



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

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	8,561,030	0	17,100	0	82,650	0
Number of non-taxable returns	2	3,372,200	0	1,141,150	0	489,480	0
Total number of returns	3	11,933,230	0	1,158,250	0	572,130	0
Employment income	4	7,312,860	445,451,293	271,470	732,200	311,990	2,014,421
Commissions (from employment)	5	231,640	10,839,241	2,330	2,591	4,440	4,053
Other employment income	6	1,179,150	6,542,828	15,080	23,250	15,440	53,652
Old age security (OAS) pension	7	2,565,670	18,597,945	13,210	29,569	28,530	112,492
CPP or QPP benefits	8	3,024,820	25,599,918	44,780	94,431	62,880	262,901
Other pensions and superannuation	9	1,928,680	53,810,034	7,840	24,267	13,680	62,298
Elected split-pension amount	10	582,120	7,407,194	3,390	9,704	5,550	23,167
Employment insurance and other benefits	11	856,210	6,619,249	9,260	24,845	17,810	87,411
Taxable amount of dividends from taxable Canadian corporations	12	1,917,950	39,453,787	29,880	31,204	22,070	30,870
Interest and other investment income	13	2,976,940	9,455,926	104,530	69,910	62,690	69,721
Net partnership income (limited or non-active partners only)	14	21,870	234,252	230	-17,565	130	-686
Net rental income	15	745,150	3,267,708	26,070	-91,266	21,260	64,857
Taxable capital gains	16	1,206,120	23,886,477	23,740	37,487	17,410	24,891
RRSP income	17	714,460	7,137,156	16,590	25,825	11,760	34,331
Other income	18	2,084,660	13,895,236	75,050	133,930	86,380	269,672
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	82,790	441,108	6,760	13,526	9,190	35,014
Net business income	20	981,240	14,760,154	69,680	-332,781	83,750	449,951
Net professional income	21	168,860	8,346,857	8,170	-33,344	8,160	36,792
Net commission income	22	122,370	2,499,156	8,370	-13,149	7,050	28,077
Net farming income	23	77,120	341,984	4,260	-103,813	2,170	-4,372
Net fishing income	24	170	2,217	10	5	0	0
Workers' compensation benefits	25	201,680	2,136,894	1,580	3,464	2,950	10,546
Social assistance payments	26	765,470	6,308,591	31,610	83,349	85,140	607,016
Net federal supplements	27	904,700	5,908,664	8,260	16,503	18,390	64,724
Total income assessed	28	11,344,180	713,631,425	569,200	766,656	572,130	4,347,795
Registered pension plan (RPP) deduction	29	1,984,640	10,935,585	6,610	8,211	7,660	3,431
RRSP/PRPP deduction	30	2,401,010	21,629,769	7,920	13,680	6,810	12,345
Deduction for elected split-pension amount	31	582,610	7,411,081	200	311	480	797
Annual union, professional, or like dues	32	2,235,820	1,964,364	42,070	7,402	53,300	9,618
Child care expenses	33	423,710	2,196,397	9,170	13,689	10,610	27,967
Business investment loss	34	2,480	77,828	60	2,412	30	668
Moving expenses	35	30,380	183,671	810	1,606	1,160	1,662
Support payments made	36	25,940	624,983	110	881	70	395
Carrying charges and interest expenses	37	903,030	4,517,695	8,910	20,676	7,970	13,817
Deduction for CPP or QPP contributions on self-employment and other earnings	38	909,060	890,567	14,660	1,083	81,430	17,219
Deduction for CPP or QPP enhanced contributions on employment income	39	6,651,390	2,066,321	73,930	3,458	225,360	6,291



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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)
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	40	0	0	0	0	0	0
Exploration and development expenses	41	11,390	357,963	0	0	0	0
Other employment expenses	42	1,531,280	2,338,439	4,300	3,073	6,700	3,138
Clergy residence deduction	43	11,110	193,459	30	77	50	166
Other deductions	44	473,980	1,597,441	12,400	11,329	11,000	9,570
Federal COVID-19 benefits repayment	45	141,200	206,376	3,360	4,720	2,890	3,948
Total deductions before adjustments	46	8,441,770	57,197,691	155,990	92,727	325,990	111,219
Social benefits repayment	47	318,840	1,213,682	0	0	0	0
Net income	48	11,302,860	655,890,280	531,830	1,243,210	571,060	4,243,523
Canadian Forces personnel and police deduction	49	2,420	50,998	0	0	0	0
Security options deductions	50	11,100	1,168,533	0	0	0	0
Other payments deduction	51	1,644,210	14,347,806	40,120	103,316	103,870	682,286
Non-capital losses of other years	52	14,860	210,180	240	806	170	574
Net capital losses of other years	53	185,530	850,810	960	1,173	950	1,555
Capital gains deduction	54	17,850	2,967,366	0	0	0	0
Northern residents deductions	55	6,860	26,235	110	60	180	262
Additional deductions	56	61,360	419,904	770	7,588	980	6,414
Farming/fishing losses of prior years	57	3,060	39,340	0	0	0	0
Total deductions from net income	58	1,916,360	20,115,801	41,950	113,418	105,760	691,658
Taxable income assessed	59	10,969,400	635,834,624	504,850	1,147,306	506,080	3,557,564
Basic personal amount	60	11,932,980	170,457,269	1,158,110	16,219,012	572,110	8,136,617
Age amount	61	2,548,680	17,293,866	67,580	523,998	44,950	351,569
Spouse or common-law partner amount	62	930,280	9,399,034	65,500	822,419	37,060	418,806
Canada caregiver amount	63	147,760	864,437	2,570	14,605	1,430	8,190
Amount for an eligible dependant	64	368,120	5,022,499	26,830	375,171	18,450	257,970
Family caregiver amount for children under 18 years of age	65	61,250	159,725	3,420	9,385	1,650	4,328
CPP or QPP contributions through employment	66	6,924,860	13,895,134	204,830	40,755	254,110	65,185
CPP or QPP contributions on self-employment and other earnings	67	909,060	890,567	14,660	1,083	81,430	17,219
Employment insurance premiums	68	6,630,830	4,346,280	173,140	20,592	279,570	30,881
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	8,770	26,319	110	330	80	252
Canada employment amount	73	7,678,820	9,485,839	279,710	304,899	318,260	397,386
Home accessibility expenses	74	25,190	158,284	190	1,176	140	742
Home buyers' amount	75	75,620	627,588	680	5,786	440	3,826
Digital news subscription expenses	76	196,610	54,094	3,440	1,081	1,800	555
Pension income amount	77	2,188,490	4,222,308	10,000	14,087	17,160	29,473



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Disability amount	78	451,150	4,007,897	20,450	187,511	15,150	136,411
Disability amount transferred from a dependant	79	153,820	1,863,881	6,440	89,806	2,970	38,989
Interest paid on student loans	80	139,640	37,586	700	462	360	147
Tuition, education, and textbook amounts	81	893,130	6,654,023	110	183	570	843
Tuition, education, and textbook amounts transferred from a child	82	218,420	1,036,412	180	847	100	384
Amounts transferred from spouse or common-law partner	83	601,750	3,821,423	41,470	303,462	19,660	138,260
Medical expenses	84	1,422,530	5,132,050	51,830	67,450	35,520	54,643
Total tax credits on personal amounts	85	11,933,100	38,889,008	1,158,130	2,850,627	572,130	1,513,433
Allowable charitable donations and government gifts	86	2,033,650	5,656,879	1,920	618	2,800	1,487
Eligible cultural and ecological gifts	87	2,250	20,590	0	0	30	14
Total tax credit on donations and gifts	88	2,022,800	1,688,985	1,880	158	2,740	383
Total federal non-refundable tax credits	89	11,933,100	40,577,994	1,158,130	2,850,785	572,130	1,513,816
Federal dividend tax credit	90	1,715,220	4,456,283	5,190	7	3,200	10
Minimum tax carryover	91	22,500	80,874	0	0	0	0
Basic federal tax	92	7,486,210	83,138,782	2,740	347	3,790	1,135
Federal foreign tax credit	93	912,630	1,084,604	70	10	110	35
Federal political contribution tax credit	94	71,690	13,474	0	0	0	0
Investment tax credit	95	5,810	60,260	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	90	32	0	0	0	0
Alternative minimum tax payable	97	22,640	158,878	40	205	0	0
Net federal tax	98	7,475,620	82,024,770	2,230	1,199	4,970	2,160
CPP contributions on self-employment	99	765,230	1,570,477	12,080	1,887	74,130	30,182
Social Benefits repayment	100	318,840	1,213,682	0	0	0	0
Canada workers benefit (CWB)	101	1,108,460	1,376,895	45,260	38,915	106,610	127,667
Canada Training Credit (CTC)	102	251,280	85,048	9,330	3,068	7,160	2,348
Eligible educator school supply tax credit	103	45,070	6,169	260	43	180	24
Net provincial or territorial tax	104	8,185,090	48,128,471	3,670	298	7,580	1,135
Total tax payable	105	8,561,030	132,940,007	17,100	3,397	82,650	33,526



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	108,630	0	205,570	0	500,360	0
Number of non-taxable returns	2	671,630	0	568,550	0	399,640	0
Total number of returns	3	780,260	0	774,130	0	900,000	0
Employment income	4	346,370	3,508,342	342,050	4,671,656	329,500	5,852,813
Commissions (from employment)	5	6,180	8,357	7,560	14,192	8,380	20,456
Other employment income	6	18,980	79,196	23,510	90,877	29,470	115,416
Old age security (OAS) pension	7	94,940	546,334	236,800	1,403,527	464,010	3,182,777
CPP or QPP benefits	8	146,600	799,316	259,170	1,397,397	445,610	2,850,924
Other pensions and superannuation	9	21,950	105,623	57,550	230,112	150,130	639,163
Elected split-pension amount	10	16,380	74,232	43,940	271,306	62,030	413,885
Employment insurance and other benefits	11	33,380	219,843	51,470	429,230	59,690	508,453
Taxable amount of dividends from taxable Canadian corporations	12	31,170	55,172	50,280	100,071	73,710	160,702
Interest and other investment income	13	91,000	96,787	121,790	137,631	167,960	188,250
Net partnership income (limited or non-active partners only)	14	150	-484	190	-349	240	-428
Net rental income	15	26,300	111,118	31,190	140,279	31,980	136,567
Taxable capital gains	16	23,500	37,284	33,770	56,322	48,440	79,806
RRSP income	17	18,640	82,889	24,510	116,764	30,130	149,348
Other income	18	113,020	404,464	123,010	455,630	126,990	442,636
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	10,970	51,504	11,440	60,758	9,530	56,242
Net business income	20	95,960	793,766	92,110	961,774	79,060	955,750
Net professional income	21	9,430	65,373	9,430	82,875	8,760	92,041
Net commission income	22	8,340	51,149	8,240	64,206	7,650	67,012
Net farming income	23	3,270	2,260	4,370	13,266	4,400	12,138
Net fishing income	24	0	0	10	36	10	66
Workers' compensation benefits	25	5,210	26,179	8,610	50,348	14,610	91,997
Social assistance payments	26	213,340	2,336,396	156,940	1,354,818	164,550	877,583
Net federal supplements	27	70,780	381,419	186,690	1,329,249	371,190	3,170,927
Total income assessed	28	780,260	9,846,015	774,130	13,445,946	900,000	20,084,922
Registered pension plan (RPP) deduction	29	12,440	6,790	18,090	12,428	23,730	20,056
RRSP/PRPP deduction	30	10,760	19,409	19,620	33,961	30,400	61,501
Deduction for elected split-pension amount	31	910	1,432	2,410	3,493	20,190	33,279
Annual union, professional, or like dues	32	64,630	14,852	68,590	17,972	70,840	21,123
Child care expenses	33	14,080	47,958	15,760	56,708	18,040	70,350
Business investment loss	34	30	534	40	1,452	60	2,146
Moving expenses	35	1,460	2,286	1,630	2,381	1,740	2,826
Support payments made	36	130	461	160	930	220	932
Carrying charges and interest expenses	37	13,970	19,261	17,510	27,742	32,050	42,003
Deduction for CPP or QPP contributions on self-employment and other earnings	38	96,920	40,482	91,350	55,990	76,810	59,695
Deduction for CPP or QPP enhanced contributions on employment income	39	281,520	15,731	298,420	24,901	301,750	34,392



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Item	Item code	\$10,000 - \$14,999 (Number)	\$10,000 - \$14,999 (Thousands of Dollars)	\$15,000 - \$19,999 (Number)	\$15,000 - \$19,999 (Thousands of Dollars)	\$20,000 - \$24,999 (Number)	\$20,000 - \$24,999 (Thousands of Dollars)
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	40	0	0	0	0	0	0
Exploration and development expenses	41	20	49	0	0	60	84
Other employment expenses	42	10,600	5,822	14,610	9,003	19,060	14,664
Clergy residence deduction	43	70	321	100	518	170	1,017
Other deductions	44	15,270	14,884	20,250	21,042	24,530	29,878
Federal COVID-19 benefits repayment	45	4,500	5,939	5,780	7,573	6,610	8,702
Total deductions before adjustments	46	395,230	196,449	407,070	276,489	421,820	402,997
Social benefits repayment	47	0	0	0	0	0	0
Net income	48	779,600	9,654,667	773,720	13,174,292	899,710	19,690,599
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0
Security options deductions	50	0	0	20	83	40	68
Other payments deduction	51	279,360	2,743,994	292,270	2,734,417	433,300	4,140,511
Non-capital losses of other years	52	290	912	1,150	2,314	1,390	4,498
Net capital losses of other years	53	1,160	2,039	2,260	3,812	3,590	4,670
Capital gains deduction	54	0	0	60	170	80	488
Northern residents deductions	55	270	633	280	848	420	1,527
Additional deductions	56	1,420	7,964	2,400	10,855	5,970	24,103
Farming/fishing losses of prior years	57	20	84	150	273	170	627
Total deductions from net income	58	281,620	2,756,335	296,690	2,753,373	439,800	4,177,260
Taxable income assessed	59	626,810	6,904,067	722,070	10,426,704	877,890	15,519,149
Basic personal amount	60	780,250	11,176,132	774,120	11,109,389	899,990	12,931,970
Age amount	61	110,050	867,319	247,540	1,954,065	472,390	3,730,263
Spouse or common-law partner amount	62	55,280	541,219	68,580	592,911	74,650	691,582
Canada caregiver amount	63	3,330	17,296	7,990	42,600	8,690	45,072
Amount for an eligible dependant	64	33,470	470,994	28,630	400,388	26,520	367,707
Family caregiver amount for children under 18 years of age	65	3,130	8,331	2,860	7,634	2,910	7,883
CPP or QPP contributions through employment	66	307,330	125,689	319,020	183,442	314,540	244,359
CPP or QPP contributions on self-employment and other earnings	67	96,920	40,482	91,350	55,990	76,810	59,695
Employment insurance premiums	68	306,050	52,046	303,900	68,920	293,920	85,111
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	110	339	130	393	140	405
Canada employment amount	73	353,270	439,941	351,210	437,127	342,730	426,020
Home accessibility expenses	74	320	1,605	720	3,861	1,590	7,663
Home buyers' amount	75	630	5,309	900	7,243	1,400	11,158
Digital news subscription expenses	76	2,450	745	2,890	837	4,210	1,160
Pension income amount	77	34,460	56,999	88,140	151,801	185,260	323,594



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Disability amount	78	59,430	528,106	42,340	375,035	50,570	447,955
Disability amount transferred from a dependant	79	5,060	68,657	5,280	67,919	5,880	72,980
Interest paid on student loans	80	470	290	2,260	642	4,480	1,240
Tuition, education, and textbook amounts	81	1,340	1,964	96,850	148,386	119,600	523,922
Tuition, education, and textbook amounts transferred from a child	82	170	574	840	2,176	1,820	6,818
Amounts transferred from spouse or common-law partner	83	49,470	334,289	115,830	817,131	74,100	474,324
Medical expenses	84	51,480	92,595	72,850	146,802	112,680	311,999
Total tax credits on personal amounts	85	780,260	2,223,420	774,120	2,484,425	900,000	3,113,999
Allowable charitable donations and government gifts	86	4,910	2,978	16,720	10,262	34,340	26,486
Eligible cultural and ecological gifts	87	0	0	0	0	120	116
Total tax credit on donations and gifts	88	4,800	814	16,460	2,641	33,890	6,972
Total federal non-refundable tax credits	89	780,260	2,224,233	774,120	2,487,066	900,000	3,120,971
Federal dividend tax credit	90	5,210	45	19,820	2,201	28,960	6,409
Minimum tax carryover	91	0	0	230	63	380	227
Basic federal tax	92	7,370	2,990	139,500	37,634	235,650	154,720
Federal foreign tax credit	93	240	71	4,460	268	8,780	699
Federal political contribution tax credit	94	0	0	0	0	490	55
Investment tax credit	95	0	0	0	0	90	12
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0
Alternative minimum tax payable	97	0	0	20	38	20	68
Net federal tax	98	9,390	4,718	140,250	39,312	236,090	155,816
CPP contributions on self-employment	99	90,200	71,142	85,910	98,532	72,190	105,105
Social Benefits repayment	100	0	0	0	0	0	0
Canada workers benefit (CWB)	101	150,490	230,015	172,810	270,721	182,470	291,155
Canada Training Credit (CTC)	102	10,380	3,391	12,010	4,028	12,510	4,248
Eligible educator school supply tax credit	103	260	36	330	42	380	49
Net provincial or territorial tax	104	15,040	2,618	58,490	9,822	469,730	97,264
Total tax payable	105	108,630	78,578	205,570	147,814	500,360	358,352



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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	546,200	0	525,340	0	536,850	0
Number of non-taxable returns	2	57,100	0	17,850	0	8,140	0
Total number of returns	3	603,300	0	543,190	0	544,980	0
Employment income	4	321,600	7,126,567	341,000	9,210,043	354,880	11,301,566
Commissions (from employment)	5	8,920	28,666	9,550	37,916	9,790	49,033
Other employment income	6	35,880	147,692	42,010	180,277	52,130	199,314
Old age security (OAS) pension	7	217,720	1,666,026	159,750	1,223,551	161,370	1,247,400
CPP or QPP benefits	8	240,730	2,143,039	183,980	1,663,967	186,690	1,709,477
Other pensions and superannuation	9	161,390	1,159,729	134,220	1,514,258	142,960	2,089,180
Elected split-pension amount	10	31,340	273,332	37,660	409,936	50,400	620,242
Employment insurance and other benefits	11	65,260	557,211	69,370	586,784	69,960	581,158
Taxable amount of dividends from taxable Canadian corporations	12	74,240	213,335	72,740	317,084	76,460	346,116
Interest and other investment income	13	140,230	197,288	128,270	202,941	133,860	219,282
Net partnership income (limited or non-active partners only)	14	270	-898	290	-756	310	-264
Net rental income	15	28,510	131,243	27,450	118,110	27,620	113,418
Taxable capital gains	16	48,860	101,485	45,970	115,932	48,370	127,911
RRSP income	17	29,940	174,080	30,490	211,077	32,440	224,330
Other income	18	117,950	409,437	108,720	374,661	106,330	349,862
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	7,440	46,934	5,840	37,923	4,420	29,494
Net business income	20	63,670	870,350	51,760	715,321	44,630	635,140
Net professional income	21	7,770	96,752	6,820	91,979	6,160	89,313
Net commission income	22	6,730	68,050	6,020	65,413	5,750	64,545
Net farming income	23	3,860	9,860	3,540	12,170	3,550	12,954
Net fishing income	24	0	0	10	166	0	0
Workers' compensation benefits	25	17,270	142,300	15,340	144,864	15,150	145,546
Social assistance payments	26	42,240	436,170	22,880	211,136	14,560	123,950
Net federal supplements	27	132,510	500,496	41,030	171,925	22,330	89,866
Total income assessed	28	603,300	16,523,618	543,190	17,641,507	544,980	20,393,731
Registered pension plan (RPP) deduction	29	30,730	32,947	39,380	49,106	52,210	78,440
RRSP/PRPP deduction	30	37,750	88,837	49,740	126,358	65,250	170,418
Deduction for elected split-pension amount	31	31,070	99,871	27,050	121,181	34,400	157,279
Annual union, professional, or like dues	32	73,800	25,054	80,780	32,009	90,420	40,566
Child care expenses	33	18,970	78,372	20,850	90,647	22,650	103,336
Business investment loss	34	70	1,558	70	1,118	70	1,524
Moving expenses	35	1,750	3,207	1,960	4,545	1,690	4,155
Support payments made	36	260	1,394	340	2,026	440	2,922
Carrying charges and interest expenses	37	31,240	54,429	30,890	62,580	33,810	69,441
Deduction for CPP or QPP contributions on self-employment and other earnings	38	62,450	57,303	50,460	49,664	42,710	45,655
Deduction for CPP or QPP enhanced contributions on employment income	39	300,860	44,166	322,930	59,172	337,730	74,218



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

Item	Item code	\$25,000 - \$29,999 (Number)	\$25,000 - \$29,999 (Thousands of Dollars)	\$30,000 - \$34,999 (Number)	\$30,000 - \$34,999 (Thousands of Dollars)	\$35,000 - \$39,999 (Number)	\$35,000 - \$39,999 (Thousands of Dollars)
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	40	0	0	0	0	0	0
Exploration and development expenses	41	70	97	90	134	80	150
Other employment expenses	42	22,580	20,221	29,140	29,213	35,430	37,278
Clergy residence deduction	43	230	1,468	320	2,623	460	4,176
Other deductions	44	25,760	27,954	28,800	30,701	31,440	33,571
Federal COVID-19 benefits repayment	45	7,290	9,672	8,580	11,704	10,200	14,012
Total deductions before adjustments	46	409,300	546,987	412,020	673,204	427,350	837,373
Social benefits repayment	47	0	0	0	0	0	0
Net income	48	603,070	15,982,553	543,000	16,971,146	544,850	19,558,692
Canadian Forces personnel and police deduction	49	0	0	0	0	20	74
Security options deductions	50	40	50	60	109	80	108
Other payments deduction	51	174,080	1,078,970	72,380	527,926	48,800	359,362
Non-capital losses of other years	52	1,410	5,812	1,300	6,839	1,170	6,897
Net capital losses of other years	53	4,690	6,834	5,530	7,835	6,420	9,183
Capital gains deduction	54	110	795	130	1,122	170	1,827
Northern residents deductions	55	300	1,090	290	1,076	260	972
Additional deductions	56	6,170	21,052	4,570	17,710	4,570	16,569
Farming/fishing losses of prior years	57	190	923	180	1,024	180	1,380
Total deductions from net income	58	181,700	1,116,397	81,910	564,596	59,930	397,279
Taxable income assessed	59	594,900	14,867,649	540,480	16,407,419	543,570	19,161,874
Basic personal amount	60	603,290	8,667,553	543,180	7,806,746	544,980	7,834,570
Age amount	61	223,330	1,763,545	164,790	1,301,300	166,420	1,314,191
Spouse or common-law partner amount	62	56,950	545,755	47,890	454,394	43,180	416,185
Canada caregiver amount	63	7,570	39,402	7,780	40,262	8,760	46,605
Amount for an eligible dependant	64	20,020	275,513	18,500	254,495	18,230	248,770
Family caregiver amount for children under 18 years of age	65	2,330	6,183	2,210	5,756	2,180	5,678
CPP or QPP contributions through employment	66	309,210	308,101	329,240	407,126	342,680	506,388
CPP or QPP contributions on self-employment and other earnings	67	62,450	57,303	50,460	49,664	42,710	45,655
Employment insurance premiums	68	293,930	105,348	312,410	135,845	328,330	167,951
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	483	170	498	230	684
Canada employment amount	73	339,270	419,392	361,830	446,154	381,150	465,725
Home accessibility expenses	74	1,550	7,172	1,370	6,942	1,520	7,882
Home buyers' amount	75	1,590	12,891	2,030	16,567	2,430	19,226
Digital news subscription expenses	76	4,490	1,187	4,790	1,227	5,570	1,417
Pension income amount	77	177,480	338,170	150,970	296,072	161,470	318,685



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	35,580	314,272	30,410	269,370	28,010	248,412
Disability amount transferred from a dependant	79	5,380	64,224	5,570	64,656	6,320	71,958
Interest paid on student loans	80	5,900	1,460	7,810	1,743	9,610	2,185
Tuition, education, and textbook amounts	81	99,370	672,536	86,140	711,911	73,970	678,289
Tuition, education, and textbook amounts transferred from a child	82	2,780	11,685	3,980	16,871	5,330	23,386
Amounts transferred from spouse or common-law partner	83	46,230	290,406	39,300	228,872	36,170	205,315
Medical expenses	84	115,640	326,507	105,200	312,580	106,440	320,791
Total tax credits on personal amounts	85	603,290	2,132,471	543,190	1,922,714	544,980	1,940,959
Allowable charitable donations and government gifts	86	58,800	48,233	72,930	71,869	88,400	96,547
Eligible cultural and ecological gifts	87	130	102	100	75	130	131
Total tax credit on donations and gifts	88	58,100	12,709	72,060	19,237	87,500	26,058
Total federal non-refundable tax credits	89	603,290	2,145,180	543,190	1,941,951	544,980	1,967,017
Federal dividend tax credit	90	47,740	13,501	60,580	26,245	70,540	33,004
Minimum tax carryover	91	550	445	700	730	850	1,212
Basic federal tax	92	329,810	332,129	398,290	601,705	464,320	931,155
Federal foreign tax credit	93	17,810	1,226	25,870	2,031	33,060	2,964
Federal political contribution tax credit	94	1,080	129	1,540	191	2,260	291
Investment tax credit	95	90	22	80	18	100	39
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0
Alternative minimum tax payable	97	30	152	30	71	40	132
Net federal tax	98	329,770	332,505	397,920	601,059	463,660	929,111
CPP contributions on self-employment	99	58,660	100,943	47,020	87,498	39,850	80,470
Social Benefits repayment	100	0	0	0	0	0	0
Canada workers benefit (CWB)	101	185,120	224,938	156,080	112,300	55,090	49,085
Canada Training Credit (CTC)	102	12,700	4,328	12,670	4,351	12,700	4,351
Eligible educator school supply tax credit	103	510	56	690	84	920	116
Net provincial or territorial tax	104	538,030	229,612	522,000	313,932	535,470	489,933
Total tax payable	105	546,200	663,233	525,340	1,002,664	536,850	1,499,671



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	525,300	0	544,620	0	481,190	0
Number of non-taxable returns	2	4,550	0	2,930	0	2,200	0
Total number of returns	3	529,840	0	547,550	0	483,390	0
Employment income	4	361,540	13,279,069	370,020	15,293,002	355,380	16,451,921
Commissions (from employment)	5	9,810	59,833	9,930	72,133	9,720	85,846
Other employment income	6	62,360	201,970	71,800	209,876	66,230	217,665
Old age security (OAS) pension	7	145,410	1,123,823	156,810	1,213,377	113,230	870,629
CPP or QPP benefits	8	170,110	1,599,019	183,830	1,731,525	137,600	1,333,415
Other pensions and superannuation	9	135,320	2,533,081	149,630	3,165,315	112,610	2,920,905
Elected split-pension amount	10	40,510	582,414	66,600	1,003,873	30,340	452,296
Employment insurance and other benefits	11	69,210	555,245	68,550	531,836	59,140	453,523
Taxable amount of dividends from taxable Canadian corporations	12	78,650	437,026	93,210	569,944	83,360	542,931
Interest and other investment income	13	132,070	222,117	147,660	252,103	128,910	234,726
Net partnership income (limited or non-active partners only)	14	330	-617	400	51	390	-522
Net rental income	15	27,260	108,123	29,320	111,442	27,400	99,543
Taxable capital gains	16	48,400	140,271	56,600	166,567	50,640	171,473
RRSP income	17	34,230	248,447	40,230	309,045	37,060	270,603
Other income	18	102,720	334,190	104,310	355,333	89,450	318,407
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	3,180	20,207	2,570	17,294	1,990	12,535
Net business income	20	41,090	595,968	38,550	562,509	33,770	514,127
Net professional income	21	5,720	90,430	5,700	94,826	5,240	93,733
Net commission income	22	5,290	62,902	5,410	68,820	4,840	65,379
Net farming income	23	3,350	12,310	3,740	19,329	3,590	23,767
Net fishing income	24	10	43	10	170	0	0
Workers' compensation benefits	25	14,500	136,446	13,910	128,253	13,030	125,269
Social assistance payments	26	9,830	79,795	6,790	55,686	4,870	38,630
Net federal supplements	27	14,720	56,133	10,340	35,319	6,930	22,589
Total income assessed	28	529,840	22,502,235	547,550	25,991,912	483,390	25,342,265
Registered pension plan (RPP) deduction	29	69,120	126,223	93,880	214,783	105,390	283,864
RRSP/PRPP deduction	30	83,130	235,833	101,280	307,518	114,040	387,164
Deduction for elected split-pension amount	31	38,840	235,121	40,230	274,160	40,900	333,322
Annual union, professional, or like dues	32	100,790	51,280	116,510	68,005	119,260	78,948
Child care expenses	33	23,900	114,978	25,010	125,141	23,850	123,267
Business investment loss	34	90	1,938	120	1,519	100	2,220
Moving expenses	35	1,560	4,949	1,450	4,440	1,450	5,144
Support payments made	36	560	3,820	660	4,934	650	5,154
Carrying charges and interest expenses	37	34,920	75,326	41,390	86,795	38,560	95,990
Deduction for CPP or QPP contributions on self-employment and other earnings	38	38,780	44,136	35,630	42,945	32,070	40,781
Deduction for CPP or QPP enhanced contributions on employment income	39	345,370	88,660	352,900	103,298	340,810	112,340



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	110	210	170	216	160	348
Other employment expenses	42	43,650	48,257	53,110	57,219	61,940	67,740
Clergy residence deduction	43	530	5,475	680	7,955	770	9,822
Other deductions	44	33,050	37,416	34,440	38,836	31,560	37,269
Federal COVID-19 benefits repayment	45	10,950	15,404	11,350	16,044	10,660	15,364
Total deductions before adjustments	46	433,410	1,089,256	445,220	1,354,052	422,870	1,598,953
Social benefits repayment	47	0	0	0	0	0	0
Net income	48	529,730	21,416,572	547,460	24,639,945	483,320	23,745,615
Canadian Forces personnel and police deduction	49	20	106	20	117	10	152
Security options deductions	50	100	178	120	172	140	258
Other payments deduction	51	37,090	272,374	29,780	219,259	23,940	186,488
Non-capital losses of other years	52	960	7,082	860	6,463	710	6,528
Net capital losses of other years	53	6,540	10,768	7,900	11,517	7,440	12,475
Capital gains deduction	54	200	2,621	240	3,417	260	4,645
Northern residents deductions	55	280	1,082	300	1,120	310	1,165
Additional deductions	56	3,650	14,633	3,880	14,547	3,060	14,199
Farming/fishing losses of prior years	57	160	1,079	140	1,168	120	1,127
Total deductions from net income	58	47,750	310,769	42,150	258,501	35,090	227,791
Taxable income assessed	59	529,020	21,106,274	546,990	24,382,262	482,970	23,518,730
Basic personal amount	60	529,840	7,618,656	547,550	7,874,936	483,390	6,952,212
Age amount	61	150,290	1,145,927	162,140	1,135,833	118,100	767,057
Spouse or common-law partner amount	62	39,120	379,786	36,990	364,008	33,810	336,589
Canada caregiver amount	63	8,890	49,247	9,050	50,995	8,070	46,705
Amount for an eligible dependant	64	18,150	248,151	18,000	244,668	16,690	225,380
Family caregiver amount for children under 18 years of age	65	2,480	6,461	2,540	6,562	2,570	6,705
CPP or QPP contributions through employment	66	349,750	601,779	357,380	698,697	344,350	758,142
CPP or QPP contributions on self-employment and other earnings	67	38,780	44,136	35,630	42,945	32,070	40,781
Employment insurance premiums	68	336,710	198,256	345,260	228,931	332,890	246,735
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	280	852	350	1,056	370	1,095
Canada employment amount	73	393,020	476,694	403,300	487,873	382,090	467,735
Home accessibility expenses	74	1,440	7,709	1,590	8,811	1,440	8,337
Home buyers' amount	75	2,990	23,730	3,480	27,465	3,840	30,289
Digital news subscription expenses	76	6,090	1,559	7,930	2,038	7,300	1,877
Pension income amount	77	149,820	296,124	169,080	334,839	123,760	244,739



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	24,750	219,527	23,830	211,341	18,130	160,805
Disability amount transferred from a dependant	79	6,900	78,504	7,560	86,857	7,680	89,017
Interest paid on student loans	80	10,530	2,468	11,360	2,675	11,140	2,633
Tuition, education, and textbook amounts	81	62,070	601,904	52,420	516,085	44,120	432,387
Tuition, education, and textbook amounts transferred from a child	82	6,260	27,843	7,420	33,040	8,220	36,932
Amounts transferred from spouse or common-law partner	83	31,290	169,288	24,700	134,549	18,470	104,878
Medical expenses	84	95,050	303,441	102,990	347,758	77,190	268,770
Total tax credits on personal amounts	85	529,840	1,873,815	547,550	1,924,831	483,390	1,683,077
Allowable charitable donations and government gifts	86	96,270	113,012	107,710	135,906	102,650	135,437
Eligible cultural and ecological gifts	87	110	116	120	170	120	144
Total tax credit on donations and gifts	88	95,250	30,661	106,770	37,049	101,790	37,026
Total federal non-refundable tax credits	89	529,840	1,904,476	547,550	1,961,880	483,390	1,720,103
Federal dividend tax credit	90	75,550	43,683	92,040	59,085	83,020	58,369
Minimum tax carryover	91	890	1,577	1,040	2,097	970	2,369
Basic federal tax	92	480,770	1,250,219	516,660	1,655,088	463,810	1,785,001
Federal foreign tax credit	93	36,010	3,713	45,650	5,280	41,800	6,011
Federal political contribution tax credit	94	2,550	350	3,420	508	3,100	461
Investment tax credit	95	110	46	140	77	140	60
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0
Alternative minimum tax payable	97	40	126	70	150	80	152
Net federal tax	98	480,040	1,247,027	515,820	1,649,930	463,070	1,778,992
CPP contributions on self-employment	99	36,190	77,823	33,150	75,753	29,880	71,951
Social Benefits repayment	100	0	0	0	0	0	0
Canada workers benefit (CWB)	101	35,770	18,553	9,940	5,443	3,440	2,649
Canada Training Credit (CTC)	102	12,900	4,368	13,190	4,450	13,110	4,401
Eligible educator school supply tax credit	103	1,120	135	1,740	221	1,740	224
Net provincial or territorial tax	104	524,500	675,661	544,170	899,012	480,920	1,024,148
Total tax payable	105	525,300	2,000,666	544,620	2,624,866	481,190	2,875,223



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	427,520	0	757,360	0	629,190	0
Number of non-taxable returns	2	1,800	0	2,420	0	1,390	0
Total number of returns	3	429,320	0	759,780	0	630,570	0
Employment income	4	323,700	16,495,471	584,310	33,833,781	491,580	32,893,837
Commissions (from employment)	5	9,280	96,502	17,130	229,904	14,860	264,385
Other employment income	6	57,740	201,014	103,970	406,552	92,670	366,692
Old age security (OAS) pension	7	94,300	724,891	160,030	1,231,674	130,930	1,012,427
CPP or QPP benefits	8	115,820	1,142,084	196,140	1,959,721	159,190	1,625,947
Other pensions and superannuation	9	95,200	2,834,827	165,770	5,771,017	137,640	5,636,389
Elected split-pension amount	10	20,940	329,452	38,850	643,035	32,820	544,871
Employment insurance and other benefits	11	47,670	367,988	71,720	553,667	50,220	376,830
Taxable amount of dividends from taxable Canadian corporations	12	78,010	598,583	144,600	1,132,622	134,580	1,182,732
Interest and other investment income	13	117,040	224,628	217,750	436,803	196,020	425,292
Net partnership income (limited or non-active partners only)	14	400	-84	830	-65	800	260
Net rental income	15	26,370	94,344	49,590	172,624	46,290	161,608
Taxable capital gains	16	46,840	175,576	87,710	371,048	82,110	398,957
RRSP income	17	35,200	250,912	65,620	487,526	58,520	469,986
Other income	18	77,290	291,170	133,210	538,829	114,990	492,097
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	1,560	10,046	2,280	14,433	1,520	9,157
Net business income	20	29,460	466,465	49,450	834,639	39,690	725,404
Net professional income	21	4,790	92,060	9,090	189,335	8,300	188,538
Net commission income	22	4,350	64,616	7,410	123,036	6,160	115,885
Net farming income	23	2,940	15,208	5,350	30,381	4,640	33,366
Net fishing income	24	0	0	0	0	0	0
Workers' compensation benefits	25	11,180	121,994	17,730	211,005	12,940	155,046
Social assistance payments	26	3,420	27,652	4,110	33,461	2,010	16,395
Net federal supplements	27	4,830	15,514	5,710	18,640	3,390	10,274
Total income assessed	28	429,320	24,663,901	759,780	49,269,537	630,570	47,147,814
Registered pension plan (RPP) deduction	29	106,480	324,362	217,160	801,447	201,440	919,550
RRSP/PRPP deduction	30	116,110	440,334	232,970	1,028,641	217,210	1,133,172
Deduction for elected split-pension amount	31	36,690	378,687	63,350	841,023	55,840	856,492
Annual union, professional, or like dues	32	111,990	82,550	214,170	182,760	192,500	194,581
Child care expenses	33	21,900	117,319	39,000	219,535	32,140	189,711
Business investment loss	34	110	1,578	200	4,499	180	3,711
Moving expenses	35	1,290	5,716	2,390	12,555	2,040	13,178
Support payments made	36	690	5,585	1,510	13,526	1,630	15,149
Carrying charges and interest expenses	37	35,980	96,603	67,650	193,701	64,270	199,292
Deduction for CPP or QPP contributions on self-employment and other earnings	38	27,740	37,606	46,280	67,843	35,060	52,020
Deduction for CPP or QPP enhanced contributions on employment income	39	310,740	113,469	561,910	231,893	472,370	205,593



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	180	481	370	917	410	986
Other employment expenses	42	67,090	72,099	142,230	155,263	142,240	165,468
Clergy residence deduction	43	780	10,941	1,580	25,758	1,500	28,555
Other deductions	44	26,770	33,436	42,400	60,408	30,990	51,402
Federal COVID-19 benefits repayment	45	9,200	13,681	14,750	22,293	10,380	16,076
Total deductions before adjustments	46	382,000	1,734,622	683,950	3,862,422	576,600	4,045,223
Social benefits repayment	47	0	0	0	0	0	0
Net income	48	429,250	22,930,601	759,670	45,412,067	630,500	43,103,959
Canadian Forces personnel and police deduction	49	30	366	210	3,545	480	8,267
Security options deductions	50	140	211	300	2,832	300	689
Other payments deduction	51	18,790	165,160	26,810	263,106	17,900	181,715
Non-capital losses of other years	52	610	5,618	1,020	10,528	690	8,295
Net capital losses of other years	53	7,080	13,687	13,460	26,232	13,240	27,981
Capital gains deduction	54	270	5,038	620	13,877	720	20,304
Northern residents deductions	55	290	1,153	530	2,054	440	1,778
Additional deductions	56	2,460	12,014	4,020	20,208	3,270	17,578
Farming/fishing losses of prior years	57	110	1,169	210	2,086	190	2,228
Total deductions from net income	58	29,100	205,320	46,040	345,673	36,340	269,900
Taxable income assessed	59	428,910	22,725,738	759,270	45,069,256	630,350	42,834,507
Basic personal amount	60	429,310	6,174,809	759,780	10,928,246	630,570	9,071,056
Age amount	61	98,850	586,070	168,410	846,470	138,530	524,327
Spouse or common-law partner amount	62	30,810	309,021	54,640	552,373	45,640	464,117
Canada caregiver amount	63	7,000	41,121	12,010	72,586	10,050	60,921
Amount for an eligible dependant	64	14,610	196,651	23,940	322,416	18,070	241,728
Family caregiver amount for children under 18 years of age	65	2,510	6,446	4,590	11,921	3,960	10,357
CPP or QPP contributions through employment	66	313,730	763,753	567,000	1,546,397	476,190	1,363,780
CPP or QPP contributions on self-employment and other earnings	67	27,740	37,606	46,280	67,843	35,060	52,020
Employment insurance premiums	68	305,770	249,146	548,700	482,153	462,060	416,893
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	400	1,191	980	2,937	1,030	3,099
Canada employment amount	73	345,200	424,549	618,630	765,198	517,300	642,668
Home accessibility expenses	74	1,270	7,648	2,160	14,176	2,000	13,811
Home buyers' amount	75	3,970	31,612	8,410	66,819	8,220	66,870
Digital news subscription expenses	76	7,020	1,792	14,610	3,770	15,150	3,880
Pension income amount	77	103,520	204,752	179,960	356,154	149,290	295,422



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	14,500	128,640	23,050	204,483	17,000	150,829
Disability amount transferred from a dependant	79	7,150	83,658	13,200	156,452	11,440	138,017
Interest paid on student loans	80	10,340	2,491	18,340	4,640	14,530	3,886
Tuition, education, and textbook amounts	81	36,660	358,049	58,650	580,878	43,010	442,014
Tuition, education, and textbook amounts transferred from a child	82	8,030	35,987	16,200	73,023	15,510	70,691
Amounts transferred from spouse or common-law partner	83	13,780	81,321	19,910	121,283	14,820	91,434
Medical expenses	84	62,310	225,534	101,590	391,745	73,540	313,822
Total tax credits on personal amounts	85	429,320	1,491,495	759,780	2,633,468	630,570	2,164,489
Allowable charitable donations and government gifts	86	96,770	132,977	185,380	271,572	172,470	274,674
Eligible cultural and ecological gifts	87	100	159	180	401	170	843
Total tax credit on donations and gifts	88	96,060	36,448	184,120	74,710	171,640	75,985
Total federal non-refundable tax credits	89	429,320	1,527,943	759,780	2,708,178	630,570	2,240,474
Federal dividend tax credit	90	78,140	64,665	145,600	126,894	135,300	133,346
Minimum tax carryover	91	890	2,458	1,780	5,670	1,640	5,277
Basic federal tax	92	416,540	1,919,136	744,520	4,342,741	621,850	4,678,188
Federal foreign tax credit	93	39,250	6,801	75,790	16,318	72,700	20,341
Federal political contribution tax credit	94	3,070	468	6,230	997	6,450	1,056
Investment tax credit	95	120	112	210	187	220	235
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	10	3
Alternative minimum tax payable	97	80	143	260	482	540	693
Net federal tax	98	415,870	1,912,098	743,310	4,325,782	620,890	4,656,936
CPP contributions on self-employment	99	25,820	66,365	40,580	119,758	23,610	91,838
Social Benefits repayment	100	0	0	0	0	0	0
Canada workers benefit (CWB)	101	1,640	1,446	1,640	1,503	710	786
Canada Training Credit (CTC)	102	12,400	4,158	23,330	7,881	20,410	6,829
Eligible educator school supply tax credit	103	1,570	210	3,700	513	4,170	585
Net provincial or territorial tax	104	427,330	1,087,370	757,100	2,371,019	629,040	2,485,922
Total tax payable	105	427,520	3,065,967	757,360	6,816,798	629,190	7,236,191



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	511,460	0	408,720	0	1,075,110	0
Number of non-taxable returns	2	750	0	430	0	1,110	0
Total number of returns	3	512,210	0	409,150	0	1,076,220	0
Employment income	4	402,400	30,580,770	338,360	28,924,446	921,910	98,597,824
Commissions (from employment)	5	12,320	279,310	10,380	292,723	33,210	1,419,792
Other employment income	6	82,100	312,068	73,500	275,458	225,690	1,002,626
Old age security (OAS) pension	7	103,970	808,248	63,900	495,453	129,300	1,003,224
CPP or QPP benefits	8	124,460	1,300,491	79,460	842,803	165,200	1,782,878
Other pensions and superannuation	9	109,650	4,972,123	71,270	3,531,870	150,960	8,306,870
Elected split-pension amount	10	30,220	523,311	17,140	302,016	32,680	528,858
Employment insurance and other benefits	11	33,910	243,280	23,010	159,032	42,230	279,486
Taxable amount of dividends from taxable Canadian corporations	12	124,320	1,351,847	102,260	1,255,358	317,130	5,236,412
Interest and other investment income	13	172,250	418,521	139,580	360,724	406,290	1,309,644
Net partnership income (limited or non-active partners only)	14	930	1,468	890	2,286	3,420	12,982
Net rental income	15	42,570	150,666	38,970	133,822	126,170	498,150
Taxable capital gains	16	75,250	440,964	61,830	430,413	191,010	1,994,709
RRSP income	17	49,100	428,297	39,830	352,520	103,500	1,039,185
Other income	18	98,600	452,579	77,550	413,228	218,170	1,553,413
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	1,080	6,294	730	3,838	1,660	10,157
Net business income	20	31,940	634,051	25,510	569,356	66,350	1,857,347
Net professional income	21	7,700	189,970	6,560	188,409	21,010	863,334
Net commission income	22	5,040	118,152	4,380	112,777	12,390	449,147
Net farming income	23	4,040	30,496	3,220	23,968	8,560	84,445
Net fishing income	24	0	0	0	0	20	969
Workers' compensation benefits	25	9,470	117,851	6,710	84,249	15,980	237,831
Social assistance payments	26	1,050	8,156	620	4,717	1,010	8,967
Net federal supplements	27	1,860	5,608	1,160	4,031	2,380	7,867
Total income assessed	28	512,210	43,409,150	409,150	38,793,941	1,076,220	128,190,108
Registered pension plan (RPP) deduction	29	173,650	949,134	160,260	1,046,130	474,020	4,004,823
RRSP/PRPP deduction	30	192,160	1,176,193	171,290	1,197,777	536,050	5,277,439
Deduction for elected split-pension amount	31	43,490	718,900	31,110	562,968	69,760	1,535,862
Annual union, professional, or like dues	32	163,950	189,599	146,210	187,516	398,810	569,430
Child care expenses	33	26,320	161,874	22,480	139,744	55,450	344,702
Business investment loss	34	170	3,876	140	2,906	420	12,465
Moving expenses	35	1,700	13,327	1,340	12,443	3,180	43,536
Support payments made	36	1,630	16,644	1,490	16,687	6,300	89,036
Carrying charges and interest expenses	37	59,340	202,538	48,480	189,406	148,900	734,704
Deduction for CPP or QPP contributions on self-employment and other earnings	38	28,060	40,749	23,500	33,428	66,050	94,384
Deduction for CPP or QPP enhanced contributions on employment income	39	386,070	170,272	326,620	145,222	895,600	402,081



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	460	1,578	430	1,925	1,870	11,616
Other employment expenses	42	130,640	160,541	119,230	146,997	368,360	501,922
Clergy residence deduction	43	1,080	22,788	760	17,885	1,530	38,846
Other deductions	44	22,290	42,924	16,060	38,749	37,370	146,896
Federal COVID-19 benefits repayment	45	7,310	11,553	5,010	8,241	9,500	16,116
Total deductions before adjustments	46	471,480	3,882,629	387,150	3,748,207	1,036,430	13,824,508
Social benefits repayment	47	50,450	32,448	49,700	75,328	123,460	445,980
Net income	48	512,160	39,496,655	409,100	34,972,640	1,076,090	113,926,122
Canadian Forces personnel and police deduction	49	380	7,642	250	5,356	790	19,724
Security options deductions	50	270	779	290	999	1,480	8,153
Other payments deduction	51	12,130	131,600	8,280	92,949	18,750	253,706
Non-capital losses of other years	52	560	7,897	410	5,811	1,000	19,508
Net capital losses of other years	53	12,690	29,781	10,320	26,218	34,390	113,082
Capital gains deduction	54	760	26,275	550	18,367	2,240	103,279
Northern residents deductions	55	420	1,751	360	1,533	1,170	5,152
Additional deductions	56	2,750	13,590	1,850	10,979	4,990	46,281
Farming/fishing losses of prior years	57	180	2,194	160	1,975	380	5,252
Total deductions from net income	58	29,330	222,437	21,920	165,047	63,630	577,050
Taxable income assessed	59	512,060	39,274,777	409,020	34,807,887	1,075,830	113,350,552
Basic personal amount	60	512,210	7,368,473	409,150	5,886,458	1,076,220	15,482,628
Age amount	61	110,730	271,325	56,140	104,229	43,780	87,659
Spouse or common-law partner amount	62	39,150	404,489	33,420	348,023	97,480	1,032,669
Canada caregiver amount	63	7,960	49,490	6,630	41,747	18,060	116,504
Amount for an eligible dependant	64	13,450	178,527	11,390	152,045	29,840	395,484
Family caregiver amount for children under 18 years of age	65	3,440	8,876	3,110	8,035	9,340	23,918
CPP or QPP contributions through employment	66	388,850	1,127,885	328,550	961,401	899,080	2,660,525
CPP or QPP contributions on self-employment and other earnings	67	28,060	40,749	23,500	33,428	66,050	94,384
Employment insurance premiums	68	376,900	343,876	317,030	291,975	859,470	799,893
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	890	2,682	700	2,103	2,080	6,231
Canada employment amount	73	422,090	525,960	351,610	441,344	952,400	1,202,086
Home accessibility expenses	74	1,700	11,257	1,200	8,778	2,920	22,196
Home buyers' amount	75	7,260	59,789	5,880	49,339	14,890	129,625
Digital news subscription expenses	76	14,680	3,917	12,270	3,260	38,510	10,416
Pension income amount	77	118,530	234,633	78,450	155,094	169,140	332,901



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	12,200	108,244	8,110	71,954	16,780	148,834
Disability amount transferred from a dependant	79	9,450	114,598	8,080	98,092	24,230	297,594
Interest paid on student loans	80	10,180	2,842	6,840	2,043	11,720	4,066
Tuition, education, and textbook amounts	81	30,350	287,838	22,030	181,943	47,330	359,917
Tuition, education, and textbook amounts transferred from a child	82	14,480	66,732	14,500	67,785	56,230	270,272
Amounts transferred from spouse or common-law partner	83	11,230	68,081	8,580	51,493	22,570	128,781
Medical expenses	84	51,410	238,072	35,010	176,444	89,680	500,529
Total tax credits on personal amounts	85	512,210	1,726,391	409,150	1,369,453	1,076,220	3,612,920
Allowable charitable donations and government gifts	86	150,010	261,194	126,780	224,718	387,800	775,667
Eligible cultural and ecological gifts	87	110	962	120	540	330	1,979
Total tax credit on donations and gifts	88	149,510	72,584	126,440	62,418	387,050	216,429
Total federal non-refundable tax credits	89	512,210	1,798,975	409,150	1,431,871	1,076,220	3,829,348
Federal dividend tax credit	90	124,600	148,430	102,240	135,587	314,340	545,337
Minimum tax carryover	91	1,510	5,246	1,260	4,300	3,940	13,717
Basic federal tax	92	507,460	4,688,378	406,520	4,432,724	1,071,280	16,392,244
Federal foreign tax credit	93	67,980	24,177	55,940	26,724	177,220	142,690
Federal political contribution tax credit	94	6,130	1,061	4,820	866	14,660	2,784
Investment tax credit	95	220	232	210	303	770	1,256
Labour-sponsored funds tax credit (provincially registered)	96	0	0	10	3	20	8
Alternative minimum tax payable	97	930	1,095	1,270	1,527	6,700	11,240
Net federal tax	98	506,640	4,663,267	405,750	4,405,115	1,068,490	16,246,609
CPP contributions on self-employment	99	16,510	71,948	12,610	59,024	32,660	166,684
Social Benefits repayment	100	50,450	32,448	49,700	75,328	123,460	445,980
Canada workers benefit (CWB)	101	430	497	250	302	460	566
Canada Training Credit (CTC)	102	15,780	5,293	12,660	4,381	29,550	10,372
Eligible educator school supply tax credit	103	4,120	564	4,790	667	18,020	2,510
Net provincial or territorial tax	104	511,280	2,453,794	408,560	2,300,763	1,074,730	9,055,234
Total tax payable	105	511,460	7,221,594	408,720	6,840,344	1,075,110	25,914,759



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	463,120	0	214,750	0
Number of non-taxable returns	2	750	0	340	0
Total number of returns	3	463,870	0	215,090	0
Employment income	4	381,570	58,751,297	163,230	55,932,267
Commissions (from employment)	5	27,170	2,122,970	20,680	5,750,580
Other employment income	6	75,850	1,025,462	34,750	1,433,773
Old age security (OAS) pension	7	58,140	451,144	33,340	251,379
CPP or QPP benefits	8	77,030	852,697	45,550	507,887
Other pensions and superannuation	9	71,930	4,546,586	38,990	3,766,419
Elected split-pension amount	10	16,770	347,081	4,550	54,182
Employment insurance and other benefits	11	11,620	80,528	2,760	22,900
Taxable amount of dividends from taxable Canadian corporations	12	199,200	7,005,239	132,080	18,886,541
Interest and other investment income	13	227,500	1,330,923	141,560	3,058,636
Net partnership income (limited or non-active partners only)	14	3,880	37,973	7,780	201,951
Net rental income	15	72,880	375,122	37,960	637,938
Taxable capital gains	16	124,850	3,057,848	90,820	15,957,532
RRSP income	17	40,730	838,961	15,960	1,423,030
Other income	18	125,710	1,852,623	85,230	4,453,077
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	470	4,017	150	1,735
Net business income	20	30,800	1,459,424	14,030	1,491,595
Net professional income	21	15,940	1,364,533	14,110	4,469,908
Net commission income	22	6,260	471,426	2,700	451,712
Net farming income	23	4,710	57,026	3,580	57,226
Net fishing income	24	0	0	0	0
Workers' compensation benefits	25	4,670	162,229	870	41,480
Social assistance payments	26	330	3,426	190	1,288
Net federal supplements	27	1,200	4,096	1,000	3,483
Total income assessed	28	463,870	86,300,720	215,090	118,969,649
Registered pension plan (RPP) deduction	29	149,000	1,523,077	43,400	530,781
RRSP/PRPP deduction	30	278,020	5,232,935	130,510	4,686,254
Deduction for elected split-pension amount	31	30,210	760,000	15,480	496,903
Annual union, professional, or like dues	32	102,700	156,358	24,510	34,739
Child care expenses	33	17,830	126,918	5,720	44,179
Business investment loss	34	300	12,853	220	18,849
Moving expenses	35	1,350	29,737	460	15,978
Support payments made	36	4,830	118,090	4,270	326,418
Carrying charges and interest expenses	37	102,650	765,289	84,550	1,568,100
Deduction for CPP or QPP contributions on self-employment and other earnings	38	36,250	62,611	22,850	46,976
Deduction for CPP or QPP enhanced contributions on employment income	39	365,400	163,866	151,090	67,298



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	2,140	19,710	4,700	319,245
Other employment expenses	42	182,010	403,847	78,390	436,675
Clergy residence deduction	43	390	12,005	90	3,062
Other deductions	44	17,470	208,544	12,130	722,632
Federal COVID-19 benefits repayment	45	2,420	4,393	470	942
Total deductions before adjustments	46	443,990	9,600,908	203,910	9,319,466
Social benefits repayment	47	59,460	415,722	32,680	242,883
Net income	48	463,760	76,291,863	215,010	109,435,558
Canadian Forces personnel and police deduction	49	170	5,029	20	463
Security options deductions	50	2,400	30,570	5,260	1,122,954
Other payments deduction	51	5,350	167,282	1,200	43,385
Non-capital losses of other years	52	540	18,426	380	85,374
Net capital losses of other years	53	25,670	141,421	21,260	400,546
Capital gains deduction	54	2,880	251,885	8,500	2,512,887
Northern residents deductions	55	570	2,546	100	430
Additional deductions	56	2,960	71,952	1,650	71,669
Farming/fishing losses of prior years	57	240	4,742	260	11,814
Total deductions from net income	58	39,650	697,470	36,020	4,265,525
Taxable income assessed	59	463,530	75,597,100	214,830	105,175,809
Basic personal amount	60	463,870	6,474,203	215,080	2,743,603
Age amount	61	3,170	11,988	1,490	6,730
Spouse or common-law partner amount	62	46,730	493,096	23,410	231,592
Canada caregiver amount	63	8,310	56,419	3,640	24,669
Amount for an eligible dependant	64	9,850	125,854	3,490	40,586
Family caregiver amount for children under 18 years of age	65	4,220	10,728	1,810	4,538
CPP or QPP contributions through employment	66	367,040	1,085,238	151,990	446,492
CPP or QPP contributions on self-employment and other earnings	67	36,250	62,611	22,850	46,976
Employment insurance premiums	68	329,360	306,163	125,420	115,566
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	500	1,512	60	177
Canada employment amount	73	395,670	500,175	170,090	214,916
Home accessibility expenses	74	1,380	11,971	680	6,548
Home buyers' amount	75	5,170	46,611	1,440	13,431
Digital news subscription expenses	76	25,490	7,471	17,920	5,904
Pension income amount	77	80,110	157,016	41,890	81,752



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	7,050	62,571	3,790	33,595
Disability amount transferred from a dependant	79	10,710	129,336	4,560	52,568
Interest paid on student loans	80	2,590	1,286	500	386
Tuition, education, and textbook amounts	81	13,810	117,108	4,770	37,865
Tuition, education, and textbook amounts transferred from a child	82	34,230	172,416	22,130	118,951
Amounts transferred from spouse or common-law partner	83	9,740	53,849	4,440	24,408
Medical expenses	84	50,030	363,317	32,100	369,251
Total tax credits on personal amounts	85	463,870	1,535,533	215,090	691,490
Allowable charitable donations and government gifts	86	204,520	663,938	122,490	2,409,304
Eligible cultural and ecological gifts	87	140	2,725	90	11,869
Total tax credit on donations and gifts	88	204,320	188,973	122,430	787,731
Total federal non-refundable tax credits	89	463,870	1,724,506	215,090	1,479,221
Federal dividend tax credit	90	195,010	746,231	128,160	2,313,234
Minimum tax carryover	91	3,490	15,428	2,370	20,057
Basic federal tax	92	461,520	13,544,407	213,800	26,388,841
Federal foreign tax credit	93	121,030	225,629	88,850	599,615
Federal political contribution tax credit	94	9,030	2,132	6,590	2,103
Investment tax credit	95	860	2,410	2,380	55,246
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0
Alternative minimum tax payable	97	6,360	21,044	6,110	121,502
Net federal tax	98	458,950	13,315,395	212,530	25,757,737
CPP contributions on self-employment	99	20,050	110,587	14,130	82,988
Social Benefits repayment	100	59,460	415,722	32,680	242,883
Canada workers benefit (CWB)	101	180	227	100	128
Canada Training Credit (CTC)	102	7,460	2,498	1,060	306
Eligible educator school supply tax credit	103	500	79	80	11
Net provincial or territorial tax	104	462,870	8,237,789	214,580	16,393,144
Total tax payable	105	463,120	22,079,590	214,750	42,476,775

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.