	128
Other employment expenses	42	3,540	4,374	4,720	6,581	5,780	8,395
Clergy residence deduction	43	70	472	120	838	160	1,260
Other deductions	44	7,500	8,133	8,150	8,610	8,610	9,342
Federal COVID-19 benefits repayment	45	2,240	3,001	2,590	3,514	2,760	3,693
Total deductions before adjustments	46	115,860	126,975	120,850	167,161	121,860	211,000
Social benefits repayment	47	0	0	0	0	0	0
Net income	48	194,390	5,195,715	166,850	5,245,183	153,220	5,533,937
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0
Security options deductions	50	20	22	0	0	20	91
Other payments deduction	51	68,950	527,970	32,630	302,405	16,370	137,838
Non-capital losses of other years	52	370	1,410	370	1,511	300	1,628
Net capital losses of other years	53	1,290	1,879	1,620	2,800	0	0
Capital gains deduction	54	90	495	130	1,127	150	1,403
Northern residents deductions	55	4,140	12,680	4,050	12,816	4,170	13,480
Additional deductions	56	1,580	6,000	1,220	7,693	950	4,460
Farming/fishing losses of prior years	57	140	672	170	1,035	150	992
Total deductions from net income	58	73,670	551,348	38,490	329,549	22,850	163,194
Taxable income assessed	59	191,910	4,645,349	166,240	4,919,486	152,800	5,370,954
Basic personal amount	60	194,450	2,794,610	166,900	2,399,224	153,250	2,204,043
Age amount	61	77,320	610,505	50,840	401,400	39,450	311,482
Spouse or common-law partner amount	62	14,710	127,707	13,560	125,884	12,120	117,528
Canada caregiver amount	63	1,700	8,419	1,610	7,618	1,740	8,459
Amount for an eligible dependant	64	6,190	86,970	5,980	83,794	5,660	79,495
Family caregiver amount for children under 18 years of age	65	670	1,797	620	1,577	720	1,841
CPP or QPP contributions through employment	66	94,210	92,364	100,340	121,751	102,870	149,828
CPP or QPP contributions on self-employment and other earnings	67	16,430	14,105	14,090	13,322	12,380	12,744
Employment insurance premiums	68	90,130	32,070	95,770	41,155	98,860	49,985
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	357	130	390	130	381
Canada employment amount	73	101,930	128,053	107,790	135,754	110,270	138,999
Home accessibility expenses	74	150	668	130	685	160	877
Home buyers' amount	75	800	6,244	1,140	9,114	1,450	11,632
Digital news subscription expenses	76	1,360	377	1,450	388	1,640	441
Pension income amount	77	50,520	93,918	39,450	76,406	35,830	70,287



Individual Income Tax Returns Statistics (2022 Tax Year)
Table 2: Tax return line items by income ranges (Canada)

Item	Item code	\$25,000 - \$29,999 (Number)	\$25,000 - \$29,999 (Thousands of Dollars)	\$30,000 - \$34,999 (Number)	\$30,000 - \$34,999 (Thousands of Dollars)	\$35,000 - \$39,999 (Number)	\$35,000 - \$39,999 (Thousands of Dollars)
Disability amount	78	10,810	95,645	9,750	86,411	7,630	67,538
Disability amount transferred from a dependant	79	1,450	17,421	1,460	17,539	1,670	20,045
Interest paid on student loans	80	2,380	1,029	3,100	1,385	3,780	1,753
Tuition, education, and textbook amounts	81	24,040	144,784	21,540	147,735	19,230	136,738
Tuition, education, and textbook amounts transferred from a child	82	550	2,161	770	3,076	1,050	4,444
Amounts transferred from spouse or common-law partner	83	13,210	87,942	9,370	61,294	7,450	49,103
Medical expenses	84	33,270	78,104	34,850	103,917	33,140	92,608
Total tax credits on personal amounts	85	194,450	663,323	166,900	575,537	153,260	529,109
Allowable charitable donations and government gifts	86	15,920	15,682	19,260	22,981	22,120	30,106
Eligible cultural and ecological gifts	87	40	26	40	40	40	48
Total tax credit on donations and gifts	88	15,810	4,194	19,140	6,233	21,980	8,231
Total federal non-refundable tax credits	89	194,450	667,517	166,900	581,770	153,260	537,340
Federal dividend tax credit	90	16,870	8,496	19,920	13,551	21,060	14,992
Minimum tax carryover	91	270	190	360	353	370	482
Basic federal tax	92	103,960	107,423	120,000	183,499	132,040	268,625
Federal foreign tax credit	93	4,970	337	6,840	549	8,240	768
Federal political contribution tax credit	94	530	52	770	85	930	119
Investment tax credit	95	110	8	80	5	40	16
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0
Alternative minimum tax payable	97	0	0	0	0	0	0
Net federal tax	98	103,470	107,377	119,480	183,175	131,500	267,987
CPP contributions on self-employment	99	15,320	24,835	13,100	23,464	11,510	22,458
Social Benefits repayment	100	0	0	0	0	0	0
Canada workers benefit (CWB)	101	53,410	62,094	44,660	33,162	15,570	14,895
Canada Training Credit (CTC)	102	4,840	1,834	5,160	2,000	5,350	2,099
Eligible educator school supply tax credit	103	140	19	180	24	210	29
Net provincial or territorial tax	104	86,510	40,520	107,390	85,354	115,780	134,694
Total tax payable	105	114,680	172,778	127,670	292,057	135,740	425,194



Individual Income Tax Returns Statistics (2022 Tax Year)
Table 2: Tax return line items by income ranges (Canada)

Item	Item code	\$40,000 - \$44,999 (Number)	\$40,000 - \$44,999 (Thousands of Dollars)	\$45,000 - \$49,999 (Number)	\$45,000 - \$49,999 (Thousands of Dollars)	\$50,000 - \$54,999 (Number)	\$50,000 - \$54,999 (Thousands of Dollars)
Number of taxable returns	1	137,940	0	135,710	0	139,470	0
Number of non-taxable returns	2	10,460	0	6,680	0	4,400	0
Total number of returns	3	148,400	0	142,390	0	143,870	0
Employment income	4	105,560	3,807,159	105,190	4,294,289	104,060	4,700,531
Commissions (from employment)	5	3,540	26,085	3,570	32,186	3,510	34,875
Other employment income	6	9,010	52,527	8,770	51,284	9,300	57,541
Old age security (OAS) pension	7	35,470	275,638	30,500	236,403	34,200	265,092
CPP or QPP benefits	8	42,020	394,676	36,880	354,166	41,050	393,289
Other pensions and superannuation	9	31,230	541,033	27,700	578,489	32,020	748,335
Elected split-pension amount	10	10,760	150,921	8,150	128,223	14,200	210,748
Employment insurance and other benefits	11	20,550	189,637	19,210	170,385	16,650	144,465
Taxable amount of dividends from taxable Canadian corporations	12	24,400	229,318	25,390	309,554	28,680	333,723
Interest and other investment income	13	36,290	55,109	35,010	54,591	38,790	64,932
Net partnership income (limited or non-active partners only)	14	170	20	190	239	220	314
Net rental income	15	7,000	25,871	7,120	26,442	8,080	31,130
Taxable capital gains	16	12,580	41,298	12,190	43,604	14,610	53,204
RRSP income	17	10,980	84,264	11,810	96,964	12,940	110,367
Other income	18	29,680	96,228	27,890	92,447	28,810	99,250
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	1,450	8,631	1,210	7,564	1,010	6,188
Net business income	20	11,380	159,542	10,180	144,222	9,690	138,212
Net professional income	21	1,480	21,775	1,350	21,447	1,400	23,440
Net commission income	22	1,840	14,237	1,570	13,555	1,620	13,681
Net farming income	23	3,210	18,061	2,950	21,713	3,290	26,096
Net fishing income	24	0	0	0	0	0	0
Workers' compensation benefits	25	4,210	42,391	3,980	43,802	3,910	47,572
Social assistance payments	26	5,350	38,226	3,200	20,853	2,180	14,044
Net federal supplements	27	4,170	17,937	2,780	10,724	1,930	7,184
Total income assessed	28	148,400	6,296,885	142,390	6,760,139	143,870	7,530,298
Registered pension plan (RPP) deduction	29	16,310	30,836	19,550	42,790	22,700	58,627
RRSP/PRPP deduction	30	24,650	66,001	28,790	83,129	32,590	101,488
Deduction for elected split-pension amount	31	7,100	36,999	7,580	54,218	8,950	71,176
Annual union, professional, or like dues	32	24,060	11,507	26,340	14,207	28,590	17,274
Child care expenses	33	7,950	30,709	7,920	32,921	7,620	33,125
Business investment loss	34	40	654	50	796	40	544
Moving expenses	35	1,240	3,984	1,210	4,440	1,140	4,362
Support payments made	36	70	521	100	568	130	708
Carrying charges and interest expenses	37	11,260	19,805	11,050	21,387	13,220	24,209
Deduction for CPP or QPP contributions on self-employment and other earnings	38	11,400	12,516	10,260	11,698	9,680	11,691
Deduction for CPP or QPP enhanced contributions on employment income	39	100,420	25,373	100,280	29,004	98,800	31,968



Individual Income Tax Returns Statistics (2022 Tax Year)
Table 2: Tax return line items by income ranges (Canada)

Item	Item code	\$40,000 - \$44,999 (Number)	\$40,000 - \$44,999 (Thousands of Dollars)	\$45,000 - \$49,999 (Number)	\$45,000 - \$49,999 (Thousands of Dollars)	\$50,000 - \$54,999 (Number)	\$50,000 - \$54,999 (Thousands of Dollars)
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	40	0	0	0	0	0	0
Exploration and development expenses	41	90	91	120	239	140	182
Other employment expenses	42	6,970	10,657	8,610	12,942	10,550	15,922
Clergy residence deduction	43	200	1,704	240	2,478	270	3,213
Other deductions	44	8,430	9,178	8,120	9,269	7,680	8,653
Federal COVID-19 benefits repayment	45	2,920	3,948	2,820	4,073	2,630	3,769
Total deductions before adjustments	46	122,110	264,573	120,640	324,250	121,520	386,955
Social benefits repayment	47	0	0	0	0	0	0
Net income	48	148,370	6,032,742	142,360	6,436,466	143,860	7,143,589
Canadian Forces personnel and police deduction	49	10	106	20	217	20	250
Security options deductions	50	30	59	40	78	50	109
Other payments deduction	51	11,510	98,556	8,710	75,380	7,220	68,800
Non-capital losses of other years	52	290	1,983	260	1,837	220	1,963
Net capital losses of other years	53	2,070	3,724	2,050	4,077	2,620	5,208
Capital gains deduction	54	160	2,017	190	2,969	180	3,187
Northern residents deductions	55	4,280	14,332	4,240	14,668	4,210	14,765
Additional deductions	56	810	3,070	650	2,454	670	2,102
Farming/fishing losses of prior years	57	130	1,018	120	1,040	130	1,246
Total deductions from net income	58	18,420	125,046	15,600	102,881	14,700	97,751
Taxable income assessed	59	148,050	5,907,904	142,130	6,333,860	143,640	7,046,014
Basic personal amount	60	148,400	2,134,773	142,390	2,048,616	143,870	2,069,961
Age amount	61	36,900	281,206	31,890	224,001	35,720	229,369
Spouse or common-law partner amount	62	11,580	115,916	10,790	109,230	10,220	104,512
Canada caregiver amount	63	1,720	8,501	1,700	8,646	1,670	8,794
Amount for an eligible dependant	64	5,460	76,438	5,370	74,875	5,080	70,512
Family caregiver amount for children under 18 years of age	65	760	1,981	770	1,965	780	2,041
CPP or QPP contributions through employment	66	101,690	172,574	101,360	196,533	99,850	216,206
CPP or QPP contributions on self-employment and other earnings	67	11,400	12,516	10,260	11,698	9,680	11,691
Employment insurance premiums	68	97,770	56,903	96,860	63,898	95,450	69,848
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	160	471	170	510	170	513
Canada employment amount	73	109,120	137,228	108,410	136,678	107,590	135,319
Home accessibility expenses	74	190	908	190	1,167	210	1,401
Home buyers' amount	75	1,610	13,163	1,980	16,267	2,110	17,629
Digital news subscription expenses	76	1,770	478	1,970	536	2,320	627
Pension income amount	77	35,040	68,946	30,860	60,776	36,480	72,101



Individual Income Tax Returns Statistics (2022 Tax Year)
Table 2: Tax return line items by income ranges (Canada)

Item	Item code	\$40,000 - \$44,999 (Number)	\$40,000 - \$44,999 (Thousands of Dollars)	\$45,000 - \$49,999 (Number)	\$45,000 - \$49,999 (Thousands of Dollars)	\$50,000 - \$54,999 (Number)	\$50,000 - \$54,999 (Thousands of Dollars)
Disability amount	78	6,640	58,893	5,730	50,833	5,610	49,727
Disability amount transferred from a dependant	79	1,790	21,700	1,960	23,425	2,010	24,435
Interest paid on student loans	80	4,170	2,007	4,600	2,326	4,720	2,428
Tuition, education, and textbook amounts	81	16,660	119,294	14,670	103,273	12,650	85,699
Tuition, education, and textbook amounts transferred from a child	82	1,210	5,218	1,480	6,310	1,640	7,023
Amounts transferred from spouse or common-law partner	83	6,030	39,947	4,890	31,452	4,170	27,292
Medical expenses	84	32,240	94,135	28,600	85,783	31,070	101,443
Total tax credits on personal amounts	85	148,400	513,059	142,390	488,419	143,870	495,897
Allowable charitable donations and government gifts	86	23,890	36,586	24,810	40,916	26,970	47,903
Eligible cultural and ecological gifts	87	50	74	30	54	30	88
Total tax credit on donations and gifts	88	23,770	10,076	24,680	11,304	26,870	13,287
Total federal non-refundable tax credits	89	148,400	523,135	142,390	499,723	143,870	509,185
Federal dividend tax credit	90	23,900	21,090	25,210	28,780	28,780	32,468
Minimum tax carryover	91	400	677	400	840	450	1,138
Basic federal tax	92	135,650	350,171	133,920	426,055	138,210	525,541
Federal foreign tax credit	93	9,560	939	9,690	1,217	12,230	1,649
Federal political contribution tax credit	94	1,080	136	1,250	172	1,510	217
Investment tax credit	95	20	7	20	13	30	23
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0
Alternative minimum tax payable	97	0	0	0	0	20	25
Net federal tax	98	135,230	349,308	133,560	424,803	137,860	523,805
CPP contributions on self-employment	99	10,610	22,064	9,500	20,629	9,000	20,622
Social Benefits repayment	100	0	0	0	0	0	0
Canada workers benefit (CWB)	101	10,950	6,119	3,020	1,631	970	690
Canada Training Credit (CTC)	102	5,270	2,127	5,370	2,138	5,150	2,102
Eligible educator school supply tax credit	103	230	31	290	38	270	37
Net provincial or territorial tax	104	123,400	183,716	127,760	234,552	134,130	294,307
Total tax payable	105	137,940	555,155	135,710	680,028	139,470	838,777



Individual Income Tax Returns Statistics (2022 Tax Year)
Table 2: Tax return line items by income ranges (Canada)

Item	Item code	\$55,000 - \$59,999 (Number)	\$55,000 - \$59,999 (Thousands of Dollars)	\$60,000 - \$69,999 (Number)	\$60,000 - \$69,999 (Thousands of Dollars)	\$70,000 - \$79,999 (Number)	\$70,000 - \$79,999 (Thousands of Dollars)
Number of taxable returns	1	122,020	0	216,480	0	183,030	0
Number of non-taxable returns	2	3,080	0	3,800	0	2,090	0
Total number of returns	3	125,100	0	220,290	0	185,110	0
Employment income	4	96,920	4,874,061	176,380	10,103,620	151,820	10,074,896
Commissions (from employment)	5	3,310	39,961	6,120	90,405	5,350	103,453
Other employment income	6	8,320	53,542	15,370	114,849	14,200	105,948
Old age security (OAS) pension	7	23,790	184,516	38,650	298,572	31,010	239,549
CPP or QPP benefits	8	29,330	290,674	48,420	489,800	38,970	403,339
Other pensions and superannuation	9	22,730	633,656	37,370	1,205,185	29,990	1,107,303
Elected split-pension amount	10	4,990	75,761	7,590	118,031	6,430	104,353
Employment insurance and other benefits	11	14,400	124,220	22,040	182,224	16,410	129,376
Taxable amount of dividends from taxable Canadian corporations	12	24,350	351,134	43,830	636,710	40,170	644,188
Interest and other investment income	13	31,910	58,317	57,660	106,947	51,280	102,902
Net partnership income (limited or non-active partners only)	14	220	141	390	16	380	328
Net rental income	15	7,220	27,348	13,790	50,584	13,290	49,421
Taxable capital gains	16	11,960	48,664	22,380	103,474	20,990	111,864
RRSP income	17	11,820	91,187	22,100	174,443	20,100	173,093
Other income	18	23,850	82,459	41,360	150,046	35,320	136,822
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	830	4,880	1,200	7,702	780	4,739
Net business income	20	8,300	121,010	13,820	209,648	10,990	179,930
Net professional income	21	1,320	22,224	2,280	44,723	1,950	38,272
Net commission income	22	1,500	15,602	2,380	24,488	1,910	23,147
Net farming income	23	2,690	20,970	4,490	38,299	4,090	30,419
Net fishing income	24	0	0	0	0	0	0
Workers' compensation benefits	25	3,530	45,809	6,210	97,354	4,640	66,825
Social assistance payments	26	1,510	10,618	1,860	13,247	1,080	6,428
Net federal supplements	27	1,400	4,825	1,600	5,236	1,010	3,258
Total income assessed	28	125,100	7,188,015	220,290	14,280,867	185,110	13,851,581
Registered pension plan (RPP) deduction	29	24,590	74,468	52,110	191,648	51,000	230,943
RRSP/PRPP deduction	30	34,120	118,903	69,310	280,094	65,500	308,029
Deduction for elected split-pension amount	31	8,560	85,661	14,950	191,893	12,090	188,176
Annual union, professional, or like dues	32	29,480	20,066	56,780	44,481	51,670	47,898
Child care expenses	33	7,110	33,054	12,360	61,567	9,790	52,971
Business investment loss	34	40	1,424	80	1,235	80	1,302
Moving expenses	35	1,070	4,402	1,880	9,707	1,650	10,286
Support payments made	36	120	853	240	1,816	300	2,640
Carrying charges and interest expenses	37	11,100	24,938	20,970	49,686	19,020	47,481
Deduction for CPP or QPP contributions on self-employment and other earnings	38	8,530	10,597	14,060	18,195	10,330	13,435
Deduction for CPP or QPP enhanced contributions on employment income	39	92,770	33,542	169,170	69,291	145,560	63,130



Individual Income Tax Returns Statistics (2022 Tax Year)
Table 2: Tax return line items by income ranges (Canada)

Item	Item code	\$55,000 - \$59,999 (Number)	\$55,000 - \$59,999 (Thousands of Dollars)	\$60,000 - \$69,999 (Number)	\$60,000 - \$69,999 (Thousands of Dollars)	\$70,000 - \$79,999 (Number)	\$70,000 - \$79,999 (Thousands of Dollars)
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	40	0	0	0	0	0	0
Exploration and development expenses	41	140	202	260	514	270	407
Other employment expenses	42	11,910	17,673	26,480	39,121	26,610	43,400
Clergy residence deduction	43	270	3,810	560	9,012	560	10,537
Other deductions	44	6,560	8,249	10,740	14,758	8,450	13,153
Federal COVID-19 benefits repayment	45	2,320	3,293	3,710	5,329	2,900	4,261
Total deductions before adjustments	46	111,420	441,175	200,340	988,377	170,650	1,038,101
Social benefits repayment	47	0	0	0	0	1,900	910
Net income	48	125,080	6,747,577	220,260	13,293,141	185,090	12,813,004
Canadian Forces personnel and police deduction	49	20	348	120	2,020	410	8,580
Security options deductions	50	50	154	110	326	150	536
Other payments deduction	51	5,910	61,252	9,060	115,837	6,330	76,511
Non-capital losses of other years	52	200	1,914	290	3,038	240	2,566
Net capital losses of other years	53	2,250	5,403	4,210	10,576	4,050	11,506
Capital gains deduction	54	200	3,897	390	9,522	450	14,711
Northern residents deductions	55	4,130	15,096	7,980	29,769	7,400	28,298
Additional deductions	56	510	1,636	780	3,211	560	2,048
Farming/fishing losses of prior years	57	100	922	190	1,987	180	1,922
Total deductions from net income	58	12,830	90,753	22,210	176,720	18,910	146,964
Taxable income assessed	59	124,910	6,657,036	219,930	13,116,870	185,010	12,666,311
Basic personal amount	60	125,100	1,799,965	220,290	3,169,884	185,110	2,663,874
Age amount	61	25,140	147,891	41,120	206,182	33,180	122,687
Spouse or common-law partner amount	62	9,900	103,121	17,710	185,630	15,710	165,891
Canada caregiver amount	63	1,580	8,579	2,640	14,307	2,250	12,038
Amount for an eligible dependant	64	4,690	65,249	7,980	110,866	6,050	83,638
Family caregiver amount for children under 18 years of age	65	870	2,328	1,500	3,928	1,390	3,649
CPP or QPP contributions through employment	66	93,580	226,228	170,460	462,501	146,520	418,948
CPP or QPP contributions on self-employment and other earnings	67	8,530	10,597	14,060	18,195	10,330	13,435
Employment insurance premiums	68	90,540	73,413	163,150	143,240	140,690	127,173
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	150	453	340	1,014	350	1,044
Canada employment amount	73	99,640	125,853	181,170	229,385	155,830	197,467
Home accessibility expenses	74	170	1,046	290	1,747	270	1,665
Home buyers' amount	75	2,110	17,807	4,020	34,211	3,520	30,129
Digital news subscription expenses	76	2,070	545	3,820	1,014	3,660	969
Pension income amount	77	24,930	49,102	40,800	80,439	32,820	64,653



Individual Income Tax Returns Statistics (2022 Tax Year)
Table 2: Tax return line items by income ranges (Canada)

Item	Item code	\$55,000 - \$59,999 (Number)	\$55,000 - \$59,999 (Thousands of Dollars)	\$60,000 - \$69,999 (Number)	\$60,000 - \$69,999 (Thousands of Dollars)	\$70,000 - \$79,999 (Number)	\$70,000 - \$79,999 (Thousands of Dollars)
Disability amount	78	4,270	37,873	6,960	61,761	5,320	47,187
Disability amount transferred from a dependant	79	2,080	26,647	3,880	49,069	3,490	44,650
Interest paid on student loans	80	4,350	2,388	7,350	4,462	6,140	4,022
Tuition, education, and textbook amounts	81	11,100	73,598	17,280	108,466	12,830	77,972
Tuition, education, and textbook amounts transferred from a child	82	1,620	7,124	3,390	14,966	3,130	14,176
Amounts transferred from spouse or common-law partner	83	3,550	22,812	5,840	36,208	4,690	28,153
Medical expenses	84	22,060	72,340	34,490	116,475	25,070	89,811
Total tax credits on personal amounts	85	125,100	430,891	220,290	757,470	185,110	631,536
Allowable charitable donations and government gifts	86	24,850	45,357	47,980	93,974	43,870	91,996
Eligible cultural and ecological gifts	87	30	73	60	108	50	98
Total tax credit on donations and gifts	88	24,760	12,596	47,730	26,170	43,700	25,687
Total federal non-refundable tax credits	89	125,100	443,487	220,290	783,640	185,110	657,223
Federal dividend tax credit	90	24,530	34,401	44,220	64,030	40,350	64,708
Minimum tax carryover	91	450	1,273	800	2,567	750	2,618
Basic federal tax	92	121,070	551,914	215,620	1,244,069	182,710	1,365,669
Federal foreign tax credit	93	10,240	1,807	19,410	3,817	17,940	4,490
Federal political contribution tax credit	94	1,290	184	2,360	370	2,260	360
Investment tax credit	95	30	31	0	0	60	57
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0
Alternative minimum tax payable	97	20	45	50	38	180	128
Net federal tax	98	120,740	550,017	215,190	1,240,053	182,410	1,360,885
CPP contributions on self-employment	99	7,910	18,695	12,250	32,104	6,870	23,710
Social Benefits repayment	100	0	0	0	0	1,900	910
Canada workers benefit (CWB)	101	470	415	430	402	190	195
Canada Training Credit (CTC)	102	5,020	2,025	8,860	3,488	7,350	2,877
Eligible educator school supply tax credit	103	270	36	740	103	1,090	155
Net provincial or territorial tax	104	118,130	304,140	211,930	668,134	180,580	719,451
Total tax payable	105	122,020	872,900	216,480	1,940,368	183,030	2,105,010



Individual Income Tax Returns Statistics (2022 Tax Year)
Table 2: Tax return line items by income ranges (Canada)

Item	Item code	\$80,000 - \$89,999 (Number)	\$80,000 - \$89,999 (Thousands of Dollars)	\$90,000 - \$99,999 (Number)	\$90,000 - \$99,999 (Thousands of Dollars)	\$100,000 - \$149,999 (Number)	\$100,000 - \$149,999 (Thousands of Dollars)
Number of taxable returns	1	156,680	0	130,770	0	343,270	0
Number of non-taxable returns	2	1,160	0	630	0	1,050	0
Total number of returns	3	157,840	0	131,400	0	344,330	0
Employment income	4	129,180	9,718,178	113,630	9,690,162	303,290	32,323,268
Commissions (from employment)	5	4,570	108,430	3,700	109,121	11,340	524,405
Other employment income	6	12,870	80,859	11,320	64,662	36,200	206,215
Old age security (OAS) pension	7	27,660	215,101	15,500	120,101	32,850	254,028
CPP or QPP benefits	8	33,740	351,618	20,240	215,706	45,640	487,567
Other pensions and superannuation	9	26,660	1,042,733	16,250	705,522	37,620	1,797,306
Elected split-pension amount	10	8,590	137,267	3,290	49,698	8,640	130,108
Employment insurance and other benefits	11	11,590	88,744	8,520	61,872	19,680	135,807
Taxable amount of dividends from taxable Canadian corporations	12	39,060	725,180	31,960	685,849	100,400	2,652,119
Interest and other investment income	13	47,570	109,983	38,570	91,787	112,950	326,414
Net partnership income (limited or non-active partners only)	14	380	-1,696	380	389	1,320	3,129
Net rental income	15	12,770	49,764	11,650	42,023	36,990	146,198
Taxable capital gains	16	20,750	132,046	16,550	114,416	54,390	525,483
RRSP income	17	17,800	163,602	14,820	136,238	41,660	455,337
Other income	18	32,140	129,734	27,100	114,938	75,790	420,652
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	510	3,478	410	2,834	690	4,823
Net business income	20	8,810	150,272	6,960	126,830	17,590	395,222
Net professional income	21	1,790	42,500	1,530	38,754	4,940	169,727
Net commission income	22	1,470	22,576	1,350	24,530	3,120	85,541
Net farming income	23	3,790	36,999	2,870	29,386	8,210	115,195
Net fishing income	24	0	0	0	0	10	425
Workers' compensation benefits	25	3,540	51,561	2,630	36,397	5,880	75,933
Social assistance payments	26	610	3,233	360	1,619	740	3,960
Net federal supplements	27	680	2,228	380	1,575	770	2,549
Total income assessed	28	157,840	13,374,042	131,400	12,473,596	344,330	41,268,625
Registered pension plan (RPP) deduction	29	47,040	253,815	48,120	329,607	124,050	993,591
RRSP/PRPP deduction	30	60,800	334,744	56,940	349,234	175,450	1,511,376
Deduction for elected split-pension amount	31	10,100	155,154	7,610	126,397	17,840	357,586
Annual union, professional, or like dues	32	46,510	48,881	46,430	56,212	115,610	159,662
Child care expenses	33	8,200	47,548	7,460	45,693	15,280	96,230
Business investment loss	34	80	1,257	60	993	210	4,628
Moving expenses	35	1,260	9,509	1,040	8,867	2,300	23,613
Support payments made	36	340	3,048	360	4,009	1,690	20,736
Carrying charges and interest expenses	37	19,050	52,153	15,500	49,021	48,950	176,931
Deduction for CPP or QPP contributions on self-employment and other earnings	38	8,230	10,305	6,910	8,078	18,910	21,773
Deduction for CPP or QPP enhanced contributions on employment income	39	123,530	54,401	109,730	48,779	293,630	131,585



Individual Income Tax Returns Statistics (2022 Tax Year)
Table 2: Tax return line items by income ranges (Canada)

Item	Item code	\$80,000 - \$89,999 (Number)	\$80,000 - \$89,999 (Thousands of Dollars)	\$90,000 - \$99,999 (Number)	\$90,000 - \$99,999 (Thousands of Dollars)	\$100,000 - \$149,999 (Number)	\$100,000 - \$149,999 (Thousands of Dollars)
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	40	0	0	0	0	0	0
Exploration and development expenses	41	300	554	260	747	990	3,534
Other employment expenses	42	25,010	44,081	23,750	42,392	74,360	149,818
Clergy residence deduction	43	460	9,785	300	6,408	520	11,434
Other deductions	44	6,660	11,847	5,110	10,215	13,950	39,867
Federal COVID-19 benefits repayment	45	1,990	3,063	1,630	2,501	3,910	6,142
Total deductions before adjustments	46	145,970	1,040,191	125,290	1,089,222	331,020	3,708,605
Social benefits repayment	47	15,060	12,397	14,480	24,017	39,420	135,631
Net income	48	157,820	12,322,048	131,380	11,360,799	344,290	37,425,665
Canadian Forces personnel and police deduction	49	320	6,857	150	4,007	170	4,478
Security options deductions	50	180	542	170	761	1,360	8,377
Other payments deduction	51	4,560	57,019	3,200	39,575	7,000	82,218
Non-capital losses of other years	52	180	2,221	130	2,214	320	5,176
Net capital losses of other years	53	0	0	3,180	10,622	11,920	46,402
Capital gains deduction	54	570	20,885	430	17,303	1,550	87,249
Northern residents deductions	55	7,020	27,651	6,490	25,932	21,460	87,220
Additional deductions	56	520	1,928	360	1,686	950	5,366
Farming/fishing losses of prior years	57	160	2,458	130	1,632	350	5,497
Total deductions from net income	58	16,960	132,779	13,690	104,097	43,090	332,623
Taxable income assessed	59	157,760	12,189,428	131,340	11,256,819	344,210	37,093,781
Basic personal amount	60	157,840	2,271,596	131,400	1,890,902	344,320	4,954,961
Age amount	61	29,730	68,626	13,890	24,704	10,250	20,081
Spouse or common-law partner amount	62	14,000	148,152	12,480	132,445	38,640	417,762
Canada caregiver amount	63	2,000	11,030	1,580	8,962	4,610	26,574
Amount for an eligible dependant	64	4,830	66,420	4,070	56,216	9,760	133,893
Family caregiver amount for children under 18 years of age	65	1,250	3,251	1,210	3,197	3,640	9,592
CPP or QPP contributions through employment	66	124,240	360,379	110,180	322,927	294,640	870,580
CPP or QPP contributions on self-employment and other earnings	67	8,230	10,305	6,910	8,078	18,910	21,773
Employment insurance premiums	68	119,190	109,084	105,140	97,232	277,910	259,174
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	350	1,050	290	864	790	2,367
Canada employment amount	73	132,330	167,829	115,860	147,419	308,640	393,501
Home accessibility expenses	74	250	1,697	190	1,269	440	3,076
Home buyers' amount	75	2,980	25,880	2,380	21,038	5,530	49,649
Digital news subscription expenses	76	3,500	915	2,630	678	8,230	2,156
Pension income amount	77	29,480	58,044	18,070	35,547	42,690	83,826



Individual Income Tax Returns Statistics (2022 Tax Year)
Table 2: Tax return line items by income ranges (Canada)

Item	Item code	\$80,000 - \$89,999 (Number)	\$80,000 - \$89,999 (Thousands of Dollars)	\$90,000 - \$99,999 (Number)	\$90,000 - \$99,999 (Thousands of Dollars)	\$100,000 - \$149,999 (Number)	\$100,000 - \$149,999 (Thousands of Dollars)
Disability amount	78	4,070	36,075	2,760	24,464	5,910	52,438
Disability amount transferred from a dependant	79	3,140	40,316	2,910	38,410	8,450	111,631
Interest paid on student loans	80	4,620	3,047	3,350	2,187	5,890	4,093
Tuition, education, and textbook amounts	81	9,380	48,030	7,090	33,280	15,480	68,053
Tuition, education, and textbook amounts transferred from a child	82	2,930	13,161	3,120	14,555	11,420	53,365
Amounts transferred from spouse or common-law partner	83	3,880	23,079	3,090	17,827	8,600	48,669
Medical expenses	84	18,400	72,109	12,790	49,166	30,980	135,054
Total tax credits on personal amounts	85	157,840	530,679	131,400	439,458	344,320	1,157,667
Allowable charitable donations and government gifts	86	40,060	89,919	34,850	79,975	101,730	258,344
Eligible cultural and ecological gifts	87	50	119	50	142	80	780
Total tax credit on donations and gifts	88	39,930	25,171	34,760	22,414	101,560	72,720
Total federal non-refundable tax credits	89	157,840	555,851	131,400	461,872	344,320	1,230,387
Federal dividend tax credit	90	39,020	71,750	31,800	66,159	99,000	252,538
Minimum tax carryover	91	750	2,577	540	1,672	1,570	5,444
Basic federal tax	92	156,450	1,433,153	130,660	1,413,094	343,050	5,353,884
Federal foreign tax credit	93	18,230	5,615	14,510	5,827	46,930	29,944
Federal political contribution tax credit	94	2,260	360	1,770	298	5,330	925
Investment tax credit	95	60	63	50	63	220	326
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0
Alternative minimum tax payable	97	380	292	510	502	2,640	4,089
Net federal tax	98	156,180	1,427,216	130,470	1,406,996	342,520	5,323,030
CPP contributions on self-employment	99	4,620	18,192	3,390	14,261	8,430	38,443
Social Benefits repayment	100	15,060	12,397	14,480	24,017	39,420	135,631
Canada workers benefit (CWB)	101	120	139	80	94	140	167
Canada Training Credit (CTC)	102	5,740	2,221	4,580	1,772	10,480	3,964
Eligible educator school supply tax credit	103	1,020	139	1,930	261	2,170	311
Net provincial or territorial tax	104	155,340	745,924	129,960	727,458	341,810	2,612,428
Total tax payable	105	156,680	2,203,770	130,770	2,172,759	343,270	8,109,595



Individual Income Tax Returns Statistics (2022 Tax Year)
Table 2: Tax return line items by income ranges (Canada)

Item	Item code	\$150,000 - \$249,999 (Number)	\$150,000 - \$249,999 (Thousands of Dollars)	\$250,000 and over (Number)	\$250,000 and over (Thousands of Dollars)
Number of taxable returns	1	171,250	0	78,530	0
Number of non-taxable returns	2	490	0	280	0
Total number of returns	3	171,740	0	78,800	0
Employment income	4	148,770	23,533,998	63,640	22,561,536
Commissions (from employment)	5	7,780	696,074	4,740	1,432,111
Other employment income	6	20,810	228,343	9,220	396,779
Old age security (OAS) pension	7	15,580	120,929	10,250	75,953
CPP or QPP benefits	8	22,480	242,109	14,500	156,360
Other pensions and superannuation	9	19,070	1,030,103	11,710	967,844
Elected split-pension amount	10	4,580	81,681	1,870	30,922
Employment insurance and other benefits	11	6,450	41,220	1,000	7,889
Taxable amount of dividends from taxable Canadian corporations	12	79,420	3,204,443	55,670	7,721,333
Interest and other investment income	13	77,210	370,226	51,780	1,061,234
Net partnership income (limited or non-active partners only)	14	1,370	5,907	2,580	32,421
Net rental income	15	23,470	113,240	13,210	130,139
Taxable capital gains	16	46,580	797,731	37,740	4,780,913
RRSP income	17	19,610	390,304	6,600	597,504
Other income	18	47,910	486,817	33,770	1,534,878
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	170	939	70	572
Net business income	20	7,630	283,280	3,650	321,625
Net professional income	21	3,150	264,914	2,340	543,527
Net commission income	22	1,490	88,813	670	114,489
Net farming income	23	5,300	102,941	3,400	98,235
Net fishing income	24	0	0	0	0
Workers' compensation benefits	25	1,620	33,503	280	11,877
Social assistance payments	26	370	1,861	390	2,321
Net federal supplements	27	380	1,221	410	1,426
Total income assessed	28	171,740	32,140,566	78,800	42,598,850
Registered pension plan (RPP) deduction	29	46,820	429,143	15,150	143,378
RRSP/PRPP deduction	30	101,710	1,645,556	47,700	1,592,973
Deduction for elected split-pension amount	31	8,200	182,632	5,000	147,040
Annual union, professional, or like dues	32	39,640	62,525	10,300	13,971
Child care expenses	33	5,350	37,355	1,590	11,906
Business investment loss	34	170	5,851	120	9,216
Moving expenses	35	980	14,259	280	5,920
Support payments made	36	1,720	36,561	1,340	77,799
Carrying charges and interest expenses	37	38,830	195,757	33,580	483,586
Deduction for CPP or QPP contributions on self-employment and other earnings	38	9,940	13,731	5,860	8,900
Deduction for CPP or QPP enhanced contributions on employment income	39	143,000	64,322	59,360	26,616



Individual Income Tax Returns Statistics (2022 Tax Year)
Table 2: Tax return line items by income ranges (Canada)

Item	Item code	\$150,000 - \$249,999 (Number)	\$150,000 - \$249,999 (Thousands of Dollars)	\$250,000 and over (Number)	\$250,000 and over (Thousands of Dollars)
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	40	0	0	0	0
Exploration and development expenses	41	1,140	5,684	2,440	56,730
Other employment expenses	42	39,280	104,998	16,470	93,797
Clergy residence deduction	43	100	2,190	20	335
Other deductions	44	6,860	50,087	3,950	197,441
Federal COVID-19 benefits repayment	45	1,280	2,075	150	251
Total deductions before adjustments	46	164,740	2,852,816	74,950	2,869,863
Social benefits repayment	47	18,660	119,652	10,260	74,588
Net income	48	171,720	29,169,088	78,790	39,656,347
Canadian Forces personnel and police deduction	49	30	711	0	0
Security options deductions	50	4,160	44,113	6,860	1,183,342
Other payments deduction	51	2,040	35,751	700	14,453
Non-capital losses of other years	52	160	4,584	110	12,947
Net capital losses of other years	53	11,620	65,697	11,160	258,796
Capital gains deduction	54	1,880	184,498	3,820	1,057,620
Northern residents deductions	55	15,310	65,545	5,790	26,403
Additional deductions	56	600	6,881	420	9,074
Farming/fishing losses of prior years	57	250	6,679	210	10,048
Total deductions from net income	58	32,940	415,333	24,490	2,580,887
Taxable income assessed	59	171,660	28,755,556	78,740	37,076,607
Basic personal amount	60	171,740	2,385,711	78,800	1,004,264
Age amount	61	600	2,392	380	1,604
Spouse or common-law partner amount	62	24,240	259,317	12,200	122,357
Canada caregiver amount	63	2,350	14,145	1,090	6,702
Amount for an eligible dependant	64	3,750	49,699	1,300	15,779
Family caregiver amount for children under 18 years of age	65	2,060	5,414	860	2,229
CPP or QPP contributions through employment	66	143,490	425,646	59,680	176,439
CPP or QPP contributions on self-employment and other earnings	67	9,940	13,731	5,860	8,900
Employment insurance premiums	68	128,830	120,603	48,480	45,146
PPIP premiums paid	69	0	0	0	0
PPIP premiums payable on employment income	70	0	0	0	0
PPIP premiums payable on self-employment income	71	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	350	1,062	90	270
Canada employment amount	73	151,550	193,431	65,190	83,082
Home accessibility expenses	74	200	1,611	90	1,047
Home buyers' amount	75	2,110	19,557	400	3,774
Digital news subscription expenses	76	5,540	1,487	4,560	1,310
Pension income amount	77	21,550	42,104	12,970	25,162



Individual Income Tax Returns Statistics (2022 Tax Year)
Table 2: Tax return line items by income ranges (Canada)

Item	Item code	\$150,000 - \$249,999 (Number)	\$150,000 - \$249,999 (Thousands of Dollars)	\$250,000 and over (Number)	\$250,000 and over (Thousands of Dollars)
Disability amount	78	2,680	23,744	1,410	12,470
Disability amount transferred from a dependant	79	4,560	60,917	2,060	26,141
Interest paid on student loans	80	1,590	1,405	380	415
Tuition, education, and textbook amounts	81	5,090	29,528	1,640	10,609
Tuition, education, and textbook amounts transferred from a child	82	8,420	40,351	6,580	33,956
Amounts transferred from spouse or common-law partner	83	4,390	23,426	1,940	9,975
Medical expenses	84	16,590	91,707	10,410	98,050
Total tax credits on personal amounts	85	171,740	570,642	78,800	253,155
Allowable charitable donations and government gifts	86	61,950	224,641	40,630	837,596
Eligible cultural and ecological gifts	87	50	1,080	30	12,639
Total tax credit on donations and gifts	88	61,890	64,230	40,610	277,183
Total federal non-refundable tax credits	89	171,740	634,872	78,800	530,338
Federal dividend tax credit	90	77,910	322,863	54,200	956,284
Minimum tax carryover	91	1,400	5,737	900	9,707
Basic federal tax	92	171,210	5,179,831	78,400	9,077,404
Federal foreign tax credit	93	40,680	52,009	33,100	170,139
Federal political contribution tax credit	94	3,950	812	3,650	1,093
Investment tax credit	95	240	604	410	4,320
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0
Alternative minimum tax payable	97	2,350	9,131	2,120	39,149
Net federal tax	98	170,790	5,126,849	78,090	8,908,923
CPP contributions on self-employment	99	4,780	24,250	2,950	15,721
Social Benefits repayment	100	18,660	119,652	10,260	74,588
Canada workers benefit (CWB)	101	50	68	20	19
Canada Training Credit (CTC)	102	2,830	982	320	96
Eligible educator school supply tax credit	103	80	13	20	2
Net provincial or territorial tax	104	170,570	2,360,094	77,850	3,996,291
Total tax payable	105	171,250	7,630,873	78,530	12,995,526

Notes:

1. Data are as of June 30, 2024 and are subject to change.
2. All counts are rounded to the nearest ten and Dollar amounts are rounded to the nearest thousand.
3. Totals may not add up due to rounding or suppression.
4. A zero (0) indicates that the information has been suppressed for confidentiality purposes. Suppressed information also includes valid zeroes.