



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

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	71,620	0	4,930	0	3,370	0
Number of non-taxable returns	2	85,910	0	35,700	0	11,530	0
Total number of returns	3	157,530	0	40,640	0	14,900	0
Employment income	4	88,320	4,003,388	4,540	12,114	7,330	54,078
Commissions (from employment)	5	390	6,851	0	0	30	34
Other employment income	6	3,400	134,644	470	518	250	1,129
Old age security (OAS) pension	7	20,220	100,925	0	0	4,480	17,938
CPP or QPP benefits	8	24,740	130,933	6,760	11,501	5,460	21,963
Other pensions and superannuation	9	8,790	135,722	280	551	640	2,285
Elected split-pension amount	10	50	635	0	0	0	0
Employment insurance and other benefits	11	1,420	8,490	50	108	40	201
Taxable amount of dividends from taxable Canadian corporations	12	770	5,015	60	55	20	36
Interest and other investment income	13	1,790	4,027	190	115	70	125
Net partnership income (limited or non-active partners only)	14	660	16,224	460	-3,204	20	102
Net rental income	15	790	3,884	0	0	0	0
Taxable capital gains	16	11,370	1,204,379	1,860	3,591	730	4,931
RRSP income	17	2,000	31,183	120	246	160	806
Other income	18	3,970	45,015	830	972	460	2,136
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	470	6,208	90	199	60	341
Net business income	20	3,500	122,371	1,340	-2,647	420	2,714
Net professional income	21	1,920	133,391	390	-377	150	878
Net commission income	22	190	4,560	40	37	40	181
Net farming income	23	270	4,095	100	-612	30	163
Net fishing income	24	0	0	0	0	0	0
Workers' compensation benefits	25	200	757	0	0	0	0
Social assistance payments	26	70	263	0	0	10	64
Net federal supplements	27	100	780	0	0	0	0
Total income assessed	28	134,410	6,104,137	17,510	31,252	14,900	110,391
Registered pension plan (RPP) deduction	29	4,950	35,589	210	351	140	143
RRSP/PRPP deduction	30	2,810	24,632	280	1,290	80	256
Deduction for elected split-pension amount	31	40	726	0	0	0	0
Annual union, professional, or like dues	32	6,710	4,492	610	163	470	99
Child care expenses	33	360	1,778	30	26	20	46
Business investment loss	34	0	0	0	0	0	0
Moving expenses	35	40	256	0	0	0	0
Support payments made	36	110	4,089	10	331	0	0
Carrying charges and interest expenses	37	890	2,433	240	597	40	62
Deduction for CPP or QPP contributions on self-employment and other earnings	38	100	127	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	39	79,540	14,114	1,510	59	6,780	216



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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	70	168	0	0	0	0
Other employment expenses	42	2,210	3,808	0	0	60	45
Clergy residence deduction	43	50	500	0	0	0	0
Other deductions	44	2,550	246,825	560	1,511	240	1,227
Federal COVID-19 benefits repayment	45	140	271	60	95	0	0
Total deductions before adjustments	46	84,390	340,148	3,230	4,783	7,130	2,123
Social benefits repayment	47	110	223	0	0	0	0
Net income	48	131,990	5,778,877	15,630	37,762	14,780	108,683
Canadian Forces personnel and police deduction	49	50	1,215	0	0	0	0
Security options deductions	50	370	76,217	20	13	10	37
Other payments deduction	51	350	1,801	10	37	20	107
Non-capital losses of other years	52	660	11,920	0	0	110	477
Net capital losses of other years	53	560	5,421	0	0	40	138
Capital gains deduction	54	0	0	0	0	0	0
Northern residents deductions	55	40	115	0	0	0	0
Additional deductions	56	18,870	366,967	5,370	26,058	4,380	30,315
Farming/fishing losses of prior years	57	0	0	0	0	0	0
Total deductions from net income	58	20,810	465,139	5,680	26,568	4,560	31,075
Taxable income assessed	59	120,080	5,337,995	11,440	25,539	11,180	78,402
Basic personal amount	60	103,550	1,485,340	11,770	167,729	11,920	171,095
Age amount	61	25,110	192,206	7,280	57,113	5,370	42,096
Spouse or common-law partner amount	62	53,590	753,822	1,790	24,021	3,430	46,834
Canada caregiver amount	63	60	353	0	0	0	0
Amount for an eligible dependant	64	2,070	29,698	90	1,278	310	4,420
Family caregiver amount for children under 18 years of age	65	140	503	0	0	0	0
CPP or QPP contributions through employment	66	79,350	96,584	1,680	436	6,740	1,542
CPP or QPP contributions on self-employment and other earnings	67	100	127	0	0	0	0
Employment insurance premiums	68	80,270	33,039	2,500	156	6,720	779
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	0	0	0	0	0	0
Canada employment amount	73	73,490	93,943	2,630	3,138	5,770	7,393
Home accessibility expenses	74	10	67	0	0	0	0
Home buyers' amount	75	10	95	0	0	0	0
Digital news subscription expenses	76	110	27	0	0	0	0
Pension income amount	77	9,100	17,134	310	437	650	1,049



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Disability amount	78	400	3,552	90	784	40	328
Disability amount transferred from a dependant	79	50	677	0	0	0	0
Interest paid on student loans	80	200	236	40	67	10	9
Tuition, education, and textbook amounts	81	2,490	28,006	570	866	250	1,451
Tuition, education, and textbook amounts transferred from a child	82	110	515	0	0	0	0
Amounts transferred from spouse or common-law partner	83	2,500	18,472	510	3,871	520	3,895
Medical expenses	84	1,830	9,114	180	374	140	347
Total tax credits on personal amounts	85	115,530	414,561	13,180	39,054	13,330	42,197
Allowable charitable donations and government gifts	86	2,500	11,685	120	55	90	99
Eligible cultural and ecological gifts	87	10	159	0	0	0	0
Total tax credit on donations and gifts	88	2,500	3,644	120	14	90	28
Total federal non-refundable tax credits	89	116,050	418,204	13,260	39,069	13,360	42,224
Federal dividend tax credit	90	790	557	80	2	20	3
Minimum tax carryover	91	40	55	0	0	0	0
Basic federal tax	92	61,230	871,996	4,940	5,148	3,340	4,902
Federal foreign tax credit	93	1,560	9,061	190	88	50	56
Federal political contribution tax credit	94	30	9	0	0	0	0
Investment tax credit	95	0	0	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	20	8	0	0	0	0
Alternative minimum tax payable	97	620	634	0	0	0	0
Net federal tax	98	60,880	1,042,613	4,850	1,772	3,320	3,721
CPP contributions on self-employment	99	80	212	0	0	0	0
Social Benefits repayment	100	110	223	0	0	0	0
Canada workers benefit (CWB)	101	4,250	4,222	30	14	70	76
Canada Training Credit (CTC)	102	50	17	0	0	0	0
Eligible educator school supply tax credit	103	0	0	0	0	0	0
Net provincial or territorial tax	104	33,570	225,128	930	129	910	383
Total tax payable	105	71,620	1,268,178	4,930	1,902	3,370	4,106



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	3,360	0	4,340	0	6,760	0
Number of non-taxable returns	2	11,230	0	10,750	0	8,280	0
Total number of returns	3	14,590	0	15,090	0	15,030	0
Employment income	4	9,330	115,214	11,280	195,914	12,550	280,146
Commissions (from employment)	5	70	287	30	82	40	178
Other employment income	6	250	1,980	210	2,119	180	1,918
Old age security (OAS) pension	7	3,460	20,853	2,480	16,604	1,450	10,054
CPP or QPP benefits	8	3,820	22,029	2,660	20,795	1,600	14,029
Other pensions and superannuation	9	1,040	5,016	1,280	8,458	1,230	10,891
Elected split-pension amount	10	0	0	0	0	0	0
Employment insurance and other benefits	11	110	654	190	816	200	1,000
Taxable amount of dividends from taxable Canadian corporations	12	10	27	20	50	20	42
Interest and other investment income	13	70	151	50	72	50	72
Net partnership income (limited or non-active partners only)	14	20	188	0	0	0	0
Net rental income	15	30	237	0	0	0	0
Taxable capital gains	16	570	6,015	520	7,779	480	9,045
RRSP income	17	230	1,769	250	2,175	200	2,135
Other income	18	410	2,680	340	2,449	280	2,032
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	60	537	40	408	50	837
Net business income	20	280	3,163	240	3,433	150	2,439
Net professional income	21	90	930	130	2,020	110	2,232
Net commission income	22	20	184	10	156	0	0
Net farming income	23	20	273	20	283	0	0
Net fishing income	24	0	0	0	0	0	0
Workers' compensation benefits	25	0	0	0	0	0	0
Social assistance payments	26	10	59	10	63	10	22
Net federal supplements	27	10	95	30	219	30	281
Total income assessed	28	14,590	182,350	15,090	264,197	15,030	338,216
Registered pension plan (RPP) deduction	29	170	184	190	263	190	247
RRSP/PRPP deduction	30	70	319	100	349	70	255
Deduction for elected split-pension amount	31	0	0	0	0	0	0
Annual union, professional, or like dues	32	480	108	500	145	550	184
Child care expenses	33	20	65	20	77	20	55
Business investment loss	34	0	0	0	0	0	0
Moving expenses	35	0	0	0	0	0	0
Support payments made	36	0	0	0	0	0	0
Carrying charges and interest expenses	37	30	75	30	59	30	76
Deduction for CPP or QPP contributions on self-employment and other earnings	38	0	0	10	4	0	0
Deduction for CPP or QPP enhanced contributions on employment income	39	8,730	591	10,800	1,129	12,170	1,715



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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	0	0
Clergy residence deduction	43	0	0	0	0	0	0
Other deductions	44	130	761	110	920	80	608
Federal COVID-19 benefits repayment	45	10	15	0	0	0	0
Total deductions before adjustments	46	9,000	3,460	11,040	3,071	12,370	3,345
Social benefits repayment	47	0	0	0	0	0	0
Net income	48	14,530	180,193	15,040	261,154	15,020	334,890
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0
Security options deductions	50	0	0	10	68	10	86
Other payments deduction	51	20	155	40	341	60	403
Non-capital losses of other years	52	0	0	0	0	0	0
Net capital losses of other years	53	30	120	20	197	20	106
Capital gains deduction	54	0	0	0	0	0	0
Northern residents deductions	55	0	0	0	0	0	0
Additional deductions	56	3,570	41,192	1,880	24,249	890	13,323
Farming/fishing losses of prior years	57	0	0	0	0	0	0
Total deductions from net income	58	3,670	42,605	1,990	25,023	1,010	14,230
Taxable income assessed	59	11,900	138,835	14,410	236,286	14,880	322,363
Basic personal amount	60	12,110	174,125	13,030	187,402	13,370	192,344
Age amount	61	3,770	29,557	2,720	21,278	1,630	12,702
Spouse or common-law partner amount	62	5,010	69,240	7,450	105,017	9,190	130,652
Canada caregiver amount	63	0	0	0	0	0	0
Amount for an eligible dependant	64	290	4,113	340	4,847	380	5,514
Family caregiver amount for children under 18 years of age	65	0	0	0	0	10	42
CPP or QPP contributions through employment	66	8,710	4,157	10,760	7,917	12,120	11,982
CPP or QPP contributions on self-employment and other earnings	67	0	0	10	4	0	0
Employment insurance premiums	68	8,750	1,693	10,800	2,941	12,140	4,251
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	0	0	0	0	0	0
Canada employment amount	73	7,870	10,102	10,050	12,910	11,590	14,874
Home accessibility expenses	74	0	0	0	0	0	0
Home buyers' amount	75	0	0	0	0	0	0
Digital news subscription expenses	76	0	0	0	0	0	0
Pension income amount	77	1,080	1,882	1,350	2,470	1,250	2,418



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Disability amount	78	50	427	30	266	20	213
Disability amount transferred from a dependant	79	0	0	0	0	0	0
Interest paid on student loans	80	0	0	0	0	10	3
Tuition, education, and textbook amounts	81	170	1,557	240	1,871	190	1,624
Tuition, education, and textbook amounts transferred from a child	82	0	0	0	0	0	0
Amounts transferred from spouse or common-law partner	83	400	2,928	270	2,018	200	1,493
Medical expenses	84	130	479	140	478	130	540
Total tax credits on personal amounts	85	13,310	45,058	14,040	52,425	14,170	56,809
Allowable charitable donations and government gifts	86	80	121	80	124	80	114
Eligible cultural and ecological gifts	87	0	0	0	0	0	0
Total tax credit on donations and gifts	88	80	33	80	34	80	31
Total federal non-refundable tax credits	89	13,340	45,091	14,060	52,459	14,180	56,840
Federal dividend tax credit	90	0	0	0	0	20	3
Minimum tax carryover	91	0	0	0	0	0	0
Basic federal tax	92	2,880	5,460	4,090	6,166	4,410	7,836
Federal foreign tax credit	93	40	33	40	27	50	62
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	2,870	5,066	4,070	6,360	4,390	8,445
CPP contributions on self-employment	99	0	0	0	0	0	0
Social Benefits repayment	100	0	0	0	0	0	0
Canada workers benefit (CWB)	101	130	199	260	421	1,200	1,706
Canada Training Credit (CTC)	102	0	0	0	0	0	0
Eligible educator school supply tax credit	103	0	0	0	0	0	0
Net provincial or territorial tax	104	1,540	802	1,650	1,117	3,880	1,522
Total tax payable	105	3,360	5,875	4,340	7,484	6,760	9,975



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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	8,930	0	8,860	0	6,470	0
Number of non-taxable returns	2	5,300	0	1,770	0	220	0
Total number of returns	3	14,220	0	10,630	0	6,690	0
Employment income	4	12,430	338,635	9,190	293,543	5,460	200,655
Commissions (from employment)	5	30	141	30	160	10	115
Other employment income	6	190	2,321	170	2,719	180	3,423
Old age security (OAS) pension	7	930	6,355	680	4,884	570	4,088
CPP or QPP benefits	8	1,070	9,221	800	6,962	660	5,868
Other pensions and superannuation	9	1,000	12,560	770	13,190	620	13,179
Elected split-pension amount	10	0	0	0	0	0	0
Employment insurance and other benefits	11	230	1,233	160	980	150	960
Taxable amount of dividends from taxable Canadian corporations	12	10	24	0	0	0	0
Interest and other investment income	13	60	122	40	113	40	50
Net partnership income (limited or non-active partners only)	14	10	375	0	0	0	0
Net rental income	15	20	87	0	0	0	0
Taxable capital gains	16	440	10,096	400	11,118	330	10,766
RRSP income	17	190	2,455	110	1,790	120	2,321
Other income	18	180	1,798	150	1,540	170	1,574
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	20	330	30	491	20	326
Net business income	20	110	2,494	100	2,663	70	2,039
Net professional income	21	90	1,959	70	2,202	100	3,297
Net commission income	22	0	0	0	0	0	0
Net farming income	23	0	0	10	298	0	0
Net fishing income	24	0	0	0	0	0	0
Workers' compensation benefits	25	30	101	40	125	40	160
Social assistance payments	26	0	0	0	0	0	0
Net federal supplements	27	10	76	0	0	0	0
Total income assessed	28	14,220	390,731	10,630	343,185	6,690	249,690
Registered pension plan (RPP) deduction	29	150	232	130	221	120	205
RRSP/PRPP deduction	30	100	338	80	337	70	295
Deduction for elected split-pension amount	31	0	0	0	0	0	0
Annual union, professional, or like dues	32	530	204	450	187	480	238
Child care expenses	33	20	80	20	78	20	69
Business investment loss	34	0	0	0	0	0	0
Moving expenses	35	0	0	0	0	0	0
Support payments made	36	0	0	0	0	0	0
Carrying charges and interest expenses	37	20	59	10	12	20	22
Deduction for CPP or QPP contributions on self-employment and other earnings	38	0	0	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	39	12,110	2,153	8,920	1,903	5,230	1,304



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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	170	220	0	0	110	125
Clergy residence deduction	43	0	0	0	0	0	0
Other deductions	44	80	751	70	458	50	725
Federal COVID-19 benefits repayment	45	0	0	0	0	0	0
Total deductions before adjustments	46	12,270	4,248	9,060	3,443	5,360	3,095
Social benefits repayment	47	0	0	0	0	0	0
Net income	48	14,200	386,603	10,620	339,787	6,670	246,607
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0
Security options deductions	50	0	0	10	136	0	0
Other payments deduction	51	50	192	40	134	40	212
Non-capital losses of other years	52	40	371	0	0	0	0
Net capital losses of other years	53	20	97	10	175	30	336
Capital gains deduction	54	0	0	0	0	0	0
Northern residents deductions	55	0	0	0	0	0	0
Additional deductions	56	530	7,301	430	10,083	320	5,557
Farming/fishing losses of prior years	57	0	0	0	0	0	0
Total deductions from net income	58	640	8,023	530	10,852	420	6,504
Taxable income assessed	59	14,130	378,654	10,560	332,676	6,600	240,111
Basic personal amount	60	12,830	184,453	9,460	136,023	5,630	80,985
Age amount	61	1,090	8,354	810	6,252	640	4,832
Spouse or common-law partner amount	62	9,730	138,738	7,270	103,879	3,950	56,167
Canada caregiver amount	63	0	0	0	0	0	0
Amount for an eligible dependant	64	340	4,866	160	2,306	50	763
Family caregiver amount for children under 18 years of age	65	0	0	0	0	0	0
CPP or QPP contributions through employment	66	12,040	14,890	8,880	13,087	5,210	8,947
CPP or QPP contributions on self-employment and other earnings	67	0	0	0	0	0	0
Employment insurance premiums	68	12,090	5,164	8,890	4,458	5,210	2,999
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	0	0	0	0	0	0
Canada employment amount	73	11,640	14,934	8,550	10,963	4,920	6,291
Home accessibility expenses	74	0	0	0	0	0	0
Home buyers' amount	75	0	0	0	0	0	0
Digital news subscription expenses	76	0	0	0	0	0	0
Pension income amount	77	1,030	2,050	790	1,566	640	1,274



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	30	293	0	0	30	231
Disability amount transferred from a dependant	79	0	0	0	0	0	0
Interest paid on student loans	80	0	0	0	0	0	0
Tuition, education, and textbook amounts	81	150	1,718	130	1,439	110	1,612
Tuition, education, and textbook amounts transferred from a child	82	0	0	0	0	0	0
Amounts transferred from spouse or common-law partner	83	130	911	120	915	80	599
Medical expenses	84	130	613	140	646	130	583
Total tax credits on personal amounts	85	13,490	56,575	9,990	42,293	6,130	24,822
Allowable charitable donations and government gifts	86	110	218	80	96	100	208
Eligible cultural and ecological gifts	87	0	0	0	0	0	0
Total tax credit on donations and gifts	88	110	61	90	46	100	58
Total federal non-refundable tax credits	89	13,510	56,636	10,000	42,339	6,140	24,880
Federal dividend tax credit	90	0	0	0	0	0	0
Minimum tax carryover	91	0	0	0	0	0	0
Basic federal tax	92	3,970	8,849	6,450	9,812	6,430	12,279
Federal foreign tax credit	93	60	74	40	88	70	170
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	3,950	10,025	6,440	11,382	6,410	14,302
CPP contributions on self-employment	99	0	0	0	0	0	0
Social Benefits repayment	100	0	0	0	0	0	0
Canada workers benefit (CWB)	101	1,820	1,522	710	252	30	23
Canada Training Credit (CTC)	102	0	0	0	0	0	0
Eligible educator school supply tax credit	103	0	0	0	0	0	0
Net provincial or territorial tax	104	6,340	2,728	5,520	3,503	3,070	3,082
Total tax payable	105	8,930	12,766	8,860	14,889	6,470	17,393



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	4,290	0	2,790	0	1,790	0
Number of non-taxable returns	2	130	0	90	0	80	0
Total number of returns	3	4,420	0	2,880	0	1,860	0
Employment income	4	3,450	143,659	2,030	93,612	1,160	58,895
Commissions (from employment)	5	10	117	10	120	0	0
Other employment income	6	110	2,470	140	3,025	120	3,536
Old age security (OAS) pension	7	450	3,390	330	2,420	260	1,951
CPP or QPP benefits	8	510	4,966	380	3,734	290	2,747
Other pensions and superannuation	9	490	11,960	380	11,087	290	9,614
Elected split-pension amount	10	0	0	0	0	0	0
Employment insurance and other benefits	11	90	623	40	290	30	229
Taxable amount of dividends from taxable Canadian corporations	12	0	0	0	0	10	38
Interest and other investment income	13	40	45	20	53	30	78
Net partnership income (limited or non-active partners only)	14	0	0	20	502	0	0
Net rental income	15	0	0	10	116	10	90
Taxable capital gains	16	300	11,139	290	12,281	250	11,484
RRSP income	17	100	2,142	80	1,727	70	1,616
Other income	18	130	1,467	100	952	70	935
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	20	643	30	891	10	328
Net business income	20	50	1,474	70	2,428	70	2,557
Net professional income	21	60	2,403	60	2,323	60	2,781
Net commission income	22	0	0	0	0	0	0
Net farming income	23	0	0	0	0	0	0
Net fishing income	24	0	0	0	0	0	0
Workers' compensation benefits	25	30	74	10	8	0	0
Social assistance payments	26	0	0	0	0	0	0
Net federal supplements	27	0	0	0	0	0	0
Total income assessed	28	4,420	187,372	2,880	136,046	1,860	97,432
Registered pension plan (RPP) deduction	29	150	330	130	325	100	302
RRSP/PRPP deduction	30	70	302	50	260	70	310
Deduction for elected split-pension amount	31	0	0	0	0	0	0
Annual union, professional, or like dues	32	330	169	230	141	170	120
Child care expenses	33	10	70	10	87	0	0
Business investment loss	34	0	0	0	0	0	0
Moving expenses	35	0	0	0	0	0	0
Support payments made	36	0	0	0	0	0	0
Carrying charges and interest expenses	37	20	100	10	14	20	17
Deduction for CPP or QPP contributions on self-employment and other earnings	38	0	0	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	39	3,230	924	1,830	588	1,010	358



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	100	77	110	159	0	0
Clergy residence deduction	43	0	0	0	0	0	0
Other deductions	44	50	807	50	951	40	873
Federal COVID-19 benefits repayment	45	0	0	0	0	0	0
Total deductions before adjustments	46	3,340	2,866	1,940	2,644	1,100	2,707
Social benefits repayment	47	0	0	0	0	0	0
Net income	48	4,410	184,560	2,860	133,405	1,850	95,113
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	30	87	10	8	0	0
Non-capital losses of other years	52	10	123	0	0	10	166
Net capital losses of other years	53	10	131	0	0	20	182
Capital gains deduction	54	0	0	0	0	0	0
Northern residents deductions	55	0	0	0	0	0	0
Additional deductions	56	220	4,124	180	3,428	150	3,665
Farming/fishing losses of prior years	57	0	0	0	0	0	0
Total deductions from net income	58	270	4,587	230	3,875	190	4,099
Taxable income assessed	59	4,370	180,037	2,830	129,550	1,820	91,296
Basic personal amount	60	3,560	51,141	2,080	29,798	1,180	16,890
Age amount	61	500	3,582	370	2,392	290	1,642
Spouse or common-law partner amount	62	2,340	33,143	1,220	17,214	560	7,733
Canada caregiver amount	63	0	0	0	0	0	0
Amount for an eligible dependant	64	30	461	10	202	10	173
Family caregiver amount for children under 18 years of age	65	0	0	0	0	0	0
CPP or QPP contributions through employment	66	3,220	6,299	1,820	4,010	1,000	2,414
CPP or QPP contributions on self-employment and other earnings	67	0	0	0	0	0	0
Employment insurance premiums	68	3,220	2,095	1,830	1,312	1,010	791
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	0	0	0	0	0	0
Canada employment amount	73	3,000	3,836	1,660	2,092	830	1,061
Home accessibility expenses	74	0	0	0	0	0	0
Home buyers' amount	75	0	0	0	0	0	0
Digital news subscription expenses	76	0	0	0	0	0	0
Pension income amount	77	510	1,008	390	772	300	590



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	0	0	20	169	20	142
Disability amount transferred from a dependant	79	0	0	0	0	0	0
Interest paid on student loans	80	0	0	0	0	10	14
Tuition, education, and textbook amounts	81	90	1,567	80	1,118	60	1,115
Tuition, education, and textbook amounts transferred from a child	82	0	0	0	0	0	0
Amounts transferred from spouse or common-law partner	83	60	393	50	376	30	174
Medical expenses	84	100	561	90	582	70	497
Total tax credits on personal amounts	85	3,940	15,645	2,390	9,019	1,470	4,997
Allowable charitable donations and government gifts	86	80	226	80	95	60	117
Eligible cultural and ecological gifts	87	0	0	0	0	0	0
Total tax credit on donations and gifts	88	80	64	80	31	60	40
Total federal non-refundable tax credits	89	3,950	15,708	2,400	9,050	1,470	5,038
Federal dividend tax credit	90	0	0	0	0	10	5
Minimum tax carryover	91	0	0	0	0	0	0
Basic federal tax	92	4,310	12,074	2,790	10,913	1,790	9,231
Federal foreign tax credit	93	60	162	40	138	60	219
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	4,290	14,226	2,780	13,158	1,780	11,038
CPP contributions on self-employment	99	0	0	0	0	0	0
Social Benefits repayment	100	0	0	0	0	0	0
Canada workers benefit (CWB)	101	0	0	0	0	0	0
Canada Training Credit (CTC)	102	0	0	0	0	0	0
Eligible educator school supply tax credit	103	0	0	0	0	0	0
Net provincial or territorial tax	104	2,040	2,607	1,150	1,990	690	1,575
Total tax payable	105	4,290	16,839	2,790	15,159	1,790	12,630



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

Item	Item code	\$55,000 - \$59,999 (Number)	\$55,000 - \$59,999 (Thousands of Dollars)	\$60,000 - \$69,999 (Number)	\$60,000 - \$69,999 (Thousands of Dollars)	\$70,000 - \$79,999 (Number)	\$70,000 - \$79,999 (Thousands of Dollars)
Number of taxable returns	1	1,300	0	1,970	0	1,560	0
Number of non-taxable returns	2	70	0	100	0	80	0
Total number of returns	3	1,380	0	2,070	0	1,650	0
Employment income	4	820	45,014	1,200	73,877	950	68,760
Commissions (from employment)	5	0	0	10	220	0	0
Other employment income	6	80	2,712	160	6,113	130	6,024
Old age security (OAS) pension	7	180	1,330	170	1,312	100	810
CPP or QPP benefits	8	190	1,917	210	2,092	120	1,273
Other pensions and superannuation	9	200	7,575	210	8,791	130	6,462
Elected split-pension amount	10	0	0	0	0	0	0
Employment insurance and other benefits	11	20	234	30	356	20	170
Taxable amount of dividends from taxable Canadian corporations	12	0	0	20	138	30	207
Interest and other investment income	13	20	37	60	37	70	250
Net partnership income (limited or non-active partners only)	14	10	469	0	0	0	0
Net rental income	15	0	0	0	0	20	59
Taxable capital gains	16	250	13,010	460	26,400	430	29,103
RRSP income	17	40	941	80	2,264	50	1,402
Other income	18	50	873	100	1,956	70	1,134
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	0	0	0	0	0	0
Net business income	20	50	1,934	70	3,654	50	2,731
Net professional income	21	40	2,255	80	5,077	60	3,837
Net commission income	22	0	0	0	0	0	0
Net farming income	23	0	0	10	472	0	0
Net fishing income	24	0	0	0	0	0	0
Workers' compensation benefits	25	0	0	0	0	0	0
Social assistance payments	26	0	0	0	0	0	0
Net federal supplements	27	0	0	0	0	0	0
Total income assessed	28	1,380	78,919	2,070	133,463	1,650	123,232
Registered pension plan (RPP) deduction	29	100	347	240	1,079	300	1,691
RRSP/PRPP deduction	30	70	358	140	934	140	1,065
Deduction for elected split-pension amount	31	0	0	0	0	0	0
Annual union, professional, or like dues	32	150	111	220	180	150	159
Child care expenses	33	0	0	20	102	20	127
Business investment loss	34	0	0	0	0	0	0
Moving expenses	35	0	0	0	0	0	0
Support payments made	36	10	151	0	0	0	0
Carrying charges and interest expenses	37	20	29	20	19	20	21
Deduction for CPP or QPP contributions on self-employment and other earnings	38	0	0	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	39	670	258	920	390	720	317



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	0	0	120	89	110	242
Clergy residence deduction	43	0	0	0	0	0	0
Other deductions	44	50	1,189	70	2,265	50	2,022
Federal COVID-19 benefits repayment	45	0	0	0	0	0	0
Total deductions before adjustments	46	770	2,628	1,080	5,201	840	5,909
Social benefits repayment	47	0	0	0	0	0	0
Net income	48	1,370	76,325	2,050	128,271	1,630	117,334
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0
Security options deductions	50	0	0	0	0	10	306
Other payments deduction	51	0	0	0	0	0	0
Non-capital losses of other years	52	0	0	0	0	0	0
Net capital losses of other years	53	10	230	30	312	20	172
Capital gains deduction	54	0	0	0	0	0	0
Northern residents deductions	55	0	0	0	0	0	0
Additional deductions	56	100	2,818	120	4,014	90	4,643
Farming/fishing losses of prior years	57	0	0	0	0	0	0
Total deductions from net income	58	130	3,621	170	4,868	130	5,403
Taxable income assessed	59	1,330	72,729	2,000	123,482	1,590	112,669
Basic personal amount	60	760	10,861	980	14,044	740	10,569
Age amount	61	200	1,038	210	857	130	345
Spouse or common-law partner amount	62	330	4,485	320	4,332	190	2,475
Canada caregiver amount	63	0	0	0	0	0	0
Amount for an eligible dependant	64	0	0	0	0	0	0
Family caregiver amount for children under 18 years of age	65	0	0	0	0	0	0
CPP or QPP contributions through employment	66	670	1,757	920	2,595	710	2,058
CPP or QPP contributions on self-employment and other earnings	67	0	0	0	0	0	0
Employment insurance premiums	68	680	565	920	805	740	661
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	0	0	0	0	0	0
Canada employment amount	73	520	653	700	890	550	700
Home accessibility expenses	74	0	0	0	0	0	0
Home buyers' amount	75	0	0	0	0	0	0
Digital news subscription expenses	76	0	0	0	0	0	0
Pension income amount	77	200	398	210	423	140	271



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	0	0	10	88	0	0
Disability amount transferred from a dependant	79	0	0	0	0	0	0
Interest paid on student loans	80	0	0	20	11	0	0
Tuition, education, and textbook amounts	81	50	926	70	1,324	70	1,701
Tuition, education, and textbook amounts transferred from a child	82	0	0	0	0	0	0
Amounts transferred from spouse or common-law partner	83	20	161	40	247	20	145
Medical expenses	84	60	362	80	567	50	444
Total tax credits on personal amounts	85	990	3,208	1,390	3,952	1,050	2,938
Allowable charitable donations and government gifts	86	60	96	120	390	100	95
Eligible cultural and ecological gifts	87	0	0	0	0	0	0
Total tax credit on donations and gifts	88	60	26	120	110	100	25
Total federal non-refundable tax credits	89	1,000	3,235	1,400	4,062	1,060	2,964
Federal dividend tax credit	90	0	0	30	15	30	17
Minimum tax carryover	91	0	0	0	0	0	0
Basic federal tax	92	1,310	8,395	1,990	16,204	1,570	15,970
Federal foreign tax credit	93	30	117	90	551	70	430
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	1,300	10,286	1,960	19,559	1,560	19,757
CPP contributions on self-employment	99	0	0	0	0	0	0
Social Benefits repayment	100	0	0	0	0	0	0
Canada workers benefit (CWB)	101	0	0	0	0	0	0
Canada Training Credit (CTC)	102	0	0	0	0	0	0
Eligible educator school supply tax credit	103	0	0	0	0	0	0
Net provincial or territorial tax	104	460	1,331	740	2,701	540	2,456
Total tax payable	105	1,300	11,621	1,970	22,289	1,560	22,232



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

Item	Item code	\$80,000 - \$89,999 (Number)	\$80,000 - \$89,999 (Thousands of Dollars)	\$90,000 - \$99,999 (Number)	\$90,000 - \$99,999 (Thousands of Dollars)	\$100,000 - \$149,999 (Number)	\$100,000 - \$149,999 (Thousands of Dollars)
Number of taxable returns	1	1,180	0	1,070	0	3,520	0
Number of non-taxable returns	2	80	0	70	0	150	0
Total number of returns	3	1,250	0	1,130	0	3,670	0
Employment income	4	690	55,828	650	59,312	2,250	264,904
Commissions (from employment)	5	10	260	0	0	0	0
Other employment income	6	90	5,102	80	4,637	270	19,038
Old age security (OAS) pension	7	60	481	30	182	30	251
CPP or QPP benefits	8	70	749	40	414	60	526
Other pensions and superannuation	9	80	4,560	40	2,780	70	4,187
Elected split-pension amount	10	0	0	0	0	10	97
Employment insurance and other benefits	11	0	0	10	83	40	411
Taxable amount of dividends from taxable Canadian corporations	12	30	267	0	0	220	1,055
Interest and other investment income	13	80	184	80	71	470	896
Net partnership income (limited or non-active partners only)	14	0	0	0	0	30	2,950
Net rental income	15	40	66	40	169	230	977
Taxable capital gains	16	380	28,509	370	31,345	1,260	128,113
RRSP income	17	40	1,149	40	780	80	1,735
Other income	18	70	1,713	60	1,112	240	3,236
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	0	0	0	0	0	0
Net business income	20	60	3,812	40	2,837	130	11,174
Net professional income	21	40	2,885	40	2,768	100	10,605
Net commission income	22	0	0	0	0	0	0
Net farming income	23	0	0	0	0	0	0
Net fishing income	24	0	0	0	0	0	0
Workers' compensation benefits	25	0	0	0	0	0	0
Social assistance payments	26	0	0	0	0	0	0
Net federal supplements	27	0	0	0	0	0	0
Total income assessed	28	1,250	106,315	1,130	107,345	3,670	451,753
Registered pension plan (RPP) deduction	29	260	1,795	250	1,959	1,130	12,324
RRSP/PRPP deduction	30	130	919	120	945	620	5,252
Deduction for elected split-pension amount	31	0	0	0	0	0	0
Annual union, professional, or like dues	32	140	177	140	162	600	776
Child care expenses	33	10	95	10	94	70	479
Business investment loss	34	0	0	0	0	0	0
Moving expenses	35	0	0	0	0	0	0
Support payments made	36	0	0	0	0	20	492
Carrying charges and interest expenses	37	30	80	30	42	130	339
Deduction for CPP or QPP contributions on self-employment and other earnings	38	0	0	0	0	10	26
Deduction for CPP or QPP enhanced contributions on employment income	39	550	244	500	226	1,790	807



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	90	71	90	74	350	274
Clergy residence deduction	43	0	0	0	0	0	0
Other deductions	44	60	2,243	60	2,645	200	11,679
Federal COVID-19 benefits repayment	45	0	0	0	0	0	0
Total deductions before adjustments	46	650	5,831	570	6,271	2,020	32,629
Social benefits repayment	47	0	0	30	49	30	131
Net income	48	1,240	100,477	1,120	101,079	3,630	419,120
Canadian Forces personnel and police deduction	49	0	0	0	0	20	437
Security options deductions	50	0	0	10	188	40	1,488
Other payments deduction	51	0	0	0	0	0	0
Non-capital losses of other years	52	0	0	0	0	20	888
Net capital losses of other years	53	0	0	10	374	60	662
Capital gains deduction	54	0	0	0	0	0	0
Northern residents deductions	55	0	0	0	0	0	0
Additional deductions	56	70	3,855	70	4,237	150	12,405
Farming/fishing losses of prior years	57	0	0	0	0	0	0
Total deductions from net income	58	100	4,822	100	5,233	280	16,039
Taxable income assessed	59	1,200	95,740	1,080	95,871	3,550	403,223
Basic personal amount	60	530	7,564	470	6,702	1,590	22,848
Age amount	61	80	105	10	20	0	0
Spouse or common-law partner amount	62	120	1,494	90	1,142	350	4,284
Canada caregiver amount	63	0	0	0	0	0	0
Amount for an eligible dependant	64	0	0	0	0	10	202
Family caregiver amount for children under 18 years of age	65	0	0	0	0	10	26
CPP or QPP contributions through employment	66	550	1,591	490	1,474	1,780	5,287
CPP or QPP contributions on self-employment and other earnings	67	0	0	0	0	10	26
Employment insurance premiums	68	560	507	510	461	1,770	1,623
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	0	0	0	0	0	0
Canada employment amount	73	400	515	380	484	1,340	1,714
Home accessibility expenses	74	0	0	0	0	0	0
Home buyers' amount	75	0	0	0	0	0	0
Digital news subscription expenses	76	0	0	0	0	30	8
Pension income amount	77	80	164	50	96	80	160



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	0	0	0	0	0	0
Disability amount transferred from a dependant	79	0	0	0	0	10	207
Interest paid on student loans	80	0	0	0	0	10	20
Tuition, education, and textbook amounts	81	50	1,609	50	1,265	120	2,985
Tuition, education, and textbook amounts transferred from a child	82	0	0	0	0	40	180
Amounts transferred from spouse or common-law partner	83	10	74	0	0	30	150
Medical expenses	84	40	374	20	182	90	598
Total tax credits on personal amounts	85	780	2,128	700	1,817	2,260	6,067
Allowable charitable donations and government gifts	86	100	177	90	221	440	887
Eligible cultural and ecological gifts	87	0	0	0	0	0	0
Total tax credit on donations and gifts	88	100	54	90	62	440	254
Total federal non-refundable tax credits	89	790	2,182	710	1,879	2,300	6,321
Federal dividend tax credit	90	30	16	0	0	220	123
Minimum tax carryover	91	0	0	0	0	0	0
Basic federal tax	92	1,190	14,317	1,080	14,996	3,530	70,116
Federal foreign tax credit	93	60	434	50	435	280	1,548
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	220	35	0	0
Net federal tax	98	1,170	17,935	1,070	18,888	3,510	89,648
CPP contributions on self-employment	99	0	0	0	0	0	0
Social Benefits repayment	100	0	0	30	49	30	131
Canada workers benefit (CWB)	101	0	0	0	0	0	0
Canada Training Credit (CTC)	102	0	0	0	0	0	0
Eligible educator school supply tax credit	103	0	0	0	0	0	0
Net provincial or territorial tax	104	390	2,069	340	2,198	1,120	10,914
Total tax payable	105	1,180	20,032	1,070	21,141	3,520	100,739



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	2,550	0	2,600	0
Number of non-taxable returns	2	140	0	150	0
Total number of returns	3	2,700	0	2,750	0
Employment income	4	1,460	259,531	1,560	1,389,697
Commissions (from employment)	5	20	1,271	0	0
Other employment income	6	200	26,689	140	39,172
Old age security (OAS) pension	7	0	0	0	0
CPP or QPP benefits	8	0	0	0	0
Other pensions and superannuation	9	30	1,413	20	1,160
Elected split-pension amount	10	0	0	0	0
Employment insurance and other benefits	11	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	170	1,394	50	1,144
Interest and other investment income	13	280	1,104	80	453
Net partnership income (limited or non-active partners only)	14	20	1,872	20	10,999
Net rental income	15	160	1,067	40	195
Taxable capital gains	16	1,110	183,244	950	666,409
RRSP income	17	30	511	10	3,220
Other income	18	180	6,142	90	10,313
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	0	0	0	0
Net business income	20	90	13,055	100	60,418
Net professional income	21	90	15,569	170	69,748
Net commission income	22	0	0	0	0
Net farming income	23	0	0	10	848
Net fishing income	24	0	0	0	0
Workers' compensation benefits	25	0	0	0	0
Social assistance payments	26	0	0	0	0
Net federal supplements	27	0	0	0	0
Total income assessed	28	2,700	514,240	2,750	2,258,007
Registered pension plan (RPP) deduction	29	630	8,925	360	4,664
RRSP/PRPP deduction	30	380	4,672	170	6,179
Deduction for elected split-pension amount	31	10	214	0	0
Annual union, professional, or like dues	32	300	417	220	751
Child care expenses	33	20	119	0	0
Business investment loss	34	0	0	0	0
Moving expenses	35	0	0	0	0
Support payments made	36	10	241	10	1,556
Carrying charges and interest expenses	37	130	538	60	273
Deduction for CPP or QPP contributions on self-employment and other earnings	38	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	39	1,090	489	990	444



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	0	0	0	0
Other employment expenses	42	210	293	80	291
Clergy residence deduction	43	0	0	0	0
Other deductions	44	200	19,807	430	195,384
Federal COVID-19 benefits repayment	45	0	0	0	0
Total deductions before adjustments	46	1,320	35,837	1,320	210,059
Social benefits repayment	47	0	0	0	0
Net income	48	2,650	478,549	2,690	2,048,967
Canadian Forces personnel and police deduction	49	10	307	0	0
Security options deductions	50	40	2,818	150	70,074
Other payments deduction	51	0	0	0	0
Non-capital losses of other years	52	20	1,225	0	0
Net capital losses of other years	53	50	637	40	1,196
Capital gains deduction	54	0	0	0	0
Northern residents deductions	55	0	0	0	0
Additional deductions	56	150	21,178	240	144,523
Farming/fishing losses of prior years	57	0	0	0	0
Total deductions from net income	58	270	26,328	430	221,382
Taxable income assessed	59	2,580	452,387	2,630	1,828,144
Basic personal amount	60	950	13,044	610	7,722
Age amount	61	0	0	0	0
Spouse or common-law partner amount	62	170	1,967	90	1,006
Canada caregiver amount	63	0	0	0	0
Amount for an eligible dependant	64	0	0	0	0
Family caregiver amount for children under 18 years of age	65	0	0	0	0
CPP or QPP contributions through employment	66	1,080	3,217	990	2,923
CPP or QPP contributions on self-employment and other earnings	67	0	0	0	0
Employment insurance premiums	68	1,040	958	900	820
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	0	0	0	0
Canada employment amount	73	720	919	370	474
Home accessibility expenses	74	0	0	0	0
Home buyers' amount	75	0	0	0	0
Digital news subscription expenses	76	20	5	0	0
Pension income amount	77	30	67	20	39



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	0	0	0	0
Disability amount transferred from a dependant	79	10	142	0	0
Interest paid on student loans	80	0	0	0	0
Tuition, education, and textbook amounts	81	50	1,915	20	343
Tuition, education, and textbook amounts transferred from a child	82	40	181	0	0
Amounts transferred from spouse or common-law partner	83	0	0	0	0
Medical expenses	84	80	591	30	296
Total tax credits on personal amounts	85	1,510	3,485	1,410	2,071
Allowable charitable donations and government gifts	86	310	1,167	320	7,179
Eligible cultural and ecological gifts	87	0	0	0	0
Total tax credit on donations and gifts	88	310	334	320	2,338
Total federal non-refundable tax credits	89	1,580	3,819	1,560	4,409
Federal dividend tax credit	90	170	186	50	136
Minimum tax carryover	91	0	0	0	0
Basic federal tax	92	2,560	95,248	2,600	544,078
Federal foreign tax credit	93	200	2,243	80	2,185
Federal political contribution tax credit	94	0	0	0	0
Investment tax credit	95	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0
Alternative minimum tax payable	97	0	0	0	0
Net federal tax	98	2,550	121,149	2,600	645,898
CPP contributions on self-employment	99	0	0	0	0
Social Benefits repayment	100	0	0	0	0
Canada workers benefit (CWB)	101	0	0	0	0
Canada Training Credit (CTC)	102	0	0	0	0
Eligible educator school supply tax credit	103	0	0	0	0
Net provincial or territorial tax	104	890	17,256	1,390	166,764
Total tax payable	105	2,550	138,420	2,600	812,686

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.