



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

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	596,230	0	1,020	0	3,770	0
Number of non-taxable returns	2	292,240	0	95,090	0	34,220	0
Total number of returns	3	888,460	0	96,110	0	37,990	0
Employment income	4	542,740	29,776,666	20,830	57,418	22,530	146,277
Commissions (from employment)	5	15,060	577,882	180	224	300	348
Other employment income	6	58,390	322,493	1,190	2,210	1,200	3,503
Old age security (OAS) pension	7	197,140	1,520,329	1,360	4,976	2,210	10,601
CPP or QPP benefits	8	239,880	1,972,040	3,720	9,874	4,690	20,109
Other pensions and superannuation	9	149,840	3,497,012	650	2,417	870	3,004
Elected split-pension amount	10	39,570	453,467	270	1,064	270	1,071
Employment insurance and other benefits	11	69,170	592,678	990	2,850	1,750	9,526
Taxable amount of dividends from taxable Canadian corporations	12	139,570	3,635,388	1,930	2,048	1,340	1,507
Interest and other investment income	13	223,500	489,331	6,710	3,606	3,920	2,772
Net partnership income (limited or non-active partners only)	14	3,120	13,426	40	-69	20	1
Net rental income	15	51,210	382,364	1,080	-2,287	800	1,688
Taxable capital gains	16	88,690	1,877,336	1,700	4,755	1,190	1,719
RRSP income	17	49,850	539,774	950	2,032	730	2,567
Other income	18	185,900	1,094,684	7,030	8,145	5,880	15,782
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	6,040	32,554	490	903	670	2,550
Net business income	20	63,090	902,022	3,940	-19,301	3,390	15,050
Net professional income	21	8,400	285,217	370	-201	370	1,767
Net commission income	22	7,680	112,398	460	-90	310	801
Net farming income	23	48,650	591,108	2,240	-53,646	1,400	-866
Net fishing income	24	250	1,232	0	0	20	78
Workers' compensation benefits	25	13,340	130,566	130	264	190	554
Social assistance payments	26	56,620	491,024	4,680	12,528	6,270	41,695
Net federal supplements	27	67,580	343,666	920	2,266	1,410	4,059
Total income assessed	28	835,540	49,663,296	43,190	42,154	37,990	286,606
Registered pension plan (RPP) deduction	29	201,150	956,587	3,380	7,800	1,240	1,098
RRSP/PRPP deduction	30	173,280	1,216,562	550	921	440	770
Deduction for elected split-pension amount	31	39,600	453,504	20	22	30	52
Annual union, professional, or like dues	32	185,710	159,538	3,700	409	4,430	631
Child care expenses	33	32,270	133,395	890	1,496	700	1,411
Business investment loss	34	190	4,835	0	0	0	0
Moving expenses	35	4,440	18,229	80	186	110	147
Support payments made	36	1,400	24,889	0	0	0	0
Carrying charges and interest expenses	37	72,520	185,106	600	463	590	523
Deduction for CPP or QPP contributions on self-employment and other earnings	38	68,740	69,429	850	43	3,700	740
Deduction for CPP or QPP enhanced contributions on employment income	39	486,370	149,003	9,130	1,164	15,790	525



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

Item	Item code	Total Returns	Total Returns (Thousands of Dollars)	\$4,999 and under (Number)	\$4,999 and under (Thousands of Dollars)	\$5,000 - \$9,999 (Number)	\$5,000 - \$9,999 (Thousands of Dollars)
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	40	0	0	0	0	0	0
Exploration and development expenses	41	1,890	8,798	0	0	0	0
Other employment expenses	42	49,820	118,520	230	192	230	136
Clergy residence deduction	43	1,340	18,282	20	61	0	0
Other deductions	44	28,960	108,680	970	1,693	630	688
Federal COVID-19 benefits repayment	45	9,480	13,572	310	346	200	242
Total deductions before adjustments	46	614,330	3,639,421	16,810	14,871	21,010	7,071
Social benefits repayment	47	23,560	86,408	0	0	0	0
Net income	48	831,620	46,003,476	39,500	90,703	37,920	279,896
Canadian Forces personnel and police deduction	49	50	909	0	0	0	0
Security options deductions	50	600	26,875	0	0	0	0
Other payments deduction	51	122,730	964,462	5,630	15,058	7,710	46,308
Non-capital losses of other years	52	920	8,822	20	50	0	0
Net capital losses of other years	53	12,060	36,199	50	36	40	70
Capital gains deduction	54	6,750	881,012	0	0	0	0
Northern residents deductions	55	7,250	23,892	260	120	230	336
Additional deductions	56	2,050	15,200	50	389	60	263
Farming/fishing losses of prior years	57	1,330	25,175	0	0	0	0
Total deductions from net income	58	149,890	1,985,085	5,930	15,905	7,960	47,016
Taxable income assessed	59	806,010	44,027,219	35,510	77,274	33,590	233,351
Basic personal amount	60	888,440	12,699,537	96,090	1,348,180	37,990	538,073
Age amount	61	191,360	1,289,084	3,180	24,468	2,700	21,115
Spouse or common-law partner amount	62	62,620	611,013	5,910	73,517	2,120	22,923
Canada caregiver amount	63	8,510	47,402	140	816	80	474
Amount for an eligible dependant	64	39,170	545,333	8,370	119,472	1,930	27,215
Family caregiver amount for children under 18 years of age	65	4,930	12,908	460	1,360	120	316
CPP or QPP contributions through employment	66	508,690	1,003,114	18,990	9,264	18,030	5,039
CPP or QPP contributions on self-employment and other earnings	67	68,740	69,429	850	43	3,700	740
Employment insurance premiums	68	501,180	322,412	25,180	7,976	20,800	2,675
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	3,760	11,274	70	210	40	123
Canada employment amount	73	554,300	697,413	21,390	23,495	22,920	28,617
Home accessibility expenses	74	2,720	15,125	30	169	20	163
Home buyers' amount	75	7,220	63,101	70	558	50	374
Digital news subscription expenses	76	12,190	3,248	440	195	120	45
Pension income amount	77	167,990	319,276	840	1,088	1,040	1,568



Individual Income Tax Returns Statistics (2022 Tax Year)

Table 2: Tax return line items by income ranges (Saskatchewan)

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)
Disability amount	78	37,290	331,057	1,950	17,620	1,460	13,055
Disability amount transferred from a dependant	79	10,840	137,411	730	10,254	190	2,745
Interest paid on student loans	80	10,990	4,016	40	22	10	2
Tuition, education, and textbook amounts	81	48,670	281,977	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	11,210	52,702	10	37	0	0
Amounts transferred from spouse or common-law partner	83	36,380	240,234	1,580	10,981	760	5,033
Medical expenses	84	139,590	487,510	4,210	5,586	2,440	3,718
Total tax credits on personal amounts	85	888,450	2,884,384	96,100	248,301	37,990	101,088
Allowable charitable donations and government gifts	86	145,270	349,116	140	54	180	114
Eligible cultural and ecological gifts	87	0	0	0	0	0	0
Total tax credit on donations and gifts	88	144,610	101,037	140	13	180	30
Total federal non-refundable tax credits	89	888,450	2,985,420	96,100	248,314	37,990	101,117
Federal dividend tax credit	90	123,980	367,000	380	0	230	0
Minimum tax carryover	91	5,180	17,957	0	0	0	0
Basic federal tax	92	566,900	5,169,698	1,730	25	420	87
Federal foreign tax credit	93	51,940	32,664	0	0	0	0
Federal political contribution tax credit	94	7,520	1,370	0	0	0	0
Investment tax credit	95	1,560	1,045	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	12,570	8,292	0	0	0	0
Alternative minimum tax payable	97	3,760	31,742	0	0	0	0
Net federal tax	98	564,600	5,127,955	270	143	450	174
CPP contributions on self-employment	99	55,870	122,460	680	75	3,310	1,295
Social Benefits repayment	100	23,560	86,408	0	0	0	0
Canada workers benefit (CWB)	101	87,980	108,964	9,230	10,089	7,350	8,766
Canada Training Credit (CTC)	102	16,810	6,091	830	303	480	164
Eligible educator school supply tax credit	103	2,940	388	30	6	10	3
Net provincial or territorial tax	104	546,460	2,926,862	140	20	270	62
Total tax payable	105	596,230	8,263,872	1,020	238	3,770	1,536



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

Item	Item code	\$10,000 - \$14,999 (Number)	\$10,000 - \$14,999 (Thousands of Dollars)	\$15,000 - \$19,999 (Number)	\$15,000 - \$19,999 (Thousands of Dollars)	\$20,000 - \$24,999 (Number)	\$20,000 - \$24,999 (Thousands of Dollars)
Number of taxable returns	1	4,800	0	15,630	0	23,460	0
Number of non-taxable returns	2	46,350	0	39,750	0	39,960	0
Total number of returns	3	51,150	0	55,370	0	63,420	0
Employment income	4	24,590	242,235	25,810	340,699	24,570	418,923
Commissions (from employment)	5	470	817	550	1,350	600	2,070
Other employment income	6	1,590	5,532	1,940	7,281	2,200	11,248
Old age security (OAS) pension	7	7,440	52,468	14,720	110,827	32,240	254,507
CPP or QPP benefits	8	11,360	56,678	17,920	103,619	32,980	210,669
Other pensions and superannuation	9	2,040	7,125	5,010	18,716	11,920	50,006
Elected split-pension amount	10	650	3,145	1,620	9,264	1,590	12,387
Employment insurance and other benefits	11	2,960	20,886	4,420	39,348	4,870	43,659
Taxable amount of dividends from taxable Canadian corporations	12	2,230	4,450	3,900	7,924	5,790	14,876
Interest and other investment income	13	6,290	4,347	9,270	6,817	14,770	12,658
Net partnership income (limited or non-active partners only)	14	20	24	40	25	50	-68
Net rental income	15	1,030	3,166	1,430	4,973	1,880	7,116
Taxable capital gains	16	2,030	2,902	2,960	4,756	3,990	7,001
RRSP income	17	1,090	4,924	1,370	7,539	1,870	10,020
Other income	18	8,090	24,730	9,760	30,211	11,390	32,903
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	870	4,145	810	4,516	670	4,363
Net business income	20	4,200	30,618	4,380	38,200	4,280	43,209
Net professional income	21	430	2,939	420	3,456	420	4,216
Net commission income	22	310	1,370	370	1,511	360	2,079
Net farming income	23	2,830	12,912	3,890	21,955	3,520	19,510
Net fishing income	24	30	95	30	155	30	144
Workers' compensation benefits	25	290	1,159	440	2,154	600	3,794
Social assistance payments	26	12,800	137,382	12,360	149,434	12,090	77,949
Net federal supplements	27	5,120	19,348	10,620	47,779	27,520	188,394
Total income assessed	28	51,150	643,932	55,370	963,355	63,420	1,432,690
Registered pension plan (RPP) deduction	29	1,960	1,763	2,770	2,716	3,540	3,830
RRSP/PRPP deduction	30	700	1,104	1,410	2,190	2,280	3,887
Deduction for elected split-pension amount	31	110	188	310	517	500	1,118
Annual union, professional, or like dues	32	5,430	1,013	5,780	1,322	6,100	1,655
Child care expenses	33	830	2,014	1,140	2,873	1,390	4,034
Business investment loss	34	0	0	0	0	0	0
Moving expenses	35	170	261	260	398	290	400
Support payments made	36	0	0	0	0	10	22
Carrying charges and interest expenses	37	940	777	1,760	1,219	3,220	1,947
Deduction for CPP or QPP contributions on self-employment and other earnings	38	4,460	1,791	4,990	2,932	4,670	3,427
Deduction for CPP or QPP enhanced contributions on employment income	39	19,170	1,101	20,970	1,766	21,590	2,457



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

Item	Item code	\$10,000 - \$14,999 (Number)	\$10,000 - \$14,999 (Thousands of Dollars)	\$15,000 - \$19,999 (Number)	\$15,000 - \$19,999 (Thousands of Dollars)	\$20,000 - \$24,999 (Number)	\$20,000 - \$24,999 (Thousands of Dollars)
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	20	8	20	6
Other employment expenses	42	320	326	420	421	510	619
Clergy residence deduction	43	0	0	0	0	20	79
Other deductions	44	930	998	1,290	1,535	1,560	2,009
Federal COVID-19 benefits repayment	45	320	431	420	512	500	625
Total deductions before adjustments	46	24,880	11,925	27,780	18,559	29,230	26,263
Social benefits repayment	47	0	0	0	0	0	0
Net income	48	51,120	632,297	55,360	944,954	63,400	1,406,530
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	17,820	157,889	21,130	199,369	31,870	270,142
Non-capital losses of other years	52	0	0	0	0	100	339
Net capital losses of other years	53	50	106	110	199	200	299
Capital gains deduction	54	0	0	20	53	40	238
Northern residents deductions	55	290	676	330	971	390	1,215
Additional deductions	56	50	164	90	345	210	1,470
Farming/fishing losses of prior years	57	0	0	0	0	80	314
Total deductions from net income	58	18,050	159,092	21,570	201,197	32,480	274,125
Taxable income assessed	59	42,550	473,829	49,540	744,148	61,900	1,133,043
Basic personal amount	60	51,150	731,248	55,370	794,409	63,420	911,333
Age amount	61	7,880	62,127	15,080	119,029	32,500	256,673
Spouse or common-law partner amount	62	2,770	26,089	3,910	30,792	4,390	34,372
Canada caregiver amount	63	180	868	460	2,381	530	2,591
Amount for an eligible dependant	64	2,990	42,241	3,500	49,552	2,380	33,406
Family caregiver amount for children under 18 years of age	65	160	420	270	742	190	513
CPP or QPP contributions through employment	66	21,290	8,699	22,710	12,984	22,690	17,457
CPP or QPP contributions on self-employment and other earnings	67	4,460	1,791	4,990	2,932	4,670	3,427
Employment insurance premiums	68	21,770	3,913	22,180	5,192	22,020	6,506
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	186	70	213	90	279
Canada employment amount	73	24,950	31,017	26,330	32,778	25,290	31,705
Home accessibility expenses	74	50	254	60	328	90	457
Home buyers' amount	75	50	450	90	674	120	943
Digital news subscription expenses	76	180	69	220	73	260	75
Pension income amount	77	2,540	3,772	6,190	10,037	13,030	21,036



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

Item	Item code	\$10,000 - \$14,999 (Number)	\$10,000 - \$14,999 (Thousands of Dollars)	\$15,000 - \$19,999 (Number)	\$15,000 - \$19,999 (Thousands of Dollars)	\$20,000 - \$24,999 (Number)	\$20,000 - \$24,999 (Thousands of Dollars)
Disability amount	78	3,250	28,845	3,770	33,402	4,000	35,486
Disability amount transferred from a dependant	79	300	4,109	430	5,913	400	5,241
Interest paid on student loans	80	30	7	140	31	340	146
Tuition, education, and textbook amounts	81	60	79	4,970	7,443	6,400	26,910
Tuition, education, and textbook amounts transferred from a child	82	0	0	20	38	90	302
Amounts transferred from spouse or common-law partner	83	2,560	15,761	5,520	36,382	5,420	37,361
Medical expenses	84	3,730	7,342	5,740	12,257	9,630	25,270
Total tax credits on personal amounts	85	51,150	145,343	55,370	173,546	63,420	217,614
Allowable charitable donations and government gifts	86	350	237	1,660	1,122	3,200	2,973
Eligible cultural and ecological gifts	87	0	0	0	0	20	5
Total tax credit on donations and gifts	88	340	62	1,640	289	3,170	791
Total federal non-refundable tax credits	89	51,150	145,405	55,370	173,835	63,420	218,405
Federal dividend tax credit	90	580	2	1,700	198	2,560	822
Minimum tax carryover	91	0	0	40	8	80	46
Basic federal tax	92	620	223	10,590	2,701	18,270	12,011
Federal foreign tax credit	93	0	0	230	8	470	38
Federal political contribution tax credit	94	0	0	0	0	60	6
Investment tax credit	95	0	0	60	7	50	5
Labour-sponsored funds tax credit (provincially registered)	96	0	0	30	7	0	0
Alternative minimum tax payable	97	0	0	0	0	0	0
Net federal tax	98	740	370	10,600	2,843	18,260	12,085
CPP contributions on self-employment	99	4,080	3,145	4,680	5,159	4,380	6,034
Social Benefits repayment	100	0	0	0	0	0	0
Canada workers benefit (CWB)	101	10,020	15,254	12,790	20,177	13,670	21,423
Canada Training Credit (CTC)	102	620	202	790	271	830	292
Eligible educator school supply tax credit	103	0	0	20	3	30	3
Net provincial or territorial tax	104	300	116	6,910	913	16,840	6,714
Total tax payable	105	4,800	3,638	15,630	8,926	23,460	24,850



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)
Number of taxable returns	1	30,710	0	34,030	0	37,410	0
Number of non-taxable returns	2	17,160	0	8,340	0	4,330	0
Total number of returns	3	47,870	0	42,370	0	41,740	0
Employment income	4	24,590	530,876	25,830	679,914	26,520	818,891
Commissions (from employment)	5	670	3,101	710	3,722	680	4,483
Other employment income	6	2,370	14,323	2,330	13,312	2,420	13,158
Old age security (OAS) pension	7	19,130	151,954	13,540	106,799	13,340	104,870
CPP or QPP benefits	8	21,160	173,413	15,590	131,250	15,440	134,061
Other pensions and superannuation	9	14,230	105,046	11,200	124,694	11,650	164,949
Elected split-pension amount	10	3,020	26,966	3,040	34,635	4,260	49,657
Employment insurance and other benefits	11	5,510	50,169	5,870	53,529	6,000	54,766
Taxable amount of dividends from taxable Canadian corporations	12	5,500	20,216	5,300	27,623	5,780	33,784
Interest and other investment income	13	12,920	14,352	11,060	13,255	11,380	15,719
Net partnership income (limited or non-active partners only)	14	60	-23	60	24	80	72
Net rental income	15	2,170	10,145	2,080	11,123	2,220	13,919
Taxable capital gains	16	3,710	7,575	3,470	9,093	3,710	10,433
RRSP income	17	2,170	12,788	2,290	17,756	2,350	16,607
Other income	18	10,140	33,569	9,400	34,275	9,390	33,948
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	480	3,191	380	2,386	280	1,700
Net business income	20	4,210	48,609	3,620	45,688	3,360	41,918
Net professional income	21	390	4,440	320	3,955	360	4,173
Net commission income	22	410	1,964	350	2,610	370	2,604
Net farming income	23	2,930	16,253	2,450	17,327	2,170	15,128
Net fishing income	24	20	148	10	101	0	0
Workers' compensation benefits	25	790	7,546	920	8,855	990	9,881
Social assistance payments	26	3,620	30,754	1,830	17,211	1,100	12,675
Net federal supplements	27	11,400	43,063	3,640	15,290	2,000	7,741
Total income assessed	28	47,870	1,311,803	42,370	1,375,562	41,740	1,566,438
Registered pension plan (RPP) deduction	29	4,840	6,663	6,280	10,089	8,010	15,069
RRSP/PRPP deduction	30	3,040	5,719	4,340	8,829	5,450	11,883
Deduction for elected split-pension amount	31	970	2,434	1,430	4,864	1,860	7,285
Annual union, professional, or like dues	32	6,580	2,206	7,260	2,934	8,350	3,894
Child care expenses	33	1,620	5,092	1,800	6,031	2,030	7,397
Business investment loss	34	0	0	0	0	0	0
Moving expenses	35	300	493	340	680	300	645
Support payments made	36	20	121	20	111	20	137
Carrying charges and interest expenses	37	3,080	2,587	2,890	3,056	3,140	3,652
Deduction for CPP or QPP contributions on self-employment and other earnings	38	4,450	3,896	3,890	3,818	3,510	3,571
Deduction for CPP or QPP enhanced contributions on employment income	39	22,410	3,284	24,110	4,375	24,860	5,358





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

Item	Item code	\$25,000 - \$29,999 (Number)	\$25,000 - \$29,999 (Thousands of Dollars)	\$30,000 - \$34,999 (Number)	\$30,000 - \$34,999 (Thousands of Dollars)	\$35,000 - \$39,999 (Number)	\$35,000 - \$39,999 (Thousands of Dollars)
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	40	0	0	0	0	0	0
Exploration and development expenses	41	0	0	20	8	50	28
Other employment expenses	42	690	897	910	1,328	1,130	1,758
Clergy residence deduction	43	30	182	50	306	60	393
Other deductions	44	1,750	2,070	1,970	2,750	2,030	2,307
Federal COVID-19 benefits repayment	45	560	763	610	835	670	938
Total deductions before adjustments	46	29,660	36,769	30,660	50,261	31,340	64,420
Social benefits repayment	47	0	0	0	0	0	0
Net income	48	47,870	1,275,203	42,340	1,325,491	41,740	1,502,071
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	14,070	81,364	5,770	41,356	3,770	30,297
Non-capital losses of other years	52	100	372	100	452	70	379
Net capital losses of other years	53	320	305	360	365	440	535
Capital gains deduction	54	50	309	70	750	80	874
Northern residents deductions	55	360	1,186	360	1,194	350	1,165
Additional deductions	56	220	964	150	2,298	160	1,141
Farming/fishing losses of prior years	57	80	347	110	729	60	484
Total deductions from net income	58	14,870	84,868	6,710	47,160	4,780	34,896
Taxable income assessed	59	47,320	1,190,483	42,060	1,279,814	41,520	1,467,303
Basic personal amount	60	47,870	688,056	42,370	609,247	41,740	600,477
Age amount	61	19,370	152,992	13,820	109,142	13,590	107,300
Spouse or common-law partner amount	62	3,850	33,322	3,360	30,165	2,870	25,983
Canada caregiver amount	63	460	2,208	460	2,307	520	2,648
Amount for an eligible dependant	64	1,970	27,575	1,710	23,792	1,670	22,971
Family caregiver amount for children under 18 years of age	65	180	475	180	469	200	507
CPP or QPP contributions through employment	66	23,250	22,917	24,710	30,098	25,320	36,642
CPP or QPP contributions on self-employment and other earnings	67	4,450	3,896	3,890	3,818	3,510	3,571
Employment insurance premiums	68	22,570	8,126	24,120	10,447	24,740	12,450
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	100	297	80	252	110	324
Canada employment amount	73	25,420	31,944	26,520	33,451	27,280	34,391
Home accessibility expenses	74	90	444	100	529	130	660
Home buyers' amount	75	220	1,770	270	2,253	390	3,206
Digital news subscription expenses	76	390	102	400	109	520	132
Pension income amount	77	15,760	30,008	12,550	24,408	12,990	25,491





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	3,070	27,151	2,580	22,850	2,520	22,384
Disability amount transferred from a dependant	79	400	4,830	420	5,084	440	5,203
Interest paid on student loans	80	490	138	630	195	740	224
Tuition, education, and textbook amounts	81	5,240	32,773	4,820	34,760	4,150	30,758
Tuition, education, and textbook amounts transferred from a child	82	120	476	160	677	250	1,053
Amounts transferred from spouse or common-law partner	83	3,560	23,123	2,560	17,155	2,050	14,512
Medical expenses	84	12,560	37,205	12,020	37,295	12,050	38,649
Total tax credits on personal amounts	85	47,870	169,350	42,370	149,649	41,740	148,311
Allowable charitable donations and government gifts	86	4,750	4,664	5,870	6,837	7,300	9,764
Eligible cultural and ecological gifts	87	10	8	0	0	10	7
Total tax credit on donations and gifts	88	4,700	1,247	5,820	1,851	7,260	2,665
Total federal non-refundable tax credits	89	47,870	170,597	42,370	151,501	41,740	150,977
Federal dividend tax credit	90	3,630	1,292	4,420	2,183	5,370	3,021
Minimum tax carryover	91	140	98	160	171	220	304
Basic federal tax	92	26,670	26,369	31,490	46,349	35,870	70,123
Federal foreign tax credit	93	1,040	61	1,530	93	2,120	142
Federal political contribution tax credit	94	170	19	230	30	330	44
Investment tax credit	95	0	0	70	6	60	5
Labour-sponsored funds tax credit (provincially registered)	96	0	0	140	75	210	123
Alternative minimum tax payable	97	0	0	0	0	0	0
Net federal tax	98	26,570	26,356	31,420	46,272	35,740	69,904
CPP contributions on self-employment	99	4,170	6,864	3,660	6,729	3,240	6,295
Social Benefits repayment	100	0	0	0	0	0	0
Canada workers benefit (CWB)	101	14,270	17,738	11,900	8,885	4,300	3,997
Canada Training Credit (CTC)	102	910	327	910	337	910	334
Eligible educator school supply tax credit	103	30	4	40	6	60	7
Net provincial or territorial tax	104	24,600	15,142	28,840	27,147	33,290	41,375
Total tax payable	105	30,710	48,380	34,030	80,162	37,410	117,586



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	38,010	0	39,280	0	38,860	0
Number of non-taxable returns	2	2,500	0	1,530	0	1,000	0
Total number of returns	3	40,510	0	40,800	0	39,860	0
Employment income	4	27,580	980,218	27,950	1,113,741	26,880	1,174,233
Commissions (from employment)	5	780	5,385	770	7,070	770	8,371
Other employment income	6	2,530	13,512	2,720	13,681	2,560	14,210
Old age security (OAS) pension	7	11,290	88,597	11,400	89,260	11,740	91,649
CPP or QPP benefits	8	13,430	119,581	13,740	125,160	14,120	129,856
Other pensions and superannuation	9	10,350	186,024	10,710	229,521	11,270	270,161
Elected split-pension amount	10	2,870	38,200	3,430	45,252	4,540	57,265
Employment insurance and other benefits	11	5,530	51,901	5,050	47,149	4,220	39,392
Taxable amount of dividends from taxable Canadian corporations	12	6,020	47,489	6,870	72,813	7,760	80,736
Interest and other investment income	13	10,950	15,285	11,590	15,259	12,230	18,341
Net partnership income (limited or non-active partners only)	14	90	106	90	124	130	108
Net rental income	15	2,220	14,798	2,400	16,781	2,700	19,370
Taxable capital gains	16	3,670	11,768	4,060	13,097	4,600	15,978
RRSP income	17	2,560	18,997	2,890	22,487	3,010	23,868
Other income	18	9,150	36,016	9,240	40,308	9,550	42,198
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	240	1,417	210	1,018	160	849
Net business income	20	3,080	40,033	3,030	39,813	2,970	44,021
Net professional income	21	320	4,451	320	3,886	300	4,200
Net commission income	22	360	2,802	390	2,613	380	2,988
Net farming income	23	2,120	21,439	2,120	21,120	2,430	33,987
Net fishing income	24	0	0	10	69	0	0
Workers' compensation benefits	25	1,050	11,887	950	9,915	930	9,973
Social assistance payments	26	620	4,158	340	1,962	230	1,288
Net federal supplements	27	1,260	4,407	890	2,829	650	2,020
Total income assessed	28	40,510	1,720,174	40,800	1,936,499	39,860	2,086,047
Registered pension plan (RPP) deduction	29	10,060	22,461	11,040	28,221	11,250	32,355
RRSP/PRPP deduction	30	6,780	16,477	7,800	19,577	8,660	25,562
Deduction for elected split-pension amount	31	2,680	13,174	3,040	20,738	3,530	26,990
Annual union, professional, or like dues	32	9,700	5,406	10,020	6,206	9,930	6,735
Child care expenses	33	2,050	7,852	2,190	8,881	2,040	8,885
Business investment loss	34	0	0	0	0	0	0
Moving expenses	35	270	689	240	691	220	705
Support payments made	36	0	0	30	201	30	146
Carrying charges and interest expenses	37	3,360	4,356	3,640	4,591	3,980	5,549
Deduction for CPP or QPP contributions on self-employment and other earnings	38	3,320	3,734	3,230	3,704	3,460	4,658
Deduction for CPP or QPP enhanced contributions on employment income	39	25,920	6,515	26,080	7,479	25,000	7,967



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	40	25	0	0	70	53
Other employment expenses	42	1,420	2,575	1,730	2,743	2,170	3,578
Clergy residence deduction	43	120	1,150	130	1,378	120	1,444
Other deductions	44	1,980	2,250	1,860	2,341	1,720	2,150
Federal COVID-19 benefits repayment	45	740	1,052	650	935	610	871
Total deductions before adjustments	46	32,750	88,156	33,170	107,863	32,880	127,798
Social benefits repayment	47	0	0	0	0	0	0
Net income	48	40,500	1,632,179	40,800	1,828,656	39,860	1,958,276
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	2,760	20,453	2,100	14,707	1,720	13,282
Non-capital losses of other years	52	50	307	60	549	40	362
Net capital losses of other years	53	450	599	520	676	600	715
Capital gains deduction	54	100	1,467	140	1,969	150	2,901
Northern residents deductions	55	370	1,255	390	1,371	340	1,177
Additional deductions	56	120	611	130	1,004	110	675
Farming/fishing losses of prior years	57	60	545	70	684	60	716
Total deductions from net income	58	3,800	25,299	3,290	21,005	2,920	19,872
Taxable income assessed	59	40,420	1,606,961	40,750	1,807,746	39,820	1,938,452
Basic personal amount	60	40,510	582,826	40,800	587,175	39,860	573,719
Age amount	61	11,580	88,251	11,660	81,835	12,040	77,552
Spouse or common-law partner amount	62	2,750	25,803	2,600	24,605	2,340	22,924
Canada caregiver amount	63	520	2,749	560	3,006	490	2,788
Amount for an eligible dependant	64	1,670	22,886	1,530	21,146	1,390	19,062
Family caregiver amount for children under 18 years of age	65	210	551	210	547	220	576
CPP or QPP contributions through employment	66	26,350	44,339	26,490	50,765	25,370	53,904
CPP or QPP contributions on self-employment and other earnings	67	3,320	3,734	3,230	3,704	3,460	4,658
Employment insurance premiums	68	25,760	14,896	25,800	16,779	24,700	17,699
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	130	396	190	564	180	537
Canada employment amount	73	28,320	35,746	28,760	36,237	27,670	34,896
Home accessibility expenses	74	150	810	170	823	210	1,009
Home buyers' amount	75	440	3,682	480	4,064	500	4,282
Digital news subscription expenses	76	530	132	670	165	770	192
Pension income amount	77	11,400	22,391	11,850	23,259	12,720	25,063



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	2,120	18,827	1,930	17,097	1,770	15,673
Disability amount transferred from a dependant	79	540	6,516	540	6,508	560	6,760
Interest paid on student loans	80	820	253	840	277	820	269
Tuition, education, and textbook amounts	81	3,520	26,162	3,070	22,742	2,570	17,332
Tuition, education, and textbook amounts transferred from a child	82	270	1,205	320	1,435	400	1,700
Amounts transferred from spouse or common-law partner	83	1,820	12,405	1,520	10,604	1,200	8,111
Medical expenses	84	10,940	37,643	10,540	37,692	10,670	40,352
Total tax credits on personal amounts	85	40,510	142,705	40,800	142,532	39,860	139,202
Allowable charitable donations and government gifts	86	7,720	11,763	8,450	12,889	8,770	15,139
Eligible cultural and ecological gifts	87	10	8	0	0	0	0
Total tax credit on donations and gifts	88	7,680	3,235	8,390	3,546	8,720	4,190
Total federal non-refundable tax credits	89	40,510	145,940	40,800	146,078	39,860	143,392
Federal dividend tax credit	90	5,850	4,444	6,810	6,845	7,730	7,844
Minimum tax carryover	91	240	455	260	570	340	981
Basic federal tax	92	36,960	92,807	38,470	119,204	38,250	141,459
Federal foreign tax credit	93	2,280	172	2,610	204	3,170	310
Federal political contribution tax credit	94	380	55	370	57	500	76
Investment tax credit	95	60	7	60	6	0	0
Labour-sponsored funds tax credit (provincially registered)	96	290	167	370	221	450	281
Alternative minimum tax payable	97	0	0	0	0	0	0
Net federal tax	98	36,850	92,494	38,380	118,760	38,150	140,819
CPP contributions on self-employment	99	3,110	6,586	3,020	6,534	3,240	8,220
Social Benefits repayment	100	0	0	0	0	0	0
Canada workers benefit (CWB)	101	2,930	1,698	960	458	250	178
Canada Training Credit (CTC)	102	1,010	369	970	359	960	348
Eligible educator school supply tax credit	103	60	8	80	9	80	10
Net provincial or territorial tax	104	34,990	55,540	37,200	73,646	37,500	89,662
Total tax payable	105	38,010	154,634	39,280	198,953	38,860	238,714



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

Item	Item code	\$55,000 - \$59,999 (Number)	\$55,000 - \$59,999 (Thousands of Dollars)	\$60,000 - \$69,999 (Number)	\$60,000 - \$69,999 (Thousands of Dollars)	\$70,000 - \$79,999 (Number)	\$70,000 - \$79,999 (Thousands of Dollars)
Number of taxable returns	1	32,800	0	56,990	0	46,890	0
Number of non-taxable returns	2	550	0	660	0	350	0
Total number of returns	3	33,350	0	57,650	0	47,230	0
Employment income	4	24,410	1,193,835	43,840	2,446,851	37,210	2,418,928
Commissions (from employment)	5	690	9,578	1,210	18,951	1,040	22,219
Other employment income	6	2,260	12,755	4,580	27,438	4,400	23,419
Old age security (OAS) pension	7	8,150	63,228	13,080	101,608	9,950	77,304
CPP or QPP benefits	8	10,070	96,353	16,270	159,847	12,460	124,601
Other pensions and superannuation	9	8,030	228,905	12,910	417,180	9,810	355,387
Elected split-pension amount	10	1,600	19,010	2,580	32,477	2,200	29,111
Employment insurance and other benefits	11	3,620	34,528	5,530	49,849	3,750	30,942
Taxable amount of dividends from taxable Canadian corporations	12	6,210	73,421	11,180	150,585	9,910	155,436
Interest and other investment income	13	9,650	15,867	16,970	30,003	14,520	27,594
Net partnership income (limited or non-active partners only)	14	90	69	200	247	210	379
Net rental income	15	2,310	17,663	3,990	29,234	3,760	29,654
Taxable capital gains	16	3,730	15,016	6,780	32,612	5,930	36,142
RRSP income	17	2,590	19,020	4,790	36,191	3,940	30,878
Other income	18	7,790	36,697	13,550	64,591	11,060	54,053
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	130	642	180	1,333	110	522
Net business income	20	2,480	38,839	4,100	64,309	3,230	54,297
Net professional income	21	280	4,547	540	9,230	450	7,953
Net commission income	22	330	2,746	560	5,333	460	5,244
Net farming income	23	1,810	21,156	3,080	39,883	2,590	37,361
Net fishing income	24	0	0	0	0	0	0
Workers' compensation benefits	25	790	8,852	1,350	14,739	950	9,264
Social assistance payments	26	160	756	190	1,211	100	564
Net federal supplements	27	440	1,306	520	1,515	320	910
Total income assessed	28	33,350	1,915,800	57,650	3,737,513	47,230	3,534,432
Registered pension plan (RPP) deduction	29	11,000	35,893	20,940	80,875	18,820	86,923
RRSP/PRPP deduction	30	8,690	27,291	17,290	63,708	15,860	69,768
Deduction for elected split-pension amount	31	3,220	31,418	5,360	66,088	4,020	59,811
Annual union, professional, or like dues	32	9,390	7,075	17,530	15,042	15,810	15,668
Child care expenses	33	1,870	8,617	3,350	16,086	2,660	13,073
Business investment loss	34	0	0	20	100	20	207
Moving expenses	35	210	790	340	1,373	260	1,117
Support payments made	36	30	250	60	508	80	822
Carrying charges and interest expenses	37	3,380	5,500	6,050	11,038	5,300	10,678
Deduction for CPP or QPP contributions on self-employment and other earnings	38	2,800	3,727	4,770	6,366	3,500	4,615
Deduction for CPP or QPP enhanced contributions on employment income	39	22,930	8,185	41,350	16,715	35,270	15,124



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	60	42	130	228	130	249
Other employment expenses	42	2,350	3,954	5,060	8,764	5,320	10,342
Clergy residence deduction	43	110	1,437	220	3,502	170	2,949
Other deductions	44	1,530	2,321	2,360	3,676	1,780	3,239
Federal COVID-19 benefits repayment	45	550	800	880	1,294	650	1,016
Total deductions before adjustments	46	29,190	137,376	51,510	295,389	42,920	295,669
Social benefits repayment	47	0	0	0	0	320	166
Net income	48	33,350	1,778,424	57,650	3,442,147	47,230	3,238,682
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	1,340	10,914	2,000	17,465	1,340	10,738
Non-capital losses of other years	52	40	286	60	598	40	511
Net capital losses of other years	53	530	740	940	1,712	870	1,432
Capital gains deduction	54	170	3,263	360	9,158	390	12,848
Northern residents deductions	55	300	1,033	560	1,940	420	1,492
Additional deductions	56	100	587	130	676	110	481
Farming/fishing losses of prior years	57	50	659	100	1,286	70	865
Total deductions from net income	58	2,420	17,561	3,990	33,076	3,120	28,594
Taxable income assessed	59	33,310	1,760,870	57,610	3,409,109	47,220	3,210,150
Basic personal amount	60	33,350	479,954	57,650	829,881	47,230	679,901
Age amount	61	8,400	49,571	13,580	67,885	10,400	38,273
Spouse or common-law partner amount	62	2,140	21,071	3,720	36,631	3,230	31,937
Canada caregiver amount	63	420	2,359	720	4,179	610	3,563
Amount for an eligible dependant	64	1,180	16,241	2,000	27,017	1,530	20,670
Family caregiver amount for children under 18 years of age	65	200	522	370	917	330	841
CPP or QPP contributions through employment	66	23,260	55,363	41,860	111,687	35,590	100,337
CPP or QPP contributions on self-employment and other earnings	67	2,800	3,727	4,770	6,366	3,500	4,615
Employment insurance premiums	68	22,800	18,132	40,700	35,046	34,650	30,823
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	200	597	380	1,131	340	1,023
Canada employment amount	73	24,980	31,606	44,830	56,840	37,980	48,240
Home accessibility expenses	74	160	760	300	1,777	270	1,504
Home buyers' amount	75	490	4,288	930	8,084	800	7,109
Digital news subscription expenses	76	610	151	1,190	291	1,070	270
Pension income amount	77	8,800	17,308	14,090	27,678	10,780	21,142



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

Item	Item code	\$55,000 - \$59,999 (Number)	\$55,000 - \$59,999 (Thousands of Dollars)	\$60,000 - \$69,999 (Number)	\$60,000 - \$69,999 (Thousands of Dollars)	\$70,000 - \$79,999 (Number)	\$70,000 - \$79,999 (Thousands of Dollars)
Disability amount	78	1,330	11,822	1,980	17,588	1,430	12,640
Disability amount transferred from a dependant	79	450	5,662	900	10,843	770	9,431
Interest paid on student loans	80	750	251	1,350	512	1,240	524
Tuition, education, and textbook amounts	81	2,060	13,623	3,230	21,049	2,350	15,670
Tuition, education, and textbook amounts transferred from a child	82	380	1,788	830	3,678	800	3,562
Amounts transferred from spouse or common-law partner	83	930	6,528	1,490	9,654	1,150	7,232
Medical expenses	84	7,110	28,132	10,440	40,995	7,260	29,298
Total tax credits on personal amounts	85	33,350	115,292	57,650	197,741	47,230	160,130
Allowable charitable donations and government gifts	86	7,690	13,859	14,180	26,775	12,540	25,262
Eligible cultural and ecological gifts	87	0	0	10	3	0	0
Total tax credit on donations and gifts	88	7,670	3,843	14,110	7,442	12,490	7,041
Total federal non-refundable tax credits	89	33,350	119,134	57,650	205,183	47,230	167,171
Federal dividend tax credit	90	6,220	7,184	11,240	15,029	9,860	15,121
Minimum tax carryover	91	320	1,018	550	2,047	480	1,830
Basic federal tax	92	32,400	144,625	56,600	320,304	46,660	344,161
Federal foreign tax credit	93	2,630	298	4,840	686	4,290	797
Federal political contribution tax credit	94	410	68	750	119	710	129
Investment tax credit	95	0	0	120	35	0	0
Labour-sponsored funds tax credit (provincially registered)	96	480	294	1,010	632	1,060	675
Alternative minimum tax payable	97	0	0	10	12	80	80
Net federal tax	98	32,340	143,976	56,480	318,883	46,610	342,550
CPP contributions on self-employment	99	2,610	6,577	4,210	11,237	2,400	8,148
Social Benefits repayment	100	0	0	0	0	320	166
Canada workers benefit (CWB)	101	110	91	90	78	40	42
Canada Training Credit (CTC)	102	870	321	1,540	567	1,260	468
Eligible educator school supply tax credit	103	80	10	300	38	340	46
Net provincial or territorial tax	104	31,930	89,965	55,890	195,699	46,220	207,466
Total tax payable	105	32,800	240,532	56,990	525,830	46,890	558,339





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	40,010	0	33,140	0	75,000	0
Number of non-taxable returns	2	170	0	70	0	130	0
Total number of returns	3	40,170	0	33,210	0	75,130	0
Employment income	4	31,690	2,328,279	28,370	2,377,752	64,780	6,724,714
Commissions (from employment)	5	890	24,878	720	23,485	2,160	108,943
Other employment income	6	3,840	17,752	6,300	14,373	9,650	39,086
Old age security (OAS) pension	7	8,630	67,204	4,350	33,763	8,250	63,781
CPP or QPP benefits	8	10,540	107,303	5,810	59,907	11,830	122,231
Other pensions and superannuation	9	8,340	317,741	4,680	197,411	9,450	429,785
Elected split-pension amount	10	2,550	34,138	1,010	13,132	2,380	29,554
Employment insurance and other benefits	11	2,710	21,292	1,800	12,997	3,530	23,402
Taxable amount of dividends from taxable Canadian corporations	12	9,570	182,926	7,470	170,432	21,170	603,954
Interest and other investment income	13	13,150	29,648	10,240	21,979	25,600	68,288
Net partnership income (limited or non-active partners only)	14	200	365	170	202	560	1,434
Net rental income	15	3,700	29,260	3,050	24,915	7,970	66,323
Taxable capital gains	16	5,770	43,706	4,250	34,127	12,380	157,757
RRSP income	17	3,510	31,119	2,800	25,883	6,940	82,099
Other income	18	9,890	50,454	7,790	44,598	19,910	129,178
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	80	399	60	310	100	657
Net business income	20	2,730	50,474	2,090	38,984	5,040	132,724
Net professional income	21	420	9,156	380	7,827	1,060	37,806
Net commission income	22	420	5,461	380	6,329	960	22,855
Net farming income	23	2,470	41,632	1,740	29,921	4,710	107,319
Net fishing income	24	0	0	0	0	10	196
Workers' compensation benefits	25	810	7,205	560	5,897	1,300	13,315
Social assistance payments	26	60	271	30	213	80	473
Net federal supplements	27	240	793	100	324	240	723
Total income assessed	28	40,170	3,403,154	33,210	3,146,609	75,130	8,970,712
Registered pension plan (RPP) deduction	29	16,780	89,263	16,850	113,194	36,310	264,628
RRSP/PRPP deduction	30	14,800	74,727	13,790	76,919	36,930	297,296
Deduction for elected split-pension amount	31	3,230	45,698	2,280	35,132	4,490	83,476
Annual union, professional, or like dues	32	13,950	15,556	14,280	16,910	27,370	39,285
Child care expenses	33	2,170	11,295	1,970	9,820	2,820	14,145
Business investment loss	34	10	188	10	128	40	1,684
Moving expenses	35	240	1,271	190	1,296	420	4,058
Support payments made	36	90	783	90	965	380	4,754
Carrying charges and interest expenses	37	5,000	11,081	3,850	9,546	10,300	31,549
Deduction for CPP or QPP contributions on self-employment and other earnings	38	2,980	3,935	2,550	2,819	6,640	8,162
Deduction for CPP or QPP enhanced contributions on employment income	39	29,930	13,026	27,210	11,994	62,200	27,636



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	130	172	100	241	330	732
Other employment expenses	42	4,900	10,136	4,360	9,002	11,860	30,534
Clergy residence deduction	43	110	1,943	60	1,068	110	1,882
Other deductions	44	1,430	2,790	1,060	2,725	2,450	9,978
Federal COVID-19 benefits repayment	45	480	760	340	542	740	1,199
Total deductions before adjustments	46	36,520	282,633	31,380	292,312	71,530	821,015
Social benefits repayment	47	4,110	2,949	3,650	5,870	8,850	31,985
Net income	48	40,170	3,117,679	33,210	2,848,460	75,120	8,118,213
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0
Security options deductions	50	20	50	10	73	70	434
Other payments deduction	51	1,070	8,265	680	6,428	1,550	14,444
Non-capital losses of other years	52	30	395	20	283	50	939
Net capital losses of other years	53	890	1,701	670	2,030	2,070	5,083
Capital gains deduction	54	440	17,415	290	12,552	1,160	72,678
Northern residents deductions	55	390	1,436	380	1,358	1,050	4,082
Additional deductions	56	90	386	60	403	120	857
Farming/fishing losses of prior years	57	90	1,750	60	908	170	2,895
Total deductions from net income	58	2,850	31,555	2,080	24,158	5,900	101,666
Taxable income assessed	59	40,160	3,086,614	33,190	2,824,832	75,100	8,016,774
Basic personal amount	60	40,170	578,285	33,210	478,055	75,130	1,081,487
Age amount	61	9,050	20,284	3,790	6,588	2,430	4,761
Spouse or common-law partner amount	62	2,800	27,827	2,460	24,831	6,710	69,874
Canada caregiver amount	63	470	2,785	390	2,313	920	5,631
Amount for an eligible dependant	64	1,180	16,059	1,100	15,012	2,230	30,144
Family caregiver amount for children under 18 years of age	65	260	667	260	672	690	1,781
CPP or QPP contributions through employment	66	30,180	86,315	27,370	79,402	62,540	182,937
CPP or QPP contributions on self-employment and other earnings	67	2,980	3,935	2,550	2,819	6,640	8,162
Employment insurance premiums	68	29,260	26,415	26,390	24,184	59,450	55,003
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	310	918	260	765	750	2,247
Canada employment amount	73	32,260	41,033	28,730	36,682	65,430	83,686
Home accessibility expenses	74	220	1,281	190	1,079	350	2,044
Home buyers' amount	75	660	5,854	480	4,319	900	8,347
Digital news subscription expenses	76	960	236	670	161	1,660	427
Pension income amount	77	9,240	18,131	5,280	10,305	11,030	21,519



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

Item	Item code	\$80,000 - \$89,999 (Number)	\$80,000 - \$89,999 (Thousands of Dollars)	\$90,000 - \$99,999 (Number)	\$90,000 - \$99,999 (Thousands of Dollars)	\$100,000 - \$149,999 (Number)	\$100,000 - \$149,999 (Thousands of Dollars)
Disability amount	78	1,120	9,899	700	6,206	1,360	12,068
Disability amount transferred from a dependant	79	650	8,238	640	8,200	1,590	20,241
Interest paid on student loans	80	940	375	620	247	950	366
Tuition, education, and textbook amounts	81	1,670	8,654	1,360	6,838	2,330	10,936
Tuition, education, and textbook amounts transferred from a child	82	770	3,587	950	4,468	2,880	13,676
Amounts transferred from spouse or common-law partner	83	900	5,745	720	4,246	1,690	10,014
Medical expenses	84	5,170	23,906	3,160	13,384	6,780	31,999
Total tax credits on personal amounts	85	40,170	133,436	33,210	109,523	75,130	248,333
Allowable charitable donations and government gifts	86	11,160	24,602	9,330	19,519	23,620	52,568
Eligible cultural and ecological gifts	87	0	0	0	0	0	0
Total tax credit on donations and gifts	88	11,110	6,881	9,310	5,449	23,550	14,708
Total federal non-refundable tax credits	89	40,170	140,317	33,210	114,972	75,130	263,040
Federal dividend tax credit	90	9,480	17,900	7,340	15,950	20,460	54,742
Minimum tax carryover	91	460	1,776	310	1,171	760	3,023
Basic federal tax	92	39,850	361,892	33,040	354,575	74,870	1,152,799
Federal foreign tax credit	93	4,260	964	3,140	888	8,960	3,999
Federal political contribution tax credit	94	640	122	460	81	1,170	219
Investment tax credit	95	0	0	70	13	0	0
Labour-sponsored funds tax credit (provincially registered)	96	1,110	731	1,120	733	3,480	2,372
Alternative minimum tax payable	97	110	99	210	267	1,080	1,994
Net federal tax	98	39,810	360,074	33,020	352,871	74,810	1,146,145
CPP contributions on self-employment	99	1,780	6,947	1,280	4,977	3,290	14,412
Social Benefits repayment	100	4,110	2,949	3,650	5,870	8,850	31,985
Canada workers benefit (CWB)	101	20	23	0	0	20	29
Canada Training Credit (CTC)	102	1,010	372	860	319	1,590	575
Eligible educator school supply tax credit	103	300	38	900	118	540	74
Net provincial or territorial tax	104	39,680	220,182	32,960	215,235	74,820	683,189
Total tax payable	105	40,010	590,161	33,140	578,958	75,000	1,875,737



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	33,000	0	11,410	0
Number of non-taxable returns	2	70	0	40	0
Total number of returns	3	33,070	0	11,450	0
Employment income	4	27,240	4,047,072	7,530	1,735,811
Commissions (from employment)	5	1,220	123,884	640	209,001
Other employment income	6	3,300	23,846	1,020	51,855
Old age security (OAS) pension	7	3,720	28,433	2,610	18,502
CPP or QPP benefits	8	5,380	55,112	3,390	32,415
Other pensions and superannuation	9	4,280	216,497	2,460	172,444
Elected split-pension amount	10	1,190	14,091	510	3,048
Employment insurance and other benefits	11	920	5,524	140	970
Taxable amount of dividends from taxable Canadian corporations	12	14,240	766,168	7,390	1,219,001
Interest and other investment income	13	14,950	65,898	7,340	107,643
Net partnership income (limited or non-active partners only)	14	530	2,887	510	7,518
Net rental income	15	4,330	48,737	2,090	35,787
Taxable capital gains	16	8,890	265,071	5,890	1,203,829
RRSP income	17	3,080	68,472	930	106,529
Other income	18	11,230	126,682	5,660	256,348
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	60	690	60	966
Net business income	20	2,220	88,679	750	65,856
Net professional income	21	710	56,600	540	114,816
Net commission income	22	390	21,872	140	21,305
Net farming income	23	2,650	92,360	1,490	96,357
Net fishing income	24	0	0	0	0
Workers' compensation benefits	25	270	4,135	40	1,178
Social assistance payments	26	30	384	40	115
Net federal supplements	27	130	398	170	498
Total income assessed	28	33,070	6,126,187	11,450	5,463,628
Registered pension plan (RPP) deduction	29	13,550	127,980	2,550	25,766
RRSP/PRPP deduction	30	18,790	285,355	5,690	224,581
Deduction for elected split-pension amount	31	1,760	37,144	780	17,353
Annual union, professional, or like dues	32	8,940	15,640	1,170	1,952
Child care expenses	33	640	3,512	130	880
Business investment loss	34	20	471	0	0
Moving expenses	35	150	2,423	40	608
Support payments made	36	320	6,515	160	9,258
Carrying charges and interest expenses	37	7,150	30,311	4,290	46,681
Deduction for CPP or QPP contributions on self-employment and other earnings	38	3,370	4,765	1,610	2,724
Deduction for CPP or QPP enhanced contributions on employment income	39	25,800	11,448	6,680	2,884



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	310	1,763	400	5,192
Other employment expenses	42	4,870	16,982	1,360	14,233
Clergy residence deduction	43	20	335	0	0
Other deductions	44	1,110	13,943	560	49,219
Federal COVID-19 benefits repayment	45	220	366	30	43
Total deductions before adjustments	46	31,070	558,963	10,040	402,107
Social benefits repayment	47	4,060	27,292	2,570	18,146
Net income	48	33,070	5,540,096	11,450	5,043,518
Canadian Forces personnel and police deduction	49	0	0	0	0
Security options deductions	50	190	2,388	260	23,712
Other payments deduction	51	330	4,629	90	1,357
Non-capital losses of other years	52	20	1,053	0	0
Net capital losses of other years	53	1,700	6,919	1,220	12,678
Capital gains deduction	54	1,270	134,802	2,000	609,651
Northern residents deductions	55	410	1,593	80	289
Additional deductions	56	70	763	40	1,721
Farming/fishing losses of prior years	57	100	3,233	80	9,432
Total deductions from net income	58	3,820	155,553	3,330	662,487
Taxable income assessed	59	33,040	5,384,849	11,420	4,381,617
Basic personal amount	60	33,070	461,042	11,450	146,189
Age amount	61	200	755	110	484
Spouse or common-law partner amount	62	3,550	36,986	1,160	11,360
Canada caregiver amount	63	460	2,935	130	804
Amount for an eligible dependant	64	690	9,008	160	1,863
Family caregiver amount for children under 18 years of age	65	330	841	80	190
CPP or QPP contributions through employment	66	25,930	75,799	6,750	19,166
CPP or QPP contributions on self-employment and other earnings	67	3,370	4,765	1,610	2,724
Employment insurance premiums	68	23,270	21,615	5,030	4,534
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	350	1,044	60	168
Canada employment amount	73	27,540	35,240	7,710	9,810
Home accessibility expenses	74	130	839	20	195
Home buyers' amount	75	260	2,432	40	410
Digital news subscription expenses	76	1,060	280	490	142
Pension income amount	77	5,040	9,727	2,820	5,343



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	590	5,242	360	3,201
Disability amount transferred from a dependant	79	710	9,179	200	2,455
Interest paid on student loans	80	200	116	60	61
Tuition, education, and textbook amounts	81	670	5,266	200	957
Tuition, education, and textbook amounts transferred from a child	82	2,100	10,260	880	4,719
Amounts transferred from spouse or common-law partner	83	670	3,847	280	1,538
Medical expenses	84	3,320	18,932	1,840	17,855
Total tax credits on personal amounts	85	33,070	107,258	11,450	35,032
Allowable charitable donations and government gifts	86	12,840	42,245	5,540	78,730
Eligible cultural and ecological gifts	87	0	0	0	0
Total tax credit on donations and gifts	88	12,820	12,005	5,540	25,748
Total federal non-refundable tax credits	89	33,070	119,263	11,450	60,780
Federal dividend tax credit	90	13,420	74,195	6,700	140,227
Minimum tax carryover	91	580	2,575	250	1,884
Basic federal tax	92	32,900	947,367	11,280	1,032,619
Federal foreign tax credit	93	6,440	5,419	3,920	18,576
Federal political contribution tax credit	94	850	200	460	143
Investment tax credit	95	170	125	170	643
Labour-sponsored funds tax credit (provincially registered)	96	2,080	1,461	620	444
Alternative minimum tax payable	97	1,140	5,709	1,100	23,458
Net federal tax	98	32,870	940,187	11,240	1,013,050
CPP contributions on self-employment	99	1,750	8,414	990	4,812
Social Benefits repayment	100	4,060	27,292	2,570	18,146
Canada workers benefit (CWB)	101	10	17	0	0
Canada Training Credit (CTC)	102	400	141	50	19
Eligible educator school supply tax credit	103	30	4	0	0
Net provincial or territorial tax	104	32,890	526,034	11,200	478,754
Total tax payable	105	33,000	1,501,934	11,410	1,514,763

**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.