



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

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	566,320	0	740	0	2,970	0
Number of non-taxable returns	2	259,280	0	61,840	0	35,940	0
Total number of returns	3	825,600	0	62,580	0	38,910	0
Employment income	4	490,480	24,204,596	17,400	45,683	20,920	133,536
Commissions (from employment)	5	13,260	431,467	120	60	270	244
Other employment income	6	51,750	455,920	850	1,431	930	2,997
Old age security (OAS) pension	7	220,890	1,700,135	1,040	1,980	2,380	10,337
CPP or QPP benefits	8	283,880	2,245,958	3,710	7,943	7,610	39,263
Other pensions and superannuation	9	168,910	4,194,089	530	1,430	820	2,967
Elected split-pension amount	10	53,820	665,876	270	693	600	2,779
Employment insurance and other benefits	11	100,760	936,736	960	2,965	2,140	10,313
Taxable amount of dividends from taxable Canadian corporations	12	96,150	1,940,637	1,010	899	860	1,307
Interest and other investment income	13	137,250	255,286	3,450	1,692	2,420	1,756
Net partnership income (limited or non-active partners only)	14	440	7,018	0	0	0	0
Net rental income	15	22,610	106,774	530	-2,778	440	1,047
Taxable capital gains	16	57,950	1,023,564	810	1,396	650	1,010
RRSP income	17	46,120	420,318	700	1,025	590	1,666
Other income	18	122,010	786,654	3,380	5,746	4,380	12,467
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	6,980	33,916	440	844	670	2,252
Net business income	20	46,070	683,614	3,020	-14,937	2,850	13,017
Net professional income	21	10,040	385,169	390	-943	390	1,768
Net commission income	22	5,620	106,024	340	-154	240	781
Net farming income	23	3,820	1,998	330	-5,417	160	-418
Net fishing income	24	5,390	243,967	50	-1,384	50	19
Workers' compensation benefits	25	19,780	252,174	130	437	280	1,255
Social assistance payments	26	32,430	259,069	1,750	5,067	7,370	50,891
Net federal supplements	27	87,240	427,125	810	1,264	1,640	4,514
Total income assessed	28	794,720	41,806,341	31,700	55,072	38,910	296,134
Registered pension plan (RPP) deduction	29	165,400	811,353	640	1,221	590	381
RRSP/PRPP deduction	30	134,820	1,015,530	350	674	340	534
Deduction for elected split-pension amount	31	53,880	666,450	20	19	40	65
Annual union, professional, or like dues	32	153,110	118,133	1,460	257	1,790	265
Child care expenses	33	29,170	123,764	500	651	550	1,167
Business investment loss	34	100	2,061	0	0	0	0
Moving expenses	35	4,210	33,772	70	121	120	256
Support payments made	36	1,900	30,409	0	0	0	0
Carrying charges and interest expenses	37	34,520	139,691	210	227	220	390
Deduction for CPP or QPP contributions on self-employment and other earnings	38	46,550	51,036	590	38	2,750	560
Deduction for CPP or QPP enhanced contributions on employment income	39	443,270	127,563	5,220	382	14,130	399



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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	310	2,314	0	0	0	0
Other employment expenses	42	66,080	114,564	0	0	0	0
Clergy residence deduction	43	900	12,060	0	0	0	0
Other deductions	44	30,320	93,247	620	712	600	676
Federal COVID-19 benefits repayment	45	10,740	14,900	230	273	220	291
Total deductions before adjustments	46	553,220	3,357,129	8,620	4,836	17,670	5,240
Social benefits repayment	47	20,210	75,631	0	0	0	0
Net income	48	792,640	38,398,784	29,830	73,017	38,850	291,112
Canadian Forces personnel and police deduction	49	1,070	23,071	0	0	0	0
Security options deductions	50	1,470	16,036	0	0	0	0
Other payments deduction	51	134,170	938,153	2,670	6,767	9,230	56,660
Non-capital losses of other years	52	740	7,210	0	0	0	0
Net capital losses of other years	53	7,710	26,043	30	22	30	29
Capital gains deduction	54	1,420	246,824	0	0	0	0
Northern residents deductions	55	390	1,338	0	0	0	0
Additional deductions	56	4,380	26,052	30	94	40	87
Farming/fishing losses of prior years	57	210	2,296	0	0	0	0
Total deductions from net income	58	149,520	1,287,659	2,740	6,986	9,290	56,806
Taxable income assessed	59	774,490	37,114,507	28,250	66,816	33,110	234,494
Basic personal amount	60	825,590	11,812,490	62,570	870,811	38,910	552,647
Age amount	61	216,440	1,518,951	1,770	13,599	2,660	20,756
Spouse or common-law partner amount	62	52,080	465,388	2,600	30,565	1,450	15,662
Canada caregiver amount	63	11,700	62,982	120	790	90	521
Amount for an eligible dependant	64	30,760	420,174	2,350	32,829	1,250	17,154
Family caregiver amount for children under 18 years of age	65	4,730	12,422	320	865	150	398
CPP or QPP contributions through employment	66	464,030	861,985	13,190	3,635	16,440	4,114
CPP or QPP contributions on self-employment and other earnings	67	46,550	51,036	590	38	2,750	560
Employment insurance premiums	68	461,350	281,141	13,050	2,041	19,160	2,127
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	6,370	19,099	150	453	100	286
Canada employment amount	73	510,830	635,970	17,810	19,630	21,210	26,458
Home accessibility expenses	74	800	4,952	0	0	0	0
Home buyers' amount	75	5,390	45,301	60	515	30	287
Digital news subscription expenses	76	10,190	2,731	170	60	100	29
Pension income amount	77	197,500	382,605	720	978	1,280	2,170



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Disability amount	78	51,580	457,585	2,360	21,275	3,240	29,007
Disability amount transferred from a dependant	79	11,960	146,204	520	7,477	220	2,777
Interest paid on student loans	80	7,720	2,623	0	0	30	18
Tuition, education, and textbook amounts	81	48,650	338,881	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	11,920	59,313	0	0	0	0
Amounts transferred from spouse or common-law partner	83	47,910	288,090	840	5,364	820	4,890
Medical expenses	84	170,870	465,536	3,690	4,434	2,900	3,828
Total tax credits on personal amounts	85	825,600	2,748,611	62,570	152,320	38,910	102,553
Allowable charitable donations and government gifts	86	124,780	232,868	100	41	180	83
Eligible cultural and ecological gifts	87	200	953	0	0	0	0
Total tax credit on donations and gifts	88	124,150	67,296	100	10	180	22
Total federal non-refundable tax credits	89	825,600	2,815,908	62,570	152,330	38,910	102,575
Federal dividend tax credit	90	84,520	211,492	0	0	0	0
Minimum tax carryover	91	1,630	6,169	0	0	0	0
Basic federal tax	92	516,340	3,962,089	480	13	330	105
Federal foreign tax credit	93	35,780	30,686	0	0	0	0
Federal political contribution tax credit	94	4,420	825	0	0	0	0
Investment tax credit	95	930	2,261	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0
Alternative minimum tax payable	97	1,440	13,627	0	0	0	0
Net federal tax	98	516,010	3,930,937	170	71	450	211
CPP contributions on self-employment	99	39,030	90,005	490	69	2,480	979
Social Benefits repayment	100	20,210	75,631	0	0	0	0
Canada workers benefit (CWB)	101	85,290	100,036	3,780	3,389	5,970	6,727
Canada Training Credit (CTC)	102	13,040	4,828	460	162	330	112
Eligible educator school supply tax credit	103	2,240	310	20	3	0	0
Net provincial or territorial tax	104	554,980	3,501,637	120	13	260	64
Total tax payable	105	566,320	7,598,403	740	153	2,970	1,256



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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	7,480	0	16,390	0	22,310	0
Number of non-taxable returns	2	45,360	0	35,270	0	52,730	0
Total number of returns	3	52,840	0	51,660	0	75,040	0
Employment income	4	22,670	220,527	22,970	300,747	24,850	417,982
Commissions (from employment)	5	360	520	480	994	580	1,972
Other employment income	6	1,190	4,188	1,460	5,285	2,160	9,725
Old age security (OAS) pension	7	9,980	70,178	19,610	148,088	44,950	357,768
CPP or QPP benefits	8	17,680	96,082	23,270	133,035	47,810	311,907
Other pensions and superannuation	9	1,850	7,337	4,720	19,089	14,640	66,332
Elected split-pension amount	10	1,720	9,724	3,520	25,324	7,140	61,476
Employment insurance and other benefits	11	4,550	28,090	7,090	56,509	8,820	73,988
Taxable amount of dividends from taxable Canadian corporations	12	1,320	2,328	2,310	4,865	4,220	9,142
Interest and other investment income	13	3,710	2,580	5,310	3,597	9,640	6,592
Net partnership income (limited or non-active partners only)	14	0	0	0	0	0	0
Net rental income	15	670	2,573	730	2,681	980	3,390
Taxable capital gains	16	970	1,843	1,470	2,889	2,510	4,542
RRSP income	17	980	3,946	1,370	6,254	2,070	9,731
Other income	18	6,320	21,246	7,120	25,340	8,460	28,165
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	930	3,778	980	4,664	840	4,666
Net business income	20	3,550	25,422	3,790	34,010	3,680	36,400
Net professional income	21	540	3,769	570	5,023	540	5,384
Net commission income	22	290	1,361	300	1,755	350	2,467
Net farming income	23	220	-241	280	-32	280	-109
Net fishing income	24	70	184	120	410	170	1,139
Workers' compensation benefits	25	500	3,337	980	7,794	1,900	15,825
Social assistance payments	26	11,960	119,510	3,930	39,504	2,570	16,793
Net federal supplements	27	7,910	27,990	16,200	77,385	36,600	239,672
Total income assessed	28	52,840	656,989	51,660	906,144	75,040	1,686,788
Registered pension plan (RPP) deduction	29	940	813	1,520	1,479	2,520	2,759
RRSP/PRPP deduction	30	600	968	1,120	1,869	1,760	3,219
Deduction for elected split-pension amount	31	90	127	280	409	670	1,147
Annual union, professional, or like dues	32	2,560	476	3,430	718	4,510	1,141
Child care expenses	33	830	2,154	1,070	2,758	1,290	3,756
Business investment loss	34	0	0	0	0	0	0
Moving expenses	35	150	467	180	383	240	659
Support payments made	36	0	0	20	69	20	59
Carrying charges and interest expenses	37	300	486	530	741	1,000	1,576
Deduction for CPP or QPP contributions on self-employment and other earnings	38	3,560	1,453	3,650	2,151	3,430	2,429
Deduction for CPP or QPP enhanced contributions on employment income	39	18,060	963	19,980	1,595	22,520	2,449



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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	460	310	640	565	990	843
Clergy residence deduction	43	0	0	10	53	10	85
Other deductions	44	1,030	1,230	1,510	1,604	2,060	2,562
Federal COVID-19 benefits repayment	45	350	382	520	699	630	829
Total deductions before adjustments	46	22,520	9,928	24,870	15,169	27,870	23,677
Social benefits repayment	47	0	0	0	0	0	0
Net income	48	52,800	647,250	51,630	891,115	75,020	1,663,389
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0
Security options deductions	50	0	0	0	0	0	0
Other payments deduction	51	20,090	150,838	20,450	124,683	39,400	272,292
Non-capital losses of other years	52	20	48	0	0	80	349
Net capital losses of other years	53	50	180	60	69	140	249
Capital gains deduction	54	0	0	10	64	0	0
Northern residents deductions	55	0	0	0	0	0	0
Additional deductions	56	110	337	180	570	420	1,686
Farming/fishing losses of prior years	57	0	0	10	26	20	69
Total deductions from net income	58	20,230	151,480	20,680	125,657	39,740	274,727
Taxable income assessed	59	44,970	496,176	50,150	765,658	74,530	1,389,022
Basic personal amount	60	52,840	756,100	51,650	740,777	75,040	1,078,171
Age amount	61	10,320	81,278	19,870	156,803	45,220	357,066
Spouse or common-law partner amount	62	2,100	19,343	3,670	29,063	4,810	29,699
Canada caregiver amount	63	280	1,271	620	2,975	770	3,924
Amount for an eligible dependant	64	2,540	35,453	2,090	29,201	2,200	30,552
Family caregiver amount for children under 18 years of age	65	240	701	200	527	180	479
CPP or QPP contributions through employment	66	20,160	7,794	21,640	11,901	23,730	17,570
CPP or QPP contributions on self-employment and other earnings	67	3,560	1,453	3,650	2,151	3,430	2,429
Employment insurance premiums	68	20,760	3,457	21,360	4,728	23,240	6,495
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	160	489	200	585	300	900
Canada employment amount	73	22,960	28,557	23,390	29,164	25,770	32,050
Home accessibility expenses	74	20	107	0	0	30	155
Home buyers' amount	75	40	300	70	524	90	645
Digital news subscription expenses	76	150	47	160	47	260	71
Pension income amount	77	3,300	5,391	7,630	13,362	19,390	34,853



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Disability amount	78	4,080	36,236	3,730	32,785	4,890	43,265
Disability amount transferred from a dependant	79	410	5,600	370	4,949	470	5,581
Interest paid on student loans	80	0	0	180	81	320	120
Tuition, education, and textbook amounts	81	60	87	5,340	8,301	6,910	30,264
Tuition, education, and textbook amounts transferred from a child	82	0	0	40	101	70	258
Amounts transferred from spouse or common-law partner	83	3,740	21,777	6,990	45,249	7,390	49,258
Medical expenses	84	4,810	6,936	7,490	15,989	11,390	25,076
Total tax credits on personal amounts	85	52,840	151,827	51,660	169,336	75,040	262,254
Allowable charitable donations and government gifts	86	380	196	1,100	668	2,580	1,934
Eligible cultural and ecological gifts	87	0	0	0	0	0	0
Total tax credit on donations and gifts	88	370	50	1,070	173	2,550	514
Total federal non-refundable tax credits	89	52,840	151,877	51,660	169,509	75,040	262,767
Federal dividend tax credit	90	230	1	810	90	1,320	312
Minimum tax carryover	91	0	0	10	4	20	14
Basic federal tax	92	600	262	9,550	2,618	17,520	12,328
Federal foreign tax credit	93	10	2	120	8	320	25
Federal political contribution tax credit	94	0	0	10	1	30	2
Investment tax credit	95	0	0	0	0	30	10
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	770	409	9,660	2,798	17,570	12,469
CPP contributions on self-employment	99	3,280	2,552	3,420	3,784	3,190	4,276
Social Benefits repayment	100	0	0	0	0	0	0
Canada workers benefit (CWB)	101	8,960	12,733	11,560	17,461	14,150	21,875
Canada Training Credit (CTC)	102	560	188	650	230	740	266
Eligible educator school supply tax credit	103	10	2	0	0	30	3
Net provincial or territorial tax	104	4,330	623	14,580	4,737	21,050	14,054
Total tax payable	105	7,480	3,592	16,390	11,329	22,310	30,812



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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	36,520	0	44,240	0	45,420	0
Number of non-taxable returns	2	16,470	0	5,680	0	2,570	0
Total number of returns	3	52,980	0	49,920	0	48,000	0
Employment income	4	27,580	588,115	29,780	767,415	30,590	934,986
Commissions (from employment)	5	700	3,041	730	3,516	790	4,895
Other employment income	6	2,680	14,162	2,820	14,675	2,960	15,518
Old age security (OAS) pension	7	21,120	166,445	17,130	134,072	15,530	121,489
CPP or QPP benefits	8	24,960	204,946	21,070	171,864	19,270	161,726
Other pensions and superannuation	9	16,540	135,664	14,870	180,135	14,350	226,251
Elected split-pension amount	10	4,030	46,280	5,750	71,441	5,480	74,512
Employment insurance and other benefits	11	10,070	89,311	10,500	99,021	9,500	95,096
Taxable amount of dividends from taxable Canadian corporations	12	4,310	13,678	4,670	18,759	4,540	21,218
Interest and other investment income	13	8,000	6,544	7,990	7,419	7,650	7,564
Net partnership income (limited or non-active partners only)	14	0	0	0	0	0	0
Net rental income	15	930	3,650	930	3,376	930	2,893
Taxable capital gains	16	2,660	5,975	2,880	7,402	2,840	8,131
RRSP income	17	2,280	12,666	2,390	14,970	2,640	16,387
Other income	18	8,550	29,720	8,660	30,922	8,030	28,453
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	630	3,795	490	2,753	320	1,693
Net business income	20	3,190	35,203	2,920	35,441	2,570	30,637
Net professional income	21	470	5,914	470	5,208	420	5,720
Net commission income	22	360	2,572	340	2,322	330	2,575
Net farming income	23	230	252	240	-425	190	56
Net fishing income	24	210	2,021	260	2,913	240	3,717
Workers' compensation benefits	25	2,310	26,194	2,040	26,837	1,930	28,019
Social assistance payments	26	1,780	11,108	920	5,038	540	2,945
Net federal supplements	27	13,890	45,572	3,970	12,653	2,060	6,546
Total income assessed	28	52,980	1,454,805	49,920	1,619,583	48,000	1,802,881
Registered pension plan (RPP) deduction	29	3,850	5,384	5,780	9,518	7,950	15,577
RRSP/PRPP deduction	30	2,830	5,446	4,020	8,769	5,330	12,560
Deduction for elected split-pension amount	31	2,730	7,900	3,550	16,169	3,820	23,767
Annual union, professional, or like dues	32	5,820	1,723	7,680	2,731	8,930	3,823
Child care expenses	33	1,600	4,992	1,950	6,641	2,160	7,985
Business investment loss	34	0	0	0	0	0	0
Moving expenses	35	290	889	280	971	300	1,104
Support payments made	36	40	220	50	202	50	328
Carrying charges and interest expenses	37	1,190	1,811	1,500	2,775	1,470	2,965
Deduction for CPP or QPP contributions on self-employment and other earnings	38	3,130	2,543	2,930	2,583	2,550	2,448
Deduction for CPP or QPP enhanced contributions on employment income	39	25,750	3,651	28,070	4,921	28,980	6,135



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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)
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	1,310	1,309	1,810	2,063	2,270	2,970
Clergy residence deduction	43	20	141	30	215	50	448
Other deductions	44	2,450	2,726	2,670	3,067	2,670	3,058
Federal COVID-19 benefits repayment	45	860	1,100	930	1,243	950	1,292
Total deductions before adjustments	46	32,620	39,866	35,470	61,911	36,010	84,531
Social benefits repayment	47	0	0	0	0	0	0
Net income	48	52,970	1,415,084	49,920	1,557,729	47,990	1,718,516
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	16,470	82,875	6,470	44,528	4,340	37,510
Non-capital losses of other years	52	70	408	80	454	0	0
Net capital losses of other years	53	210	288	290	426	290	369
Capital gains deduction	54	10	85	10	142	20	318
Northern residents deductions	55	0	0	0	0	0	0
Additional deductions	56	510	1,800	430	1,758	350	1,547
Farming/fishing losses of prior years	57	0	0	20	111	10	117
Total deductions from net income	58	16,910	85,535	7,100	47,479	4,960	40,221
Taxable income assessed	59	52,610	1,329,753	49,690	1,510,414	47,810	1,678,376
Basic personal amount	60	52,980	761,378	49,920	717,732	48,000	690,260
Age amount	61	21,360	168,658	17,380	137,232	15,750	124,301
Spouse or common-law partner amount	62	4,060	30,194	3,360	28,438	2,790	24,853
Canada caregiver amount	63	860	4,373	890	4,402	870	4,388
Amount for an eligible dependant	64	2,260	31,137	2,350	32,309	2,210	30,150
Family caregiver amount for children under 18 years of age	65	220	576	260	700	250	672
CPP or QPP contributions through employment	66	26,650	25,573	28,780	33,989	29,530	42,039
CPP or QPP contributions on self-employment and other earnings	67	3,130	2,543	2,930	2,583	2,550	2,448
Employment insurance premiums	68	26,280	9,161	28,520	11,910	29,490	14,519
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	270	807	340	1,014	430	1,290
Canada employment amount	73	28,960	35,928	31,250	38,748	32,290	39,915
Home accessibility expenses	74	40	146	60	305	60	292
Home buyers' amount	75	170	1,279	220	1,790	300	2,429
Digital news subscription expenses	76	310	84	360	93	400	100
Pension income amount	77	19,100	37,121	17,710	34,946	16,440	32,509



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	4,720	41,728	4,130	36,616	3,770	33,426
Disability amount transferred from a dependant	79	580	6,872	680	8,117	730	8,579
Interest paid on student loans	80	420	114	540	177	620	175
Tuition, education, and textbook amounts	81	5,990	40,547	5,420	44,147	4,370	38,478
Tuition, education, and textbook amounts transferred from a child	82	130	529	200	833	280	1,216
Amounts transferred from spouse or common-law partner	83	4,830	32,119	4,060	23,650	3,440	17,404
Medical expenses	84	15,500	36,419	18,230	45,288	17,780	46,103
Total tax credits on personal amounts	85	52,980	190,008	49,920	180,666	48,000	173,253
Allowable charitable donations and government gifts	86	5,020	3,988	6,670	6,098	7,460	7,660
Eligible cultural and ecological gifts	87	30	12	10	5	10	23
Total tax credit on donations and gifts	88	4,990	1,050	6,610	1,625	7,400	2,066
Total federal non-refundable tax credits	89	52,980	191,058	49,920	182,291	48,000	175,319
Federal dividend tax credit	90	2,500	786	3,770	1,463	4,110	1,966
Minimum tax carryover	91	30	36	50	67	50	82
Basic federal tax	92	28,600	30,258	36,650	54,146	40,780	81,241
Federal foreign tax credit	93	700	52	1,340	68	1,570	123
Federal political contribution tax credit	94	80	8	150	18	190	27
Investment tax credit	95	40	32	40	38	40	48
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	28,640	30,350	36,650	54,201	40,760	81,174
CPP contributions on self-employment	99	2,890	4,478	2,720	4,549	2,360	4,313
Social Benefits repayment	100	0	0	0	0	0	0
Canada workers benefit (CWB)	101	16,530	19,666	14,340	10,542	5,010	4,579
Canada Training Credit (CTC)	102	800	290	830	310	760	285
Eligible educator school supply tax credit	103	30	4	50	6	70	8
Net provincial or territorial tax	104	35,670	31,846	43,910	57,778	45,280	89,328
Total tax payable	105	36,520	66,686	44,240	116,539	45,420	174,834



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	43,510	0	40,370	0	39,600	0
Number of non-taxable returns	2	1,320	0	680	0	410	0
Total number of returns	3	44,830	0	41,050	0	40,020	0
Employment income	4	30,320	1,072,634	28,120	1,126,028	26,400	1,170,212
Commissions (from employment)	5	750	5,211	710	5,759	680	6,977
Other employment income	6	3,170	16,133	3,060	17,325	3,210	22,260
Old age security (OAS) pension	7	13,010	100,951	11,850	92,058	12,650	98,251
CPP or QPP benefits	8	16,690	145,715	15,260	136,267	16,040	144,668
Other pensions and superannuation	9	12,840	257,095	11,980	287,306	13,170	351,829
Elected split-pension amount	10	3,600	52,040	3,140	48,347	4,950	69,009
Employment insurance and other benefits	11	8,380	86,499	6,760	69,130	5,690	56,236
Taxable amount of dividends from taxable Canadian corporations	12	4,750	24,764	4,930	30,366	5,490	33,963
Interest and other investment income	13	7,520	8,019	7,330	8,096	7,950	8,943
Net partnership income (limited or non-active partners only)	14	0	0	0	0	10	16
Net rental income	15	950	2,977	960	3,631	1,040	3,946
Taxable capital gains	16	2,760	8,810	2,970	9,815	3,300	11,824
RRSP income	17	2,660	17,328	2,760	19,491	2,950	21,556
Other income	18	7,650	29,374	6,770	29,261	6,500	28,592
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	300	1,462	200	1,005	180	1,093
Net business income	20	2,240	29,860	2,080	29,016	1,940	29,842
Net professional income	21	430	5,812	350	5,159	350	5,120
Net commission income	22	310	2,790	260	2,704	280	3,447
Net farming income	23	190	-285	180	-182	180	15
Net fishing income	24	230	3,823	260	5,050	260	5,601
Workers' compensation benefits	25	1,620	24,159	1,350	17,335	1,170	15,627
Social assistance payments	26	370	1,804	270	1,267	180	894
Net federal supplements	27	1,270	3,713	850	2,301	600	1,424
Total income assessed	28	44,830	1,902,810	41,050	1,948,395	40,020	2,092,845
Registered pension plan (RPP) deduction	29	10,240	23,416	10,620	28,107	10,620	31,509
RRSP/PRPP deduction	30	6,490	16,728	7,290	21,898	7,850	25,719
Deduction for elected split-pension amount	31	4,270	32,195	4,360	39,707	4,670	45,210
Annual union, professional, or like dues	32	10,010	4,853	10,050	5,696	9,750	6,151
Child care expenses	33	2,190	8,799	2,040	8,849	1,840	8,209
Business investment loss	34	0	0	0	0	0	0
Moving expenses	35	250	1,119	250	1,269	210	1,331
Support payments made	36	60	372	70	451	80	516
Carrying charges and interest expenses	37	1,680	3,333	1,700	3,717	1,970	3,713
Deduction for CPP or QPP contributions on self-employment and other earnings	38	2,300	2,432	2,080	2,394	1,980	2,550
Deduction for CPP or QPP enhanced contributions on employment income	39	28,870	7,153	26,690	7,597	24,940	7,966



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

Item	Item code	\$40,000 - \$44,999 (Number)	\$40,000 - \$44,999 (Thousands of Dollars)	\$45,000 - \$49,999 (Number)	\$45,000 - \$49,999 (Thousands of Dollars)	\$50,000 - \$54,999 (Number)	\$50,000 - \$54,999 (Thousands of Dollars)
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	40	0	0	0	0	0	0
Exploration and development expenses	41	0	0	0	0	0	0
Other employment expenses	42	2,940	3,395	3,290	4,276	3,920	5,219
Clergy residence deduction	43	60	594	90	925	90	1,070
Other deductions	44	2,440	2,798	2,010	2,455	1,800	2,226
Federal COVID-19 benefits repayment	45	920	1,259	820	1,127	730	1,052
Total deductions before adjustments	46	36,130	108,585	33,760	128,499	32,380	142,498
Social benefits repayment	47	0	0	0	0	0	0
Net income	48	44,820	1,794,280	41,040	1,820,017	40,010	1,950,413
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0
Security options deductions	50	20	8	20	14	40	16
Other payments deduction	51	3,160	29,677	2,380	20,902	1,890	17,945
Non-capital losses of other years	52	50	368	50	417	30	314
Net capital losses of other years	53	340	415	330	554	400	638
Capital gains deduction	54	20	381	20	265	30	563
Northern residents deductions	55	0	0	10	27	0	0
Additional deductions	56	300	1,224	240	1,189	240	1,044
Farming/fishing losses of prior years	57	10	80	10	24	0	0
Total deductions from net income	58	3,860	32,212	3,000	23,537	2,590	20,657
Taxable income assessed	59	44,740	1,762,205	41,010	1,796,647	39,990	1,929,897
Basic personal amount	60	44,830	644,968	41,050	590,581	40,020	575,850
Age amount	61	13,250	101,182	12,090	85,926	12,910	84,557
Spouse or common-law partner amount	62	2,580	22,852	2,380	20,983	2,240	20,346
Canada caregiver amount	63	860	4,263	830	4,318	720	3,864
Amount for an eligible dependant	64	2,040	27,835	1,770	23,934	1,490	20,104
Family caregiver amount for children under 18 years of age	65	250	635	260	674	220	592
CPP or QPP contributions through employment	66	29,350	48,734	27,150	51,567	25,380	53,914
CPP or QPP contributions on self-employment and other earnings	67	2,300	2,432	2,080	2,394	1,980	2,550
Employment insurance premiums	68	29,200	16,591	27,080	17,405	25,350	18,063
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	460	1,392	390	1,158
Canada employment amount	73	32,080	39,570	29,690	36,700	28,000	34,617
Home accessibility expenses	74	60	316	70	344	60	369
Home buyers' amount	75	330	2,656	390	3,071	350	2,881
Digital news subscription expenses	76	460	122	530	136	580	146
Pension income amount	77	14,350	28,350	13,280	26,275	14,730	29,185



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

Item	Item code	\$40,000 - \$44,999 (Number)	\$40,000 - \$44,999 (Thousands of Dollars)	\$45,000 - \$49,999 (Number)	\$45,000 - \$49,999 (Thousands of Dollars)	\$50,000 - \$54,999 (Number)	\$50,000 - \$54,999 (Thousands of Dollars)
Disability amount	78	3,350	29,723	2,750	24,376	2,710	23,993
Disability amount transferred from a dependant	79	670	7,740	790	9,007	680	7,878
Interest paid on student loans	80	630	195	610	199	550	155
Tuition, education, and textbook amounts	81	3,520	32,363	2,870	27,986	2,220	21,647
Tuition, education, and textbook amounts transferred from a child	82	410	1,796	420	1,926	530	2,440
Amounts transferred from spouse or common-law partner	83	3,020	14,816	2,440	12,011	1,750	9,392
Medical expenses	84	15,730	40,442	13,880	35,612	13,200	35,827
Total tax credits on personal amounts	85	44,830	160,222	41,050	146,442	40,020	142,344
Allowable charitable donations and government gifts	86	7,960	8,572	8,100	8,935	8,600	10,362
Eligible cultural and ecological gifts	87	20	18	20	20	10	16
Total tax credit on donations and gifts	88	7,890	2,319	8,060	2,421	8,560	2,820
Total federal non-refundable tax credits	89	44,830	162,541	41,050	148,863	40,020	145,164
Federal dividend tax credit	90	4,490	2,471	4,810	3,048	5,420	3,674
Minimum tax carryover	91	60	119	70	149	70	229
Basic federal tax	92	40,500	103,237	38,420	119,703	38,380	143,580
Federal foreign tax credit	93	1,820	144	1,880	186	2,330	251
Federal political contribution tax credit	94	210	30	230	31	280	42
Investment tax credit	95	40	55	40	50	40	58
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	40,470	103,076	38,380	119,505	38,340	143,269
CPP contributions on self-employment	99	2,150	4,288	1,960	4,222	1,840	4,499
Social Benefits repayment	100	0	0	0	0	0	0
Canada workers benefit (CWB)	101	3,200	1,915	1,080	564	330	208
Canada Training Credit (CTC)	102	710	275	690	259	630	239
Eligible educator school supply tax credit	103	80	12	70	9	70	11
Net provincial or territorial tax	104	43,430	113,239	40,320	131,279	39,560	155,314
Total tax payable	105	43,510	220,619	40,370	255,018	39,600	303,093



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	32,430	0	53,760	0	41,450	0
Number of non-taxable returns	2	240	0	300	0	160	0
Total number of returns	3	32,670	0	54,060	0	41,620	0
Employment income	4	23,270	1,137,712	40,250	2,248,513	32,440	2,116,891
Commissions (from employment)	5	630	7,169	1,100	17,010	890	18,706
Other employment income	6	2,800	21,533	5,060	52,179	4,300	52,969
Old age security (OAS) pension	7	8,830	68,392	12,780	98,538	8,490	65,392
CPP or QPP benefits	8	11,640	108,408	17,050	163,199	11,610	114,270
Other pensions and superannuation	9	9,500	295,858	14,460	507,441	10,170	394,141
Elected split-pension amount	10	2,280	33,024	2,890	42,815	1,950	30,589
Employment insurance and other benefits	11	4,630	45,605	6,780	68,117	4,680	46,753
Taxable amount of dividends from taxable Canadian corporations	12	4,910	39,637	8,620	75,099	7,020	75,328
Interest and other investment income	13	6,480	7,926	11,130	14,794	9,120	14,016
Net partnership income (limited or non-active partners only)	14	10	-5	20	94	30	189
Net rental income	15	940	3,085	1,770	5,937	1,590	5,236
Taxable capital gains	16	2,860	11,387	5,030	24,226	4,130	23,514
RRSP income	17	2,670	19,650	4,610	33,454	3,970	32,704
Other income	18	5,210	23,688	8,410	41,932	6,310	34,915
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	140	684	210	1,421	150	653
Net business income	20	1,590	22,182	2,730	46,954	2,050	39,243
Net professional income	21	340	4,896	630	11,325	510	10,278
Net commission income	22	230	2,658	380	5,335	290	4,655
Net farming income	23	140	90	250	663	200	857
Net fishing income	24	220	5,850	550	16,815	460	16,241
Workers' compensation benefits	25	950	13,366	1,450	20,064	890	12,468
Social assistance payments	26	160	771	190	786	140	640
Net federal supplements	27	370	1,053	420	1,241	200	455
Total income assessed	28	32,670	1,876,729	54,060	3,501,359	41,620	3,113,444
Registered pension plan (RPP) deduction	29	10,190	33,885	19,600	79,182	17,270	86,374
RRSP/PRPP deduction	30	7,590	27,546	14,860	62,698	13,190	66,208
Deduction for elected split-pension amount	31	3,980	46,086	6,450	87,753	4,780	76,150
Annual union, professional, or like dues	32	8,580	6,226	16,050	13,514	13,730	13,336
Child care expenses	33	1,600	7,601	2,830	13,837	2,250	11,824
Business investment loss	34	0	0	0	0	0	0
Moving expenses	35	180	1,201	360	2,508	290	2,869
Support payments made	36	60	472	150	1,234	160	1,265
Carrying charges and interest expenses	37	1,690	4,155	3,060	8,639	2,650	8,504
Deduction for CPP or QPP contributions on self-employment and other earnings	38	1,650	2,091	3,040	4,608	2,250	3,623
Deduction for CPP or QPP enhanced contributions on employment income	39	22,020	7,809	38,340	15,399	31,050	13,258



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	10	1	10	1
Other employment expenses	42	3,990	5,649	7,820	11,504	7,130	12,286
Clergy residence deduction	43	70	870	150	2,218	90	1,418
Other deductions	44	1,530	2,085	2,460	3,934	1,640	2,809
Federal COVID-19 benefits repayment	45	550	776	980	1,456	720	1,056
Total deductions before adjustments	46	28,030	146,551	48,030	308,580	37,980	301,114
Social benefits repayment	47	0	0	0	0	450	218
Net income	48	32,660	1,730,237	54,050	3,192,818	41,610	2,812,179
Canadian Forces personnel and police deduction	49	0	0	120	1,917	240	4,413
Security options deductions	50	80	48	250	133	230	115
Other payments deduction	51	1,450	15,190	2,020	22,091	1,220	13,563
Non-capital losses of other years	52	30	315	50	642	30	389
Net capital losses of other years	53	350	488	690	1,403	610	1,108
Capital gains deduction	54	20	370	50	1,216	50	1,040
Northern residents deductions	55	10	42	30	97	30	97
Additional deductions	56	160	639	300	1,193	170	469
Farming/fishing losses of prior years	57	0	0	20	137	20	308
Total deductions from net income	58	2,100	17,540	3,440	28,912	2,530	21,513
Taxable income assessed	59	32,650	1,712,721	54,020	3,163,932	41,600	2,790,753
Basic personal amount	60	32,670	470,112	54,060	777,783	41,620	598,891
Age amount	61	9,040	54,579	13,180	68,302	8,810	34,392
Spouse or common-law partner amount	62	1,970	17,848	3,520	32,960	2,900	27,126
Canada caregiver amount	63	660	3,610	960	5,461	780	4,372
Amount for an eligible dependant	64	1,160	15,662	1,780	24,079	1,300	17,423
Family caregiver amount for children under 18 years of age	65	210	550	360	906	320	806
CPP or QPP contributions through employment	66	22,390	52,731	38,830	102,874	31,400	88,133
CPP or QPP contributions on self-employment and other earnings	67	1,650	2,091	3,040	4,608	2,250	3,623
Employment insurance premiums	68	22,410	17,570	38,790	33,067	31,330	27,695
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	420	1,260	710	2,115	540	1,617
Canada employment amount	73	24,480	30,500	42,170	53,001	33,970	42,889
Home accessibility expenses	74	50	306	80	502	70	421
Home buyers' amount	75	350	2,954	720	5,932	570	4,931
Digital news subscription expenses	76	490	126	980	236	840	220
Pension income amount	77	10,510	20,808	15,890	31,476	11,110	21,958



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

Item	Item code	\$55,000 - \$59,999 (Number)	\$55,000 - \$59,999 (Thousands of Dollars)	\$60,000 - \$69,999 (Number)	\$60,000 - \$69,999 (Thousands of Dollars)	\$70,000 - \$79,999 (Number)	\$70,000 - \$79,999 (Thousands of Dollars)
Disability amount	78	1,950	17,252	2,850	25,242	2,060	18,267
Disability amount transferred from a dependant	79	590	7,137	1,030	12,293	890	10,771
Interest paid on student loans	80	510	148	890	287	770	241
Tuition, education, and textbook amounts	81	1,740	16,944	2,630	24,118	2,060	18,467
Tuition, education, and textbook amounts transferred from a child	82	460	2,087	920	4,405	920	4,425
Amounts transferred from spouse or common-law partner	83	1,260	7,595	1,870	11,808	1,380	8,473
Medical expenses	84	8,870	25,919	12,140	35,516	7,390	23,701
Total tax credits on personal amounts	85	32,670	115,096	54,060	188,387	41,620	143,699
Allowable charitable donations and government gifts	86	7,260	8,758	12,810	16,882	10,460	14,111
Eligible cultural and ecological gifts	87	0	0	0	0	0	0
Total tax credit on donations and gifts	88	7,220	2,394	12,740	4,617	10,410	3,867
Total federal non-refundable tax credits	89	32,670	117,489	54,060	193,004	41,620	147,566
Federal dividend tax credit	90	4,880	4,251	8,620	8,322	7,020	8,306
Minimum tax carryover	91	100	338	170	706	160	676
Basic federal tax	92	31,720	142,602	53,100	300,809	41,150	301,856
Federal foreign tax credit	93	1,980	340	3,620	616	3,130	663
Federal political contribution tax credit	94	260	45	500	85	390	65
Investment tax credit	95	30	69	70	96	60	122
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0
Alternative minimum tax payable	97	0	0	0	0	20	23
Net federal tax	98	31,670	142,172	53,050	300,043	41,100	301,033
CPP contributions on self-employment	99	1,540	3,689	2,700	8,131	1,600	6,395
Social Benefits repayment	100	0	0	0	0	450	218
Canada workers benefit (CWB)	101	120	82	130	123	40	48
Canada Training Credit (CTC)	102	540	202	1,000	372	1,020	384
Eligible educator school supply tax credit	103	90	12	230	32	250	33
Net provincial or territorial tax	104	32,400	147,801	53,710	296,544	41,430	286,309
Total tax payable	105	32,430	293,671	53,760	604,737	41,450	593,966



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	34,240	0	27,210	0	50,300	0
Number of non-taxable returns	2	80	0	50	0	90	0
Total number of returns	3	34,330	0	27,270	0	50,390	0
Employment income	4	27,440	2,051,127	23,190	1,961,528	41,720	4,235,297
Commissions (from employment)	5	740	19,603	620	18,756	1,640	76,940
Other employment income	6	3,430	38,998	2,680	27,435	5,830	55,949
Old age security (OAS) pension	7	6,520	50,461	3,640	27,992	7,010	54,245
CPP or QPP benefits	8	8,660	86,495	5,180	52,197	10,170	103,967
Other pensions and superannuation	9	7,790	319,983	4,770	213,626	9,970	504,901
Elected split-pension amount	10	2,110	34,258	1,060	15,726	2,250	32,231
Employment insurance and other benefits	11	3,080	30,807	1,980	20,054	3,760	41,257
Taxable amount of dividends from taxable Canadian corporations	12	6,410	90,231	4,950	78,212	13,020	322,070
Interest and other investment income	13	7,900	13,419	6,040	11,471	13,950	34,658
Net partnership income (limited or non-active partners only)	14	30	198	20	192	70	1,418
Net rental income	15	1,520	5,107	1,340	5,294	3,510	17,782
Taxable capital gains	16	3,720	25,273	2,840	23,330	7,500	97,713
RRSP income	17	3,340	29,215	2,700	23,688	5,150	62,383
Other income	18	5,130	30,044	3,790	27,639	9,120	86,155
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	150	495	110	359	150	1,026
Net business income	20	1,700	34,707	1,390	27,947	3,020	92,243
Net professional income	21	480	9,309	470	10,852	1,290	50,212
Net commission income	22	290	5,932	240	4,529	440	17,472
Net farming income	23	160	898	130	384	250	1,590
Net fishing income	24	390	15,957	310	15,316	890	60,071
Workers' compensation benefits	25	630	9,322	440	6,821	930	15,483
Social assistance payments	26	80	321	0	0	130	559
Net federal supplements	27	120	323	80	238	160	477
Total income assessed	28	34,330	2,904,727	27,270	2,575,812	50,390	5,970,288
Registered pension plan (RPP) deduction	29	16,410	101,051	15,030	110,472	23,500	190,458
RRSP/PRPP deduction	30	12,040	68,067	10,820	68,820	23,430	234,778
Deduction for elected split-pension amount	31	3,440	57,349	2,510	45,395	5,300	111,872
Annual union, professional, or like dues	32	13,140	13,997	12,180	13,037	17,440	20,944
Child care expenses	33	2,070	10,951	1,580	8,183	2,100	10,875
Business investment loss	34	0	0	0	0	20	427
Moving expenses	35	250	3,103	210	2,719	390	7,434
Support payments made	36	130	1,155	150	1,340	410	5,180
Carrying charges and interest expenses	37	2,520	8,634	1,900	7,693	5,040	23,607
Deduction for CPP or QPP contributions on self-employment and other earnings	38	1,910	2,908	1,710	2,348	3,960	6,891
Deduction for CPP or QPP enhanced contributions on employment income	39	26,440	11,527	22,560	9,976	40,350	17,883



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	70	247
Other employment expenses	42	6,110	10,468	5,230	8,542	11,890	22,790
Clergy residence deduction	43	60	941	40	763	90	1,880
Other deductions	44	1,150	2,119	840	2,160	1,670	9,139
Federal COVID-19 benefits repayment	45	460	694	290	439	450	707
Total deductions before adjustments	46	31,640	293,193	26,050	281,968	47,980	665,116
Social benefits repayment	47	3,480	3,280	3,200	6,341	7,950	30,766
Net income	48	34,330	2,608,254	27,270	2,287,561	50,390	5,274,444
Canadian Forces personnel and police deduction	49	240	5,211	190	4,676	210	5,888
Security options deductions	50	210	85	180	131	230	302
Other payments deduction	51	820	9,965	570	7,320	1,190	16,479
Non-capital losses of other years	52	30	446	0	0	40	458
Net capital losses of other years	53	560	1,208	420	1,105	1,280	4,030
Capital gains deduction	54	60	1,866	50	1,675	170	8,728
Northern residents deductions	55	30	94	30	87	110	385
Additional deductions	56	170	744	140	873	330	2,226
Farming/fishing losses of prior years	57	0	0	0	0	30	666
Total deductions from net income	58	2,080	19,849	1,570	16,193	3,480	39,255
Taxable income assessed	59	34,320	2,588,416	27,260	2,271,368	50,370	5,235,346
Basic personal amount	60	34,330	494,107	27,270	392,430	50,390	725,218
Age amount	61	6,810	17,355	3,240	6,546	2,550	5,384
Spouse or common-law partner amount	62	2,380	22,932	2,050	19,661	4,280	43,217
Canada caregiver amount	63	550	3,131	460	2,654	910	5,641
Amount for an eligible dependant	64	1,090	14,503	960	12,823	1,410	18,714
Family caregiver amount for children under 18 years of age	65	290	754	280	724	480	1,236
CPP or QPP contributions through employment	66	26,670	76,417	22,680	66,084	40,630	118,497
CPP or QPP contributions on self-employment and other earnings	67	1,910	2,908	1,710	2,348	3,960	6,891
Employment insurance premiums	68	26,460	23,899	22,440	20,567	39,610	36,456
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	430	1,299	330	1,002	570	1,719
Canada employment amount	73	28,570	36,165	23,920	30,455	43,060	54,647
Home accessibility expenses	74	40	278	40	351	70	498
Home buyers' amount	75	470	4,062	380	3,232	630	5,517
Digital news subscription expenses	76	800	204	590	145	1,660	442
Pension income amount	77	8,560	16,947	5,400	10,667	11,450	22,572



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

Item	Item code	\$80,000 - \$89,999 (Number)	\$80,000 - \$89,999 (Thousands of Dollars)	\$90,000 - \$99,999 (Number)	\$90,000 - \$99,999 (Thousands of Dollars)	\$100,000 - \$149,999 (Number)	\$100,000 - \$149,999 (Thousands of Dollars)
Disability amount	78	1,490	13,190	980	8,715	1,650	14,616
Disability amount transferred from a dependant	79	710	8,966	690	8,901	1,310	16,211
Interest paid on student loans	80	560	189	430	153	450	175
Tuition, education, and textbook amounts	81	1,800	13,664	1,410	7,722	1,640	9,808
Tuition, education, and textbook amounts transferred from a child	82	980	4,700	1,130	5,606	2,890	14,910
Amounts transferred from spouse or common-law partner	83	1,030	6,180	780	4,823	1,450	8,753
Medical expenses	84	5,030	17,612	3,120	11,700	5,750	24,958
Total tax credits on personal amounts	85	34,330	116,822	27,270	92,518	50,390	170,179
Allowable charitable donations and government gifts	86	9,120	13,520	7,630	11,102	17,090	30,464
Eligible cultural and ecological gifts	87	0	0	0	0	0	0
Total tax credit on donations and gifts	88	9,090	3,727	7,610	3,062	17,070	8,457
Total federal non-refundable tax credits	89	34,330	120,549	27,270	95,580	50,390	178,636
Federal dividend tax credit	90	6,380	9,747	4,910	8,249	12,700	31,856
Minimum tax carryover	91	140	608	80	272	290	1,124
Basic federal tax	92	34,050	305,229	27,100	286,238	50,120	743,329
Federal foreign tax credit	93	2,900	762	2,210	788	5,770	3,784
Federal political contribution tax credit	94	390	72	270	51	740	146
Investment tax credit	95	60	111	40	73	180	352
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0
Alternative minimum tax payable	97	60	59	70	48	410	563
Net federal tax	98	34,030	304,301	27,080	285,347	50,060	739,137
CPP contributions on self-employment	99	1,150	5,133	860	4,144	2,280	12,167
Social Benefits repayment	100	3,480	3,280	3,200	6,341	7,950	30,766
Canada workers benefit (CWB)	101	40	38	20	28	40	41
Canada Training Credit (CTC)	102	1,040	393	900	345	1,080	410
Eligible educator school supply tax credit	103	380	51	570	79	260	39
Net provincial or territorial tax	104	34,210	282,626	27,180	260,071	50,220	647,243
Total tax payable	105	34,240	595,348	27,210	555,911	50,300	1,429,329



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	19,520	0	7,870	0
Number of non-taxable returns	2	50	0	30	0
Total number of returns	3	19,570	0	7,900	0
Employment income	4	15,240	2,211,814	5,320	1,463,849
Commissions (from employment)	5	950	78,020	520	162,076
Other employment income	6	2,240	37,318	930	45,839
Old age security (OAS) pension	7	2,850	21,976	1,540	11,524
CPP or QPP benefits	8	4,090	42,468	2,110	21,540
Other pensions and superannuation	9	4,150	247,083	1,810	175,620
Elected split-pension amount	10	840	13,500	270	2,108
Employment insurance and other benefits	11	1,120	12,902	290	4,085
Taxable amount of dividends from taxable Canadian corporations	12	7,930	397,295	4,900	701,476
Interest and other investment income	13	7,260	33,501	4,420	62,701
Net partnership income (limited or non-active partners only)	14	80	1,663	100	3,430
Net rental income	15	1,920	14,879	930	22,067
Taxable capital gains	16	4,630	138,658	3,440	615,826
RRSP income	17	1,720	42,922	580	51,280
Other income	18	5,130	96,870	3,100	176,124
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	60	761	30	512
Net business income	20	1,260	65,684	500	70,742
Net professional income	21	800	74,133	630	166,230
Net commission income	22	250	23,061	110	19,761
Net farming income	23	140	592	70	3,711
Net fishing income	24	460	53,712	220	36,509
Workers' compensation benefits	25	220	5,570	40	2,262
Social assistance payments	26	40	134	0	0
Net federal supplements	27	60	168	40	137
Total income assessed	28	19,570	3,618,944	7,900	3,822,591
Registered pension plan (RPP) deduction	29	6,700	72,623	1,440	17,145
RRSP/PRPP deduction	30	10,630	207,453	4,300	181,573
Deduction for elected split-pension amount	31	2,150	52,285	780	22,845
Annual union, professional, or like dues	32	5,140	7,893	890	1,352
Child care expenses	33	560	3,392	160	1,141
Business investment loss	34	0	0	10	465
Moving expenses	35	150	3,677	50	1,691
Support payments made	36	280	6,584	170	10,886
Carrying charges and interest expenses	37	3,280	22,472	2,610	34,251
Deduction for CPP or QPP contributions on self-employment and other earnings	38	1,980	4,198	1,110	2,788
Deduction for CPP or QPP enhanced contributions on employment income	39	14,480	6,419	4,820	2,082



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	50	342	100	1,598
Other employment expenses	42	4,420	11,755	1,370	10,292
Clergy residence deduction	43	10	364	0	0
Other deductions	44	750	10,540	420	37,347
Federal COVID-19 benefits repayment	45	120	186	20	41
Total deductions before adjustments	46	18,350	410,319	7,240	325,546
Social benefits repayment	47	3,460	23,027	1,670	12,000
Net income	48	19,570	3,185,598	7,890	3,485,771
Canadian Forces personnel and police deduction	49	20	431	0	0
Security options deductions	50	70	885	110	14,231
Other payments deduction	51	280	5,790	60	3,079
Non-capital losses of other years	52	0	0	0	0
Net capital losses of other years	53	910	4,981	710	8,479
Capital gains deduction	54	230	20,215	670	209,819
Northern residents deductions	55	80	319	0	0
Additional deductions	56	180	5,013	80	3,558
Farming/fishing losses of prior years	57	0	0	0	0
Total deductions from net income	58	1,700	38,151	1,530	240,949
Taxable income assessed	59	19,550	3,147,644	7,890	3,244,869
Basic personal amount	60	19,570	273,729	7,900	100,944
Age amount	61	160	708	80	327
Spouse or common-law partner amount	62	2,080	21,016	890	8,632
Canada caregiver amount	63	360	2,267	120	759
Amount for an eligible dependant	64	380	4,778	130	1,536
Family caregiver amount for children under 18 years of age	65	180	437	70	190
CPP or QPP contributions through employment	66	14,580	42,572	4,870	13,844
CPP or QPP contributions on self-employment and other earnings	67	1,980	4,198	1,110	2,788
Employment insurance premiums	68	13,270	12,251	3,560	3,139
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	160	477	40	129
Canada employment amount	73	15,690	19,936	5,590	7,041
Home accessibility expenses	74	30	247	20	171
Home buyers' amount	75	190	1,806	50	491
Digital news subscription expenses	76	910	268	440	155
Pension income amount	77	4,650	9,130	2,010	3,907



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	660	5,850	230	2,022
Disability amount transferred from a dependant	79	470	5,613	140	1,735
Interest paid on student loans	80	110	56	30	26
Tuition, education, and textbook amounts	81	460	3,047	170	1,252
Tuition, education, and textbook amounts transferred from a child	82	1,650	8,898	880	5,089
Amounts transferred from spouse or common-law partner	83	590	3,237	220	1,290
Medical expenses	84	2,580	15,645	1,390	14,531
Total tax credits on personal amounts	85	19,570	65,279	7,900	25,407
Allowable charitable donations and government gifts	86	8,000	24,710	4,250	64,782
Eligible cultural and ecological gifts	87	0	0	0	0
Total tax credit on donations and gifts	88	7,990	7,002	4,250	21,103
Total federal non-refundable tax credits	89	19,570	72,281	7,900	46,510
Federal dividend tax credit	90	7,640	40,737	4,610	86,212
Minimum tax carryover	91	210	1,001	100	743
Basic federal tax	92	19,460	550,325	7,840	784,212
Federal foreign tax credit	93	3,520	5,785	2,550	17,087
Federal political contribution tax credit	94	450	109	270	93
Investment tax credit	95	110	285	90	861
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0
Alternative minimum tax payable	97	330	1,208	520	11,705
Net federal tax	98	19,400	544,233	7,790	767,139
CPP contributions on self-employment	99	1,310	7,413	820	4,926
Social Benefits repayment	100	3,460	23,027	1,670	12,000
Canada workers benefit (CWB)	101	0	0	0	0
Canada Training Credit (CTC)	102	250	92	40	14
Eligible educator school supply tax credit	103	10	2	0	0
Net provincial or territorial tax	104	19,480	439,843	7,840	542,926
Total tax payable	105	19,520	1,014,518	7,870	1,326,992

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.