



Individual Income Tax Returns Statistics (2022 Tax Year)
Table 4: Tax return line items by age and gender (Canada)

Item	Item code	Total Returns Males (Number)	Total Returns Males (Thousands of Dollars)	Total Returns Females (Number)	Total Returns Females (Thousands of Dollars)	Total Returns Gender Diverse (Number)	Total Returns Gender Diverse (Thousands of Dollars)	Total Returns Unknown (Number)	Total Returns Unknown (Thousands of Dollars)	Total Returns (Number)	Total Returns (Thousands of Dollars)
Number of taxable returns	1	11,070,820	0	10,322,800	0	2,360	0	12,760	0	21,408,730	0
Number of non-taxable returns	2	3,982,290	0	5,474,370	0	2,420	0	11,570	0	9,470,650	0
Total number of returns	3	15,053,110	0	15,797,170	0	4,780	0	24,320	0	30,879,380	0
Employment income	4	9,844,460	667,414,177	9,414,390	456,764,245	3,660	133,643	2,440	154,518	19,264,950	1,124,466,583
Commissions (from employment)	5	330,030	18,696,841	257,660	5,984,704	100	1,465	0	0	587,790	24,683,123
Other employment income	6	1,440,370	9,066,113	1,032,110	5,649,420	230	2,964	560	40,791	2,473,270	14,759,288
Old age security (OAS) pension	7	3,188,140	23,654,745	3,779,360	28,059,801	50	374	120	348	6,967,670	51,715,268
CPP or QPP benefits	8	3,856,170	33,774,637	4,507,540	33,948,099	120	844	540	2,363	8,364,360	67,725,943
Other pensions and superannuation	9	2,475,810	72,252,676	2,742,230	61,216,942	60	1,051	350	6,022	5,218,450	133,476,691
Elected split-pension amount	10	407,070	3,590,430	1,062,340	14,519,873	10	230	50	935	1,469,470	18,111,468
Employment insurance and other benefits	11	1,310,810	9,790,836	1,423,490	12,739,081	390	2,555	0	0	2,734,690	22,532,483
Taxable amount of dividends from taxable Canadian corporations	12	2,382,310	67,080,005	2,211,290	36,324,458	220	1,358	350	11,748	4,594,160	103,417,569
Interest and other investment income	13	3,923,260	11,349,143	4,390,920	10,733,886	820	1,948	1,940	16,419	8,316,940	22,101,397
Net partnership income (limited or non-active partners only)	14	31,640	364,161	21,030	117,358	0	0	570	15,524	53,250	497,048
Net rental income	15	962,650	4,775,194	911,120	4,279,386	110	408	610	5,565	1,874,480	9,060,553
Taxable capital gains	16	1,408,000	34,967,698	1,443,260	23,057,036	150	1,000	5,220	623,875	2,856,620	58,649,609
RRSP income	17	981,380	9,156,807	909,000	8,441,990	100	492	50	617	1,890,530	17,599,906
Other income	18	2,591,170	19,407,341	2,731,590	15,973,497	570	2,537	680	8,381	5,324,000	35,391,755
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	84,740	441,432	136,250	725,687	120	843	10	79	221,120	1,168,041
Net business income	20	1,271,610	21,838,882	1,057,390	14,383,784	340	3,684	5,230	149,086	2,334,560	36,375,435
Net professional income	21	203,760	10,735,792	226,920	8,397,327	90	1,049	1,090	84,343	431,850	19,218,512
Net commission income	22	130,060	3,397,199	150,160	2,127,697	30	102	50	705	280,300	5,525,703
Net farming income	23	200,240	1,299,501	109,150	533,449	0	0	3,790	75,089	313,180	1,908,051
Net fishing income	24	20,850	898,763	5,860	143,859	0	0	0	0	26,710	1,042,762
Workers' compensation benefits	25	373,230	4,425,845	305,420	2,584,868	50	636	10	168	678,710	7,011,516
Social assistance payments	26	827,760	7,166,535	942,320	7,823,681	420	4,322	490	3,188	1,770,980	14,997,726
Net federal supplements	27	1,090,290	6,021,261	1,556,910	9,774,736	30	168	0	0	2,647,240	15,796,238
Total income assessed	28	14,566,440	1,041,618,267	14,985,290	765,627,979	4,320	161,715	18,430	1,200,168	29,574,480	1,808,608,128
Registered pension plan (RPP) deduction	29	2,569,930	13,796,029	3,246,720	15,008,919	520	1,779	160	660	5,817,340	28,807,388
RRSP/PRPP deduction	30	3,485,140	34,179,335	3,046,010	22,527,191	500	3,010	130	1,838	6,531,770	56,711,374
Deduction for elected split-pension amount	31	1,063,040	14,539,257	407,360	3,578,297	10	166	30	278	1,470,430	18,117,999
Annual union, professional, or like dues	32	3,046,250	2,831,121	3,432,460	2,679,703	920	448	220	333	6,479,850	5,511,605
Child care expenses	33	380,000	1,610,152	978,150	4,032,927	90	384	40	123	1,358,280	5,643,586
Business investment loss	34	4,020	124,600	2,130	61,881	0	0	0	0	6,150	186,481
Moving expenses	35	53,830	378,256	42,950	232,421	40	71	0	0	96,820	610,768
Support payments made	36	52,700	1,188,371	3,130	39,037	0	0	0	0	55,840	1,227,577
Carrying charges and interest expenses	37	1,123,770	5,315,150	1,067,920	4,463,568	70	126	240	2,507	2,191,990	9,781,352
Deduction for CPP or QPP contributions on self-employment and other earnings	38	1,210,500	1,330,404	1,042,880	997,827	350	213	1,530	1,617	2,255,260	2,330,062
Deduction for CPP or QPP enhanced contributions on employment income	39	8,982,300	2,970,313	8,483,580	2,429,511	3,140	693	670	155	17,469,700	5,400,672

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Item	Item code	Total Returns Males (Number)	Total Returns Males (Thousands of Dollars)	Total Returns Females (Number)	Total Returns Females (Thousands of Dollars)	Total Returns Gender Diverse (Number)	Total Returns Gender Diverse (Thousands of Dollars)	Total Returns Unknown (Number)	Total Returns Unknown (Thousands of Dollars)	Total Returns (Number)	Total Returns (Thousands of Dollars)
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	40	245,360	20,309	235,810	17,933	70	2	20	1	481,250	38,246
Exploration and development expenses	41	22,720	809,974	9,680	156,029	0	0	50	56	32,450	966,059
Other employment expenses	42	1,642,860	3,441,237	1,610,220	1,639,346	620	642	30	68	3,253,730	5,081,292
Clergy residence deduction	43	20,970	348,096	6,370	82,754	0	0	0	0	27,350	430,951
Other deductions	44	624,170	1,883,907	619,710	2,547,367	110	174	240	22,515	1,244,230	4,453,964
Federal COVID-19 benefits repayment	45	218,510	326,352	205,620	283,731	50	74	0	0	424,180	610,159
Total deductions before adjustments	46	11,374,100	85,097,614	10,462,060	60,785,631	3,420	7,984	2,950	30,245	21,842,530	145,921,474
Social benefits repayment	47	478,270	1,686,134	304,980	1,172,526	0	0	0	0	783,260	2,858,680
Net income	48	14,522,670	955,842,794	14,929,740	704,252,327	4,310	153,773	16,930	1,178,960	29,473,650	1,661,427,855
Canadian Forces personnel and police deduction	49	6,950	157,770	1,100	22,113	0	0	0	0	8,050	179,883
Security options deductions	50	27,200	2,920,639	10,100	593,536	0	0	20	6,095	37,320	3,520,593
Other payments deduction	51	2,058,970	17,605,450	2,502,070	20,174,431	490	5,125	500	3,430	4,562,030	37,788,436
Non-capital losses of other years	52	16,470	299,756	19,340	149,320	0	0	360	9,617	36,170	458,693
Net capital losses of other years	53	247,590	1,380,637	187,510	655,622	0	0	50	709	435,160	2,036,997
Capital gains deduction	54	37,590	5,695,643	25,310	3,849,130	0	0	260	17,160	63,160	9,562,361
Northern residents deductions	55	157,350	734,656	111,390	477,690	20	82	0	0	268,760	1,212,427
Additional deductions	56	82,500	818,402	101,130	713,339	30	497	1,040	39,023	184,690	1,571,261
Farming/fishing losses of prior years	57	7,670	109,702	3,390	35,455	0	0	90	2,375	11,150	147,532
Total deductions from net income	58	2,578,520	29,768,941	2,899,650	26,705,896	550	6,484	2,290	78,445	5,481,010	56,559,766
Taxable income assessed	59	14,147,230	926,172,508	14,544,020	677,648,681	4,100	147,309	15,480	1,102,471	28,710,820	1,605,070,969
Basic personal amount	60	15,028,200	214,406,322	15,779,620	225,948,935	4,750	67,258	12,120	168,488	30,824,700	440,591,002
Age amount	61	3,138,430	21,235,434	3,791,500	26,591,109	110	748	1,340	10,028	6,931,380	47,837,319
Spouse or common-law partner amount	62	1,669,960	16,496,441	596,890	5,713,617	410	4,650	1,670	17,385	2,268,930	22,232,094
Canada caregiver amount	63	180,110	1,052,012	154,520	869,924	0	0	30	215	334,670	1,922,203
Amount for an eligible dependant	64	176,270	2,357,381	828,170	11,347,391	70	940	170	2,294	1,004,670	13,708,006
Family caregiver amount for children under 18 years of age	65	80,170	209,847	76,550	200,403	0	0	40	99	156,760	410,372
CPP or QPP contributions through employment	66	9,227,770	20,291,328	8,821,350	16,668,184	3,350	4,818	660	1,037	18,053,130	36,965,367
CPP or QPP contributions on self-employment and other earnings	67	1,210,500	1,330,404	1,042,880	997,827	350	213	1,530	1,617	2,255,260	2,330,062
Employment insurance premiums	68	8,891,170	5,800,397	8,666,510	4,959,189	3,380	1,534	690	338	17,561,750	10,761,458
PPIP premiums paid	69	2,166,010	552,208	2,063,230	447,675	590	102	10	2	4,229,840	999,987
PPIP premiums payable on employment income	70	77,660	19,199	62,090	13,663	30	4	20	2	139,800	32,868
PPIP premiums payable on self-employment income	71	246,960	26,150	237,480	23,092	70	3	20	2	484,520	49,246
Volunteer firefighters' amount/search and rescue volunteers' amount	72	42,640	127,924	6,700	20,088	0	0	0	0	49,340	148,018
Canada employment amount	73	10,281,480	12,751,563	9,676,630	12,057,223	3,670	4,641	1,050	1,238	19,962,830	24,814,664
Home accessibility expenses	74	24,380	146,710	22,740	132,086	0	0	0	0	47,130	278,800



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Home buyers' amount	75	129,230	1,090,877	98,430	781,116	50	448	20	180	227,740	1,872,620
Digital news subscription expenses	76	258,040	66,602	181,060	45,090	40	9	0	0	439,140	111,703
Pension income amount	77	2,662,170	5,126,689	3,232,400	6,195,487	70	130	370	687	5,895,010	11,322,993
Disability amount	78	534,440	4,751,282	573,100	5,085,189	170	1,474	30	222	1,107,730	9,838,167
Disability amount transferred from a dependant	79	176,430	2,174,075	198,250	2,443,222	20	266	70	903	374,770	4,618,466
Interest paid on student loans	80	101,320	40,408	183,370	65,485	70	19	0	0	284,770	105,924
Tuition, education, and textbook amounts	81	910,000	6,039,389	1,169,920	6,773,136	810	8,406	30	471	2,080,750	12,821,403
Tuition, education, and textbook amounts transferred from a child	82	279,730	1,161,475	211,430	822,049	20	65	20	66	491,190	1,983,654
Amounts transferred from spouse or common-law partner	83	854,140	5,516,384	622,620	3,973,290	80	508	260	1,767	1,477,110	9,491,949
Medical expenses	84	2,275,380	7,170,301	3,354,180	10,070,975	530	915	1,800	6,139	5,631,900	17,248,329
Total tax credits on personal amounts	85	15,036,240	49,414,496	15,783,710	51,275,229	4,770	14,574	12,360	31,936	30,837,070	100,736,236
Allowable charitable donations and government gifts	86	2,610,070	8,152,507	2,500,660	4,820,491	340	355	2,040	10,765	5,113,110	12,984,118
Eligible cultural and ecological gifts	87	3,110	46,339	3,260	23,416	0	0	0	0	6,380	69,815
Total tax credit on donations and gifts	88	2,589,680	2,470,235	2,479,250	1,405,919	330	98	2,040	3,238	5,071,300	3,879,490
Total federal non-refundable tax credits	89	15,036,450	51,884,731	15,783,820	52,681,148	4,770	14,672	12,560	35,174	30,837,600	104,615,726
Federal dividend tax credit	90	2,179,440	7,393,053	1,927,380	4,032,064	200	137	260	1,118	4,107,280	11,426,371
Minimum tax carryover	91	39,490	151,645	30,140	98,773	0	0	50	155	69,680	250,574
Basic federal tax	92	10,327,380	128,490,898	9,510,240	72,996,473	2,040	15,025	11,620	232,623	19,851,280	201,735,019
Federal foreign tax credit	93	1,055,770	1,488,679	1,017,590	737,122	150	541	140	1,905	2,073,650	2,228,247
Federal political contribution tax credit	94	107,120	20,325	64,180	10,959	10	1	0	0	171,310	31,285
Investment tax credit	95	14,660	139,068	4,970	25,550	0	0	60	2	19,680	164,619
Labour-sponsored funds tax credit (provincially registered)	96	214,750	106,262	186,390	79,006	20	7	0	0	401,160	185,274
Alternative minimum tax payable	97	35,290	268,874	26,840	201,291	0	0	360	896	62,500	471,092
Net federal tax	98	10,303,940	126,880,375	9,489,380	72,211,689	2,030	14,532	11,580	300,736	19,806,940	199,407,332
CPP contributions on self-employment	99	799,290	1,851,048	678,910	1,314,820	220	319	1,510	2,822	1,479,930	3,169,008
Social Benefits repayment	100	478,270	1,686,134	304,980	1,172,526	0	0	0	0	783,260	2,858,680
Canada workers benefit (CWB)	101	1,348,920	1,732,051	1,255,250	1,577,070	730	863	2,430	3,936	2,607,330	3,313,921
Canada Training Credit (CTC)	102	255,370	87,351	391,060	132,371	180	59	0	0	646,610	219,782
Eligible educator school supply tax credit	103	16,650	2,224	71,710	9,745	0	0	0	0	88,360	11,969
Net provincial or territorial tax	104	8,186,910	58,290,064	7,563,860	32,638,084	1,730	6,508	6,090	39,416	15,758,600	90,974,072
Total tax payable	105	11,070,820	188,716,598	10,322,800	107,348,472	2,360	21,381	12,760	342,974	21,408,730	296,429,425



Individual Income Tax Returns Statistics (2022 Tax Year)
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Item	Item code	Age Group: Under 20 Males (Number)	Age Group: Under 20 Males (Thousands of Dollars)	Age Group: Under 20 Females (Number)	Age Group: Under 20 Females (Thousands of Dollars)	Age Group: Under 20 Gender Diverse (Number)	Age Group: Under 20 Gender Diverse (Thousands of Dollars)	Age Group: Under 20 Unknown (Number)	Age Group: Under 20 Unknown (Thousands of Dollars)
Number of taxable returns	1	138,890	0	97,000	0	60	0	70	0
Number of non-taxable returns	2	480,620	0	508,930	0	490	0	100	0
Total number of returns	3	619,510	0	605,930	0	550	0	170	0
Employment income	4	514,040	6,007,249	512,250	4,874,347	410	3,309	20	308
Commissions (from employment)	5	5,990	16,257	11,450	12,170	0	0	0	0
Other employment income	6	11,300	34,810	12,120	31,953	0	0	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	22,590	64,016	22,710	64,888	20	51	10	44
Other pensions and superannuation	9	790	5,393	790	5,117	0	0	0	0
Elected split-pension amount	10	0	0	0	0	0	0	0	0
Employment insurance and other benefits	11	15,060	83,108	9,250	50,270	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	15,690	87,633	13,200	77,880	0	0	0	0
Interest and other investment income	13	38,780	37,820	40,800	36,125	30	7	20	10
Net partnership income (limited or non-active partners only)	14	40	163	30	-112	0	0	0	0
Net rental income	15	580	2,193	400	1,935	0	0	0	0
Taxable capital gains	16	12,370	220,787	10,360	240,035	0	0	0	0
RRSP income	17	800	3,852	380	3,018	0	0	0	0
Other income	18	109,930	599,336	120,090	638,110	80	419	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	10,060	29,976	13,310	43,145	0	0	0	0
Net business income	20	18,690	127,369	15,430	83,635	10	51	40	1,199
Net professional income	21	2,320	11,593	2,540	9,939	0	0	0	0
Net commission income	22	1,530	7,722	1,330	4,902	0	0	0	0
Net farming income	23	1,800	17,798	1,220	14,800	0	0	20	366
Net fishing income	24	520	9,941	140	1,973	0	0	0	0
Workers' compensation benefits	25	3,630	6,846	2,960	6,006	0	0	0	0
Social assistance payments	26	11,990	100,426	10,720	82,304	30	241	20	77
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	565,040	7,474,616	555,540	6,282,711	460	4,226	120	2,849
Registered pension plan (RPP) deduction	29	18,990	13,282	16,450	7,103	0	0	0	0
RRSP/PRPP deduction	30	7,830	14,800	4,050	6,935	0	0	0	0
Deduction for elected split-pension amount	31	0	0	0	0	0	0	0	0
Annual union, professional, or like dues	32	102,240	23,931	85,370	15,905	80	12	0	0
Child care expenses	33	0	0	190	412	0	0	0	0
Business investment loss	34	0	0	0	0	0	0	0	0
Moving expenses	35	1,420	1,214	1,960	1,741	0	0	0	0
Support payments made	36	0	0	0	0	0	0	0	0
Carrying charges and interest expenses	37	4,300	4,167	3,940	3,799	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	38	12,670	4,258	10,050	2,468	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	39	248,400	21,994	244,000	15,299	180	10	0	0
Deduction for provincial parental insurance plan (PIIP) premiums on self-employment income	40	4,720	103	4,360	78	0	0	0	0
Exploration and development expenses	41	0	0	0	0	0	0	0	0
Other employment expenses	42	4,930	6,122	2,690	1,248	0	0	0	0
Clergy residence deduction	43	50	66	50	33	0	0	0	0
Other deductions	44	4,620	10,608	4,810	8,022	0	0	0	0
Federal COVID-19 benefits repayment	45	1,420	2,013	1,890	2,647	0	0	0	0
Total deductions before adjustments	46	306,780	102,668	291,540	65,757	0	0	0	0



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Item	Item code	Age Group: Under 20 Males (Number)	Age Group: Under 20 Males (Thousands of Dollars)	Age Group: Under 20 Females (Number)	Age Group: Under 20 Females (Thousands of Dollars)	Age Group: Under 20 Gender Diverse (Number)	Age Group: Under 20 Gender Diverse (Thousands of Dollars)	Age Group: Under 20 Unknown (Number)	Age Group: Under 20 Unknown (Thousands of Dollars)
Social benefits repayment	47	90	166	0	0	0	0	0	0
Net income	48	564,660	7,373,270	555,160	6,218,291	460	4,186	120	2,806
Canadian Forces personnel and police deduction	49	20	132	0	0	0	0	0	0
Security options deductions	50	0	0	0	0	0	0	0	0
Other payments deduction	51	15,580	107,272	13,630	88,321	30	245	20	77
Non-capital losses of other years	52	40	82	30	44	0	0	0	0
Net capital losses of other years	53	170	215	120	171	0	0	0	0
Capital gains deduction	54	660	152,107	680	166,577	0	0	0	0
Northern residents deductions	55	2,490	6,193	1,810	4,164	0	0	0	0
Additional deductions	56	280	944	280	1,014	0	0	0	0
Farming/fishing losses of prior years	57	0	0	0	0	0	0	0	0
Total deductions from net income	58	19,180	267,073	16,510	260,368	40	246	20	95
Taxable income assessed	59	557,430	7,106,391	549,170	5,958,044	440	3,940	100	2,712
Basic personal amount	60	619,340	8,898,637	605,780	8,704,533	550	7,855	150	1,887
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	570	6,341	1,070	13,168	0	0	0	0
Canada caregiver amount	63	30	166	20	129	0	0	0	0
Amount for an eligible dependant	64	220	2,905	3,030	43,392	0	0	0	0
Family caregiver amount for children under 18 years of age	65	0	0	20	40	0	0	0	0
CPP or QPP contributions through employment	66	284,110	163,224	280,850	115,766	230	79	0	0
CPP or QPP contributions on self-employment and other earnings	67	12,670	4,258	10,050	2,468	0	0	0	0
Employment insurance premiums	68	450,670	84,233	449,690	68,542	320	47	10	5
PPIP premiums paid	69	131,180	7,740	132,180	6,730	80	3	0	0
PPIP premiums payable on employment income	70	1,490	80	1,360	47	0	0	0	0
PPIP premiums payable on self-employment income	71	4,780	134	4,400	100	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	520	1,560	130	396	0	0	0	0
Canada employment amount	73	514,420	643,155	512,520	640,212	400	499	10	18
Home accessibility expenses	74	0	0	0	0	0	0	0	0
Home buyers' amount	75	340	3,036	260	2,239	0	0	0	0
Digital news subscription expenses	76	710	220	540	169	0	0	0	0
Pension income amount	77	770	1,219	780	1,217	0	0	0	0
Disability amount	78	13,250	135,485	7,730	78,438	20	152	0	0
Disability amount transferred from a dependant	79	20	160	40	438	0	0	0	0
Interest paid on student loans	80	0	0	170	49	0	0	0	0
Tuition, education, and textbook amounts	81	51,610	163,409	58,220	171,150	30	67	0	0
Tuition, education, and textbook amounts transferred from a child	82	30	144	40	154	0	0	0	0
Amounts transferred from spouse or common-law partner	83	30	124	30	93	0	0	0	0
Medical expenses	84	12,680	12,709	18,460	20,998	30	27	0	0
Total tax credits on personal amounts	85	619,440	1,519,149	605,860	1,480,464	550	1,319	150	293
Allowable charitable donations and government gifts	86	14,130	5,385	15,630	3,984	0	0	0	0
Eligible cultural and ecological gifts	87	30	3	20	5	0	0	0	0
Total tax credit on donations and gifts	88	13,040	1,460	14,400	1,046	0	0	0	0
Total federal non-refundable tax credits	89	619,440	1,520,609	605,860	1,481,511	550	1,319	150	293
Federal dividend tax credit	90	9,270	7,868	6,710	6,985	0	0	0	0
Minimum tax carryover	91	310	871	350	1,055	0	0	0	0
Basic federal tax	92	124,020	239,456	82,930	113,863	50	75	60	298



Individual Income Tax Returns Statistics (2022 Tax Year)
Table 4: Tax return line items by age and gender (Canada)

Item	Item code	Age Group: Under 20 Males (Number)	Age Group: Under 20 Males (Thousands of Dollars)	Age Group: Under 20 Females (Number)	Age Group: Under 20 Females (Thousands of Dollars)	Age Group: Under 20 Gender Diverse (Number)	Age Group: Under 20 Gender Diverse (Thousands of Dollars)	Age Group: Under 20 Unknown (Number)	Age Group: Under 20 Unknown (Thousands of Dollars)
Federal foreign tax credit	93	3,570	2,318	2,430	1,404	0	0	0	0
Federal political contribution tax credit	94	80	5	20	3	0	0	0	0
Investment tax credit	95	0	0	0	0	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	300	77	100	16	0	0	0	0
Alternative minimum tax payable	97	590	10,741	610	11,789	0	0	0	0
Net federal tax	98	123,450	237,111	82,350	112,474	50	73	60	313
CPP contributions on self-employment	99	8,350	6,197	6,290	3,441	0	0	20	12
Social Benefits repayment	100	90	166	0	0	0	0	0	0
Canada workers benefit (CWB)	101	49,960	61,811	40,300	51,489	40	51	0	0
Canada Training Credit (CTC)	102	0	0	0	0	0	0	0	0
Eligible educator school supply tax credit	103	110	16	140	20	0	0	0	0
Net provincial or territorial tax	104	80,950	92,706	51,430	42,113	40	31	50	128
Total tax payable	105	138,890	336,224	97,000	158,043	60	106	70	453



Individual Income Tax Returns Statistics (2022 Tax Year)
Table 4: Tax return line items by age and gender (Canada)

Item	Item code	Age Group: 20 to 24 Males (Number)	Age Group: 20 to 24 Males (Thousands of Dollars)	Age Group: 20 to 24 Females (Number)	Age Group: 20 to 24 Females (Thousands of Dollars)	Age Group: 20 to 24 Gender Diverse (Number)	Age Group: 20 to 24 Gender Diverse (Thousands of Dollars)	Age Group: 20 to 24 Unknown (Number)	Age Group: 20 to 24 Unknown (Thousands of Dollars)
Number of taxable returns	1	646,140	0	524,550	0	390	0	520	0
Number of non-taxable returns	2	539,900	0	597,400	0	760	0	530	0
Total number of returns	3	1,186,040	0	1,121,950	0	1,150	0	1,050	0
Employment income	4	993,840	28,544,123	953,910	21,876,973	870	17,165	90	2,996
Commissions (from employment)	5	31,210	300,090	35,880	146,488	20	48	0	0
Other employment income	6	56,380	245,117	44,140	200,236	40	259	30	640
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	9,760	29,061	14,840	44,603	0	0	10	39
Other pensions and superannuation	9	690	3,340	860	4,104	0	0	0	0
Elected split-pension amount	10	0	0	20	120	0	0	0	0
Employment insurance and other benefits	11	112,760	706,980	88,730	601,419	60	297	0	0
Taxable amount of dividends from taxable Canadian corporations	12	55,320	244,680	37,730	162,123	0	0	10	240
Interest and other investment income	13	161,090	75,606	164,250	76,370	150	42	140	235
Net partnership income (limited or non-active partners only)	14	130	256	100	75	0	0	10	463
Net rental income	15	9,110	24,095	6,170	21,519	0	0	0	0
Taxable capital gains	16	37,860	173,808	24,520	148,661	20	10	0	0
RRSP income	17	9,480	23,572	5,180	9,450	0	0	0	0
Other income	18	208,480	873,904	219,840	903,561	150	549	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	28,150	112,457	41,740	175,361	50	195	0	0
Net business income	20	78,050	647,276	53,640	402,155	50	150	350	8,897
Net professional income	21	9,630	76,534	10,820	78,025	0	0	0	0
Net commission income	22	8,420	64,210	6,800	36,502	0	0	0	0
Net farming income	23	5,110	47,027	2,860	26,721	0	0	420	7,232
Net fishing income	24	1,010	33,617	230	3,885	0	0	0	0
Workers' compensation benefits	25	14,970	48,396	16,770	54,514	0	0	0	0
Social assistance payments	26	52,190	516,285	51,570	495,609	110	1,240	60	264
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	1,090,080	32,790,767	1,035,400	25,469,690	1,000	20,371	870	22,417
Registered pension plan (RPP) deduction	29	113,490	215,074	135,830	219,897	50	64	0	0
RRSP/PRPP deduction	30	92,400	333,549	66,770	190,072	30	65	0	0
Deduction for elected split-pension amount	31	10	15	0	0	0	0	0	0
Annual union, professional, or like dues	32	234,220	112,904	250,250	93,382	180	47	0	0
Child care expenses	33	1,100	3,615	10,100	28,982	0	0	0	0
Business investment loss	34	0	0	20	127	0	0	0	0
Moving expenses	35	8,540	11,090	8,340	9,979	10	18	0	0
Support payments made	36	0	0	0	0	0	0	0	0
Carrying charges and interest expenses	37	16,300	15,602	13,430	11,529	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	38	80,980	42,698	59,440	27,057	50	15	120	100
Deduction for CPP or QPP enhanced contributions on employment income	39	920,170	176,721	875,050	135,626	750	102	50	11
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	40	15,070	538	13,600	410	0	0	0	0
Exploration and development expenses	41	10	251	0	0	0	0	0	0
Other employment expenses	42	65,660	90,809	57,300	36,065	60	43	0	0
Clergy residence deduction	43	290	1,446	210	735	0	0	0	0
Other deductions	44	40,360	54,132	40,910	45,443	20	20	0	0
Federal COVID-19 benefits repayment	45	19,240	27,137	21,110	27,600	10	18	0	0
Total deductions before adjustments	46	967,770	1,086,057	915,130	827,126	790	409	0	0



Individual Income Tax Returns Statistics (2022 Tax Year)
Table 4: Tax return line items by age and gender (Canada)

Item	Item code	Age Group: 20 to 24 Males (Number)	Age Group: 20 to 24 Males (Thousands of Dollars)	Age Group: 20 to 24 Females (Number)	Age Group: 20 to 24 Females (Thousands of Dollars)	Age Group: 20 to 24 Gender Diverse (Number)	Age Group: 20 to 24 Gender Diverse (Thousands of Dollars)	Age Group: 20 to 24 Unknown (Number)	Age Group: 20 to 24 Unknown (Thousands of Dollars)
Social benefits repayment	47	4,060	6,032	300	407	0	0	0	0
Net income	48	1,088,290	31,713,350	1,033,840	24,650,004	990	19,963	850	22,354
Canadian Forces personnel and police deduction	49	630	11,865	90	1,328	0	0	0	0
Security options deductions	50	0	0	130	605	0	0	0	0
Other payments deduction	51	66,780	564,690	67,960	550,132	120	1,292	60	264
Non-capital losses of other years	52	230	1,061	210	572	0	0	0	0
Net capital losses of other years	53	3,140	1,690	1,000	776	0	0	0	0
Capital gains deduction	54	490	88,138	430	79,827	0	0	0	0
Northern residents deductions	55	8,770	31,308	6,230	19,530	0	0	0	0
Additional deductions	56	750	22,307	660	8,434	0	0	0	0
Farming/fishing losses of prior years	57	0	0	0	0	0	0	0	0
Total deductions from net income	58	80,480	722,807	76,190	661,285	140	1,339	80	473
Taxable income assessed	59	1,060,040	30,992,494	1,007,280	23,994,672	940	18,626	780	21,891
Basic personal amount	60	1,185,100	16,954,626	1,121,160	16,055,519	1,150	16,390	970	13,216
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	19,520	213,243	20,980	228,604	30	346	90	809
Canada caregiver amount	63	480	2,815	320	1,814	0	0	0	0
Amount for an eligible dependant	64	1,760	23,435	28,170	403,082	0	0	0	0
Family caregiver amount for children under 18 years of age	65	100	251	500	1,260	0	0	0	0
CPP or QPP contributions through employment	66	971,640	1,236,729	930,970	955,436	820	734	50	70
CPP or QPP contributions on self-employment and other earnings	67	80,980	42,698	59,440	27,057	50	15	120	100
Employment insurance premiums	68	945,350	394,975	907,980	317,287	790	251	50	23
PPIP premiums paid	69	186,110	26,374	184,510	21,844	110	10	0	0
PPIP premiums payable on employment income	70	7,210	772	6,610	561	0	0	0	0
PPIP premiums payable on self-employment income	71	15,310	696	13,820	530	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	2,490	7,476	560	1,686	0	0	0	0
Canada employment amount	73	994,770	1,262,139	954,440	1,209,350	860	1,086	80	93
Home accessibility expenses	74	0	0	50	256	0	0	0	0
Home buyers' amount	75	9,930	84,801	7,740	58,943	0	0	0	0
Digital news subscription expenses	76	4,190	1,166	3,040	874	0	0	0	0
Pension income amount	77	670	859	840	1,107	0	0	0	0
Disability amount	78	23,160	204,059	15,280	134,795	40	355	0	0
Disability amount transferred from a dependant	79	360	3,799	1,200	16,182	0	0	0	0
Interest paid on student loans	80	9,860	2,628	17,690	4,596	0	0	0	0
Tuition, education, and textbook amounts	81	312,310	2,149,108	358,670	2,225,022	290	2,653	0	0
Tuition, education, and textbook amounts transferred from a child	82	50	243	90	293	0	0	0	0
Amounts transferred from spouse or common-law partner	83	2,900	10,004	1,480	5,358	0	0	0	0
Medical expenses	84	51,780	55,974	85,510	96,881	90	136	120	239
Total tax credits on personal amounts	85	1,185,710	3,399,676	1,121,620	3,263,740	1,150	3,314	970	2,195
Allowable charitable donations and government gifts	86	62,760	35,459	68,880	29,415	30	7	150	238
Eligible cultural and ecological gifts	87	0	0	110	36	0	0	0	0
Total tax credit on donations and gifts	88	58,730	9,491	63,980	7,705	30	1	150	65
Total federal non-refundable tax credits	89	1,185,710	3,409,168	1,121,620	3,271,445	1,150	3,315	970	2,260
Federal dividend tax credit	90	48,960	22,810	30,270	17,116	0	0	0	0
Minimum tax carryover	91	480	1,630	480	1,410	0	0	0	0
Basic federal tax	92	553,850	2,165,468	431,630	1,161,796	280	669	440	2,053

Individual Income Tax Returns Statistics (2022 Tax Year)
Table 4: Tax return line items by age and gender (Canada)

Item	Item code	Age Group: 20 to 24 Males (Number)	Age Group: 20 to 24 Males (Thousands of Dollars)	Age Group: 20 to 24 Females (Number)	Age Group: 20 to 24 Females (Thousands of Dollars)	Age Group: 20 to 24 Gender Diverse (Number)	Age Group: 20 to 24 Gender Diverse (Thousands of Dollars)	Age Group: 20 to 24 Unknown (Number)	Age Group: 20 to 24 Unknown (Thousands of Dollars)
Federal foreign tax credit	93	23,470	19,141	12,090	8,363	10	0	0	0
Federal political contribution tax credit	94	730	82	310	31	0	0	0	0
Investment tax credit	95	0	0	0	0	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	4,170	1,464	2,340	658	0	0	0	0
Alternative minimum tax payable	97	350	5,869	300	5,269	0	0	0	0
Net federal tax	98	552,880	2,148,271	430,580	1,154,659	280	677	440	2,161
CPP contributions on self-employment	99	55,710	61,618	38,910	37,045	30	24	120	176
Social Benefits repayment	100	4,060	6,032	300	407	0	0	0	0
Canada workers benefit (CWB)	101	246,980	287,147	213,360	251,648	230	265	370	555
Canada Training Credit (CTC)	102	0	0	0	0	0	0	0	0
Eligible educator school supply tax credit	103	270	42	1,630	204	0	0	0	0
Net provincial or territorial tax	104	472,780	977,016	372,250	519,392	290	359	390	878
Total tax payable	105	646,140	3,193,217	524,550	1,711,727	390	1,060	520	3,215



Individual Income Tax Returns Statistics (2022 Tax Year)
Table 4: Tax return line items by age and gender (Canada)

Item	Item code	Age Group: 25 to 29 Males (Number)	Age Group: 25 to 29 Males (Thousands of Dollars)	Age Group: 25 to 29 Females (Number)	Age Group: 25 to 29 Females (Thousands of Dollars)	Age Group: 25 to 29 Gender Diverse (Number)	Age Group: 25 to 29 Gender Diverse (Thousands of Dollars)	Age Group: 25 to 29 Unknown (Number)	Age Group: 25 to 29 Unknown (Thousands of Dollars)
Number of taxable returns	1	991,400	0	876,300	0	650	0	960	0
Number of non-taxable returns	2	319,420	0	393,920	0	440	0	840	0
Total number of returns	3	1,310,820	0	1,270,210	0	1,090	0	1,790	0
Employment income	4	1,126,210	56,913,508	1,059,450	43,820,441	910	34,500	230	7,144
Commissions (from employment)	5	44,140	1,034,103	39,460	477,948	40	290	0	0
Other employment income	6	100,080	451,396	77,980	423,325	50	622	80	1,374
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	1,510	8,172	2,390	11,054	0	0	0	0
Other pensions and superannuation	9	620	4,277	700	4,668	0	0	0	0
Elected split-pension amount	10	0	0	160	1,067	0	0	0	0
Employment insurance and other benefits	11	164,200	1,098,580	194,750	1,891,374	110	616	0	0
Taxable amount of dividends from taxable Canadian corporations	12	99,220	998,405	65,200	381,701	60	51	30	1,819
Interest and other investment income	13	252,130	150,983	259,630	134,212	0	0	170	131
Net partnership income (limited or non-active partners only)	14	400	611	270	-65	0	0	0	0
Net rental income	15	35,540	91,804	28,780	77,969	20	39	30	121
Taxable capital gains	16	57,700	411,349	37,680	254,708	0	0	80	2,589
RRSP income	17	37,690	121,706	24,970	60,440	20	73	0	0
Other income	18	174,070	563,883	164,900	497,496	130	815	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	16,290	85,971	26,100	140,847	40	277	0	0
Net business income	20	124,230	1,452,424	90,360	1,054,448	90	759	680	25,413
Net professional income	21	18,000	349,939	22,910	490,657	20	119	0	0
Net commission income	22	12,270	162,618	12,250	109,632	10	35	0	0
Net farming income	23	7,550	59,669	4,100	18,679	0	0	570	8,442
Net fishing income	24	1,200	46,219	290	6,490	0	0	0	0
Workers' compensation benefits	25	20,760	109,024	28,400	148,603	0	0	0	0
Social assistance payments	26	67,810	678,721	71,100	730,904	90	911	60	293
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	1,249,740	64,794,219	1,181,630	50,741,564	1,020	39,740	1,400	48,748
Registered pension plan (RPP) deduction	29	237,300	825,449	312,290	998,890	130	371	20	32
RRSP/PRPP deduction	30	258,390	1,491,947	232,040	1,044,149	140	673	0	0
Deduction for elected split-pension amount	31	40	129	0	0	0	0	0	0
Annual union, professional, or like dues	32	308,050	246,056	364,860	254,536	220	99	30	47
Child care expenses	33	10,690	40,230	73,170	265,113	0	0	0	0
Business investment loss	34	150	1,947	70	596	0	0	0	0
Moving expenses	35	11,390	29,983	9,740	22,511	0	0	0	0
Support payments made	36	0	0	40	10	0	0	0	0
Carrying charges and interest expenses	37	28,860	41,806	22,330	27,460	20	16	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	38	126,230	96,833	99,320	78,445	100	43	270	282
Deduction for CPP or QPP enhanced contributions on employment income	39	1,080,060	325,004	1,000,440	268,432	840	200	90	20
Deduction for provincial parental insurance plan (PIIP) premiums on self-employment income	40	22,210	1,232	22,610	1,295	20	0	0	0
Exploration and development expenses	41	60	810	0	0	0	0	0	0
Other employment expenses	42	187,150	255,528	192,270	146,921	200	173	0	0
Clergy residence deduction	43	820	8,582	420	3,169	0	0	0	0
Other deductions	44	58,350	94,732	59,260	73,595	30	60	0	0
Federal COVID-19 benefits repayment	45	26,200	37,758	27,260	36,117	20	27	0	0
Total deductions before adjustments	46	1,148,700	3,498,669	1,068,320	3,221,882	890	1,693	0	0



Individual Income Tax Returns Statistics (2022 Tax Year)
Table 4: Tax return line items by age and gender (Canada)

Item	Item code	Age Group: 25 to 29 Males (Number)	Age Group: 25 to 29 Males (Thousands of Dollars)	Age Group: 25 to 29 Females (Number)	Age Group: 25 to 29 Females (Thousands of Dollars)	Age Group: 25 to 29 Gender Diverse (Number)	Age Group: 25 to 29 Gender Diverse (Thousands of Dollars)	Age Group: 25 to 29 Unknown (Number)	Age Group: 25 to 29 Unknown (Thousands of Dollars)
Social benefits repayment	47	13,250	18,453	1,320	1,726	0	0	0	0
Net income	48	1,247,050	61,326,124	1,178,340	47,541,512	1,010	38,049	1,360	48,575
Canadian Forces personnel and police deduction	49	1,560	32,270	250	4,577	0	0	0	0
Security options deductions	50	1,480	23,580	680	9,993	0	0	0	0
Other payments deduction	51	87,960	787,745	98,900	879,528	100	963	60	293
Non-capital losses of other years	52	670	3,748	630	2,549	0	0	0	0
Net capital losses of other years	53	7,070	7,372	2,870	2,385	0	0	0	0
Capital gains deduction	54	890	123,116	640	109,242	0	0	0	0
Northern residents deductions	55	13,860	59,039	9,920	39,137	0	0	0	0
Additional deductions	56	1,200	61,464	910	19,630	0	0	50	821
Farming/fishing losses of prior years	57	190	2,220	60	273	0	0	10	268
Total deductions from net income	58	113,830	1,100,594	113,960	1,067,504	110	1,008	120	1,451
Taxable income assessed	59	1,210,730	60,230,897	1,141,450	46,485,717	980	37,042	1,250	47,130
Basic personal amount	60	1,308,510	18,617,514	1,268,420	18,072,435	1,090	15,406	1,550	21,417
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	89,010	991,024	48,660	504,757	70	765	230	2,326
Canada caregiver amount	63	1,460	8,464	1,200	7,031	0	0	0	0
Amount for an eligible dependant	64	7,160	97,990	72,760	1,039,760	0	0	20	186
Family caregiver amount for children under 18 years of age	65	1,150	2,935	3,370	8,693	0	0	0	0
CPP or QPP contributions through employment	66	1,108,880	2,224,384	1,039,600	1,845,697	870	1,375	90	128
CPP or QPP contributions on self-employment and other earnings	67	126,230	96,833	99,320	78,445	100	43	270	282
Employment insurance premiums	68	1,078,880	670,453	1,018,550	570,750	870	442	90	44
PPIP premiums paid	69	217,660	50,743	211,140	42,026	120	22	0	0
PPIP premiums payable on employment income	70	9,940	1,851	9,070	1,535	0	0	0	0
PPIP premiums payable on self-employment income	71	22,440	1,589	22,900	1,670	20	1	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	4,080	12,240	880	2,646	0	0	0	0
Canada employment amount	73	1,130,000	1,441,105	1,063,810	1,350,763	910	1,154	150	169
Home accessibility expenses	74	300	1,405	280	1,080	0	0	0	0
Home buyers' amount	75	32,860	270,899	28,580	219,776	20	195	10	70
Digital news subscription expenses	76	8,560	2,203	6,330	1,649	0	0	0	0
Pension income amount	77	620	844	800	1,134	0	0	0	0
Disability amount	78	23,460	207,377	17,380	153,672	30	284	0	0
Disability amount transferred from a dependant	79	2,300	29,501	6,770	95,755	0	0	0	0
Interest paid on student loans	80	30,290	11,798	55,550	19,705	30	9	0	0
Tuition, education, and textbook amounts	81	236,200	2,114,257	280,480	2,312,238	300	4,186	0	0
Tuition, education, and textbook amounts transferred from a child	82	40	147	40	114	0	0	0	0
Amounts transferred from spouse or common-law partner	83	13,090	46,423	6,250	22,957	0	0	0	0
Medical expenses	84	79,690	111,637	147,470	213,920	130	223	230	670
Total tax credits on personal amounts	85	1,309,830	4,046,893	1,269,260	3,980,589	1,090	3,641	1,580	3,816
Allowable charitable donations and government gifts	86	111,570	110,224	115,560	84,096	80	40	0	0
Eligible cultural and ecological gifts	87	130	123	170	83	0	0	0	0
Total tax credit on donations and gifts	88	107,780	30,192	111,830	22,494	80	10	0	0
Total federal non-refundable tax credits	89	1,309,840	4,077,084	1,269,260	4,003,083	1,090	3,651	1,580	3,999
Federal dividend tax credit	90	97,230	95,258	62,060	38,105	50	5	20	180
Minimum tax carryover	91	880	4,089	790	3,580	0	0	0	0
Basic federal tax	92	910,810	6,539,886	794,310	4,159,553	540	3,147	790	5,979

Individual Income Tax Returns Statistics (2022 Tax Year)
Table 4: Tax return line items by age and gender (Canada)

Item	Item code	Age Group: 25 to 29 Males (Number)	Age Group: 25 to 29 Males (Thousands of Dollars)	Age Group: 25 to 29 Females (Number)	Age Group: 25 to 29 Females (Thousands of Dollars)	Age Group: 25 to 29 Gender Diverse (Number)	Age Group: 25 to 29 Gender Diverse (Thousands of Dollars)	Age Group: 25 to 29 Unknown (Number)	Age Group: 25 to 29 Unknown (Thousands of Dollars)
Federal foreign tax credit	93	47,680	41,834	30,280	27,883	0	0	0	0
Federal political contribution tax credit	94	2,180	291	1,120	134	0	0	0	0
Investment tax credit	95	260	283	60	34	0	0	10	1
Labour-sponsored funds tax credit (provincially registered)	96	12,470	5,461	10,250	3,550	0	0	0	0
Alternative minimum tax payable	97	680	7,306	450	6,980	0	0	0	0
Net federal tax	98	910,170	6,498,536	793,600	4,132,374	540	3,077	790	7,479
CPP contributions on self-employment	99	87,170	139,911	65,060	105,898	60	64	260	496
Social Benefits repayment	100	13,250	18,453	1,320	1,726	0	0	0	0
Canada workers benefit (CWB)	101	213,160	248,283	189,120	226,545	200	227	440	703
Canada Training Credit (CTC)	102	74,160	22,923	100,330	30,651	90	26	0	0
Eligible educator school supply tax credit	103	1,240	154	8,610	1,135	0	0	0	0
Net provincial or territorial tax	104	745,410	2,916,564	647,310	1,805,117	500	1,523	690	1,477
Total tax payable	105	991,400	9,574,060	876,300	6,046,071	650	4,666	960	9,453



Individual Income Tax Returns Statistics (2022 Tax Year)
Table 4: Tax return line items by age and gender (Canada)

Item	Item code	Age Group: 30 to 34 Males (Number)	Age Group: 30 to 34 Males (Thousands of Dollars)	Age Group: 30 to 34 Females (Number)	Age Group: 30 to 34 Females (Thousands of Dollars)	Age Group: 30 to 34 Gender Diverse (Number)	Age Group: 30 to 34 Gender Diverse (Thousands of Dollars)	Age Group: 30 to 34 Unknown (Number)	Age Group: 30 to 34 Unknown (Thousands of Dollars)
Number of taxable returns	1	1,102,530	0	974,360	0	500	0	1,000	0
Number of non-taxable returns	2	234,360	0	381,580	0	260	0	960	0
Total number of returns	3	1,336,900	0	1,355,940	0	760	0	1,960	0
Employment income	4	1,136,220	76,094,219	1,075,970	52,823,557	630	29,375	250	9,045
Commissions (from employment)	5	44,290	1,788,219	35,920	737,643	20	617	0	0
Other employment income	6	126,650	725,603	93,490	515,879	50	191	90	2,927
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	2,500	24,146	4,150	34,272	0	0	0	0
Other pensions and superannuation	9	1,250	15,513	1,000	9,970	0	0	0	0
Elected split-pension amount	10	190	1,576	800	6,981	0	0	0	0
Employment insurance and other benefits	11	194,370	1,338,796	289,800	3,455,613	100	803	0	0
Taxable amount of dividends from taxable Canadian corporations	12	136,960	2,455,113	90,980	1,055,220	50	102	30	1,464
Interest and other investment income	13	283,040	253,388	287,950	205,534	150	165	130	205
Net partnership income (limited or non-active partners only)	14	870	3,471	470	1,097	0	0	0	0
Net rental income	15	69,800	180,808	66,370	184,885	20	86	30	6
Taxable capital gains	16	72,320	880,324	49,540	469,263	20	64	100	6,200
RRSP income	17	84,540	291,702	62,910	167,029	30	75	0	0
Other income	18	172,580	661,087	171,350	586,861	80	153	80	569
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	10,100	75,670	17,850	127,478	20	205	0	0
Net business income	20	131,690	2,145,214	113,850	1,599,066	60	528	650	19,661
Net professional income	21	23,210	977,004	29,870	1,129,167	30	314	0	0
Net commission income	22	12,960	257,075	16,720	183,657	0	0	0	0
Net farming income	23	10,140	69,085	6,030	21,873	0	0	530	8,939
Net fishing income	24	1,430	63,604	400	9,742	0	0	0	0
Workers' compensation benefits	25	23,380	176,365	30,580	195,374	0	0	0	0
Social assistance payments	26	69,360	707,208	77,630	841,025	70	778	80	438
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	1,288,350	89,186,451	1,247,610	64,380,423	710	33,559	1,420	50,709
Registered pension plan (RPP) deduction	29	310,430	1,423,751	395,190	1,539,031	130	428	20	73
RRSP/PRPP deduction	30	375,480	2,698,724	335,410	1,755,781	140	718	10	277
Deduction for elected split-pension amount	31	270	1,679	140	633	0	0	0	0
Annual union, professional, or like dues	32	341,640	345,061	400,330	316,402	190	121	30	38
Child care expenses	33	48,630	228,672	224,890	1,024,495	20	102	0	0
Business investment loss	34	290	5,886	120	2,051	0	0	0	0
Moving expenses	35	9,850	61,847	6,900	33,217	0	0	0	0
Support payments made	36	960	4,102	80	178	0	0	0	0
Carrying charges and interest expenses	37	42,670	95,312	30,530	58,143	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	38	135,940	139,944	123,360	120,484	70	47	290	313
Deduction for CPP or QPP enhanced contributions on employment income	39	1,100,180	384,194	1,017,540	302,085	590	158	90	21
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	40	23,750	1,791	27,140	2,034	20	0	0	0
Exploration and development expenses	41	260	10,053	90	2,834	0	0	0	0
Other employment expenses	42	242,020	369,146	243,610	203,323	170	191	0	0
Clergy residence deduction	43	1,420	20,487	490	4,382	0	0	0	0
Other deductions	44	61,500	107,192	58,510	80,927	20	16	10	217
Federal COVID-19 benefits repayment	45	25,450	37,100	23,240	31,360	0	0	0	0
Total deductions before adjustments	46	1,188,750	5,935,185	1,119,020	5,477,936	640	1,823	0	0



Individual Income Tax Returns Statistics (2022 Tax Year)
Table 4: Tax return line items by age and gender (Canada)

Item	Item code	Age Group: 30 to 34 Males (Number)	Age Group: 30 to 34 Males (Thousands of Dollars)	Age Group: 30 to 34 Females (Number)	Age Group: 30 to 34 Females (Thousands of Dollars)	Age Group: 30 to 34 Gender Diverse (Number)	Age Group: 30 to 34 Gender Diverse (Thousands of Dollars)	Age Group: 30 to 34 Unknown (Number)	Age Group: 30 to 34 Unknown (Thousands of Dollars)
Social benefits repayment	47	19,870	27,819	2,450	3,394	0	0	0	0
Net income	48	1,284,830	83,311,324	1,241,480	58,948,120	710	31,769	1,380	49,936
Canadian Forces personnel and police deduction	49	1,690	36,483	230	4,832	0	0	0	0
Security options deductions	50	2,720	80,894	1,270	29,427	0	0	0	0
Other payments deduction	51	92,100	883,587	107,570	1,036,422	80	841	80	470
Non-capital losses of other years	52	1,050	10,335	1,290	6,323	0	0	0	0
Net capital losses of other years	53	10,230	14,971	4,480	6,868	0	0	0	0
Capital gains deduction	54	1,430	199,978	960	147,834	0	0	20	1,573
Northern residents deductions	55	17,180	81,068	11,740	50,816	0	0	0	0
Additional deductions	56	1,420	48,679	1,070	30,134	0	0	50	999
Farming/fishing losses of prior years	57	300	3,240	150	1,414	0	0	0	0
Total deductions from net income	58	126,460	1,359,381	127,500	1,314,078	90	907	160	3,206
Taxable income assessed	59	1,246,590	81,960,588	1,200,030	57,645,355	680	30,878	1,260	46,735
Basic personal amount	60	1,334,110	18,919,421	1,353,790	19,280,791	750	10,585	1,610	22,269
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	172,750	1,907,540	63,710	654,049	80	943	250	2,497
Canada caregiver amount	63	2,870	16,818	2,250	13,049	0	0	0	0
Amount for an eligible dependant	64	16,780	234,888	122,610	1,748,417	20	218	30	338
Family caregiver amount for children under 18 years of age	65	5,950	15,456	10,090	26,706	0	0	0	0
CPP or QPP contributions through employment	66	1,119,500	2,615,980	1,053,760	2,072,894	610	1,090	90	140
CPP or QPP contributions on self-employment and other earnings	67	135,940	139,944	123,360	120,484	70	47	290	313
Employment insurance premiums	68	1,074,200	759,677	1,020,020	617,055	600	333	90	44
PPIP premiums paid	69	235,690	65,722	225,660	50,475	120	29	0	0
PPIP premiums payable on employment income	70	10,520	2,518	9,120	1,946	10	2	0	0
PPIP premiums payable on self-employment income	71	23,970	2,307	27,380	2,619	20	1	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	4,970	14,916	910	2,724	0	0	0	0
Canada employment amount	73	1,143,490	1,460,235	1,082,020	1,371,771	630	798	140	162
Home accessibility expenses	74	570	2,970	450	2,212	0	0	0	0
Home buyers' amount	75	33,010	276,816	24,910	195,642	0	0	0	0
Digital news subscription expenses	76	11,540	2,816	8,590	2,080	10	2	0	0
Pension income amount	77	1,320	2,168	1,700	2,837	0	0	0	0
Disability amount	78	22,380	197,945	18,960	167,818	30	275	0	0
Disability amount transferred from a dependant	79	9,120	127,634	18,030	262,313	0	0	0	0
Interest paid on student loans	80	27,180	10,909	48,390	17,461	20	6	0	0
Tuition, education, and textbook amounts	81	117,470	834,685	155,420	931,444	110	1,008	10	328
Tuition, education, and textbook amounts transferred from a child	82	170	421	200	413	0	0	0	0
Amounts transferred from spouse or common-law partner	83	19,970	71,167	8,270	32,215	10	60	0	0
Medical expenses	84	100,110	188,651	192,850	355,165	100	166	210	548
Total tax credits on personal amounts	85	1,335,500	4,173,264	1,354,590	4,182,756	760	2,350	1,640	4,009
Allowable charitable donations and government gifts	86	159,530	235,709	147,220	128,323	70	49	250	910
Eligible cultural and ecological gifts	87	0	0	160	84	0	0	0	0
Total tax credit on donations and gifts	88	156,900	66,734	144,780	34,665	70	13	250	257
Total federal non-refundable tax credits	89	1,335,510	4,239,998	1,354,590	4,217,422	760	2,363	1,650	4,266
Federal dividend tax credit	90	135,400	234,343	87,960	102,828	40	10	30	102
Minimum tax carryover	91	1,210	5,535	940	3,834	0	0	0	0
Basic federal tax	92	1,048,220	10,790,522	913,170	6,188,219	460	3,439	820	5,593



Individual Income Tax Returns Statistics (2022 Tax Year)
Table 4: Tax return line items by age and gender (Canada)

Item	Item code	Age Group: 30 to 34 Males (Number)	Age Group: 30 to 34 Males (Thousands of Dollars)	Age Group: 30 to 34 Females (Number)	Age Group: 30 to 34 Females (Thousands of Dollars)	Age Group: 30 to 34 Gender Diverse (Number)	Age Group: 30 to 34 Gender Diverse (Thousands of Dollars)	Age Group: 30 to 34 Unknown (Number)	Age Group: 30 to 34 Unknown (Thousands of Dollars)
Federal foreign tax credit	93	60,650	81,336	38,910	37,773	0	0	0	0
Federal political contribution tax credit	94	3,820	529	1,930	243	0	0	0	0
Investment tax credit	95	590	2,049	140	483	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	20,790	9,454	17,430	6,170	0	0	0	0
Alternative minimum tax payable	97	1,420	11,651	860	9,272	0	0	0	0
Net federal tax	98	1,047,540	10,704,511	912,850	6,149,142	470	3,432	810	6,158
CPP contributions on self-employment	99	90,990	202,889	79,880	161,992	50	73	290	547
Social Benefits repayment	100	19,870	27,819	2,450	3,394	0	0	0	0
Canada workers benefit (CWB)	101	158,240	198,301	148,720	195,560	110	128	370	614
Canada Training Credit (CTC)	102	64,430	22,861	90,900	31,698	50	17	0	0
Eligible educator school supply tax credit	103	2,180	277	10,500	1,393	0	0	0	0
Net provincial or territorial tax	104	825,840	4,795,488	710,640	2,673,698	350	1,328	700	1,706
Total tax payable	105	1,102,530	15,732,018	974,360	8,990,108	500	4,834	1,000	8,410



Individual Income Tax Returns Statistics (2022 Tax Year)
Table 4: Tax return line items by age and gender (Canada)

Item	Item code	Age Group: 35 to 39 Males (Number)	Age Group: 35 to 39 Males (Thousands of Dollars)	Age Group: 35 to 39 Females (Number)	Age Group: 35 to 39 Females (Thousands of Dollars)	Age Group: 35 to 39 Gender Diverse (Number)	Age Group: 35 to 39 Gender Diverse (Thousands of Dollars)	Age Group: 35 to 39 Unknown (Number)	Age Group: 35 to 39 Unknown (Thousands of Dollars)
Number of taxable returns	1	1,081,030	0	948,320	0	310	0	1,020	0
Number of non-taxable returns	2	198,900	0	364,260	0	160	0	980	0
Total number of returns	3	1,279,920	0	1,312,580	0	460	0	2,000	0
Employment income	4	1,071,220	84,654,003	1,016,300	56,573,778	370	21,164	250	12,532
Commissions (from employment)	5	40,630	2,258,997	29,670	797,734	0	0	0	0
Other employment income	6	128,390	885,019	97,400	528,414	30	602	70	1,643
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	5,660	56,921	9,820	88,278	0	0	0	0
Other pensions and superannuation	9	2,500	40,382	1,730	22,760	0	0	0	0
Elected split-pension amount	10	420	2,991	1,880	17,545	0	0	0	0
Employment insurance and other benefits	11	165,950	1,185,793	222,570	2,449,920	40	395	0	0
Taxable amount of dividends from taxable Canadian corporations	12	163,370	4,291,774	110,540	2,079,808	20	186	30	2,063
Interest and other investment income	13	264,400	369,392	264,810	273,602	100	117	140	554
Net partnership income (limited or non-active partners only)	14	1,410	13,577	820	5,985	0	0	20	91
Net rental income	15	92,610	240,071	90,620	245,636	20	106	40	176
Taxable capital gains	16	82,100	1,418,086	58,960	742,586	0	0	150	10,227
RRSP income	17	122,640	454,068	98,120	292,264	20	89	0	0
Other income	18	169,620	757,730	173,320	666,565	50	167	80	546
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	7,120	52,669	14,030	100,376	0	0	0	0
Net business income	20	133,020	2,471,859	122,690	1,801,427	50	736	580	19,463
Net professional income	21	21,900	1,164,670	29,220	1,259,821	20	213	90	3,832
Net commission income	22	13,360	324,939	20,340	232,266	0	0	0	0
Net farming income	23	12,030	60,343	7,250	15,616	0	0	430	8,082
Net fishing income	24	1,400	64,538	440	10,321	0	0	0	0
Workers' compensation benefits	25	25,640	258,683	26,720	187,298	0	0	0	0
Social assistance payments	26	65,120	688,878	74,280	849,011	20	214	60	322
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	1,239,190	101,718,453	1,205,630	69,284,094	430	25,125	1,400	59,991
Registered pension plan (RPP) deduction	29	335,420	1,843,823	422,150	2,001,824	80	319	10	62
RRSP/PRPP deduction	30	421,220	3,431,899	364,940	2,056,933	80	687	10	156
Deduction for elected split-pension amount	31	920	6,032	350	1,430	0	0	0	0
Annual union, professional, or like dues	32	339,410	371,815	405,300	349,247	110	70	40	69
Child care expenses	33	100,010	508,485	300,200	1,437,333	40	148	0	0
Business investment loss	34	380	7,724	160	3,559	0	0	0	0
Moving expenses	35	7,360	70,862	4,600	38,346	0	0	0	0
Support payments made	36	2,610	18,697	300	1,593	0	0	0	0
Carrying charges and interest expenses	37	55,100	164,801	39,430	98,511	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	38	135,720	153,744	130,960	131,415	50	38	250	274
Deduction for CPP or QPP enhanced contributions on employment income	39	1,041,440	385,598	966,280	305,680	340	97	80	21
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	40	22,860	1,905	26,340	2,142	10	1	0	0
Exploration and development expenses	41	500	28,008	160	4,287	0	0	0	0
Other employment expenses	42	243,280	423,489	230,570	216,397	90	90	0	0
Clergy residence deduction	43	1,880	31,125	570	6,739	0	0	0	0
Other deductions	44	57,570	105,293	52,890	86,847	10	20	20	226
Federal COVID-19 benefits repayment	45	22,730	33,489	19,790	27,016	0	0	0	0
Total deductions before adjustments	46	1,140,480	7,587,259	1,077,550	6,770,097	370	1,562	380	1,052



Individual Income Tax Returns Statistics (2022 Tax Year)
Table 4: Tax return line items by age and gender (Canada)

Item	Item code	Age Group: 35 to 39 Males (Number)	Age Group: 35 to 39 Males (Thousands of Dollars)	Age Group: 35 to 39 Females (Number)	Age Group: 35 to 39 Females (Thousands of Dollars)	Age Group: 35 to 39 Gender Diverse (Number)	Age Group: 35 to 39 Gender Diverse (Thousands of Dollars)	Age Group: 35 to 39 Unknown (Number)	Age Group: 35 to 39 Unknown (Thousands of Dollars)
Social benefits repayment	47	19,570	28,642	2,690	3,868	0	0	0	0
Net income	48	1,234,990	94,184,287	1,197,730	62,574,253	420	23,579	1,350	59,316
Canadian Forces personnel and police deduction	49	1,320	31,062	190	4,046	0	0	0	0
Security options deductions	50	3,590	236,435	1,350	57,012	0	0	0	0
Other payments deduction	51	90,050	947,563	100,340	1,036,310	30	418	60	324
Non-capital losses of other years	52	1,350	13,803	2,090	10,522	0	0	0	0
Net capital losses of other years	53	13,350	33,130	6,230	12,488	0	0	0	0
Capital gains deduction	54	1,980	264,212	1,090	149,867	0	0	20	998
Northern residents deductions	55	17,850	88,408	11,890	53,287	0	0	0	0
Additional deductions	56	1,410	36,976	1,070	26,740	0	0	60	1,278
Farming/fishing losses of prior years	57	470	6,411	220	2,064	0	0	0	0
Total deductions from net income	58	129,040	1,658,149	123,130	1,352,369	30	977	150	3,541
Taxable income assessed	59	1,197,470	92,530,767	1,157,140	61,227,018	420	22,602	1,230	55,786
Basic personal amount	60	1,277,270	18,114,611	1,310,640	18,704,472	460	6,360	1,450	19,970
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	212,440	2,352,209	65,930	681,079	90	990	250	2,589
Canada caregiver amount	63	4,650	27,896	4,050	25,030	0	0	0	0
Amount for an eligible dependant	64	29,650	415,190	164,640	2,326,752	10	197	30	405
Family caregiver amount for children under 18 years of age	65	15,100	39,628	17,970	47,954	0	0	10	31
CPP or QPP contributions through employment	66	1,055,700	2,618,925	996,490	2,091,811	350	672	80	134
CPP or QPP contributions on self-employment and other earnings	67	135,720	153,744	130,960	131,415	50	38	250	274
Employment insurance premiums	68	992,280	739,792	951,530	608,313	350	205	90	44
PPIP premiums paid	69	225,250	67,287	217,120	54,897	70	19	0	0
PPIP premiums payable on employment income	70	9,310	2,506	7,730	1,880	0	0	0	0
PPIP premiums payable on self-employment income	71	23,010	2,453	26,550	2,758	10	1	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	5,160	15,489	820	2,466	0	0	0	0
Canada employment amount	73	1,080,170	1,380,028	1,023,220	1,298,407	370	473	130	148
Home accessibility expenses	74	810	4,730	650	3,639	0	0	0	0
Home buyers' amount	75	22,250	190,205	14,740	119,353	10	110	0	0
Digital news subscription expenses	76	13,030	3,123	8,940	2,103	0	0	0	0
Pension income amount	77	2,760	4,902	3,440	6,172	0	0	0	0
Disability amount	78	21,470	189,948	19,830	175,558	10	98	0	0
Disability amount transferred from a dependant	79	21,260	307,122	30,000	436,257	0	0	0	0
Interest paid on student loans	80	15,430	6,199	27,210	9,290	0	0	0	0
Tuition, education, and textbook amounts	81	70,180	355,317	106,070	459,150	50	300	0	0
Tuition, education, and textbook amounts transferred from a child	82	1,400	3,362	2,460	5,958	0	0	0	0
Amounts transferred from spouse or common-law partner	83	21,470	77,439	7,870	33,890	10	47	0	0
Medical expenses	84	121,670	281,106	216,730	477,243	60	75	250	951
Total tax credits on personal amounts	85	1,278,440	4,094,953	1,311,210	4,148,239	460	1,439	1,490	3,697
Allowable charitable donations and government gifts	86	203,980	378,241	174,570	210,660	60	73	240	873
Eligible cultural and ecological gifts	87	180	312	220	674	0	0	0	0
Total tax credit on donations and gifts	88	201,920	108,445	172,640	59,180	60	20	240	249
Total federal non-refundable tax credits	89	1,278,460	4,203,399	1,311,230	4,207,419	460	1,459	1,510	3,947
Federal dividend tax credit	90	160,840	424,474	104,810	208,853	0	0	30	198
Minimum tax carryover	91	1,750	7,124	1,180	4,542	0	0	0	0
Basic federal tax	92	1,032,950	13,419,434	889,170	7,062,020	290	3,032	840	8,055



Individual Income Tax Returns Statistics (2022 Tax Year)
Table 4: Tax return line items by age and gender (Canada)

Item	Item code	Age Group: 35 to 39 Males (Number)	Age Group: 35 to 39 Males (Thousands of Dollars)	Age Group: 35 to 39 Females (Number)	Age Group: 35 to 39 Females (Thousands of Dollars)	Age Group: 35 to 39 Gender Diverse (Number)	Age Group: 35 to 39 Gender Diverse (Thousands of Dollars)	Age Group: 35 to 39 Unknown (Number)	Age Group: 35 to 39 Unknown (Thousands of Dollars)
Federal foreign tax credit	93	64,350	107,571	41,360	36,381	30	153	10	68
Federal political contribution tax credit	94	5,090	811	2,560	353	0	0	0	0
Investment tax credit	95	740	4,452	230	653	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	24,110	11,222	20,690	7,859	0	0	0	0
Alternative minimum tax payable	97	2,110	13,391	1,360	9,171	0	0	0	0
Net federal tax	98	1,032,340	13,305,562	889,130	7,022,497	290	2,882	830	9,374
CPP contributions on self-employment	99	90,070	224,751	85,660	178,530	30	54	250	481
Social Benefits repayment	100	19,570	28,642	2,690	3,868	0	0	0	0
Canada workers benefit (CWB)	101	126,680	171,033	128,310	177,254	50	68	290	485
Canada Training Credit (CTC)	102	43,240	15,564	67,880	23,975	30	11	0	0
Eligible educator school supply tax credit	103	2,460	320	11,110	1,510	0	0	0	0
Net provincial or territorial tax	104	811,240	6,054,009	687,080	3,067,140	220	1,327	650	2,483
Total tax payable	105	1,081,030	19,614,151	948,320	10,273,932	310	4,264	1,020	12,337



Individual Income Tax Returns Statistics (2022 Tax Year)
Table 4: Tax return line items by age and gender (Canada)

Item	Item code	Age Group: 40 to 44 Males (Number)	Age Group: 40 to 44 Males (Thousands of Dollars)	Age Group: 40 to 44 Females (Number)	Age Group: 40 to 44 Females (Thousands of Dollars)	Age Group: 40 to 44 Gender Diverse (Number)	Age Group: 40 to 44 Gender Diverse (Thousands of Dollars)	Age Group: 40 to 44 Unknown (Number)	Age Group: 40 to 44 Unknown (Thousands of Dollars)
Number of taxable returns	1	1,026,000	0	940,650	0	150	0	1,190	0
Number of non-taxable returns	2	181,780	0	314,480	0	90	0	1,200	0
Total number of returns	3	1,207,780	0	1,255,130	0	240	0	2,390	0
Employment income	4	996,850	85,896,370	982,210	60,901,188	190	10,092	310	12,386
Commissions (from employment)	5	36,700	2,512,915	25,130	826,502	0	0	0	0
Other employment income	6	123,400	957,669	100,860	614,374	0	0	90	2,093
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	10,090	104,683	18,940	175,142	0	0	0	0
Other pensions and superannuation	9	3,820	81,583	2,870	45,119	0	0	0	0
Elected split-pension amount	10	750	5,464	4,210	43,810	0	0	0	0
Employment insurance and other benefits	11	126,750	945,510	135,840	1,109,891	20	127	0	0
Taxable amount of dividends from taxable Canadian corporations	12	169,960	5,464,958	124,460	2,542,904	0	0	40	914
Interest and other investment income	13	257,650	433,361	270,910	358,398	50	33	190	617
Net partnership income (limited or non-active partners only)	14	1,810	19,644	1,100	9,384	0	0	0	0
Net rental income	15	102,300	265,517	101,240	298,385	10	51	90	536
Taxable capital gains	16	84,940	1,852,659	68,520	1,107,855	10	20	240	16,124
RRSP income	17	131,590	570,554	110,710	409,105	10	23	0	0
Other income	18	162,940	924,985	171,710	737,043	30	80	80	700
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	5,100	36,030	10,070	65,393	0	0	0	0
Net business income	20	129,150	2,554,454	121,060	1,833,361	20	312	510	16,976
Net professional income	21	19,110	1,178,583	26,410	1,193,804	0	0	190	11,652
Net commission income	22	13,310	354,957	20,870	252,746	0	0	0	0
Net farming income	23	13,280	57,850	7,830	16,006	0	0	410	10,335
Net fishing income	24	1,630	80,871	540	13,986	0	0	0	0
Workers' compensation benefits	25	27,760	323,130	28,020	204,465	0	0	0	0
Social assistance payments	26	61,670	678,268	69,090	814,032	20	222	40	255
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	1,171,940	105,305,075	1,168,530	73,657,043	220	11,920	1,640	75,144
Registered pension plan (RPP) deduction	29	340,170	2,074,834	441,700	2,383,791	40	152	20	66
RRSP/PRPP deduction	30	432,280	3,769,894	388,850	2,399,063	40	257	20	162
Deduction for elected split-pension amount	31	1,590	14,176	580	2,695	0	0	0	0
Annual union, professional, or like dues	32	330,130	370,439	411,810	378,608	50	32	30	49
Child care expenses	33	108,190	465,666	229,780	883,796	10	68	0	0
Business investment loss	34	440	11,755	190	8,376	0	0	0	0
Moving expenses	35	4,910	58,940	3,180	34,317	0	0	0	0
Support payments made	36	4,500	46,696	520	3,013	0	0	0	0
Carrying charges and interest expenses	37	61,940	228,230	47,750	152,430	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	38	130,700	152,239	128,280	130,265	20	21	190	202
Deduction for CPP or QPP enhanced contributions on employment income	39	971,480	368,799	943,040	315,035	170	50	80	19
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	40	24,380	2,154	27,230	2,354	0	0	0	0
Exploration and development expenses	41	790	50,542	250	8,483	0	0	0	0
Other employment expenses	42	220,570	433,940	217,530	223,896	50	30	0	0
Clergy residence deduction	43	2,410	42,591	620	8,634	0	0	0	0
Other deductions	44	53,480	108,142	50,570	100,332	0	0	20	2,211
Federal COVID-19 benefits repayment	45	21,550	32,199	19,240	25,838	0	0	0	0
Total deductions before adjustments	46	1,072,730	8,231,629	1,047,630	7,061,548	190	675	340	2,816



Individual Income Tax Returns Statistics (2022 Tax Year)
Table 4: Tax return line items by age and gender (Canada)

Item	Item code	Age Group: 40 to 44 Males (Number)	Age Group: 40 to 44 Males (Thousands of Dollars)	Age Group: 40 to 44 Females (Number)	Age Group: 40 to 44 Females (Thousands of Dollars)	Age Group: 40 to 44 Gender Diverse (Number)	Age Group: 40 to 44 Gender Diverse (Thousands of Dollars)	Age Group: 40 to 44 Unknown (Number)	Age Group: 40 to 44 Unknown (Thousands of Dollars)
Social benefits repayment	47	18,120	27,954	2,880	4,265	0	0	0	0
Net income	48	1,167,250	97,140,547	1,160,620	66,665,006	220	11,246	1,530	72,930
Canadian Forces personnel and police deduction	49	850	21,951	130	2,844	0	0	0	0
Security options deductions	50	3,830	300,054	1,310	75,510	0	0	0	0
Other payments deduction	51	88,690	1,001,406	96,330	1,018,505	20	253	40	257
Non-capital losses of other years	52	1,570	18,228	2,540	14,875	0	0	20	159
Net capital losses of other years	53	14,900	51,758	7,900	16,978	0	0	0	0
Capital gains deduction	54	2,230	330,460	1,380	208,469	0	0	20	1,147
Northern residents deductions	55	16,150	81,768	11,190	50,989	0	0	0	0
Additional deductions	56	1,480	50,774	1,060	38,446	0	0	60	4,703
Farming/fishing losses of prior years	57	530	7,209	310	2,593	0	0	10	207
Total deductions from net income	58	127,730	1,864,923	120,750	1,429,274	30	447	160	6,483
Taxable income assessed	59	1,129,570	95,282,052	1,122,280	65,241,360	210	10,799	1,420	66,460
Basic personal amount	60	1,205,440	17,120,732	1,253,520	17,919,473	240	3,321	1,400	19,365
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	195,510	2,167,162	64,920	671,478	50	582	200	1,997
Canada caregiver amount	63	7,630	46,941	8,370	51,485	0	0	0	0
Amount for an eligible dependant	64	40,760	560,319	177,130	2,451,090	0	0	30	462
Family caregiver amount for children under 18 years of age	65	20,700	54,861	19,890	52,436	0	0	0	0
CPP or QPP contributions through employment	66	983,250	2,508,090	965,560	2,152,341	180	345	80	132
CPP or QPP contributions on self-employment and other earnings	67	130,700	152,239	128,280	130,265	20	21	190	202
Employment insurance premiums	68	910,040	689,927	919,660	617,550	180	106	90	48
PPIP premiums paid	69	238,150	74,292	232,580	64,017	30	8	0	0
PPIP premiums payable on employment income	70	9,150	2,672	7,040	1,943	0	0	0	0
PPIP premiums payable on self-employment income	71	24,500	2,773	27,400	3,031	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	4,670	13,995	780	2,331	0	0	0	0
Canada employment amount	73	1,007,330	1,286,925	990,010	1,259,707	190	242	150	175
Home accessibility expenses	74	950	6,101	750	4,841	0	0	0	0
Home buyers' amount	75	13,270	114,508	8,970	73,934	0	0	0	0
Digital news subscription expenses	76	13,040	3,155	8,870	2,090	0	0	0	0
Pension income amount	77	4,360	8,121	6,750	12,582	0	0	0	0
Disability amount	78	21,670	191,817	22,650	200,659	0	0	0	0
Disability amount transferred from a dependant	79	29,020	421,444	33,890	480,213	0	0	20	234
Interest paid on student loans	80	8,260	3,412	15,890	5,762	0	0	0	0
Tuition, education, and textbook amounts	81	47,720	192,384	83,990	308,124	20	133	0	0
Tuition, education, and textbook amounts transferred from a child	82	10,820	29,955	17,420	51,099	0	0	0	0
Amounts transferred from spouse or common-law partner	83	19,020	73,844	8,230	43,030	0	0	0	0
Medical expenses	84	143,910	366,721	237,220	576,809	40	92	220	971
Total tax credits on personal amounts	85	1,206,330	3,905,449	1,253,930	4,062,410	240	772	1,440	3,549
Allowable charitable donations and government gifts	86	224,220	490,405	197,660	254,435	40	66	250	887
Eligible cultural and ecological gifts	87	230	355	190	381	0	0	0	0
Total tax credit on donations and gifts	88	222,540	142,768	195,840	70,994	40	19	250	252
Total federal non-refundable tax credits	89	1,206,340	4,048,217	1,253,940	4,133,404	240	791	1,470	3,800
Federal dividend tax credit	90	166,080	557,781	116,970	251,284	0	0	30	99
Minimum tax carryover	91	2,270	9,244	1,620	5,579	0	0	0	0
Basic federal tax	92	982,120	14,608,925	887,010	7,978,809	140	1,386	1,060	10,080



Individual Income Tax Returns Statistics (2022 Tax Year)
Table 4: Tax return line items by age and gender (Canada)

Item	Item code	Age Group: 40 to 44 Males (Number)	Age Group: 40 to 44 Males (Thousands of Dollars)	Age Group: 40 to 44 Females (Number)	Age Group: 40 to 44 Females (Thousands of Dollars)	Age Group: 40 to 44 Gender Diverse (Number)	Age Group: 40 to 44 Gender Diverse (Thousands of Dollars)	Age Group: 40 to 44 Unknown (Number)	Age Group: 40 to 44 Unknown (Thousands of Dollars)
Federal foreign tax credit	93	63,460	111,219	46,330	53,743	0	0	0	0
Federal political contribution tax credit	94	5,890	1,000	2,910	422	0	0	0	0
Investment tax credit	95	1,030	9,457	310	1,475	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	29,780	14,223	26,630	10,577	0	0	0	0
Alternative minimum tax payable	97	2,610	15,920	1,830	11,849	0	0	20	43
Net federal tax	98	981,200	14,482,531	886,760	7,919,802	140	1,370	1,050	11,455
CPP contributions on self-employment	99	84,300	215,920	81,670	170,905	10	27	190	357
Social Benefits repayment	100	18,120	27,954	2,880	4,265	0	0	0	0
Canada workers benefit (CWB)	101	109,990	154,268	115,710	160,394	30	35	250	410
Canada Training Credit (CTC)	102	30,490	10,971	54,880	19,502	0	0	0	0
Eligible educator school supply tax credit	103	2,690	358	11,830	1,623	0	0	0	0
Net provincial or territorial tax	104	742,880	6,494,055	666,630	3,408,469	110	505	760	3,104
Total tax payable	105	1,026,000	21,221,475	940,650	11,504,976	150	1,903	1,190	14,916



Individual Income Tax Returns Statistics (2022 Tax Year)
Table 4: Tax return line items by age and gender (Canada)

Item	Item code	Age Group: 45 to 49 Males (Number)	Age Group: 45 to 49 Males (Thousands of Dollars)	Age Group: 45 to 49 Females (Number)	Age Group: 45 to 49 Females (Thousands of Dollars)	Age Group: 45 to 49 Gender Diverse (Number)	Age Group: 45 to 49 Gender Diverse (Thousands of Dollars)	Age Group: 45 to 49 Unknown (Number)	Age Group: 45 to 49 Unknown (Thousands of Dollars)
Number of taxable returns	1	946,670	0	899,230	0	100	0	1,190	0
Number of non-taxable returns	2	164,780	0	258,410	0	60	0	1,160	0
Total number of returns	3	1,111,450	0	1,157,640	0	150	0	2,340	0
Employment income	4	902,070	83,323,266	909,990	59,847,187	110	7,692	270	16,254
Commissions (from employment)	5	32,450	2,650,537	21,290	790,012	0	0	0	0
Other employment income	6	115,910	1,058,745	99,820	672,324	0	0	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	16,230	169,531	30,740	290,718	0	0	10	71
Other pensions and superannuation	9	5,610	151,110	4,370	82,108	0	0	0	0
Elected split-pension amount	10	1,550	10,669	9,760	116,531	0	0	0	0
Employment insurance and other benefits	11	100,070	777,919	105,720	673,481	20	100	0	0
Taxable amount of dividends from taxable Canadian corporations	12	173,270	6,184,857	137,660	2,887,786	10	213	40	1,995
Interest and other investment income	13	248,880	558,150	271,830	504,265	0	0	230	950
Net partnership income (limited or non-active partners only)	14	2,400	20,217	1,520	12,141	0	0	0	0
Net rental income	15	102,260	319,843	101,700	344,590	0	0	90	1,010
Taxable capital gains	16	89,120	2,558,897	79,950	1,310,851	0	0	340	37,622
RRSP income	17	104,710	631,902	89,960	517,182	0	0	0	0
Other income	18	157,550	1,179,846	164,820	907,830	10	15	60	1,057
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	3,180	20,618	6,010	35,990	0	0	0	0
Net business income	20	119,580	2,463,938	110,530	1,756,563	20	220	490	15,004
Net professional income	21	17,490	1,208,434	22,790	1,088,724	0	0	220	14,970
Net commission income	22	12,510	358,621	18,050	258,198	0	0	0	0
Net farming income	23	13,690	71,818	7,950	18,771	0	0	360	8,504
Net fishing income	24	1,940	93,993	560	16,131	0	0	0	0
Workers' compensation benefits	25	29,250	383,896	28,740	243,447	0	0	0	0
Social assistance payments	26	56,770	649,602	62,500	749,228	20	178	20	157
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	1,080,060	104,852,461	1,091,320	73,266,029	140	9,391	1,670	121,793
Registered pension plan (RPP) deduction	29	320,360	2,098,447	422,430	2,412,785	40	208	20	35
RRSP/PRPP deduction	30	420,060	4,056,526	383,690	2,681,711	30	250	10	70
Deduction for elected split-pension amount	31	2,600	29,703	950	5,188	0	0	0	0
Annual union, professional, or like dues	32	308,160	350,892	388,300	368,120	40	33	30	45
Child care expenses	33	68,000	235,552	104,340	301,554	0	0	0	0
Business investment loss	34	430	12,016	250	6,733	0	0	0	0
Moving expenses	35	3,320	43,740	2,430	27,968	0	0	0	0
Support payments made	36	6,220	93,748	590	5,022	0	0	0	0
Carrying charges and interest expenses	37	69,800	326,049	57,340	231,079	0	0	20	155
Deduction for CPP or QPP contributions on self-employment and other earnings	38	121,510	147,369	116,230	121,131	20	16	160	180
Deduction for CPP or QPP enhanced contributions on employment income	39	880,530	339,431	878,620	301,047	100	30	70	17
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	40	22,930	2,152	24,950	2,283	0	0	0	0
Exploration and development expenses	41	1,230	81,995	430	13,377	0	0	0	0
Other employment expenses	42	190,580	435,167	194,140	218,379	30	70	0	0
Clergy residence deduction	43	2,390	44,363	720	10,728	0	0	0	0
Other deductions	44	49,670	113,805	50,350	99,251	0	0	20	1,361
Federal COVID-19 benefits repayment	45	19,540	29,357	18,550	25,883	0	0	0	0
Total deductions before adjustments	46	980,740	8,440,699	975,100	6,832,661	120	707	300	1,888



Individual Income Tax Returns Statistics (2022 Tax Year)
Table 4: Tax return line items by age and gender (Canada)

Item	Item code	Age Group: 45 to 49 Males (Number)	Age Group: 45 to 49 Males (Thousands of Dollars)	Age Group: 45 to 49 Females (Number)	Age Group: 45 to 49 Females (Thousands of Dollars)	Age Group: 45 to 49 Gender Diverse (Number)	Age Group: 45 to 49 Gender Diverse (Thousands of Dollars)	Age Group: 45 to 49 Unknown (Number)	Age Group: 45 to 49 Unknown (Thousands of Dollars)
Social benefits repayment	47	16,260	25,962	3,050	4,714	0	0	0	0
Net income	48	1,075,240	96,499,658	1,084,540	66,500,786	140	8,685	1,530	120,722
Canadian Forces personnel and police deduction	49	450	12,379	100	2,603	0	0	0	0
Security options deductions	50	3,970	424,262	1,400	88,377	0	0	0	0
Other payments deduction	51	85,290	1,033,526	90,580	992,675	20	283	20	181
Non-capital losses of other years	52	1,640	19,226	2,420	17,088	0	0	0	0
Net capital losses of other years	53	16,740	69,379	10,100	31,597	0	0	0	0
Capital gains deduction	54	2,570	395,532	1,630	250,693	0	0	30	2,161
Northern residents deductions	55	14,670	73,957	10,110	46,299	0	0	0	0
Additional deductions	56	1,400	56,988	1,000	36,365	0	0	70	4,958
Farming/fishing losses of prior years	57	600	9,247	310	3,955	0	0	0	0
Total deductions from net income	58	124,690	2,096,418	116,210	1,469,905	30	322	150	8,200
Taxable income assessed	59	1,038,590	94,409,924	1,047,910	65,036,563	140	8,363	1,430	112,950
Basic personal amount	60	1,109,270	15,778,598	1,156,340	16,554,258	150	2,141	1,160	16,296
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	160,520	1,767,427	60,010	617,074	30	363	150	1,535
Canada caregiver amount	63	13,450	85,808	14,080	87,087	0	0	0	0
Amount for an eligible dependant	64	36,470	481,807	137,990	1,839,392	0	0	30	434
Family caregiver amount for children under 18 years of age	65	18,250	47,823	14,450	37,172	0	0	0	0
CPP or QPP contributions through employment	66	890,470	2,306,750	895,980	2,052,429	110	207	70	112
CPP or QPP contributions on self-employment and other earnings	67	121,510	147,369	116,230	121,131	20	16	160	180
Employment insurance premiums	68	813,550	625,819	851,350	587,167	110	62	80	40
PPIP premiums paid	69	217,010	69,186	212,940	60,424	20	5	0	0
PPIP premiums payable on employment income	70	8,070	2,492	6,260	1,841	0	0	0	0
PPIP premiums payable on self-employment income	71	23,050	2,769	25,080	2,938	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	4,580	13,743	650	1,950	0	0	0	0
Canada employment amount	73	913,490	1,167,189	918,930	1,171,200	120	150	110	133
Home accessibility expenses	74	1,010	6,679	800	5,237	0	0	0	0
Home buyers' amount	75	7,590	65,480	5,290	44,045	0	0	0	0
Digital news subscription expenses	76	12,830	3,213	9,230	2,249	0	0	0	0
Pension income amount	77	6,860	12,904	13,440	25,569	0	0	0	0
Disability amount	78	23,170	205,100	25,660	227,288	0	0	0	0
Disability amount transferred from a dependant	79	28,680	393,619	28,870	376,230	0	0	10	162
Interest paid on student loans	80	4,880	2,122	9,070	3,579	0	0	0	0
Tuition, education, and textbook amounts	81	31,160	109,552	57,620	186,557	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	51,640	182,981	54,470	195,027	0	0	0	0
Amounts transferred from spouse or common-law partner	83	14,970	69,368	9,310	58,319	0	0	0	0
Medical expenses	84	150,720	406,310	232,370	575,206	30	64	210	704
Total tax credits on personal amounts	85	1,110,050	3,584,766	1,156,650	3,717,256	150	493	1,190	2,955
Allowable charitable donations and government gifts	86	224,100	546,075	200,390	285,746	30	31	210	884
Eligible cultural and ecological gifts	87	220	470	210	260	0	0	0	0
Total tax credit on donations and gifts	88	222,810	160,788	198,930	80,380	20	9	210	252
Total federal non-refundable tax credits	89	1,110,070	3,745,554	1,156,660	3,797,636	150	502	1,220	3,207
Federal dividend tax credit	90	167,830	651,120	127,950	294,428	10	21	30	168
Minimum tax carryover	91	2,730	11,323	2,100	7,410	0	0	0	0
Basic federal tax	92	907,480	15,228,800	854,800	8,334,983	90	1,320	1,080	24,587

Individual Income Tax Returns Statistics (2022 Tax Year)
Table 4: Tax return line items by age and gender (Canada)

Item	Item code	Age Group: 45 to 49 Males (Number)	Age Group: 45 to 49 Males (Thousands of Dollars)	Age Group: 45 to 49 Females (Number)	Age Group: 45 to 49 Females (Thousands of Dollars)	Age Group: 45 to 49 Gender Diverse (Number)	Age Group: 45 to 49 Gender Diverse (Thousands of Dollars)	Age Group: 45 to 49 Unknown (Number)	Age Group: 45 to 49 Unknown (Thousands of Dollars)
Federal foreign tax credit	93	67,150	157,812	55,420	52,610	0	0	0	0
Federal political contribution tax credit	94	6,370	1,128	3,090	449	0	0	0	0
Investment tax credit	95	1,430	15,592	420	2,209	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	30,660	15,116	27,680	11,675	0	0	0	0
Alternative minimum tax payable	97	3,020	19,139	2,240	14,583	0	0	0	0
Net federal tax	98	906,120	15,069,526	854,060	8,274,682	90	1,243	1,070	27,980
CPP contributions on self-employment	99	78,050	207,359	73,710	156,474	0	0	160	317
Social Benefits repayment	100	16,260	25,962	3,050	4,714	0	0	0	0
Canada workers benefit (CWB)	101	95,010	135,877	101,130	136,681	30	32	220	375
Canada Training Credit (CTC)	102	19,860	7,107	37,560	13,256	0	0	0	0
Eligible educator school supply tax credit	103	2,780	376	11,250	1,566	0	0	0	0
Net provincial or territorial tax	104	685,710	6,785,462	645,750	3,619,043	70	680	670	7,319
Total tax payable	105	946,670	22,089,301	899,230	12,056,114	100	1,951	1,190	35,617



Individual Income Tax Returns Statistics (2022 Tax Year)
Table 4: Tax return line items by age and gender (Canada)

Item	Item code	Age Group: 50 to 54 Males (Number)	Age Group: 50 to 54 Males (Thousands of Dollars)	Age Group: 50 to 54 Females (Number)	Age Group: 50 to 54 Females (Thousands of Dollars)	Age Group: 50 to 54 Gender Diverse (Number)	Age Group: 50 to 54 Gender Diverse (Thousands of Dollars)	Age Group: 50 to 54 Unknown (Number)	Age Group: 50 to 54 Unknown (Thousands of Dollars)
Number of taxable returns	1	934,010	0	894,740	0	70	0	1,410	0
Number of non-taxable returns	2	176,120	0	258,720	0	50	0	1,210	0
Total number of returns	3	1,110,120	0	1,153,460	0	120	0	2,620	0
Employment income	4	869,130	81,731,025	875,680	57,433,058	80	4,201	270	15,399
Commissions (from employment)	5	30,610	2,891,280	20,100	845,969	0	0	0	0
Other employment income	6	119,690	1,295,381	101,230	791,134	10	203	60	6,602
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	27,820	292,990	51,910	493,311	0	0	20	95
Other pensions and superannuation	9	14,550	501,148	12,280	272,049	0	0	10	235
Elected split-pension amount	10	5,740	40,370	30,380	383,452	0	0	0	0
Employment insurance and other benefits	11	99,320	795,333	105,320	669,827	20	87	0	0
Taxable amount of dividends from taxable Canadian corporations	12	191,490	7,006,659	170,080	3,416,187	0	0	50	1,243
Interest and other investment income	13	270,250	841,625	304,900	782,194	0	0	210	3,941
Net partnership income (limited or non-active partners only)	14	3,190	31,969	2,080	16,166	0	0	60	5,937
Net rental income	15	107,550	439,401	106,940	455,320	0	0	120	1,399
Taxable capital gains	16	102,840	2,996,412	103,440	1,750,552	0	0	570	62,084
RRSP income	17	86,450	783,648	79,290	730,563	0	0	0	0
Other income	18	171,530	1,606,680	178,010	1,170,871	10	124	80	693
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	1,860	11,163	3,260	17,579	0	0	0	0
Net business income	20	119,000	2,546,286	107,370	1,732,374	20	408	500	10,745
Net professional income	21	16,910	1,406,547	21,000	1,041,222	0	0	240	20,362
Net commission income	22	12,200	428,041	16,160	275,182	0	0	0	0
Net farming income	23	15,020	80,001	8,820	25,281	0	0	300	7,588
Net fishing income	24	2,270	125,088	750	19,646	0	0	0	0
Workers' compensation benefits	25	34,850	506,536	30,930	290,672	0	0	0	0
Social assistance payments	26	62,860	725,573	65,240	779,666	20	293	30	216
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	1,078,540	107,092,412	1,090,230	73,624,561	110	6,441	1,980	136,852
Registered pension plan (RPP) deduction	29	309,270	2,077,683	399,840	2,285,058	20	117	30	107
RRSP/PRPP deduction	30	421,720	4,574,341	389,640	3,137,646	10	164	20	328
Deduction for elected split-pension amount	31	7,760	108,452	2,870	19,327	0	0	0	0
Annual union, professional, or like dues	32	302,740	344,119	365,430	344,147	20	13	20	32
Child care expenses	33	29,970	91,445	29,340	74,234	0	0	0	0
Business investment loss	34	480	18,747	300	9,367	0	0	0	0
Moving expenses	35	2,540	38,520	2,140	25,803	0	0	0	0
Support payments made	36	7,830	189,178	550	7,999	0	0	0	0
Carrying charges and interest expenses	37	85,040	475,127	75,080	364,569	0	0	40	444
Deduction for CPP or QPP contributions on self-employment and other earnings	38	122,780	154,239	111,990	118,504	10	15	120	137
Deduction for CPP or QPP enhanced contributions on employment income	39	847,280	326,171	843,890	287,768	80	20	50	12
Deduction for provincial parental insurance plan (PIIP) premiums on self-employment income	40	22,430	2,233	23,340	2,135	0	0	0	0
Exploration and development expenses	41	1,970	119,325	700	15,039	0	0	0	0
Other employment expenses	42	170,470	454,787	176,680	217,236	20	18	0	0
Clergy residence deduction	43	2,550	46,139	710	11,235	0	0	0	0
Other deductions	44	52,010	136,123	53,760	117,726	0	0	20	1,830
Federal COVID-19 benefits repayment	45	20,340	31,480	20,080	28,708	0	0	0	0
Total deductions before adjustments	46	960,080	9,188,350	949,540	7,066,973	90	456	280	2,903



Individual Income Tax Returns Statistics (2022 Tax Year)
Table 4: Tax return line items by age and gender (Canada)

Item	Item code	Age Group: 50 to 54 Males (Number)	Age Group: 50 to 54 Males (Thousands of Dollars)	Age Group: 50 to 54 Females (Number)	Age Group: 50 to 54 Females (Thousands of Dollars)	Age Group: 50 to 54 Gender Diverse (Number)	Age Group: 50 to 54 Gender Diverse (Thousands of Dollars)	Age Group: 50 to 54 Unknown (Number)	Age Group: 50 to 54 Unknown (Thousands of Dollars)
Social benefits repayment	47	16,590	28,649	3,370	5,418	0	0	0	0
Net income	48	1,073,120	97,986,327	1,083,510	66,630,246	110	5,990	1,770	135,275
Canadian Forces personnel and police deduction	49	270	7,525	50	1,153	0	0	0	0
Security options deductions	50	3,670	443,469	1,390	114,381	0	0	0	0
Other payments deduction	51	96,710	1,232,128	95,420	1,070,349	20	315	30	269
Non-capital losses of other years	52	1,880	24,918	2,470	22,024	0	0	50	272
Net capital losses of other years	53	19,840	113,960	13,990	49,968	0	0	0	0
Capital gains deduction	54	3,000	487,875	2,060	317,685	0	0	30	1,557
Northern residents deductions	55	14,040	70,172	10,020	45,483	0	0	0	0
Additional deductions	56	1,380	71,938	1,040	35,472	0	0	90	5,035
Farming/fishing losses of prior years	57	670	9,669	340	3,744	0	0	0	0
Total deductions from net income	58	138,500	2,463,302	125,080	1,660,535	30	352	220	7,419
Taxable income assessed	59	1,030,260	95,531,687	1,042,810	64,974,851	100	5,639	1,640	127,865
Basic personal amount	60	1,108,000	15,786,694	1,152,170	16,509,183	120	1,631	1,000	14,113
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	149,700	1,624,644	62,420	627,152	20	274	140	1,607
Canada caregiver amount	63	21,120	135,268	20,580	124,091	0	0	0	0
Amount for an eligible dependant	64	23,250	296,772	76,230	973,989	0	0	20	338
Family caregiver amount for children under 18 years of age	65	11,330	29,354	7,020	17,820	0	0	0	0
CPP or QPP contributions through employment	66	857,150	2,214,033	860,810	1,958,995	80	139	50	82
CPP or QPP contributions on self-employment and other earnings	67	122,780	154,239	111,990	118,504	10	15	120	137
Employment insurance premiums	68	774,880	597,797	812,680	560,616	80	41	50	28
PPIP premiums paid	69	197,960	62,259	193,420	53,684	20	4	0	0
PPIP premiums payable on employment income	70	7,140	2,219	5,450	1,630	0	0	0	0
PPIP premiums payable on self-employment income	71	22,530	2,875	23,450	2,748	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	4,310	12,927	540	1,632	0	0	0	0
Canada employment amount	73	884,440	1,128,890	887,520	1,130,183	80	107	90	105
Home accessibility expenses	74	960	6,666	930	5,890	0	0	0	0
Home buyers' amount	75	4,340	37,298	3,370	28,590	0	0	0	0
Digital news subscription expenses	76	14,510	3,805	10,720	2,706	0	0	0	0
Pension income amount	77	19,720	38,003	40,370	78,154	0	0	10	24
Disability amount	78	28,350	251,094	32,840	290,882	0	0	0	0
Disability amount transferred from a dependant	79	25,380	308,387	22,780	257,938	0	0	0	0
Interest paid on student loans	80	2,830	1,236	5,270	1,985	0	0	0	0
Tuition, education, and textbook amounts	81	20,210	64,528	35,120	103,352	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	94,110	406,323	72,340	299,231	0	0	0	0
Amounts transferred from spouse or common-law partner	83	15,090	85,259	16,290	110,109	0	0	0	0
Medical expenses	84	159,480	438,330	231,710	569,798	10	27	170	480
Total tax credits on personal amounts	85	1,108,600	3,544,525	1,152,390	3,566,856	120	367	1,020	2,572
Allowable charitable donations and government gifts	86	229,490	658,225	210,490	323,043	10	34	210	839
Eligible cultural and ecological gifts	87	240	440	260	723	0	0	0	0
Total tax credit on donations and gifts	88	228,490	197,379	209,360	91,579	0	0	210	238
Total federal non-refundable tax credits	89	1,108,620	3,741,904	1,152,410	3,658,435	120	376	1,060	2,810
Federal dividend tax credit	90	182,660	744,369	155,650	353,309	0	0	40	137
Minimum tax carryover	91	3,640	14,427	2,910	9,973	0	0	0	0
Basic federal tax	92	895,150	15,782,165	854,410	8,503,032	70	826	1,330	27,397

Individual Income Tax Returns Statistics (2022 Tax Year)
Table 4: Tax return line items by age and gender (Canada)

Item	Item code	Age Group: 50 to 54 Males (Number)	Age Group: 50 to 54 Males (Thousands of Dollars)	Age Group: 50 to 54 Females (Number)	Age Group: 50 to 54 Females (Thousands of Dollars)	Age Group: 50 to 54 Gender Diverse (Number)	Age Group: 50 to 54 Gender Diverse (Thousands of Dollars)	Age Group: 50 to 54 Unknown (Number)	Age Group: 50 to 54 Unknown (Thousands of Dollars)
Federal foreign tax credit	93	79,480	185,796	74,090	76,021	0	0	0	0
Federal political contribution tax credit	94	7,610	1,358	4,140	656	0	0	0	0
Investment tax credit	95	1,860	20,413	520	2,280	0	0	10	0
Labour-sponsored funds tax credit (provincially registered)	96	30,350	15,777	28,830	13,188	0	0	0	0
Alternative minimum tax payable	97	3,680	25,389	2,900	19,158	0	0	50	29
Net federal tax	98	893,090	15,573,050	852,790	8,418,603	60	696	1,330	33,782
CPP contributions on self-employment	99	80,680	217,467	72,780	155,708	0	0	120	231
Social Benefits repayment	100	16,590	28,649	3,370	5,418	0	0	0	0
Canada workers benefit (CWB)	101	95,860	137,690	96,600	125,266	20	22	160	260
Canada Training Credit (CTC)	102	12,430	4,368	22,570	7,845	0	0	0	0
Eligible educator school supply tax credit	103	2,480	344	8,860	1,237	0	0	0	0
Net provincial or territorial tax	104	687,720	7,221,989	656,240	3,792,949	50	195	680	6,988
Total tax payable	105	934,010	23,042,056	894,740	12,373,627	70	909	1,410	41,001



Individual Income Tax Returns Statistics (2022 Tax Year)
Table 4: Tax return line items by age and gender (Canada)

Item	Item code	Age Group: 55 to 59 Males (Number)	Age Group: 55 to 59 Males (Thousands of Dollars)	Age Group: 55 to 59 Females (Number)	Age Group: 55 to 59 Females (Thousands of Dollars)	Age Group: 55 to 59 Gender Diverse (Number)	Age Group: 55 to 59 Gender Diverse (Thousands of Dollars)	Age Group: 55 to 59 Unknown (Number)	Age Group: 55 to 59 Unknown (Thousands of Dollars)
Number of taxable returns	1	975,850	0	933,100	0	40	0	1,270	0
Number of non-taxable returns	2	214,480	0	305,190	0	20	0	1,130	0
Total number of returns	3	1,190,340	0	1,238,290	0	70	0	2,390	0
Employment income	4	864,070	75,648,538	855,360	50,016,487	40	2,248	280	16,568
Commissions (from employment)	5	27,640	2,384,806	18,160	703,184	0	0	0	0
Other employment income	6	137,360	1,457,314	106,650	858,747	0	0	40	1,174
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	54,500	590,240	95,390	919,766	0	0	30	166
Other pensions and superannuation	9	83,900	3,256,306	95,680	3,004,252	0	0	20	230
Elected split-pension amount	10	26,640	209,880	87,620	1,215,066	0	0	0	0
Employment insurance and other benefits	11	113,180	940,049	112,310	738,733	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	226,530	8,220,227	216,500	4,147,539	0	0	40	402
Interest and other investment income	13	330,020	1,166,536	378,170	1,092,417	10	45	190	702
Net partnership income (limited or non-active partners only)	14	3,760	32,201	2,580	16,326	0	0	90	2,243
Net rental income	15	112,890	566,113	109,330	535,658	0	0	70	626
Taxable capital gains	16	129,170	4,118,305	138,440	2,383,824	0	0	630	72,886
RRSP income	17	89,220	1,182,393	93,170	1,294,049	0	0	0	0
Other income	18	224,610	2,799,379	234,570	2,068,657	0	0	70	769
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	1,060	6,646	1,710	8,674	0	0	0	0
Net business income	20	122,570	2,672,965	106,880	1,649,067	0	0	450	12,781
Net professional income	21	17,510	1,349,267	19,870	872,614	0	0	160	13,840
Net commission income	22	12,040	462,514	13,470	288,054	0	0	0	0
Net farming income	23	20,440	141,311	11,770	58,986	0	0	290	7,552
Net fishing income	24	2,810	133,746	890	23,429	0	0	0	0
Workers' compensation benefits	25	45,530	718,229	34,410	355,816	0	0	0	0
Social assistance payments	26	77,410	905,088	76,700	911,643	10	110	10	82
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	1,156,200	108,969,912	1,169,260	73,441,791	60	3,195	1,860	130,207
Registered pension plan (RPP) deduction	29	288,960	1,772,333	364,990	1,847,010	10	55	20	142
RRSP/PRPP deduction	30	434,450	5,351,434	390,870	3,669,111	10	89	20	325
Deduction for elected split-pension amount	31	43,850	625,201	30,630	256,287	0	0	0	0
Annual union, professional, or like dues	32	303,670	319,312	343,990	292,782	20	9	10	24
Child care expenses	33	9,850	26,957	4,840	13,209	0	0	0	0
Business investment loss	34	480	19,009	300	8,492	0	0	0	0
Moving expenses	35	2,060	31,477	1,790	21,423	0	0	0	0
Support payments made	36	8,860	269,757	430	9,716	0	0	0	0
Carrying charges and interest expenses	37	107,170	613,845	101,440	492,046	0	0	20	86
Deduction for CPP or QPP contributions on self-employment and other earnings	38	129,500	168,729	110,730	116,607	0	0	70	65
Deduction for CPP or QPP enhanced contributions on employment income	39	832,730	310,303	808,290	260,286	40	12	60	15
Deduction for provincial parental insurance plan (PIIP) premiums on self-employment income	40	25,120	2,560	24,560	2,163	0	0	0	0
Exploration and development expenses	41	2,550	114,254	1,060	26,179	0	0	0	0
Other employment expenses	42	147,180	422,922	153,110	185,772	0	0	0	0
Clergy residence deduction	43	2,640	48,453	750	11,818	0	0	0	0
Other deductions	44	58,550	166,832	58,780	144,377	0	0	30	5,369
Federal COVID-19 benefits repayment	45	23,230	36,514	22,300	32,296	0	0	0	0
Total deductions before adjustments	46	987,310	10,300,420	956,330	7,389,975	40	302	210	6,066



Individual Income Tax Returns Statistics (2022 Tax Year)
Table 4: Tax return line items by age and gender (Canada)

Item	Item code	Age Group: 55 to 59 Males (Number)	Age Group: 55 to 59 Males (Thousands of Dollars)	Age Group: 55 to 59 Females (Number)	Age Group: 55 to 59 Females (Thousands of Dollars)	Age Group: 55 to 59 Gender Diverse (Number)	Age Group: 55 to 59 Gender Diverse (Thousands of Dollars)	Age Group: 55 to 59 Unknown (Number)	Age Group: 55 to 59 Unknown (Thousands of Dollars)
Social benefits repayment	47	17,100	31,228	3,220	5,496	0	0	0	0
Net income	48	1,150,030	98,767,463	1,162,330	66,122,711	60	2,893	1,610	126,319
Canadian Forces personnel and police deduction	49	140	3,840	0	0	0	0	0	0
Security options deductions	50	3,330	556,394	1,240	109,143	0	0	0	0
Other payments deduction	51	121,530	1,623,337	110,180	1,267,480	10	123	10	83
Non-capital losses of other years	52	2,280	53,327	2,500	20,897	0	0	70	439
Net capital losses of other years	53	23,940	147,364	18,550	70,135	0	0	0	0
Capital gains deduction	54	4,270	689,029	3,050	475,654	0	0	40	3,250
Northern residents deductions	55	14,170	69,507	10,000	45,016	0	0	0	0
Additional deductions	56	1,470	65,013	1,260	30,843	0	0	100	5,952
Farming/fishing losses of prior years	57	940	15,382	480	5,812	0	0	10	211
Total deductions from net income	58	168,540	3,225,663	145,270	2,026,120	20	144	230	10,138
Taxable income assessed	59	1,094,930	95,550,711	1,112,440	64,104,248	60	2,750	1,490	116,337
Basic personal amount	60	1,188,320	16,966,953	1,237,120	17,743,739	70	944	790	11,149
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	156,770	1,647,971	64,650	611,513	0	0	120	1,381
Canada caregiver amount	63	25,760	157,829	24,610	141,921	0	0	0	0
Amount for an eligible dependant	64	11,180	138,954	26,810	324,248	0	0	0	0
Family caregiver amount for children under 18 years of age	65	4,860	12,476	2,190	5,522	0	0	0	0
CPP or QPP contributions through employment	66	846,130	2,111,956	830,740	1,777,650	40	81	60	99
CPP or QPP contributions on self-employment and other earnings	67	129,500	168,729	110,730	116,607	0	0	70	65
Employment insurance premiums	68	760,370	566,020	778,750	506,699	40	21	50	26
PPIP premiums paid	69	207,630	61,426	200,660	49,879	0	0	0	0
PPIP premiums payable on employment income	70	6,730	2,050	4,810	1,300	0	0	0	0
PPIP premiums payable on self-employment income	71	25,220	3,295	24,670	2,784	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	3,930	11,775	540	1,608	0	0	0	0
Canada employment amount	73	891,340	1,127,480	876,090	1,104,441	50	60	80	97
Home accessibility expenses	74	1,040	7,288	1,080	7,567	0	0	0	0
Home buyers' amount	75	2,650	22,719	2,050	17,359	0	0	0	0
Digital news subscription expenses	76	19,550	5,140	14,690	3,608	0	0	0	0
Pension income amount	77	106,650	208,506	165,890	324,625	0	0	30	52
Disability amount	78	40,400	357,910	46,440	411,454	0	0	0	0
Disability amount transferred from a dependant	79	20,390	215,076	18,120	177,141	0	0	0	0
Interest paid on student loans	80	1,410	742	2,580	1,055	0	0	0	0
Tuition, education, and textbook amounts	81	11,810	32,127	19,010	47,675	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	75,400	338,927	45,050	191,433	0	0	0	0
Amounts transferred from spouse or common-law partner	83	25,760	154,234	39,250	264,708	0	0	20	127
Medical expenses	84	192,170	518,314	276,190	680,182	10	32	140	428
Total tax credits on personal amounts	85	1,188,850	3,715,782	1,237,280	3,669,717	70	205	810	2,045
Allowable charitable donations and government gifts	86	249,260	695,378	233,230	414,632	10	27	190	730
Eligible cultural and ecological gifts	87	240	1,872	250	591	0	0	0	0
Total tax credit on donations and gifts	88	248,320	208,213	232,120	119,591	0	0	190	208
Total federal non-refundable tax credits	89	1,188,870	3,923,995	1,237,290	3,789,308	70	213	830	2,253
Federal dividend tax credit	90	211,780	888,571	194,410	440,800	0	0	30	44
Minimum tax carryover	91	5,020	19,584	4,280	13,735	0	0	0	0
Basic federal tax	92	934,970	15,483,106	893,460	8,054,471	40	325	1,200	24,797



Individual Income Tax Returns Statistics (2022 Tax Year)
Table 4: Tax return line items by age and gender (Canada)

Item	Item code	Age Group: 55 to 59 Males (Number)	Age Group: 55 to 59 Males (Thousands of Dollars)	Age Group: 55 to 59 Females (Number)	Age Group: 55 to 59 Females (Thousands of Dollars)	Age Group: 55 to 59 Gender Diverse (Number)	Age Group: 55 to 59 Gender Diverse (Thousands of Dollars)	Age Group: 55 to 59 Unknown (Number)	Age Group: 55 to 59 Unknown (Thousands of Dollars)
Federal foreign tax credit	93	97,980	198,855	98,730	84,324	0	0	10	32
Federal political contribution tax credit	94	9,530	1,866	5,280	868	0	0	0	0
Investment tax credit	95	2,160	22,024	690	4,858	0	0	10	0
Labour-sponsored funds tax credit (provincially registered)	96	34,330	18,506	31,620	15,224	0	0	0	0
Alternative minimum tax payable	97	4,820	34,875	4,250	28,172	0	0	50	89
Net federal tax	98	932,270	15,254,835	891,000	7,956,000	40	279	1,200	32,524
CPP contributions on self-employment	99	87,040	234,778	73,270	151,681	0	0	70	112
Social Benefits repayment	100	17,100	31,228	3,220	5,496	0	0	0	0
Canada workers benefit (CWB)	101	102,120	145,088	97,030	119,763	10	13	150	246
Canada Training Credit (CTC)	102	6,880	2,345	11,620	3,805	0	0	0	0
Eligible educator school supply tax credit	103	1,390	196	4,850	663	0	0	0	0
Net provincial or territorial tax	104	704,710	7,039,844	670,840	3,565,581	30	148	540	3,853
Total tax payable	105	975,850	22,561,655	933,100	11,679,605	40	432	1,270	36,489



Individual Income Tax Returns Statistics (2022 Tax Year)
Table 4: Tax return line items by age and gender (Canada)

Item	Item code	Age Group: 60 to 64 Males (Number)	Age Group: 60 to 64 Males (Thousands of Dollars)	Age Group: 60 to 64 Females (Number)	Age Group: 60 to 64 Females (Thousands of Dollars)	Age Group: 60 to 64 Gender Diverse (Number)	Age Group: 60 to 64 Gender Diverse (Thousands of Dollars)	Age Group: 60 to 64 Unknown (Number)	Age Group: 60 to 64 Unknown (Thousands of Dollars)
Number of taxable returns	1	977,600	0	928,460	0	40	0	1,110	0
Number of non-taxable returns	2	259,270	0	368,700	0	40	0	1,000	0
Total number of returns	3	1,236,870	0	1,297,160	0	80	0	2,120	0
Employment income	4	736,950	55,050,011	686,970	32,572,833	40	2,802	230	23,462
Commissions (from employment)	5	21,520	1,754,855	13,130	442,766	0	0	0	0
Other employment income	6	154,520	1,223,562	108,680	749,976	0	0	30	1,610
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	502,030	3,773,546	591,170	3,927,191	20	139	60	267
Other pensions and superannuation	9	232,240	8,786,289	267,120	8,057,129	0	0	30	393
Elected split-pension amount	10	66,990	590,903	182,500	2,717,320	0	0	0	0
Employment insurance and other benefits	11	115,490	999,807	99,670	676,209	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	264,120	8,875,458	260,900	4,856,145	0	0	20	248
Interest and other investment income	13	395,500	1,578,226	452,110	1,394,108	20	27	150	1,661
Net partnership income (limited or non-active partners only)	14	4,500	27,316	3,030	11,555	0	0	90	251
Net rental income	15	107,180	648,571	98,870	557,151	0	0	50	425
Taxable capital gains	16	158,430	4,804,392	173,640	2,790,380	0	0	650	61,914
RRSP income	17	112,990	1,973,170	126,690	2,084,645	0	0	0	0
Other income	18	303,150	4,129,904	312,170	2,967,953	0	0	40	710
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	780	4,710	1,020	5,616	0	0	0	0
Net business income	20	117,620	2,437,971	96,120	1,352,133	0	0	330	4,959
Net professional income	21	18,250	1,189,536	18,240	676,155	0	0	90	9,373
Net commission income	22	11,150	438,618	10,870	242,323	0	0	0	0
Net farming income	23	25,510	215,272	13,910	82,181	0	0	210	4,373
Net fishing income	24	2,780	124,375	840	22,642	0	0	0	0
Workers' compensation benefits	25	53,740	912,871	31,320	369,311	0	0	0	0
Social assistance payments	26	85,480	969,062	82,130	916,257	0	0	10	81
Net federal supplements	27	11,160	66,830	64,130	400,486	0	0	0	0
Total income assessed	28	1,211,050	100,584,174	1,250,740	68,127,066	70	4,041	1,600	109,896
Registered pension plan (RPP) deduction	29	202,880	1,055,195	239,790	995,772	0	0	10	63
RRSP/PRPP deduction	30	369,990	4,892,955	306,480	3,131,806	10	89	10	227
Deduction for elected split-pension amount	31	117,800	1,702,184	74,160	630,990	0	0	0	0
Annual union, professional, or like dues	32	247,280	221,588	252,770	180,687	0	0	0	0
Child care expenses	33	2,760	7,516	980	2,905	0	0	0	0
Business investment loss	34	460	16,589	280	8,901	0	0	0	0
Moving expenses	35	1,400	18,838	1,200	11,693	0	0	0	0
Support payments made	36	7,860	256,076	290	6,187	0	0	0	0
Carrying charges and interest expenses	37	134,710	754,805	129,810	606,079	0	0	20	80
Deduction for CPP or QPP contributions on self-employment and other earnings	38	124,800	164,252	96,320	100,215	0	0	30	43
Deduction for CPP or QPP enhanced contributions on employment income	39	688,540	235,110	620,600	176,239	40	10	50	13
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	40	26,060	2,586	21,890	1,726	0	0	0	0
Exploration and development expenses	41	3,250	115,033	1,320	23,818	0	0	0	0
Other employment expenses	42	103,340	316,789	96,920	124,342	0	0	0	0
Clergy residence deduction	43	2,770	50,509	840	13,269	0	0	0	0
Other deductions	44	61,110	172,373	58,490	148,025	0	0	40	2,897
Federal COVID-19 benefits repayment	45	20,820	32,105	18,920	27,288	0	0	0	0
Total deductions before adjustments	46	932,760	10,014,945	847,820	6,190,367	40	185	170	3,365



Individual Income Tax Returns Statistics (2022 Tax Year)
Table 4: Tax return line items by age and gender (Canada)

Item	Item code	Age Group: 60 to 64 Males (Number)	Age Group: 60 to 64 Males (Thousands of Dollars)	Age Group: 60 to 64 Females (Number)	Age Group: 60 to 64 Females (Thousands of Dollars)	Age Group: 60 to 64 Gender Diverse (Number)	Age Group: 60 to 64 Gender Diverse (Thousands of Dollars)	Age Group: 60 to 64 Unknown (Number)	Age Group: 60 to 64 Unknown (Thousands of Dollars)
Social benefits repayment	47	15,500	31,183	3,350	6,477	0	0	0	0
Net income	48	1,205,410	90,654,407	1,245,450	61,983,867	70	3,856	1,380	107,536
Canadian Forces personnel and police deduction	49	20	241	0	0	0	0	0	0
Security options deductions	50	2,590	515,089	840	89,301	0	0	0	0
Other payments deduction	51	147,160	1,948,561	171,660	1,684,989	20	137	10	115
Non-capital losses of other years	52	2,360	47,064	2,410	20,522	0	0	50	574
Net capital losses of other years	53	28,860	209,529	23,400	92,321	0	0	0	0
Capital gains deduction	54	5,620	837,022	3,740	525,583	0	0	50	3,517
Northern residents deductions	55	13,560	64,082	9,310	41,607	0	0	0	0
Additional deductions	56	2,850	67,969	3,390	39,628	0	0	70	2,120
Farming/fishing losses of prior years	57	1,200	16,271	550	5,704	0	0	10	226
Total deductions from net income	58	199,900	3,709,564	212,160	2,501,120	20	456	200	8,630
Taxable income assessed	59	1,164,460	86,953,762	1,198,650	59,491,289	60	3,399	1,280	98,939
Basic personal amount	60	1,235,000	17,664,560	1,296,010	18,602,161	80	1,079	560	7,923
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	167,320	1,664,687	56,600	480,859	10	141	90	1,043
Canada caregiver amount	63	27,200	158,396	25,080	138,330	0	0	0	0
Amount for an eligible dependant	64	4,930	60,076	8,640	97,086	0	0	0	0
Family caregiver amount for children under 18 years of age	65	1,790	4,605	630	1,629	0	0	0	0
CPP or QPP contributions through employment	66	707,450	1,605,966	648,550	1,207,814	40	69	50	89
CPP or QPP contributions on self-employment and other earnings	67	124,800	164,252	96,320	100,215	0	0	30	43
Employment insurance premiums	68	627,920	428,666	597,740	345,316	30	19	50	24
PPIP premiums paid	69	176,580	44,574	158,130	31,076	0	0	0	0
PPIP premiums payable on employment income	70	4,920	1,352	3,020	698	0	0	0	0
PPIP premiums payable on self-employment income	71	26,180	3,329	21,970	2,222	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	3,400	10,207	430	1,281	0	0	0	0
Canada employment amount	73	794,160	971,785	728,970	887,641	40	51	50	59
Home accessibility expenses	74	1,140	7,649	1,430	9,654	0	0	0	0
Home buyers' amount	75	1,600	13,676	1,310	11,179	0	0	0	0
Digital news subscription expenses	76	28,300	7,270	21,620	5,224	0	0	0	0
Pension income amount	77	282,680	554,688	380,870	746,734	0	0	30	60
Disability amount	78	55,870	494,972	58,800	520,907	0	0	0	0
Disability amount transferred from a dependant	79	16,030	154,916	14,700	133,397	0	0	0	0
Interest paid on student loans	80	690	511	1,100	612	0	0	0	0
Tuition, education, and textbook amounts	81	6,450	15,155	9,070	18,484	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	33,480	146,425	15,320	62,992	0	0	0	0
Amounts transferred from spouse or common-law partner	83	56,670	344,388	96,520	645,426	10	84	20	158
Medical expenses	84	246,230	693,862	344,450	902,734	10	31	110	392
Total tax credits on personal amounts	85	1,235,380	3,772,582	1,296,130	3,736,839	80	232	590	1,488
Allowable charitable donations and government gifts	86	270,790	857,975	257,260	486,691	0	0	140	613
Eligible cultural and ecological gifts	87	260	2,993	290	1,149	0	0	0	0
Total tax credit on donations and gifts	88	269,930	259,077	256,400	140,689	0	0	140	179
Total federal non-refundable tax credits	89	1,235,420	4,031,659	1,296,130	3,877,528	80	234	610	1,667
Federal dividend tax credit	90	241,960	976,828	230,360	527,800	0	0	20	23
Minimum tax carryover	91	7,000	26,074	5,200	15,782	0	0	0	0
Basic federal tax	92	936,750	13,173,742	890,060	6,899,801	40	502	1,070	21,672

Individual Income Tax Returns Statistics (2022 Tax Year)
Table 4: Tax return line items by age and gender (Canada)

Item	Item code	Age Group: 60 to 64 Males (Number)	Age Group: 60 to 64 Males (Thousands of Dollars)	Age Group: 60 to 64 Females (Number)	Age Group: 60 to 64 Females (Thousands of Dollars)	Age Group: 60 to 64 Gender Diverse (Number)	Age Group: 60 to 64 Gender Diverse (Thousands of Dollars)	Age Group: 60 to 64 Unknown (Number)	Age Group: 60 to 64 Unknown (Thousands of Dollars)
Federal foreign tax credit	93	119,030	200,940	124,500	84,869	0	0	0	0
Federal political contribution tax credit	94	12,010	2,311	7,230	1,217	0	0	0	0
Investment tax credit	95	2,140	19,894	640	3,852	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	26,740	14,339	20,150	9,682	0	0	0	0
Alternative minimum tax payable	97	6,170	43,969	4,720	29,648	0	0	40	92
Net federal tax	98	933,490	12,948,798	886,560	6,806,473	40	500	1,070	27,484
CPP contributions on self-employment	99	86,130	226,371	66,610	134,166	0	0	30	75
Social Benefits repayment	100	15,500	31,183	3,350	6,477	0	0	0	0
Canada workers benefit (CWB)	101	95,380	132,156	82,490	94,690	0	0	80	118
Canada Training Credit (CTC)	102	3,480	1,095	4,860	1,504	0	0	0	0
Eligible educator school supply tax credit	103	660	91	2,060	273	0	0	0	0
Net provincial or territorial tax	104	696,620	5,950,772	658,970	3,069,652	30	230	400	3,910
Total tax payable	105	977,600	19,157,950	928,460	10,017,638	40	746	1,110	31,469



Individual Income Tax Returns Statistics (2022 Tax Year)
Table 4: Tax return line items by age and gender (Canada)

Item	Item code	Age Group: 65 to 69 Males (Number)	Age Group: 65 to 69 Males (Thousands of Dollars)	Age Group: 65 to 69 Females (Number)	Age Group: 65 to 69 Females (Thousands of Dollars)	Age Group: 65 to 69 Gender Diverse (Number)	Age Group: 65 to 69 Gender Diverse (Thousands of Dollars)	Age Group: 65 to 69 Unknown (Number)	Age Group: 65 to 69 Unknown (Thousands of Dollars)
Number of taxable returns	1	771,760	0	735,910	0	20	0	970	0
Number of non-taxable returns	2	335,820	0	444,770	0	30	0	850	0
Total number of returns	3	1,107,580	0	1,180,680	0	50	0	1,820	0
Employment income	4	389,400	22,666,072	324,140	11,634,645	0	0	140	18,791
Commissions (from employment)	5	9,830	767,746	5,310	158,913	0	0	0	0
Other employment income	6	121,730	402,904	72,700	159,493	0	0	0	0
Old age security (OAS) pension	7	925,800	6,394,012	1,017,640	7,038,843	30	164	0	0
CPP or QPP benefits	8	939,210	8,121,723	1,014,650	7,425,084	30	188	70	249
Other pensions and superannuation	9	492,590	14,117,408	524,850	11,877,330	20	294	70	935
Elected split-pension amount	10	87,440	755,786	239,270	3,204,748	0	0	10	128
Employment insurance and other benefits	11	67,700	612,511	43,950	314,140	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	256,370	7,830,730	259,740	4,413,349	0	0	0	0
Interest and other investment income	13	402,670	1,651,218	450,360	1,429,040	20	48	150	910
Net partnership income (limited or non-active partners only)	14	4,340	67,149	2,890	19,534	0	0	60	-137
Net rental income	15	83,130	595,742	75,510	468,611	0	0	40	215
Taxable capital gains	16	160,140	4,133,385	176,880	2,681,851	0	0	700	130,029
RRSP income	17	116,010	2,097,331	121,750	1,978,469	0	0	0	0
Other income	18	220,930	1,387,379	218,610	936,635	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	460	2,621	610	3,123	0	0	0	0
Net business income	20	84,230	1,326,707	62,060	684,246	0	0	270	5,575
Net professional income	21	16,370	904,401	12,610	355,573	0	0	50	4,385
Net commission income	22	8,870	299,419	6,870	143,168	0	0	0	0
Net farming income	23	25,050	173,461	12,340	62,393	0	0	140	1,837
Net fishing income	24	1,940	68,909	470	9,103	0	0	0	0
Workers' compensation benefits	25	34,830	492,545	16,540	191,120	0	0	0	0
Social assistance payments	26	70,410	236,286	73,310	222,118	0	0	20	155
Net federal supplements	27	313,250	1,702,243	342,470	1,963,985	10	53	0	0
Total income assessed	28	1,097,910	76,812,513	1,165,430	57,500,339	50	1,859	1,410	164,203
Registered pension plan (RPP) deduction	29	75,680	339,322	81,380	278,435	0	0	0	0
RRSP/PRPP deduction	30	190,880	2,748,522	144,760	1,906,184	0	0	10	120
Deduction for elected split-pension amount	31	228,620	3,161,006	109,570	964,758	0	0	0	0
Annual union, professional, or like dues	32	126,840	84,032	110,640	64,131	0	0	0	0
Child care expenses	33	620	1,601	250	689	0	0	0	0
Business investment loss	34	410	15,839	200	5,262	0	0	0	0
Moving expenses	35	670	8,461	470	3,968	0	0	0	0
Support payments made	36	4,830	135,419	170	3,111	0	0	0	0
Carrying charges and interest expenses	37	141,710	777,157	137,970	624,017	0	0	30	136
Deduction for CPP or QPP contributions on self-employment and other earnings	38	68,750	83,813	45,990	43,306	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	39	310,860	86,287	247,970	56,582	0	0	30	6
Deduction for provincial parental insurance plan (PIIP) premiums on self-employment income	40	18,300	1,647	11,770	840	0	0	0	0
Exploration and development expenses	41	3,440	87,066	1,410	18,634	0	0	0	0
Other employment expenses	42	45,650	149,306	34,010	48,011	0	0	0	0
Clergy residence deduction	43	2,040	32,767	590	7,860	0	0	0	0
Other deductions	44	47,900	152,901	44,110	186,910	0	0	20	3,493
Federal COVID-19 benefits repayment	45	12,040	18,297	9,580	13,636	0	0	0	0
Total deductions before adjustments	46	664,600	7,883,815	529,550	4,226,623	30	76	110	3,840



Individual Income Tax Returns Statistics (2022 Tax Year)
Table 4: Tax return line items by age and gender (Canada)

Item	Item code	Age Group: 65 to 69 Males (Number)	Age Group: 65 to 69 Males (Thousands of Dollars)	Age Group: 65 to 69 Females (Number)	Age Group: 65 to 69 Females (Thousands of Dollars)	Age Group: 65 to 69 Gender Diverse (Number)	Age Group: 65 to 69 Gender Diverse (Thousands of Dollars)	Age Group: 65 to 69 Unknown (Number)	Age Group: 65 to 69 Unknown (Thousands of Dollars)
Social benefits repayment	47	109,900	414,424	68,480	229,058	0	0	0	0
Net income	48	1,095,680	68,600,189	1,163,920	53,081,513	50	1,774	1,250	160,993
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0	0	0
Security options deductions	50	1,150	254,555	340	16,612	0	0	0	0
Other payments deduction	51	346,340	2,428,421	362,930	2,375,538	10	126	20	159
Non-capital losses of other years	52	1,560	30,452	1,420	15,178	0	0	0	0
Net capital losses of other years	53	28,800	191,179	24,050	92,263	0	0	0	0
Capital gains deduction	54	5,010	723,671	3,010	387,656	0	0	40	1,982
Northern residents deductions	55	10,200	47,284	7,170	32,011	0	0	0	0
Additional deductions	56	9,230	64,273	11,470	53,938	0	0	90	2,006
Farming/fishing losses of prior years	57	1,030	15,914	380	4,522	0	0	0	0
Total deductions from net income	58	393,280	3,763,417	402,730	2,981,073	20	152	200	12,167
Taxable income assessed	59	1,091,060	64,847,128	1,158,040	50,108,023	50	1,622	1,130	149,326
Basic personal amount	60	1,106,040	15,849,022	1,179,640	16,939,510	50	744	480	6,765
Age amount	61	974,800	6,340,984	1,106,090	7,560,550	50	342	430	3,169
Spouse or common-law partner amount	62	139,360	1,097,427	40,170	281,727	0	0	60	693
Canada caregiver amount	63	23,310	130,558	20,460	109,288	0	0	0	0
Amount for an eligible dependant	64	2,160	25,351	4,470	47,718	0	0	0	0
Family caregiver amount for children under 18 years of age	65	610	1,606	250	653	0	0	0	0
CPP or QPP contributions through employment	66	331,370	599,899	271,800	393,794	0	0	30	37
CPP or QPP contributions on self-employment and other earnings	67	68,750	83,813	45,990	43,306	0	0	0	0
Employment insurance premiums	68	307,090	174,343	256,660	121,724	0	0	20	8
PPIP premiums paid	69	87,160	16,233	67,940	9,649	0	0	0	0
PPIP premiums payable on employment income	70	2,190	511	1,140	218	0	0	0	0
PPIP premiums payable on self-employment income	71	18,370	2,119	11,830	1,081	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	2,400	7,188	270	798	0	0	0	0
Canada employment amount	73	464,120	515,021	370,110	411,124	0	0	30	41
Home accessibility expenses	74	3,400	23,443	3,480	22,873	0	0	0	0
Home buyers' amount	75	770	6,477	670	5,556	0	0	0	0
Digital news subscription expenses	76	36,510	9,242	26,040	6,298	0	0	0	0
Pension income amount	77	540,590	1,046,988	646,680	1,255,784	20	39	70	133
Disability amount	78	58,940	522,406	58,600	519,227	0	0	0	0
Disability amount transferred from a dependant	79	10,440	94,952	10,090	89,040	0	0	0	0
Interest paid on student loans	80	210	316	330	426	0	0	0	0
Tuition, education, and textbook amounts	81	2,880	5,628	3,730	6,577	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	8,890	37,487	2,720	10,472	0	0	0	0
Amounts transferred from spouse or common-law partner	83	136,530	900,812	137,700	910,439	10	74	80	487
Medical expenses	84	277,350	846,116	355,450	1,012,655	10	12	50	198
Total tax credits on personal amounts	85	1,106,220	4,245,150	1,179,700	4,461,251	50	203	490	1,739
Allowable charitable donations and government gifts	86	243,210	1,061,667	229,340	765,318	0	0	60	226
Eligible cultural and ecological gifts	87	340	11,512	320	2,208	0	0	0	0
Total tax credit on donations and gifts	88	242,770	330,001	228,940	233,199	0	0	60	64
Total federal non-refundable tax credits	89	1,106,240	4,575,150	1,179,710	4,694,450	50	206	500	1,804
Federal dividend tax credit	90	222,460	892,208	217,170	497,391	0	0	0	0
Minimum tax carryover	91	6,270	21,511	4,300	12,751	0	0	0	0
Basic federal tax	92	708,080	7,944,851	665,780	4,521,707	20	137	920	40,013

Individual Income Tax Returns Statistics (2022 Tax Year)
Table 4: Tax return line items by age and gender (Canada)

Item	Item code	Age Group: 65 to 69 Males (Number)	Age Group: 65 to 69 Males (Thousands of Dollars)	Age Group: 65 to 69 Females (Number)	Age Group: 65 to 69 Females (Thousands of Dollars)	Age Group: 65 to 69 Gender Diverse (Number)	Age Group: 65 to 69 Gender Diverse (Thousands of Dollars)	Age Group: 65 to 69 Unknown (Number)	Age Group: 65 to 69 Unknown (Thousands of Dollars)
Federal foreign tax credit	93	117,020	146,449	123,930	74,026	0	0	0	0
Federal political contribution tax credit	94	13,720	2,665	8,640	1,517	0	0	0	0
Investment tax credit	95	1,590	15,541	530	2,630	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	770	433	490	279	0	0	0	0
Alternative minimum tax payable	97	4,800	34,568	3,340	21,295	0	0	0	0
Net federal tax	98	705,170	7,788,835	662,980	4,446,986	20	136	920	56,672
CPP contributions on self-employment	99	45,980	107,967	31,950	56,065	0	0	10	19
Social Benefits repayment	100	109,900	414,424	68,480	229,058	0	0	0	0
Canada workers benefit (CWB)	101	35,860	40,636	27,330	25,028	0	0	50	77
Canada Training Credit (CTC)	102	400	117	0	0	0	0	0	0
Eligible educator school supply tax credit	103	250	32	620	88	0	0	0	0
Net provincial or territorial tax	104	578,150	3,770,025	560,700	2,204,548	20	77	260	2,387
Total tax payable	105	771,760	12,081,769	735,910	6,937,225	20	231	970	59,078



Individual Income Tax Returns Statistics (2022 Tax Year)
Table 4: Tax return line items by age and gender (Canada)

Item	Item code	Age Group: 70 to 74 Males (Number)	Age Group: 70 to 74 Males (Thousands of Dollars)	Age Group: 70 to 74 Females (Number)	Age Group: 70 to 74 Females (Thousands of Dollars)	Age Group: 70 to 74 Gender Diverse (Number)	Age Group: 70 to 74 Gender Diverse (Thousands of Dollars)	Age Group: 70 to 74 Unknown (Number)	Age Group: 70 to 74 Unknown (Thousands of Dollars)
Number of taxable returns	1	589,210	0	583,790	0	10	0	770	0
Number of non-taxable returns	2	308,980	0	397,010	0	20	0	660	0
Total number of returns	3	898,190	0	980,790	0	30	0	1,420	0
Employment income	4	156,060	7,162,741	110,370	3,132,672	0	0	70	11,080
Commissions (from employment)	5	3,430	225,677	1,600	34,548	0	0	0	0
Other employment income	6	92,380	164,109	47,690	48,066	0	0	0	0
Old age security (OAS) pension	7	849,590	6,435,686	938,270	7,070,854	10	80	0	0
CPP or QPP benefits	8	868,780	7,963,401	928,000	7,082,850	10	103	80	334
Other pensions and superannuation	9	580,720	16,531,590	604,520	13,737,687	10	128	70	1,374
Elected split-pension amount	10	85,050	792,653	223,050	3,026,771	0	0	10	201
Employment insurance and other benefits	11	25,300	221,420	11,950	84,586	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	222,310	6,016,530	231,350	3,313,236	0	0	10	142
Interest and other investment income	13	351,330	1,423,310	389,960	1,264,233	0	0	100	1,181
Net partnership income (limited or non-active partners only)	14	3,470	56,060	2,280	8,484	0	0	60	695
Net rental income	15	60,140	502,074	52,470	367,914	0	0	20	343
Taxable capital gains	16	143,210	3,087,573	161,100	2,012,507	0	0	590	62,701
RRSP income	17	51,880	757,737	51,400	640,271	0	0	0	0
Other income	18	179,740	1,099,505	184,180	831,215	0	0	30	475
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	320	1,697	310	1,264	0	0	0	0
Net business income	20	51,330	599,581	33,420	276,831	0	0	200	3,993
Net professional income	21	11,820	533,841	6,650	141,128	0	0	20	1,581
Net commission income	22	6,070	149,023	3,750	69,522	0	0	0	0
Net farming income	23	19,930	112,971	9,270	42,821	0	0	60	1,055
Net fishing income	24	1,110	31,916	230	5,100	0	0	0	0
Workers' compensation benefits	25	18,380	160,615	8,230	86,006	0	0	0	0
Social assistance payments	26	51,060	112,208	61,750	119,302	0	0	20	276
Net federal supplements	27	274,000	1,591,342	333,130	2,101,757	0	0	0	0
Total income assessed	28	891,880	55,735,790	971,000	45,567,357	20	910	1,130	85,827
Registered pension plan (RPP) deduction	29	13,620	50,010	12,590	34,447	0	0	0	0
RRSP/PRPP deduction	30	47,010	678,306	30,240	442,334	0	0	0	0
Deduction for elected split-pension amount	31	257,910	3,529,307	94,560	894,644	0	0	10	106
Annual union, professional, or like dues	32	55,870	27,052	35,190	16,176	0	0	0	0
Child care expenses	33	130	270	50	145	0	0	0	0
Business investment loss	34	250	8,098	130	3,666	0	0	0	0
Moving expenses	35	270	2,706	150	1,091	0	0	0	0
Support payments made	36	3,360	79,143	90	1,456	0	0	0	0
Carrying charges and interest expenses	37	130,480	652,719	128,750	548,643	0	0	20	208
Deduction for CPP or QPP contributions on self-employment and other earnings	38	14,420	14,606	7,960	5,986	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	39	47,770	8,437	31,630	4,552	0	0	0	0
Deduction for provincial parental insurance plan (PIIP) premiums on self-employment income	40	10,080	832	5,310	325	0	0	0	0
Exploration and development expenses	41	2,950	76,016	1,270	13,506	0	0	0	0
Other employment expenses	42	15,150	53,063	8,490	13,244	0	0	0	0
Clergy residence deduction	43	1,010	13,324	270	2,923	0	0	0	0
Other deductions	44	29,620	200,444	28,080	426,484	0	0	20	3,074
Federal COVID-19 benefits repayment	45	4,130	6,129	2,680	3,867	0	0	0	0
Total deductions before adjustments	46	422,110	5,400,602	281,140	2,413,722	0	0	60	3,474



Individual Income Tax Returns Statistics (2022 Tax Year)
Table 4: Tax return line items by age and gender (Canada)

Item	Item code	Age Group: 70 to 74 Males (Number)	Age Group: 70 to 74 Males (Thousands of Dollars)	Age Group: 70 to 74 Females (Number)	Age Group: 70 to 74 Females (Thousands of Dollars)	Age Group: 70 to 74 Gender Diverse (Number)	Age Group: 70 to 74 Gender Diverse (Thousands of Dollars)	Age Group: 70 to 74 Unknown (Number)	Age Group: 70 to 74 Unknown (Thousands of Dollars)
Social benefits repayment	47	90,340	401,097	76,080	300,668	0	0	0	0
Net income	48	890,780	49,985,438	970,440	42,872,192	20	908	1,020	82,749
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0	0	0
Security options deductions	50	350	52,466	90	2,623	0	0	0	0
Other payments deduction	51	291,400	1,862,291	343,880	2,305,873	0	0	20	293
Non-capital losses of other years	52	990	27,640	750	8,473	0	0	40	686
Net capital losses of other years	53	26,850	169,007	23,200	81,195	0	0	0	0
Capital gains deduction	54	3,430	448,722	2,130	272,654	0	0	0	0
Northern residents deductions	55	6,690	30,210	4,850	21,126	0	0	0	0
Additional deductions	56	14,760	80,896	17,270	67,692	0	0	100	4,394
Farming/fishing losses of prior years	57	730	11,188	250	2,095	0	0	0	0
Total deductions from net income	58	335,760	2,692,406	383,630	2,764,784	0	0	190	7,064
Taxable income assessed	59	887,350	47,304,556	966,350	40,112,251	20	861	900	76,394
Basic personal amount	60	896,850	12,860,716	979,740	14,070,571	30	405	330	4,668
Age amount	61	818,920	5,519,504	922,660	6,396,369	30	207	300	2,259
Spouse or common-law partner amount	62	85,900	509,301	22,190	157,428	0	0	40	415
Canada caregiver amount	63	18,810	104,698	14,390	74,858	0	0	0	0
Amount for an eligible dependant	64	900	9,982	2,480	24,722	0	0	0	0
Family caregiver amount for children under 18 years of age	65	200	517	120	346	0	0	0	0
CPP or QPP contributions through employment	66	56,490	67,773	38,370	36,526	0	0	0	0
CPP or QPP contributions on self-employment and other earnings	67	14,420	14,606	7,960	5,986	0	0	0	0
Employment insurance premiums	68	109,000	50,421	75,340	29,435	0	0	0	0
PPIP premiums paid	69	31,480	4,512	19,830	2,248	0	0	0	0
PPIP premiums payable on employment income	70	670	123	330	48	0	0	0	0
PPIP premiums payable on self-employment income	71	10,120	1,072	5,320	418	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	1,280	3,840	140	423	0	0	0	0
Canada employment amount	73	231,500	214,749	150,680	142,597	0	0	20	22
Home accessibility expenses	74	4,580	27,106	4,110	23,486	0	0	0	0
Home buyers' amount	75	360	2,902	290	2,407	0	0	0	0
Digital news subscription expenses	76	37,260	9,555	24,380	6,057	0	0	0	0
Pension income amount	77	608,080	1,173,036	674,230	1,300,200	10	22	70	142
Disability amount	78	56,340	499,374	55,930	495,537	0	0	0	0
Disability amount transferred from a dependant	79	6,600	58,530	6,280	54,115	0	0	0	0
Interest paid on student loans	80	80	266	80	300	0	0	0	0
Tuition, education, and textbook amounts	81	1,280	2,155	1,600	2,242	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	2,520	10,080	740	2,700	0	0	0	0
Amounts transferred from spouse or common-law partner	83	172,100	1,177,930	120,210	776,869	10	78	50	413
Medical expenses	84	261,300	879,349	327,470	1,010,688	0	0	0	0
Total tax credits on personal amounts	85	896,910	3,478,599	979,770	3,691,843	30	124	330	1,218
Allowable charitable donations and government gifts	86	222,220	929,960	213,090	494,892	0	0	0	0
Eligible cultural and ecological gifts	87	330	6,880	340	5,935	0	0	0	0
Total tax credit on donations and gifts	88	221,980	286,038	212,930	144,802	0	0	0	0
Total federal non-refundable tax credits	89	896,920	3,764,637	979,770	3,836,645	30	125	340	2,234
Federal dividend tax credit	90	193,850	721,833	197,420	403,189	0	0	0	0
Minimum tax carryover	91	3,990	15,059	2,570	8,032	0	0	0	0
Basic federal tax	92	533,580	5,247,240	524,320	3,556,822	0	0	750	17,101



Individual Income Tax Returns Statistics (2022 Tax Year)
Table 4: Tax return line items by age and gender (Canada)

Item	Item code	Age Group: 70 to 74 Males (Number)	Age Group: 70 to 74 Males (Thousands of Dollars)	Age Group: 70 to 74 Females (Number)	Age Group: 70 to 74 Females (Thousands of Dollars)	Age Group: 70 to 74 Gender Diverse (Number)	Age Group: 70 to 74 Gender Diverse (Thousands of Dollars)	Age Group: 70 to 74 Unknown (Number)	Age Group: 70 to 74 Unknown (Thousands of Dollars)
Federal foreign tax credit	93	108,280	84,894	119,780	67,328	0	0	10	73
Federal political contribution tax credit	94	13,920	2,810	9,440	1,769	0	0	0	0
Investment tax credit	95	1,140	12,443	480	2,247	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	170	112	100	63	0	0	0	0
Alternative minimum tax payable	97	2,420	20,129	1,570	13,863	0	0	0	0
Net federal tax	98	531,260	5,152,716	522,080	3,487,613	0	0	740	23,227
CPP contributions on self-employment	99	4,830	5,819	0	0	0	0	0	0
Social Benefits repayment	100	90,340	401,097	76,080	300,668	0	0	0	0
Canada workers benefit (CWB)	101	12,250	12,430	8,970	7,711	0	0	30	44
Canada Training Credit (CTC)	102	0	0	0	0	0	0	0	0
Eligible educator school supply tax credit	103	90	11	190	24	0	0	0	0
Net provincial or territorial tax	104	454,150	2,473,907	455,770	1,732,011	0	0	140	1,544
Total tax payable	105	589,210	8,033,740	583,790	5,523,492	0	0	770	24,771



Individual Income Tax Returns Statistics (2022 Tax Year)
Table 4: Tax return line items by age and gender (Canada)

Item	Item code	Age Group: 75 to 79 Males (Number)	Age Group: 75 to 79 Males (Thousands of Dollars)	Age Group: 75 to 79 Females (Number)	Age Group: 75 to 79 Females (Thousands of Dollars)	Age Group: 75 to 79 Gender Diverse (Number)	Age Group: 75 to 79 Gender Diverse (Thousands of Dollars)	Age Group: 75 to 79 Unknown (Number)	Age Group: 75 to 79 Unknown (Thousands of Dollars)
Number of taxable returns	1	429,380	0	430,570	0	10	0	580	0
Number of non-taxable returns	2	244,200	0	327,790	0	20	0	390	0
Total number of returns	3	673,570	0	758,360	0	20	0	970	0
Employment income	4	61,910	2,552,347	37,260	895,793	0	0	20	7,830
Commissions (from employment)	5	1,240	90,192	450	8,766	0	0	0	0
Other employment income	6	69,550	89,600	32,680	27,793	0	0	0	0
Old age security (OAS) pension	7	650,080	5,077,539	736,000	5,745,116	0	0	20	56
CPP or QPP benefits	8	650,580	5,831,421	711,600	5,344,990	0	0	80	327
Other pensions and superannuation	9	489,790	14,117,023	511,380	11,116,679	0	0	50	930
Elected split-pension amount	10	67,930	638,530	159,140	2,157,881	0	0	10	134
Employment insurance and other benefits	11	8,530	69,542	2,990	19,967	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	179,940	4,068,888	193,510	2,567,941	0	0	0	0
Interest and other investment income	13	283,800	1,152,613	319,200	1,081,250	0	0	50	838
Net partnership income (limited or non-active partners only)	14	2,660	43,691	1,740	8,685	0	0	40	615
Net rental income	15	39,440	371,887	33,830	288,109	0	0	0	0
Taxable capital gains	16	118,780	2,537,857	137,720	1,982,073	0	0	490	51,824
RRSP income	17	12,040	115,363	12,070	75,482	0	0	0	0
Other income	18	146,510	1,039,076	157,180	864,419	0	0	30	1,125
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	150	865	140	560	0	0	0	0
Net business income	20	27,440	291,085	15,850	107,875	0	0	100	652
Net professional income	21	7,110	259,470	2,870	46,307	0	0	0	0
Net commission income	22	3,410	63,058	1,840	22,520	0	0	0	0
Net farming income	23	14,840	71,378	7,090	42,530	0	0	30	392
Net fishing income	24	540	14,042	70	1,240	0	0	0	0
Workers' compensation benefits	25	15,450	129,935	7,470	84,111	0	0	0	0
Social assistance payments	26	39,020	83,339	55,670	104,554	0	0	20	172
Net federal supplements	27	211,620	1,169,633	290,530	1,848,722	0	0	0	0
Total income assessed	28	668,320	39,879,847	751,360	34,484,308	0	0	820	67,816
Registered pension plan (RPP) deduction	29	2,130	4,368	1,460	2,944	0	0	0	0
RRSP/PRPP deduction	30	7,910	94,453	4,170	57,790	0	0	0	0
Deduction for elected split-pension amount	31	207,360	2,834,410	58,390	531,517	0	0	0	0
Annual union, professional, or like dues	32	27,250	9,847	12,110	4,346	0	0	0	0
Child care expenses	33	40	84	0	0	0	0	0	0
Business investment loss	34	130	4,859	70	3,741	0	0	0	0
Moving expenses	35	80	472	50	292	0	0	0	0
Support payments made	36	2,620	50,778	40	419	0	0	0	0
Carrying charges and interest expenses	37	109,080	533,461	109,500	465,258	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	38	4,390	5,243	1,610	1,402	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	39	9,910	1,733	4,830	684	0	0	0	0
Deduction for provincial parental insurance plan (PIIP) premiums on self-employment income	40	5,020	392	1,910	108	0	0	0	0
Exploration and development expenses	41	2,600	66,520	1,150	11,007	0	0	0	0
Other employment expenses	42	5,250	21,690	2,300	3,643	0	0	0	0
Clergy residence deduction	43	470	5,492	100	933	0	0	0	0
Other deductions	44	21,030	188,712	21,980	465,653	0	0	0	0
Federal COVID-19 benefits repayment	45	1,410	2,097	770	1,110	0	0	0	0
Total deductions before adjustments	46	296,540	3,824,788	179,760	1,551,111	0	0	0	0



Individual Income Tax Returns Statistics (2022 Tax Year)
Table 4: Tax return line items by age and gender (Canada)

Item	Item code	Age Group: 75 to 79 Males (Number)	Age Group: 75 to 79 Males (Thousands of Dollars)	Age Group: 75 to 79 Females (Number)	Age Group: 75 to 79 Females (Thousands of Dollars)	Age Group: 75 to 79 Gender Diverse (Number)	Age Group: 75 to 79 Gender Diverse (Thousands of Dollars)	Age Group: 75 to 79 Unknown (Number)	Age Group: 75 to 79 Unknown (Thousands of Dollars)
Social benefits repayment	47	65,240	302,542	58,690	248,859	0	0	0	0
Net income	48	667,730	35,782,869	751,060	32,699,343	0	0	760	66,422
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0	0	0
Security options deductions	50	170	19,189	20	294	0	0	0	0
Other payments deduction	51	226,000	1,381,758	299,460	2,036,118	0	0	20	172
Non-capital losses of other years	52	530	18,507	360	5,458	0	0	30	576
Net capital losses of other years	53	23,500	134,473	20,400	62,694	0	0	0	0
Capital gains deduction	54	2,450	338,124	1,680	219,255	0	0	0	0
Northern residents deductions	55	4,130	17,704	3,340	13,824	0	0	0	0
Additional deductions	56	16,470	75,419	19,070	78,387	0	0	80	3,401
Farming/fishing losses of prior years	57	490	6,990	180	1,469	0	0	0	0
Total deductions from net income	58	265,150	1,996,339	335,320	2,421,006	0	0	140	4,467
Taxable income assessed	59	664,960	33,792,849	747,480	30,283,077	0	0	680	61,959
Basic personal amount	60	672,380	9,646,093	757,370	10,879,066	20	252	240	3,363
Age amount	61	620,550	4,264,689	714,950	5,040,885	20	121	220	1,623
Spouse or common-law partner amount	62	55,840	271,213	13,000	92,450	0	0	0	0
Canada caregiver amount	63	14,300	77,711	9,760	49,251	0	0	0	0
Amount for an eligible dependant	64	530	5,255	1,620	14,927	0	0	0	0
Family caregiver amount for children under 18 years of age	65	90	230	50	115	0	0	0	0
CPP or QPP contributions through employment	66	11,930	13,564	6,060	5,498	0	0	0	0
CPP or QPP contributions on self-employment and other earnings	67	4,390	5,243	1,610	1,402	0	0	0	0
Employment insurance premiums	68	36,820	14,723	21,080	7,147	0	0	0	0
PPIP premiums paid	69	10,850	1,419	5,530	566	0	0	0	0
PPIP premiums payable on employment income	70	240	40	100	15	0	0	0	0
PPIP premiums payable on self-employment income	71	5,040	504	1,910	139	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	640	1,932	30	102	0	0	0	0
Canada employment amount	73	125,200	95,024	67,740	52,690	0	0	0	0
Home accessibility expenses	74	4,110	23,036	3,600	20,427	0	0	0	0
Home buyers' amount	75	160	1,350	160	1,231	0	0	0	0
Digital news subscription expenses	76	30,630	8,113	18,380	4,702	0	0	0	0
Pension income amount	77	504,340	970,246	546,400	1,043,974	0	0	50	83
Disability amount	78	52,500	465,284	53,740	476,118	0	0	0	0
Disability amount transferred from a dependant	79	3,730	32,308	3,780	32,452	0	0	0	0
Interest paid on student loans	80	0	0	40	295	0	0	0	0
Tuition, education, and textbook amounts	81	500	814	670	849	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	820	3,380	310	1,206	0	0	0	0
Amounts transferred from spouse or common-law partner	83	153,300	1,060,854	89,270	559,826	0	0	30	203
Medical expenses	84	213,030	803,947	267,550	895,510	0	0	30	120
Total tax credits on personal amounts	85	672,400	2,664,315	757,390	2,876,988	20	70	240	850
Allowable charitable donations and government gifts	86	182,660	679,627	177,740	470,128	0	0	0	0
Eligible cultural and ecological gifts	87	300	4,928	270	3,249	0	0	0	0
Total tax credit on donations and gifts	88	182,510	205,944	177,610	138,157	0	0	0	0
Total federal non-refundable tax credits	89	672,410	2,870,259	757,390	3,015,144	20	72	240	1,005
Federal dividend tax credit	90	155,840	500,819	163,600	323,757	0	0	0	0
Minimum tax carryover	91	2,010	8,605	1,430	5,031	0	0	0	0
Basic federal tax	92	379,410	3,588,976	377,900	2,660,414	0	0	570	14,604

Individual Income Tax Returns Statistics (2022 Tax Year)
Table 4: Tax return line items by age and gender (Canada)

Item	Item code	Age Group: 75 to 79 Males (Number)	Age Group: 75 to 79 Males (Thousands of Dollars)	Age Group: 75 to 79 Females (Number)	Age Group: 75 to 79 Females (Thousands of Dollars)	Age Group: 75 to 79 Gender Diverse (Number)	Age Group: 75 to 79 Gender Diverse (Thousands of Dollars)	Age Group: 75 to 79 Unknown (Number)	Age Group: 75 to 79 Unknown (Thousands of Dollars)
Federal foreign tax credit	93	91,360	76,220	102,670	50,464	0	0	0	0
Federal political contribution tax credit	94	12,520	2,598	8,080	1,524	0	0	0	0
Investment tax credit	95	820	8,628	400	2,102	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	60	45	40	28	0	0	0	0
Alternative minimum tax payable	97	1,300	12,688	930	8,637	0	0	0	0
Net federal tax	98	377,550	3,512,350	376,040	2,608,736	0	0	570	20,033
CPP contributions on self-employment	99	0	0	0	0	0	0	0	0
Social Benefits repayment	100	65,240	302,542	58,690	248,859	0	0	0	0
Canada workers benefit (CWB)	101	4,850	4,893	3,760	3,174	0	0	10	18
Canada Training Credit (CTC)	102	0	0	0	0	0	0	0	0
Eligible educator school supply tax credit	103	40	6	50	7	0	0	0	0
Net provincial or territorial tax	104	333,630	1,689,307	335,940	1,295,743	0	0	80	1,318
Total tax payable	105	429,380	5,504,270	430,570	4,153,442	0	0	580	21,352



Individual Income Tax Returns Statistics (2022 Tax Year)
Table 4: Tax return line items by age and gender (Canada)

Item	Item code	Age Group: 80 and over Males (Number)	Age Group: 80 and over Males (Thousands of Dollars)	Age Group: 80 and over Females (Number)	Age Group: 80 and over Females (Thousands of Dollars)	Age Group: 80 and over Gender Diverse (Number)	Age Group: 80 and over Gender Diverse (Thousands of Dollars)	Age Group: 80 and over Unknown (Number)	Age Group: 80 and over Unknown (Thousands of Dollars)
Number of taxable returns	1	460,350	0	555,830	0	10	0	730	0
Number of non-taxable returns	2	323,660	0	553,220	0	0	0	560	0
Total number of returns	3	784,010	0	1,109,050	0	10	0	1,290	0
Employment income	4	26,500	1,170,704	14,530	361,283	0	0	10	722
Commissions (from employment)	5	370	21,166	120	2,061	0	0	0	0
Other employment income	6	83,030	74,884	36,690	27,707	0	0	0	0
Old age security (OAS) pension	7	762,670	5,747,508	1,087,450	8,204,988	0	0	90	226
CPP or QPP benefits	8	744,910	6,744,785	1,011,230	8,045,951	0	0	160	681
Other pensions and superannuation	9	566,750	14,641,316	714,080	12,977,970	0	0	90	1,837
Elected split-pension amount	10	64,310	541,214	123,530	1,628,582	0	0	0	0
Employment insurance and other benefits	11	2,130	15,488	650	3,651	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	227,760	5,334,093	299,440	4,422,640	0	0	0	0
Interest and other investment income	13	383,730	1,656,915	536,050	2,102,138	0	0	80	4,484
Net partnership income (limited or non-active partners only)	14	2,670	47,837	2,110	8,103	0	0	50	18
Net rental income	15	40,120	527,075	38,890	431,704	0	0	0	0
Taxable capital gains	16	159,010	5,773,864	222,540	5,181,891	0	0	640	109,170
RRSP income	17	21,360	149,807	32,390	180,023	0	0	0	0
Other income	18	189,540	1,784,648	260,830	2,196,280	0	0	20	470
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	100	339	100	282	0	0	0	0
Net business income	20	15,020	101,753	8,130	50,600	0	0	80	3,768
Net professional income	21	4,150	125,971	1,130	14,191	0	0	0	0
Net commission income	22	1,980	26,384	850	9,025	0	0	0	0
Net farming income	23	15,860	121,517	8,720	86,792	0	0	20	392
Net fishing income	24	280	7,904	40	171	0	0	0	0
Workers' compensation benefits	25	25,060	198,773	14,330	168,125	0	0	0	0
Social assistance payments	26	56,600	115,593	110,630	208,028	0	0	40	400
Net federal supplements	27	280,260	1,491,111	526,620	3,459,681	0	0	0	0
Total income assessed	28	778,140	46,421,578	1,101,610	49,801,003	0	0	1,120	123,716
Registered pension plan (RPP) deduction	29	1,230	2,459	640	1,933	0	0	0	0
RRSP/PRPP deduction	30	5,530	41,985	4,110	47,677	0	0	0	0
Deduction for elected split-pension amount	31	194,330	2,526,963	35,120	270,628	0	0	0	0
Annual union, professional, or like dues	32	18,760	4,075	6,120	1,235	0	0	0	0
Child care expenses	33	0	0	0	0	0	0	0	0
Business investment loss	34	80	1,770	40	1,009	0	0	0	0
Moving expenses	35	30	107	20	70	0	0	0	0
Support payments made	36	2,780	44,371	30	333	0	0	0	0
Carrying charges and interest expenses	37	136,620	632,070	170,620	780,004	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	38	2,110	2,436	660	542	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	39	2,970	530	1,430	197	0	0	0	0
Deduction for provincial parental insurance plan (PIIP) premiums on self-employment income	40	2,450	183	820	42	0	0	0	0
Exploration and development expenses	41	3,110	60,100	1,820	18,649	0	0	0	0
Other employment expenses	42	1,620	8,478	620	868	0	0	0	0
Clergy residence deduction	43	250	2,754	40	295	0	0	0	0
Other deductions	44	28,390	272,617	37,210	563,777	0	0	20	1,129
Federal COVID-19 benefits repayment	45	420	677	220	365	0	0	0	0
Total deductions before adjustments	46	304,740	3,602,527	223,620	1,689,854	0	0	0	0



Individual Income Tax Returns Statistics (2022 Tax Year)
Table 4: Tax return line items by age and gender (Canada)

Item	Item code	Age Group: 80 and over Males (Number)	Age Group: 80 and over Males (Thousands of Dollars)	Age Group: 80 and over Females (Number)	Age Group: 80 and over Females (Thousands of Dollars)	Age Group: 80 and over Gender Diverse (Number)	Age Group: 80 and over Gender Diverse (Thousands of Dollars)	Age Group: 80 and over Unknown (Number)	Age Group: 80 and over Unknown (Thousands of Dollars)
Social benefits repayment	47	72,390	341,983	79,110	358,167	0	0	0	0
Net income	48	777,610	42,517,540	1,101,320	47,764,486	0	0	1,050	123,028
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0	0	0
Security options deductions	50	120	12,885	0	0	0	0	0	0
Other payments deduction	51	303,410	1,803,164	543,230	3,832,191	0	0	40	472
Non-capital losses of other years	52	330	31,362	220	4,794	0	0	20	1,320
Net capital losses of other years	53	30,190	236,611	31,240	135,782	0	0	0	0
Capital gains deduction	54	3,550	617,656	2,850	538,135	0	0	0	0
Northern residents deductions	55	3,600	13,957	3,800	14,400	0	0	0	0
Additional deductions	56	28,410	114,762	41,580	246,615	0	0	190	3,165
Farming/fishing losses of prior years	57	450	5,456	140	1,710	0	0	0	0
Total deductions from net income	58	355,980	2,848,904	601,230	4,796,475	0	0	260	5,113
Taxable income assessed	59	773,810	39,678,701	1,092,980	42,986,212	0	0	890	117,986
Basic personal amount	60	782,580	11,228,143	1,107,930	15,913,223	10	144	430	6,087
Age amount	61	724,170	5,110,256	1,047,810	7,593,304	10	77	390	2,977
Spouse or common-law partner amount	62	64,770	276,253	12,590	92,281	0	0	0	0
Canada caregiver amount	63	19,050	98,643	9,360	46,560	0	0	0	0
Amount for an eligible dependant	64	530	4,456	1,600	12,816	0	0	0	0
Family caregiver amount for children under 18 years of age	65	0	0	20	56	0	0	0	0
CPP or QPP contributions through employment	66	3,700	4,055	1,820	1,533	0	0	0	0
CPP or QPP contributions on self-employment and other earnings	67	2,110	2,436	660	542	0	0	0	0
Employment insurance premiums	68	10,130	3,553	5,470	1,589	0	0	0	0
PPIP premiums paid	69	3,320	441	1,600	159	0	0	0	0
PPIP premiums payable on employment income	70	90	12	40	3	0	0	0	0
PPIP premiums payable on self-employment income	71	2,460	235	820	54	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	210	636	20	45	0	0	0	0
Canada employment amount	73	107,080	57,838	50,570	27,137	0	0	0	0
Home accessibility expenses	74	5,410	29,181	5,130	24,872	0	0	0	0
Home buyers' amount	75	90	709	100	862	0	0	0	0
Digital news subscription expenses	76	27,390	7,581	19,700	5,280	0	0	0	0
Pension income amount	77	582,750	1,104,205	750,220	1,395,397	0	0	90	162
Disability amount	78	93,490	828,511	139,260	1,232,836	0	0	0	0
Disability amount transferred from a dependant	79	3,100	26,628	3,710	31,752	0	0	0	0
Interest paid on student loans	80	20	115	20	370	0	0	0	0
Tuition, education, and textbook amounts	81	210	269	270	271	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	380	1,600	230	955	0	0	0	0
Amounts transferred from spouse or common-law partner	83	203,250	1,444,538	81,930	510,051	0	0	30	200
Medical expenses	84	265,270	1,567,272	420,760	2,683,186	0	0	30	335
Total tax credits on personal amounts	85	782,590	3,269,392	1,107,940	4,436,280	10	47	430	1,510
Allowable charitable donations and government gifts	86	212,160	1,468,178	259,610	869,129	0	0	0	0
Eligible cultural and ecological gifts	87	400	16,167	460	8,038	0	0	0	0
Total tax credit on donations and gifts	88	211,970	463,706	259,480	261,438	0	0	0	0
Total federal non-refundable tax credits	89	782,600	3,733,098	1,107,940	4,697,717	10	47	430	1,629
Federal dividend tax credit	90	185,280	674,772	232,040	566,218	0	0	0	0
Minimum tax carryover	91	1,910	6,570	1,980	6,060	0	0	0	0
Basic federal tax	92	379,980	4,278,327	451,290	3,800,982	0	0	710	30,394



Individual Income Tax Returns Statistics (2022 Tax Year)
Table 4: Tax return line items by age and gender (Canada)

Item	Item code	Age Group: 80 and over Males (Number)	Age Group: 80 and over Males (Thousands of Dollars)	Age Group: 80 and over Females (Number)	Age Group: 80 and over Females (Thousands of Dollars)	Age Group: 80 and over Gender Diverse (Number)	Age Group: 80 and over Gender Diverse (Thousands of Dollars)	Age Group: 80 and over Unknown (Number)	Age Group: 80 and over Unknown (Thousands of Dollars)
Federal foreign tax credit	93	112,320	74,294	147,080	81,933	0	0	0	0
Federal political contribution tax credit	94	13,650	2,871	9,440	1,772	0	0	0	0
Investment tax credit	95	790	8,213	530	2,720	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	50	33	50	36	0	0	0	0
Alternative minimum tax payable	97	1,360	13,238	1,490	11,606	0	0	50	29
Net federal tax	98	377,420	4,203,742	448,600	3,721,648	0	0	710	42,094
CPP contributions on self-employment	99	0	0	0	0	0	0	0	0
Social Benefits repayment	100	72,390	341,983	79,110	358,167	0	0	0	0
Canada workers benefit (CWB)	101	2,580	2,439	2,420	1,865	0	0	0	0
Canada Training Credit (CTC)	102	0	0	0	0	0	0	0	0
Eligible educator school supply tax credit	103	20	2	20	1	0	0	0	0
Net provincial or territorial tax	104	367,150	2,028,921	444,310	1,842,628	0	0	70	2,319
Total tax payable	105	460,350	6,574,713	555,830	5,922,470	0	0	730	44,413

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.
5. Unknown refers to individuals whose gender is unavailable.