



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

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	745,710	0	1,530	0	5,160	0
Number of non-taxable returns	2	310,380	0	122,860	0	45,870	0
Total number of returns	3	1,056,090	0	124,390	0	51,030	0
Employment income	4	655,490	33,352,596	27,710	71,939	29,280	190,714
Commissions (from employment)	5	18,940	648,467	200	480	410	417
Other employment income	6	58,830	281,520	1,280	2,106	1,290	4,045
Old age security (OAS) pension	7	228,640	1,734,780	1,460	3,773	2,490	9,691
CPP or QPP benefits	8	281,250	2,312,978	4,260	9,685	6,810	30,375
Other pensions and superannuation	9	187,110	4,406,357	860	2,061	1,160	4,388
Elected split-pension amount	10	56,470	621,864	340	1,069	540	2,119
Employment insurance and other benefits	11	86,350	680,384	1,290	3,648	2,360	12,191
Taxable amount of dividends from taxable Canadian corporations	12	127,660	2,040,669	1,560	1,094	1,430	1,632
Interest and other investment income	13	266,740	539,381	9,270	4,198	5,710	4,007
Net partnership income (limited or non-active partners only)	14	1,190	15,134	0	0	0	0
Net rental income	15	44,540	246,017	1,300	-3,111	950	2,471
Taxable capital gains	16	86,790	2,088,014	1,460	2,644	1,680	2,331
RRSP income	17	70,250	555,889	1,280	1,868	950	2,872
Other income	18	200,830	1,068,372	7,110	9,727	7,170	18,176
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	5,470	26,817	460	905	650	2,190
Net business income	20	77,260	1,117,197	4,690	-22,907	4,500	20,710
Net professional income	21	12,830	471,211	540	-591	490	1,859
Net commission income	22	9,080	153,447	610	-624	410	1,310
Net farming income	23	28,700	286,823	1,530	-21,557	2,260	9,573
Net fishing income	24	1,050	6,053	130	-194	90	216
Workers' compensation benefits	25	18,560	114,117	170	246	260	568
Social assistance payments	26	43,320	404,110	5,880	15,380	8,920	62,454
Net federal supplements	27	80,440	418,594	1,000	2,080	1,690	5,232
Total income assessed	28	986,220	53,621,517	54,520	84,104	51,030	389,923
Registered pension plan (RPP) deduction	29	242,730	1,045,557	2,310	3,615	1,590	792
RRSP/PRPP deduction	30	197,590	1,330,016	690	962	620	843
Deduction for elected split-pension amount	31	56,510	622,311	30	27	60	82
Annual union, professional, or like dues	32	234,960	174,383	4,790	710	5,370	839
Child care expenses	33	44,140	145,431	1,510	1,718	1,340	2,023
Business investment loss	34	140	3,563	0	0	0	0
Moving expenses	35	3,500	13,567	60	97	100	159
Support payments made	36	1,500	26,910	0	0	0	0
Carrying charges and interest expenses	37	75,850	202,636	1,510	901	1,040	595
Deduction for CPP or QPP contributions on self-employment and other earnings	38	74,050	73,477	1,040	54	4,630	912
Deduction for CPP or QPP enhanced contributions on employment income	39	595,070	174,687	12,820	1,688	21,580	697



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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	940	22,580	0	0	0	0
Other employment expenses	42	89,890	189,291	500	237	610	392
Clergy residence deduction	43	1,570	23,099	0	0	0	0
Other deductions	44	37,180	132,766	1,260	1,911	940	1,222
Federal COVID-19 benefits repayment	45	10,910	15,192	330	409	270	312
Total deductions before adjustments	46	742,040	4,195,765	21,850	12,538	28,100	8,938
Social benefits repayment	47	20,030	74,756	0	0	0	0
Net income	48	982,520	49,401,692	51,090	118,888	50,930	381,187
Canadian Forces personnel and police deduction	49	550	14,059	0	0	0	0
Security options deductions	50	410	55,519	0	0	0	0
Other payments deduction	51	138,110	936,166	7,010	17,706	10,770	68,253
Non-capital losses of other years	52	1,050	24,013	20	24	10	31
Net capital losses of other years	53	10,640	29,163	50	40	60	101
Capital gains deduction	54	4,150	561,658	0	0	0	0
Northern residents deductions	55	14,290	54,585	210	117	210	308
Additional deductions	56	4,320	17,713	110	443	120	386
Farming/fishing losses of prior years	57	700	10,046	0	0	0	0
Total deductions from net income	58	169,800	1,703,976	7,350	18,397	11,090	69,156
Taxable income assessed	59	956,420	47,702,616	46,530	102,093	44,760	312,446
Basic personal amount	60	1,056,060	15,083,376	124,370	1,727,925	51,030	720,958
Age amount	61	226,470	1,558,841	4,400	33,530	3,290	25,716
Spouse or common-law partner amount	62	79,160	782,225	8,860	108,110	3,150	32,781
Canada caregiver amount	63	14,560	81,471	340	2,281	200	1,193
Amount for an eligible dependant	64	42,780	592,016	10,090	143,300	2,110	29,304
Family caregiver amount for children under 18 years of age	65	7,490	19,718	680	1,889	210	562
CPP or QPP contributions through employment	66	625,010	1,176,322	26,890	13,348	24,300	6,617
CPP or QPP contributions on self-employment and other earnings	67	74,050	73,477	1,040	54	4,630	912
Employment insurance premiums	68	614,790	379,906	33,520	9,790	27,440	3,418
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	2,390	7,158	40	120	40	120
Canada employment amount	73	673,010	840,790	28,550	30,849	29,670	37,208
Home accessibility expenses	74	900	5,021	10	28	0	0
Home buyers' amount	75	8,870	77,399	110	961	50	426
Digital news subscription expenses	76	33,420	7,412	360	128	190	57
Pension income amount	77	211,640	406,587	1,040	1,363	1,460	2,419



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Disability amount	78	72,740	645,721	5,260	47,204	3,530	31,456
Disability amount transferred from a dependant	79	16,970	214,911	1,540	22,695	390	5,191
Interest paid on student loans	80	2,970	1,120	30	22	0	0
Tuition, education, and textbook amounts	81	68,050	390,852	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	14,640	61,710	0	0	0	0
Amounts transferred from spouse or common-law partner	83	46,950	311,654	2,000	13,876	1,020	6,988
Medical expenses	84	184,600	519,740	7,000	7,937	4,340	6,121
Total tax credits on personal amounts	85	1,056,080	3,483,226	124,380	324,822	51,030	136,710
Allowable charitable donations and government gifts	86	198,100	813,736	220	91	310	230
Eligible cultural and ecological gifts	87	180	549	0	0	0	0
Total tax credit on donations and gifts	88	197,350	247,968	210	25	300	61
Total federal non-refundable tax credits	89	1,056,080	3,731,195	124,380	324,847	51,030	136,771
Federal dividend tax credit	90	112,960	227,473	0	0	0	0
Minimum tax carryover	91	3,330	12,882	0	0	0	0
Basic federal tax	92	653,050	5,322,248	2,520	13	580	149
Federal foreign tax credit	93	50,330	26,640	0	0	0	0
Federal political contribution tax credit	94	7,040	1,282	0	0	0	0
Investment tax credit	95	480	4,661	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	210	141	0	0	0	0
Alternative minimum tax payable	97	2,110	23,070	0	0	0	0
Net federal tax	98	650,470	5,291,393	290	147	640	245
CPP contributions on self-employment	99	61,690	129,560	810	94	4,090	1,592
Social Benefits repayment	100	20,030	74,756	0	0	0	0
Canada workers benefit (CWB)	101	120,930	146,553	12,410	13,213	10,180	12,834
Canada Training Credit (CTC)	102	20,310	7,226	900	320	520	176
Eligible educator school supply tax credit	103	3,070	402	30	6	0	0
Net provincial or territorial tax	104	730,640	4,265,223	530	62	960	300
Total tax payable	105	745,710	9,761,142	1,530	304	5,160	2,141



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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)
Number of taxable returns	1	16,290	0	27,100	0	41,860	0
Number of non-taxable returns	2	47,940	0	35,090	0	36,050	0
Total number of returns	3	64,230	0	62,190	0	77,910	0
Employment income	4	31,360	319,399	31,450	436,380	32,030	577,433
Commissions (from employment)	5	640	1,201	750	1,994	880	3,030
Other employment income	6	1,760	6,000	1,960	7,031	2,260	8,900
Old age security (OAS) pension	7	8,060	52,164	18,700	133,219	38,360	293,643
CPP or QPP benefits	8	13,480	73,921	21,170	117,108	39,220	255,744
Other pensions and superannuation	9	2,100	8,630	5,930	22,772	15,640	67,324
Elected split-pension amount	10	1,330	6,050	3,110	16,311	4,510	30,518
Employment insurance and other benefits	11	4,190	28,171	6,140	50,263	6,950	57,572
Taxable amount of dividends from taxable Canadian corporations	12	2,130	3,415	2,940	5,572	5,300	9,763
Interest and other investment income	13	8,470	5,577	11,020	9,106	17,950	16,732
Net partnership income (limited or non-active partners only)	14	10	58	10	-13	0	0
Net rental income	15	1,170	3,621	1,470	4,665	1,920	6,812
Taxable capital gains	16	2,380	3,462	2,290	3,787	4,280	6,285
RRSP income	17	1,490	5,762	2,070	8,536	2,760	11,172
Other income	18	9,570	27,742	10,150	29,810	12,170	33,072
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	740	3,055	730	3,900	660	3,616
Net business income	20	5,400	39,294	5,600	49,641	5,720	61,110
Net professional income	21	570	3,430	570	4,065	540	5,132
Net commission income	22	490	2,360	490	2,775	520	3,752
Net farming income	23	3,310	27,019	1,970	10,494	3,070	32,913
Net fishing income	24	130	333	110	412	100	407
Workers' compensation benefits	25	480	1,370	640	2,247	970	4,107
Social assistance payments	26	14,190	161,841	7,010	87,387	4,220	37,463
Net federal supplements	27	6,060	25,699	14,890	80,279	31,740	219,323
Total income assessed	28	64,230	810,173	62,190	1,088,617	77,910	1,747,072
Registered pension plan (RPP) deduction	29	2,540	1,337	3,900	2,632	5,450	4,749
RRSP/PRPP deduction	30	1,200	1,859	2,080	3,027	3,070	5,459
Deduction for elected split-pension amount	31	170	245	540	701	1,810	3,248
Annual union, professional, or like dues	32	6,330	1,359	7,300	1,846	8,320	2,227
Child care expenses	33	1,620	2,865	1,900	3,697	2,350	5,362
Business investment loss	34	0	0	0	0	0	0
Moving expenses	35	150	244	240	338	290	406
Support payments made	36	0	0	20	78	0	0
Carrying charges and interest expenses	37	1,760	829	2,100	1,379	4,330	2,256
Deduction for CPP or QPP contributions on self-employment and other earnings	38	5,790	2,324	5,780	3,301	5,640	4,230
Deduction for CPP or QPP enhanced contributions on employment income	39	25,970	1,512	27,790	2,410	29,380	3,462



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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	0	0	0	0	0	0
Other employment expenses	42	920	784	1,260	1,160	1,580	1,838
Clergy residence deduction	43	0	0	10	64	20	145
Other deductions	44	1,290	1,717	1,810	2,412	2,410	3,263
Federal COVID-19 benefits repayment	45	440	586	540	708	660	867
Total deductions before adjustments	46	33,660	15,747	35,760	23,788	40,120	37,605
Social benefits repayment	47	0	0	0	0	0	0
Net income	48	64,190	794,640	62,170	1,065,022	77,900	1,709,604
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0
Security options deductions	50	0	0	0	0	0	0
Other payments deduction	51	20,470	188,911	21,650	169,913	34,980	260,895
Non-capital losses of other years	52	50	65	0	0	0	0
Net capital losses of other years	53	90	125	130	176	230	207
Capital gains deduction	54	60	229	0	0	40	235
Northern residents deductions	55	340	726	430	1,151	630	1,949
Additional deductions	56	140	496	210	790	520	2,129
Farming/fishing losses of prior years	57	20	15	40	86	60	242
Total deductions from net income	58	20,970	190,606	22,280	172,448	35,850	266,140
Taxable income assessed	59	54,470	604,384	58,690	892,907	76,760	1,443,794
Basic personal amount	60	64,230	917,524	62,190	891,370	77,910	1,119,538
Age amount	61	8,640	68,123	19,110	150,820	38,680	305,465
Spouse or common-law partner amount	62	3,820	35,884	4,800	39,832	5,720	44,384
Canada caregiver amount	63	440	2,327	1,170	6,242	1,370	6,935
Amount for an eligible dependant	64	3,380	47,701	4,240	59,975	2,680	37,400
Family caregiver amount for children under 18 years of age	65	370	1,043	500	1,340	380	1,088
CPP or QPP contributions through employment	66	28,480	11,715	29,840	17,470	30,780	24,361
CPP or QPP contributions on self-employment and other earnings	67	5,790	2,324	5,780	3,301	5,640	4,230
Employment insurance premiums	68	28,790	5,224	29,230	7,003	29,970	9,068
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	40	114	40	108	50	162
Canada employment amount	73	31,830	39,669	31,980	40,108	32,810	41,085
Home accessibility expenses	74	0	0	20	78	40	118
Home buyers' amount	75	70	587	120	975	200	1,618
Digital news subscription expenses	76	280	80	500	114	1,040	228
Pension income amount	77	3,060	4,872	7,920	13,331	18,190	31,252



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Disability amount	78	7,980	70,770	5,940	52,615	9,860	87,379
Disability amount transferred from a dependant	79	660	9,216	810	11,175	760	10,002
Interest paid on student loans	80	0	0	70	49	130	52
Tuition, education, and textbook amounts	81	60	78	6,980	10,256	9,630	39,037
Tuition, education, and textbook amounts transferred from a child	82	0	0	50	130	130	408
Amounts transferred from spouse or common-law partner	83	3,040	19,487	7,340	52,007	7,170	50,560
Medical expenses	84	6,440	8,808	9,360	17,636	19,020	38,780
Total tax credits on personal amounts	85	64,230	186,773	62,190	206,289	77,910	277,837
Allowable charitable donations and government gifts	86	1,160	982	2,390	2,203	7,320	9,087
Eligible cultural and ecological gifts	87	0	0	0	0	20	18
Total tax credit on donations and gifts	88	1,150	259	2,360	586	7,260	2,467
Total federal non-refundable tax credits	89	64,230	187,032	62,190	206,876	77,910	280,304
Federal dividend tax credit	90	430	4	1,150	110	2,080	398
Minimum tax carryover	91	0	0	0	0	60	33
Basic federal tax	92	900	315	12,190	3,159	23,660	15,503
Federal foreign tax credit	93	20	5	170	12	470	27
Federal political contribution tax credit	94	0	0	30	2	60	6
Investment tax credit	95	0	0	0	0	10	4
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	1,040	458	12,240	3,298	23,700	15,645
CPP contributions on self-employment	99	5,360	4,078	5,390	5,803	5,280	7,445
Social Benefits repayment	100	0	0	0	0	0	0
Canada workers benefit (CWB)	101	14,200	21,349	15,570	24,178	18,970	29,910
Canada Training Credit (CTC)	102	770	253	950	319	1,170	395
Eligible educator school supply tax credit	103	20	2	20	3	30	4
Net provincial or territorial tax	104	12,530	2,489	25,060	12,186	40,290	29,526
Total tax payable	105	16,290	7,032	27,100	21,295	41,860	52,629



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Number of taxable returns	1	51,370	0	52,850	0	54,040	0
Number of non-taxable returns	2	11,960	0	4,780	0	2,400	0
Total number of returns	3	63,330	0	57,640	0	56,440	0
Employment income	4	34,560	779,296	36,920	999,461	37,690	1,193,493
Commissions (from employment)	5	930	4,597	1,020	6,252	1,070	7,235
Other employment income	6	2,630	11,808	2,780	13,455	3,280	14,901
Old age security (OAS) pension	7	24,420	192,424	17,770	139,084	16,790	131,719
CPP or QPP benefits	8	26,980	228,219	20,730	176,848	19,740	173,158
Other pensions and superannuation	9	19,600	143,850	16,030	182,337	15,920	236,871
Elected split-pension amount	10	5,740	49,255	5,750	63,339	5,860	71,901
Employment insurance and other benefits	11	7,810	63,178	8,240	66,404	7,960	65,951
Taxable amount of dividends from taxable Canadian corporations	12	5,800	13,809	5,720	19,456	6,310	24,250
Interest and other investment income	13	16,540	19,178	14,930	18,228	15,310	19,193
Net partnership income (limited or non-active partners only)	14	20	62	20	-49	30	3
Net rental income	15	2,010	7,956	2,060	8,811	2,150	8,751
Taxable capital gains	16	4,250	9,049	3,960	8,757	4,170	10,291
RRSP income	17	3,340	15,372	3,680	19,818	4,060	21,758
Other income	18	12,260	33,436	11,970	34,820	12,190	35,433
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	440	2,674	330	1,952	260	1,372
Net business income	20	5,560	66,190	4,970	60,342	4,570	58,059
Net professional income	21	530	5,102	520	5,515	560	6,898
Net commission income	22	530	3,884	570	4,301	500	4,185
Net farming income	23	1,880	11,697	1,530	12,129	1,300	12,114
Net fishing income	24	90	578	60	417	60	653
Workers' compensation benefits	25	1,250	6,355	1,410	7,731	1,420	6,757
Social assistance payments	26	1,430	20,267	710	9,371	360	4,164
Net federal supplements	27	13,930	47,377	3,920	14,640	2,260	8,006
Total income assessed	28	63,330	1,736,973	57,640	1,874,703	56,440	2,118,575
Registered pension plan (RPP) deduction	29	7,280	8,060	9,580	13,030	11,850	19,094
RRSP/PRPP deduction	30	4,360	8,310	6,130	12,510	8,090	17,198
Deduction for elected split-pension amount	31	2,920	7,579	3,480	13,896	3,950	21,140
Annual union, professional, or like dues	32	9,760	3,010	11,060	3,969	12,490	5,259
Child care expenses	33	2,550	6,605	2,810	7,791	3,120	9,532
Business investment loss	34	0	0	0	0	0	0
Moving expenses	35	330	575	330	633	260	554
Support payments made	36	20	56	0	0	0	0
Carrying charges and interest expenses	37	3,770	3,237	3,610	3,692	3,710	4,316
Deduction for CPP or QPP contributions on self-employment and other earnings	38	5,360	4,625	4,780	4,527	4,340	4,541
Deduction for CPP or QPP enhanced contributions on employment income	39	32,190	4,886	34,650	6,448	35,520	7,850



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	10	5	0	0	0	0
Other employment expenses	42	2,170	2,780	2,840	4,295	3,330	5,370
Clergy residence deduction	43	30	228	50	409	70	585
Other deductions	44	2,810	3,694	3,020	3,904	3,090	3,764
Federal COVID-19 benefits repayment	45	800	1,005	930	1,251	1,020	1,398
Total deductions before adjustments	46	42,280	54,774	43,840	76,602	44,580	100,874
Social benefits repayment	47	0	0	0	0	0	0
Net income	48	63,320	1,682,401	57,630	1,798,240	56,430	2,017,715
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0
Security options deductions	50	0	0	0	0	0	0
Other payments deduction	51	16,260	73,999	5,890	31,743	3,970	18,927
Non-capital losses of other years	52	0	0	0	0	0	0
Net capital losses of other years	53	340	317	400	446	470	488
Capital gains deduction	54	100	1,064	40	519	60	848
Northern residents deductions	55	680	2,179	650	2,145	760	2,632
Additional deductions	56	560	2,069	370	1,314	330	1,259
Farming/fishing losses of prior years	57	50	241	60	386	50	427
Total deductions from net income	58	17,460	80,571	7,250	37,205	5,540	25,254
Taxable income assessed	59	62,790	1,601,917	57,400	1,761,077	56,360	1,992,491
Basic personal amount	60	63,330	910,596	57,640	828,965	56,440	812,032
Age amount	61	24,730	195,283	18,070	142,698	17,120	135,160
Spouse or common-law partner amount	62	4,970	44,008	4,260	39,894	3,910	37,496
Canada caregiver amount	63	1,050	5,070	930	4,647	880	4,456
Amount for an eligible dependant	64	2,170	30,223	1,890	26,046	1,900	26,123
Family caregiver amount for children under 18 years of age	65	310	855	360	960	340	870
CPP or QPP contributions through employment	66	33,210	33,766	35,530	44,147	36,310	53,420
CPP or QPP contributions on self-employment and other earnings	67	5,360	4,625	4,780	4,527	4,340	4,541
Employment insurance premiums	68	32,360	12,012	34,570	15,261	35,360	18,158
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	60	165	70	204	80	225
Canada employment amount	73	35,600	44,627	38,030	47,711	39,050	48,793
Home accessibility expenses	74	40	157	50	238	70	341
Home buyers' amount	75	310	2,582	390	3,217	540	4,558
Digital news subscription expenses	76	1,430	303	1,570	336	1,770	368
Pension income amount	77	22,090	42,506	18,150	35,656	17,780	35,102



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	7,110	63,022	5,180	45,980	4,610	40,872
Disability amount transferred from a dependant	79	730	8,911	770	9,139	870	9,993
Interest paid on student loans	80	180	63	180	49	220	71
Tuition, education, and textbook amounts	81	8,530	52,391	7,640	55,461	6,340	49,102
Tuition, education, and textbook amounts transferred from a child	82	200	797	330	1,215	440	1,665
Amounts transferred from spouse or common-law partner	83	5,150	34,905	3,550	22,596	2,690	16,880
Medical expenses	84	19,810	46,414	17,740	46,795	16,940	47,504
Total tax credits on personal amounts	85	63,330	229,841	57,640	206,216	56,440	202,014
Allowable charitable donations and government gifts	86	9,170	11,054	9,810	13,797	11,180	16,288
Eligible cultural and ecological gifts	87	0	0	0	0	0	0
Total tax credit on donations and gifts	88	9,120	2,992	9,750	3,783	11,120	4,469
Total federal non-refundable tax credits	89	63,330	232,833	57,640	209,999	56,440	206,483
Federal dividend tax credit	90	3,350	797	4,490	1,539	5,700	2,172
Minimum tax carryover	91	110	82	170	206	190	304
Basic federal tax	92	35,290	35,716	43,120	65,007	48,850	96,290
Federal foreign tax credit	93	1,110	61	1,670	74	2,400	136
Federal political contribution tax credit	94	170	18	220	27	320	42
Investment tax credit	95	0	0	10	6	20	13
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	35,280	35,789	43,100	65,048	48,800	96,204
CPP contributions on self-employment	99	5,040	8,147	4,480	7,977	4,090	8,005
Social Benefits repayment	100	0	0	0	0	0	0
Canada workers benefit (CWB)	101	20,640	24,531	17,370	12,149	6,030	5,244
Canada Training Credit (CTC)	102	1,140	397	1,250	465	1,230	454
Eligible educator school supply tax credit	103	50	6	50	8	50	6
Net provincial or territorial tax	104	50,430	55,080	52,310	82,502	53,770	111,925
Total tax payable	105	51,370	99,033	52,850	155,546	54,040	216,146



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	52,180	0	49,490	0	50,160	0
Number of non-taxable returns	2	1,280	0	660	0	440	0
Total number of returns	3	53,460	0	50,150	0	50,600	0
Employment income	4	37,910	1,383,184	36,900	1,510,201	35,670	1,603,771
Commissions (from employment)	5	1,030	8,821	1,020	11,231	940	11,143
Other employment income	6	3,560	15,276	3,470	12,859	3,690	14,347
Old age security (OAS) pension	7	13,930	108,755	12,270	95,106	13,720	106,479
CPP or QPP benefits	8	16,920	153,471	15,220	139,608	17,060	157,188
Other pensions and superannuation	9	13,940	267,007	12,730	291,497	14,550	369,191
Elected split-pension amount	10	3,640	47,680	3,320	47,416	5,800	74,811
Employment insurance and other benefits	11	7,400	59,959	6,400	53,580	5,370	44,889
Taxable amount of dividends from taxable Canadian corporations	12	6,390	28,146	6,340	33,223	7,650	41,958
Interest and other investment income	13	14,190	18,621	13,800	18,080	15,790	22,331
Net partnership income (limited or non-active partners only)	14	40	-9	30	3	30	55
Net rental income	15	2,020	9,262	2,080	9,840	2,510	13,718
Taxable capital gains	16	4,210	12,803	4,070	12,242	4,980	16,579
RRSP income	17	4,220	21,313	4,290	24,752	4,990	29,892
Other income	18	11,600	36,374	10,840	35,543	11,550	41,598
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	210	1,104	180	1,194	130	744
Net business income	20	4,200	55,067	3,890	53,486	3,650	52,274
Net professional income	21	500	6,125	490	6,557	530	7,770
Net commission income	22	530	3,784	440	3,595	440	3,788
Net farming income	23	1,270	16,356	980	7,594	1,400	22,410
Net fishing income	24	40	479	30	210	30	377
Workers' compensation benefits	25	1,440	7,853	1,380	7,971	1,270	7,641
Social assistance payments	26	180	1,980	130	965	80	867
Net federal supplements	27	1,410	5,011	910	2,943	620	1,782
Total income assessed	28	53,460	2,269,866	50,150	2,381,282	50,600	2,646,791
Registered pension plan (RPP) deduction	29	14,170	27,518	15,210	34,907	15,770	42,924
RRSP/PRPP deduction	30	9,820	23,286	10,990	28,319	11,820	33,776
Deduction for elected split-pension amount	31	4,450	29,679	4,260	35,846	4,700	41,563
Annual union, professional, or like dues	32	13,450	6,412	13,650	7,287	13,850	8,281
Child care expenses	33	3,140	10,213	3,000	10,290	2,840	10,757
Business investment loss	34	10	114	0	0	0	0
Moving expenses	35	210	565	180	517	170	782
Support payments made	36	40	234	30	224	30	173
Carrying charges and interest expenses	37	3,790	4,857	3,680	4,736	4,410	6,051
Deduction for CPP or QPP contributions on self-employment and other earnings	38	4,050	4,321	3,640	4,134	3,620	4,696
Deduction for CPP or QPP enhanced contributions on employment income	39	36,020	9,254	35,060	10,238	33,540	10,943



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	0	0	0	0	0	0
Other employment expenses	42	3,970	7,401	4,490	8,721	5,100	9,463
Clergy residence deduction	43	90	841	130	1,428	140	1,703
Other deductions	44	2,940	4,027	2,590	3,318	2,220	2,900
Federal COVID-19 benefits repayment	45	900	1,246	870	1,229	770	1,100
Total deductions before adjustments	46	44,790	130,024	42,880	151,278	42,490	175,299
Social benefits repayment	47	0	0	0	0	0	0
Net income	48	53,450	2,140,136	50,150	2,230,011	50,600	2,471,543
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0
Security options deductions	50	10	22	0	0	20	33
Other payments deduction	51	2,980	14,844	2,380	11,878	1,940	10,290
Non-capital losses of other years	52	0	0	0	0	0	0
Net capital losses of other years	53	470	615	450	539	590	614
Capital gains deduction	54	120	2,258	90	1,786	120	2,721
Northern residents deductions	55	740	2,702	710	2,528	710	2,540
Additional deductions	56	290	1,127	210	657	0	0
Farming/fishing losses of prior years	57	40	276	0	0	40	275
Total deductions from net income	58	4,530	22,355	3,830	18,211	3,590	17,454
Taxable income assessed	59	53,400	2,117,786	50,120	2,211,845	50,580	2,454,092
Basic personal amount	60	53,460	769,324	50,150	721,854	50,600	728,395
Age amount	61	14,230	108,770	12,570	88,992	14,070	91,505
Spouse or common-law partner amount	62	3,870	38,209	3,620	36,313	3,400	34,508
Canada caregiver amount	63	880	4,833	840	4,783	760	4,401
Amount for an eligible dependant	64	1,680	23,036	1,540	20,899	1,450	19,606
Family caregiver amount for children under 18 years of age	65	330	825	360	895	410	1,065
CPP or QPP contributions through employment	66	36,670	62,687	35,630	69,115	34,200	73,742
CPP or QPP contributions on self-employment and other earnings	67	4,050	4,321	3,640	4,134	3,620	4,696
Employment insurance premiums	68	35,740	21,042	34,590	22,871	33,110	24,172
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	70	213	120	366	120	357
Canada employment amount	73	39,420	49,140	38,270	47,724	37,260	46,158
Home accessibility expenses	74	60	288	60	264	70	466
Home buyers' amount	75	680	5,954	730	6,324	690	6,018
Digital news subscription expenses	76	1,810	390	1,830	392	2,380	502
Pension income amount	77	15,210	30,021	13,850	27,364	16,120	31,895



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	3,930	34,857	3,140	27,842	3,190	28,286
Disability amount transferred from a dependant	79	830	9,533	930	11,115	920	11,341
Interest paid on student loans	80	240	75	240	74	190	66
Tuition, education, and textbook amounts	81	5,010	38,846	4,040	30,619	3,280	23,073
Tuition, education, and textbook amounts transferred from a child	82	540	2,229	650	2,578	700	2,844
Amounts transferred from spouse or common-law partner	83	2,240	14,100	1,830	11,392	1,510	9,558
Medical expenses	84	14,410	42,297	12,240	36,177	12,340	39,037
Total tax credits on personal amounts	85	53,460	189,002	50,150	175,684	50,600	177,098
Allowable charitable donations and government gifts	86	11,670	18,152	11,930	19,523	13,130	23,144
Eligible cultural and ecological gifts	87	0	0	0	0	0	0
Total tax credit on donations and gifts	88	11,600	4,998	11,880	5,396	13,070	6,416
Total federal non-refundable tax credits	89	53,460	194,000	50,150	181,079	50,600	183,514
Federal dividend tax credit	90	6,060	2,741	6,270	3,374	7,660	4,426
Minimum tax carryover	91	190	405	210	536	240	808
Basic federal tax	92	48,870	124,420	47,430	148,979	48,800	182,825
Federal foreign tax credit	93	2,580	201	2,610	211	3,360	284
Federal political contribution tax credit	94	360	52	360	54	480	76
Investment tax credit	95	10	8	10	8	20	13
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	48,800	124,245	47,380	148,760	48,730	182,493
CPP contributions on self-employment	99	3,770	7,618	3,370	7,290	3,390	8,284
Social Benefits repayment	100	0	0	0	0	0	0
Canada workers benefit (CWB)	101	3,760	2,035	1,090	524	330	229
Canada Training Credit (CTC)	102	1,240	432	1,190	432	1,160	432
Eligible educator school supply tax credit	103	50	6	70	10	70	8
Net provincial or territorial tax	104	52,030	136,207	49,410	156,817	50,100	186,528
Total tax payable	105	52,180	268,083	49,490	312,878	50,160	377,318



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	41,170	0	68,730	0	55,220	0
Number of non-taxable returns	2	260	0	320	0	190	0
Total number of returns	3	41,430	0	69,050	0	55,420	0
Employment income	4	31,880	1,593,895	54,600	3,102,930	44,490	2,903,450
Commissions (from employment)	5	870	12,553	1,630	29,804	1,280	29,186
Other employment income	6	2,940	13,238	5,160	26,967	4,510	22,276
Old age security (OAS) pension	7	9,270	71,714	14,530	112,462	11,310	87,554
CPP or QPP benefits	8	11,870	112,908	18,610	180,471	14,620	145,338
Other pensions and superannuation	9	10,020	300,918	15,680	529,424	12,550	474,483
Elected split-pension amount	10	2,110	25,811	3,420	45,844	3,740	54,067
Employment insurance and other benefits	11	4,340	35,523	6,230	50,621	4,170	32,588
Taxable amount of dividends from taxable Canadian corporations	12	6,160	39,589	11,130	80,546	10,180	88,295
Interest and other investment income	13	12,160	17,181	21,750	34,635	18,500	33,869
Net partnership income (limited or non-active partners only)	14	30	152	70	63	60	98
Net rental income	15	2,040	10,345	3,720	18,426	3,500	19,701
Taxable capital gains	16	3,820	14,039	6,930	30,166	6,490	35,225
RRSP income	17	4,000	22,953	7,160	44,043	6,300	43,982
Other income	18	9,030	32,978	15,170	58,006	12,730	52,838
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	120	681	170	1,002	120	633
Net business income	20	2,920	44,813	4,890	72,768	3,780	64,712
Net professional income	21	480	7,446	860	14,115	770	14,094
Net commission income	22	400	4,053	680	8,265	540	7,732
Net farming income	23	830	8,314	1,410	14,171	1,340	20,536
Net fishing income	24	20	242	40	436	30	205
Workers' compensation benefits	25	1,140	7,735	1,760	12,891	1,330	9,402
Social assistance payments	26	50	425	60	552	30	238
Net federal supplements	27	430	1,246	550	1,628	290	894
Total income assessed	28	41,430	2,380,067	69,050	4,473,441	55,420	4,143,958
Registered pension plan (RPP) deduction	29	15,130	47,154	27,380	102,366	23,490	105,966
RRSP/PRPP deduction	30	11,660	37,085	22,010	82,969	19,300	87,042
Deduction for elected split-pension amount	31	4,160	44,484	6,610	85,806	4,970	69,724
Annual union, professional, or like dues	32	13,060	8,832	23,380	18,081	19,730	17,746
Child care expenses	33	2,440	9,261	4,120	16,407	3,130	13,278
Business investment loss	34	0	0	10	126	20	310
Moving expenses	35	150	550	250	1,092	150	881
Support payments made	36	40	317	100	861	100	903
Carrying charges and interest expenses	37	3,530	5,985	6,350	11,744	5,580	12,023
Deduction for CPP or QPP contributions on self-employment and other earnings	38	2,830	3,770	4,710	6,297	3,550	4,882
Deduction for CPP or QPP enhanced contributions on employment income	39	30,300	10,978	52,060	21,308	42,280	18,191



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	0	0	40	159	40	40
Other employment expenses	42	5,410	10,264	10,520	21,002	9,400	20,983
Clergy residence deduction	43	150	2,061	270	4,314	210	3,897
Other deductions	44	1,870	2,663	2,910	4,984	2,050	4,126
Federal COVID-19 benefits repayment	45	610	865	970	1,458	660	989
Total deductions before adjustments	46	37,190	184,383	62,920	378,982	50,610	360,983
Social benefits repayment	47	0	0	0	0	280	129
Net income	48	41,430	2,195,684	69,050	4,094,491	55,410	3,783,223
Canadian Forces personnel and police deduction	49	30	718	180	4,726	170	4,095
Security options deductions	50	20	41	20	50	30	75
Other payments deduction	51	1,600	9,405	2,340	15,071	1,620	10,534
Non-capital losses of other years	52	0	0	0	0	0	0
Net capital losses of other years	53	450	685	910	1,260	880	1,505
Capital gains deduction	54	80	1,745	190	5,081	230	8,317
Northern residents deductions	55	630	2,374	1,050	3,913	970	3,934
Additional deductions	56	0	0	240	823	230	925
Farming/fishing losses of prior years	57	20	342	50	496	30	449
Total deductions from net income	58	2,920	15,989	4,850	32,221	4,050	30,428
Taxable income assessed	59	41,410	2,179,775	69,030	4,062,294	55,400	3,752,943
Basic personal amount	60	41,430	596,366	69,050	994,071	55,420	797,705
Age amount	61	9,570	57,363	15,070	76,949	11,820	43,469
Spouse or common-law partner amount	62	3,180	32,046	5,370	53,459	4,280	43,992
Canada caregiver amount	63	680	3,773	1,180	6,924	850	5,134
Amount for an eligible dependant	64	1,250	16,617	2,020	27,305	1,470	19,645
Family caregiver amount for children under 18 years of age	65	370	964	570	1,448	490	1,276
CPP or QPP contributions through employment	66	30,770	73,847	52,720	142,109	42,820	120,677
CPP or QPP contributions on self-employment and other earnings	67	2,830	3,770	4,710	6,297	3,550	4,882
Employment insurance premiums	68	29,930	24,153	51,180	44,512	41,320	36,845
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	270	798	250	735
Canada employment amount	73	32,920	41,196	56,210	70,734	45,700	57,639
Home accessibility expenses	74	50	224	100	563	70	559
Home buyers' amount	75	670	5,705	1,180	10,254	910	8,033
Digital news subscription expenses	76	1,860	399	3,430	734	2,980	650
Pension income amount	77	10,910	21,558	17,130	33,864	13,900	27,447



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	2,220	19,663	3,320	29,465	2,280	20,258
Disability amount transferred from a dependant	79	830	10,492	1,420	17,215	1,190	14,958
Interest paid on student loans	80	200	75	310	109	260	101
Tuition, education, and textbook amounts	81	2,730	17,980	4,090	25,236	3,030	19,001
Tuition, education, and textbook amounts transferred from a child	82	650	2,735	1,220	4,955	1,220	4,938
Amounts transferred from spouse or common-law partner	83	1,270	8,342	2,020	13,076	1,470	9,238
Medical expenses	84	8,290	27,158	11,480	39,895	7,610	28,863
Total tax credits on personal amounts	85	41,430	144,588	69,050	239,793	55,420	189,741
Allowable charitable donations and government gifts	86	11,370	19,857	20,290	37,721	17,730	37,480
Eligible cultural and ecological gifts	87	0	0	0	0	0	0
Total tax credit on donations and gifts	88	11,320	5,504	20,220	10,478	17,660	10,460
Total federal non-refundable tax credits	89	41,430	150,092	69,050	250,272	55,420	200,201
Federal dividend tax credit	90	6,180	4,236	11,200	8,783	10,250	9,627
Minimum tax carryover	91	210	785	370	1,533	340	1,434
Basic federal tax	92	40,360	181,123	67,900	385,239	54,850	406,547
Federal foreign tax credit	93	2,670	348	5,060	759	4,790	891
Federal political contribution tax credit	94	420	61	780	132	680	114
Investment tax credit	95	0	0	30	43	20	22
Labour-sponsored funds tax credit (provincially registered)	96	0	0	20	12	20	17
Alternative minimum tax payable	97	0	0	10	15	30	14
Net federal tax	98	40,310	180,742	67,820	384,339	54,800	405,531
CPP contributions on self-employment	99	2,620	6,653	4,110	11,114	2,420	8,617
Social Benefits repayment	100	0	0	0	0	280	129
Canada workers benefit (CWB)	101	120	89	140	129	40	49
Canada Training Credit (CTC)	102	1,070	397	1,840	666	1,650	584
Eligible educator school supply tax credit	103	90	11	280	34	370	47
Net provincial or territorial tax	104	41,130	173,224	68,680	341,682	55,180	335,624
Total tax payable	105	41,170	360,635	68,730	737,161	55,220	749,914



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	41,550	0	32,950	0	69,360	0
Number of non-taxable returns	2	80	0	40	0	90	0
Total number of returns	3	41,630	0	33,000	0	69,440	0
Employment income	4	34,720	2,592,399	28,910	2,469,134	61,440	6,412,674
Commissions (from employment)	5	1,130	30,330	820	27,399	2,290	109,891
Other employment income	6	3,670	15,175	3,000	11,039	7,650	30,280
Old age security (OAS) pension	7	7,690	59,611	4,360	33,740	7,910	61,349
CPP or QPP benefits	8	9,790	99,434	5,840	60,833	11,240	117,698
Other pensions and superannuation	9	8,280	335,701	5,020	221,393	10,280	487,338
Elected split-pension amount	10	2,190	29,112	1,060	11,799	2,410	23,911
Employment insurance and other benefits	11	2,650	20,878	1,660	12,961	2,540	17,468
Taxable amount of dividends from taxable Canadian corporations	12	8,400	89,576	6,640	73,820	17,290	268,793
Interest and other investment income	13	14,820	28,199	11,520	22,581	26,520	63,333
Net partnership income (limited or non-active partners only)	14	70	327	50	172	160	1,459
Net rental income	15	2,840	15,934	2,340	13,387	5,980	36,043
Taxable capital gains	16	5,310	34,766	4,190	29,201	11,030	117,496
RRSP income	17	4,720	31,892	3,650	27,234	7,730	73,570
Other income	18	9,520	43,011	7,240	35,772	17,190	116,240
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	80	420	50	336	130	679
Net business income	20	2,930	54,376	2,180	43,000	5,040	139,475
Net professional income	21	670	12,103	550	11,648	1,650	62,524
Net commission income	22	390	8,394	330	6,446	680	23,817
Net farming income	23	970	13,660	710	9,560	1,690	34,752
Net fishing income	24	20	238	30	632	30	336
Workers' compensation benefits	25	1,030	7,507	740	5,514	1,630	14,540
Social assistance payments	26	20	151	20	132	30	444
Net federal supplements	27	190	742	100	269	200	620
Total income assessed	28	41,630	3,526,066	33,000	3,129,565	69,440	8,218,493
Registered pension plan (RPP) deduction	29	19,570	104,070	18,320	119,745	38,060	295,421
RRSP/PRPP deduction	30	16,330	86,188	14,570	87,390	35,220	309,904
Deduction for elected split-pension amount	31	3,840	57,083	2,490	41,781	5,190	102,968
Annual union, professional, or like dues	32	16,820	17,376	15,940	18,211	31,680	40,012
Child care expenses	33	2,360	10,041	2,020	8,276	3,070	12,891
Business investment loss	34	10	197	0	0	0	0
Moving expenses	35	150	784	110	800	250	2,688
Support payments made	36	110	955	120	1,443	370	4,627
Carrying charges and interest expenses	37	4,600	11,475	3,560	10,480	9,050	31,371
Deduction for CPP or QPP contributions on self-employment and other earnings	38	2,750	3,472	2,150	2,599	5,320	7,259
Deduction for CPP or QPP enhanced contributions on employment income	39	33,020	14,508	27,860	12,414	59,250	26,501



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	60	207	50	145	150	595
Other employment expenses	42	7,980	17,566	6,460	13,130	15,980	31,262
Clergy residence deduction	43	160	3,049	80	1,418	120	2,394
Other deductions	44	1,420	3,145	990	3,116	2,020	10,730
Federal COVID-19 benefits repayment	45	370	548	260	398	410	618
Total deductions before adjustments	46	39,200	330,668	31,780	321,957	67,260	879,837
Social benefits repayment	47	3,340	2,156	3,210	4,982	7,520	27,405
Net income	48	41,630	3,193,284	32,990	2,803,106	69,440	7,311,616
Canadian Forces personnel and police deduction	49	60	1,609	40	1,008	40	1,368
Security options deductions	50	10	43	0	0	50	336
Other payments deduction	51	1,240	8,399	850	5,909	1,820	15,557
Non-capital losses of other years	52	0	0	10	110	30	788
Net capital losses of other years	53	760	1,221	580	1,247	1,710	4,797
Capital gains deduction	54	240	9,293	150	6,536	580	34,154
Northern residents deductions	55	830	3,409	870	3,678	2,600	11,424
Additional deductions	56	160	357	100	558	200	1,312
Farming/fishing losses of prior years	57	40	581	30	403	70	1,139
Total deductions from net income	58	3,230	25,652	2,540	19,507	6,730	70,992
Taxable income assessed	59	41,620	3,167,656	32,980	2,783,627	69,410	7,240,896
Basic personal amount	60	41,630	599,270	33,000	475,002	69,440	999,634
Age amount	61	8,130	20,307	3,890	7,469	2,760	5,885
Spouse or common-law partner amount	62	3,400	33,990	2,730	27,673	6,180	63,164
Canada caregiver amount	63	690	4,098	560	3,461	1,160	7,279
Amount for an eligible dependant	64	1,190	15,932	1,040	14,049	2,060	27,329
Family caregiver amount for children under 18 years of age	65	390	985	340	846	790	1,986
CPP or QPP contributions through employment	66	33,310	96,125	28,050	82,167	59,530	175,388
CPP or QPP contributions on self-employment and other earnings	67	2,750	3,472	2,150	2,599	5,320	7,259
Employment insurance premiums	68	32,370	29,372	27,150	25,023	56,780	52,626
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	200	585	170	495	500	1,506
Canada employment amount	73	35,470	44,979	29,360	37,375	62,370	79,503
Home accessibility expenses	74	50	367	40	311	80	654
Home buyers' amount	75	690	6,247	490	4,364	770	7,052
Digital news subscription expenses	76	2,370	506	1,780	387	4,380	992
Pension income amount	77	9,280	18,266	5,720	11,208	11,980	23,360



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	1,500	13,305	980	8,648	1,730	15,309
Disability amount transferred from a dependant	79	940	11,799	830	10,357	1,790	22,335
Interest paid on student loans	80	230	104	150	44	240	90
Tuition, education, and textbook amounts	81	2,000	10,168	1,470	6,089	2,500	9,284
Tuition, education, and textbook amounts transferred from a child	82	1,080	4,412	1,210	4,997	3,420	14,791
Amounts transferred from spouse or common-law partner	83	1,180	7,516	810	5,058	1,710	10,338
Medical expenses	84	4,840	18,682	3,140	12,075	5,980	25,805
Total tax credits on personal amounts	85	41,630	140,958	33,000	110,874	69,440	232,496
Allowable charitable donations and government gifts	86	13,770	31,451	11,670	26,377	27,250	70,677
Eligible cultural and ecological gifts	87	10	2	0	0	20	110
Total tax credit on donations and gifts	88	13,730	8,801	11,660	7,383	27,200	19,878
Total federal non-refundable tax credits	89	41,630	149,759	33,000	118,256	69,440	252,374
Federal dividend tax credit	90	8,400	9,651	6,660	8,094	17,120	27,500
Minimum tax carryover	91	230	1,050	170	768	400	1,848
Basic federal tax	92	41,310	374,420	32,830	352,654	69,120	1,042,898
Federal foreign tax credit	93	3,950	1,032	2,980	895	8,020	3,907
Federal political contribution tax credit	94	550	99	460	89	1,140	221
Investment tax credit	95	30	53	0	0	70	120
Labour-sponsored funds tax credit (provincially registered)	96	20	17	20	11	50	35
Alternative minimum tax payable	97	70	55	70	95	450	767
Net federal tax	98	41,270	373,258	32,810	351,656	69,050	1,038,703
CPP contributions on self-employment	99	1,540	6,129	1,030	4,589	2,520	12,819
Social Benefits repayment	100	3,340	2,156	3,210	4,982	7,520	27,405
Canada workers benefit (CWB)	101	20	21	20	29	0	0
Canada Training Credit (CTC)	102	1,190	428	970	349	1,750	621
Eligible educator school supply tax credit	103	350	46	750	97	770	106
Net provincial or territorial tax	104	41,500	302,505	32,930	284,466	69,280	831,245
Total tax payable	105	41,550	684,056	32,950	645,699	69,360	1,910,186



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	23,770	0	10,930	0
Number of non-taxable returns	2	30	0	20	0
Total number of returns	3	23,810	0	10,950	0
Employment income	4	19,910	2,898,993	8,080	2,313,850
Commissions (from employment)	5	1,380	133,038	700	219,866
Other employment income	6	2,810	20,389	1,130	31,428
Old age security (OAS) pension	7	3,320	25,621	2,290	16,672
CPP or QPP benefits	8	4,640	49,349	3,060	31,622
Other pensions and superannuation	9	4,390	245,672	2,430	215,500
Elected split-pension amount	10	1,120	17,020	480	3,832
Employment insurance and other benefits	11	550	3,648	110	891
Taxable amount of dividends from taxable Canadian corporations	12	9,380	339,333	6,890	878,399
Interest and other investment income	13	11,290	57,192	7,180	127,142
Net partnership income (limited or non-active partners only)	14	190	2,420	340	10,345
Net rental income	15	2,740	21,951	1,760	37,433
Taxable capital gains	16	6,030	177,862	5,270	1,561,031
RRSP income	17	2,550	49,833	1,010	99,268
Other income	18	8,080	108,879	5,300	284,917
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	0	0	0	0
Net business income	20	1,880	94,922	910	109,865
Net professional income	21	1,090	98,075	930	199,344
Net commission income	22	330	27,076	200	34,554
Net farming income	23	740	21,083	510	24,006
Net fishing income	24	0	0	0	0
Workers' compensation benefits	25	240	3,038	30	644
Social assistance payments	26	0	0	0	0
Net federal supplements	27	130	448	130	377
Total income assessed	28	23,810	4,399,836	10,950	6,202,010
Registered pension plan (RPP) deduction	29	9,170	89,982	1,980	22,196
RRSP/PRPP deduction	30	13,700	246,027	5,950	257,863
Deduction for elected split-pension amount	31	1,950	42,841	930	23,619
Annual union, professional, or like dues	32	6,670	10,263	1,330	2,663
Child care expenses	33	640	3,237	200	1,188
Business investment loss	34	0	0	10	732
Moving expenses	35	100	1,360	20	541
Support payments made	36	240	5,880	200	10,847
Carrying charges and interest expenses	37	5,170	29,928	4,300	56,781
Deduction for CPP or QPP contributions on self-employment and other earnings	38	2,480	4,337	1,590	3,195
Deduction for CPP or QPP enhanced contributions on employment income	39	18,710	8,337	7,090	3,062



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	150	789	310	20,459
Other employment expenses	42	5,600	15,537	1,800	17,105
Clergy residence deduction	43	30	456	0	0
Other deductions	44	920	16,818	640	55,053
Federal COVID-19 benefits repayment	45	100	183	20	23
Total deductions before adjustments	46	22,650	476,116	10,100	475,375
Social benefits repayment	47	3,460	23,996	2,240	16,088
Net income	48	23,800	3,899,821	10,950	5,711,081
Canadian Forces personnel and police deduction	49	10	261	0	0
Security options deductions	50	70	916	140	53,882
Other payments deduction	51	280	3,229	60	706
Non-capital losses of other years	52	0	0	0	0
Net capital losses of other years	53	1,070	4,497	1,010	10,284
Capital gains deduction	54	670	74,982	1,350	411,717
Northern residents deductions	55	1,110	6,007	190	869
Additional deductions	56	100	998	0	0
Farming/fishing losses of prior years	57	40	1,640	30	2,794
Total deductions from net income	58	3,180	93,106	2,560	498,283
Taxable income assessed	59	23,780	3,807,370	10,930	5,213,224
Basic personal amount	60	23,810	332,914	10,950	139,930
Age amount	61	200	813	120	523
Spouse or common-law partner amount	62	2,460	25,042	1,180	11,441
Canada caregiver amount	63	420	2,634	150	998
Amount for an eligible dependant	64	450	5,777	150	1,747
Family caregiver amount for children under 18 years of age	65	230	594	90	228
CPP or QPP contributions through employment	66	18,820	55,256	7,170	20,364
CPP or QPP contributions on self-employment and other earnings	67	2,480	4,337	1,590	3,195
Employment insurance premiums	68	16,350	15,023	5,030	4,333
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	150	456	20	72
Canada employment amount	73	20,240	25,788	8,270	10,505
Home accessibility expenses	74	30	205	0	0
Home buyers' amount	75	210	1,967	60	555
Digital news subscription expenses	76	2,170	513	1,290	336
Pension income amount	77	5,060	9,813	2,790	5,292

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	650	5,721	350	3,069
Disability amount transferred from a dependant	79	560	6,885	220	2,559
Interest paid on student loans	80	60	41	20	16
Tuition, education, and textbook amounts	81	520	2,922	180	1,271
Tuition, education, and textbook amounts transferred from a child	82	1,730	7,835	1,060	5,096
Amounts transferred from spouse or common-law partner	83	670	4,009	300	1,728
Medical expenses	84	2,220	13,205	1,410	16,550
Total tax credits on personal amounts	85	23,810	78,115	10,950	34,376
Allowable charitable donations and government gifts	86	11,230	50,507	6,520	425,116
Eligible cultural and ecological gifts	87	0	0	0	0
Total tax credit on donations and gifts	88	11,230	14,423	6,510	139,590
Total federal non-refundable tax credits	89	23,810	92,537	10,950	173,966
Federal dividend tax credit	90	9,030	35,775	6,360	108,244
Minimum tax carryover	91	250	1,383	170	1,701
Basic federal tax	92	23,670	677,999	10,820	1,228,993
Federal foreign tax credit	93	4,690	5,747	3,770	12,047
Federal political contribution tax credit	94	630	152	410	135
Investment tax credit	95	60	133	150	4,204
Labour-sponsored funds tax credit (provincially registered)	96	20	15	0	0
Alternative minimum tax payable	97	600	3,105	870	18,947
Net federal tax	98	23,630	672,014	10,790	1,212,819
CPP contributions on self-employment	99	1,370	7,661	1,020	5,644
Social Benefits repayment	100	3,460	23,996	2,240	16,088
Canada workers benefit (CWB)	101	0	0	0	0
Canada Training Credit (CTC)	102	280	93	50	14
Eligible educator school supply tax credit	103	20	3	0	0
Net provincial or territorial tax	104	23,700	500,787	10,850	722,069
Total tax payable	105	23,770	1,204,466	10,930	1,956,622

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.