



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

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	21,408,730	0	36,780	0	142,320	0
Number of non-taxable returns	2	9,470,650	0	2,655,350	0	1,256,010	0
Total number of returns	3	30,879,380	0	2,692,130	0	1,398,320	0
Employment income	4	19,264,950	1,124,466,583	682,600	1,827,397	778,860	5,045,697
Commissions (from employment)	5	587,790	24,683,123	6,020	7,330	12,040	10,645
Other employment income	6	2,473,270	14,759,288	34,760	55,283	36,360	126,596
Old age security (OAS) pension	7	6,967,670	51,715,268	41,140	90,865	85,620	370,613
CPP or QPP benefits	8	8,364,360	67,725,943	124,390	257,265	181,540	740,217
Other pensions and superannuation	9	5,218,450	133,476,691	20,820	62,870	35,820	153,993
Elected split-pension amount	10	1,469,470	18,111,468	8,480	23,901	13,860	58,353
Employment insurance and other benefits	11	2,734,690	22,532,483	26,720	75,722	51,390	253,461
Taxable amount of dividends from taxable Canadian corporations	12	4,594,160	103,417,569	65,210	70,168	48,800	69,113
Interest and other investment income	13	8,316,940	22,101,397	261,550	161,129	160,020	158,163
Net partnership income (limited or non-active partners only)	14	53,250	497,048	1,020	-30,833	350	-904
Net rental income	15	1,874,480	9,060,553	53,960	-260,206	43,560	124,816
Taxable capital gains	16	2,856,620	58,649,609	53,960	98,111	40,270	64,530
RRSP income	17	1,890,530	17,599,906	38,270	60,185	27,510	80,927
Other income	18	5,324,000	35,391,755	173,680	276,491	198,490	584,586
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	221,120	1,168,041	19,520	39,643	24,500	96,022
Net business income	20	2,334,560	36,375,435	147,710	-766,940	162,930	824,544
Net professional income	21	431,850	19,218,512	19,600	-52,769	19,410	84,997
Net commission income	22	280,300	5,525,703	18,050	-18,422	14,520	53,931
Net farming income	23	313,180	1,908,051	16,840	-355,809	10,620	-2,167
Net fishing income	24	26,710	1,042,762	530	-7,346	420	59
Workers' compensation benefits	25	678,710	7,011,516	4,490	11,282	8,220	30,140
Social assistance payments	26	1,770,980	14,997,726	77,940	209,323	213,090	1,541,427
Net federal supplements	27	2,647,240	15,796,238	25,040	46,358	53,110	166,329
Total income assessed	28	29,574,480	1,808,608,128	1,387,230	1,886,647	1,398,320	10,648,859
Registered pension plan (RPP) deduction	29	5,817,340	28,807,388	35,110	44,386	33,170	13,479
RRSP/PRPP deduction	30	6,531,770	56,711,374	18,440	32,368	15,890	27,410
Deduction for elected split-pension amount	31	1,470,430	18,117,999	470	696	1,230	2,030
Annual union, professional, or like dues	32	6,479,850	5,511,605	121,590	18,075	148,590	23,141
Child care expenses	33	1,358,280	5,643,586	35,840	47,508	35,900	78,273
Business investment loss	34	6,150	186,481	150	4,895	90	3,639
Moving expenses	35	96,820	610,768	1,920	3,817	2,620	4,390
Support payments made	36	55,840	1,227,577	280	2,646	180	748
Carrying charges and interest expenses	37	2,191,990	9,781,352	22,340	41,805	19,180	30,945
Deduction for CPP or QPP contributions on self-employment and other earnings	38	2,255,260	2,330,062	32,940	2,575	160,560	33,601
Deduction for CPP or QPP enhanced contributions on employment income	39	17,469,700	5,400,672	189,510	12,387	533,070	15,328



Individual Income Tax Returns Statistics (2022 Tax Year)
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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)
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	40	481,250	38,246	11,730	180	29,020	657
Exploration and development expenses	41	32,450	966,059	0	0	0	0
Other employment expenses	42	3,253,730	5,081,292	8,550	7,434	12,510	6,684
Clergy residence deduction	43	27,350	430,951	130	268	220	445
Other deductions	44	1,244,230	4,453,964	31,780	33,248	26,470	25,416
Federal COVID-19 benefits repayment	45	424,180	610,159	8,450	11,252	7,280	9,454
Total deductions before adjustments	46	21,842,530	145,921,474	418,100	264,388	755,640	276,047
Social benefits repayment	47	783,260	2,858,680	0	0	0	0
Net income	48	29,473,650	1,661,427,855	1,296,860	3,005,761	1,395,450	10,389,419
Canadian Forces personnel and police deduction	49	8,050	179,883	0	0	0	0
Security options deductions	50	37,320	3,520,593	80	1,067	70	148
Other payments deduction	51	4,562,030	37,788,436	104,870	266,965	269,200	1,737,897
Non-capital losses of other years	52	36,170	458,693	640	2,032	420	1,548
Net capital losses of other years	53	435,160	2,036,997	2,240	4,480	2,180	3,686
Capital gains deduction	54	63,160	9,562,361	60	631	60	262
Northern residents deductions	55	268,760	1,212,427	2,950	1,544	3,160	4,638
Additional deductions	56	184,690	1,571,261	7,650	41,320	7,290	45,899
Farming/fishing losses of prior years	57	11,150	147,532	40	321	20	205
Total deductions from net income	58	5,481,010	56,559,766	117,470	318,591	280,650	1,795,080
Taxable income assessed	59	28,710,820	1,605,070,969	1,225,680	2,745,905	1,229,290	8,608,141
Basic personal amount	60	30,824,700	440,591,002	2,662,910	37,293,265	1,395,280	19,814,177
Age amount	61	6,931,380	47,837,319	150,910	1,167,527	121,440	948,752
Spouse or common-law partner amount	62	2,268,930	22,232,094	146,500	1,823,675	82,960	916,358
Canada caregiver amount	63	334,670	1,922,203	5,480	32,830	3,350	19,764
Amount for an eligible dependant	64	1,004,670	13,708,006	83,490	1,171,576	44,840	624,346
Family caregiver amount for children under 18 years of age	65	156,760	410,372	8,480	23,263	3,810	10,210
CPP or QPP contributions through employment	66	18,053,130	36,965,367	450,400	118,228	591,850	148,605
CPP or QPP contributions on self-employment and other earnings	67	2,255,260	2,330,062	32,940	2,575	160,560	33,601
Employment insurance premiums	68	17,561,750	10,761,458	484,480	74,295	705,720	75,377
PPIP premiums paid	69	4,229,840	999,987	102,010	4,650	160,930	5,507
PPIP premiums payable on employment income	70	139,800	32,868	1,670	49	3,480	96
PPIP premiums payable on self-employment income	71	484,520	49,246	11,800	233	29,100	847
Volunteer firefighters' amount/search and rescue volunteers' amount	72	49,340	148,018	760	2,268	510	1,531
Canada employment amount	73	19,962,830	24,814,664	697,250	761,827	790,200	987,355
Home accessibility expenses	74	47,130	278,800	360	2,373	270	1,437
Home buyers' amount	75	227,740	1,872,620	1,830	15,316	1,040	8,793
Digital news subscription expenses	76	439,140	111,703	7,350	2,447	3,730	1,147
Pension income amount	77	5,895,010	11,322,993	26,430	36,650	44,960	75,310



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Disability amount	78	1,107,730	9,838,167	54,190	495,652	43,360	390,116
Disability amount transferred from a dependant	79	374,770	4,618,466	16,170	225,509	6,960	92,168
Interest paid on student loans	80	284,770	105,924	1,370	1,012	640	374
Tuition, education, and textbook amounts	81	2,080,750	12,821,403	800	1,203	1,480	3,154
Tuition, education, and textbook amounts transferred from a child	82	491,190	1,983,654	380	1,460	240	746
Amounts transferred from spouse or common-law partner	83	1,477,110	9,491,949	77,990	563,114	42,110	290,177
Medical expenses	84	5,631,900	17,248,329	173,670	220,936	119,580	175,062
Total tax credits on personal amounts	85	30,837,070	100,736,236	2,664,410	6,606,268	1,396,740	3,692,185
Allowable charitable donations and government gifts	86	5,113,110	12,984,118	6,110	1,647	8,750	3,571
Eligible cultural and ecological gifts	87	6,380	69,815	100	94	70	44
Total tax credit on donations and gifts	88	5,071,300	3,879,490	5,850	418	8,350	918
Total federal non-refundable tax credits	89	30,837,600	104,615,726	2,664,490	6,606,687	1,396,770	3,693,103
Federal dividend tax credit	90	4,107,280	11,426,371	11,570	22	7,030	28
Minimum tax carryover	91	69,680	250,574	0	0	10	10
Basic federal tax	92	19,851,280	201,735,019	17,920	6,626	14,560	8,285
Federal foreign tax credit	93	2,073,650	2,228,247	330	103	350	134
Federal political contribution tax credit	94	171,310	31,285	0	0	0	0
Investment tax credit	95	19,680	164,619	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	401,160	185,274	0	0	0	0
Alternative minimum tax payable	97	62,500	471,092	110	1,059	20	58
Net federal tax	98	19,806,940	199,407,332	10,900	5,234	16,930	9,333
CPP contributions on self-employment	99	1,479,930	3,169,008	21,790	3,287	121,100	48,646
Social Benefits repayment	100	783,260	2,858,680	0	0	0	0
Canada workers benefit (CWB)	101	2,607,330	3,313,921	130,930	120,304	235,490	293,728
Canada Training Credit (CTC)	102	646,610	219,782	22,730	7,387	16,360	5,283
Eligible educator school supply tax credit	103	88,360	11,969	620	99	420	57
Net provincial or territorial tax	104	15,758,600	90,974,072	6,750	818	12,950	2,511
Total tax payable	105	21,408,730	296,429,425	36,780	9,371	142,320	60,602



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Number of taxable returns	1	204,030	0	493,820	0	978,580	0
Number of non-taxable returns	2	1,618,480	0	1,532,290	0	1,454,870	0
Total number of returns	3	1,822,510	0	2,026,120	0	2,433,450	0
Employment income	4	855,210	8,637,105	867,100	11,737,676	871,290	15,055,929
Commissions (from employment)	5	17,150	23,918	20,530	39,180	22,520	58,564
Other employment income	6	46,310	201,537	55,690	234,436	70,130	312,789
Old age security (OAS) pension	7	298,410	1,923,798	650,190	4,272,004	1,293,400	9,467,114
CPP or QPP benefits	8	433,440	2,092,231	734,350	3,909,517	1,298,550	8,119,937
Other pensions and superannuation	9	69,640	297,641	171,350	666,256	430,660	1,824,053
Elected split-pension amount	10	36,890	178,458	86,260	554,990	126,520	969,006
Employment insurance and other benefits	11	97,240	636,558	152,980	1,255,315	187,160	1,592,270
Taxable amount of dividends from taxable Canadian corporations	12	73,190	132,683	119,200	238,281	178,190	431,991
Interest and other investment income	13	242,190	223,791	335,090	321,818	486,040	473,812
Net partnership income (limited or non-active partners only)	14	410	-502	550	-356	690	-595
Net rental income	15	55,310	218,535	68,770	280,647	77,840	314,558
Taxable capital gains	16	56,720	99,988	79,890	149,032	114,020	210,149
RRSP income	17	44,370	193,416	60,040	282,758	76,870	370,931
Other income	18	272,460	936,335	306,980	1,089,371	328,790	1,124,733
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	27,530	130,401	27,740	145,783	23,930	136,624
Net business income	20	201,750	1,606,454	202,050	2,013,836	183,070	2,095,173
Net professional income	21	23,340	160,198	23,990	206,786	22,680	231,178
Net commission income	22	17,610	101,593	17,810	126,661	17,350	139,352
Net farming income	23	18,820	71,812	21,230	76,358	21,770	91,622
Net fishing income	24	670	866	920	2,978	1,210	7,356
Workers' compensation benefits	25	14,750	72,731	26,070	161,903	43,050	329,060
Social assistance payments	26	377,600	3,972,227	395,570	4,235,544	378,400	2,511,138
Net federal supplements	27	218,490	990,831	514,850	3,258,896	1,081,780	8,485,605
Total income assessed	28	1,822,510	22,923,800	2,026,120	35,290,120	2,433,450	54,396,796
Registered pension plan (RPP) deduction	29	51,350	25,234	69,950	43,173	89,310	69,522
RRSP/PRPP deduction	30	26,200	46,890	50,800	87,113	80,600	159,023
Deduction for elected split-pension amount	31	2,690	4,330	7,290	10,764	31,530	55,324
Annual union, professional, or like dues	32	176,060	35,219	189,530	44,578	202,160	54,683
Child care expenses	33	44,990	122,857	51,960	151,668	59,810	190,364
Business investment loss	34	90	2,007	130	3,780	160	4,924
Moving expenses	35	3,600	7,309	4,290	7,918	5,020	10,142
Support payments made	36	290	1,015	350	1,831	520	2,164
Carrying charges and interest expenses	37	30,570	43,777	43,840	64,420	74,410	93,323
Deduction for CPP or QPP contributions on self-employment and other earnings	38	206,020	86,819	203,220	124,171	180,360	137,704
Deduction for CPP or QPP enhanced contributions on employment income	39	678,270	38,013	741,750	62,047	781,010	88,113



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Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	40	44,700	1,595	46,650	2,124	41,420	2,174
Exploration and development expenses	41	80	187	130	282	220	250
Other employment expenses	42	19,980	14,245	27,920	19,653	37,260	32,191
Clergy residence deduction	43	190	736	280	1,323	420	2,411
Other deductions	44	38,670	39,883	52,960	59,323	68,280	83,676
Federal COVID-19 benefits repayment	45	12,050	15,775	16,530	21,718	19,890	26,146
Total deductions before adjustments	46	932,070	486,347	994,960	706,358	1,053,340	1,012,978
Social benefits repayment	47	0	0	0	0	0	0
Net income	48	1,820,820	22,451,198	2,025,010	34,596,507	2,432,630	53,398,984
Canadian Forces personnel and police deduction	49	0	0	0	0	10	79
Security options deductions	50	70	299	0	0	0	0
Other payments deduction	51	592,070	5,035,793	830,120	7,656,355	1,257,700	11,325,864
Non-capital losses of other years	52	710	2,190	2,790	5,761	3,320	10,667
Net capital losses of other years	53	2,700	5,574	5,130	8,760	8,080	11,218
Capital gains deduction	54	140	597	300	1,011	460	2,432
Northern residents deductions	55	4,810	10,797	7,450	21,006	10,940	36,263
Additional deductions	56	8,470	63,666	10,620	54,818	21,410	110,660
Farming/fishing losses of prior years	57	0	0	0	0	0	0
Total deductions from net income	58	604,850	5,121,124	848,160	7,750,567	1,280,130	11,501,794
Taxable income assessed	59	1,572,380	17,345,998	1,854,950	26,860,359	2,366,590	41,921,761
Basic personal amount	60	1,819,960	26,044,944	2,024,020	29,041,161	2,431,770	34,943,321
Age amount	61	330,440	2,603,883	672,800	5,310,249	1,311,000	10,352,248
Spouse or common-law partner amount	62	119,070	1,149,587	155,000	1,298,385	182,310	1,513,811
Canada caregiver amount	63	8,230	42,437	19,280	102,859	21,950	115,481
Amount for an eligible dependant	64	72,900	1,021,900	70,370	985,046	66,030	917,030
Family caregiver amount for children under 18 years of age	65	6,430	17,359	6,620	17,770	6,600	17,935
CPP or QPP contributions through employment	66	730,830	298,245	787,030	456,727	813,380	631,228
CPP or QPP contributions on self-employment and other earnings	67	206,020	86,819	203,220	124,171	180,360	137,704
Employment insurance premiums	68	763,860	124,360	772,020	167,435	782,150	213,594
PPIP premiums paid	69	172,560	9,018	171,450	11,910	174,230	15,069
PPIP premiums payable on employment income	70	4,450	171	4,960	254	5,160	328
PPIP premiums payable on self-employment income	71	44,810	2,054	46,870	2,735	41,740	2,800
Volunteer firefighters' amount/search and rescue volunteers' amount	72	770	2,322	970	2,904	1,270	3,810
Canada employment amount	73	868,320	1,081,526	884,600	1,099,054	898,590	1,115,069
Home accessibility expenses	74	610	3,045	1,320	6,652	2,820	12,228
Home buyers' amount	75	1,510	12,682	2,430	18,709	3,860	29,510
Digital news subscription expenses	76	5,160	1,544	6,810	1,884	10,060	2,609
Pension income amount	77	98,210	155,798	233,640	391,532	508,390	870,215



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Disability amount	78	110,370	981,130	119,020	1,052,803	133,530	1,182,070
Disability amount transferred from a dependant	79	11,380	152,657	12,640	162,323	14,520	178,015
Interest paid on student loans	80	890	632	4,320	1,489	8,790	3,080
Tuition, education, and textbook amounts	81	3,020	5,677	218,420	311,889	275,530	1,082,098
Tuition, education, and textbook amounts transferred from a child	82	340	1,005	1,720	4,043	3,750	12,424
Amounts transferred from spouse or common-law partner	83	120,820	781,155	264,030	1,841,533	196,840	1,325,967
Medical expenses	84	185,960	319,260	271,860	545,973	461,300	1,064,571
Total tax credits on personal amounts	85	1,821,230	5,230,009	2,025,070	6,436,662	2,432,580	8,353,407
Allowable charitable donations and government gifts	86	16,100	8,260	55,750	26,381	118,330	74,052
Eligible cultural and ecological gifts	87	90	185	200	119	370	273
Total tax credit on donations and gifts	88	15,500	2,189	53,880	6,754	115,530	19,395
Total federal non-refundable tax credits	89	1,821,250	5,232,198	2,025,080	6,443,416	2,432,590	8,372,802
Federal dividend tax credit	90	12,450	102	45,980	5,246	71,320	18,268
Minimum tax carryover	91	0	0	620	164	1,140	655
Basic federal tax	92	22,190	14,075	364,560	105,424	649,580	429,428
Federal foreign tax credit	93	610	193	10,030	621	21,260	1,680
Federal political contribution tax credit	94	20	1	0	0	1,310	134
Investment tax credit	95	20	0	290	37	320	97
Labour-sponsored funds tax credit (provincially registered)	96	0	0	520	52	1,880	320
Alternative minimum tax payable	97	40	62	40	113	40	117
Net federal tax	98	26,160	17,265	364,830	109,085	648,450	431,822
CPP contributions on self-employment	99	151,370	118,363	148,280	167,417	131,650	187,059
Social Benefits repayment	100	0	0	0	0	0	0
Canada workers benefit (CWB)	101	342,200	580,270	400,880	668,881	443,830	690,088
Canada Training Credit (CTC)	102	23,990	7,693	28,830	9,470	31,290	10,435
Eligible educator school supply tax credit	103	550	74	710	89	870	112
Net provincial or territorial tax	104	41,400	8,679	123,550	34,716	677,720	180,341
Total tax payable	105	204,030	144,557	493,820	311,597	978,580	799,673



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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	1,246,300	0	1,317,040	0	1,399,300	0
Number of non-taxable returns	2	471,290	0	201,060	0	99,840	0
Total number of returns	3	1,717,590	0	1,518,100	0	1,499,150	0
Employment income	4	886,870	19,114,803	941,970	24,702,576	983,400	30,444,240
Commissions (from employment)	5	24,350	84,125	25,970	113,229	26,840	141,733
Other employment income	6	85,660	401,070	96,530	487,621	112,420	512,664
Old age security (OAS) pension	7	682,920	5,303,958	474,890	3,672,464	451,870	3,508,437
CPP or QPP benefits	8	755,690	6,349,512	552,640	4,748,488	531,450	4,679,175
Other pensions and superannuation	9	506,110	3,751,299	403,000	4,719,130	408,950	6,186,843
Elected split-pension amount	10	123,100	1,152,214	108,860	1,237,953	138,050	1,712,918
Employment insurance and other benefits	11	213,640	1,854,729	230,630	2,027,105	233,540	2,055,398
Taxable amount of dividends from taxable Canadian corporations	12	189,720	620,413	180,930	847,908	187,270	909,234
Interest and other investment income	13	436,900	526,978	390,720	520,307	401,910	552,616
Net partnership income (limited or non-active partners only)	14	820	-617	820	-623	890	517
Net rental income	15	76,100	338,633	72,420	313,175	73,000	309,648
Taxable capital gains	16	120,880	267,745	112,180	301,083	116,480	336,113
RRSP income	17	82,140	451,533	83,320	534,080	89,380	577,071
Other income	18	313,540	1,117,076	288,350	1,033,685	280,970	957,116
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	18,760	112,667	14,930	89,382	11,870	72,423
Net business income	20	157,790	2,047,083	132,380	1,806,762	116,030	1,642,028
Net professional income	21	20,340	240,083	18,080	232,960	16,650	232,231
Net commission income	22	15,970	146,327	14,700	142,959	14,040	141,868
Net farming income	23	17,880	62,395	15,570	69,082	14,140	62,473
Net fishing income	24	1,310	11,473	1,570	16,473	1,590	20,051
Workers' compensation benefits	25	50,710	475,989	49,800	519,093	50,900	547,128
Social assistance payments	26	144,560	1,007,556	68,820	575,220	36,180	305,294
Net federal supplements	27	413,140	1,566,002	127,600	529,941	65,040	254,090
Total income assessed	28	1,717,590	47,057,396	1,518,100	49,293,485	1,499,150	56,214,699
Registered pension plan (RPP) deduction	29	114,950	114,542	146,210	177,273	187,190	276,441
RRSP/PRPP deduction	30	109,320	245,972	148,210	361,514	195,640	499,156
Deduction for elected split-pension amount	31	59,130	172,133	72,530	308,032	89,450	464,682
Annual union, professional, or like dues	32	220,510	69,920	246,240	92,076	277,920	120,386
Child care expenses	33	66,670	227,783	74,920	269,271	81,050	308,525
Business investment loss	34	180	3,584	180	3,078	190	4,844
Moving expenses	35	5,580	12,485	6,110	15,662	5,750	16,042
Support payments made	36	670	3,397	850	4,592	1,020	6,256
Carrying charges and interest expenses	37	80,370	124,329	80,640	144,483	84,790	161,188
Deduction for CPP or QPP contributions on self-employment and other earnings	38	156,770	140,595	132,390	130,382	114,880	122,859
Deduction for CPP or QPP enhanced contributions on employment income	39	819,560	118,422	884,670	158,890	931,260	200,613



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	35,890	2,118	30,590	1,980	26,760	1,842
Exploration and development expenses	41	260	421	290	494	360	797
Other employment expenses	42	46,360	44,613	60,960	64,598	76,290	85,106
Clergy residence deduction	43	600	3,725	860	6,301	1,210	10,105
Other deductions	44	74,450	83,501	81,980	90,272	88,080	97,746
Federal COVID-19 benefits repayment	45	23,750	31,741	28,080	37,582	32,290	43,969
Total deductions before adjustments	46	1,083,710	1,400,239	1,122,670	1,867,489	1,163,140	2,421,256
Social benefits repayment	47	0	0	0	0	0	0
Net income	48	1,716,990	45,669,017	1,517,640	47,432,357	1,498,800	53,800,271
Canadian Forces personnel and police deduction	49	20	119	30	179	40	240
Security options deductions	50	120	232	0	0	210	479
Other payments deduction	51	518,580	3,049,580	216,160	1,624,265	141,100	1,106,515
Non-capital losses of other years	52	3,450	14,335	3,190	16,206	2,810	16,676
Net capital losses of other years	53	11,480	16,205	13,250	19,183	15,310	23,053
Capital gains deduction	54	560	4,035	600	5,429	760	8,177
Northern residents deductions	55	10,810	37,675	10,530	38,608	11,190	42,955
Additional deductions	56	20,440	87,765	14,110	77,021	12,160	64,856
Farming/fishing losses of prior years	57	660	2,958	750	4,550	660	4,596
Total deductions from net income	58	546,490	3,214,856	249,780	1,790,243	178,400	1,269,312
Taxable income assessed	59	1,699,890	42,461,845	1,510,140	45,656,767	1,494,270	52,533,191
Basic personal amount	60	1,716,180	24,662,278	1,516,910	21,804,627	1,498,080	21,541,852
Age amount	61	696,580	5,500,461	487,820	3,851,877	464,650	3,668,895
Spouse or common-law partner amount	62	150,760	1,332,319	130,090	1,185,786	113,070	1,052,847
Canada caregiver amount	63	18,930	97,481	18,970	97,601	20,310	106,798
Amount for an eligible dependant	64	55,070	761,108	53,190	732,115	52,860	723,421
Family caregiver amount for children under 18 years of age	65	5,750	15,298	5,880	15,401	6,200	16,137
CPP or QPP contributions through employment	66	840,970	835,998	901,000	1,109,624	944,000	1,392,455
CPP or QPP contributions on self-employment and other earnings	67	156,770	140,595	132,390	130,382	114,880	122,859
Employment insurance premiums	68	815,050	272,683	870,240	350,645	915,740	432,428
PPIP premiums paid	69	190,500	20,179	210,150	26,945	228,600	34,591
PPIP premiums payable on employment income	70	5,210	411	5,270	505	5,440	606
PPIP premiums payable on self-employment income	71	36,180	2,728	30,800	2,550	26,950	2,373
Volunteer firefighters' amount/search and rescue volunteers' amount	72	1,350	4,062	1,590	4,779	1,940	5,814
Canada employment amount	73	925,990	1,146,360	986,340	1,221,714	1,036,390	1,277,826
Home accessibility expenses	74	2,810	12,199	2,690	12,368	2,950	14,330
Home buyers' amount	75	5,280	40,929	7,070	55,455	9,040	70,504
Digital news subscription expenses	76	12,040	2,967	12,870	3,122	15,220	3,609
Pension income amount	77	568,560	1,090,170	452,650	887,673	457,240	901,849



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	92,450	816,618	78,350	693,994	69,890	619,516
Disability amount transferred from a dependant	79	13,780	162,460	14,700	171,114	16,520	190,306
Interest paid on student loans	80	11,980	3,822	15,570	4,846	19,110	5,973
Tuition, education, and textbook amounts	81	229,030	1,354,431	196,250	1,396,412	169,450	1,320,879
Tuition, education, and textbook amounts transferred from a child	82	5,970	21,776	8,750	31,689	11,820	43,874
Amounts transferred from spouse or common-law partner	83	133,490	872,884	105,590	664,497	87,950	536,163
Medical expenses	84	483,160	1,200,410	454,340	1,246,710	456,890	1,284,044
Total tax credits on personal amounts	85	1,716,860	6,047,396	1,517,460	5,347,512	1,498,590	5,298,025
Allowable charitable donations and government gifts	86	177,210	126,241	205,840	181,434	241,070	239,807
Eligible cultural and ecological gifts	87	390	235	330	362	410	360
Total tax credit on donations and gifts	88	174,170	33,097	202,740	48,421	238,120	64,513
Total federal non-refundable tax credits	89	1,716,870	6,080,493	1,517,470	5,395,933	1,498,600	5,362,538
Federal dividend tax credit	90	123,170	39,169	150,990	68,829	173,150	84,560
Minimum tax carryover	91	1,870	1,459	2,460	2,662	2,740	3,911
Basic federal tax	92	959,810	947,186	1,133,080	1,686,614	1,293,840	2,584,616
Federal foreign tax credit	93	44,540	2,932	62,430	4,840	78,070	6,984
Federal political contribution tax credit	94	0	0	4,380	522	6,020	759
Investment tax credit	95	460	176	460	244	480	362
Labour-sponsored funds tax credit (provincially registered)	96	3,600	794	6,130	1,514	10,220	2,806
Alternative minimum tax payable	97	60	258	70	149	80	231
Net federal tax	98	955,000	947,922	1,129,280	1,684,486	1,290,350	2,578,570
CPP contributions on self-employment	99	114,090	191,633	95,370	175,670	82,600	165,144
Social Benefits repayment	100	0	0	0	0	0	0
Canada workers benefit (CWB)	101	462,140	519,308	344,780	252,082	122,760	111,391
Canada Training Credit (CTC)	102	33,120	11,100	33,880	11,550	34,280	11,739
Eligible educator school supply tax credit	103	1,160	137	1,520	189	1,940	243
Net provincial or territorial tax	104	934,890	460,766	989,930	744,533	1,037,060	1,142,041
Total tax payable	105	1,246,300	1,600,842	1,317,040	2,605,268	1,399,300	3,886,328



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	1,400,460	0	1,402,480	0	1,354,820	0
Number of non-taxable returns	2	57,370	0	35,540	0	23,230	0
Total number of returns	3	1,457,820	0	1,438,020	0	1,378,060	0
Employment income	4	1,004,320	35,953,788	1,014,570	41,153,818	993,570	44,788,696
Commissions (from employment)	5	27,000	172,140	27,210	207,950	26,590	244,136
Other employment income	6	127,630	524,897	137,670	531,988	136,140	569,112
Old age security (OAS) pension	7	401,830	3,115,087	380,010	2,942,135	350,410	2,710,419
CPP or QPP benefits	8	481,970	4,367,023	460,420	4,235,788	430,250	4,005,425
Other pensions and superannuation	9	382,220	7,280,781	371,990	8,284,628	357,050	9,205,665
Elected split-pension amount	10	111,120	1,503,618	123,770	1,810,000	127,570	1,737,015
Employment insurance and other benefits	11	225,700	1,972,733	209,970	1,792,762	183,260	1,556,940
Taxable amount of dividends from taxable Canadian corporations	12	197,070	1,179,165	214,240	1,522,080	221,210	1,590,595
Interest and other investment income	13	403,520	565,912	418,420	596,514	425,300	629,632
Net partnership income (limited or non-active partners only)	14	960	-165	1,120	1,356	1,210	377
Net rental income	15	73,620	308,154	76,310	306,966	78,500	317,037
Taxable capital gains	16	119,570	376,362	126,750	417,117	132,840	473,397
RRSP income	17	95,500	633,663	104,890	730,421	108,050	745,487
Other income	18	272,150	922,018	264,280	922,666	252,950	919,223
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	9,330	57,236	7,820	50,839	6,340	40,027
Net business income	20	107,790	1,585,710	99,400	1,495,662	91,800	1,425,808
Net professional income	21	15,680	234,320	14,970	237,810	14,700	243,569
Net commission income	22	13,290	140,711	12,880	146,982	12,250	145,744
Net farming income	23	13,710	74,053	13,400	74,539	14,440	114,064
Net fishing income	24	1,540	21,770	1,410	24,923	1,350	27,677
Workers' compensation benefits	25	50,060	530,497	48,710	512,095	46,170	474,477
Social assistance payments	26	23,060	188,516	15,180	123,084	10,700	85,753
Net federal supplements	27	41,980	153,692	28,340	94,419	19,220	61,498
Total income assessed	28	1,457,820	61,913,868	1,438,020	68,270,129	1,378,060	72,161,670
Registered pension plan (RPP) deduction	29	237,070	430,168	295,290	657,177	331,500	866,491
RRSP/PRPP deduction	30	247,530	687,985	295,380	894,221	335,860	1,120,929
Deduction for elected split-pension amount	31	107,860	675,325	110,950	835,048	118,000	990,787
Annual union, professional, or like dues	32	310,460	155,901	347,150	201,548	365,910	238,670
Child care expenses	33	85,220	336,088	86,910	355,618	83,990	352,988
Business investment loss	34	230	4,897	270	3,535	240	5,617
Moving expenses	35	5,380	18,356	5,190	18,854	4,940	20,711
Support payments made	36	1,220	8,300	1,420	9,663	1,460	11,070
Carrying charges and interest expenses	37	91,700	179,725	97,220	198,374	103,710	223,404
Deduction for CPP or QPP contributions on self-employment and other earnings	38	106,250	121,769	96,990	117,779	91,060	116,888
Deduction for CPP or QPP enhanced contributions on employment income	39	956,590	241,200	967,230	279,800	947,460	307,707



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	24,590	1,796	22,120	1,660	20,980	1,598
Exploration and development expenses	41	400	590	500	873	550	917
Other employment expenses	42	96,420	110,416	120,910	135,418	144,980	162,599
Clergy residence deduction	43	1,540	14,796	1,840	20,471	2,050	24,722
Other deductions	44	90,120	103,854	87,930	104,197	81,600	100,483
Federal COVID-19 benefits repayment	45	34,360	47,269	34,160	48,236	32,170	46,192
Total deductions before adjustments	46	1,195,020	3,139,055	1,199,610	3,883,015	1,179,280	4,592,222
Social benefits repayment	47	0	0	0	0	0	0
Net income	48	1,457,540	58,781,436	1,437,750	64,392,231	1,377,850	67,574,329
Canadian Forces personnel and police deduction	49	60	448	90	1,212	80	1,118
Security options deductions	50	270	525	290	525	370	750
Other payments deduction	51	108,890	872,706	88,460	729,600	73,450	621,729
Non-capital losses of other years	52	2,420	16,752	2,120	15,815	1,810	15,347
Net capital losses of other years	53	16,260	26,192	17,620	28,192	19,330	31,841
Capital gains deduction	54	910	12,691	1,000	15,089	1,130	21,250
Northern residents deductions	55	11,390	45,635	11,220	45,576	11,090	46,093
Additional deductions	56	9,940	56,760	9,150	52,509	8,120	49,626
Farming/fishing losses of prior years	57	580	4,225	550	4,297	540	4,847
Total deductions from net income	58	146,190	1,037,803	126,830	894,559	112,620	793,972
Taxable income assessed	59	1,454,700	57,745,739	1,435,680	63,499,980	1,376,400	66,783,025
Basic personal amount	60	1,456,950	20,955,020	1,437,200	20,674,825	1,377,360	19,815,242
Age amount	61	414,360	3,159,921	392,930	2,768,317	363,340	2,358,939
Spouse or common-law partner amount	62	102,050	970,302	93,730	904,749	85,660	836,522
Canada caregiver amount	63	20,490	111,693	20,440	113,984	18,620	106,607
Amount for an eligible dependant	64	52,190	712,815	50,990	692,792	47,650	644,866
Family caregiver amount for children under 18 years of age	65	6,680	17,372	6,790	17,587	7,060	18,414
CPP or QPP contributions through employment	66	967,620	1,668,442	977,660	1,930,777	956,770	2,120,621
CPP or QPP contributions on self-employment and other earnings	67	106,250	121,769	96,990	117,779	91,060	116,888
Employment insurance premiums	68	940,150	510,584	950,090	583,446	929,350	633,615
PPIP premiums paid	69	242,190	42,516	249,910	50,013	252,710	56,100
PPIP premiums payable on employment income	70	5,500	731	5,550	854	5,800	1,016
PPIP premiums payable on self-employment income	71	24,800	2,314	22,320	2,139	21,180	2,059
Volunteer firefighters' amount/search and rescue volunteers' amount	72	2,190	6,582	2,620	7,869	2,590	7,770
Canada employment amount	73	1,064,380	1,308,540	1,073,920	1,321,372	1,047,190	1,293,186
Home accessibility expenses	74	2,930	14,784	3,030	15,719	3,020	16,706
Home buyers' amount	75	11,120	87,383	12,820	100,970	13,970	110,340
Digital news subscription expenses	76	16,750	4,001	19,370	4,634	21,660	5,076
Pension income amount	77	421,470	832,211	412,430	815,101	397,620	786,654



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	61,190	542,708	54,070	479,561	46,950	416,419
Disability amount transferred from a dependant	79	17,730	205,065	18,920	220,554	19,180	226,425
Interest paid on student loans	80	20,990	6,614	22,640	7,377	22,360	7,594
Tuition, education, and textbook amounts	81	143,330	1,168,292	123,210	1,008,818	105,130	838,309
Tuition, education, and textbook amounts transferred from a child	82	14,000	52,611	16,460	61,656	18,680	69,673
Amounts transferred from spouse or common-law partner	83	73,230	424,740	57,810	334,977	44,530	266,568
Medical expenses	84	420,640	1,222,144	398,050	1,196,612	374,650	1,196,553
Total tax credits on personal amounts	85	1,457,340	5,114,934	1,437,530	5,007,773	1,377,660	4,785,841
Allowable charitable donations and government gifts	86	259,110	284,806	275,450	322,584	282,530	349,620
Eligible cultural and ecological gifts	87	360	345	360	457	360	552
Total tax credit on donations and gifts	88	256,230	77,138	272,660	87,747	279,910	95,449
Total federal non-refundable tax credits	89	1,457,350	5,192,072	1,437,540	5,095,520	1,377,670	4,881,290
Federal dividend tax credit	90	190,080	115,098	211,610	152,089	220,600	165,689
Minimum tax carryover	91	2,960	5,322	3,190	6,858	3,410	9,096
Basic federal tax	92	1,334,550	3,440,745	1,360,590	4,326,750	1,328,620	5,061,351
Federal foreign tax credit	93	88,200	8,915	99,200	11,704	107,140	14,437
Federal political contribution tax credit	94	6,980	941	8,180	1,157	9,070	1,336
Investment tax credit	95	420	349	480	458	570	527
Labour-sponsored funds tax credit (provincially registered)	96	14,790	4,283	20,090	6,535	24,690	8,799
Alternative minimum tax payable	97	90	225	130	335	160	565
Net federal tax	98	1,331,480	3,430,559	1,357,810	4,310,784	1,326,130	5,039,428
CPP contributions on self-employment	99	76,480	163,758	69,920	160,032	65,680	159,960
Social Benefits repayment	100	0	0	0	0	0	0
Canada workers benefit (CWB)	101	79,610	44,646	23,820	13,416	8,100	6,264
Canada Training Credit (CTC)	102	34,850	11,972	35,450	12,139	35,300	12,137
Eligible educator school supply tax credit	103	2,240	279	3,140	398	3,410	437
Net provincial or territorial tax	104	1,041,180	1,521,740	1,049,600	1,918,562	992,900	2,262,159
Total tax payable	105	1,400,460	5,116,750	1,402,480	6,390,129	1,354,820	7,462,291



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	1,169,280	0	2,016,600	0	1,634,720	0
Number of non-taxable returns	2	15,660	0	19,290	0	10,340	0
Total number of returns	3	1,184,940	0	2,035,890	0	1,645,060	0
Employment income	4	903,970	45,226,574	1,600,100	91,213,264	1,323,170	87,553,883
Commissions (from employment)	5	25,270	277,081	45,700	634,740	39,030	725,458
Other employment income	6	120,370	527,713	222,080	1,091,026	200,290	986,024
Old age security (OAS) pension	7	258,950	1,998,355	407,220	3,138,486	307,610	2,377,331
CPP or QPP benefits	8	323,980	3,103,926	513,080	5,023,516	387,030	3,890,562
Other pensions and superannuation	9	267,160	8,067,385	429,770	14,782,515	330,330	12,947,627
Elected split-pension amount	10	54,760	761,637	90,090	1,340,413	75,430	1,178,720
Employment insurance and other benefits	11	153,050	1,301,327	230,720	1,961,650	160,510	1,327,413
Taxable amount of dividends from taxable Canadian corporations	12	194,690	1,700,950	355,510	3,271,646	321,130	3,425,387
Interest and other investment income	13	364,460	569,762	652,100	1,085,984	559,170	1,039,302
Net partnership income (limited or non-active partners only)	14	1,140	1,225	2,280	1,676	2,180	2,239
Net rental income	15	72,190	286,437	135,990	533,373	125,160	502,068
Taxable capital gains	16	114,460	464,010	211,460	974,794	192,060	1,051,945
RRSP income	17	97,980	636,728	180,090	1,215,388	157,820	1,154,951
Other income	18	210,840	780,471	358,920	1,425,908	295,700	1,271,217
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	4,980	31,884	7,290	48,220	4,690	30,126
Net business income	20	78,780	1,268,765	131,950	2,261,729	103,970	1,963,745
Net professional income	21	13,350	239,465	24,990	494,314	21,700	476,006
Net commission income	22	10,900	144,366	18,350	281,853	14,740	263,501
Net farming income	23	11,470	72,322	19,680	133,605	17,160	133,009
Net fishing income	24	1,310	32,849	2,540	77,113	1,910	67,139
Workers' compensation benefits	25	40,260	427,265	65,060	730,274	49,150	521,306
Social assistance payments	26	7,510	61,197	9,020	76,427	4,740	38,431
Net federal supplements	27	13,190	41,831	15,440	48,751	8,920	27,642
Total income assessed	28	1,184,940	68,072,941	2,035,890	131,947,262	1,645,060	123,041,427
Registered pension plan (RPP) deduction	29	336,140	1,016,415	657,680	2,418,883	597,040	2,704,679
RRSP/PRPP deduction	30	341,670	1,281,954	671,990	2,953,438	612,540	3,183,954
Deduction for elected split-pension amount	31	107,350	1,121,680	174,210	2,290,787	134,850	2,069,208
Annual union, professional, or like dues	32	352,580	257,885	655,220	552,321	571,930	568,164
Child care expenses	33	76,120	330,313	130,900	595,803	103,410	492,403
Business investment loss	34	260	5,291	470	10,117	460	9,617
Moving expenses	35	4,570	20,921	8,240	46,203	6,930	47,563
Support payments made	36	1,510	11,488	3,210	27,065	3,390	30,446
Carrying charges and interest expenses	37	90,910	224,776	168,450	446,991	153,820	448,427
Deduction for CPP or QPP contributions on self-employment and other earnings	38	78,590	106,269	131,890	191,521	98,060	146,381
Deduction for CPP or QPP enhanced contributions on employment income	39	866,460	313,476	1,538,190	628,833	1,273,520	550,459



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	17,900	1,412	30,190	2,499	23,320	2,196
Exploration and development expenses	41	550	1,325	1,190	3,220	1,250	2,876
Other employment expenses	42	158,310	178,728	333,640	394,268	320,380	412,671
Clergy residence deduction	43	2,000	27,108	3,980	62,252	3,560	65,102
Other deductions	44	69,500	91,614	109,410	163,206	79,100	137,531
Federal COVID-19 benefits repayment	45	27,390	40,105	43,620	65,099	30,670	46,840
Total deductions before adjustments	46	1,058,960	5,031,159	1,850,280	10,853,135	1,517,620	10,919,087
Social benefits repayment	47	0	0	0	0	0	0
Net income	48	1,184,760	63,045,714	2,035,620	121,102,178	1,644,850	112,124,326
Canadian Forces personnel and police deduction	49	180	3,063	1,040	20,401	2,070	41,800
Security options deductions	50	0	0	1,010	4,446	1,020	2,697
Other payments deduction	51	59,160	530,294	87,410	855,453	61,540	587,379
Non-capital losses of other years	52	1,540	14,744	2,490	25,586	1,730	20,066
Net capital losses of other years	53	17,120	33,709	32,440	66,761	30,520	69,667
Capital gains deduction	54	1,110	21,374	2,380	57,474	2,760	85,010
Northern residents deductions	55	10,560	45,687	20,060	88,828	18,640	85,841
Additional deductions	56	6,180	39,284	9,570	59,491	7,370	59,940
Farming/fishing losses of prior years	57	450	4,488	810	7,858	710	7,658
Total deductions from net income	58	94,050	695,212	152,740	1,188,924	122,650	962,369
Taxable income assessed	59	1,183,750	62,352,409	2,034,270	119,917,577	1,644,300	111,171,960
Basic personal amount	60	1,184,310	17,038,506	2,034,800	29,275,645	1,644,140	23,656,443
Age amount	61	270,270	1,611,494	427,780	2,173,736	325,830	1,233,837
Spouse or common-law partner amount	62	78,470	773,843	136,260	1,353,900	114,020	1,142,720
Canada caregiver amount	63	16,390	95,125	27,200	161,921	21,800	129,534
Amount for an eligible dependant	64	42,000	565,871	69,220	932,085	52,870	708,294
Family caregiver amount for children under 18 years of age	65	6,860	17,770	12,440	32,293	10,910	28,429
CPP or QPP contributions through employment	66	873,920	2,155,408	1,550,080	4,284,644	1,282,120	3,729,693
CPP or QPP contributions on self-employment and other earnings	67	78,590	106,269	131,890	191,521	98,060	146,381
Employment insurance premiums	68	853,370	643,538	1,502,620	1,226,804	1,242,300	1,047,885
PPIP premiums paid	69	229,220	56,573	397,840	111,996	317,490	104,174
PPIP premiums payable on employment income	70	5,980	1,184	13,110	3,086	12,320	3,424
PPIP premiums payable on self-employment income	71	18,100	1,819	30,510	3,219	23,570	2,828
Volunteer firefighters' amount/search and rescue volunteers' amount	72	2,720	8,166	5,420	16,254	4,900	14,700
Canada employment amount	73	944,700	1,175,082	1,665,280	2,081,221	1,371,620	1,720,870
Home accessibility expenses	74	2,550	14,279	4,360	26,940	3,740	23,952
Home buyers' amount	75	14,380	114,130	28,460	227,773	25,280	206,822
Digital news subscription expenses	76	19,080	4,491	37,010	8,804	35,030	8,382
Pension income amount	77	291,610	576,149	468,170	924,947	360,770	712,422



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	35,730	316,951	55,810	495,014	40,490	359,092
Disability amount transferred from a dependant	79	17,830	214,918	32,420	394,608	27,850	344,397
Interest paid on student loans	80	20,840	7,177	36,720	13,435	29,360	11,322
Tuition, education, and textbook amounts	81	88,720	692,883	141,180	1,086,331	102,010	782,257
Tuition, education, and textbook amounts transferred from a child	82	18,470	69,092	37,350	140,009	35,740	135,670
Amounts transferred from spouse or common-law partner	83	34,900	214,162	52,420	318,649	39,120	233,363
Medical expenses	84	277,070	877,402	416,210	1,377,445	284,110	1,014,222
Total tax credits on personal amounts	85	1,184,550	4,096,540	2,035,210	7,018,182	1,644,460	5,616,686
Allowable charitable donations and government gifts	86	258,020	331,367	477,760	658,137	424,220	638,159
Eligible cultural and ecological gifts	87	320	602	530	976	450	1,509
Total tax credit on donations and gifts	88	255,750	90,706	473,630	180,808	421,270	176,234
Total federal non-refundable tax credits	89	1,184,560	4,187,246	2,035,230	7,198,990	1,644,470	5,792,921
Federal dividend tax credit	90	195,120	177,720	357,780	351,306	322,550	367,112
Minimum tax carryover	91	3,200	9,544	6,080	20,817	5,530	19,680
Basic federal tax	92	1,152,930	5,252,933	1,998,880	11,504,773	1,625,360	12,108,635
Federal foreign tax credit	93	93,750	15,793	177,740	36,836	163,860	43,383
Federal political contribution tax credit	94	8,170	1,220	15,640	2,461	15,030	2,439
Investment tax credit	95	480	612	910	1,101	840	1,126
Labour-sponsored funds tax credit (provincially registered)	96	26,060	10,313	52,350	22,682	47,710	22,220
Alternative minimum tax payable	97	160	401	540	984	1,360	1,402
Net federal tax	98	1,150,710	5,227,836	1,995,500	11,446,829	1,623,020	12,044,502
CPP contributions on self-employment	99	56,550	146,274	90,460	267,105	53,050	204,477
Social Benefits repayment	100	0	0	0	0	0	0
Canada workers benefit (CWB)	101	3,880	3,429	3,820	3,676	1,670	1,931
Canada Training Credit (CTC)	102	33,760	11,574	62,340	21,373	52,680	18,031
Eligible educator school supply tax credit	103	3,710	483	8,790	1,179	9,360	1,280
Net provincial or territorial tax	104	864,430	2,314,648	1,508,700	4,930,904	1,242,060	5,090,948
Total tax payable	105	1,169,280	7,689,711	2,016,600	16,646,622	1,634,720	17,346,380



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	1,334,710	0	1,073,590	0	2,589,440	0
Number of non-taxable returns	2	5,580	0	3,190	0	6,190	0
Total number of returns	3	1,340,290	0	1,076,780	0	2,595,620	0
Employment income	4	1,084,680	81,612,136	919,560	78,291,057	2,247,190	237,752,272
Commissions (from employment)	5	32,590	772,245	26,840	791,393	81,860	3,656,878
Other employment income	6	179,250	787,634	156,460	628,808	427,780	2,006,689
Old age security (OAS) pension	7	246,680	1,915,352	142,210	1,099,951	286,920	2,222,094
CPP or QPP benefits	8	303,270	3,110,947	183,860	1,919,726	384,110	4,079,038
Other pensions and superannuation	9	264,580	11,206,522	163,770	7,592,571	350,720	18,026,819
Elected split-pension amount	10	77,720	1,280,532	37,460	595,466	78,860	1,162,337
Employment insurance and other benefits	11	113,090	887,253	77,460	575,661	141,750	1,042,141
Taxable amount of dividends from taxable Canadian corporations	12	299,510	3,931,662	241,370	3,592,837	721,360	14,393,615
Interest and other investment income	13	484,980	1,022,075	388,750	850,041	1,023,480	2,952,696
Net partnership income (limited or non-active partners only)	14	2,340	2,985	2,230	5,691	8,320	38,902
Net rental income	15	115,580	481,897	102,580	416,627	307,560	1,442,367
Taxable capital gains	16	178,820	1,161,324	142,980	1,083,032	432,000	4,936,189
RRSP income	17	133,420	1,055,432	107,460	855,883	262,720	2,581,344
Other income	18	252,680	1,168,914	198,600	1,050,543	535,970	3,897,949
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	3,250	20,731	2,310	14,416	4,480	32,584
Net business income	20	83,680	1,717,161	65,850	1,488,639	162,610	4,740,987
Net professional income	21	19,880	482,716	17,210	468,471	52,920	2,129,377
Net commission income	22	11,960	265,998	10,190	247,549	26,500	991,631
Net farming income	23	15,110	129,680	11,490	100,954	30,550	375,342
Net fishing income	24	1,450	62,646	1,100	56,978	3,170	231,320
Workers' compensation benefits	25	35,620	381,961	25,510	265,192	54,560	637,095
Social assistance payments	26	2,590	18,950	1,560	11,026	2,750	21,569
Net federal supplements	27	5,260	16,670	3,110	10,522	6,520	21,666
Total income assessed	28	1,340,290	113,568,208	1,076,780	102,076,523	2,595,620	309,579,713
Registered pension plan (RPP) deduction	29	521,870	2,816,196	488,710	3,186,781	1,164,120	9,253,721
RRSP/PRPP deduction	30	542,720	3,275,048	490,690	3,326,801	1,366,770	13,438,679
Deduction for elected split-pension amount	31	104,380	1,646,046	74,950	1,278,130	166,700	3,446,483
Annual union, professional, or like dues	32	492,880	558,693	451,730	576,621	1,008,590	1,420,968
Child care expenses	33	82,560	404,999	69,270	337,587	136,150	709,832
Business investment loss	34	410	9,243	340	7,767	1,040	31,745
Moving expenses	35	5,650	46,972	4,600	43,867	10,460	139,346
Support payments made	36	3,430	32,956	3,290	34,776	13,180	176,580
Carrying charges and interest expenses	37	145,300	460,091	115,910	424,701	346,200	1,557,343
Deduction for CPP or QPP contributions on self-employment and other earnings	38	78,590	115,126	64,830	91,514	172,280	255,923
Deduction for CPP or QPP enhanced contributions on employment income	39	1,043,580	458,218	891,460	395,886	2,184,240	977,427



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	18,530	1,989	10,730	1,574	22,420	4,528
Exploration and development expenses	41	1,430	4,506	1,230	5,724	5,030	30,342
Other employment expenses	42	287,890	386,121	260,030	341,233	746,380	1,084,392
Clergy residence deduction	43	2,610	52,448	1,730	37,807	3,210	75,482
Other deductions	44	57,800	116,693	41,510	102,160	94,350	398,269
Federal COVID-19 benefits repayment	45	21,700	33,781	14,770	23,564	28,240	46,085
Total deductions before adjustments	46	1,243,930	10,419,526	1,028,600	10,216,920	2,502,500	33,048,418
Social benefits repayment	47	127,790	90,052	125,030	191,337	303,800	1,060,906
Net income	48	1,340,130	103,064,816	1,076,620	91,673,375	2,595,260	275,489,765
Canadian Forces personnel and police deduction	49	1,420	31,112	930	22,541	1,650	45,621
Security options deductions	50	1,020	2,910	980	3,694	4,690	29,078
Other payments deduction	51	42,680	417,550	29,610	286,612	62,160	678,040
Non-capital losses of other years	52	1,320	18,109	960	13,236	2,350	42,481
Net capital losses of other years	53	29,930	73,592	23,430	64,576	77,170	266,585
Capital gains deduction	54	3,010	108,330	2,270	86,679	8,730	459,985
Northern residents deductions	55	17,180	82,211	15,800	77,741	52,130	281,222
Additional deductions	56	6,300	45,120	4,250	40,328	11,040	130,803
Farming/fishing losses of prior years	57	630	8,650	510	6,407	1,400	20,242
Total deductions from net income	58	100,240	789,748	76,390	603,736	214,100	1,961,137
Taxable income assessed	59	1,339,770	102,277,180	1,076,330	91,070,950	2,594,510	273,533,779
Basic personal amount	60	1,339,560	19,275,005	1,076,110	15,484,654	2,593,530	37,314,913
Age amount	61	263,200	638,241	127,380	237,757	99,010	201,397
Spouse or common-law partner amount	62	96,560	978,612	81,930	839,386	227,500	2,383,660
Canada caregiver amount	63	17,620	107,063	14,430	88,665	36,990	233,164
Amount for an eligible dependant	64	41,400	553,239	36,030	480,205	79,450	1,053,593
Family caregiver amount for children under 18 years of age	65	9,590	24,781	8,610	22,309	23,280	60,106
CPP or QPP contributions through employment	66	1,049,760	3,099,866	895,520	2,676,862	2,192,230	6,584,582
CPP or QPP contributions on self-employment and other earnings	67	78,590	115,126	64,830	91,514	172,280	255,923
Employment insurance premiums	68	1,014,680	868,520	861,930	746,293	2,080,520	1,835,026
PPIP premiums paid	69	254,920	95,235	217,240	87,569	446,420	182,597
PPIP premiums payable on employment income	70	10,400	3,325	9,130	3,190	23,350	8,637
PPIP premiums payable on self-employment income	71	18,760	2,562	10,790	2,025	22,460	5,826
Volunteer firefighters' amount/search and rescue volunteers' amount	72	4,230	12,699	3,390	10,170	8,680	26,043
Canada employment amount	73	1,120,820	1,409,880	943,050	1,192,986	2,300,720	2,917,376
Home accessibility expenses	74	3,120	20,653	2,240	15,400	4,990	36,455
Home buyers' amount	75	21,260	176,274	16,370	138,158	36,440	316,906
Digital news subscription expenses	76	33,030	8,056	26,460	6,423	77,080	19,396
Pension income amount	77	289,610	572,029	182,580	359,878	398,150	782,509



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	29,390	260,712	19,220	170,473	38,770	343,857
Disability amount transferred from a dependant	79	23,600	294,390	20,510	258,042	55,230	695,789
Interest paid on student loans	80	21,250	8,470	14,910	6,062	25,660	11,638
Tuition, education, and textbook amounts	81	73,300	501,998	55,070	328,349	111,560	635,147
Tuition, education, and textbook amounts transferred from a child	82	34,420	130,877	36,980	139,445	123,040	501,610
Amounts transferred from spouse or common-law partner	83	30,050	176,509	22,850	131,958	56,840	316,956
Medical expenses	84	200,530	776,905	138,470	545,858	292,410	1,320,398
Total tax credits on personal amounts	85	1,339,810	4,510,005	1,076,350	3,604,321	2,594,200	8,691,559
Allowable charitable donations and government gifts	86	371,310	609,699	315,220	519,134	884,880	1,684,674
Eligible cultural and ecological gifts	87	350	1,581	320	1,118	790	4,815
Total tax credit on donations and gifts	88	369,140	169,058	313,540	143,917	880,940	469,856
Total federal non-refundable tax credits	89	1,339,820	4,679,062	1,076,350	3,748,238	2,594,250	9,161,416
Federal dividend tax credit	90	299,590	413,464	240,680	369,254	711,820	1,435,018
Minimum tax carryover	91	5,020	18,129	3,890	13,580	11,690	42,990
Basic federal tax	92	1,329,280	12,162,339	1,070,580	11,557,551	2,584,140	39,502,717
Federal foreign tax credit	93	155,520	51,771	124,530	53,751	379,980	269,603
Federal political contribution tax credit	94	14,240	2,450	10,930	1,929	31,790	5,951
Investment tax credit	95	850	1,219	0	0	2,720	4,805
Labour-sponsored funds tax credit (provincially registered)	96	42,610	20,970	39,510	20,029	81,660	45,680
Alternative minimum tax payable	97	2,470	2,461	3,600	3,753	18,170	29,452
Net federal tax	98	1,327,420	12,090,731	1,069,080	11,485,603	2,579,430	39,199,524
CPP contributions on self-employment	99	36,950	159,836	27,500	127,843	70,170	352,850
Social Benefits repayment	100	127,790	90,052	125,030	191,337	303,800	1,060,906
Canada workers benefit (CWB)	101	1,010	1,264	630	814	1,110	1,466
Canada Training Credit (CTC)	102	41,420	14,201	33,620	11,724	72,070	25,174
Eligible educator school supply tax credit	103	9,840	1,333	13,970	1,897	25,080	3,522
Net provincial or territorial tax	104	1,021,030	5,047,144	819,770	4,748,843	2,060,240	17,161,214
Total tax payable	105	1,334,710	17,389,826	1,073,590	16,555,349	2,589,440	57,779,250



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	1,114,040	0	500,430	0
Number of non-taxable returns	2	3,340	0	1,740	0
Total number of returns	3	1,117,380	0	502,170	0
Employment income	4	927,560	141,311,019	378,980	123,044,654
Commissions (from employment)	5	59,890	4,949,580	40,420	11,772,799
Other employment income	6	159,010	1,921,351	68,720	2,852,049
Old age security (OAS) pension	7	129,310	1,001,669	78,090	585,134
CPP or QPP benefits	8	177,170	1,923,257	107,180	1,170,393
Other pensions and superannuation	9	164,120	9,832,709	90,390	8,587,385
Elected split-pension amount	10	38,520	708,847	12,150	145,090
Employment insurance and other benefits	11	37,610	286,385	8,300	77,659
Taxable amount of dividends from taxable Canadian corporations	12	471,190	18,545,103	314,370	46,944,739
Interest and other investment income	13	550,720	2,968,326	331,640	6,882,538
Net partnership income (limited or non-active partners only)	14	9,120	81,740	16,810	394,935
Net rental income	15	174,010	1,114,614	92,030	1,711,207
Taxable capital gains	16	292,690	7,349,439	218,600	38,835,249
RRSP income	17	103,290	2,069,344	37,420	3,370,364
Other income	18	310,770	4,655,086	207,880	11,258,367
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	1,370	13,069	500	5,965
Net business income	20	72,510	3,542,772	32,510	3,615,517
Net professional income	21	38,920	3,400,119	33,440	9,476,678
Net commission income	22	13,330	1,031,380	5,880	1,031,717
Net farming income	23	17,570	294,028	11,740	330,690
Net fishing income	24	1,780	215,629	950	172,809
Workers' compensation benefits	25	13,340	303,491	2,290	80,537
Social assistance payments	26	990	8,235	730	6,811
Net federal supplements	27	3,420	11,634	2,790	9,860
Total income assessed	28	1,117,380	207,720,300	502,170	272,544,286
Registered pension plan (RPP) deduction	29	363,370	3,585,216	97,290	1,107,608
RRSP/PRPP deduction	30	679,360	12,926,775	302,180	12,162,145
Deduction for elected split-pension amount	31	70,860	1,687,120	36,040	1,059,392
Annual union, professional, or like dues	32	277,280	430,461	63,520	92,295
Child care expenses	33	40,370	248,196	12,230	83,508
Business investment loss	34	770	28,658	510	39,243
Moving expenses	35	4,490	87,211	1,470	42,998
Support payments made	36	10,680	247,304	8,920	615,280
Carrying charges and interest expenses	37	244,290	1,605,318	198,350	3,307,931
Deduction for CPP or QPP contributions on self-employment and other earnings	38	92,810	167,215	56,770	120,970
Deduction for CPP or QPP enhanced contributions on employment income	39	890,790	398,510	351,080	155,342



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	13,230	3,390	10,500	2,935
Exploration and development expenses	41	5,900	54,047	12,870	858,467
Other employment expenses	42	350,480	785,909	144,470	815,014
Clergy residence deduction	43	770	20,817	150	4,631
Other deductions	44	42,640	551,765	27,600	2,071,125
Federal COVID-19 benefits repayment	45	7,420	12,820	1,380	2,532
Total deductions before adjustments	46	1,069,320	22,841,739	473,780	22,542,095
Social benefits repayment	47	139,380	943,776	77,190	568,043
Net income	48	1,117,120	183,954,102	501,940	249,482,070
Canadian Forces personnel and police deduction	49	340	10,319	40	1,565
Security options deductions	50	9,280	112,074	17,060	3,357,037
Other payments deduction	51	15,390	316,413	3,470	89,428
Non-capital losses of other years	52	1,220	39,921	910	167,221
Net capital losses of other years	53	59,790	331,051	51,200	952,672
Capital gains deduction	54	10,720	1,002,590	26,250	7,669,315
Northern residents deductions	55	30,220	174,253	8,660	45,855
Additional deductions	56	6,680	191,738	3,980	299,658
Farming/fishing losses of prior years	57	890	21,437	780	40,722
Total deductions from net income	58	127,830	2,207,146	101,440	12,663,592
Taxable income assessed	59	1,116,480	181,755,326	501,470	236,829,076
Basic personal amount	60	1,115,620	15,569,232	500,030	6,385,892
Age amount	61	7,650	31,318	4,010	18,470
Spouse or common-law partner amount	62	116,000	1,214,349	57,000	561,284
Canada caregiver amount	63	17,000	111,351	7,200	47,844
Amount for an eligible dependant	64	25,690	329,279	8,430	98,426
Family caregiver amount for children under 18 years of age	65	10,540	27,140	4,240	10,798
CPP or QPP contributions through employment	66	894,550	2,677,735	353,440	1,045,628
CPP or QPP contributions on self-employment and other earnings	67	92,810	167,215	56,770	120,970
Employment insurance premiums	68	795,480	707,584	281,990	247,346
PPIP premiums paid	69	151,170	61,620	60,310	23,724
PPIP premiums payable on employment income	70	10,060	3,877	2,970	1,124
PPIP premiums payable on self-employment income	71	13,250	4,361	10,500	3,775
Volunteer firefighters' amount/search and rescue volunteers' amount	72	2,850	8,550	580	1,725
Canada employment amount	73	952,390	1,208,461	391,080	494,962
Home accessibility expenses	74	2,260	18,968	1,050	10,311
Home buyers' amount	75	12,390	112,143	3,200	29,823
Digital news subscription expenses	76	47,920	13,131	32,510	9,976
Pension income amount	77	184,530	361,095	98,000	190,802



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	16,510	146,471	8,460	75,012
Disability amount transferred from a dependant	79	24,730	308,822	10,130	120,905
Interest paid on student loans	80	6,040	3,796	1,330	1,212
Tuition, education, and textbook amounts	81	32,640	228,855	10,640	74,420
Tuition, education, and textbook amounts transferred from a child	82	75,100	332,072	47,990	233,924
Amounts transferred from spouse or common-law partner	83	25,200	137,146	11,360	61,430
Medical expenses	84	139,190	840,782	83,810	823,041
Total tax credits on personal amounts	85	1,116,200	3,683,319	500,830	1,595,612
Allowable charitable donations and government gifts	86	463,230	1,422,619	272,240	5,501,925
Eligible cultural and ecological gifts	87	360	6,533	220	49,654
Total tax credit on donations and gifts	88	462,150	404,860	271,960	1,808,010
Total federal non-refundable tax credits	89	1,116,270	4,088,179	500,980	3,403,622
Federal dividend tax credit	90	459,130	1,919,912	302,660	5,743,484
Minimum tax carryover	91	9,780	43,349	6,070	52,342
Basic federal tax	92	1,111,890	32,472,969	498,920	58,562,002
Federal foreign tax credit	93	266,410	424,973	199,690	1,279,596
Federal political contribution tax credit	94	20,480	4,736	15,340	4,862
Investment tax credit	95	2,930	8,403	6,790	144,018
Labour-sponsored funds tax credit (provincially registered)	96	23,920	14,818	5,400	3,456
Alternative minimum tax payable	97	17,240	63,051	18,130	366,415
Net federal tax	98	1,107,870	32,050,202	496,610	57,297,616
CPP contributions on self-employment	99	40,720	220,573	26,200	149,081
Social Benefits repayment	100	139,380	943,776	77,190	568,043
Canada workers benefit (CWB)	101	440	639	240	325
Canada Training Credit (CTC)	102	18,150	6,073	2,500	726
Eligible educator school supply tax credit	103	910	144	120	18
Net provincial or territorial tax	104	920,630	15,212,286	413,830	28,191,221
Total tax payable	105	1,114,040	48,428,461	500,430	86,206,418

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.