



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

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	98,630	0	120	0	380	0
Number of non-taxable returns	2	35,000	0	7,430	0	5,170	0
Total number of returns	3	133,630	0	7,550	0	5,550	0
Employment income	4	87,520	3,874,320	2,600	7,795	3,560	23,088
Commissions (from employment)	5	1,580	52,258	0	0	0	0
Other employment income	6	6,000	52,202	140	187	210	553
Old age security (OAS) pension	7	34,300	264,626	160	403	340	1,516
CPP or QPP benefits	8	44,250	337,698	490	1,113	1,060	5,532
Other pensions and superannuation	9	24,260	573,766	70	244	120	372
Elected split-pension amount	10	7,560	85,464	30	83	60	275
Employment insurance and other benefits	11	27,290	293,978	160	889	390	2,041
Taxable amount of dividends from taxable Canadian corporations	12	14,120	215,540	140	161	130	137
Interest and other investment income	13	23,240	43,328	670	477	440	538
Net partnership income (limited or non-active partners only)	14	70	364	0	0	0	0
Net rental income	15	4,940	21,687	100	-108	110	291
Taxable capital gains	16	9,080	287,024	120	481	130	382
RRSP income	17	6,910	60,421	90	115	60	167
Other income	18	21,440	109,186	490	865	560	1,227
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	1,040	4,664	80	151	160	739
Net business income	20	8,240	129,793	410	-2,852	370	1,495
Net professional income	21	1,300	41,696	40	-133	60	177
Net commission income	22	900	13,253	0	0	20	97
Net farming income	23	1,730	4,189	120	-4,894	70	-329
Net fishing income	24	2,870	116,835	30	-1,070	30	-183
Workers' compensation benefits	25	2,460	21,868	0	0	0	0
Social assistance payments	26	7,000	62,640	220	607	390	2,478
Net federal supplements	27	13,230	65,540	130	212	230	630
Total income assessed	28	130,690	6,735,130	4,610	4,812	5,550	41,360
Registered pension plan (RPP) deduction	29	24,420	116,630	60	135	40	28
RRSP/PRPP deduction	30	22,450	171,874	50	63	40	50
Deduction for elected split-pension amount	31	7,580	85,616	0	0	0	0
Annual union, professional, or like dues	32	27,630	19,234	150	26	230	31
Child care expenses	33	5,240	20,166	90	127	90	206
Business investment loss	34	20	879	0	0	0	0
Moving expenses	35	900	6,497	0	0	0	0
Support payments made	36	170	2,216	0	0	0	0
Carrying charges and interest expenses	37	5,420	18,351	30	22	40	51
Deduction for CPP or QPP contributions on self-employment and other earnings	38	9,290	11,451	90	5	350	67
Deduction for CPP or QPP enhanced contributions on employment income	39	77,850	21,275	670	36	2,140	57



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Deduction for provincial parental insurance plan (PIIP) premiums on self-employment income	40	0	0	0	0	0	0
Exploration and development expenses	41	20	530	0	0	0	0
Other employment expenses	42	8,770	14,174	10	6	30	9
Clergy residence deduction	43	260	2,105	30	33	80	101
Other deductions	44	5,850	15,055	100	155	80	72
Federal COVID-19 benefits repayment	45	2,000	2,902	0	0	40	43
Total deductions before adjustments	46	94,870	508,989	1,120	701	2,640	852
Social benefits repayment	47	3,500	14,583	0	0	0	0
Net income	48	130,300	6,218,811	4,270	10,927	5,540	40,568
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0
Security options deductions	50	100	866	0	0	0	0
Other payments deduction	51	19,860	149,977	360	873	640	3,197
Non-capital losses of other years	52	130	2,128	0	0	0	0
Net capital losses of other years	53	1,170	4,663	0	0	0	0
Capital gains deduction	54	550	119,101	0	0	0	0
Northern residents deductions	55	60	210	0	0	0	0
Additional deductions	56	810	4,364	0	0	0	0
Farming/fishing losses of prior years	57	90	1,330	0	0	0	0
Total deductions from net income	58	22,370	282,765	380	910	660	3,215
Taxable income assessed	59	128,310	5,936,506	4,080	10,170	5,280	37,376
Basic personal amount	60	133,630	1,913,209	7,550	104,885	5,550	78,576
Age amount	61	33,540	233,168	250	1,930	390	3,032
Spouse or common-law partner amount	62	7,700	66,699	330	3,503	230	2,395
Canada caregiver amount	63	2,030	10,580	20	131	0	0
Amount for an eligible dependant	64	4,660	62,698	150	1,983	90	1,160
Family caregiver amount for children under 18 years of age	65	890	2,358	20	69	0	0
CPP or QPP contributions through employment	66	81,390	144,546	1,670	384	2,530	596
CPP or QPP contributions on self-employment and other earnings	67	9,290	11,451	90	5	350	67
Employment insurance premiums	68	82,490	48,143	1,830	236	2,990	339
PIIP premiums paid	69	0	0	0	0	0	0
PIIP premiums payable on employment income	70	0	0	0	0	0	0
PIIP premiums payable on self-employment income	71	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	1,030	3,096	20	66	0	0
Canada employment amount	73	89,680	112,787	2,660	3,049	3,610	4,554
Home accessibility expenses	74	130	760	0	0	0	0
Home buyers' amount	75	800	6,613	10	100	0	0
Digital news subscription expenses	76	1,560	382	0	0	0	0
Pension income amount	77	28,100	53,956	80	106	160	269



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Disability amount	78	8,700	77,316	340	3,181	440	3,965
Disability amount transferred from a dependant	79	2,160	27,194	60	801	20	300
Interest paid on student loans	80	860	288	0	0	0	0
Tuition, education, and textbook amounts	81	10,020	64,201	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	1,510	6,658	0	0	0	0
Amounts transferred from spouse or common-law partner	83	6,720	46,435	110	606	90	580
Medical expenses	84	29,960	90,748	450	504	370	667
Total tax credits on personal amounts	85	133,630	447,115	7,550	18,236	5,550	14,495
Allowable charitable donations and government gifts	86	22,020	38,548	0	0	0	0
Eligible cultural and ecological gifts	87	30	121	0	0	0	0
Total tax credit on donations and gifts	88	21,910	10,952	0	0	0	0
Total federal non-refundable tax credits	89	133,630	458,067	7,550	18,237	5,550	14,499
Federal dividend tax credit	90	12,130	23,199	20	0	10	0
Minimum tax carryover	91	500	2,021	0	0	0	0
Basic federal tax	92	88,080	614,096	30	3	60	17
Federal foreign tax credit	93	5,150	3,606	0	0	0	0
Federal political contribution tax credit	94	900	168	0	0	0	0
Investment tax credit	95	770	1,976	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0
Alternative minimum tax payable	97	380	6,464	0	0	0	0
Net federal tax	98	88,010	608,554	30	8	70	27
CPP contributions on self-employment	99	7,820	20,192	80	9	310	116
Social Benefits repayment	100	3,500	14,583	0	0	0	0
Canada workers benefit (CWB)	101	13,900	15,207	430	343	1,200	1,235
Canada Training Credit (CTC)	102	2,200	807	30	11	40	13
Eligible educator school supply tax credit	103	570	81	0	0	0	0
Net provincial or territorial tax	104	96,840	512,405	20	2	40	10
Total tax payable	105	98,630	1,155,757	120	19	380	153



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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	1,150	0	2,960	0	4,780	0
Number of non-taxable returns	2	5,900	0	5,560	0	6,730	0
Total number of returns	3	7,050	0	8,520	0	11,510	0
Employment income	4	3,380	32,610	3,860	48,285	4,470	70,021
Commissions (from employment)	5	50	87	60	159	70	178
Other employment income	6	240	784	210	629	300	1,274
Old age security (OAS) pension	7	1,490	10,850	3,050	23,336	6,190	49,276
CPP or QPP benefits	8	2,430	13,121	3,710	20,955	6,650	41,121
Other pensions and superannuation	9	270	992	790	2,999	1,980	9,077
Elected split-pension amount	10	190	868	500	2,649	620	4,950
Employment insurance and other benefits	11	910	5,920	1,680	13,917	2,280	21,267
Taxable amount of dividends from taxable Canadian corporations	12	220	285	450	733	680	1,178
Interest and other investment income	13	710	725	1,050	961	1,580	1,272
Net partnership income (limited or non-active partners only)	14	0	0	0	0	0	0
Net rental income	15	160	674	190	475	240	1,036
Taxable capital gains	16	190	396	260	502	410	867
RRSP income	17	140	483	180	788	280	1,417
Other income	18	1,020	2,766	1,280	3,347	1,480	3,818
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	90	364	110	357	120	514
Net business income	20	500	3,046	610	4,521	620	5,303
Net professional income	21	70	392	70	575	70	420
Net commission income	22	40	202	40	221	50	218
Net farming income	23	90	36	130	79	110	329
Net fishing income	24	70	-277	100	-316	140	-58
Workers' compensation benefits	25	40	163	110	724	210	1,237
Social assistance payments	26	1,050	10,892	1,120	12,779	1,750	9,219
Net federal supplements	27	1,070	3,483	2,380	10,534	5,190	34,761
Total income assessed	28	7,050	88,939	8,520	149,383	11,510	258,928
Registered pension plan (RPP) deduction	29	60	41	110	138	200	197
RRSP/PRPP deduction	30	70	103	180	299	280	675
Deduction for elected split-pension amount	31	0	0	60	67	220	396
Annual union, professional, or like dues	32	310	48	420	83	640	161
Child care expenses	33	110	272	160	390	210	621
Business investment loss	34	0	0	0	0	0	0
Moving expenses	35	30	83	50	155	60	144
Support payments made	36	0	0	0	0	0	0
Carrying charges and interest expenses	37	80	144	100	141	180	217
Deduction for CPP or QPP contributions on self-employment and other earnings	38	460	185	570	312	550	349
Deduction for CPP or QPP enhanced contributions on employment income	39	2,490	129	3,260	244	4,000	397



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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	40	43	50	36	110	128
Clergy residence deduction	43	0	0	0	0	0	0
Other deductions	44	180	162	240	291	400	456
Federal COVID-19 benefits repayment	45	50	64	110	165	120	155
Total deductions before adjustments	46	3,130	1,345	4,030	2,358	4,950	3,972
Social benefits repayment	47	0	0	0	0	0	0
Net income	48	7,040	87,655	8,520	147,115	11,500	255,022
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	2,130	14,538	3,410	24,037	5,830	45,216
Non-capital losses of other years	52	0	0	10	28	10	43
Net capital losses of other years	53	0	0	0	0	20	11
Capital gains deduction	54	0	0	0	0	0	0
Northern residents deductions	55	0	0	0	0	0	0
Additional deductions	56	20	73	40	129	100	631
Farming/fishing losses of prior years	57	0	0	0	0	0	0
Total deductions from net income	58	2,150	14,656	3,470	24,252	5,900	45,922
Taxable income assessed	59	6,450	73,010	8,100	122,875	11,320	209,237
Basic personal amount	60	7,050	100,612	8,520	122,118	11,510	165,346
Age amount	61	1,530	12,072	3,080	24,329	6,220	49,117
Spouse or common-law partner amount	62	320	2,583	510	3,332	690	4,508
Canada caregiver amount	63	40	194	120	595	150	777
Amount for an eligible dependant	64	150	2,075	250	3,387	370	5,003
Family caregiver amount for children under 18 years of age	65	20	49	30	63	30	93
CPP or QPP contributions through employment	66	2,830	1,072	3,590	1,878	4,240	2,924
CPP or QPP contributions on self-employment and other earnings	67	460	185	570	312	550	349
Employment insurance premiums	68	3,100	519	3,570	766	4,250	1,113
PPIP premiums paid	69	0	0	0	0	0	0
PPIP premiums payable on employment income	70	0	0	0	0	0	0
PPIP premiums payable on self-employment income	71	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	0	0	20	69	0	0
Canada employment amount	73	3,450	4,282	3,910	4,887	4,550	5,698
Home accessibility expenses	74	0	0	0	0	0	0
Home buyers' amount	75	0	0	0	0	0	0
Digital news subscription expenses	76	20	6	20	5	60	15
Pension income amount	77	430	664	1,170	1,985	2,390	4,130



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Disability amount	78	850	7,512	790	6,967	930	8,163
Disability amount transferred from a dependant	79	30	431	50	623	70	975
Interest paid on student loans	80	0	0	0	0	0	0
Tuition, education, and textbook amounts	81	10	13	990	1,636	1,450	6,788
Tuition, education, and textbook amounts transferred from a child	82	0	0	0	0	0	0
Amounts transferred from spouse or common-law partner	83	490	3,091	1,030	7,206	1,050	7,777
Medical expenses	84	680	1,022	1,370	2,861	2,440	7,566
Total tax credits on personal amounts	85	7,050	20,464	8,520	27,460	11,510	40,590
Allowable charitable donations and government gifts	86	70	35	260	213	640	584
Eligible cultural and ecological gifts	87	0	0	0	0	0	0
Total tax credit on donations and gifts	88	70	9	260	57	640	155
Total federal non-refundable tax credits	89	7,050	20,473	8,520	27,517	11,510	40,744
Federal dividend tax credit	90	0	0	0	0	220	39
Minimum tax carryover	91	0	0	0	0	0	0
Basic federal tax	92	90	40	1,510	428	2,940	2,038
Federal foreign tax credit	93	0	0	0	0	70	5
Federal political contribution tax credit	94	0	0	0	0	0	0
Investment tax credit	95	0	0	20	4	30	13
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	110	57	1,510	438	2,950	2,041
CPP contributions on self-employment	99	420	325	510	548	510	614
Social Benefits repayment	100	0	0	0	0	0	0
Canada workers benefit (CWB)	101	1,070	1,536	1,600	2,347	2,210	3,375
Canada Training Credit (CTC)	102	50	16	60	19	120	40
Eligible educator school supply tax credit	103	0	0	0	0	0	0
Net provincial or territorial tax	104	760	122	2,660	821	4,570	2,734
Total tax payable	105	1,150	505	2,960	1,809	4,780	5,392



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Number of taxable returns	1	7,360	0	8,300	0	8,570	0
Number of non-taxable returns	2	2,220	0	1,110	0	410	0
Total number of returns	3	9,580	0	9,400	0	8,980	0
Employment income	4	5,410	105,250	6,150	147,276	6,500	183,534
Commissions (from employment)	5	110	395	130	596	110	610
Other employment income	6	340	1,601	380	2,194	390	2,330
Old age security (OAS) pension	7	3,620	28,658	2,820	22,078	2,440	19,006
CPP or QPP benefits	8	4,180	32,270	3,490	26,470	3,090	24,461
Other pensions and superannuation	9	2,470	19,140	2,150	25,066	2,090	32,058
Elected split-pension amount	10	800	7,905	790	9,206	720	9,185
Employment insurance and other benefits	11	2,920	30,055	3,140	34,583	3,120	36,125
Taxable amount of dividends from taxable Canadian corporations	12	680	1,688	750	2,281	740	2,437
Interest and other investment income	13	1,540	1,566	1,450	1,508	1,370	1,574
Net partnership income (limited or non-active partners only)	14	0	0	0	0	0	0
Net rental income	15	210	980	240	866	250	951
Taxable capital gains	16	410	955	460	1,358	480	1,516
RRSP income	17	330	1,710	370	2,029	370	2,600
Other income	18	1,700	4,655	1,700	4,729	1,630	4,176
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	110	497	90	368	90	417
Net business income	20	560	5,492	510	5,487	490	6,148
Net professional income	21	60	450	60	644	60	520
Net commission income	22	50	189	50	284	70	514
Net farming income	23	110	99	100	603	110	-66
Net fishing income	24	160	624	180	1,022	180	1,342
Workers' compensation benefits	25	260	2,297	260	2,509	270	2,950
Social assistance payments	26	1,090	7,335	740	9,723	250	3,513
Net federal supplements	27	2,260	8,685	890	4,134	350	1,129
Total income assessed	28	9,580	262,753	9,400	305,197	8,980	337,201
Registered pension plan (RPP) deduction	29	380	468	680	1,028	930	1,679
RRSP/PRPP deduction	30	420	814	690	1,449	1,030	2,540
Deduction for elected split-pension amount	31	350	869	460	1,857	570	3,300
Annual union, professional, or like dues	32	1,020	273	1,350	408	1,530	572
Child care expenses	33	300	874	390	1,350	450	1,605
Business investment loss	34	0	0	0	0	0	0
Moving expenses	35	90	169	110	327	80	202
Support payments made	36	0	0	0	0	0	0
Carrying charges and interest expenses	37	230	319	260	369	250	395
Deduction for CPP or QPP contributions on self-employment and other earnings	38	560	379	580	447	570	469
Deduction for CPP or QPP enhanced contributions on employment income	39	5,000	639	5,750	931	6,050	1,180



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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	150	150	230	289	270	346
Clergy residence deduction	43	0	0	0	0	0	0
Other deductions	44	520	569	560	629	620	713
Federal COVID-19 benefits repayment	45	160	229	220	314	230	338
Total deductions before adjustments	46	6,070	5,796	6,890	9,454	7,190	13,455
Social benefits repayment	47	0	0	0	0	0	0
Net income	48	9,570	256,980	9,400	295,743	8,980	323,746
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0
Security options deductions	50	0	0	0	0	20	7
Other payments deduction	51	2,830	18,317	1,540	16,367	820	7,592
Non-capital losses of other years	52	10	78	10	95	10	146
Net capital losses of other years	53	40	50	60	100	50	48
Capital gains deduction	54	0	0	0	0	0	0
Northern residents deductions	55	0	0	0	0	0	0
Additional deductions	56	120	541	90	418	70	356
Farming/fishing losses of prior years	57	0	0	0	0	0	0
Total deductions from net income	58	2,950	19,073	1,670	17,138	960	8,241
Taxable income assessed	59	9,460	237,933	9,280	278,607	8,940	315,509
Basic personal amount	60	9,580	137,672	9,400	135,197	8,980	129,281
Age amount	61	3,660	28,867	2,870	22,667	2,470	19,483
Spouse or common-law partner amount	62	620	5,051	550	4,804	610	5,326
Canada caregiver amount	63	140	657	160	764	170	789
Amount for an eligible dependant	64	420	5,759	430	5,872	450	6,160
Family caregiver amount for children under 18 years of age	65	50	134	50	129	70	188
CPP or QPP contributions through employment	66	5,190	4,577	5,900	6,533	6,200	8,195
CPP or QPP contributions on self-employment and other earnings	67	560	379	580	447	570	469
Employment insurance premiums	68	5,190	1,668	5,950	2,313	6,290	2,874
PPIP premiums paid	69	0	0	0	0	0	0
PPIP premiums payable on employment income	70	0	0	0	0	0	0
PPIP premiums payable on self-employment income	71	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	0	0	40	117	30	90
Canada employment amount	73	5,540	6,947	6,320	7,940	6,670	8,415
Home accessibility expenses	74	0	0	0	0	20	80
Home buyers' amount	75	0	0	0	0	0	0
Digital news subscription expenses	76	60	15	60	12	90	24
Pension income amount	77	2,920	5,613	2,540	4,956	2,340	4,611





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	790	6,988	760	6,715	650	5,738
Disability amount transferred from a dependant	79	120	1,475	140	1,726	150	1,925
Interest paid on student loans	80	0	0	60	15	70	31
Tuition, education, and textbook amounts	81	1,560	10,951	1,370	11,208	1,100	9,303
Tuition, education, and textbook amounts transferred from a child	82	0	0	0	0	0	0
Amounts transferred from spouse or common-law partner	83	730	4,822	540	3,785	470	3,327
Medical expenses	84	2,870	8,295	3,030	9,838	2,950	8,422
Total tax credits on personal amounts	85	9,580	34,532	9,400	33,803	8,980	32,278
Allowable charitable donations and government gifts	86	1,170	1,101	1,240	1,303	1,390	1,600
Eligible cultural and ecological gifts	87	0	0	0	0	0	0
Total tax credit on donations and gifts	88	1,150	293	1,230	353	1,380	433
Total federal non-refundable tax credits	89	9,580	34,825	9,400	34,156	8,980	32,711
Federal dividend tax credit	90	390	101	590	184	670	230
Minimum tax carryover	91	20	12	20	25	20	31
Basic federal tax	92	5,150	5,374	6,840	10,310	7,710	15,742
Federal foreign tax credit	93	140	16	190	14	250	24
Federal political contribution tax credit	94	20	1	0	0	50	7
Investment tax credit	95	20	15	30	35	40	62
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	5,140	5,371	6,840	10,287	7,700	15,667
CPP contributions on self-employment	99	510	667	520	786	530	825
Social Benefits repayment	100	0	0	0	0	0	0
Canada workers benefit (CWB)	101	2,970	3,338	2,670	1,752	930	825
Canada Training Credit (CTC)	102	140	50	170	61	190	69
Eligible educator school supply tax credit	103	0	0	0	0	0	0
Net provincial or territorial tax	104	7,210	6,789	8,210	11,556	8,520	17,033
Total tax payable	105	7,360	12,829	8,300	22,631	8,570	33,526



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	8,290	0	7,370	0	7,220	0
Number of non-taxable returns	2	190	0	100	0	50	0
Total number of returns	3	8,480	0	7,470	0	7,280	0
Employment income	4	6,470	216,401	5,810	222,391	5,520	241,556
Commissions (from employment)	5	90	731	80	670	70	861
Other employment income	6	400	2,538	320	2,307	380	3,012
Old age security (OAS) pension	7	2,070	16,076	1,820	14,108	1,900	14,777
CPP or QPP benefits	8	2,730	22,461	2,410	20,059	2,480	21,383
Other pensions and superannuation	9	1,880	36,637	1,650	37,898	1,760	44,663
Elected split-pension amount	10	510	6,791	430	5,901	640	7,890
Employment insurance and other benefits	11	2,810	32,023	2,250	25,604	1,710	19,002
Taxable amount of dividends from taxable Canadian corporations	12	750	2,713	720	3,186	830	4,326
Interest and other investment income	13	1,370	1,536	1,220	1,460	1,340	1,728
Net partnership income (limited or non-active partners only)	14	0	0	0	0	0	0
Net rental income	15	220	797	230	1,065	240	1,013
Taxable capital gains	16	460	1,556	440	1,505	510	2,030
RRSP income	17	460	2,841	480	2,937	550	3,513
Other income	18	1,470	3,967	1,230	3,805	1,170	4,208
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	40	217	40	279	20	141
Net business income	20	440	5,264	390	5,233	430	5,319
Net professional income	21	50	627	40	529	50	629
Net commission income	22	60	285	60	409	60	406
Net farming income	23	70	158	90	-24	80	224
Net fishing income	24	160	1,447	130	1,703	110	1,641
Workers' compensation benefits	25	240	2,219	220	1,805	160	1,140
Social assistance payments	26	160	2,063	80	1,500	70	1,196
Net federal supplements	27	240	655	130	307	100	255
Total income assessed	28	8,480	360,191	7,470	354,744	7,280	381,076
Registered pension plan (RPP) deduction	29	1,560	3,472	1,630	4,130	2,010	6,108
RRSP/PRPP deduction	30	1,180	3,066	1,350	4,176	1,620	5,419
Deduction for elected split-pension amount	31	630	4,503	580	4,853	580	5,331
Annual union, professional, or like dues	32	1,990	937	1,960	1,002	2,190	1,280
Child care expenses	33	450	1,737	430	1,717	440	1,882
Business investment loss	34	0	0	0	0	0	0
Moving expenses	35	60	256	50	203	50	501
Support payments made	36	0	0	0	0	0	0
Carrying charges and interest expenses	37	300	476	260	611	320	587
Deduction for CPP or QPP contributions on self-employment and other earnings	38	520	434	460	459	440	474
Deduction for CPP or QPP enhanced contributions on employment income	39	6,070	1,421	5,440	1,479	5,210	1,631



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	320	409	380	484	520	636
Clergy residence deduction	43	0	0	0	0	0	0
Other deductions	44	540	592	510	623	410	544
Federal COVID-19 benefits repayment	45	190	249	170	244	170	243
Total deductions before adjustments	46	7,230	17,835	6,440	20,137	6,220	24,750
Social benefits repayment	47	0	0	0	0	0	0
Net income	48	8,470	342,381	7,470	334,636	7,270	356,326
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0
Security options deductions	50	20	15	10	26	0	0
Other payments deduction	51	620	4,937	430	3,611	320	2,592
Non-capital losses of other years	52	0	0	0	0	0	0
Net capital losses of other years	53	60	105	50	94	60	85
Capital gains deduction	54	0	0	0	0	0	0
Northern residents deductions	55	0	0	0	0	0	0
Additional deductions	56	60	331	0	0	40	309
Farming/fishing losses of prior years	57	0	0	0	0	0	0
Total deductions from net income	58	750	5,624	540	4,433	440	3,431
Taxable income assessed	59	8,460	336,758	7,450	330,203	7,260	352,895
Basic personal amount	60	8,480	121,960	7,470	107,506	7,280	104,728
Age amount	61	2,110	16,067	1,860	13,084	1,940	12,507
Spouse or common-law partner amount	62	510	4,910	470	4,217	380	3,413
Canada caregiver amount	63	140	666	160	808	150	752
Amount for an eligible dependant	64	390	5,156	290	3,950	290	3,957
Family caregiver amount for children under 18 years of age	65	70	181	50	134	0	0
CPP or QPP contributions through employment	66	6,190	9,759	5,550	10,082	5,300	11,080
CPP or QPP contributions on self-employment and other earnings	67	520	434	460	459	440	474
Employment insurance premiums	68	6,260	3,368	5,590	3,432	5,320	3,714
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	60	174	0	0	80	246
Canada employment amount	73	6,660	8,397	5,940	7,511	5,690	7,195
Home accessibility expenses	74	20	73	0	0	0	0
Home buyers' amount	75	60	494	80	663	70	559
Digital news subscription expenses	76	110	26	70	19	100	27
Pension income amount	77	2,100	4,136	1,830	3,610	1,980	3,920



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	590	5,233	430	3,814	420	3,690
Disability amount transferred from a dependant	79	160	2,071	150	1,865	140	1,634
Interest paid on student loans	80	70	20	80	25	70	29
Tuition, education, and textbook amounts	81	750	6,216	600	4,792	440	3,331
Tuition, education, and textbook amounts transferred from a child	82	0	0	0	0	0	0
Amounts transferred from spouse or common-law partner	83	390	2,511	330	2,290	260	1,878
Medical expenses	84	2,780	7,847	2,360	6,550	2,300	6,829
Total tax credits on personal amounts	85	8,480	29,980	7,470	26,273	7,280	25,551
Allowable charitable donations and government gifts	86	1,420	1,733	1,440	1,916	1,550	1,943
Eligible cultural and ecological gifts	87	0	0	0	0	0	0
Total tax credit on donations and gifts	88	1,410	471	1,430	525	1,540	529
Total federal non-refundable tax credits	89	8,480	30,451	7,470	26,798	7,280	26,079
Federal dividend tax credit	90	730	278	710	341	820	479
Minimum tax carryover	91	0	0	30	72	40	112
Basic federal tax	92	7,780	20,486	7,090	22,780	7,050	26,870
Federal foreign tax credit	93	0	0	260	30	330	45
Federal political contribution tax credit	94	40	6	50	8	50	9
Investment tax credit	95	30	37	30	66	30	53
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	7,770	20,434	7,080	22,687	7,040	26,773
CPP contributions on self-employment	99	460	762	410	808	410	836
Social Benefits repayment	100	0	0	0	0	0	0
Canada workers benefit (CWB)	101	580	301	150	68	40	26
Canada Training Credit (CTC)	102	150	56	170	59	140	53
Eligible educator school supply tax credit	103	0	0	0	0	20	2
Net provincial or territorial tax	104	8,250	21,344	7,350	23,352	7,200	26,999
Total tax payable	105	8,290	42,541	7,370	46,849	7,220	54,608



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	5,820	0	9,940	0	6,940	0
Number of non-taxable returns	2	30	0	50	0	20	0
Total number of returns	3	5,850	0	9,990	0	6,960	0
Employment income	4	4,660	225,479	7,960	441,113	5,630	362,066
Commissions (from employment)	5	60	728	130	2,341	100	2,860
Other employment income	6	290	2,545	580	6,202	440	5,255
Old age security (OAS) pension	7	1,370	10,575	2,230	17,116	1,380	10,688
CPP or QPP benefits	8	1,860	16,277	2,990	27,287	1,930	18,193
Other pensions and superannuation	9	1,300	37,046	2,270	75,024	1,490	56,347
Elected split-pension amount	10	300	3,921	660	9,181	350	4,169
Employment insurance and other benefits	11	1,300	14,206	1,570	16,856	970	11,145
Taxable amount of dividends from taxable Canadian corporations	12	690	4,392	1,370	9,524	1,050	9,407
Interest and other investment income	13	1,090	1,437	2,040	2,984	1,520	2,771
Net partnership income (limited or non-active partners only)	14	0	0	0	0	0	0
Net rental income	15	230	688	470	1,440	410	1,789
Taxable capital gains	16	390	1,649	840	4,145	650	4,602
RRSP income	17	430	2,863	840	5,958	620	4,829
Other income	18	970	3,316	1,500	6,527	1,050	5,834
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	20	248	30	61	20	103
Net business income	20	340	5,305	630	9,414	430	8,738
Net professional income	21	50	761	80	1,208	60	917
Net commission income	22	40	231	80	786	60	690
Net farming income	23	70	139	120	652	100	645
Net fishing income	24	110	2,348	190	5,576	210	7,631
Workers' compensation benefits	25	130	1,139	210	1,793	110	1,025
Social assistance payments	26	20	368	30	623	0	0
Net federal supplements	27	70	167	60	173	40	131
Total income assessed	28	5,850	335,917	9,990	646,263	6,960	520,097
Registered pension plan (RPP) deduction	29	1,820	6,218	3,670	15,263	2,900	14,581
RRSP/PRPP deduction	30	1,510	5,856	2,890	12,968	2,370	13,126
Deduction for elected split-pension amount	31	540	5,477	930	11,291	670	9,577
Annual union, professional, or like dues	32	2,000	1,319	3,710	2,684	2,760	2,421
Child care expenses	33	370	1,658	580	2,594	380	1,665
Business investment loss	34	0	0	0	0	0	0
Moving expenses	35	30	186	70	614	40	586
Support payments made	36	0	0	20	114	20	201
Carrying charges and interest expenses	37	270	497	570	1,347	450	1,374
Deduction for CPP or QPP contributions on self-employment and other earnings	38	390	516	720	1,026	580	998
Deduction for CPP or QPP enhanced contributions on employment income	39	4,370	1,529	7,480	2,997	5,290	2,258



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	0	0	0	0
Other employment expenses	42	570	781	1,420	2,197	1,150	2,086
Clergy residence deduction	43	0	0	30	443	20	291
Other deductions	44	320	429	470	615	280	483
Federal COVID-19 benefits repayment	45	130	213	160	247	70	112
Total deductions before adjustments	46	5,240	24,922	9,020	54,497	6,440	49,801
Social benefits repayment	47	0	0	0	0	110	52
Net income	48	5,850	310,995	9,990	591,773	6,960	470,244
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	210	1,674	300	2,589	0	0
Non-capital losses of other years	52	0	0	0	0	0	0
Net capital losses of other years	53	60	147	120	203	90	210
Capital gains deduction	54	0	0	20	605	0	0
Northern residents deductions	55	0	0	0	0	0	0
Additional deductions	56	0	0	60	364	30	76
Farming/fishing losses of prior years	57	0	0	0	0	0	0
Total deductions from net income	58	310	2,065	500	4,047	300	1,988
Taxable income assessed	59	5,840	308,930	9,980	587,726	6,960	468,256
Basic personal amount	60	5,850	84,164	9,990	143,746	6,960	100,142
Age amount	61	1,400	8,227	2,290	11,471	1,430	5,432
Spouse or common-law partner amount	62	320	2,855	540	4,764	380	3,417
Canada caregiver amount	63	100	552	160	869	110	642
Amount for an eligible dependant	64	260	3,543	370	4,777	220	2,948
Family caregiver amount for children under 18 years of age	65	60	143	100	249	70	190
CPP or QPP contributions through employment	66	4,450	10,344	7,610	20,024	5,370	15,005
CPP or QPP contributions on self-employment and other earnings	67	390	516	720	1,026	580	998
Employment insurance premiums	68	4,510	3,489	7,620	6,447	5,410	4,744
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	90	273	140	420	110	342
Canada employment amount	73	4,760	6,039	8,160	10,345	5,780	7,329
Home accessibility expenses	74	0	0	10	130	0	0
Home buyers' amount	75	60	472	130	1,023	80	694
Digital news subscription expenses	76	80	16	170	39	150	36
Pension income amount	77	1,430	2,828	2,530	4,996	1,680	3,292



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	290	2,537	480	4,258	290	2,528
Disability amount transferred from a dependant	79	140	1,758	200	2,608	170	2,266
Interest paid on student loans	80	60	17	130	48	110	47
Tuition, education, and textbook amounts	81	310	2,212	480	2,690	330	1,959
Tuition, education, and textbook amounts transferred from a child	82	0	0	150	582	110	471
Amounts transferred from spouse or common-law partner	83	200	1,469	310	2,116	200	1,317
Medical expenses	84	1,550	4,743	2,460	7,878	1,370	4,175
Total tax credits on personal amounts	85	5,850	20,458	9,990	34,541	6,960	23,665
Allowable charitable donations and government gifts	86	1,300	1,794	2,430	3,420	1,900	2,895
Eligible cultural and ecological gifts	87	0	0	0	0	0	0
Total tax credit on donations and gifts	88	1,290	491	2,430	937	1,890	796
Total federal non-refundable tax credits	89	5,850	20,949	9,990	35,478	6,960	24,462
Federal dividend tax credit	90	680	482	1,370	1,051	1,050	1,055
Minimum tax carryover	91	30	106	60	212	60	288
Basic federal tax	92	5,720	26,192	9,840	56,704	6,900	51,147
Federal foreign tax credit	93	280	35	570	101	460	113
Federal political contribution tax credit	94	60	9	80	13	90	17
Investment tax credit	95	30	64	60	106	60	139
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	5,710	26,086	9,820	56,492	6,890	50,884
CPP contributions on self-employment	99	360	911	640	1,809	440	1,761
Social Benefits repayment	100	0	0	0	0	110	52
Canada workers benefit (CWB)	101	0	0	20	21	10	18
Canada Training Credit (CTC)	102	110	36	230	90	200	75
Eligible educator school supply tax credit	103	0	0	70	10	70	11
Net provincial or territorial tax	104	5,800	24,978	9,910	50,782	6,930	44,044
Total tax payable	105	5,820	51,976	9,940	109,085	6,940	96,741



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	5,320	0	3,830	0	6,540	0
Number of non-taxable returns	2	10	0	10	0	10	0
Total number of returns	3	5,330	0	3,840	0	6,560	0
Employment income	4	4,350	317,564	3,270	269,578	5,210	504,985
Commissions (from employment)	5	100	2,221	70	2,871	160	8,664
Other employment income	6	350	4,408	200	1,903	500	5,806
Old age security (OAS) pension	7	1,080	8,295	570	4,409	1,110	8,539
CPP or QPP benefits	8	1,430	13,993	810	8,000	1,570	15,698
Other pensions and superannuation	9	1,160	47,497	660	28,051	1,380	67,704
Elected split-pension amount	10	290	4,311	140	1,716	340	4,395
Employment insurance and other benefits	11	550	6,626	370	5,028	680	10,549
Taxable amount of dividends from taxable Canadian corporations	12	950	11,409	680	8,988	1,640	36,909
Interest and other investment income	13	1,240	2,306	910	2,054	1,950	5,856
Net partnership income (limited or non-active partners only)	14	0	0	0	0	10	3
Net rental income	15	330	908	260	991	600	2,625
Taxable capital gains	16	580	4,427	440	4,587	1,050	17,217
RRSP income	17	480	4,113	310	2,520	630	8,468
Other income	18	840	4,858	640	5,175	1,460	15,366
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	20	77	0	0	0	0
Net business income	20	360	7,561	270	5,930	540	19,838
Net professional income	21	60	1,134	60	1,269	140	5,416
Net commission income	22	30	547	50	885	70	2,674
Net farming income	23	70	499	50	420	130	1,984
Net fishing income	24	150	6,923	130	7,058	400	31,237
Workers' compensation benefits	25	80	904	50	582	60	746
Social assistance payments	26	0	0	0	0	0	0
Net federal supplements	27	0	0	20	48	30	120
Total income assessed	28	5,330	450,826	3,840	362,379	6,560	775,199
Registered pension plan (RPP) deduction	29	2,550	15,098	2,090	14,630	2,810	22,554
RRSP/PRPP deduction	30	1,960	12,526	1,560	11,495	3,130	35,691
Deduction for elected split-pension amount	31	520	8,412	350	5,967	730	14,582
Annual union, professional, or like dues	32	2,380	2,301	1,880	2,036	2,400	2,618
Child care expenses	33	310	1,321	200	892	210	826
Business investment loss	34	0	0	0	0	0	0
Moving expenses	35	40	450	30	480	40	1,207
Support payments made	36	10	86	0	0	30	352
Carrying charges and interest expenses	37	380	1,143	280	947	710	3,349
Deduction for CPP or QPP contributions on self-employment and other earnings	38	470	793	360	642	860	2,018
Deduction for CPP or QPP enhanced contributions on employment income	39	4,100	1,769	3,120	1,367	4,910	2,137





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

Item	Item code	\$80,000 - \$89,999 (Number)	\$80,000 - \$89,999 (Thousands of Dollars)	\$90,000 - \$99,999 (Number)	\$90,000 - \$99,999 (Thousands of Dollars)	\$100,000 - \$149,999 (Number)	\$100,000 - \$149,999 (Thousands of Dollars)
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	40	0	0	0	0	0	0
Exploration and development expenses	41	0	0	0	0	0	0
Other employment expenses	42	900	1,288	790	927	1,310	1,824
Clergy residence deduction	43	10	252	0	0	0	0
Other deductions	44	170	532	100	248	230	1,781
Federal COVID-19 benefits repayment	45	60	88	30	57	50	77
Total deductions before adjustments	46	4,940	46,120	3,650	39,918	6,200	89,191
Social benefits repayment	47	580	594	530	1,189	1,310	5,973
Net income	48	5,330	404,112	3,840	321,297	6,550	680,035
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	90	1,067	60	742	0	0
Non-capital losses of other years	52	0	0	0	0	0	0
Net capital losses of other years	53	80	264	60	177	170	463
Capital gains deduction	54	0	0	20	889	60	3,339
Northern residents deductions	55	0	0	0	0	0	0
Additional deductions	56	10	39	10	32	40	338
Farming/fishing losses of prior years	57	0	0	0	0	0	0
Total deductions from net income	58	210	2,117	160	2,048	380	5,436
Taxable income assessed	59	5,330	401,995	3,830	319,249	6,550	674,599
Basic personal amount	60	5,330	76,661	3,840	55,209	6,560	94,344
Age amount	61	1,110	2,852	510	990	390	877
Spouse or common-law partner amount	62	260	2,434	220	2,109	440	4,030
Canada caregiver amount	63	100	603	80	452	140	815
Amount for an eligible dependant	64	180	2,345	130	1,701	180	2,283
Family caregiver amount for children under 18 years of age	65	60	143	50	132	70	188
CPP or QPP contributions through employment	66	4,140	11,737	3,160	9,062	4,960	14,163
CPP or QPP contributions on self-employment and other earnings	67	470	793	360	642	860	2,018
Employment insurance premiums	68	4,170	3,708	3,160	2,863	4,980	4,504
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	80	228	60	186	120	345
Canada employment amount	73	4,470	5,664	3,340	4,222	5,370	6,786
Home accessibility expenses	74	0	0	0	0	0	0
Home buyers' amount	75	50	457	40	336	50	420
Digital news subscription expenses	76	120	28	100	23	200	48
Pension income amount	77	1,280	2,518	740	1,456	1,590	3,103



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	210	1,845	120	1,073	220	1,987
Disability amount transferred from a dependant	79	140	1,644	130	1,633	180	2,167
Interest paid on student loans	80	50	11	30	6	40	11
Tuition, education, and textbook amounts	81	250	1,345	140	416	180	959
Tuition, education, and textbook amounts transferred from a child	82	160	686	160	718	300	1,346
Amounts transferred from spouse or common-law partner	83	150	1,043	90	641	190	1,263
Medical expenses	84	1,000	3,587	590	1,925	880	3,823
Total tax credits on personal amounts	85	5,330	18,030	3,840	12,855	6,560	21,763
Allowable charitable donations and government gifts	86	1,610	2,603	1,210	2,038	2,550	5,350
Eligible cultural and ecological gifts	87	0	0	0	0	0	0
Total tax credit on donations and gifts	88	1,610	720	1,210	563	2,550	1,504
Total federal non-refundable tax credits	89	5,330	18,750	3,840	13,418	6,560	23,267
Federal dividend tax credit	90	950	1,255	670	973	1,590	3,796
Minimum tax carryover	91	40	195	30	174	60	285
Basic federal tax	92	5,290	47,544	3,810	40,327	6,520	95,673
Federal foreign tax credit	93	420	123	320	85	750	438
Federal political contribution tax credit	94	100	17	50	11	140	28
Investment tax credit	95	40	118	30	80	160	396
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0
Alternative minimum tax payable	97	0	0	0	0	60	92
Net federal tax	98	5,290	47,287	3,810	40,150	6,510	94,818
CPP contributions on self-employment	99	310	1,399	230	1,133	630	3,563
Social Benefits repayment	100	580	594	530	1,189	1,310	5,973
Canada workers benefit (CWB)	101	0	0	0	0	0	0
Canada Training Credit (CTC)	102	170	65	90	36	0	0
Eligible educator school supply tax credit	103	110	16	150	23	50	8
Net provincial or territorial tax	104	5,310	40,395	3,820	33,947	6,530	78,700
Total tax payable	105	5,320	89,677	3,830	76,420	6,540	183,058



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

Item	Item code	\$150,000 - \$249,999 (Number)	\$150,000 - \$249,999 (Thousands of Dollars)	\$250,000 and over (Number)	\$250,000 and over (Thousands of Dollars)
Number of taxable returns	1	2,520	0	1,230	0
Number of non-taxable returns	2	10	0	0	0
Total number of returns	3	2,530	0	1,230	0
Employment income	4	1,910	264,054	820	191,275
Commissions (from employment)	5	70	7,632	70	20,595
Other employment income	6	230	4,087	100	4,587
Old age security (OAS) pension	7	430	3,259	230	1,662
CPP or QPP benefits	8	600	6,136	330	3,167
Other pensions and superannuation	9	550	32,342	230	20,606
Elected split-pension amount	10	140	1,757	60	311
Employment insurance and other benefits	11	290	5,167	170	2,974
Taxable amount of dividends from taxable Canadian corporations	12	960	42,834	690	72,951
Interest and other investment income	13	1,030	5,162	710	7,412
Net partnership income (limited or non-active partners only)	14	0	0	20	-8
Net rental income	15	280	1,976	160	3,231
Taxable capital gains	16	630	22,993	650	215,855
RRSP income	17	210	5,034	80	8,036
Other income	18	730	11,617	520	18,927
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	0	0	0	0
Net business income	20	250	13,984	110	14,566
Net professional income	21	110	7,702	110	18,459
Net commission income	22	30	3,344	0	0
Net farming income	23	60	846	60	2,789
Net fishing income	24	230	30,188	150	20,000
Workers' compensation benefits	25	10	250	0	0
Social assistance payments	26	0	0	0	0
Net federal supplements	27	0	0	0	0
Total income assessed	28	2,530	470,912	1,230	628,953
Registered pension plan (RPP) deduction	29	760	8,977	160	1,884
RRSP/PRPP deduction	30	1,430	31,934	700	29,624
Deduction for elected split-pension amount	31	280	6,376	110	2,717
Annual union, professional, or like dues	32	620	844	110	193
Child care expenses	33	50	263	20	168
Business investment loss	34	0	0	0	0
Moving expenses	35	20	435	10	382
Support payments made	36	20	570	10	458
Carrying charges and interest expenses	37	390	2,435	310	3,928
Deduction for CPP or QPP contributions on self-employment and other earnings	38	460	1,166	310	713
Deduction for CPP or QPP enhanced contributions on employment income	39	1,770	764	740	310



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

Item	Item code	\$150,000 - \$249,999 (Number)	\$150,000 - \$249,999 (Thousands of Dollars)	\$250,000 and over (Number)	\$250,000 and over (Thousands of Dollars)
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	40	0	0	0	0
Exploration and development expenses	41	0	0	0	0
Other employment expenses	42	410	1,100	130	1,434
Clergy residence deduction	43	0	0	0	0
Other deductions	44	80	1,562	50	4,598
Federal COVID-19 benefits repayment	45	20	39	0	0
Total deductions before adjustments	46	2,370	56,946	1,110	46,939
Social benefits repayment	47	620	4,331	350	2,445
Net income	48	2,530	409,686	1,230	579,569
Canadian Forces personnel and police deduction	49	0	0	0	0
Security options deductions	50	0	0	0	0
Other payments deduction	51	0	0	0	0
Non-capital losses of other years	52	0	0	0	0
Net capital losses of other years	53	120	555	110	2,094
Capital gains deduction	54	70	6,906	290	105,718
Northern residents deductions	55	0	0	0	0
Additional deductions	56	20	93	0	0
Farming/fishing losses of prior years	57	0	0	0	0
Total deductions from net income	58	250	8,143	400	110,026
Taxable income assessed	59	2,530	401,576	1,230	469,604
Basic personal amount	60	2,530	35,335	1,230	15,728
Age amount	61	0	0	0	0
Spouse or common-law partner amount	62	210	2,138	100	910
Canada caregiver amount	63	60	321	0	0
Amount for an eligible dependant	64	30	419	20	220
Family caregiver amount for children under 18 years of age	65	20	56	10	33
CPP or QPP contributions through employment	66	1,780	5,070	740	2,061
CPP or QPP contributions on self-employment and other earnings	67	460	1,166	310	713
Employment insurance premiums	68	1,690	1,518	620	527
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	30	84	20	48
Canada employment amount	73	1,960	2,474	850	1,052
Home accessibility expenses	74	0	0	0	0
Home buyers' amount	75	20	200	0	0
Digital news subscription expenses	76	90	23	40	12
Pension income amount	77	640	1,244	270	519



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	80	706	50	417
Disability amount transferred from a dependant	79	70	935	30	358
Interest paid on student loans	80	0	0	0	0
Tuition, education, and textbook amounts	81	70	315	0	0
Tuition, education, and textbook amounts transferred from a child	82	190	883	80	490
Amounts transferred from spouse or common-law partner	83	80	518	40	197
Medical expenses	84	350	2,419	190	1,796
Total tax credits on personal amounts	85	2,530	8,356	1,230	3,785
Allowable charitable donations and government gifts	86	1,120	3,291	660	6,709
Eligible cultural and ecological gifts	87	0	0	0	0
Total tax credit on donations and gifts	88	1,120	945	660	2,165
Total federal non-refundable tax credits	89	2,530	9,301	1,230	5,950
Federal dividend tax credit	90	900	4,362	590	8,555
Minimum tax carryover	91	50	266	20	177
Basic federal tax	92	2,510	71,003	1,220	121,419
Federal foreign tax credit	93	460	912	370	1,639
Federal political contribution tax credit	94	90	21	60	18
Investment tax credit	95	120	517	40	270
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0
Alternative minimum tax payable	97	70	331	240	6,007
Net federal tax	98	2,510	69,553	1,220	119,493
CPP contributions on self-employment	99	340	2,060	220	1,260
Social Benefits repayment	100	620	4,331	350	2,445
Canada workers benefit (CWB)	101	0	0	0	0
Canada Training Credit (CTC)	102	0	0	0	0
Eligible educator school supply tax credit	103	0	0	0	0
Net provincial or territorial tax	104	2,520	53,707	1,230	75,090
Total tax payable	105	2,520	129,651	1,230	198,288

**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.