



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

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	4,661,770	0	1,140	0	2,810	0
Number of non-taxable returns	2	2,329,970	0	429,320	0	299,570	0
Total number of returns	3	6,991,740	0	430,460	0	302,380	0
Employment income	4	4,510,040	244,370,626	150,280	389,754	173,420	1,126,501
Commissions (from employment)	5	125,150	4,491,891	1,360	1,007	3,200	1,888
Other employment income	6	559,470	2,279,121	4,810	7,048	5,080	16,662
Old age security (OAS) pension	7	1,783,640	13,630,920	8,930	16,193	22,990	114,502
CPP or QPP benefits	8	2,131,920	16,055,867	24,970	44,661	40,160	134,104
Other pensions and superannuation	9	1,341,100	31,925,208	3,920	9,424	7,070	22,308
Elected split-pension amount	10	342,210	3,999,989	1,820	4,442	3,040	11,836
Employment insurance and other benefits	11	800,570	6,403,626	5,240	14,570	10,660	48,420
Taxable amount of dividends from taxable Canadian corporations	12	831,160	16,146,381	8,520	8,587	6,900	8,892
Interest and other investment income	13	2,412,230	3,742,209	51,260	20,249	36,520	20,538
Net partnership income (limited or non-active partners only)	14	7,510	48,223	0	0	0	0
Net rental income	15	416,720	1,981,906	8,210	-70,250	6,380	8,794
Taxable capital gains	16	515,110	9,967,737	7,180	14,118	5,850	8,687
RRSP income	17	437,100	2,892,106	6,690	9,224	4,920	11,850
Other income	18	1,174,300	8,639,871	32,380	47,203	42,440	112,981
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	47,830	261,482	6,030	12,303	5,400	22,445
Net business income	20	479,940	7,314,242	22,930	-88,597	27,010	123,441
Net professional income	21	102,920	5,170,739	3,640	-3,539	4,050	16,551
Net commission income	22	41,520	955,408	1,900	-1,882	1,850	6,766
Net farming income	23	43,560	138,917	1,960	-34,081	1,220	-333
Net fishing income	24	980	60,720	10	-157	10	50
Workers' compensation benefits	25	223,260	2,042,056	1,000	2,890	2,180	8,544
Social assistance payments	26	253,460	2,537,023	16,330	47,245	58,790	460,269
Net federal supplements	27	776,890	4,327,517	7,440	10,784	15,720	42,682
Total income assessed	28	6,830,440	389,531,588	269,160	457,936	302,380	2,329,523
Registered pension plan (RPP) deduction	29	1,792,970	7,508,444	15,340	11,132	17,290	4,463
RRSP/PRPP deduction	30	1,795,400	15,430,801	2,540	4,121	2,910	4,453
Deduction for elected split-pension amount	31	342,310	4,000,354	70	81	260	413
Annual union, professional, or like dues	32	1,964,880	1,516,861	41,870	5,042	51,890	6,563
Child care expenses	33	525,140	1,603,659	16,360	20,139	15,110	29,127
Business investment loss	34	1,070	29,684	20	633	10	455
Moving expenses	35	8,500	51,223	180	345	180	310
Support payments made	36	7,370	133,215	40	211	30	55
Carrying charges and interest expenses	37	287,160	1,419,277	2,590	5,421	2,320	4,514
Deduction for CPP or QPP contributions on self-employment and other earnings	38	488,150	533,014	6,410	692	26,510	5,820
Deduction for CPP or QPP enhanced contributions on employment income	39	4,067,100	1,269,415	25,980	634	96,780	2,669



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Deduction for provincial parental insurance plan (PIIP) premiums on self-employment income	40	481,250	38,246	0	0	29,020	657
Exploration and development expenses	41	5,760	313,224	0	0	0	0
Other employment expenses	42	772,330	846,808	1,310	1,207	2,080	1,090
Clergy residence deduction	43	2,100	23,181	0	0	30	31
Other deductions	44	303,810	1,154,158	6,780	6,696	5,580	4,742
Federal COVID-19 benefits repayment	45	147,250	208,059	1,700	2,086	1,760	2,127
Total deductions before adjustments	46	4,961,910	36,080,540	93,940	58,896	149,090	67,504
Social benefits repayment	47	145,330	450,004	0	0	0	0
Net income	48	6,814,610	353,218,180	254,980	586,507	301,870	2,264,343
Canadian Forces personnel and police deduction	49	1,590	38,028	0	0	0	0
Security options deductions	50	3,950	340,506	0	0	10	21
Other payments deduction	51	1,234,620	8,903,230	24,690	60,919	76,310	511,495
Non-capital losses of other years	52	6,030	61,193	40	242	30	75
Net capital losses of other years	53	65,510	216,441	0	0	0	0
Capital gains deduction	54	13,940	2,089,781	0	0	0	0
Northern residents deductions	55	29,760	130,375	670	279	570	839
Additional deductions	56	39,980	456,691	500	3,031	660	3,075
Farming/fishing losses of prior years	57	1,750	14,048	0	0	0	0
Total deductions from net income	58	1,369,490	12,263,643	26,050	65,690	77,510	516,344
Taxable income assessed	59	6,657,320	340,998,997	240,100	528,150	253,690	1,750,062
Basic personal amount	60	6,991,570	100,143,455	430,410	6,043,582	302,370	4,298,933
Age amount	61	1,778,290	12,648,844	20,420	156,908	27,820	216,688
Spouse or common-law partner amount	62	406,900	3,522,286	18,870	231,284	13,460	136,242
Canada caregiver amount	63	53,510	308,560	810	5,108	700	4,264
Amount for an eligible dependant	64	245,810	3,293,567	12,670	174,587	10,700	147,472
Family caregiver amount for children under 18 years of age	65	27,850	72,317	1,080	2,981	730	1,970
CPP or QPP contributions through employment	66	4,100,080	9,171,673	35,910	5,301	99,520	20,403
CPP or QPP contributions on self-employment and other earnings	67	488,150	533,014	6,410	692	26,510	5,820
Employment insurance premiums	68	4,129,550	2,031,669	100,640	10,628	159,180	13,466
PIIP premiums paid	69	4,229,840	999,987	0	0	160,930	5,507
PIIP premiums payable on employment income	70	139,800	32,868	1,670	49	3,480	96
PIIP premiums payable on self-employment income	71	484,520	49,246	0	0	29,100	847
Volunteer firefighters' amount/search and rescue volunteers' amount	72	6,880	20,628	60	189	40	114
Canada employment amount	73	4,638,540	5,739,095	150,860	162,695	174,050	216,700
Home accessibility expenses	74	8,430	34,624	50	392	40	201
Home buyers' amount	75	60,690	471,283	370	2,954	190	1,607
Digital news subscription expenses	76	68,740	12,561	970	314	530	148
Pension income amount	77	1,504,930	2,864,544	5,300	6,803	9,340	14,042



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Disability amount	78	132,030	1,171,131	6,660	60,920	5,220	47,430
Disability amount transferred from a dependant	79	61,260	751,228	2,560	34,584	1,460	19,260
Interest paid on student loans	80	29,190	12,156	150	58	60	27
Tuition, education, and textbook amounts	81	398,530	1,208,082	40	49	160	229
Tuition, education, and textbook amounts transferred from a child	82	112,520	229,849	60	121	60	79
Amounts transferred from spouse or common-law partner	83	307,180	1,958,780	6,930	46,356	5,750	36,040
Medical expenses	84	2,396,370	6,120,507	68,130	83,322	49,900	70,400
Total tax credits on personal amounts	85	6,991,700	22,930,703	430,430	1,055,118	302,380	787,832
Allowable charitable donations and government gifts	86	1,195,120	1,489,250	2,400	259	3,500	536
Eligible cultural and ecological gifts	87	1,910	20,917	0	0	20	4
Total tax credit on donations and gifts	88	1,172,100	444,313	2,180	57	3,180	128
Total federal non-refundable tax credits	89	6,991,700	23,375,017	430,430	1,055,175	302,380	787,959
Federal dividend tax credit	90	742,960	1,784,441	1,260	2	980	5
Minimum tax carryover	91	14,680	53,984	0	0	0	0
Basic federal tax	92	4,674,090	39,664,777	1,710	344	2,310	757
Federal foreign tax credit	93	351,960	233,323	0	0	0	0
Federal political contribution tax credit	94	18,320	2,850	0	0	0	0
Investment tax credit	95	5,260	59,495	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	388,180	176,775	0	0	0	0
Alternative minimum tax payable	97	11,610	104,438	20	253	0	0
Net federal tax	98	4,659,640	39,217,136	1,040	566	2,620	1,042
CPP contributions on self-employment	99	0	0	0	0	0	0
Social Benefits repayment	100	145,330	450,004	0	0	0	0
Canada workers benefit (CWB)	101	388,340	617,929	19,250	19,312	36,430	60,963
Canada Training Credit (CTC)	102	135,050	39,341	3,640	969	2,660	715
Eligible educator school supply tax credit	103	11,860	1,490	110	15	80	9
Net provincial or territorial tax	104	3,010	109,018	0	0	0	0
Total tax payable	105	4,661,770	39,776,931	1,140	570	2,810	1,056



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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)
Number of taxable returns	1	4,470	0	80,850	0	153,460	0
Number of non-taxable returns	2	387,360	0	406,080	0	457,110	0
Total number of returns	3	391,830	0	486,930	0	610,570	0
Employment income	4	186,710	1,863,056	186,540	2,463,030	190,430	3,127,421
Commissions (from employment)	5	4,690	4,741	5,160	7,317	5,250	10,973
Other employment income	6	7,030	31,700	8,810	42,291	11,850	55,365
Old age security (OAS) pension	7	93,120	664,080	179,230	1,301,546	388,810	3,043,090
CPP or QPP benefits	8	123,230	469,222	203,950	1,025,502	392,630	2,371,160
Other pensions and superannuation	9	20,550	60,530	50,380	168,041	134,980	514,384
Elected split-pension amount	10	7,710	36,071	15,150	107,647	21,170	197,759
Employment insurance and other benefits	11	20,730	124,846	33,890	246,231	46,450	352,072
Taxable amount of dividends from taxable Canadian corporations	12	11,870	18,440	22,260	36,466	35,980	73,014
Interest and other investment income	13	65,350	33,907	93,710	54,406	148,610	97,955
Net partnership income (limited or non-active partners only)	14	0	0	80	58	0	0
Net rental income	15	9,580	19,547	14,380	32,676	19,250	50,841
Taxable capital gains	16	9,100	14,793	14,150	24,091	20,930	34,934
RRSP income	17	8,690	30,824	12,800	51,388	17,210	66,328
Other income	18	66,920	219,173	79,290	281,029	81,510	295,732
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	5,000	25,461	4,870	27,406	4,070	23,748
Net business income	20	41,310	319,153	44,170	431,695	40,100	445,235
Net professional income	21	5,660	38,959	5,930	51,226	5,370	52,988
Net commission income	22	2,680	16,489	2,820	21,232	2,780	21,597
Net farming income	23	2,180	4,068	3,120	9,647	3,040	7,355
Net fishing income	24	0	0	20	-12	20	-7
Workers' compensation benefits	25	4,210	21,461	8,570	59,562	14,250	139,765
Social assistance payments	26	63,510	637,362	87,670	1,219,309	11,640	88,013
Net federal supplements	27	69,000	262,058	145,910	835,438	346,350	2,542,535
Total income assessed	28	391,830	4,918,907	486,930	8,501,178	610,570	13,618,266
Registered pension plan (RPP) deduction	29	25,920	8,488	32,390	14,375	37,740	22,482
RRSP/PRPP deduction	30	5,480	9,020	11,870	19,499	21,380	40,779
Deduction for elected split-pension amount	31	620	997	1,800	2,764	4,180	8,415
Annual union, professional, or like dues	32	59,200	9,557	61,760	11,806	63,860	14,650
Child care expenses	33	18,240	42,242	20,910	52,876	23,820	65,639
Business investment loss	34	0	0	0	0	40	947
Moving expenses	35	240	444	270	431	370	675
Support payments made	36	50	86	60	129	110	325
Carrying charges and interest expenses	37	3,330	5,929	5,390	9,396	7,610	14,074
Deduction for CPP or QPP contributions on self-employment and other earnings	38	42,830	19,439	45,090	29,007	40,070	31,440
Deduction for CPP or QPP enhanced contributions on employment income	39	135,650	7,408	154,640	12,674	164,920	18,144



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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	44,700	1,595	46,650	2,124	0	0
Exploration and development expenses	41	0	0	0	0	0	0
Other employment expenses	42	3,710	2,109	5,600	3,398	7,510	5,920
Clergy residence deduction	43	30	108	40	93	50	202
Other deductions	44	9,000	8,627	12,790	13,068	18,150	20,381
Federal COVID-19 benefits repayment	45	3,350	4,148	5,010	6,441	6,290	8,066
Total deductions before adjustments	46	194,760	120,898	211,210	178,807	220,100	254,468
Social benefits repayment	47	0	0	0	0	0	0
Net income	48	391,570	4,799,918	486,760	8,323,792	610,440	13,365,757
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	134,820	920,882	235,850	2,114,312	368,450	2,770,314
Non-capital losses of other years	52	50	139	410	541	540	1,225
Net capital losses of other years	53	470	799	770	921	1,250	1,518
Capital gains deduction	54	10	84	50	195	80	423
Northern residents deductions	55	800	1,873	1,520	4,595	2,070	7,396
Additional deductions	56	1,590	5,262	2,820	8,430	8,000	48,353
Farming/fishing losses of prior years	57	0	0	70	102	0	0
Total deductions from net income	58	136,430	929,526	238,620	2,129,697	371,870	2,830,139
Taxable income assessed	59	360,630	3,872,455	437,590	6,196,942	605,370	10,545,184
Basic personal amount	60	391,790	5,609,420	486,910	6,989,559	610,560	8,776,749
Age amount	61	97,810	770,811	182,060	1,436,972	390,980	3,087,486
Spouse or common-law partner amount	62	17,090	152,628	26,770	187,451	38,150	230,216
Canada caregiver amount	63	1,970	10,425	4,410	24,357	5,080	28,029
Amount for an eligible dependant	64	13,320	183,640	11,040	151,344	11,250	153,712
Family caregiver amount for children under 18 years of age	65	1,000	2,725	820	2,194	820	2,157
CPP or QPP contributions through employment	66	138,650	54,964	157,110	93,356	167,200	133,427
CPP or QPP contributions on self-employment and other earnings	67	42,830	19,439	45,090	29,007	40,070	31,440
Employment insurance premiums	68	169,030	21,926	167,220	28,842	169,270	36,258
PPIP premiums paid	69	0	0	171,450	11,910	174,230	15,069
PPIP premiums payable on employment income	70	4,450	171	4,960	254	5,160	328
PPIP premiums payable on self-employment income	71	44,810	2,054	46,870	2,735	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	70	207	80	243	120	345
Canada employment amount	73	187,910	232,548	189,200	232,441	195,400	237,811
Home accessibility expenses	74	100	436	290	1,052	750	2,168
Home buyers' amount	75	290	2,439	520	4,035	940	6,892
Digital news subscription expenses	76	820	205	1,260	295	1,810	374
Pension income amount	77	26,770	38,129	61,940	98,223	150,110	244,880



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Disability amount	78	12,860	114,390	24,760	218,447	18,060	159,313
Disability amount transferred from a dependant	79	2,210	28,408	2,140	24,838	2,760	30,094
Interest paid on student loans	80	110	85	450	189	940	407
Tuition, education, and textbook amounts	81	350	514	45,070	44,371	55,500	134,256
Tuition, education, and textbook amounts transferred from a child	82	70	97	320	476	700	1,244
Amounts transferred from spouse or common-law partner	83	25,500	147,480	50,970	345,528	44,820	317,240
Medical expenses	84	84,110	142,893	121,160	232,895	227,760	473,649
Total tax credits on personal amounts	85	391,830	1,128,853	486,930	1,519,815	610,570	2,111,257
Allowable charitable donations and government gifts	86	6,150	1,264	22,170	3,685	45,880	11,438
Eligible cultural and ecological gifts	87	0	0	70	22	130	44
Total tax credit on donations and gifts	88	5,710	310	20,810	863	43,940	2,771
Total federal non-refundable tax credits	89	391,830	1,129,163	486,930	1,520,678	610,570	2,114,028
Federal dividend tax credit	90	1,760	11	7,670	745	12,690	2,917
Minimum tax carryover	91	0	0	0	0	300	160
Basic federal tax	92	3,610	1,703	81,370	23,180	154,680	94,111
Federal foreign tax credit	93	60	13	1,660	59	3,960	171
Federal political contribution tax credit	94	0	0	0	0	150	13
Investment tax credit	95	0	0	0	0	50	21
Labour-sponsored funds tax credit (provincially registered)	96	20	2	490	45	0	0
Alternative minimum tax payable	97	0	0	0	0	0	0
Net federal tax	98	4,120	2,219	80,560	23,616	153,300	94,014
CPP contributions on self-employment	99	0	0	0	0	0	0
Social Benefits repayment	100	0	0	0	0	0	0
Canada workers benefit (CWB)	101	61,460	155,095	72,820	159,182	77,490	119,004
Canada Training Credit (CTC)	102	4,190	1,114	5,380	1,462	6,000	1,643
Eligible educator school supply tax credit	103	110	13	120	13	140	18
Net provincial or territorial tax	104	0	0	0	0	50	11
Total tax payable	105	4,470	2,258	80,850	23,690	153,460	94,091



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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	244,530	0	285,610	0	328,380	0
Number of non-taxable returns	2	165,430	0	76,040	0	41,300	0
Total number of returns	3	409,960	0	361,650	0	369,670	0
Employment income	4	204,160	4,189,161	222,140	5,583,298	240,310	7,156,275
Commissions (from employment)	5	5,480	16,064	5,790	21,617	5,920	27,563
Other employment income	6	17,010	71,625	20,300	85,700	25,190	96,817
Old age security (OAS) pension	7	187,310	1,481,812	127,300	995,549	124,460	971,724
CPP or QPP benefits	8	206,190	1,639,528	148,940	1,210,114	147,300	1,228,967
Other pensions and superannuation	9	149,110	1,154,044	114,400	1,436,024	117,590	1,884,270
Elected split-pension amount	10	40,500	400,224	28,180	332,680	39,720	486,497
Employment insurance and other benefits	11	57,890	444,627	65,450	513,248	68,400	546,332
Taxable amount of dividends from taxable Canadian corporations	12	37,190	104,071	34,170	139,192	36,930	154,827
Interest and other investment income	13	132,300	113,449	119,940	107,268	128,970	116,941
Net partnership income (limited or non-active partners only)	14	110	100	0	0	130	80
Net rental income	15	19,990	67,409	18,440	63,132	18,750	63,703
Taxable capital gains	16	22,580	47,368	20,500	53,062	22,230	63,025
RRSP income	17	18,920	82,686	19,350	93,240	21,840	106,986
Other income	18	75,150	314,906	68,470	285,029	66,540	249,203
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	3,360	19,712	2,980	16,176	2,720	15,401
Net business income	20	34,320	430,346	29,350	397,117	26,010	365,846
Net professional income	21	4,750	51,655	4,260	51,037	3,840	50,174
Net commission income	22	2,460	23,484	2,270	22,694	2,250	22,855
Net farming income	23	2,640	8,374	2,320	8,902	2,260	7,132
Net fishing income	24	40	308	40	281	40	417
Workers' compensation benefits	25	16,220	183,084	16,700	198,853	17,100	201,526
Social assistance payments	26	5,690	30,974	3,620	18,938	2,180	10,962
Net federal supplements	27	108,330	356,802	31,400	107,107	16,630	57,481
Total income assessed	28	409,960	11,239,730	361,650	11,747,319	369,670	13,891,335
Registered pension plan (RPP) deduction	29	45,010	34,388	53,370	50,870	64,660	76,328
RRSP/PRPP deduction	30	31,220	69,402	43,990	105,981	60,480	152,511
Deduction for elected split-pension amount	31	9,080	24,121	16,290	66,261	22,120	122,043
Annual union, professional, or like dues	32	69,690	19,373	77,120	25,793	87,430	34,730
Child care expenses	33	27,460	82,586	30,960	97,804	33,290	109,007
Business investment loss	34	40	629	40	709	30	670
Moving expenses	35	460	871	400	1,002	440	967
Support payments made	36	150	518	170	736	210	1,051
Carrying charges and interest expenses	37	9,270	19,416	9,460	21,021	10,400	24,531
Deduction for CPP or QPP contributions on self-employment and other earnings	38	35,150	31,794	30,250	30,665	26,470	29,157
Deduction for CPP or QPP enhanced contributions on employment income	39	185,050	26,035	207,000	36,266	226,960	47,929



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	35,890	2,118	30,590	1,980	26,760	1,842
Exploration and development expenses	41	20	103	20	111	30	115
Other employment expenses	42	9,900	7,933	13,260	11,303	17,730	15,801
Clergy residence deduction	43	60	245	90	547	160	1,143
Other deductions	44	19,370	19,892	21,410	23,497	23,120	26,769
Federal COVID-19 benefits repayment	45	8,060	10,257	9,890	12,594	11,710	15,559
Total deductions before adjustments	46	237,820	349,758	257,260	487,192	277,310	660,205
Social benefits repayment	47	0	0	0	0	0	0
Net income	48	409,870	10,891,455	361,580	11,261,256	369,620	13,231,857
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0
Security options deductions	50	0	0	0	0	30	42
Other payments deduction	51	128,140	570,862	50,610	324,898	35,210	269,969
Non-capital losses of other years	52	610	2,154	550	2,535	510	2,499
Net capital losses of other years	53	1,800	2,304	2,060	2,433	2,510	3,039
Capital gains deduction	54	120	875	140	1,133	170	1,705
Northern residents deductions	55	1,400	5,188	1,400	5,223	1,560	5,958
Additional deductions	56	5,890	31,825	3,480	23,384	2,760	23,852
Farming/fishing losses of prior years	57	100	396	100	502	110	555
Total deductions from net income	58	133,020	614,031	56,750	363,223	41,940	308,100
Taxable income assessed	59	407,290	10,279,089	359,720	10,901,520	368,240	12,924,503
Basic personal amount	60	409,950	5,893,037	361,650	5,199,900	369,670	5,317,501
Age amount	61	189,500	1,496,483	129,640	1,023,778	126,980	1,002,728
Spouse or common-law partner amount	62	30,860	204,349	27,950	203,903	25,020	198,193
Canada caregiver amount	63	3,550	18,631	3,370	17,880	3,460	18,727
Amount for an eligible dependant	64	12,040	164,965	12,960	176,588	13,670	185,377
Family caregiver amount for children under 18 years of age	65	900	2,378	1,050	2,730	1,210	3,128
CPP or QPP contributions through employment	66	186,870	190,805	208,440	264,841	228,120	349,352
CPP or QPP contributions on self-employment and other earnings	67	35,150	31,794	30,250	30,665	26,470	29,157
Employment insurance premiums	68	185,740	48,550	204,860	64,585	223,570	82,979
PPIP premiums paid	69	0	0	210,150	26,945	228,600	34,591
PPIP premiums payable on employment income	70	5,210	411	5,270	505	5,440	606
PPIP premiums payable on self-employment income	71	36,180	2,728	30,800	2,550	26,950	2,373
Volunteer firefighters' amount/search and rescue volunteers' amount	72	130	393	160	483	210	630
Canada employment amount	73	212,970	258,956	232,400	283,817	252,750	307,972
Home accessibility expenses	74	630	1,787	610	1,823	630	2,265
Home buyers' amount	75	1,430	10,221	1,930	14,017	2,600	19,061
Digital news subscription expenses	76	1,980	387	2,070	393	2,750	495
Pension income amount	77	169,210	327,583	127,410	250,487	129,930	256,501



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	10,570	92,819	8,020	70,903	7,350	65,217
Disability amount transferred from a dependant	79	2,420	27,368	2,680	29,998	3,010	33,980
Interest paid on student loans	80	1,240	466	1,580	678	1,870	778
Tuition, education, and textbook amounts	81	43,630	146,587	34,260	129,394	28,940	119,219
Tuition, education, and textbook amounts transferred from a child	82	1,140	2,045	1,790	3,227	2,520	4,278
Amounts transferred from spouse or common-law partner	83	34,660	234,963	27,110	185,643	20,730	138,058
Medical expenses	84	205,060	464,454	188,040	465,752	194,030	495,205
Total tax credits on personal amounts	85	409,960	1,441,597	361,650	1,263,139	369,670	1,295,898
Allowable charitable donations and government gifts	86	52,870	16,325	54,980	21,886	62,210	29,080
Eligible cultural and ecological gifts	87	100	45	90	43	130	80
Total tax credit on donations and gifts	88	51,030	3,962	53,330	5,462	60,770	7,370
Total federal non-refundable tax credits	89	409,960	1,445,559	361,650	1,268,601	369,670	1,303,268
Federal dividend tax credit	90	23,980	6,451	29,090	11,232	34,760	14,365
Minimum tax carryover	91	460	357	540	598	630	910
Basic federal tax	92	248,180	224,278	287,780	410,402	329,880	647,482
Federal foreign tax credit	93	8,560	293	11,770	543	14,910	811
Federal political contribution tax credit	94	400	32	550	53	740	73
Investment tax credit	95	60	39	80	69	90	78
Labour-sponsored funds tax credit (provincially registered)	96	3,500	743	5,980	1,435	9,990	2,677
Alternative minimum tax payable	97	0	0	0	0	10	48
Net federal tax	98	244,410	223,543	285,560	408,571	328,350	644,056
CPP contributions on self-employment	99	0	0	0	0	0	0
Social Benefits repayment	100	0	0	0	0	0	0
Canada workers benefit (CWB)	101	77,320	61,329	21,990	21,737	10,350	10,618
Canada Training Credit (CTC)	102	6,570	1,774	6,640	1,819	6,800	1,889
Eligible educator school supply tax credit	103	170	21	260	31	310	38
Net provincial or territorial tax	104	40	12	50	19	40	18
Total tax payable	105	244,530	223,620	285,610	408,645	328,380	644,120



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	335,080	0	338,190	0	351,670	0
Number of non-taxable returns	2	23,190	0	14,430	0	8,990	0
Total number of returns	3	358,270	0	352,620	0	360,650	0
Employment income	4	253,220	8,795,568	260,920	10,343,148	265,250	11,613,180
Commissions (from employment)	5	5,880	33,026	5,950	39,690	5,770	48,973
Other employment income	6	28,180	105,508	29,700	109,149	32,600	116,750
Old age security (OAS) pension	7	101,840	791,440	89,840	696,337	94,270	731,435
CPP or QPP benefits	8	125,650	1,084,845	113,180	997,862	118,990	1,061,502
Other pensions and superannuation	9	102,140	2,083,264	93,590	2,268,625	102,930	2,797,107
Elected split-pension amount	10	23,910	302,363	21,950	295,611	40,620	501,208
Employment insurance and other benefits	11	67,420	555,148	63,280	528,607	57,940	497,467
Taxable amount of dividends from taxable Canadian corporations	12	37,610	197,228	38,210	237,566	44,580	261,139
Interest and other investment income	13	129,440	116,313	133,670	119,368	147,340	138,676
Net partnership income (limited or non-active partners only)	14	140	103	140	285	180	71
Net rental income	15	18,750	62,800	19,250	61,120	20,500	62,772
Taxable capital gains	16	22,330	69,270	22,390	73,735	26,760	92,348
RRSP income	17	23,690	113,816	25,550	122,703	28,730	144,395
Other income	18	62,790	224,661	59,490	210,324	60,810	222,535
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	2,330	15,002	1,970	13,984	1,690	11,571
Net business income	20	24,010	352,215	21,750	320,051	20,610	302,086
Net professional income	21	3,760	52,423	3,570	52,115	3,610	52,581
Net commission income	22	2,080	22,378	2,050	22,097	1,990	22,491
Net farming income	23	2,150	7,668	2,130	6,633	2,210	7,467
Net fishing income	24	40	553	40	747	50	1,019
Workers' compensation benefits	25	16,790	185,826	17,140	193,531	16,440	160,591
Social assistance payments	26	1,350	6,708	830	4,376	550	3,078
Net federal supplements	27	10,780	35,026	7,170	21,930	4,610	13,691
Total income assessed	28	358,270	15,219,582	352,620	16,745,228	360,650	18,870,562
Registered pension plan (RPP) deduction	29	78,910	118,303	96,950	184,145	110,990	253,627
RRSP/PRPP deduction	30	78,130	213,795	94,230	288,143	109,140	366,689
Deduction for elected split-pension amount	31	30,180	193,730	30,140	248,625	32,950	282,899
Annual union, professional, or like dues	32	98,400	46,802	110,340	61,933	120,040	75,404
Child care expenses	33	35,560	116,056	36,100	118,692	35,460	115,828
Business investment loss	34	40	1,279	50	764	50	1,675
Moving expenses	35	440	1,221	470	1,391	430	1,550
Support payments made	36	260	1,485	290	1,812	290	2,111
Carrying charges and interest expenses	37	11,780	27,332	11,410	27,999	14,400	34,797
Deduction for CPP or QPP contributions on self-employment and other earnings	38	24,470	28,888	22,070	27,046	20,900	26,221
Deduction for CPP or QPP enhanced contributions on employment income	39	241,910	60,165	250,220	71,869	253,490	81,578



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	24,590	1,796	22,120	1,660	20,980	1,598
Exploration and development expenses	41	40	56	40	142	50	206
Other employment expenses	42	24,460	21,085	33,130	27,885	41,280	35,007
Clergy residence deduction	43	180	1,439	170	1,645	190	1,740
Other deductions	44	23,730	29,242	22,260	29,029	21,310	29,503
Federal COVID-19 benefits repayment	45	12,650	16,887	12,630	17,521	12,150	17,237
Total deductions before adjustments	46	296,160	879,602	299,700	1,110,325	306,370	1,327,726
Social benefits repayment	47	0	0	0	0	0	0
Net income	48	358,230	14,340,754	352,590	15,635,641	360,620	17,543,789
Canadian Forces personnel and police deduction	49	10	112	10	241	20	319
Security options deductions	50	40	49	0	0	0	0
Other payments deduction	51	28,440	227,560	24,830	219,837	21,380	177,361
Non-capital losses of other years	52	490	2,793	380	2,222	350	2,426
Net capital losses of other years	53	2,580	3,494	2,630	3,523	3,260	4,475
Capital gains deduction	54	200	2,690	200	2,961	240	4,360
Northern residents deductions	55	1,590	6,232	1,470	5,774	1,400	5,528
Additional deductions	56	2,020	22,505	1,710	20,806	1,610	20,353
Farming/fishing losses of prior years	57	100	610	110	669	100	691
Total deductions from net income	58	34,780	266,448	30,830	256,583	27,890	215,840
Taxable income assessed	59	357,320	14,074,891	351,750	15,379,685	360,160	17,328,606
Basic personal amount	60	358,270	5,154,604	352,620	5,074,023	360,650	5,189,977
Age amount	61	104,330	796,829	92,430	655,396	97,010	632,111
Spouse or common-law partner amount	62	21,860	189,566	19,570	177,689	17,960	165,978
Canada caregiver amount	63	3,360	18,452	3,290	18,378	3,100	17,875
Amount for an eligible dependant	64	13,950	188,660	14,270	190,922	13,890	185,951
Family caregiver amount for children under 18 years of age	65	1,340	3,506	1,440	3,752	1,520	3,918
CPP or QPP contributions through employment	66	242,860	438,112	251,230	523,098	254,440	593,307
CPP or QPP contributions on self-employment and other earnings	67	24,470	28,888	22,070	27,046	20,900	26,221
Employment insurance premiums	68	237,320	102,107	245,450	120,292	248,070	134,802
PPIP premiums paid	69	242,190	42,516	249,910	50,013	252,710	56,100
PPIP premiums payable on employment income	70	5,500	731	5,550	854	5,800	1,016
PPIP premiums payable on self-employment income	71	24,800	2,314	22,320	2,139	21,180	2,059
Volunteer firefighters' amount/search and rescue volunteers' amount	72	300	906	360	1,080	410	1,227
Canada employment amount	73	266,140	325,530	272,660	335,364	277,040	340,358
Home accessibility expenses	74	620	2,104	570	2,139	600	2,342
Home buyers' amount	75	3,370	24,731	3,910	28,846	4,320	32,178
Digital news subscription expenses	76	3,000	534	3,260	564	4,390	745
Pension income amount	77	111,140	219,316	101,570	200,519	115,450	228,606



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	6,160	54,614	5,190	46,012	5,000	44,359
Disability amount transferred from a dependant	79	3,280	38,447	3,400	40,224	3,510	42,204
Interest paid on student loans	80	2,030	799	2,240	881	2,230	1,058
Tuition, education, and textbook amounts	81	24,570	102,595	21,770	91,793	19,530	78,159
Tuition, education, and textbook amounts transferred from a child	82	2,970	5,043	3,540	5,777	4,260	7,018
Amounts transferred from spouse or common-law partner	83	16,000	97,423	12,270	72,413	9,480	56,970
Medical expenses	84	178,570	457,934	167,050	438,700	165,840	475,453
Total tax credits on personal amounts	85	358,270	1,240,120	352,620	1,212,151	360,650	1,244,080
Allowable charitable donations and government gifts	86	63,880	33,712	66,230	37,108	71,200	41,125
Eligible cultural and ecological gifts	87	100	79	100	92	130	154
Total tax credit on donations and gifts	88	62,610	8,659	64,970	9,585	69,960	10,660
Total federal non-refundable tax credits	89	358,270	1,248,778	352,620	1,221,736	360,650	1,254,740
Federal dividend tax credit	90	36,700	19,098	37,970	23,487	44,690	27,185
Minimum tax carryover	91	640	1,161	710	1,624	780	2,193
Basic federal tax	92	336,110	856,991	339,000	1,069,623	352,300	1,334,220
Federal foreign tax credit	93	16,140	1,117	16,650	1,351	20,620	1,843
Federal political contribution tax credit	94	840	92	940	104	1,190	136
Investment tax credit	95	60	78	80	113	90	133
Labour-sponsored funds tax credit (provincially registered)	96	14,480	4,110	19,720	6,310	24,220	8,511
Alternative minimum tax payable	97	10	19	30	58	0	0
Net federal tax	98	335,060	851,769	338,180	1,061,882	351,660	1,323,708
CPP contributions on self-employment	99	0	0	0	0	0	0
Social Benefits repayment	100	0	0	0	0	0	0
Canada workers benefit (CWB)	101	6,040	5,079	2,400	1,871	850	947
Canada Training Credit (CTC)	102	7,000	1,989	7,300	2,075	7,660	2,258
Eligible educator school supply tax credit	103	350	42	440	54	640	75
Net provincial or territorial tax	104	40	26	40	26	50	44
Total tax payable	105	335,080	851,847	338,190	1,061,957	351,670	1,323,788



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	297,150	0	497,680	0	386,100	0
Number of non-taxable returns	2	5,730	0	6,270	0	3,000	0
Total number of returns	3	302,880	0	503,950	0	389,110	0
Employment income	4	239,360	11,733,109	415,990	23,359,833	332,450	21,820,813
Commissions (from employment)	5	5,540	58,152	9,820	131,582	8,150	151,235
Other employment income	6	29,920	109,094	58,150	224,040	54,260	197,603
Old age security (OAS) pension	7	65,390	506,546	91,550	706,718	59,310	458,335
CPP or QPP benefits	8	83,870	771,158	119,870	1,131,666	78,720	764,046
Other pensions and superannuation	9	71,860	2,322,921	104,220	3,742,540	70,450	2,785,286
Elected split-pension amount	10	12,940	146,425	19,450	239,823	15,360	214,293
Employment insurance and other benefits	11	49,600	431,538	77,120	681,824	54,210	473,070
Taxable amount of dividends from taxable Canadian corporations	12	37,710	276,266	68,720	553,450	60,020	576,073
Interest and other investment income	13	125,610	119,220	217,680	223,615	177,530	208,459
Net partnership income (limited or non-active partners only)	14	0	0	280	367	260	270
Net rental income	15	18,690	57,701	35,140	112,776	30,540	101,843
Taxable capital gains	16	22,320	88,674	40,790	184,764	35,840	204,707
RRSP income	17	25,660	113,431	46,500	215,487	39,700	193,530
Other income	18	49,650	172,107	82,060	307,755	62,860	270,793
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	1,360	9,292	2,030	14,521	1,220	9,289
Net business income	20	17,550	258,430	28,960	438,110	21,920	372,158
Net professional income	21	3,220	53,585	6,060	108,730	5,140	109,124
Net commission income	22	1,720	21,568	2,950	47,207	2,160	42,830
Net farming income	23	1,900	6,592	3,100	9,569	2,570	9,155
Net fishing income	24	60	1,209	80	2,239	70	2,214
Workers' compensation benefits	25	14,220	126,229	22,510	184,618	17,500	123,984
Social assistance payments	26	350	2,133	420	2,235	190	1,457
Net federal supplements	27	3,130	9,188	3,530	10,458	1,960	5,961
Total income assessed	28	302,880	17,400,135	503,950	32,643,966	389,110	29,104,393
Registered pension plan (RPP) deduction	29	111,370	306,539	212,290	726,328	187,260	800,240
RRSP/PRPP deduction	30	110,170	423,183	209,930	949,864	184,110	991,516
Deduction for elected split-pension amount	31	30,600	326,584	44,920	593,782	29,310	452,150
Annual union, professional, or like dues	32	115,640	82,139	212,360	174,033	179,270	173,133
Child care expenses	33	31,500	104,180	52,210	174,468	40,070	133,326
Business investment loss	34	50	919	90	1,920	80	1,778
Moving expenses	35	480	2,048	860	4,262	730	4,215
Support payments made	36	310	2,073	570	4,132	500	3,964
Carrying charges and interest expenses	37	12,210	34,531	22,790	68,173	20,450	68,023
Deduction for CPP or QPP contributions on self-employment and other earnings	38	17,980	23,380	29,740	40,194	21,620	30,548
Deduction for CPP or QPP enhanced contributions on employment income	39	230,940	83,266	403,380	164,062	323,950	139,265



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	17,900	1,412	0	0	23,320	2,196
Exploration and development expenses	41	50	336	140	734	140	542
Other employment expenses	42	45,050	39,251	94,150	90,361	84,620	88,183
Clergy residence deduction	43	160	1,708	250	3,103	230	3,032
Other deductions	44	18,000	26,511	28,330	47,309	19,710	38,872
Federal COVID-19 benefits repayment	45	10,210	14,824	16,200	24,025	11,080	16,887
Total deductions before adjustments	46	273,720	1,472,942	465,500	3,069,311	365,560	2,947,925
Social benefits repayment	47	0	0	0	0	0	0
Net income	48	302,860	15,927,641	503,910	29,575,783	389,070	26,156,547
Canadian Forces personnel and police deduction	49	40	915	310	6,096	530	11,659
Security options deductions	50	0	0	0	0	120	519
Other payments deduction	51	17,530	137,550	26,290	197,312	19,580	131,401
Non-capital losses of other years	52	290	2,419	450	3,918	290	3,041
Net capital losses of other years	53	2,750	4,370	5,310	8,511	4,760	9,262
Capital gains deduction	54	250	4,896	520	12,582	630	19,264
Northern residents deductions	55	1,260	5,272	2,270	9,871	1,980	8,738
Additional deductions	56	1,160	14,252	1,570	19,990	1,230	26,305
Farming/fishing losses of prior years	57	100	669	140	697	140	891
Total deductions from net income	58	23,020	170,802	36,320	259,814	28,710	211,599
Taxable income assessed	59	302,690	15,757,088	503,740	29,316,314	388,950	25,952,743
Basic personal amount	60	302,880	4,358,941	503,950	7,252,878	389,100	5,600,001
Age amount	61	67,630	407,886	95,490	495,341	62,730	243,116
Spouse or common-law partner amount	62	16,260	153,060	27,050	256,253	21,160	201,844
Canada caregiver amount	63	2,640	15,608	4,070	24,914	2,910	17,405
Amount for an eligible dependant	64	12,390	164,935	20,700	274,453	16,300	215,679
Family caregiver amount for children under 18 years of age	65	1,370	3,502	2,680	6,927	2,330	6,025
CPP or QPP contributions through employment	66	231,660	604,557	404,480	1,183,474	324,690	1,001,120
CPP or QPP contributions on self-employment and other earnings	67	17,980	23,380	29,740	40,194	21,620	30,548
Employment insurance premiums	68	225,860	136,524	392,400	257,937	313,640	213,470
PPIP premiums paid	69	229,220	56,573	397,840	111,996	317,490	104,174
PPIP premiums payable on employment income	70	5,980	1,184	13,110	3,086	12,320	3,424
PPIP premiums payable on self-employment income	71	18,100	1,819	0	0	23,570	2,828
Volunteer firefighters' amount/search and rescue volunteers' amount	72	460	1,368	980	2,925	810	2,430
Canada employment amount	73	247,480	307,783	428,390	535,819	340,510	428,283
Home accessibility expenses	74	540	2,161	840	3,797	610	2,763
Home buyers' amount	75	4,540	33,658	8,870	67,470	7,430	58,486
Digital news subscription expenses	76	3,770	638	6,740	1,154	5,790	978
Pension income amount	77	78,810	155,788	114,220	225,500	77,870	153,576



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	3,500	31,013	5,280	46,797	3,630	32,192
Disability amount transferred from a dependant	79	3,160	38,594	5,660	70,830	4,670	59,375
Interest paid on student loans	80	2,110	882	3,770	1,584	2,980	1,190
Tuition, education, and textbook amounts	81	17,180	65,304	28,740	104,218	20,240	60,083
Tuition, education, and textbook amounts transferred from a child	82	4,390	7,343	8,910	15,146	8,670	15,040
Amounts transferred from spouse or common-law partner	83	7,620	45,147	11,150	62,673	7,970	41,782
Medical expenses	84	124,490	339,455	181,500	506,145	119,500	346,840
Total tax credits on personal amounts	85	302,880	1,040,069	503,950	1,727,210	389,110	1,321,840
Allowable charitable donations and government gifts	86	63,890	38,126	112,830	71,545	93,740	61,850
Eligible cultural and ecological gifts	87	100	193	160	280	140	334
Total tax credit on donations and gifts	88	62,780	9,942	110,850	18,766	92,280	16,307
Total federal non-refundable tax credits	89	302,880	1,050,011	503,950	1,745,976	389,110	1,338,146
Federal dividend tax credit	90	37,910	28,672	69,290	58,492	60,380	60,634
Minimum tax carryover	91	700	2,193	1,430	5,208	1,240	4,684
Basic federal tax	92	297,690	1,341,339	498,360	2,830,502	386,500	2,847,474
Federal foreign tax credit	93	16,990	1,952	31,850	4,542	27,840	5,015
Federal political contribution tax credit	94	1,030	126	1,860	236	1,630	216
Investment tax credit	95	80	147	160	250	130	199
Labour-sponsored funds tax credit (provincially registered)	96	25,560	10,011	51,300	22,031	46,610	21,522
Alternative minimum tax payable	97	20	41	90	195	260	217
Net federal tax	98	297,140	1,329,196	497,670	2,803,588	386,090	2,820,639
CPP contributions on self-employment	99	0	0	0	0	0	0
Social Benefits repayment	100	0	0	0	0	0	0
Canada workers benefit (CWB)	101	500	640	530	681	260	376
Canada Training Credit (CTC)	102	7,620	2,281	14,240	4,250	11,610	3,488
Eligible educator school supply tax credit	103	930	114	1,790	228	1,370	172
Net provincial or territorial tax	104	40	41	80	116	80	127
Total tax payable	105	297,150	1,329,274	497,680	2,803,768	386,100	2,821,524



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	308,800	0	250,360	0	521,020	0
Number of non-taxable returns	2	1,640	0	970	0	1,950	0
Total number of returns	3	310,440	0	251,330	0	522,970	0
Employment income	4	266,830	20,001,334	226,950	19,377,663	469,520	49,366,963
Commissions (from employment)	5	6,790	168,638	5,590	176,327	16,690	760,383
Other employment income	6	51,030	152,687	40,980	110,713	92,220	289,780
Old age security (OAS) pension	7	45,550	353,178	24,070	185,543	46,610	360,220
CPP or QPP benefits	8	58,780	583,682	33,100	335,329	66,120	692,894
Other pensions and superannuation	9	54,620	2,276,615	32,090	1,455,696	67,070	3,388,130
Elected split-pension amount	10	16,920	276,970	7,320	102,439	16,640	205,758
Employment insurance and other benefits	11	40,760	325,168	27,620	201,314	42,850	322,455
Taxable amount of dividends from taxable Canadian corporations	12	54,950	636,137	44,420	561,816	124,400	2,129,020
Interest and other investment income	13	147,080	196,343	118,570	151,596	266,760	484,150
Net partnership income (limited or non-active partners only)	14	290	698	270	955	1,120	5,172
Net rental income	15	27,590	100,228	23,800	85,664	62,650	303,917
Taxable capital gains	16	33,450	220,610	26,900	203,176	77,820	912,433
RRSP income	17	33,320	176,246	26,710	139,545	54,030	386,357
Other income	18	51,590	247,615	40,090	225,958	99,860	894,535
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	840	6,109	560	4,223	990	9,501
Net business income	20	17,290	322,275	13,600	274,747	31,000	896,711
Net professional income	21	4,670	115,678	4,130	111,572	12,320	515,773
Net commission income	22	1,770	44,191	1,450	37,712	3,530	166,318
Net farming income	23	2,140	7,059	1,620	6,546	3,850	23,819
Net fishing income	24	60	2,769	40	2,240	120	9,117
Workers' compensation benefits	25	12,110	77,606	8,130	46,926	15,340	93,088
Social assistance payments	26	130	518	0	0	120	826
Net federal supplements	27	1,150	3,597	710	2,257	1,590	5,306
Total income assessed	28	310,440	26,303,866	251,330	23,806,451	522,970	62,245,547
Registered pension plan (RPP) deduction	29	161,810	827,592	151,680	936,324	294,310	2,197,719
RRSP/PRPP deduction	30	159,040	985,403	144,270	989,418	335,800	3,507,096
Deduction for elected split-pension amount	31	21,630	328,391	15,340	247,872	33,500	641,362
Annual union, professional, or like dues	32	151,620	168,064	139,320	173,212	251,620	333,948
Child care expenses	33	30,320	96,349	24,790	72,347	40,590	125,950
Business investment loss	34	70	1,250	60	1,583	180	5,265
Moving expenses	35	540	4,676	480	3,786	960	11,643
Support payments made	36	480	4,532	430	3,961	1,420	17,606
Carrying charges and interest expenses	37	19,940	68,527	15,640	62,350	46,040	222,173
Deduction for CPP or QPP contributions on self-employment and other earnings	38	17,200	24,597	14,060	19,108	34,970	56,113
Deduction for CPP or QPP enhanced contributions on employment income	39	260,640	114,113	223,120	99,224	462,650	206,811



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	18,530	1,989	10,730	1,574	22,420	4,528
Exploration and development expenses	41	170	958	170	1,356	790	8,209
Other employment expenses	42	72,800	75,605	65,500	62,292	164,190	165,476
Clergy residence deduction	43	150	2,021	80	1,207	190	3,341
Other deductions	44	14,140	32,760	9,850	27,313	18,770	106,140
Federal COVID-19 benefits repayment	45	8,060	12,500	5,110	8,072	8,850	14,399
Total deductions before adjustments	46	293,060	2,749,362	244,120	2,711,012	509,970	7,627,868
Social benefits repayment	47	27,250	17,573	27,730	36,432	55,100	166,034
Net income	48	310,420	23,537,710	251,310	21,059,260	522,920	54,454,041
Canadian Forces personnel and police deduction	49	230	5,260	130	3,098	230	7,894
Security options deductions	50	130	473	130	569	650	3,873
Other payments deduction	51	13,320	81,714	8,880	49,644	16,800	98,799
Non-capital losses of other years	52	220	3,438	150	1,709	360	6,172
Net capital losses of other years	53	4,720	8,980	3,680	7,734	11,340	29,866
Capital gains deduction	54	630	22,578	530	20,690	1,950	102,463
Northern residents deductions	55	1,670	7,801	1,380	6,967	4,320	25,917
Additional deductions	56	1,040	17,762	720	17,318	1,650	44,793
Farming/fishing losses of prior years	57	90	738	80	607	230	2,241
Total deductions from net income	58	21,640	149,161	15,330	108,725	36,660	323,624
Taxable income assessed	59	310,320	23,389,065	251,230	20,950,783	522,750	54,131,927
Basic personal amount	60	310,440	4,468,346	251,330	3,617,503	522,970	7,526,854
Age amount	61	48,610	121,509	22,330	45,329	19,140	43,082
Spouse or common-law partner amount	62	17,230	165,343	13,820	134,650	32,400	322,883
Canada caregiver amount	63	2,270	13,929	1,830	11,382	4,220	26,929
Amount for an eligible dependant	64	13,190	174,777	12,230	159,930	22,980	298,929
Family caregiver amount for children under 18 years of age	65	2,010	5,186	1,740	4,473	3,940	10,037
CPP or QPP contributions through employment	66	261,240	819,980	223,470	712,837	463,460	1,484,548
CPP or QPP contributions on self-employment and other earnings	67	17,200	24,597	14,060	19,108	34,970	56,113
Employment insurance premiums	68	251,280	173,586	214,520	150,407	435,610	306,777
PPIP premiums paid	69	0	0	217,240	87,569	446,420	182,597
PPIP premiums payable on employment income	70	10,400	3,325	9,130	3,190	23,350	8,637
PPIP premiums payable on self-employment income	71	18,760	2,562	10,790	2,025	22,460	5,826
Volunteer firefighters' amount/search and rescue volunteers' amount	72	720	2,157	520	1,572	1,140	3,414
Canada employment amount	73	272,490	343,594	230,280	292,104	477,100	605,510
Home accessibility expenses	74	440	2,424	310	1,578	550	3,298
Home buyers' amount	75	5,870	46,712	4,160	33,918	7,530	62,852
Digital news subscription expenses	76	5,350	906	4,400	720	11,110	1,933
Pension income amount	77	60,640	119,675	36,580	72,023	78,630	154,793



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	2,690	23,859	1,690	14,990	3,310	29,340
Disability amount transferred from a dependant	79	3,940	50,754	3,280	42,546	7,490	95,716
Interest paid on student loans	80	2,160	867	1,640	631	2,860	1,138
Tuition, education, and textbook amounts	81	15,020	38,407	12,060	25,628	23,790	46,354
Tuition, education, and textbook amounts transferred from a child	82	8,870	15,698	10,540	18,927	29,030	58,935
Amounts transferred from spouse or common-law partner	83	5,980	30,231	4,340	21,478	9,760	47,730
Medical expenses	84	84,290	264,454	61,150	186,563	110,200	361,770
Total tax credits on personal amounts	85	310,440	1,047,558	251,330	846,325	522,970	1,753,542
Allowable charitable donations and government gifts	86	82,010	58,475	72,020	50,041	185,290	151,668
Eligible cultural and ecological gifts	87	110	291	90	271	260	1,308
Total tax credit on donations and gifts	88	80,780	15,496	71,010	13,237	182,770	40,699
Total federal non-refundable tax credits	89	310,440	1,063,054	251,330	859,562	522,970	1,794,242
Federal dividend tax credit	90	54,980	66,085	44,280	56,972	122,660	209,844
Minimum tax carryover	91	1,030	3,906	850	3,122	2,440	10,130
Basic federal tax	92	308,890	2,803,829	250,390	2,678,747	520,990	7,852,867
Federal foreign tax credit	93	26,360	6,110	21,170	5,796	61,000	25,214
Federal political contribution tax credit	94	1,500	213	1,150	175	3,060	523
Investment tax credit	95	160	279	140	282	620	1,206
Labour-sponsored funds tax credit (provincially registered)	96	41,460	20,217	38,360	19,280	78,090	43,255
Alternative minimum tax payable	97	420	363	570	599	2,990	5,111
Net federal tax	98	308,690	2,777,127	250,250	2,653,300	520,750	7,782,846
CPP contributions on self-employment	99	0	0	0	0	0	0
Social Benefits repayment	100	27,250	17,573	27,730	36,432	55,100	166,034
Canada workers benefit (CWB)	101	170	267	130	188	190	329
Canada Training Credit (CTC)	102	9,460	2,872	7,940	2,437	16,210	5,044
Eligible educator school supply tax credit	103	1,480	189	2,490	312	1,020	136
Net provincial or territorial tax	104	70	133	80	209	300	1,221
Total tax payable	105	308,800	2,794,869	250,360	2,689,963	521,020	7,950,166



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	189,250	0	85,240	0
Number of non-taxable returns	2	1,070	0	500	0
Total number of returns	3	190,320	0	85,750	0
Employment income	4	161,080	23,769,618	64,490	18,290,901
Commissions (from employment)	5	11,410	915,957	6,710	1,916,757
Other employment income	6	30,660	190,161	11,690	266,427
Old age security (OAS) pension	7	19,890	153,918	13,170	98,754
CPP or QPP benefits	8	28,220	306,805	18,070	202,820
Other pensions and superannuation	9	28,130	1,744,338	16,000	1,811,663
Elected split-pension amount	10	7,190	108,172	2,640	29,773
Employment insurance and other benefits	11	8,860	74,556	2,220	22,134
Taxable amount of dividends from taxable Canadian corporations	12	74,130	2,545,197	52,580	7,628,999
Interest and other investment income	13	110,960	427,030	60,920	992,727
Net partnership income (limited or non-active partners only)	14	1,250	11,073	2,750	32,815
Net rental income	15	29,480	257,397	15,360	539,835
Taxable capital gains	16	47,270	1,229,016	36,690	6,428,929
RRSP income	17	16,710	302,049	6,090	532,024
Other income	18	53,880	1,206,247	38,530	2,852,087
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	320	3,842	100	1,495
Net business income	20	12,380	681,369	5,670	671,852
Net professional income	21	9,640	950,330	9,300	2,739,776
Net commission income	22	1,830	177,477	990	217,906
Net farming income	23	1,850	15,429	1,300	27,916
Net fishing income	24	130	16,858	0	0
Workers' compensation benefits	25	2,530	27,469	320	6,503
Social assistance payments	26	0	0	0	0
Net federal supplements	27	930	3,164	560	2,051
Total income assessed	28	190,320	35,137,232	85,750	45,350,431
Registered pension plan (RPP) deduction	29	76,790	737,402	18,900	197,698
RRSP/PRPP deduction	30	134,050	3,020,468	56,670	3,289,461
Deduction for elected split-pension amount	31	12,730	290,291	6,590	169,573
Annual union, professional, or like dues	32	59,080	81,933	14,390	18,747
Child care expenses	33	9,560	34,010	2,850	13,031
Business investment loss	34	120	3,952	70	3,985
Moving expenses	35	410	7,317	170	4,069
Support payments made	36	940	21,116	1,060	67,312
Carrying charges and interest expenses	37	32,360	223,629	29,760	477,440
Deduction for CPP or QPP contributions on self-employment and other earnings	38	19,020	42,326	13,350	36,578
Deduction for CPP or QPP enhanced contributions on employment income	39	158,130	70,448	61,700	26,853



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	13,230	3,390	10,500	2,935
Exploration and development expenses	41	1,090	16,215	2,960	283,824
Other employment expenses	42	62,710	99,167	23,360	93,735
Clergy residence deduction	43	40	1,127	0	0
Other deductions	44	7,010	152,218	4,510	511,588
Federal COVID-19 benefits repayment	45	2,080	3,555	480	873
Total deductions before adjustments	46	184,240	4,808,571	82,020	5,198,169
Social benefits repayment	47	21,030	137,737	0	0
Net income	48	190,290	30,197,262	85,720	40,064,866
Canadian Forces personnel and police deduction	49	50	2,154	0	0
Security options deductions	50	830	11,391	1,680	319,217
Other payments deduction	51	2,980	29,480	510	8,921
Non-capital losses of other years	52	150	5,283	150	18,364
Net capital losses of other years	53	7,830	33,915	7,090	90,524
Capital gains deduction	54	2,320	215,867	5,850	1,676,874
Northern residents deductions	55	2,070	14,954	370	1,972
Additional deductions	56	1,000	62,309	590	43,086
Farming/fishing losses of prior years	57	120	1,801	80	2,666
Total deductions from net income	58	16,890	378,306	15,240	2,165,990
Taxable income assessed	59	190,140	29,820,466	85,650	37,899,525
Basic personal amount	60	190,320	2,669,670	85,740	1,101,980
Age amount	61	2,100	10,156	1,280	6,235
Spouse or common-law partner amount	62	13,760	137,729	7,680	73,027
Canada caregiver amount	63	1,710	11,220	760	5,048
Amount for an eligible dependant	64	6,420	80,626	1,850	21,018
Family caregiver amount for children under 18 years of age	65	1,350	3,431	510	1,297
CPP or QPP contributions through employment	66	158,600	505,216	62,140	192,975
CPP or QPP contributions on self-employment and other earnings	67	19,020	42,326	13,350	36,578
Employment insurance premiums	68	138,460	96,700	47,450	31,831
PPIP premiums paid	69	151,170	61,620	60,310	23,724
PPIP premiums payable on employment income	70	10,060	3,877	2,970	1,124
PPIP premiums payable on self-employment income	71	13,250	4,361	10,500	3,775
Volunteer firefighters' amount/search and rescue volunteers' amount	72	270	798	50	147
Canada employment amount	73	164,520	208,314	66,400	83,496
Home accessibility expenses	74	180	1,293	80	601
Home buyers' amount	75	1,890	16,472	530	4,732
Digital news subscription expenses	76	5,470	1,044	3,280	734
Pension income amount	77	32,600	64,020	17,420	34,078



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	1,350	11,947	740	6,568
Disability amount transferred from a dependant	79	2,600	32,136	1,030	11,871
Interest paid on student loans	80	620	314	160	126
Tuition, education, and textbook amounts	81	5,890	14,355	1,790	6,568
Tuition, education, and textbook amounts transferred from a child	82	15,450	39,285	9,250	30,069
Amounts transferred from spouse or common-law partner	83	4,060	20,642	2,090	10,983
Medical expenses	84	42,200	170,366	23,420	144,257
Total tax credits on personal amounts	85	190,320	624,847	85,750	269,455
Allowable charitable donations and government gifts	86	85,470	126,330	48,430	734,797
Eligible cultural and ecological gifts	87	90	1,630	60	16,029
Total tax credit on donations and gifts	88	84,810	35,351	48,310	244,686
Total federal non-refundable tax credits	89	190,320	660,198	85,750	514,141
Federal dividend tax credit	90	72,010	263,175	49,880	935,068
Minimum tax carryover	91	1,750	8,574	1,060	9,136
Basic federal tax	92	189,190	5,332,170	85,170	9,314,758
Federal foreign tax credit	93	39,590	34,400	32,800	144,087
Federal political contribution tax credit	94	1,790	390	1,450	463
Investment tax credit	95	890	2,785	2,520	53,805
Labour-sponsored funds tax credit (provincially registered)	96	21,810	13,336	4,760	2,995
Alternative minimum tax payable	97	3,000	12,129	4,130	84,965
Net federal tax	98	189,090	5,281,306	85,100	9,134,149
CPP contributions on self-employment	99	0	0	0	0
Social Benefits repayment	100	21,030	137,737	0	0
Canada workers benefit (CWB)	101	110	209	60	102
Canada Training Credit (CTC)	102	3,610	1,114	530	146
Eligible educator school supply tax credit	103	0	0	0	0
Net provincial or territorial tax	104	440	4,073	1,560	102,934
Total tax payable	105	189,250	5,423,134	85,240	9,328,590

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.