



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

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	444,660	0	520	0	2,120	0
Number of non-taxable returns	2	216,530	0	43,320	0	33,800	0
Total number of returns	3	661,190	0	43,830	0	35,920	0
Employment income	4	403,640	19,379,309	12,330	32,239	15,420	98,332
Commissions (from employment)	5	10,190	291,873	100	37	250	162
Other employment income	6	41,310	284,062	500	880	610	2,027
Old age security (OAS) pension	7	183,740	1,415,963	1,040	2,057	2,440	11,400
CPP or QPP benefits	8	236,040	1,733,969	3,610	7,157	7,660	33,782
Other pensions and superannuation	9	128,530	2,970,515	430	975	650	2,073
Elected split-pension amount	10	38,130	459,561	190	492	400	2,006
Employment insurance and other benefits	11	112,220	1,109,764	890	2,949	1,930	9,166
Taxable amount of dividends from taxable Canadian corporations	12	60,610	1,143,115	660	561	520	623
Interest and other investment income	13	92,760	155,094	2,230	1,133	1,590	1,108
Net partnership income (limited or non-active partners only)	14	220	2,096	0	0	0	0
Net rental income	15	12,830	48,684	330	-1,338	260	577
Taxable capital gains	16	36,090	611,649	470	1,022	410	662
RRSP income	17	33,070	297,864	460	783	370	1,020
Other income	18	91,650	597,918	2,310	3,880	3,150	8,023
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	3,040	15,252	160	384	290	1,012
Net business income	20	30,960	460,316	2,010	-9,164	2,010	9,620
Net professional income	21	5,420	173,970	220	-166	220	1,076
Net commission income	22	3,990	64,329	210	-115	150	421
Net farming income	23	2,250	4,444	170	-3,431	0	0
Net fishing income	24	2,130	71,646	60	-2,284	30	-92
Workers' compensation benefits	25	10,950	137,518	70	142	140	569
Social assistance payments	26	26,010	190,881	1,450	3,871	12,180	95,734
Net federal supplements	27	82,430	426,267	840	1,215	1,760	4,468
Total income assessed	28	640,480	32,070,772	23,120	43,086	35,920	283,778
Registered pension plan (RPP) deduction	29	129,000	616,985	590	952	390	269
RRSP/PRPP deduction	30	101,940	785,934	220	364	200	323
Deduction for elected split-pension amount	31	38,180	460,114	0	0	0	0
Annual union, professional, or like dues	32	122,110	96,599	1,020	159	1,450	222
Child care expenses	33	26,230	120,578	490	638	520	1,160
Business investment loss	34	60	1,364	0	0	0	0
Moving expenses	35	2,280	19,777	40	120	60	113
Support payments made	36	1,390	21,031	0	0	0	0
Carrying charges and interest expenses	37	22,780	77,653	160	196	150	225
Deduction for CPP or QPP contributions on self-employment and other earnings	38	29,310	29,512	390	21	1,940	396
Deduction for CPP or QPP enhanced contributions on employment income	39	365,790	104,718	4,310	418	9,290	279



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Deduction for provincial parental insurance plan (PIIP) premiums on self-employment income	40	0	0	0	0	0	0
Exploration and development expenses	41	170	5,510	0	0	0	0
Other employment expenses	42	49,380	93,253	0	0	0	0
Clergy residence deduction	43	810	11,051	0	0	0	0
Other deductions	44	28,620	75,836	560	859	550	937
Federal COVID-19 benefits repayment	45	9,800	14,273	190	240	170	202
Total deductions before adjustments	46	440,880	2,534,428	6,800	5,185	12,020	4,311
Social benefits repayment	47	14,050	46,775	0	0	0	0
Net income	48	638,830	29,507,436	21,850	54,200	35,850	279,639
Canadian Forces personnel and police deduction	49	110	2,654	0	0	0	0
Security options deductions	50	260	8,481	0	0	0	0
Other payments deduction	51	116,830	754,482	2,340	5,228	13,990	100,772
Non-capital losses of other years	52	500	3,360	0	0	0	0
Net capital losses of other years	53	4,580	13,600	20	11	30	36
Capital gains deduction	54	1,040	164,447	0	0	0	0
Northern residents deductions	55	290	1,042	0	0	0	0
Additional deductions	56	6,990	26,165	70	67	0	0
Farming/fishing losses of prior years	57	130	892	0	0	0	0
Total deductions from net income	58	127,080	975,684	2,410	5,365	14,070	101,005
Taxable income assessed	59	623,350	28,534,766	20,550	49,177	26,340	178,801
Basic personal amount	60	661,180	9,469,923	43,830	611,137	35,920	510,652
Age amount	61	181,280	1,295,272	1,560	11,973	2,710	21,127
Spouse or common-law partner amount	62	45,010	387,693	1,870	21,075	1,130	11,847
Canada caregiver amount	63	10,210	54,445	110	633	90	488
Amount for an eligible dependant	64	25,780	349,449	1,590	22,376	880	11,823
Family caregiver amount for children under 18 years of age	65	3,860	10,176	190	545	80	212
CPP or QPP contributions through employment	66	382,290	709,441	9,520	3,582	11,090	2,901
CPP or QPP contributions on self-employment and other earnings	67	29,310	29,512	390	21	1,940	396
Employment insurance premiums	68	380,130	229,685	10,110	1,685	14,200	1,622
PIIP premiums paid	69	0	0	0	0	0	0
PIIP premiums payable on employment income	70	0	0	0	0	0	0
PIIP premiums payable on self-employment income	71	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	2,890	8,682	0	0	0	0
Canada employment amount	73	417,200	521,874	12,660	14,077	15,580	19,409
Home accessibility expenses	74	620	3,652	0	0	0	0
Home buyers' amount	75	4,270	36,496	40	302	30	217
Digital news subscription expenses	76	13,190	2,820	90	26	80	24
Pension income amount	77	148,590	285,550	560	699	980	1,610



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Disability amount	78	35,910	319,020	1,650	15,068	3,050	27,273
Disability amount transferred from a dependant	79	9,960	120,412	340	4,872	170	2,174
Interest paid on student loans	80	13,140	4,185	30	9	20	37
Tuition, education, and textbook amounts	81	32,160	183,316	0	0	20	24
Tuition, education, and textbook amounts transferred from a child	82	7,290	34,468	0	0	0	0
Amounts transferred from spouse or common-law partner	83	41,170	277,668	640	4,122	660	3,923
Medical expenses	84	154,100	460,290	3,100	3,703	2,320	3,121
Total tax credits on personal amounts	85	661,190	2,218,140	43,830	107,417	35,920	92,847
Allowable charitable donations and government gifts	86	94,600	182,639	70	32	130	70
Eligible cultural and ecological gifts	87	0	0	0	0	0	0
Total tax credit on donations and gifts	88	94,020	52,906	70	8	120	18
Total federal non-refundable tax credits	89	661,190	2,271,046	43,830	107,425	35,920	92,865
Federal dividend tax credit	90	53,270	125,269	0	0	0	0
Minimum tax carryover	91	990	3,608	0	0	0	0
Basic federal tax	92	415,870	2,893,616	460	9	260	80
Federal foreign tax credit	93	21,160	16,534	0	0	0	0
Federal political contribution tax credit	94	2,660	449	0	0	0	0
Investment tax credit	95	620	1,636	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	20	4	0	0	0	0
Alternative minimum tax payable	97	930	8,470	0	0	0	0
Net federal tax	98	415,560	2,877,162	150	76	350	166
CPP contributions on self-employment	99	24,370	52,037	330	38	1,750	693
Social Benefits repayment	100	14,050	46,775	0	0	0	0
Canada workers benefit (CWB)	101	64,380	74,015	2,840	2,694	4,060	4,546
Canada Training Credit (CTC)	102	7,310	2,669	230	79	160	51
Eligible educator school supply tax credit	103	1,880	264	0	0	0	0
Net provincial or territorial tax	104	427,590	2,135,361	40	4	100	27
Total tax payable	105	444,660	5,111,448	520	119	2,120	888



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Number of taxable returns	1	4,210	0	11,700	0	19,040	0
Number of non-taxable returns	2	35,520	0	32,110	0	44,020	0
Total number of returns	3	39,730	0	43,810	0	63,060	0
Employment income	4	16,600	158,406	17,570	219,107	19,780	315,703
Commissions (from employment)	5	280	326	310	441	400	899
Other employment income	6	820	2,762	1,070	3,850	1,490	5,576
Old age security (OAS) pension	7	10,990	79,784	20,400	157,386	39,960	319,980
CPP or QPP benefits	8	16,090	77,673	22,920	122,078	41,730	258,266
Other pensions and superannuation	9	1,820	6,335	4,890	18,938	12,320	55,746
Elected split-pension amount	10	1,230	6,588	2,160	16,029	3,520	32,254
Employment insurance and other benefits	11	4,440	27,230	7,610	62,170	9,690	88,694
Taxable amount of dividends from taxable Canadian corporations	12	890	1,248	1,630	2,574	2,630	4,753
Interest and other investment income	13	2,670	1,770	4,060	2,755	6,400	4,239
Net partnership income (limited or non-active partners only)	14	0	0	0	0	0	0
Net rental income	15	360	1,069	460	1,182	580	1,530
Taxable capital gains	16	690	1,241	1,050	1,963	1,550	2,637
RRSP income	17	750	3,262	1,010	4,447	1,410	6,335
Other income	18	4,940	15,880	5,340	18,063	6,460	21,114
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	420	1,755	470	2,593	400	1,989
Net business income	20	2,560	19,045	2,710	25,356	2,390	24,819
Net professional income	21	300	2,173	320	2,614	280	2,784
Net commission income	22	180	680	180	802	210	1,204
Net farming income	23	110	-170	140	200	150	-401
Net fishing income	24	50	-161	100	-13	100	375
Workers' compensation benefits	25	330	2,010	610	4,624	1,130	9,015
Social assistance payments	26	6,130	58,436	2,150	14,520	1,390	6,823
Net federal supplements	27	8,470	30,813	17,170	86,884	35,020	243,697
Total income assessed	28	39,730	498,633	43,810	769,374	63,060	1,409,353
Registered pension plan (RPP) deduction	29	630	408	990	613	1,550	1,263
RRSP/PRPP deduction	30	380	533	770	1,321	1,110	2,085
Deduction for elected split-pension amount	31	70	87	240	346	570	1,094
Annual union, professional, or like dues	32	1,880	311	2,290	475	2,830	681
Child care expenses	33	700	1,889	890	2,546	1,110	3,219
Business investment loss	34	0	0	0	0	0	0
Moving expenses	35	90	243	100	343	110	414
Support payments made	36	0	0	0	0	10	59
Carrying charges and interest expenses	37	250	377	450	507	620	810
Deduction for CPP or QPP contributions on self-employment and other earnings	38	2,490	1,028	2,540	1,524	2,180	1,551
Deduction for CPP or QPP enhanced contributions on employment income	39	12,450	658	15,030	1,133	17,900	1,829



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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	0	0	420	424	0	0
Clergy residence deduction	43	0	0	0	0	10	81
Other deductions	44	970	1,501	1,440	2,557	2,030	4,112
Federal COVID-19 benefits repayment	45	300	381	440	588	570	706
Total deductions before adjustments	46	15,930	7,686	18,960	12,447	21,910	18,689
Social benefits repayment	47	0	0	0	0	0	0
Net income	48	39,690	491,007	43,760	757,037	62,990	1,390,793
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	14,660	91,259	19,450	106,028	36,740	259,535
Non-capital losses of other years	52	10	15	60	95	40	199
Net capital losses of other years	53	40	69	70	79	90	60
Capital gains deduction	54	0	0	0	0	0	0
Northern residents deductions	55	0	0	0	0	0	0
Additional deductions	56	0	0	0	0	1,360	5,055
Farming/fishing losses of prior years	57	0	0	0	0	10	37
Total deductions from net income	58	14,810	91,716	19,750	107,306	37,130	264,973
Taxable income assessed	59	36,390	399,359	43,420	649,920	62,640	1,127,640
Basic personal amount	60	39,730	568,197	43,810	628,429	63,060	906,402
Age amount	61	11,190	88,208	20,540	162,169	40,110	316,748
Spouse or common-law partner amount	62	2,360	24,728	3,100	19,953	4,210	23,834
Canada caregiver amount	63	280	1,327	540	2,845	690	3,439
Amount for an eligible dependant	64	2,400	33,791	1,580	21,943	1,740	23,980
Family caregiver amount for children under 18 years of age	65	230	637	130	370	150	388
CPP or QPP contributions through employment	66	14,170	5,460	16,440	8,681	19,040	13,384
CPP or QPP contributions on self-employment and other earnings	67	2,490	1,028	2,540	1,524	2,180	1,551
Employment insurance premiums	68	15,120	2,519	16,310	3,476	18,650	4,974
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	50	138	60	183	70	219
Canada employment amount	73	16,820	20,825	17,920	22,279	20,370	25,365
Home accessibility expenses	74	20	57	30	152	30	145
Home buyers' amount	75	40	320	50	437	80	586
Digital news subscription expenses	76	110	29	200	43	370	77
Pension income amount	77	2,860	4,508	6,650	11,271	14,910	26,061



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Disability amount	78	3,030	26,945	2,800	24,798	3,410	30,152
Disability amount transferred from a dependant	79	420	6,011	320	4,012	410	4,640
Interest paid on student loans	80	40	44	170	47	370	166
Tuition, education, and textbook amounts	81	0	0	3,850	6,387	4,900	21,895
Tuition, education, and textbook amounts transferred from a child	82	0	0	20	48	40	130
Amounts transferred from spouse or common-law partner	83	4,030	24,270	7,750	53,809	6,420	45,958
Medical expenses	84	4,010	6,569	6,620	12,386	10,530	26,177
Total tax credits on personal amounts	85	39,730	122,318	43,810	147,739	63,060	221,391
Allowable charitable donations and government gifts	86	270	214	880	629	2,140	1,931
Eligible cultural and ecological gifts	87	0	0	0	0	0	0
Total tax credit on donations and gifts	88	270	57	860	164	2,110	515
Total federal non-refundable tax credits	89	39,730	122,375	43,810	147,903	63,060	221,905
Federal dividend tax credit	90	140	1	510	51	860	169
Minimum tax carryover	91	0	0	10	3	10	8
Basic federal tax	92	480	197	7,710	2,094	14,400	9,999
Federal foreign tax credit	93	0	0	90	8	200	12
Federal political contribution tax credit	94	0	0	10	0	20	2
Investment tax credit	95	0	0	20	4	20	9
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	600	310	7,780	2,217	14,440	10,119
CPP contributions on self-employment	99	2,310	1,807	2,390	2,682	2,030	2,729
Social Benefits repayment	100	0	0	0	0	0	0
Canada workers benefit (CWB)	101	6,300	8,791	8,430	12,605	10,530	16,195
Canada Training Credit (CTC)	102	230	76	320	114	350	132
Eligible educator school supply tax credit	103	0	0	10	1	0	0
Net provincial or territorial tax	104	1,760	248	5,580	1,775	16,590	7,166
Total tax payable	105	4,210	2,371	11,700	6,682	19,040	20,023



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Number of taxable returns	1	28,890	0	32,550	0	36,690	0
Number of non-taxable returns	2	14,580	0	6,320	0	2,930	0
Total number of returns	3	43,470	0	38,870	0	39,620	0
Employment income	4	22,650	458,241	24,880	619,549	27,080	796,292
Commissions (from employment)	5	460	1,222	520	1,838	660	2,725
Other employment income	6	1,840	8,195	1,870	7,797	2,130	8,333
Old age security (OAS) pension	7	18,630	147,116	12,670	98,861	11,870	92,246
CPP or QPP benefits	8	21,510	167,868	15,690	122,315	15,050	120,573
Other pensions and superannuation	9	14,510	119,141	11,040	141,298	10,970	177,134
Elected split-pension amount	10	4,400	47,315	3,620	45,484	3,950	52,891
Employment insurance and other benefits	11	10,820	108,139	11,310	119,881	11,420	129,846
Taxable amount of dividends from taxable Canadian corporations	12	2,830	6,554	2,600	7,831	2,810	8,868
Interest and other investment income	13	5,810	4,568	5,120	4,560	5,260	4,993
Net partnership income (limited or non-active partners only)	14	0	0	0	0	0	0
Net rental income	15	550	1,472	540	1,604	550	1,521
Taxable capital gains	16	1,780	3,798	1,640	4,005	1,770	4,725
RRSP income	17	1,590	8,631	1,660	9,858	1,980	12,158
Other income	18	6,710	23,073	6,350	22,813	6,400	24,462
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	320	1,826	220	1,257	170	868
Net business income	20	2,110	24,763	1,770	22,471	1,610	21,835
Net professional income	21	260	2,579	220	2,542	200	2,570
Net commission income	22	200	1,368	220	1,347	250	1,568
Net farming income	23	150	-46	140	-102	140	181
Net fishing income	24	120	833	140	1,086	120	1,363
Workers' compensation benefits	25	1,220	14,044	1,060	13,932	1,020	15,003
Social assistance payments	26	0	0	540	2,288	430	1,763
Net federal supplements	27	11,260	35,977	2,940	9,292	1,550	4,715
Total income assessed	28	43,470	1,192,022	38,870	1,263,061	39,620	1,487,975
Registered pension plan (RPP) deduction	29	2,310	2,292	3,260	4,091	4,860	7,416
RRSP/PRPP deduction	30	1,710	3,468	2,730	5,559	3,820	8,090
Deduction for elected split-pension amount	31	1,130	3,108	2,010	8,530	2,600	14,958
Annual union, professional, or like dues	32	3,550	1,076	4,320	1,485	5,430	2,175
Child care expenses	33	1,390	4,881	1,700	6,431	1,910	7,867
Business investment loss	34	0	0	0	0	0	0
Moving expenses	35	140	473	140	688	160	657
Support payments made	36	30	147	30	114	30	187
Carrying charges and interest expenses	37	870	1,307	960	1,468	1,000	1,551
Deduction for CPP or QPP contributions on self-employment and other earnings	38	1,950	1,597	1,720	1,540	1,530	1,537
Deduction for CPP or QPP enhanced contributions on employment income	39	21,030	2,811	23,520	3,950	25,720	5,203



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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	1,020	1,497	1,490	2,139	2,130	3,006
Clergy residence deduction	43	20	114	20	171	30	277
Other deductions	44	2,300	4,334	2,510	3,365	2,580	3,205
Federal COVID-19 benefits repayment	45	710	941	840	1,183	950	1,322
Total deductions before adjustments	46	25,260	28,081	28,000	40,744	30,500	57,469
Social benefits repayment	47	0	0	0	0	0	0
Net income	48	43,400	1,164,030	38,840	1,222,395	39,620	1,430,541
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0
Security options deductions	50	0	0	0	0	20	3
Other payments deduction	51	12,840	53,891	4,410	25,512	2,930	21,480
Non-capital losses of other years	52	50	178	40	218	50	309
Net capital losses of other years	53	150	178	170	207	190	234
Capital gains deduction	54	0	0	10	111	20	135
Northern residents deductions	55	0	0	0	0	0	0
Additional deductions	56	1,210	3,274	700	2,426	520	1,972
Farming/fishing losses of prior years	57	0	0	0	0	0	0
Total deductions from net income	58	13,370	57,664	5,110	28,577	3,620	24,203
Taxable income assessed	59	43,200	1,106,400	38,710	1,193,838	39,490	1,406,359
Basic personal amount	60	43,470	624,895	38,860	559,019	39,620	569,990
Age amount	61	18,770	148,209	12,840	101,424	12,040	95,075
Spouse or common-law partner amount	62	3,660	24,823	3,230	25,071	2,790	23,677
Canada caregiver amount	63	740	3,563	760	3,808	790	3,916
Amount for an eligible dependant	64	1,860	25,502	1,890	25,731	1,930	26,183
Family caregiver amount for children under 18 years of age	65	180	464	180	472	230	613
CPP or QPP contributions through employment	66	21,890	19,986	24,170	27,560	26,330	35,963
CPP or QPP contributions on self-employment and other earnings	67	1,950	1,597	1,720	1,540	1,530	1,537
Employment insurance premiums	68	21,600	7,174	23,900	9,594	25,990	12,290
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	100	285	100	309	140	420
Canada employment amount	73	23,470	29,247	25,720	32,185	28,150	35,052
Home accessibility expenses	74	40	267	50	188	50	178
Home buyers' amount	75	120	917	220	1,738	300	2,464
Digital news subscription expenses	76	470	98	540	114	660	135
Pension income amount	77	16,980	33,022	12,860	25,385	12,460	24,635





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	2,950	26,092	2,650	23,471	2,500	22,211
Disability amount transferred from a dependant	79	480	5,546	550	6,168	690	7,751
Interest paid on student loans	80	550	186	760	230	1,030	289
Tuition, education, and textbook amounts	81	4,210	26,839	3,600	25,476	3,150	22,629
Tuition, education, and textbook amounts transferred from a child	82	60	234	110	467	170	721
Amounts transferred from spouse or common-law partner	83	4,120	29,588	3,180	22,002	2,550	17,105
Medical expenses	84	14,540	39,168	15,250	45,909	15,660	47,573
Total tax credits on personal amounts	85	43,470	157,102	38,870	140,633	39,620	142,510
Allowable charitable donations and government gifts	86	4,140	3,432	4,800	4,933	5,860	6,703
Eligible cultural and ecological gifts	87	10	6	10	19	0	0
Total tax credit on donations and gifts	88	4,100	907	4,750	1,333	5,800	1,821
Total federal non-refundable tax credits	89	43,470	158,010	38,870	141,966	39,620	144,330
Federal dividend tax credit	90	1,720	405	2,080	644	2,560	844
Minimum tax carryover	91	20	19	30	28	40	51
Basic federal tax	92	24,330	24,917	29,270	44,776	34,430	70,494
Federal foreign tax credit	93	480	33	710	64	930	76
Federal political contribution tax credit	94	50	5	70	10	110	14
Investment tax credit	95	40	36	40	37	40	40
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	24,350	24,992	29,270	44,797	34,420	70,485
CPP contributions on self-employment	99	1,810	2,813	1,580	2,711	1,390	2,707
Social Benefits repayment	100	0	0	0	0	0	0
Canada workers benefit (CWB)	101	12,920	15,224	11,110	7,989	4,110	3,679
Canada Training Credit (CTC)	102	470	166	470	172	500	187
Eligible educator school supply tax credit	103	20	3	30	3	30	2
Net provincial or territorial tax	104	27,750	19,976	31,700	35,838	36,370	56,279
Total tax payable	105	28,890	47,787	32,550	83,354	36,690	129,478



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	36,940	0	34,180	0	33,030	0
Number of non-taxable returns	2	1,710	0	800	0	420	0
Total number of returns	3	38,650	0	34,980	0	33,450	0
Employment income	4	27,750	944,961	25,740	1,009,863	24,220	1,063,600
Commissions (from employment)	5	610	3,271	620	4,163	630	5,144
Other employment income	6	2,500	9,565	2,390	9,987	2,510	15,409
Old age security (OAS) pension	7	10,600	82,426	9,320	72,469	9,420	73,274
CPP or QPP benefits	8	14,110	114,820	12,450	104,020	12,470	106,711
Other pensions and superannuation	9	10,120	202,154	9,300	222,426	9,590	254,899
Elected split-pension amount	10	3,460	49,331	2,540	35,253	3,600	48,452
Employment insurance and other benefits	11	10,810	127,287	8,620	94,093	7,360	74,957
Taxable amount of dividends from taxable Canadian corporations	12	3,070	12,680	3,300	15,792	3,550	16,326
Interest and other investment income	13	5,490	5,212	5,190	5,202	5,600	6,159
Net partnership income (limited or non-active partners only)	14	0	0	0	0	0	0
Net rental income	15	660	1,445	620	1,361	690	1,706
Taxable capital gains	16	1,860	5,782	1,880	5,986	2,140	7,186
RRSP income	17	2,120	13,938	2,150	14,082	2,310	15,786
Other income	18	6,040	24,583	5,400	22,556	5,020	23,421
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	110	554	100	583	90	486
Net business income	20	1,520	19,233	1,470	21,274	1,280	18,786
Net professional income	21	200	2,400	220	3,258	200	2,851
Net commission income	22	230	1,562	220	1,928	220	1,474
Net farming income	23	130	-212	120	-288	110	225
Net fishing income	24	120	1,605	100	1,581	90	2,031
Workers' compensation benefits	25	930	14,289	800	10,058	660	8,555
Social assistance payments	26	320	1,316	230	939	150	524
Net federal supplements	27	1,050	3,020	660	1,753	460	1,040
Total income assessed	28	38,650	1,642,476	34,980	1,659,796	33,450	1,750,064
Registered pension plan (RPP) deduction	29	6,470	12,509	7,920	18,971	9,290	25,679
RRSP/PRPP deduction	30	5,110	12,598	5,780	16,161	6,300	19,894
Deduction for elected split-pension amount	31	3,180	21,923	3,570	30,022	3,590	33,857
Annual union, professional, or like dues	32	6,510	3,091	7,660	4,053	8,720	5,208
Child care expenses	33	2,100	9,219	2,020	9,261	1,910	9,744
Business investment loss	34	0	0	0	0	0	0
Moving expenses	35	150	887	140	870	120	856
Support payments made	36	50	400	50	228	50	358
Carrying charges and interest expenses	37	1,180	2,006	1,210	2,133	1,390	2,426
Deduction for CPP or QPP contributions on self-employment and other earnings	38	1,440	1,404	1,390	1,587	1,260	1,443
Deduction for CPP or QPP enhanced contributions on employment income	39	26,470	6,281	24,500	6,798	22,960	7,237



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	2,580	3,805	2,820	4,215	3,190	4,686
Clergy residence deduction	43	60	600	70	707	60	734
Other deductions	44	2,650	3,198	2,300	3,043	1,890	2,436
Federal COVID-19 benefits repayment	45	960	1,375	850	1,284	730	1,135
Total deductions before adjustments	46	31,600	79,359	29,850	99,351	28,270	115,786
Social benefits repayment	47	0	0	0	0	0	0
Net income	48	38,640	1,563,136	34,970	1,560,572	33,450	1,634,333
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0
Security options deductions	50	10	1	10	2	0	0
Other payments deduction	51	2,250	18,625	1,670	12,749	1,250	10,119
Non-capital losses of other years	52	30	184	30	246	30	179
Net capital losses of other years	53	200	262	230	277	270	277
Capital gains deduction	54	10	164	20	272	20	306
Northern residents deductions	55	0	0	0	0	0	0
Additional deductions	56	360	1,942	360	1,661	280	1,607
Farming/fishing losses of prior years	57	0	0	0	0	10	75
Total deductions from net income	58	2,810	21,237	2,270	15,265	1,830	12,620
Taxable income assessed	59	38,540	1,541,930	34,940	1,545,329	33,410	1,621,727
Basic personal amount	60	38,650	556,165	34,980	503,498	33,450	481,449
Age amount	61	10,740	81,777	9,480	67,414	9,580	62,721
Spouse or common-law partner amount	62	2,660	23,629	2,270	20,238	2,040	18,468
Canada caregiver amount	63	870	4,337	760	4,050	650	3,470
Amount for an eligible dependant	64	1,830	24,605	1,560	20,913	1,340	18,070
Family caregiver amount for children under 18 years of age	65	250	651	210	541	220	571
CPP or QPP contributions through employment	66	26,960	43,063	24,910	46,258	23,380	49,042
CPP or QPP contributions on self-employment and other earnings	67	1,440	1,404	1,390	1,587	1,260	1,443
Employment insurance premiums	68	26,730	14,571	24,720	15,513	23,240	16,314
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	170	516	200	597	190	570
Canada employment amount	73	28,980	36,032	26,790	33,433	25,320	31,628
Home accessibility expenses	74	40	280	40	176	60	290
Home buyers' amount	75	380	3,217	320	2,699	370	3,105
Digital news subscription expenses	76	760	156	860	171	1,020	211
Pension income amount	77	11,430	22,621	10,360	20,455	10,790	21,346



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	2,230	19,780	1,880	16,663	1,730	15,362
Disability amount transferred from a dependant	79	700	8,042	670	7,582	620	7,191
Interest paid on student loans	80	1,160	313	1,200	350	1,130	352
Tuition, education, and textbook amounts	81	2,400	16,544	1,820	13,659	1,510	10,366
Tuition, education, and textbook amounts transferred from a child	82	180	771	250	1,043	270	1,131
Amounts transferred from spouse or common-law partner	83	2,230	14,693	1,770	11,078	1,320	8,723
Medical expenses	84	14,640	45,363	12,440	39,166	12,080	41,219
Total tax credits on personal amounts	85	38,650	137,734	34,980	124,012	33,450	118,906
Allowable charitable donations and government gifts	86	6,400	8,148	6,580	8,660	6,830	9,617
Eligible cultural and ecological gifts	87	0	0	0	0	0	0
Total tax credit on donations and gifts	88	6,340	2,226	6,530	2,373	6,790	2,646
Total federal non-refundable tax credits	89	38,650	139,960	34,980	126,385	33,450	121,552
Federal dividend tax credit	90	2,900	1,238	3,210	1,591	3,530	1,788
Minimum tax carryover	91	40	78	50	137	60	169
Basic federal tax	92	35,390	93,257	33,130	105,448	32,380	122,287
Federal foreign tax credit	93	1,120	107	1,170	139	1,410	186
Federal political contribution tax credit	94	140	17	140	16	210	28
Investment tax credit	95	30	45	40	59	40	70
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	35,360	93,163	33,100	105,299	32,340	122,032
CPP contributions on self-employment	99	1,320	2,473	1,280	2,798	1,170	2,545
Social Benefits repayment	100	0	0	0	0	0	0
Canada workers benefit (CWB)	101	2,800	1,497	800	379	220	151
Canada Training Credit (CTC)	102	500	184	420	155	440	160
Eligible educator school supply tax credit	103	50	7	60	8	80	13
Net provincial or territorial tax	104	36,790	73,510	34,080	83,503	32,940	99,345
Total tax payable	105	36,940	169,159	34,180	191,608	33,030	223,926



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	28,320	0	44,420	0	32,830	0
Number of non-taxable returns	2	250	0	280	0	180	0
Total number of returns	3	28,570	0	44,700	0	33,010	0
Employment income	4	22,440	1,105,204	35,750	2,001,504	26,870	1,742,688
Commissions (from employment)	5	570	5,928	960	13,657	730	15,687
Other employment income	6	2,220	12,332	4,370	37,053	3,940	44,759
Old age security (OAS) pension	7	6,490	50,129	9,470	72,629	6,370	49,001
CPP or QPP benefits	8	8,960	79,039	13,490	121,995	9,320	88,414
Other pensions and superannuation	9	6,890	216,277	10,360	362,211	7,550	287,988
Elected split-pension amount	10	1,210	14,604	1,940	25,108	1,550	21,176
Employment insurance and other benefits	11	6,540	61,643	7,740	75,172	4,440	42,864
Taxable amount of dividends from taxable Canadian corporations	12	3,170	17,457	5,570	37,493	4,540	40,637
Interest and other investment income	13	4,600	5,041	7,720	9,415	6,250	9,059
Net partnership income (limited or non-active partners only)	14	0	0	0	0	0	0
Net rental income	15	580	1,461	1,110	3,211	1,030	2,991
Taxable capital gains	16	1,780	6,717	3,140	13,593	2,570	14,408
RRSP income	17	1,970	13,266	3,560	25,033	2,840	22,552
Other income	18	3,970	18,989	6,490	35,387	4,800	31,618
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	60	264	80	564	60	338
Net business income	20	1,100	16,243	1,850	30,963	1,500	25,915
Net professional income	21	160	2,134	330	5,430	270	6,083
Net commission income	22	210	2,088	320	3,312	270	3,073
Net farming income	23	0	0	140	80	120	664
Net fishing income	24	70	1,816	180	5,272	180	6,730
Workers' compensation benefits	25	570	7,210	820	11,495	530	8,014
Social assistance payments	26	80	283	70	219	30	195
Net federal supplements	27	320	812	350	958	190	497
Total income assessed	28	28,570	1,640,234	44,700	2,894,094	33,010	2,467,283
Registered pension plan (RPP) deduction	29	10,360	33,963	17,710	71,414	14,720	72,857
RRSP/PRPP deduction	30	6,260	21,805	12,120	50,218	10,320	53,130
Deduction for elected split-pension amount	31	3,210	36,708	5,050	69,939	3,690	59,118
Annual union, professional, or like dues	32	9,610	6,493	14,910	11,858	12,050	10,907
Child care expenses	33	1,760	8,921	2,880	15,474	1,960	11,072
Business investment loss	34	0	0	0	0	0	0
Moving expenses	35	120	919	200	2,141	200	1,989
Support payments made	36	60	410	120	971	100	909
Carrying charges and interest expenses	37	1,200	2,594	2,110	4,953	1,830	4,680
Deduction for CPP or QPP contributions on self-employment and other earnings	38	1,060	1,344	1,920	2,561	1,500	2,116
Deduction for CPP or QPP enhanced contributions on employment income	39	21,400	7,600	34,150	13,719	25,670	10,939



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	0	0	0	0
Other employment expenses	42	3,430	5,421	6,890	12,418	5,700	12,139
Clergy residence deduction	43	70	848	150	2,287	110	1,731
Other deductions	44	1,760	2,414	2,250	3,483	1,430	2,732
Federal COVID-19 benefits repayment	45	550	823	880	1,440	520	813
Total deductions before adjustments	46	25,760	130,353	40,850	263,077	30,500	245,308
Social benefits repayment	47	0	0	0	0	420	197
Net income	48	28,570	1,510,019	44,700	2,631,152	33,010	2,221,898
Canadian Forces personnel and police deduction	49	0	0	10	307	30	557
Security options deductions	50	0	0	20	46	10	12
Other payments deduction	51	960	8,305	1,220	12,672	750	8,706
Non-capital losses of other years	52	20	238	40	290	20	201
Net capital losses of other years	53	210	343	420	517	330	572
Capital gains deduction	54	0	0	30	838	60	1,798
Northern residents deductions	55	0	0	0	0	0	0
Additional deductions	56	180	1,284	270	1,089	0	0
Farming/fishing losses of prior years	57	0	0	0	0	0	0
Total deductions from net income	58	1,390	10,638	1,990	15,931	1,360	12,633
Taxable income assessed	59	28,540	1,499,381	44,680	2,615,224	32,990	2,209,278
Basic personal amount	60	28,570	411,268	44,700	643,490	33,010	475,164
Age amount	61	6,620	40,240	9,690	50,871	6,570	26,156
Spouse or common-law partner amount	62	1,890	17,139	2,980	27,958	2,480	22,957
Canada caregiver amount	63	630	3,302	810	4,569	600	3,311
Amount for an eligible dependant	64	1,220	16,187	1,710	22,745	1,120	14,877
Family caregiver amount for children under 18 years of age	65	220	564	310	794	300	787
CPP or QPP contributions through employment	66	21,720	51,312	34,640	91,750	25,960	72,710
CPP or QPP contributions on self-employment and other earnings	67	1,060	1,344	1,920	2,561	1,500	2,116
Employment insurance premiums	68	21,650	16,990	34,230	29,190	25,650	22,607
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	606	350	1,041	310	924
Canada employment amount	73	23,190	29,224	37,170	46,897	28,150	35,612
Home accessibility expenses	74	40	185	60	395	50	312
Home buyers' amount	75	360	3,121	570	4,882	420	3,759
Digital news subscription expenses	76	830	174	1,460	308	1,160	241
Pension income amount	77	7,530	14,820	11,400	22,483	8,340	16,449



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	1,300	11,483	2,010	17,791	1,600	14,137
Disability amount transferred from a dependant	79	630	7,578	860	10,391	680	8,562
Interest paid on student loans	80	1,110	342	1,790	561	1,160	369
Tuition, education, and textbook amounts	81	1,180	7,973	1,710	10,549	1,150	6,616
Tuition, education, and textbook amounts transferred from a child	82	310	1,361	620	2,736	580	2,619
Amounts transferred from spouse or common-law partner	83	1,020	7,202	1,510	10,001	1,100	7,178
Medical expenses	84	8,550	26,697	11,480	37,933	7,270	24,601
Total tax credits on personal amounts	85	28,570	100,321	44,700	155,901	33,010	114,239
Allowable charitable donations and government gifts	86	6,080	8,962	10,630	15,606	8,430	13,240
Eligible cultural and ecological gifts	87	0	0	0	0	0	0
Total tax credit on donations and gifts	88	6,050	2,469	10,560	4,305	8,390	3,658
Total federal non-refundable tax credits	89	28,570	102,790	44,700	160,206	33,010	117,896
Federal dividend tax credit	90	3,180	1,889	5,580	4,083	4,590	4,448
Minimum tax carryover	91	50	158	100	351	70	284
Basic federal tax	92	27,900	126,529	44,060	250,646	32,680	240,098
Federal foreign tax credit	93	1,160	149	2,210	496	1,810	512
Federal political contribution tax credit	94	150	22	290	43	270	41
Investment tax credit	95	30	70	50	116	50	137
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0
Alternative minimum tax payable	97	0	0	0	0	10	10
Net federal tax	98	27,880	126,310	44,010	250,010	32,650	239,429
CPP contributions on self-employment	99	970	2,371	1,680	4,519	980	3,734
Social Benefits repayment	100	0	0	0	0	420	197
Canada workers benefit (CWB)	101	70	56	80	75	40	43
Canada Training Credit (CTC)	102	400	138	720	260	600	233
Eligible educator school supply tax credit	103	110	15	230	30	270	37
Net provincial or territorial tax	104	28,240	101,743	44,310	198,170	32,720	186,578
Total tax payable	105	28,320	230,430	44,420	452,707	32,830	429,949



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	26,060	0	17,250	0	37,690	0
Number of non-taxable returns	2	90	0	40	0	100	0
Total number of returns	3	26,150	0	17,290	0	37,790	0
Employment income	4	21,630	1,617,984	14,920	1,238,479	33,120	3,422,941
Commissions (from employment)	5	520	14,189	430	13,521	1,140	53,123
Other employment income	6	2,980	32,171	2,180	18,703	5,720	39,384
Old age security (OAS) pension	7	4,720	35,995	2,460	18,714	4,340	33,153
CPP or QPP benefits	8	6,580	63,994	3,760	37,301	6,850	68,908
Other pensions and superannuation	9	5,640	233,449	3,170	138,215	6,050	296,139
Elected split-pension amount	10	1,580	24,344	770	11,441	1,370	18,232
Employment insurance and other benefits	11	2,630	25,893	1,710	16,619	3,260	33,116
Taxable amount of dividends from taxable Canadian corporations	12	4,170	50,369	3,000	44,318	7,980	177,346
Interest and other investment income	13	5,320	8,269	3,620	6,882	8,950	21,720
Net partnership income (limited or non-active partners only)	14	0	0	10	0	0	0
Net rental income	15	850	2,690	670	2,734	1,750	6,551
Taxable capital gains	16	2,460	16,045	1,740	12,920	4,650	54,953
RRSP income	17	2,210	19,666	1,560	14,984	3,570	43,278
Other income	18	3,840	24,347	2,650	22,632	6,720	80,849
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	20	181	20	175	50	314
Net business income	20	1,190	23,618	930	20,819	1,870	59,321
Net professional income	21	270	5,690	240	6,413	700	28,507
Net commission income	22	220	3,081	150	2,671	360	11,682
Net farming income	23	110	-25	80	426	150	652
Net fishing income	24	140	5,946	90	4,928	250	17,772
Workers' compensation benefits	25	330	4,954	220	3,284	410	7,304
Social assistance payments	26	0	0	0	0	0	0
Net federal supplements	27	130	339	50	119	120	349
Total income assessed	28	26,150	2,214,725	17,290	1,637,583	37,790	4,479,643
Registered pension plan (RPP) deduction	29	13,280	83,005	8,960	58,870	19,350	147,693
RRSP/PRPP deduction	30	8,880	52,500	6,990	49,841	18,610	196,823
Deduction for elected split-pension amount	31	2,580	41,322	1,690	29,005	3,320	67,023
Annual union, professional, or like dues	32	11,280	10,982	7,350	8,085	16,420	21,267
Child care expenses	33	1,810	10,268	1,000	5,745	1,670	9,679
Business investment loss	34	0	0	0	0	10	441
Moving expenses	35	140	2,043	90	1,135	190	3,619
Support payments made	36	100	951	80	753	290	3,765
Carrying charges and interest expenses	37	1,690	4,861	1,150	4,143	3,290	14,234
Deduction for CPP or QPP contributions on self-employment and other earnings	38	1,170	1,663	960	1,397	2,250	3,558
Deduction for CPP or QPP enhanced contributions on employment income	39	20,790	9,057	14,380	6,305	32,150	14,281





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	0	0	0	0	40	387
Other employment expenses	42	4,260	8,408	3,270	6,303	7,520	14,082
Clergy residence deduction	43	70	1,043	40	793	70	1,374
Other deductions	44	870	2,388	600	1,579	1,250	5,163
Federal COVID-19 benefits repayment	45	320	518	210	318	450	731
Total deductions before adjustments	46	24,340	229,120	16,550	174,352	36,500	504,192
Social benefits repayment	47	2,710	2,586	2,320	4,455	5,570	19,842
Net income	48	26,150	1,983,046	17,290	1,458,944	37,790	3,955,683
Canadian Forces personnel and police deduction	49	20	428	10	270	20	755
Security options deductions	50	10	26	10	49	30	195
Other payments deduction	51	460	5,308	280	3,452	520	7,652
Non-capital losses of other years	52	10	211	0	0	20	396
Net capital losses of other years	53	370	713	270	660	730	2,061
Capital gains deduction	54	50	1,891	30	964	160	7,695
Northern residents deductions	55	0	0	0	0	100	381
Additional deductions	56	0	0	0	0	0	0
Farming/fishing losses of prior years	57	10	164	0	0	20	166
Total deductions from net income	58	1,070	9,476	670	5,744	1,710	20,381
Taxable income assessed	59	26,150	1,973,579	17,290	1,453,204	37,780	3,935,334
Basic personal amount	60	26,150	376,517	17,290	248,924	37,790	543,997
Age amount	61	4,870	12,585	2,190	4,447	1,600	3,297
Spouse or common-law partner amount	62	1,890	17,754	1,290	12,241	3,210	32,364
Canada caregiver amount	63	480	2,782	340	1,951	730	4,444
Amount for an eligible dependant	64	960	12,623	620	8,012	1,190	15,553
Family caregiver amount for children under 18 years of age	65	260	697	170	437	370	933
CPP or QPP contributions through employment	66	21,010	60,065	14,510	41,787	32,360	94,643
CPP or QPP contributions on self-employment and other earnings	67	1,170	1,663	960	1,397	2,250	3,558
Employment insurance premiums	68	20,650	18,597	14,160	12,857	31,090	28,648
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	240	732	190	564	380	1,128
Canada employment amount	73	22,500	28,532	15,340	19,514	33,850	43,179
Home accessibility expenses	74	30	162	30	197	50	288
Home buyers' amount	75	280	2,417	210	1,861	380	3,436
Digital news subscription expenses	76	1,060	221	660	142	1,700	366
Pension income amount	77	6,200	12,255	3,650	7,184	6,990	13,653



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	1,040	9,251	600	5,340	1,000	8,902
Disability amount transferred from a dependant	79	620	7,897	420	5,264	920	11,214
Interest paid on student loans	80	860	282	570	176	980	353
Tuition, education, and textbook amounts	81	810	4,127	490	2,337	970	4,537
Tuition, education, and textbook amounts transferred from a child	82	690	3,111	560	2,567	1,880	9,096
Amounts transferred from spouse or common-law partner	83	770	4,934	460	3,116	1,090	6,608
Medical expenses	84	5,470	18,108	2,550	9,193	4,860	18,611
Total tax credits on personal amounts	85	26,150	89,243	17,290	58,379	37,790	127,201
Allowable charitable donations and government gifts	86	7,040	12,557	4,870	8,749	11,890	23,640
Eligible cultural and ecological gifts	87	0	0	0	0	0	0
Total tax credit on donations and gifts	88	7,020	3,489	4,850	2,430	11,870	6,603
Total federal non-refundable tax credits	89	26,150	92,732	17,290	60,809	37,790	133,804
Federal dividend tax credit	90	4,180	5,449	2,980	4,564	7,810	17,364
Minimum tax carryover	91	80	322	60	258	180	763
Basic federal tax	92	25,990	234,099	17,210	184,417	37,630	566,609
Federal foreign tax credit	93	1,750	737	1,260	561	3,440	2,762
Federal political contribution tax credit	94	210	33	160	29	420	81
Investment tax credit	95	40	80	30	44	90	258
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0
Alternative minimum tax payable	97	30	26	40	43	230	390
Net federal tax	98	25,950	233,254	17,190	183,788	37,570	563,530
CPP contributions on self-employment	99	670	2,935	520	2,465	1,190	6,282
Social Benefits repayment	100	2,710	2,586	2,320	4,455	5,570	19,842
Canada workers benefit (CWB)	101	30	40	0	0	20	28
Canada Training Credit (CTC)	102	460	176	260	95	600	226
Eligible educator school supply tax credit	103	680	96	170	24	100	16
Net provincial or territorial tax	104	25,960	179,206	17,180	139,952	37,480	420,120
Total tax payable	105	26,060	417,982	17,250	330,663	37,690	1,009,786



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	13,550	0	4,680	0
Number of non-taxable returns	2	50	0	20	0
Total number of returns	3	13,600	0	4,690	0
Employment income	4	11,410	1,672,953	3,500	861,263
Commissions (from employment)	5	690	59,427	330	96,113
Other employment income	6	1,710	15,422	490	9,858
Old age security (OAS) pension	7	1,700	12,881	870	6,462
CPP or QPP benefits	8	2,600	26,450	1,240	12,604
Other pensions and superannuation	9	2,280	135,685	970	99,434
Elected split-pension amount	10	490	7,149	130	1,412
Employment insurance and other benefits	11	840	7,804	170	2,241
Taxable amount of dividends from taxable Canadian corporations	12	4,850	248,227	2,840	449,457
Interest and other investment income	13	4,490	19,208	2,390	33,801
Net partnership income (limited or non-active partners only)	14	50	817	40	694
Net rental income	15	870	5,838	390	11,080
Taxable capital gains	16	2,680	67,243	1,820	386,764
RRSP income	17	1,220	30,299	340	38,488
Other income	18	3,360	75,631	1,690	100,598
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	0	0	0	0
Net business income	20	820	52,156	280	33,244
Net professional income	21	480	38,355	330	56,678
Net commission income	22	130	12,306	60	13,876
Net farming income	23	100	113	0	0
Net fishing income	24	120	12,476	90	10,384
Workers' compensation benefits	25	80	2,588	20	428
Social assistance payments	26	0	0	0	0
Net federal supplements	27	50	191	40	127
Total income assessed	28	13,600	2,505,116	4,690	2,232,476
Registered pension plan (RPP) deduction	29	5,270	56,153	1,110	18,569
RRSP/PRPP deduction	30	7,970	166,333	2,660	124,887
Deduction for elected split-pension amount	31	1,210	29,504	460	13,527
Annual union, professional, or like dues	32	4,240	6,810	620	1,259
Child care expenses	33	340	2,022	90	541
Business investment loss	34	0	0	0	0
Moving expenses	35	80	1,545	20	723
Support payments made	36	230	5,378	120	6,051
Carrying charges and interest expenses	37	1,960	13,002	1,330	16,180
Deduction for CPP or QPP contributions on self-employment and other earnings	38	1,100	2,166	530	1,081
Deduction for CPP or QPP enhanced contributions on employment income	39	10,910	4,843	3,180	1,377



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	30	301	50	4,667
Other employment expenses	42	2,560	7,261	730	5,443
Clergy residence deduction	43	10	229	0	0
Other deductions	44	490	6,580	220	21,951
Federal COVID-19 benefits repayment	45	130	230	30	43
Total deductions before adjustments	46	12,960	302,564	4,340	216,353
Social benefits repayment	47	2,140	13,188	900	6,506
Net income	48	13,590	2,189,395	4,690	2,009,616
Canadian Forces personnel and police deduction	49	0	0	0	0
Security options deductions	50	30	321	40	7,705
Other payments deduction	51	110	2,707	30	481
Non-capital losses of other years	52	0	0	0	0
Net capital losses of other years	53	450	1,782	370	5,263
Capital gains deduction	54	160	13,431	430	136,397
Northern residents deductions	55	60	267	0	0
Additional deductions	56	0	0	0	0
Farming/fishing losses of prior years	57	0	0	0	0
Total deductions from net income	58	880	20,409	860	150,542
Taxable income assessed	59	13,590	2,168,991	4,680	1,859,296
Basic personal amount	60	13,600	190,621	4,690	60,108
Age amount	61	110	504	70	328
Spouse or common-law partner amount	62	1,460	14,855	510	5,082
Canada caregiver amount	63	280	1,760	70	450
Amount for an eligible dependant	64	290	3,604	80	931
Family caregiver amount for children under 18 years of age	65	150	395	40	103
CPP or QPP contributions through employment	66	10,990	32,133	3,210	9,161
CPP or QPP contributions on self-employment and other earnings	67	1,100	2,166	530	1,081
Employment insurance premiums	68	9,730	8,942	2,420	2,120
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	90	261	0	0
Canada employment amount	73	11,630	14,819	3,590	4,565
Home accessibility expenses	74	10	119	10	126
Home buyers' amount	75	90	852	20	165
Digital news subscription expenses	76	800	190	370	93
Pension income amount	77	2,580	5,031	1,070	2,061



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	400	3,530	90	772
Disability amount transferred from a dependant	79	370	4,522	90	994
Interest paid on student loans	80	170	69	30	9
Tuition, education, and textbook amounts	81	280	2,721	80	595
Tuition, education, and textbook amounts transferred from a child	82	1,010	5,343	530	3,014
Amounts transferred from spouse or common-law partner	83	400	2,531	140	828
Medical expenses	84	1,830	8,378	900	6,413
Total tax credits on personal amounts	85	13,600	45,431	4,690	14,816
Allowable charitable donations and government gifts	86	5,240	17,516	2,320	38,000
Eligible cultural and ecological gifts	87	0	0	0	0
Total tax credit on donations and gifts	88	5,230	4,972	2,320	12,914
Total federal non-refundable tax credits	89	13,600	50,404	4,690	27,730
Federal dividend tax credit	90	4,630	24,663	2,640	56,080
Minimum tax carryover	91	130	556	60	421
Basic federal tax	92	13,520	380,139	4,650	437,523
Federal foreign tax credit	93	2,110	2,815	1,300	7,876
Federal political contribution tax credit	94	270	69	130	38
Investment tax credit	95	40	157	30	476
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0
Alternative minimum tax payable	97	260	785	330	7,187
Net federal tax	98	13,490	377,139	4,640	430,046
CPP contributions on self-employment	99	670	3,824	340	1,910
Social Benefits repayment	100	2,140	13,188	900	6,506
Canada workers benefit (CWB)	101	0	0	0	0
Canada Training Credit (CTC)	102	160	59	20	7
Eligible educator school supply tax credit	103	20	3	0	0
Net provincial or territorial tax	104	13,410	263,924	4,590	267,995
Total tax payable	105	13,550	658,078	4,680	706,457

**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.