



Individual Income Tax Returns Statistics (2022 Tax Year)

Table 2: Tax return line items by income ranges (Newfoundland and Labrador)

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	298,860	0	250	0	920	0
Number of non-taxable returns	2	144,200	0	26,900	0	19,520	0
Total number of returns	3	443,060	0	27,150	0	20,440	0
Employment income	4	259,280	13,535,198	8,430	23,679	9,510	58,559
Commissions (from employment)	5	4,350	121,294	60	40	120	114
Other employment income	6	33,860	170,323	200	232	270	759
Old age security (OAS) pension	7	127,510	986,578	690	1,269	1,810	8,735
CPP or QPP benefits	8	167,590	1,168,016	2,390	4,584	4,720	20,665
Other pensions and superannuation	9	80,920	1,906,060	200	601	400	1,151
Elected split-pension amount	10	26,060	299,366	110	233	270	1,221
Employment insurance and other benefits	11	98,230	1,169,068	720	2,526	1,560	7,297
Taxable amount of dividends from taxable Canadian corporations	12	31,990	404,125	370	222	290	347
Interest and other investment income	13	55,460	91,022	1,130	500	820	597
Net partnership income (limited or non-active partners only)	14	80	1,362	0	0	0	0
Net rental income	15	15,020	44,408	270	-940	170	379
Taxable capital gains	16	20,120	257,357	290	308	210	293
RRSP income	17	24,760	253,214	280	448	270	863
Other income	18	61,330	483,597	1,300	2,151	2,240	6,593
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	2,110	10,030	110	194	270	927
Net business income	20	14,060	195,379	900	-7,273	800	3,282
Net professional income	21	3,700	231,963	140	-21	150	557
Net commission income	22	2,750	71,048	100	19	90	342
Net farming income	23	350	-1,645	30	-1,219	0	0
Net fishing income	24	10,090	449,789	60	-1,211	50	-102
Workers' compensation benefits	25	11,630	160,244	60	154	150	654
Social assistance payments	26	22,360	208,488	2,370	7,680	5,580	41,228
Net federal supplements	27	63,420	334,428	600	808	1,360	3,593
Total income assessed	28	431,990	22,565,646	16,080	35,026	20,440	158,147
Registered pension plan (RPP) deduction	29	86,070	430,530	290	377	360	215
RRSP/PRPP deduction	30	63,900	542,491	140	225	130	201
Deduction for elected split-pension amount	31	26,100	299,325	0	0	0	0
Annual union, professional, or like dues	32	112,200	87,016	1,350	162	1,630	198
Child care expenses	33	12,070	46,259	140	160	130	262
Business investment loss	34	40	1,795	0	0	0	0
Moving expenses	35	1,570	10,948	30	72	50	95
Support payments made	36	720	12,178	0	0	0	0
Carrying charges and interest expenses	37	9,800	41,569	60	81	60	91
Deduction for CPP or QPP contributions on self-employment and other earnings	38	21,880	29,680	180	10	800	157
Deduction for CPP or QPP enhanced contributions on employment income	39	234,260	66,505	2,760	214	6,200	176



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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	100	1,289	0	0	0	0
Other employment expenses	42	26,170	40,038	40	31	60	69
Clergy residence deduction	43	560	6,242	0	0	0	0
Other deductions	44	20,560	46,691	280	343	300	338
Federal COVID-19 benefits repayment	45	6,960	9,683	120	133	0	0
Total deductions before adjustments	46	286,540	1,672,510	4,500	1,841	7,630	1,940
Social benefits repayment	47	15,970	53,759	0	0	0	0
Net income	48	431,290	20,849,338	15,470	42,063	20,420	156,258
Canadian Forces personnel and police deduction	49	20	479	0	0	0	0
Security options deductions	50	140	8,191	0	0	0	0
Other payments deduction	51	95,080	703,072	3,020	8,642	7,030	45,475
Non-capital losses of other years	52	250	2,221	0	0	0	0
Net capital losses of other years	53	2,260	6,816	0	0	0	0
Capital gains deduction	54	360	65,909	0	0	0	0
Northern residents deductions	55	13,300	90,286	0	0	0	0
Additional deductions	56	1,300	7,930	10	29	40	129
Farming/fishing losses of prior years	57	20	190	0	0	0	0
Total deductions from net income	58	111,410	885,209	3,070	8,721	7,110	45,720
Taxable income assessed	59	414,520	19,965,720	13,280	33,574	15,780	110,669
Basic personal amount	60	443,060	6,347,510	27,150	380,387	20,440	290,878
Age amount	61	125,610	911,853	930	7,210	1,910	14,947
Spouse or common-law partner amount	62	25,990	200,002	870	9,557	520	5,279
Canada caregiver amount	63	8,050	44,010	60	373	60	335
Amount for an eligible dependant	64	15,980	217,613	650	8,818	480	6,496
Family caregiver amount for children under 18 years of age	65	2,640	6,734	70	191	40	92
CPP or QPP contributions through employment	66	245,170	451,331	6,100	1,964	7,440	1,834
CPP or QPP contributions on self-employment and other earnings	67	21,880	29,680	180	10	800	157
Employment insurance premiums	68	250,500	150,084	6,420	788	8,810	961
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	5,890	17,676	40	108	30	87
Canada employment amount	73	271,960	334,894	8,510	9,744	9,600	11,972
Home accessibility expenses	74	250	1,398	0	0	0	0
Home buyers' amount	75	2,810	24,318	0	0	0	0
Digital news subscription expenses	76	2,350	612	40	13	20	6
Pension income amount	77	95,990	184,743	290	384	610	1,000



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Disability amount	78	29,890	265,132	1,360	12,434	2,110	18,738
Disability amount transferred from a dependant	79	7,140	84,876	130	1,691	70	883
Interest paid on student loans	80	1,730	768	0	0	0	0
Tuition, education, and textbook amounts	81	20,700	90,060	0	0	20	19
Tuition, education, and textbook amounts transferred from a child	82	6,660	23,900	0	0	0	0
Amounts transferred from spouse or common-law partner	83	32,030	223,243	360	2,411	560	3,517
Medical expenses	84	101,810	278,957	1,540	2,249	1,280	1,561
Total tax credits on personal amounts	85	443,060	1,482,387	27,150	65,777	20,440	53,820
Allowable charitable donations and government gifts	86	66,450	85,399	40	20	80	46
Eligible cultural and ecological gifts	87	70	149	0	0	0	0
Total tax credit on donations and gifts	88	66,110	23,784	40	5	80	12
Total federal non-refundable tax credits	89	443,060	1,506,171	27,150	65,782	20,440	53,832
Federal dividend tax credit	90	28,550	43,803	70	0	40	0
Minimum tax carryover	91	420	1,771	0	0	0	0
Basic federal tax	92	273,310	2,261,435	150	7	170	48
Federal foreign tax credit	93	11,970	16,947	0	0	0	0
Federal political contribution tax credit	94	1,010	191	0	0	0	0
Investment tax credit	95	560	889	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0
Alternative minimum tax payable	97	280	3,211	0	0	0	0
Net federal tax	98	273,340	2,244,169	90	27	200	75
CPP contributions on self-employment	99	18,670	52,354	140	19	690	274
Social Benefits repayment	100	15,970	53,759	0	0	0	0
Canada workers benefit (CWB)	101	37,200	41,322	1,120	969	1,970	2,037
Canada Training Credit (CTC)	102	5,990	2,108	150	48	120	37
Eligible educator school supply tax credit	103	1,150	147	0	0	0	0
Net provincial or territorial tax	104	289,290	1,728,629	50	7	100	26
Total tax payable	105	298,860	4,079,004	250	54	920	376



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

Item	Item code	\$10,000 - \$14,999 (Number)	\$10,000 - \$14,999 (Thousands of Dollars)	\$15,000 - \$19,999 (Number)	\$15,000 - \$19,999 (Thousands of Dollars)	\$20,000 - \$24,999 (Number)	\$20,000 - \$24,999 (Thousands of Dollars)
Number of taxable returns	1	2,770	0	8,200	0	14,830	0
Number of non-taxable returns	2	28,810	0	26,700	0	29,680	0
Total number of returns	3	31,580	0	34,900	0	44,500	0
Employment income	4	10,410	95,011	11,420	134,666	13,110	197,688
Commissions (from employment)	5	150	177	180	308	220	573
Other employment income	6	370	1,106	540	1,504	800	2,503
Old age security (OAS) pension	7	9,470	70,802	17,610	137,693	28,940	233,269
CPP or QPP benefits	8	12,630	52,200	19,600	92,827	30,510	183,302
Other pensions and superannuation	9	960	3,134	2,750	9,517	7,350	30,792
Elected split-pension amount	10	770	4,042	2,150	15,181	2,660	24,754
Employment insurance and other benefits	11	3,520	23,205	5,990	52,911	7,900	79,021
Taxable amount of dividends from taxable Canadian corporations	12	480	585	930	1,048	1,320	1,770
Interest and other investment income	13	1,510	884	2,440	1,457	3,230	2,056
Net partnership income (limited or non-active partners only)	14	0	0	0	0	0	0
Net rental income	15	240	723	360	917	440	1,242
Taxable capital gains	16	330	458	530	703	790	1,205
RRSP income	17	490	2,094	670	3,237	940	4,673
Other income	18	3,230	10,870	3,610	12,390	4,100	13,726
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	320	1,355	310	1,725	260	1,442
Net business income	20	910	5,736	980	7,403	960	8,499
Net professional income	21	160	875	150	1,085	160	1,498
Net commission income	22	100	389	130	530	130	611
Net farming income	23	0	0	20	-46	20	-147
Net fishing income	24	110	119	170	505	320	2,084
Workers' compensation benefits	25	370	2,387	780	5,867	1,380	10,987
Social assistance payments	26	8,150	91,433	3,700	46,147	1,080	9,393
Net federal supplements	27	8,150	32,458	15,380	80,539	25,570	181,148
Total income assessed	28	31,580	400,259	34,900	608,517	44,500	992,799
Registered pension plan (RPP) deduction	29	570	472	850	714	1,100	957
RRSP/PRPP deduction	30	270	452	460	1,021	710	1,350
Deduction for elected split-pension amount	31	40	46	170	249	470	958
Annual union, professional, or like dues	32	2,040	326	2,570	498	3,370	772
Child care expenses	33	190	436	300	739	370	956
Business investment loss	34	0	0	0	0	0	0
Moving expenses	35	50	124	60	180	80	312
Support payments made	36	0	0	0	0	20	73
Carrying charges and interest expenses	37	110	198	160	232	250	299
Deduction for CPP or QPP contributions on self-employment and other earnings	38	950	347	990	513	1,070	671
Deduction for CPP or QPP enhanced contributions on employment income	39	8,030	407	9,760	700	11,860	1,130



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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	0	0	260	282
Clergy residence deduction	43	0	0	0	0	0	0
Other deductions	44	630	814	970	1,257	1,360	1,727
Federal COVID-19 benefits repayment	45	180	200	260	306	420	530
Total deductions before adjustments	46	9,860	3,917	11,850	6,578	14,360	10,158
Social benefits repayment	47	0	0	0	0	0	0
Net income	48	31,560	396,433	34,880	602,096	44,500	982,766
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	16,430	126,279	19,330	132,553	27,280	201,528
Non-capital losses of other years	52	0	0	20	20	20	68
Net capital losses of other years	53	10	9	30	15	60	50
Capital gains deduction	54	0	0	0	0	0	0
Northern residents deductions	55	0	0	220	717	380	1,468
Additional deductions	56	60	222	90	372	160	789
Farming/fishing losses of prior years	57	0	0	0	0	0	0
Total deductions from net income	58	16,580	126,856	19,600	133,713	27,680	203,934
Taxable income assessed	59	25,160	269,749	32,620	468,496	44,170	778,943
Basic personal amount	60	31,580	452,895	34,900	501,498	44,500	639,962
Age amount	61	9,590	75,577	17,690	139,701	29,000	229,040
Spouse or common-law partner amount	62	1,200	11,655	2,310	12,534	3,330	13,809
Canada caregiver amount	63	220	994	530	2,851	530	2,675
Amount for an eligible dependant	64	1,230	17,184	1,430	20,156	1,210	16,723
Family caregiver amount for children under 18 years of age	65	120	343	160	414	120	319
CPP or QPP contributions through employment	66	9,260	3,364	10,770	5,379	12,580	8,330
CPP or QPP contributions on self-employment and other earnings	67	950	347	990	513	1,070	671
Employment insurance premiums	68	9,480	1,519	10,580	2,146	12,500	3,147
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	159	120	357	150	435
Canada employment amount	73	10,510	12,909	11,620	14,332	13,540	16,736
Home accessibility expenses	74	0	0	10	61	0	0
Home buyers' amount	75	0	0	20	128	50	362
Digital news subscription expenses	76	40	11	30	8	50	13
Pension income amount	77	1,640	2,554	4,610	7,876	9,460	16,412



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Disability amount	78	2,560	22,706	2,620	23,049	3,080	27,195
Disability amount transferred from a dependant	79	190	2,689	300	3,882	300	3,504
Interest paid on student loans	80	0	0	30	44	60	14
Tuition, education, and textbook amounts	81	20	19	2,510	3,661	2,940	10,037
Tuition, education, and textbook amounts transferred from a child	82	0	0	0	0	30	100
Amounts transferred from spouse or common-law partner	83	3,910	24,512	7,210	52,883	5,030	37,180
Medical expenses	84	2,510	3,856	4,220	7,443	6,760	14,768
Total tax credits on personal amounts	85	31,580	95,007	34,900	119,826	44,500	156,197
Allowable charitable donations and government gifts	86	240	150	850	725	2,340	1,965
Eligible cultural and ecological gifts	87	0	0	0	0	0	0
Total tax credit on donations and gifts	88	240	40	850	191	2,320	517
Total federal non-refundable tax credits	89	31,580	95,047	34,900	120,017	44,500	156,714
Federal dividend tax credit	90	90	1	300	22	440	64
Minimum tax carryover	91	0	0	0	0	0	0
Basic federal tax	92	240	85	4,950	1,341	10,460	7,230
Federal foreign tax credit	93	0	0	0	0	110	5
Federal political contribution tax credit	94	0	0	0	0	0	0
Investment tax credit	95	0	0	0	0	0	0
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	320	156	5,000	1,419	10,500	7,309
CPP contributions on self-employment	99	860	609	910	902	990	1,180
Social Benefits repayment	100	0	0	0	0	0	0
Canada workers benefit (CWB)	101	3,290	4,356	4,840	6,871	6,710	9,955
Canada Training Credit (CTC)	102	200	61	290	93	300	102
Eligible educator school supply tax credit	103	0	0	0	0	0	0
Net provincial or territorial tax	104	1,920	384	4,620	1,759	12,410	6,630
Total tax payable	105	2,770	1,151	8,200	4,083	14,830	15,127



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Item	Item code	\$25,000 - \$29,999 (Number)	\$25,000 - \$29,999 (Thousands of Dollars)	\$30,000 - \$34,999 (Number)	\$30,000 - \$34,999 (Thousands of Dollars)	\$35,000 - \$39,999 (Number)	\$35,000 - \$39,999 (Thousands of Dollars)
Number of taxable returns	1	22,340	0	23,530	0	23,640	0
Number of non-taxable returns	2	6,530	0	2,920	0	1,450	0
Total number of returns	3	28,870	0	26,450	0	25,090	0
Employment income	4	15,210	290,620	15,980	372,475	15,740	418,434
Commissions (from employment)	5	240	891	250	1,101	240	1,335
Other employment income	6	1,180	3,054	1,600	3,983	1,840	4,503
Old age security (OAS) pension	7	11,920	94,619	8,870	69,514	8,160	63,640
CPP or QPP benefits	8	14,290	109,365	11,630	88,521	11,140	86,926
Other pensions and superannuation	9	9,010	75,651	7,730	101,144	7,520	126,212
Elected split-pension amount	10	2,800	30,874	2,800	33,694	2,930	36,950
Employment insurance and other benefits	11	9,060	101,754	9,230	114,628	9,080	123,423
Taxable amount of dividends from taxable Canadian corporations	12	1,240	2,284	1,310	2,731	1,490	3,705
Interest and other investment income	13	2,980	2,249	2,890	2,274	3,170	2,723
Net partnership income (limited or non-active partners only)	14	0	0	0	0	0	0
Net rental income	15	500	1,326	540	1,302	610	1,430
Taxable capital gains	16	710	1,273	850	1,888	880	2,274
RRSP income	17	1,000	5,654	1,100	7,842	1,260	9,138
Other income	18	4,100	13,968	4,240	15,484	4,060	16,688
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	160	878	110	570	110	612
Net business income	20	880	8,616	770	8,574	750	8,772
Net professional income	21	130	1,582	100	1,448	110	1,230
Net commission income	22	140	788	130	853	150	920
Net farming income	23	30	-120	0	0	20	-120
Net fishing income	24	350	3,064	550	5,952	710	8,513
Workers' compensation benefits	25	1,290	15,877	1,190	17,044	1,080	19,249
Social assistance payments	26	590	4,809	300	2,445	190	1,704
Net federal supplements	27	7,260	22,130	2,060	5,773	1,000	2,905
Total income assessed	28	28,870	792,062	26,450	859,794	25,090	941,637
Registered pension plan (RPP) deduction	29	1,620	1,790	2,260	2,906	3,000	5,003
RRSP/PRPP deduction	30	1,140	2,268	1,490	3,150	2,070	4,774
Deduction for elected split-pension amount	31	1,040	3,504	1,780	8,275	2,120	13,024
Annual union, professional, or like dues	32	4,280	1,207	5,020	1,715	5,730	2,246
Child care expenses	33	500	1,469	600	1,876	670	2,204
Business investment loss	34	0	0	0	0	0	0
Moving expenses	35	90	232	120	381	100	269
Support payments made	36	10	19	20	116	20	146
Carrying charges and interest expenses	37	260	423	320	741	420	810
Deduction for CPP or QPP contributions on self-employment and other earnings	38	1,050	752	1,190	897	1,290	1,027
Deduction for CPP or QPP enhanced contributions on employment income	39	14,100	1,766	15,020	2,345	14,800	2,684





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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	540	722	750	995
Clergy residence deduction	43	10	53	20	118	30	192
Other deductions	44	1,560	1,720	1,750	2,031	1,810	2,016
Federal COVID-19 benefits repayment	45	540	668	610	838	600	859
Total deductions before adjustments	46	16,960	16,280	18,550	26,119	18,600	36,272
Social benefits repayment	47	0	0	0	0	0	0
Net income	48	28,860	775,783	26,450	833,770	25,090	905,421
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	8,730	42,816	3,430	25,261	2,230	23,859
Non-capital losses of other years	52	30	138	30	171	20	135
Net capital losses of other years	53	0	0	80	146	60	161
Capital gains deduction	54	0	0	0	0	0	0
Northern residents deductions	55	550	2,352	530	2,608	600	3,150
Additional deductions	56	180	832	150	1,051	120	947
Farming/fishing losses of prior years	57	0	0	0	0	0	0
Total deductions from net income	58	9,300	46,217	4,140	29,274	2,970	28,381
Taxable income assessed	59	28,610	729,676	26,260	804,688	24,890	877,217
Basic personal amount	60	28,870	415,164	26,450	380,651	25,090	361,058
Age amount	61	12,000	94,760	8,970	70,795	8,250	65,162
Spouse or common-law partner amount	62	2,330	13,642	1,820	12,835	1,390	11,007
Canada caregiver amount	63	570	2,881	660	3,335	660	3,373
Amount for an eligible dependant	64	1,390	19,031	1,220	16,688	1,160	15,752
Family caregiver amount for children under 18 years of age	65	140	368	130	342	140	345
CPP or QPP contributions through employment	66	14,670	12,638	15,450	16,495	15,210	18,781
CPP or QPP contributions on self-employment and other earnings	67	1,050	752	1,190	897	1,290	1,027
Employment insurance premiums	68	14,730	4,609	15,690	5,921	15,590	6,674
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	210	618	260	780	320	954
Canada employment amount	73	15,980	19,581	17,060	20,724	17,020	20,537
Home accessibility expenses	74	0	0	0	0	0	0
Home buyers' amount	75	90	689	140	1,131	120	970
Digital news subscription expenses	76	60	19	70	20	80	21
Pension income amount	77	10,820	21,183	9,140	18,043	8,730	17,301





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	2,780	24,552	2,430	21,548	2,200	19,482
Disability amount transferred from a dependant	79	420	4,801	450	4,990	480	5,396
Interest paid on student loans	80	90	41	110	30	120	34
Tuition, education, and textbook amounts	81	2,420	11,518	2,030	11,221	1,660	9,610
Tuition, education, and textbook amounts transferred from a child	82	90	287	120	375	170	555
Amounts transferred from spouse or common-law partner	83	2,930	21,632	2,470	17,701	1,950	13,085
Medical expenses	84	10,040	25,124	10,270	27,651	10,040	28,572
Total tax credits on personal amounts	85	28,870	104,074	26,450	94,808	25,090	89,936
Allowable charitable donations and government gifts	86	3,880	3,215	4,110	3,751	4,570	4,400
Eligible cultural and ecological gifts	87	0	0	0	0	0	0
Total tax credit on donations and gifts	88	3,870	844	4,080	994	4,540	1,174
Total federal non-refundable tax credits	89	28,870	104,919	26,450	95,803	25,090	91,110
Federal dividend tax credit	90	720	126	1,060	240	1,350	366
Minimum tax carryover	91	0	0	0	0	0	0
Basic federal tax	92	16,620	17,370	20,210	31,175	21,560	44,134
Federal foreign tax credit	93	210	9	350	16	450	22
Federal political contribution tax credit	94	20	1	20	3	30	2
Investment tax credit	95	20	12	20	16	30	35
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	16,650	17,435	20,200	31,234	21,550	44,144
CPP contributions on self-employment	99	960	1,323	1,100	1,578	1,220	1,805
Social Benefits repayment	100	0	0	0	0	0	0
Canada workers benefit (CWB)	101	8,260	9,512	6,770	4,641	2,240	1,910
Canada Training Credit (CTC)	102	300	102	340	120	360	126
Eligible educator school supply tax credit	103	0	0	10	2	20	2
Net provincial or territorial tax	104	21,930	20,178	22,840	30,353	23,250	38,729
Total tax payable	105	22,340	38,941	23,530	63,170	23,640	84,682



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	21,680	0	20,660	0	19,770	0
Number of non-taxable returns	2	760	0	360	0	160	0
Total number of returns	3	22,440	0	21,030	0	19,930	0
Employment income	4	14,930	463,714	14,640	536,673	13,450	555,223
Commissions (from employment)	5	250	1,785	230	1,954	230	2,734
Other employment income	6	1,940	5,651	1,980	6,317	2,180	8,100
Old age security (OAS) pension	7	6,810	52,810	6,070	46,791	6,100	47,265
CPP or QPP benefits	8	9,540	76,654	8,470	69,587	8,390	70,351
Other pensions and superannuation	9	6,490	136,914	5,990	150,064	6,320	175,263
Elected split-pension amount	10	1,650	20,391	1,440	19,058	2,420	30,035
Employment insurance and other benefits	11	8,190	113,119	6,810	91,643	5,770	75,600
Taxable amount of dividends from taxable Canadian corporations	12	1,480	3,610	1,550	5,317	1,850	6,820
Interest and other investment income	13	2,940	2,542	2,940	2,863	3,230	3,227
Net partnership income (limited or non-active partners only)	14	0	0	0	0	0	0
Net rental income	15	640	1,650	680	1,837	740	1,254
Taxable capital gains	16	920	2,275	890	2,415	1,110	2,919
RRSP income	17	1,380	10,388	1,330	9,949	1,500	11,715
Other income	18	3,560	15,845	3,390	15,884	3,340	17,883
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	80	470	80	321	50	222
Net business income	20	650	8,130	670	7,925	610	7,325
Net professional income	21	110	1,212	110	1,562	100	1,428
Net commission income	22	130	1,006	140	1,335	140	1,135
Net farming income	23	20	-107	30	-37	10	25
Net fishing income	24	730	10,632	630	11,563	630	13,902
Workers' compensation benefits	25	1,090	20,397	810	12,338	590	8,201
Social assistance payments	26	120	1,023	90	848	60	539
Net federal supplements	27	670	1,824	430	1,004	280	628
Total income assessed	28	22,440	952,517	21,030	998,043	19,930	1,042,575
Registered pension plan (RPP) deduction	29	4,130	9,029	5,480	15,167	5,530	17,221
RRSP/PRPP deduction	30	2,370	6,214	2,730	7,607	3,000	9,306
Deduction for elected split-pension amount	31	2,590	19,333	2,480	23,283	2,440	24,252
Annual union, professional, or like dues	32	6,290	2,860	6,980	3,672	6,660	3,749
Child care expenses	33	800	2,959	850	3,054	800	3,139
Business investment loss	34	0	0	0	0	0	0
Moving expenses	35	90	489	70	385	80	451
Support payments made	36	20	184	20	163	20	145
Carrying charges and interest expenses	37	430	977	480	1,191	530	1,199
Deduction for CPP or QPP contributions on self-employment and other earnings	38	1,260	1,112	1,160	1,216	1,120	1,305
Deduction for CPP or QPP enhanced contributions on employment income	39	13,990	3,031	13,740	3,574	12,530	3,733



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	910	1,440	1,210	1,694	1,480	1,945
Clergy residence deduction	43	50	418	50	473	50	474
Other deductions	44	1,670	1,946	1,510	1,745	1,290	1,506
Federal COVID-19 benefits repayment	45	630	843	550	818	480	710
Total deductions before adjustments	46	18,190	50,883	17,570	64,042	16,390	69,340
Social benefits repayment	47	0	0	0	0	0	0
Net income	48	22,440	901,644	21,020	934,030	19,930	973,385
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	1,860	23,244	1,300	14,191	910	9,368
Non-capital losses of other years	52	20	124	10	143	20	149
Net capital losses of other years	53	100	128	80	119	120	140
Capital gains deduction	54	0	0	0	0	0	0
Northern residents deductions	55	580	3,264	580	3,423	590	3,514
Additional deductions	56	100	867	70	728	60	402
Farming/fishing losses of prior years	57	0	0	0	0	0	0
Total deductions from net income	58	2,600	27,702	2,010	18,700	1,660	13,636
Taxable income assessed	59	22,280	874,059	20,980	915,379	19,910	959,762
Basic personal amount	60	22,440	323,030	21,030	302,596	19,930	286,895
Age amount	61	6,900	52,796	6,140	43,839	6,190	40,602
Spouse or common-law partner amount	62	1,130	9,048	1,090	9,112	890	7,182
Canada caregiver amount	63	590	3,246	550	2,938	480	2,691
Amount for an eligible dependant	64	1,040	14,100	890	11,995	790	10,752
Family caregiver amount for children under 18 years of age	65	140	361	120	286	160	392
CPP or QPP contributions through employment	66	14,310	21,019	14,020	24,519	12,790	25,514
CPP or QPP contributions on self-employment and other earnings	67	1,260	1,112	1,160	1,216	1,120	1,305
Employment insurance premiums	68	14,820	7,394	14,490	8,516	13,270	8,767
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	360	1,086	390	1,176	340	1,032
Canada employment amount	73	16,120	19,507	15,790	19,111	14,670	17,638
Home accessibility expenses	74	0	0	0	0	0	0
Home buyers' amount	75	160	1,398	150	1,262	180	1,553
Digital news subscription expenses	76	80	21	90	22	150	30
Pension income amount	77	7,250	14,339	6,620	13,104	7,190	14,241



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	1,890	16,711	1,540	13,624	1,380	12,276
Disability amount transferred from a dependant	79	440	5,107	430	4,903	460	5,268
Interest paid on student loans	80	110	35	130	40	130	42
Tuition, education, and textbook amounts	81	1,200	6,901	1,120	6,173	940	4,653
Tuition, education, and textbook amounts transferred from a child	82	160	539	240	828	270	895
Amounts transferred from spouse or common-law partner	83	1,550	9,448	1,150	7,682	740	5,196
Medical expenses	84	8,580	25,374	8,000	23,782	7,710	23,409
Total tax credits on personal amounts	85	22,440	79,860	21,030	74,472	19,930	70,525
Allowable charitable donations and government gifts	86	4,450	4,566	4,430	4,657	4,500	4,951
Eligible cultural and ecological gifts	87	0	0	0	0	0	0
Total tax credit on donations and gifts	88	4,420	1,226	4,410	1,254	4,480	1,337
Total federal non-refundable tax credits	89	22,440	81,086	21,030	75,725	19,930	71,863
Federal dividend tax credit	90	1,390	394	1,510	570	1,830	790
Minimum tax carryover	91	30	61	0	0	0	0
Basic federal tax	92	20,230	52,195	19,830	62,448	19,290	72,851
Federal foreign tax credit	93	490	36	530	41	630	63
Federal political contribution tax credit	94	30	3	50	6	60	8
Investment tax credit	95	30	42	30	27	40	44
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	20,230	52,162	19,820	62,412	19,280	72,763
CPP contributions on self-employment	99	1,180	1,956	1,090	2,142	1,060	2,301
Social Benefits repayment	100	0	0	0	0	0	0
Canada workers benefit (CWB)	101	1,360	701	420	177	100	64
Canada Training Credit (CTC)	102	300	107	340	120	310	107
Eligible educator school supply tax credit	103	20	2	40	4	50	6
Net provincial or territorial tax	104	21,580	45,462	20,630	55,581	19,760	65,285
Total tax payable	105	21,680	99,586	20,660	120,142	19,770	140,354



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	15,960	0	26,640	0	20,220	0
Number of non-taxable returns	2	110	0	140	0	70	0
Total number of returns	3	16,070	0	26,770	0	20,300	0
Employment income	4	11,860	555,641	20,590	1,117,105	16,240	1,029,590
Commissions (from employment)	5	200	2,531	350	6,138	300	6,403
Other employment income	6	1,860	5,966	3,540	16,962	2,940	20,244
Old age security (OAS) pension	7	3,800	29,052	5,400	40,984	3,710	28,124
CPP or QPP benefits	8	5,710	48,844	8,420	73,544	5,950	53,487
Other pensions and superannuation	9	4,140	132,896	6,250	223,377	4,550	176,749
Elected split-pension amount	10	830	10,162	1,220	16,977	1,170	18,097
Employment insurance and other benefits	11	4,630	61,149	7,160	96,759	4,860	62,475
Taxable amount of dividends from taxable Canadian corporations	12	1,440	6,188	2,520	10,829	2,280	13,488
Interest and other investment income	13	2,490	2,758	4,330	4,851	3,490	4,783
Net partnership income (limited or non-active partners only)	14	0	0	0	0	0	0
Net rental income	15	690	1,836	1,320	2,644	1,240	3,141
Taxable capital gains	16	890	2,659	1,560	5,171	1,440	6,033
RRSP income	17	1,260	9,979	2,410	19,487	2,030	18,215
Other income	18	2,660	14,926	4,220	25,481	3,170	21,805
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	40	235	60	222	40	100
Net business income	20	550	7,346	900	12,066	730	11,592
Net professional income	21	100	1,871	220	3,877	160	3,377
Net commission income	22	140	1,337	220	2,621	190	2,909
Net farming income	23	10	-28	0	0	20	15
Net fishing income	24	690	18,452	1,270	39,699	770	28,104
Workers' compensation benefits	25	540	8,234	770	11,628	500	8,142
Social assistance payments	26	40	371	40	272	20	233
Net federal supplements	27	170	430	210	481	100	237
Total income assessed	28	16,070	923,500	26,770	1,732,368	20,300	1,518,268
Registered pension plan (RPP) deduction	29	5,490	19,457	10,460	43,985	8,570	43,431
RRSP/PRPP deduction	30	3,020	10,881	6,080	25,807	5,500	26,955
Deduction for elected split-pension amount	31	2,010	22,655	2,950	39,300	2,040	30,380
Annual union, professional, or like dues	32	6,420	4,204	11,880	8,953	9,470	8,158
Child care expenses	33	780	3,062	1,420	5,774	1,070	4,607
Business investment loss	34	0	0	0	0	0	0
Moving expenses	35	90	448	140	1,030	130	830
Support payments made	36	0	0	30	275	40	272
Carrying charges and interest expenses	37	430	1,172	820	2,017	710	2,139
Deduction for CPP or QPP contributions on self-employment and other earnings	38	1,160	1,620	2,010	3,203	1,270	2,252
Deduction for CPP or QPP enhanced contributions on employment income	39	11,160	3,782	19,540	7,608	15,450	6,471



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	1,810	2,191	3,440	4,983	2,900	4,321
Clergy residence deduction	43	50	433	100	1,198	70	929
Other deductions	44	1,020	1,351	1,580	2,155	1,090	1,650
Federal COVID-19 benefits repayment	45	380	562	550	800	410	594
Total deductions before adjustments	46	14,260	72,245	24,270	147,093	18,600	133,071
Social benefits repayment	47	0	0	0	0	650	297
Net income	48	16,070	851,528	26,770	1,585,284	20,300	1,384,900
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	740	9,035	1,000	12,381	610	8,612
Non-capital losses of other years	52	20	138	20	216	20	239
Net capital losses of other years	53	100	140	170	403	180	306
Capital gains deduction	54	0	0	0	0	20	548
Northern residents deductions	55	550	3,264	1,030	6,595	860	5,606
Additional deductions	56	40	149	50	340	40	299
Farming/fishing losses of prior years	57	0	0	0	0	0	0
Total deductions from net income	58	1,430	12,762	2,230	20,244	1,690	15,654
Taxable income assessed	59	16,050	838,800	26,750	1,565,068	20,280	1,369,246
Basic personal amount	60	16,070	231,314	26,770	385,342	20,300	292,181
Age amount	61	3,860	23,409	5,520	28,518	3,790	14,369
Spouse or common-law partner amount	62	790	6,590	1,360	11,660	1,080	9,443
Canada caregiver amount	63	400	2,290	650	3,613	430	2,489
Amount for an eligible dependant	64	630	8,494	980	13,152	680	9,133
Family caregiver amount for children under 18 years of age	65	130	317	210	522	150	362
CPP or QPP contributions through employment	66	11,350	25,674	19,820	51,087	15,670	43,152
CPP or QPP contributions on self-employment and other earnings	67	1,160	1,620	2,010	3,203	1,270	2,252
Employment insurance premiums	68	11,890	8,842	20,680	16,969	16,100	13,905
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	320	972	630	1,884	500	1,491
Canada employment amount	73	12,720	15,499	21,970	26,985	17,270	21,407
Home accessibility expenses	74	0	0	0	0	20	111
Home buyers' amount	75	230	1,952	380	3,254	310	2,580
Digital news subscription expenses	76	110	29	200	50	240	53
Pension income amount	77	4,590	9,080	6,880	13,582	5,100	10,066



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	920	8,112	1,450	12,882	1,020	9,071
Disability amount transferred from a dependant	79	360	4,206	620	7,298	450	5,231
Interest paid on student loans	80	110	38	210	75	160	60
Tuition, education, and textbook amounts	81	850	4,286	1,210	5,339	980	5,611
Tuition, education, and textbook amounts transferred from a child	82	270	896	570	1,877	510	1,713
Amounts transferred from spouse or common-law partner	83	550	3,986	880	6,196	620	4,224
Medical expenses	84	5,270	15,121	7,870	22,239	5,120	14,475
Total tax credits on personal amounts	85	16,070	55,865	26,770	92,259	20,300	69,426
Allowable charitable donations and government gifts	86	3,610	4,011	6,350	7,164	4,990	6,014
Eligible cultural and ecological gifts	87	0	0	0	0	0	0
Total tax credit on donations and gifts	88	3,590	1,092	6,310	1,942	4,960	1,638
Total federal non-refundable tax credits	89	16,070	56,956	26,770	94,201	20,300	71,064
Federal dividend tax credit	90	1,440	707	2,560	1,260	2,310	1,547
Minimum tax carryover	91	0	0	0	0	0	0
Basic federal tax	92	15,710	71,718	26,450	153,052	20,160	152,520
Federal foreign tax credit	93	530	72	980	148	920	211
Federal political contribution tax credit	94	50	9	90	12	90	13
Investment tax credit	95	40	42	70	101	50	66
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	15,690	71,607	26,440	152,815	20,150	152,249
CPP contributions on self-employment	99	1,110	2,859	1,880	5,653	1,030	3,975
Social Benefits repayment	100	0	0	0	0	650	297
Canada workers benefit (CWB)	101	40	35	40	40	10	13
Canada Training Credit (CTC)	102	280	97	550	189	560	199
Eligible educator school supply tax credit	103	30	5	100	13	150	17
Net provincial or territorial tax	104	15,950	62,209	26,630	127,838	20,220	122,980
Total tax payable	105	15,960	136,679	26,640	286,321	20,220	279,509





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

Item	Item code	\$80,000 - \$89,999 (Number)	\$80,000 - \$89,999 (Thousands of Dollars)	\$90,000 - \$99,999 (Number)	\$90,000 - \$99,999 (Thousands of Dollars)	\$100,000 - \$149,999 (Number)	\$100,000 - \$149,999 (Thousands of Dollars)
Number of taxable returns	1	15,940	0	14,150	0	30,160	0
Number of non-taxable returns	2	20	0	20	0	30	0
Total number of returns	3	15,960	0	14,170	0	30,190	0
Employment income	4	13,340	981,926	12,730	1,082,256	26,970	2,840,306
Commissions (from employment)	5	250	6,761	200	7,741	510	27,089
Other employment income	6	2,360	13,790	2,350	8,851	5,450	22,275
Old age security (OAS) pension	7	2,500	19,023	1,350	10,144	2,730	20,718
CPP or QPP benefits	8	3,960	36,958	2,410	22,668	5,040	48,792
Other pensions and superannuation	9	3,130	129,542	1,930	85,813	4,090	203,420
Elected split-pension amount	10	870	13,441	430	5,386	1,030	13,045
Employment insurance and other benefits	11	3,360	41,675	2,500	28,985	5,720	65,618
Taxable amount of dividends from taxable Canadian corporations	12	2,040	15,335	1,570	13,465	4,580	56,663
Interest and other investment income	13	2,940	4,642	2,510	3,469	6,320	11,127
Net partnership income (limited or non-active partners only)	14	0	0	0	0	20	387
Net rental income	15	1,050	2,675	1,030	2,972	2,650	10,061
Taxable capital gains	16	1,250	5,853	950	4,839	2,930	22,466
RRSP income	17	1,710	15,643	1,440	12,903	3,750	44,522
Other income	18	2,520	18,069	1,900	15,079	5,250	52,925
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	0	0	30	110	40	298
Net business income	20	580	10,212	470	7,624	1,180	30,826
Net professional income	21	160	3,233	150	3,192	500	21,383
Net commission income	22	140	3,316	150	3,271	320	13,148
Net farming income	23	10	-53	0	0	30	53
Net fishing income	24	530	24,610	380	21,998	1,140	91,431
Workers' compensation benefits	25	290	4,609	230	3,731	360	6,356
Social assistance payments	26	0	0	10	74	20	243
Net federal supplements	27	50	116	30	76	50	143
Total income assessed	28	15,960	1,352,834	14,170	1,345,306	30,190	3,605,177
Registered pension plan (RPP) deduction	29	7,420	44,132	8,160	61,535	14,560	108,757
RRSP/PRPP deduction	30	5,220	29,942	5,080	30,281	13,930	131,128
Deduction for elected split-pension amount	31	1,480	21,931	1,070	17,754	2,270	47,219
Annual union, professional, or like dues	32	7,930	7,857	8,370	9,534	15,580	20,577
Child care expenses	33	930	4,056	940	4,292	1,200	5,384
Business investment loss	34	0	0	0	0	0	0
Moving expenses	35	90	737	80	949	160	2,296
Support payments made	36	50	424	40	392	170	2,006
Carrying charges and interest expenses	37	660	2,244	510	1,662	1,560	6,207
Deduction for CPP or QPP contributions on self-employment and other earnings	38	1,000	1,980	840	1,619	2,300	5,225
Deduction for CPP or QPP enhanced contributions on employment income	39	12,810	5,541	12,380	5,470	26,170	11,661



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	0	0
Other employment expenses	42	2,450	3,604	2,260	3,026	4,890	7,408
Clergy residence deduction	43	40	600	30	431	40	686
Other deductions	44	880	1,687	590	1,165	1,490	3,748
Federal COVID-19 benefits repayment	45	290	417	190	262	490	743
Total deductions before adjustments	46	15,010	125,247	13,730	138,387	29,440	353,391
Social benefits repayment	47	2,920	3,948	2,560	6,343	6,660	24,753
Net income	48	15,960	1,223,642	14,170	1,200,577	30,190	3,227,068
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	340	4,769	260	3,878	410	6,725
Non-capital losses of other years	52	0	0	0	0	10	133
Net capital losses of other years	53	150	393	120	203	380	809
Capital gains deduction	54	0	0	0	0	40	2,661
Northern residents deductions	55	870	5,888	790	5,476	2,900	22,571
Additional deductions	56	0	0	30	144	60	212
Farming/fishing losses of prior years	57	0	0	0	0	0	0
Total deductions from net income	58	1,400	11,415	1,180	10,084	3,740	33,519
Taxable income assessed	59	15,960	1,212,227	14,170	1,190,496	30,190	3,193,549
Basic personal amount	60	15,960	229,798	14,170	204,000	30,190	434,533
Age amount	61	2,590	6,439	1,200	2,272	970	1,963
Spouse or common-law partner amount	62	940	8,327	780	7,370	2,190	21,218
Canada caregiver amount	63	350	2,034	310	1,810	630	3,806
Amount for an eligible dependant	64	530	7,057	470	6,271	860	11,335
Family caregiver amount for children under 18 years of age	65	170	432	130	341	330	848
CPP or QPP contributions through employment	66	12,930	36,801	12,450	36,255	26,310	77,280
CPP or QPP contributions on self-employment and other earnings	67	1,000	1,980	840	1,619	2,300	5,225
Employment insurance premiums	68	13,160	11,751	12,550	11,486	26,460	24,474
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	370	1,107	330	975	930	2,781
Canada employment amount	73	13,930	17,507	13,040	16,553	27,560	35,000
Home accessibility expenses	74	20	117	10	30	20	212
Home buyers' amount	75	270	2,447	170	1,551	380	3,518
Digital news subscription expenses	76	160	38	150	38	380	100
Pension income amount	77	3,510	6,925	2,200	4,352	4,820	9,469



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	730	6,510	500	4,417	910	8,027
Disability amount transferred from a dependant	79	410	4,965	370	4,658	810	9,885
Interest paid on student loans	80	130	88	90	34	170	72
Tuition, education, and textbook amounts	81	800	3,305	560	1,989	980	3,460
Tuition, education, and textbook amounts transferred from a child	82	520	1,846	640	2,209	1,590	5,958
Amounts transferred from spouse or common-law partner	83	490	3,289	380	2,422	780	4,951
Medical expenses	84	3,360	9,966	2,860	8,355	4,170	13,209
Total tax credits on personal amounts	85	15,960	54,342	14,170	47,796	30,190	101,416
Allowable charitable donations and government gifts	86	4,010	4,987	3,680	4,006	8,200	11,251
Eligible cultural and ecological gifts	87	0	0	0	0	0	0
Total tax credit on donations and gifts	88	4,000	1,364	3,650	1,086	8,170	3,101
Total federal non-refundable tax credits	89	15,960	55,706	14,170	48,882	30,190	104,517
Federal dividend tax credit	90	2,060	1,744	1,600	1,444	4,610	5,936
Minimum tax carryover	91	30	117	0	0	80	326
Basic federal tax	92	15,890	147,114	14,120	154,621	30,120	476,231
Federal foreign tax credit	93	870	286	700	264	2,170	1,624
Federal political contribution tax credit	94	70	14	70	13	200	41
Investment tax credit	95	40	69	20	43	80	97
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0
Alternative minimum tax payable	97	0	0	10	12	50	98
Net federal tax	98	15,880	146,755	14,120	154,306	30,100	474,493
CPP contributions on self-employment	99	740	3,496	520	2,858	1,570	9,226
Social Benefits repayment	100	2,920	3,948	2,560	6,343	6,660	24,753
Canada workers benefit (CWB)	101	0	0	0	0	20	21
Canada Training Credit (CTC)	102	470	172	340	129	600	222
Eligible educator school supply tax credit	103	180	22	320	40	200	30
Net provincial or territorial tax	104	15,940	116,334	14,140	120,791	30,150	359,332
Total tax payable	105	15,940	270,536	14,150	284,305	30,160	867,813



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	12,850	0	4,330	0
Number of non-taxable returns	2	20	0	10	0
Total number of returns	3	12,870	0	4,340	0
Employment income	4	11,300	1,784,996	3,440	996,637
Commissions (from employment)	5	280	24,904	90	28,717
Other employment income	6	1,920	20,617	540	23,906
Old age security (OAS) pension	7	1,060	8,086	540	4,039
CPP or QPP benefits	8	1,940	19,473	870	9,268
Other pensions and superannuation	9	1,550	86,300	580	57,521
Elected split-pension amount	10	370	4,828	150	995
Employment insurance and other benefits	11	1,800	21,440	390	5,840
Taxable amount of dividends from taxable Canadian corporations	12	3,060	78,813	2,180	180,906
Interest and other investment income	13	3,870	12,025	2,220	25,995
Net partnership income (limited or non-active partners only)	14	0	0	30	473
Net rental income	15	1,290	6,344	590	3,614
Taxable capital gains	16	2,110	29,065	1,480	165,260
RRSP income	17	1,590	32,739	370	33,727
Other income	18	2,850	57,140	1,620	136,688
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	20	228	0	0
Net business income	20	530	25,087	240	23,638
Net professional income	21	440	48,621	550	133,954
Net commission income	22	150	17,946	80	18,572
Net farming income	23	0	0	0	0
Net fishing income	24	670	90,905	320	79,567
Workers' compensation benefits	25	140	3,501	30	888
Social assistance payments	26	0	0	0	0
Net federal supplements	27	20	69	20	66
Total income assessed	28	12,870	2,374,756	4,340	1,932,062
Registered pension plan (RPP) deduction	29	5,100	43,391	1,130	11,992
RRSP/PRPP deduction	30	7,710	136,678	2,840	114,250
Deduction for elected split-pension amount	31	880	18,882	270	8,257
Annual union, professional, or like dues	32	5,520	8,423	1,130	1,905
Child care expenses	33	300	1,418	80	415
Business investment loss	34	0	0	0	0
Moving expenses	35	60	1,202	20	466
Support payments made	36	150	2,880	90	4,917
Carrying charges and interest expenses	37	1,060	6,869	970	13,016
Deduction for CPP or QPP contributions on self-employment and other earnings	38	1,400	3,625	880	2,149
Deduction for CPP or QPP enhanced contributions on employment income	39	10,850	4,866	3,110	1,347



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	20	265	40	940
Other employment expenses	42	1,930	4,116	610	2,626
Clergy residence deduction	43	0	0	0	0
Other deductions	44	590	4,484	200	15,007
Federal COVID-19 benefits repayment	45	160	260	0	0
Total deductions before adjustments	46	12,580	237,969	4,180	177,739
Social benefits repayment	47	2,390	13,027	800	5,392
Net income	48	12,870	2,123,761	4,340	1,748,931
Canadian Forces personnel and police deduction	49	0	0	0	0
Security options deductions	50	30	343	0	0
Other payments deduction	51	140	3,537	30	919
Non-capital losses of other years	52	0	0	0	0
Net capital losses of other years	53	270	1,001	280	2,749
Capital gains deduction	54	80	7,617	170	53,994
Northern residents deductions	55	1,820	18,195	200	1,727
Additional deductions	56	20	102	0	0
Farming/fishing losses of prior years	57	0	0	0	0
Total deductions from net income	58	2,310	31,213	710	67,464
Taxable income assessed	59	12,870	2,092,548	4,340	1,681,575
Basic personal amount	60	12,870	179,965	4,340	55,362
Age amount	61	60	281	30	172
Spouse or common-law partner amount	62	1,420	14,216	550	5,516
Canada caregiver amount	63	280	1,702	90	572
Amount for an eligible dependant	64	290	3,696	70	781
Family caregiver amount for children under 18 years of age	65	150	364	40	94
CPP or QPP contributions through employment	66	10,900	32,253	3,150	8,992
CPP or QPP contributions on self-employment and other earnings	67	1,400	3,625	880	2,149
Employment insurance premiums	68	10,590	9,861	2,690	2,357
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	440	1,332	110	342
Canada employment amount	73	11,480	14,659	3,540	4,495
Home accessibility expenses	74	10	97	0	0
Home buyers' amount	75	110	1,035	30	246
Digital news subscription expenses	76	250	72	140	47
Pension income amount	77	1,820	3,500	700	1,331



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	310	2,758	120	1,038
Disability amount transferred from a dependant	79	370	4,446	100	1,072
Interest paid on student loans	80	40	29	0	0
Tuition, education, and textbook amounts	81	360	1,628	120	631
Tuition, education, and textbook amounts transferred from a child	82	950	3,584	490	2,161
Amounts transferred from spouse or common-law partner	83	370	2,267	110	662
Medical expenses	84	1,540	6,982	670	4,821
Total tax credits on personal amounts	85	12,870	43,128	4,340	13,854
Allowable charitable donations and government gifts	86	4,120	7,518	2,020	12,002
Eligible cultural and ecological gifts	87	0	0	0	0
Total tax credit on donations and gifts	88	4,110	2,095	2,020	3,872
Total federal non-refundable tax credits	89	12,870	45,223	4,340	17,725
Federal dividend tax credit	90	3,050	8,311	2,120	20,281
Minimum tax carryover	91	40	287	20	271
Basic federal tax	92	12,840	390,638	4,330	426,657
Federal foreign tax credit	93	1,670	3,089	1,330	11,056
Federal political contribution tax credit	94	130	33	90	31
Investment tax credit	95	50	96	0	0
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0
Alternative minimum tax payable	97	70	293	130	2,797
Net federal tax	98	12,820	387,424	4,300	415,383
CPP contributions on self-employment	99	1,030	6,402	610	3,796
Social Benefits repayment	100	2,390	13,027	800	5,392
Canada workers benefit (CWB)	101	0	0	0	0
Canada Training Credit (CTC)	102	190	72	20	7
Eligible educator school supply tax credit	103	0	0	0	0
Net provincial or territorial tax	104	12,850	272,543	4,330	282,208
Total tax payable	105	12,850	679,397	4,330	706,779

**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.