



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

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	385,990	0	359,650	0	50	0	20	0	745,710	0
Number of non-taxable returns	2	130,640	0	179,610	0	50	0	90	0	310,380	0
Total number of returns	3	516,620	0	539,260	0	100	0	110	0	1,056,090	0
Employment income	4	337,670	19,696,393	317,740	13,653,628	80	2,520	0	0	655,490	33,352,596
Commissions (from employment)	5	11,530	505,835	7,410	142,611	0	0	0	0	18,940	648,467
Other employment income	6	31,010	155,758	27,810	125,731	0	0	0	0	58,830	281,520
Old age security (OAS) pension	7	103,810	785,321	124,830	949,444	0	0	0	0	228,640	1,734,780
CPP or QPP benefits	8	128,520	1,123,640	152,730	1,189,297	0	0	0	0	281,250	2,312,978
Other pensions and superannuation	9	84,370	2,336,424	102,740	2,069,891	0	0	0	0	187,110	4,406,357
Elected split-pension amount	10	17,570	129,977	38,900	491,862	0	0	0	0	56,470	621,864
Employment insurance and other benefits	11	40,530	299,138	45,800	381,193	0	0	0	0	86,350	680,384
Taxable amount of dividends from taxable Canadian corporations	12	65,990	1,328,720	61,660	711,766	0	0	0	0	127,660	2,040,669
Interest and other investment income	13	125,890	276,525	140,840	262,849	0	0	0	0	266,740	539,381
Net partnership income (limited or non-active partners only)	14	750	11,614	440	3,520	0	0	0	0	1,190	15,134
Net rental income	15	23,680	135,531	20,850	110,339	0	0	0	0	44,540	246,017
Taxable capital gains	16	42,870	1,212,027	43,900	875,121	0	0	20	864	86,790	2,088,014
RRSP income	17	35,530	278,260	34,730	277,580	0	0	0	0	70,250	555,889
Other income	18	100,180	523,911	100,640	544,396	0	0	0	0	200,830	1,068,372
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	2,230	11,265	3,240	15,548	0	0	0	0	5,470	26,817
Net business income	20	43,890	735,275	33,340	381,711	0	0	20	204	77,260	1,117,197
Net professional income	21	6,140	276,023	6,690	194,995	0	0	0	0	12,830	471,211
Net commission income	22	4,040	103,820	5,040	49,625	0	0	0	0	9,080	153,447
Net farming income	23	18,330	190,714	10,320	95,526	0	0	50	583	28,700	286,823
Net fishing income	24	860	4,821	200	1,232	0	0	0	0	1,050	6,053
Workers' compensation benefits	25	11,370	76,644	7,190	37,471	0	0	0	0	18,560	114,117
Social assistance payments	26	18,800	161,618	24,520	242,450	0	0	0	0	43,320	404,110
Net federal supplements	27	32,600	160,086	47,840	258,508	0	0	0	0	80,440	418,594
Total income assessed	28	487,910	30,520,653	498,160	23,095,704	90	3,134	70	2,026	986,220	53,621,517
Registered pension plan (RPP) deduction	29	104,890	489,383	137,830	556,119	10	53	0	0	242,730	1,045,557
RRSP/PRPP deduction	30	107,410	802,671	90,170	527,273	0	0	0	0	197,590	1,330,016
Deduction for elected split-pension amount	31	38,870	492,021	17,640	130,289	0	0	0	0	56,510	622,311
Annual union, professional, or like dues	32	105,620	87,048	129,320	87,324	20	11	0	0	234,960	174,383
Child care expenses	33	12,330	42,964	31,810	102,466	0	0	0	0	44,140	145,431
Business investment loss	34	90	2,202	50	1,361	0	0	0	0	140	3,563
Moving expenses	35	1,990	8,323	1,510	5,244	0	0	0	0	3,500	13,567
Support payments made	36	1,410	26,096	90	814	0	0	0	0	1,500	26,910
Carrying charges and interest expenses	37	38,860	108,905	36,990	93,728	0	0	0	0	75,850	202,636
Deduction for CPP or QPP contributions on self-employment and other earnings	38	42,410	46,598	31,630	26,871	0	0	0	0	74,050	73,477
Deduction for CPP or QPP enhanced contributions on employment income	39	307,990	97,586	287,010	77,085	70	15	0	0	595,070	174,687



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Table 4: Tax return line items by age and gender (Manitoba)

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 (PIIP) premiums on self-employment income	40	0	0	0	0	0	0	0	0	0	0
Exploration and development expenses	41	660	19,815	280	2,765	0	0	0	0	940	22,580
Other employment expenses	42	48,920	149,827	40,960	39,434	0	0	0	0	89,890	189,291
Clergy residence deduction	43	1,230	19,117	340	3,982	0	0	0	0	1,570	23,099
Other deductions	44	17,610	51,977	19,560	80,788	0	0	0	0	37,180	132,766
Federal COVID-19 benefits repayment	45	5,000	7,301	5,910	7,891	0	0	0	0	10,910	15,192
Total deductions before adjustments	46	389,350	2,451,905	352,610	1,743,664	70	191	0	0	742,040	4,195,765
Social benefits repayment	47	12,010	44,313	8,020	30,443	0	0	0	0	20,030	74,756
Net income	48	486,190	28,057,789	496,180	21,338,854	90	2,944	60	2,106	982,520	49,401,692
Canadian Forces personnel and police deduction	49	510	13,241	40	817	0	0	0	0	550	14,059
Security options deductions	50	300	53,786	110	1,733	0	0	0	0	410	55,519
Other payments deduction	51	60,980	398,006	77,130	538,117	0	0	0	0	138,110	936,166
Non-capital losses of other years	52	520	20,989	530	3,022	0	0	0	0	1,050	24,013
Net capital losses of other years	53	6,120	19,942	4,520	9,219	0	0	0	0	10,640	29,163
Capital gains deduction	54	2,400	333,762	1,750	227,240	0	0	10	655	4,150	561,658
Northern residents deductions	55	8,180	32,994	6,110	21,591	0	0	0	0	14,290	54,585
Additional deductions	56	1,820	7,875	2,500	9,838	0	0	0	0	4,320	17,713
Farming/fishing losses of prior years	57	510	7,140	190	2,784	0	0	0	0	700	10,046
Total deductions from net income	58	79,020	888,205	90,760	814,945	0	0	10	797	169,800	1,703,976
Taxable income assessed	59	475,360	27,172,345	480,910	20,525,946	80	2,915	60	1,411	956,420	47,702,616
Basic personal amount	60	516,610	7,368,267	539,250	7,712,206	100	1,426	110	1,476	1,056,060	15,083,376
Age amount	61	101,660	685,362	124,800	873,413	0	0	0	0	226,470	1,558,841
Spouse or common-law partner amount	62	56,930	563,636	22,190	218,193	0	0	30	352	79,160	782,225
Canada caregiver amount	63	7,760	44,065	6,800	37,402	0	0	0	0	14,560	81,471
Amount for an eligible dependant	64	6,980	94,960	35,790	496,998	0	0	0	0	42,780	592,016
Family caregiver amount for children under 18 years of age	65	3,650	9,485	3,840	10,226	0	0	0	0	7,490	19,718
CPP or QPP contributions through employment	66	320,470	655,865	304,460	520,354	70	101	0	0	625,010	1,176,322
CPP or QPP contributions on self-employment and other earnings	67	42,410	46,598	31,630	26,871	0	0	0	0	74,050	73,477
Employment insurance premiums	68	313,960	207,526	300,760	172,345	70	34	0	0	614,790	379,906
PIIP premiums paid	69	0	0	0	0	0	0	0	0	0	0
PIIP premiums payable on employment income	70	0	0	0	0	0	0	0	0	0	0
PIIP premiums payable on self-employment income	71	0	0	0	0	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	2,180	6,546	200	612	0	0	0	0	2,390	7,158
Canada employment amount	73	347,720	434,544	325,210	406,142	80	98	0	0	673,010	840,790
Home accessibility expenses	74	450	2,463	450	2,558	0	0	0	0	900	5,021



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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)
Home buyers' amount	75	5,350	47,835	3,510	29,544	0	0	0	0	8,870	77,399
Digital news subscription expenses	76	18,760	4,254	14,650	3,158	0	0	0	0	33,420	7,412
Pension income amount	77	93,180	179,142	118,460	227,435	0	0	0	0	211,640	406,587
Disability amount	78	33,830	300,514	38,900	345,154	0	0	0	0	72,740	645,721
Disability amount transferred from a dependant	79	7,450	92,928	9,520	121,968	0	0	0	0	16,970	214,911
Interest paid on student loans	80	1,050	430	1,920	690	0	0	0	0	2,970	1,120
Tuition, education, and textbook amounts	81	31,310	199,540	36,730	191,229	20	82	0	0	68,050	390,852
Tuition, education, and textbook amounts transferred from a child	82	8,310	35,677	6,330	26,032	0	0	0	0	14,640	61,710
Amounts transferred from spouse or common-law partner	83	27,050	180,264	19,900	131,375	0	0	0	0	46,950	311,654
Medical expenses	84	72,940	211,584	111,630	308,069	10	32	20	54	184,600	519,740
Total tax credits on personal amounts	85	516,620	1,704,186	539,250	1,778,446	100	296	110	298	1,056,080	3,483,226
Allowable charitable donations and government gifts	86	100,940	339,735	97,120	473,907	10	5	20	89	198,100	813,736
Eligible cultural and ecological gifts	87	80	185	100	364	0	0	0	0	180	549
Total tax credit on donations and gifts	88	100,530	100,492	96,780	147,450	10	1	20	25	197,350	247,968
Total federal non-refundable tax credits	89	516,620	1,804,678	539,250	1,925,896	100	297	110	323	1,056,080	3,731,195
Federal dividend tax credit	90	60,030	148,648	52,920	78,799	0	0	0	0	112,960	227,473
Minimum tax carryover	91	1,840	7,355	1,490	5,525	0	0	0	0	3,330	12,882
Basic federal tax	92	344,260	3,380,486	308,730	1,941,477	50	238	10	47	653,050	5,322,248
Federal foreign tax credit	93	25,480	17,526	24,850	9,113	0	0	0	0	50,330	26,640
Federal political contribution tax credit	94	4,320	811	2,720	471	0	0	0	0	7,040	1,282
Investment tax credit	95	360	3,991	120	670	0	0	0	0	480	4,661
Labour-sponsored funds tax credit (provincially registered)	96	120	82	90	59	0	0	0	0	210	141
Alternative minimum tax payable	97	1,200	12,902	910	10,164	0	0	0	0	2,110	23,070
Net federal tax	98	342,910	3,358,946	307,500	1,932,164	50	238	10	46	650,470	5,291,393
CPP contributions on self-employment	99	35,380	82,177	26,310	47,369	0	0	0	0	61,690	129,560
Social Benefits repayment	100	12,010	44,313	8,020	30,443	0	0	0	0	20,030	74,756
Canada workers benefit (CWB)	101	65,290	78,760	55,610	67,758	20	18	0	0	120,930	146,553
Canada Training Credit (CTC)	102	8,310	3,041	12,000	4,183	0	0	0	0	20,310	7,226
Eligible educator school supply tax credit	103	640	86	2,430	316	0	0	0	0	3,070	402
Net provincial or territorial tax	104	378,010	2,613,460	352,570	1,651,513	50	213	10	38	730,640	4,265,223
Total tax payable	105	385,990	6,098,939	359,650	3,661,655	50	458	20	90	745,710	9,761,142



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

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	7,030	0	5,020	0	0	0	0	0
Number of non-taxable returns	2	15,160	0	16,540	0	20	0	0	0
Total number of returns	3	22,190	0	21,570	0	20	0	0	0
Employment income	4	18,030	220,481	17,450	165,692	10	116	0	0
Commissions (from employment)	5	0	0	250	299	0	0	0	0
Other employment income	6	450	1,466	590	1,308	0	0	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	700	2,046	650	1,854	0	0	0	0
Other pensions and superannuation	9	30	135	30	160	0	0	0	0
Elected split-pension amount	10	0	0	0	0	0	0	0	0
Employment insurance and other benefits	11	650	3,490	300	1,501	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	420	2,019	380	1,865	0	0	0	0
Interest and other investment income	13	1,940	880	2,030	1,141	0	0	0	0
Net partnership income (limited or non-active partners only)	14	0	0	0	0	0	0	0	0
Net rental income	15	30	52	0	0	0	0	0	0
Taxable capital gains	16	430	9,098	420	8,567	0	0	0	0
RRSP income	17	40	29	20	8	0	0	0	0
Other income	18	2,850	11,678	3,510	14,086	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	270	709	370	921	0	0	0	0
Net business income	20	550	3,553	420	2,096	0	0	0	0
Net professional income	21	60	371	60	96	0	0	0	0
Net commission income	22	30	113	30	71	0	0	0	0
Net farming income	23	320	5,060	300	6,375	0	0	0	0
Net fishing income	24	0	0	0	0	0	0	0	0
Workers' compensation benefits	25	210	196	110	86	0	0	0	0
Social assistance payments	26	650	4,187	680	4,136	0	0	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	19,780	266,322	19,030	210,287	10	127	0	0
Registered pension plan (RPP) deduction	29	610	449	760	518	0	0	0	0
RRSP/PRPP deduction	30	350	477	0	0	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	2,500	650	2,510	536	0	0	0	0
Child care expenses	33	0	0	0	0	0	0	0	0
Business investment loss	34	0	0	0	0	0	0	0	0
Moving expenses	35	60	52	80	75	0	0	0	0
Support payments made	36	0	0	0	0	0	0	0	0
Carrying charges and interest expenses	37	280	170	270	183	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	38	460	188	330	85	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	39	9,540	889	9,330	580	0	0	0	0
Deduction for provincial parental insurance plan (PIIP) premiums on self-employment income	40	0	0	0	0	0	0	0	0
Exploration and development expenses	41	0	0	0	0	0	0	0	0
Other employment expenses	42	360	389	200	53	0	0	0	0
Clergy residence deduction	43	0	0	0	0	0	0	0	0
Other deductions	44	110	262	130	163	0	0	0	0
Federal COVID-19 benefits repayment	45	30	39	40	63	0	0	0	0
Total deductions before adjustments	46	10,740	3,566	10,460	2,448	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	0	0	0	0	0	0	0	0
Net income	48	19,760	262,864	19,020	207,863	10	122	0	0
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0	0	0
Security options deductions	50	0	0	0	0	0	0	0	0
Other payments deduction	51	860	4,384	780	4,222	0	0	0	0
Non-capital losses of other years	52	0	0	0	0	0	0	0	0
Net capital losses of other years	53	0	0	0	0	0	0	0	0
Capital gains deduction	54	30	6,115	30	6,702	0	0	0	0
Northern residents deductions	55	110	205	80	134	0	0	0	0
Additional deductions	56	0	0	0	0	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	1,020	10,716	900	11,087	0	0	0	0
Taxable income assessed	59	19,310	252,160	18,580	196,786	10	118	0	0
Basic personal amount	60	22,190	318,702	21,560	309,703	20	259	0	0
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	30	345	50	574	0	0	0	0
Canada caregiver amount	63	0	0	0	0	0	0	0	0
Amount for an eligible dependant	64	0	0	360	5,173	0	0	0	0
Family caregiver amount for children under 18 years of age	65	0	0	0	0	0	0	0	0
CPP or QPP contributions through employment	66	11,280	6,501	10,970	4,286	10	4	0	0
CPP or QPP contributions on self-employment and other earnings	67	460	188	330	85	0	0	0	0
Employment insurance premiums	68	15,990	3,326	15,540	2,557	10	2	0	0
PPIP premiums paid	69	0	0	0	0	0	0	0	0
PPIP premiums payable on employment income	70	0	0	0	0	0	0	0	0
PPIP premiums payable on self-employment income	71	0	0	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	0	0	0	0	0	0	0	0
Canada employment amount	73	18,050	22,597	17,450	21,780	10	15	0	0
Home accessibility expenses	74	0	0	0	0	0	0	0	0
Home buyers' amount	75	30	265	20	131	0	0	0	0
Digital news subscription expenses	76	30	8	0	0	0	0	0	0
Pension income amount	77	30	36	30	48	0	0	0	0
Disability amount	78	640	6,332	0	0	0	0	0	0
Disability amount transferred from a dependant	79	0	0	0	0	0	0	0	0
Interest paid on student loans	80	0	0	0	0	0	0	0	0
Tuition, education, and textbook amounts	81	1,350	4,560	1,480	4,112	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	0	0	0	0	0	0	0	0
Amounts transferred from spouse or common-law partner	83	0	0	0	0	0	0	0	0
Medical expenses	84	450	412	620	617	0	0	0	0
Total tax credits on personal amounts	85	22,190	54,525	21,570	52,965	20	43	0	0
Allowable charitable donations and government gifts	86	510	717	0	0	0	0	0	0
Eligible cultural and ecological gifts	87	0	0	0	0	0	0	0	0
Total tax credit on donations and gifts	88	510	197	370	145	0	0	0	0
Total federal non-refundable tax credits	89	22,190	54,722	21,570	53,110	20	43	0	0
Federal dividend tax credit	90	280	223	190	174	0	0	0	0
Minimum tax carryover	91	0	0	0	0	0	0	0	0
Basic federal tax	92	4,760	9,248	2,820	3,680	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)
Federal foreign tax credit	93	90	39	50	27	0	0	0	0
Federal political contribution tax credit	94	0	0	0	0	0	0	0	0
Investment tax credit	95	0	0	0	0	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0	0	0
Alternative minimum tax payable	97	20	412	20	474	0	0	0	0
Net federal tax	98	4,700	9,210	2,760	3,655	0	0	0	0
CPP contributions on self-employment	99	400	328	270	148	0	0	0	0
Social Benefits repayment	100	0	0	0	0	0	0	0	0
Canada workers benefit (CWB)	101	2,840	3,188	2,480	2,963	0	0	0	0
Canada Training Credit (CTC)	102	0	0	0	0	0	0	0	0
Eligible educator school supply tax credit	103	0	0	0	0	0	0	0	0
Net provincial or territorial tax	104	6,850	9,784	4,870	4,556	0	0	0	0
Total tax payable	105	7,030	19,321	5,020	8,359	0	0	0	0



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

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	27,600	0	20,170	0	10	0	0	0
Number of non-taxable returns	2	22,110	0	25,400	0	20	0	0	0
Total number of returns	3	49,710	0	45,570	0	20	0	0	0
Employment income	4	40,950	1,152,103	36,770	799,999	10	269	0	0
Commissions (from employment)	5	1,660	21,272	1,260	6,485	0	0	0	0
Other employment income	6	1,340	4,352	1,630	4,314	0	0	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	340	1,007	540	1,580	0	0	0	0
Other pensions and superannuation	9	20	90	30	106	0	0	0	0
Elected split-pension amount	10	0	0	0	0	0	0	0	0
Employment insurance and other benefits	11	4,940	34,568	3,570	24,348	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	1,710	7,367	1,050	2,862	0	0	0	0
Interest and other investment income	13	6,220	2,049	5,990	2,096	0	0	0	0
Net partnership income (limited or non-active partners only)	14	0	0	0	0	0	0	0	0
Net rental income	15	340	611	170	297	0	0	0	0
Taxable capital gains	16	1,380	8,065	870	5,633	0	0	0	0
RRSP income	17	460	903	0	0	0	0	0	0
Other income	18	7,670	22,354	7,880	22,866	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	800	3,165	1,040	4,251	0	0	0	0
Net business income	20	3,380	27,194	1,820	11,444	0	0	0	0
Net professional income	21	310	2,108	300	1,754	0	0	0	0
Net commission income	22	330	2,073	230	1,032	0	0	0	0
Net farming income	23	970	14,096	630	10,065	0	0	0	0
Net fishing income	24	30	147	0	0	0	0	0	0
Workers' compensation benefits	25	890	1,293	520	581	0	0	0	0
Social assistance payments	26	2,090	18,080	2,750	27,473	0	0	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	44,860	1,322,887	40,740	927,682	20	331	0	0
Registered pension plan (RPP) deduction	29	5,120	8,932	6,350	10,022	0	0	0	0
RRSP/PRPP deduction	30	3,440	9,582	2,330	4,975	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	9,240	3,860	9,940	3,153	0	0	0	0
Child care expenses	33	30	80	380	715	0	0	0	0
Business investment loss	34	0	0	0	0	0	0	0	0
Moving expenses	35	590	745	450	507	0	0	0	0
Support payments made	36	0	0	0	0	0	0	0	0
Carrying charges and interest expenses	37	1,020	356	840	305	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	38	3,580	2,036	1,920	856	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	39	38,420	7,354	34,190	4,981	10	2	0	0
Deduction for provincial parental insurance plan (PIIP) premiums on self-employment income	40	0	0	0	0	0	0	0	0
Exploration and development expenses	41	0	0	0	0	0	0	0	0
Other employment expenses	42	3,970	15,673	2,350	1,555	0	0	0	0
Clergy residence deduction	43	0	0	0	0	0	0	0	0
Other deductions	44	1,640	1,921	1,850	2,137	0	0	0	0
Federal COVID-19 benefits repayment	45	640	915	850	1,129	0	0	0	0
Total deductions before adjustments	46	40,240	51,583	35,690	30,364	0	0	0	0



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

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	110	154	0	0	0	0	0	0
Net income	48	44,770	1,271,809	40,660	897,646	20	318	0	0
Canadian Forces personnel and police deduction	49	100	2,419	0	0	0	0	0	0
Security options deductions	50	0	0	0	0	0	0	0	0
Other payments deduction	51	2,960	19,373	3,260	28,054	0	0	0	0
Non-capital losses of other years	52	0	0	0	0	0	0	0	0
Net capital losses of other years	53	0	0	0	0	0	0	0	0
Capital gains deduction	54	40	5,428	30	2,689	0	0	0	0
Northern residents deductions	55	390	1,050	300	802	0	0	0	0
Additional deductions	56	0	0	0	0	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	3,580	28,406	3,610	31,752	0	0	0	0
Taxable income assessed	59	43,500	1,243,427	38,820	865,947	20	295	0	0
Basic personal amount	60	49,710	711,993	45,570	652,648	20	317	0	0
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	1,200	12,677	1,110	12,324	0	0	0	0
Canada caregiver amount	63	30	155	20	124	0	0	0	0
Amount for an eligible dependant	64	130	1,876	2,620	37,581	0	0	0	0
Family caregiver amount for children under 18 years of age	65	10	40	40	120	0	0	0	0
CPP or QPP contributions through employment	66	40,860	50,691	36,710	34,558	20	12	0	0
CPP or QPP contributions on self-employment and other earnings	67	3,580	2,036	1,920	856	0	0	0	0
Employment insurance premiums	68	40,020	17,548	36,000	12,674	10	4	0	0
PPIP premiums paid	69	0	0	0	0	0	0	0	0
PPIP premiums payable on employment income	70	0	0	0	0	0	0	0	0
PPIP premiums payable on self-employment income	71	0	0	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	140	411	20	48	0	0	0	0
Canada employment amount	73	40,990	52,047	36,810	46,614	10	18	0	0
Home accessibility expenses	74	0	0	0	0	0	0	0	0
Home buyers' amount	75	630	5,765	360	2,916	0	0	0	0
Digital news subscription expenses	76	210	65	160	48	0	0	0	0
Pension income amount	77	0	0	30	49	0	0	0	0
Disability amount	78	1,300	11,492	870	7,717	0	0	0	0
Disability amount transferred from a dependant	79	30	323	110	1,512	0	0	0	0
Interest paid on student loans	80	90	31	160	74	0	0	0	0
Tuition, education, and textbook amounts	81	12,570	90,617	12,860	77,555	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	0	0	0	0	0	0	0	0
Amounts transferred from spouse or common-law partner	83	0	0	80	278	0	0	0	0
Medical expenses	84	1,690	1,864	2,980	3,253	0	0	0	0
Total tax credits on personal amounts	85	49,710	143,974	45,570	133,621	20	65	0	0
Allowable charitable donations and government gifts	86	2,400	3,507	0	0	0	0	0	0
Eligible cultural and ecological gifts	87	0	0	0	0	0	0	0	0
Total tax credit on donations and gifts	88	2,330	969	0	0	0	0	0	0
Total federal non-refundable tax credits	89	49,710	144,943	45,570	134,195	20	65	0	0
Federal dividend tax credit	90	1,580	705	850	293	0	0	0	0
Minimum tax carryover	91	20	48	30	128	0	0	0	0
Basic federal tax	92	23,640	79,249	16,330	35,516	0	0	0	0





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

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	600	342	260	66	0	0	0	0
Federal political contribution tax credit	94	0	0	0	0	0	0	0	0
Investment tax credit	95	0	0	0	0	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0	0	0
Alternative minimum tax payable	97	10	338	0	0	0	0	0	0
Net federal tax	98	23,410	78,963	16,090	35,521	0	0	0	0
CPP contributions on self-employment	99	3,120	3,569	1,660	1,500	0	0	0	0
Social Benefits repayment	100	110	154	0	0	0	0	0	0
Canada workers benefit (CWB)	101	14,910	16,104	13,180	14,656	0	0	0	0
Canada Training Credit (CTC)	102	0	0	0	0	0	0	0	0
Eligible educator school supply tax credit	103	10	2	40	6	0	0	0	0
Net provincial or territorial tax	104	26,490	73,703	19,320	36,536	0	0	0	0
Total tax payable	105	27,600	156,390	20,170	73,567	0	0	0	0



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

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	34,390	0	27,730	0	10	0	0	0
Number of non-taxable returns	2	12,910	0	17,340	0	10	0	10	0
Total number of returns	3	47,290	0	45,070	0	20	0	10	0
Employment income	4	38,890	1,757,787	34,310	1,242,088	20	535	0	0
Commissions (from employment)	5	1,710	35,996	1,250	13,569	0	0	0	0
Other employment income	6	1,950	6,935	1,970	7,365	0	0	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	50	330	80	377	0	0	0	0
Other pensions and superannuation	9	20	133	30	232	0	0	0	0
Elected split-pension amount	10	0	0	0	0	0	0	0	0
Employment insurance and other benefits	11	5,940	43,372	6,450	60,110	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	2,910	28,884	1,520	6,560	0	0	0	0
Interest and other investment income	13	6,920	3,839	6,700	2,482	0	0	0	0
Net partnership income (limited or non-active partners only)	14	0	0	0	0	0	0	0	0
Net rental income	15	940	1,757	610	1,304	0	0	0	0
Taxable capital gains	16	1,810	16,879	1,040	5,077	0	0	0	0
RRSP income	17	1,390	4,240	920	2,116	0	0	0	0
Other income	18	6,460	17,725	5,890	14,171	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	430	2,446	640	3,411	0	0	0	0
Net business income	20	4,150	51,796	2,800	27,533	0	0	0	0
Net professional income	21	480	9,857	620	11,900	0	0	0	0
Net commission income	22	400	5,770	430	3,241	0	0	0	0
Net farming income	23	1,090	12,375	630	6,291	0	0	0	0
Net fishing income	24	50	446	10	113	0	0	0	0
Workers' compensation benefits	25	1,060	2,582	650	1,488	0	0	0	0
Social assistance payments	26	2,150	19,426	3,290	38,204	0	0	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	43,460	2,022,616	39,760	1,447,782	20	552	0	0
Registered pension plan (RPP) deduction	29	9,680	30,770	12,740	38,975	0	0	0	0
RRSP/PRPP deduction	30	7,940	32,580	6,650	20,100	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	10,470	7,507	13,020	8,265	0	0	0	0
Child care expenses	33	360	1,100	2,460	7,082	0	0	0	0
Business investment loss	34	0	0	0	0	0	0	0	0
Moving expenses	35	430	1,049	330	731	0	0	0	0
Support payments made	36	0	0	0	0	0	0	0	0
Carrying charges and interest expenses	37	1,320	1,047	950	458	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	38	4,360	3,725	2,940	2,143	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	39	37,510	10,638	32,400	7,870	20	3	0	0
Deduction for provincial parental insurance plan (PIIP) premiums on self-employment income	40	0	0	0	0	0	0	0	0
Exploration and development expenses	41	0	0	0	0	0	0	0	0
Other employment expenses	42	5,930	17,327	4,510	3,443	0	0	0	0
Clergy residence deduction	43	60	612	20	208	0	0	0	0
Other deductions	44	1,890	3,425	2,070	2,401	0	0	0	0
Federal COVID-19 benefits repayment	45	730	1,039	890	1,208	0	0	0	0
Total deductions before adjustments	46	39,940	110,855	34,750	92,917	20	34	0	0



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

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	340	475	0	0	0	0	0	0
Net income	48	43,350	1,912,647	39,610	1,355,738	20	518	0	0
Canadian Forces personnel and police deduction	49	170	4,253	0	0	0	0	0	0
Security options deductions	50	10	46	10	30	0	0	0	0
Other payments deduction	51	3,190	22,008	3,920	39,692	0	0	0	0
Non-capital losses of other years	52	0	0	20	33	0	0	0	0
Net capital losses of other years	53	190	128	40	18	0	0	0	0
Capital gains deduction	54	60	5,009	30	2,479	0	0	0	0
Northern residents deductions	55	670	2,273	500	1,614	0	0	0	0
Additional deductions	56	20	228	20	89	0	0	0	0
Farming/fishing losses of prior years	57	10	145	0	0	0	0	0	0
Total deductions from net income	58	4,290	34,234	4,510	44,235	0	0	0	0
Taxable income assessed	59	42,040	1,878,451	37,390	1,311,621	20	518	0	0
Basic personal amount	60	47,290	673,350	45,070	642,540	20	259	10	166
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	4,240	45,663	2,000	21,674	0	0	0	0
Canada caregiver amount	63	80	446	60	332	0	0	0	0
Amount for an eligible dependant	64	420	5,735	4,770	68,426	0	0	0	0
Family caregiver amount for children under 18 years of age	65	70	197	280	754	0	0	0	0
CPP or QPP contributions through employment	66	38,850	71,852	34,380	53,458	20	24	0	0
CPP or QPP contributions on self-employment and other earnings	67	4,360	3,725	2,940	2,143	0	0	0	0
Employment insurance premiums	68	38,170	23,527	33,750	18,152	20	7	0	0
PPIP premiums paid	69	0	0	0	0	0	0	0	0
PPIP premiums payable on employment income	70	0	0	0	0	0	0	0	0
PPIP premiums payable on self-employment income	71	0	0	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	270	819	30	102	0	0	0	0
Canada employment amount	73	39,040	49,711	34,460	43,605	20	22	0	0
Home accessibility expenses	74	0	0	0	0	0	0	0	0
Home buyers' amount	75	1,350	11,775	1,050	8,651	0	0	0	0
Digital news subscription expenses	76	290	70	200	55	0	0	0	0
Pension income amount	77	20	35	30	55	0	0	0	0
Disability amount	78	1,270	11,270	980	8,723	0	0	0	0
Disability amount transferred from a dependant	79	140	1,823	520	7,848	0	0	0	0
Interest paid on student loans	80	250	104	530	169	0	0	0	0
Tuition, education, and textbook amounts	81	7,810	59,363	8,430	56,631	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	0	0	0	0	0	0	0	0
Amounts transferred from spouse or common-law partner	83	510	2,003	270	1,097	0	0	0	0
Medical expenses	84	2,210	3,071	4,160	5,067	0	0	0	0
Total tax credits on personal amounts	85	47,290	144,564	45,070	140,867	20	61	10	35
Allowable charitable donations and government gifts	86	4,350	6,838	0	0	0	0	0	0
Eligible cultural and ecological gifts	87	0	0	0	0	0	0	0	0
Total tax credit on donations and gifts	88	4,280	1,894	0	0	0	0	0	0
Total federal non-refundable tax credits	89	47,290	146,458	45,070	141,980	20	61	10	36
Federal dividend tax credit	90	2,860	2,748	1,460	642	0	0	0	0
Minimum tax carryover	91	50	204	60	285	0	0	0	0
Basic federal tax	92	31,270	186,443	24,600	102,911	0	0	0	0



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

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	1,090	354	560	247	0	0	0	0
Federal political contribution tax credit	94	110	12	50	4	0	0	0	0
Investment tax credit	95	0	0	0	0	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0	0	0
Alternative minimum tax payable	97	20	208	0	0	0	0	0	0
Net federal tax	98	31,110	186,151	24,390	102,802	0	0	0	0
CPP contributions on self-employment	99	3,820	6,553	2,500	3,771	0	0	0	0
Social Benefits repayment	100	340	475	0	0	0	0	0	0
Canada workers benefit (CWB)	101	10,790	12,102	8,990	10,696	0	0	0	0
Canada Training Credit (CTC)	102	2,630	877	3,180	1,001	0	0	0	0
Eligible educator school supply tax credit	103	70	9	340	42	0	0	0	0
Net provincial or territorial tax	104	33,460	156,456	26,910	92,530	0	0	0	0
Total tax payable	105	34,390	349,638	27,730	199,157	0	0	0	0



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

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	36,370	0	30,980	0	10	0	0	0
Number of non-taxable returns	2	9,670	0	16,420	0	10	0	20	0
Total number of returns	3	46,040	0	47,390	0	20	0	20	0
Employment income	4	37,280	2,164,164	34,430	1,445,583	10	590	0	0
Commissions (from employment)	5	1,370	45,654	1,060	18,146	0	0	0	0
Other employment income	6	2,370	12,077	2,260	8,424	0	0	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	80	732	150	1,149	0	0	0	0
Other pensions and superannuation	9	40	536	50	417	0	0	0	0
Elected split-pension amount	10	0	0	0	0	0	0	0	0
Employment insurance and other benefits	11	5,880	41,654	9,510	104,605	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	3,680	50,363	2,180	18,639	0	0	0	0
Interest and other investment income	13	7,300	3,991	7,240	3,280	0	0	0	0
Net partnership income (limited or non-active partners only)	14	0	0	0	0	0	0	0	0
Net rental income	15	1,620	3,548	1,450	3,724	0	0	0	0
Taxable capital gains	16	2,050	34,412	1,330	13,458	0	0	0	0
RRSP income	17	2,790	9,100	2,070	5,644	0	0	0	0
Other income	18	6,270	17,880	5,940	18,036	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	260	1,752	410	2,320	0	0	0	0
Net business income	20	4,630	78,638	3,600	44,967	0	0	0	0
Net professional income	21	660	34,986	930	32,962	0	0	0	0
Net commission income	22	420	7,834	610	5,444	0	0	0	0
Net farming income	23	1,250	13,294	750	6,627	0	0	0	0
Net fishing income	24	70	578	10	146	0	0	0	0
Workers' compensation benefits	25	1,040	4,346	650	2,256	0	0	0	0
Social assistance payments	26	1,950	18,296	3,170	39,316	0	0	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	42,550	2,543,960	41,150	1,775,757	20	626	0	0
Registered pension plan (RPP) deduction	29	12,400	51,028	16,090	57,584	0	0	0	0
RRSP/PRPP deduction	30	11,280	60,040	9,350	33,806	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	11,960	10,625	14,870	10,510	0	0	0	0
Child care expenses	33	1,570	6,262	7,400	27,088	0	0	0	0
Business investment loss	34	10	37	0	0	0	0	0	0
Moving expenses	35	280	1,194	190	641	0	0	0	0
Support payments made	36	0	0	0	0	0	0	0	0
Carrying charges and interest expenses	37	1,620	1,702	1,150	1,040	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	38	4,920	5,378	3,800	3,454	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	39	36,130	12,021	32,500	8,830	10	3	0	0
Deduction for provincial parental insurance plan (PIIP) premiums on self-employment income	40	0	0	0	0	0	0	0	0
Exploration and development expenses	41	0	0	0	0	0	0	0	0
Other employment expenses	42	6,290	15,137	5,410	4,197	0	0	0	0
Clergy residence deduction	43	100	1,336	20	163	0	0	0	0
Other deductions	44	1,710	2,414	1,880	2,461	0	0	0	0
Federal COVID-19 benefits repayment	45	620	897	700	950	0	0	0	0
Total deductions before adjustments	46	39,240	168,420	35,840	150,798	10	24	0	0



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

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	410	668	30	43	0	0	0	0
Net income	48	42,420	2,376,438	40,900	1,626,325	20	602	0	0
Canadian Forces personnel and police deduction	49	90	2,472	0	0	0	0	0	0
Security options deductions	50	0	0	0	0	0	0	0	0
Other payments deduction	51	2,970	22,643	3,800	41,571	0	0	0	0
Non-capital losses of other years	52	0	0	50	135	0	0	0	0
Net capital losses of other years	53	240	142	90	87	0	0	0	0
Capital gains deduction	54	100	10,685	50	9,003	0	0	0	0
Northern residents deductions	55	770	3,092	550	1,873	0	0	0	0
Additional deductions	56	30	193	0	0	0	0	0	0
Farming/fishing losses of prior years	57	30	334	0	0	0	0	0	0
Total deductions from net income	58	4,240	39,913	4,540	52,962	0	0	0	0
Taxable income assessed	59	41,230	2,336,767	38,730	1,573,546	20	602	0	0
Basic personal amount	60	46,040	651,483	47,390	672,927	20	231	20	230
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	7,270	77,126	2,560	26,483	0	0	0	0
Canada caregiver amount	63	130	690	90	486	0	0	0	0
Amount for an eligible dependant	64	800	11,253	6,110	87,163	0	0	0	0
Family caregiver amount for children under 18 years of age	65	330	844	620	1,687	0	0	0	0
CPP or QPP contributions through employment	66	37,200	80,594	34,420	59,807	10	23	0	0
CPP or QPP contributions on self-employment and other earnings	67	4,920	5,378	3,800	3,454	0	0	0	0
Employment insurance premiums	68	35,930	25,442	33,370	19,525	10	8	0	0
PPIP premiums paid	69	0	0	0	0	0	0	0	0
PPIP premiums payable on employment income	70	0	0	0	0	0	0	0	0
PPIP premiums payable on self-employment income	71	0	0	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	310	924	30	99	0	0	0	0
Canada employment amount	73	37,470	47,732	34,640	43,744	10	18	0	0
Home accessibility expenses	74	20	71	0	0	0	0	0	0
Home buyers' amount	75	1,240	11,040	800	6,649	0	0	0	0
Digital news subscription expenses	76	400	93	300	71	0	0	0	0
Pension income amount	77	40	67	70	105	0	0	0	0
Disability amount	78	1,260	11,175	1,040	9,170	0	0	0	0
Disability amount transferred from a dependant	79	500	7,170	1,050	15,758	0	0	0	0
Interest paid on student loans	80	260	117	470	162	0	0	0	0
Tuition, education, and textbook amounts	81	3,640	21,154	4,530	22,033	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	0	0	10	32	0	0	0	0
Amounts transferred from spouse or common-law partner	83	750	2,784	350	1,439	0	0	0	0
Medical expenses	84	2,990	5,246	5,730	8,977	0	0	0	0
Total tax credits on personal amounts	85	46,040	143,891	47,390	146,867	20	47	20	48
Allowable charitable donations and government gifts	86	6,290	10,953	0	0	0	0	0	0
Eligible cultural and ecological gifts	87	0	0	0	0	0	0	0	0
Total tax credit on donations and gifts	88	6,250	3,055	0	0	0	0	0	0
Total federal non-refundable tax credits	89	46,040	146,946	47,390	148,356	20	47	20	51
Federal dividend tax credit	90	3,640	4,794	2,070	1,833	0	0	0	0
Minimum tax carryover	91	50	259	40	124	0	0	0	0
Basic federal tax	92	33,840	275,842	27,720	148,922	10	56	0	0



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

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	1,220	1,024	670	216	0	0	0	0
Federal political contribution tax credit	94	150	22	90	11	0	0	0	0
Investment tax credit	95	30	64	0	0	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0	0	0
Alternative minimum tax payable	97	50	616	30	592	0	0	0	0
Net federal tax	98	33,680	274,821	27,640	148,876	10	56	0	0
CPP contributions on self-employment	99	4,120	9,478	3,140	6,085	0	0	0	0
Social Benefits repayment	100	410	668	30	43	0	0	0	0
Canada workers benefit (CWB)	101	7,630	9,407	6,370	8,534	0	0	0	0
Canada Training Credit (CTC)	102	2,100	790	2,790	1,011	0	0	0	0
Eligible educator school supply tax credit	103	110	14	370	45	0	0	0	0
Net provincial or territorial tax	104	35,550	221,172	30,050	127,358	10	50	0	0
Total tax payable	105	36,370	506,142	30,980	282,411	10	106	0	0



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

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	36,720	0	31,900	0	10	0	0	0
Number of non-taxable returns	2	8,260	0	14,800	0	0	0	20	0
Total number of returns	3	44,980	0	46,700	0	10	0	20	0
Employment income	4	36,420	2,452,827	34,640	1,670,070	0	0	0	0
Commissions (from employment)	5	1,330	58,571	870	19,876	0	0	0	0
Other employment income	6	2,620	15,262	2,350	9,870	0	0	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	170	1,638	330	2,884	0	0	0	0
Other pensions and superannuation	9	70	954	70	722	0	0	0	0
Elected split-pension amount	10	20	54	60	443	0	0	0	0
Employment insurance and other benefits	11	4,860	34,765	7,390	74,969	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	4,380	88,519	2,750	36,021	0	0	0	0
Interest and other investment income	13	7,990	6,876	7,910	4,696	0	0	0	0
Net partnership income (limited or non-active partners only)	14	0	0	20	104	0	0	0	0
Net rental income	15	2,250	6,226	2,080	6,095	0	0	0	0
Taxable capital gains	16	2,350	41,085	1,670	16,638	0	0	0	0
RRSP income	17	3,700	13,887	3,090	8,646	0	0	0	0
Other income	18	6,620	21,215	6,190	17,471	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	170	1,184	300	1,802	0	0	0	0
Net business income	20	4,890	86,710	4,140	50,622	0	0	0	0
Net professional income	21	800	45,683	950	34,411	0	0	0	0
Net commission income	22	450	9,441	800	6,314	0	0	0	0
Net farming income	23	1,260	12,056	790	5,180	0	0	0	0
Net fishing income	24	60	418	20	127	0	0	0	0
Workers' compensation benefits	25	1,060	5,903	720	3,547	0	0	0	0
Social assistance payments	26	1,710	16,950	2,640	32,810	0	0	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	41,940	2,920,526	41,080	2,004,527	0	0	10	437
Registered pension plan (RPP) deduction	29	14,260	68,566	18,050	74,790	0	0	0	0
RRSP/PRPP deduction	30	13,090	77,459	11,100	43,202	0	0	0	0
Deduction for elected split-pension amount	31	0	0	20	55	0	0	0	0
Annual union, professional, or like dues	32	12,840	12,222	15,820	11,823	0	0	0	0
Child care expenses	33	3,410	14,392	9,930	37,594	0	0	0	0
Business investment loss	34	10	289	0	0	0	0	0	0
Moving expenses	35	220	1,462	130	639	0	0	0	0
Support payments made	36	90	624	0	0	0	0	0	0
Carrying charges and interest expenses	37	1,910	3,034	1,360	1,738	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	38	5,220	5,806	4,290	3,661	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	39	35,460	12,639	32,920	9,744	0	0	0	0
Deduction for provincial parental insurance plan (PIIP) premiums on self-employment income	40	0	0	0	0	0	0	0	0
Exploration and development expenses	41	0	0	0	0	0	0	0	0
Other employment expenses	42	6,670	16,643	5,830	5,183	0	0	0	0
Clergy residence deduction	43	110	1,642	30	348	0	0	0	0
Other deductions	44	1,550	2,874	1,800	2,756	0	0	0	0
Federal COVID-19 benefits repayment	45	490	671	560	728	0	0	0	0
Total deductions before adjustments	46	38,910	218,556	36,380	192,360	0	0	0	0





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

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	380	590	40	40	0	0	0	0
Net income	48	41,780	2,704,205	40,790	1,814,653	0	0	10	446
Canadian Forces personnel and police deduction	49	60	1,657	0	0	0	0	0	0
Security options deductions	50	40	261	10	57	0	0	0	0
Other payments deduction	51	2,750	22,853	3,340	36,358	0	0	0	0
Non-capital losses of other years	52	0	0	70	436	0	0	0	0
Net capital losses of other years	53	290	625	0	0	0	0	0	0
Capital gains deduction	54	100	11,900	60	5,841	0	0	0	0
Northern residents deductions	55	740	3,240	560	2,056	0	0	0	0
Additional deductions	56	0	0	20	190	0	0	0	0
Farming/fishing losses of prior years	57	30	265	0	0	0	0	0	0
Total deductions from net income	58	4,000	41,456	4,160	45,424	0	0	0	0
Taxable income assessed	59	40,720	2,662,855	39,050	1,769,368	0	0	10	337
Basic personal amount	60	44,970	635,263	46,700	662,285	0	0	20	325
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	8,540	91,029	2,810	28,754	0	0	0	0
Canada caregiver amount	63	210	1,302	180	1,149	0	0	0	0
Amount for an eligible dependant	64	1,160	16,398	6,490	91,729	0	0	0	0
Family caregiver amount for children under 18 years of age	65	770	1,976	890	2,405	0	0	0	0
CPP or QPP contributions through employment	66	36,260	84,461	34,600	65,641	0	0	0	0
CPP or QPP contributions on self-employment and other earnings	67	5,220	5,806	4,290	3,661	0	0	0	0
Employment insurance premiums	68	34,450	25,980	33,310	21,097	0	0	0	0
PPIP premiums paid	69	0	0	0	0	0	0	0	0
PPIP premiums payable on employment income	70	0	0	0	0	0	0	0	0
PPIP premiums payable on self-employment income	71	0	0	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	330	975	20	69	0	0	0	0
Canada employment amount	73	36,640	46,758	34,860	44,081	0	0	0	0
Home accessibility expenses	74	20	112	20	91	0	0	0	0
Home buyers' amount	75	840	7,616	530	4,587	0	0	0	0
Digital news subscription expenses	76	530	116	390	87	0	0	0	0
Pension income amount	77	90	150	120	204	0	0	0	0
Disability amount	78	1,140	10,082	1,090	9,677	0	0	0	0
Disability amount transferred from a dependant	79	980	13,886	1,540	22,670	0	0	0	0
Interest paid on student loans	80	170	75	320	111	0	0	0	0
Tuition, education, and textbook amounts	81	2,250	10,636	3,330	12,517	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	50	135	90	258	0	0	0	0
Amounts transferred from spouse or common-law partner	83	870	3,463	350	1,690	0	0	0	0
Medical expenses	84	3,870	7,342	6,860	12,158	0	0	0	0
Total tax credits on personal amounts	85	44,980	144,352	46,700	147,625	0	0	20	71
Allowable charitable donations and government gifts	86	8,410	18,044	0	0	0	0	0	0
Eligible cultural and ecological gifts	87	0	0	10	25	0	0	0	0
Total tax credit on donations and gifts	88	8,370	5,117	0	0	0	0	0	0
Total federal non-refundable tax credits	89	44,980	149,469	46,700	150,220	0	0	20	79
Federal dividend tax credit	90	4,350	8,822	2,560	3,523	0	0	0	0
Minimum tax carryover	91	80	331	0	0	0	0	0	0
Basic federal tax	92	34,430	343,268	28,780	181,753	0	0	0	0



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

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	1,310	935	770	288	0	0	0	0
Federal political contribution tax credit	94	220	32	100	11	0	0	0	0
Investment tax credit	95	20	27	10	19	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0	0	0
Alternative minimum tax payable	97	50	593	30	308	0	0	0	0
Net federal tax	98	34,300	342,343	28,690	181,570	0	0	0	0
CPP contributions on self-employment	99	4,180	10,238	3,470	6,453	0	0	0	0
Social Benefits repayment	100	380	590	40	40	0	0	0	0
Canada workers benefit (CWB)	101	6,000	7,980	5,280	7,430	0	0	0	0
Canada Training Credit (CTC)	102	1,400	546	2,210	797	0	0	0	0
Eligible educator school supply tax credit	103	100	13	390	53	0	0	0	0
Net provincial or territorial tax	104	35,730	266,620	30,880	151,364	0	0	0	0
Total tax payable	105	36,720	619,799	31,900	339,468	0	0	0	0



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

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	34,640	0	31,690	0	10	0	0	0
Number of non-taxable returns	2	7,420	0	11,780	0	0	0	10	0
Total number of returns	3	42,060	0	43,460	0	10	0	10	0
Employment income	4	33,890	2,435,886	33,380	1,819,849	0	0	0	0
Commissions (from employment)	5	1,210	67,016	690	18,020	0	0	0	0
Other employment income	6	2,590	16,644	2,460	11,680	0	0	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	330	3,344	650	5,750	0	0	0	0
Other pensions and superannuation	9	110	2,027	100	1,289	0	0	0	0
Elected split-pension amount	10	30	67	130	1,021	0	0	0	0
Employment insurance and other benefits	11	3,720	27,528	4,430	32,967	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	4,470	95,565	3,270	44,387	0	0	0	0
Interest and other investment income	13	7,560	6,817	8,110	6,113	0	0	0	0
Net partnership income (limited or non-active partners only)	14	0	0	20	246	0	0	0	0
Net rental income	15	2,310	6,957	2,120	5,943	0	0	0	0
Taxable capital gains	16	2,420	61,448	1,990	28,693	0	0	0	0
RRSP income	17	3,800	17,497	3,200	13,140	0	0	0	0
Other income	18	6,560	22,163	6,180	19,519	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	110	816	210	1,342	0	0	0	0
Net business income	20	4,530	84,263	3,790	46,435	0	0	0	0
Net professional income	21	590	33,774	810	27,373	0	0	0	0
Net commission income	22	490	13,598	750	7,203	0	0	0	0
Net farming income	23	1,160	9,471	770	4,855	0	0	0	0
Net fishing income	24	70	603	0	0	0	0	0	0
Workers' compensation benefits	25	1,100	6,680	780	3,133	0	0	0	0
Social assistance payments	26	1,650	16,539	2,230	27,169	0	0	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	39,370	2,929,042	39,230	2,127,951	0	0	0	0
Registered pension plan (RPP) deduction	29	13,880	72,056	18,410	85,430	0	0	0	0
RRSP/PRPP deduction	30	13,290	84,537	11,690	51,206	0	0	0	0
Deduction for elected split-pension amount	31	40	285	30	67	0	0	0	0
Annual union, professional, or like dues	32	12,320	11,850	15,670	12,107	0	0	0	0
Child care expenses	33	3,520	12,478	7,400	21,673	0	0	0	0
Business investment loss	34	10	259	0	0	0	0	0	0
Moving expenses	35	140	1,166	90	740	0	0	0	0
Support payments made	36	120	998	0	0	0	0	0	0
Carrying charges and interest expenses	37	1,960	4,120	1,520	3,045	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	38	4,600	5,320	3,870	3,432	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	39	33,080	12,140	32,320	10,213	0	0	0	0
Deduction for provincial parental insurance plan (PIIP) premiums on self-employment income	40	0	0	0	0	0	0	0	0
Exploration and development expenses	41	20	496	0	0	0	0	0	0
Other employment expenses	42	6,160	16,583	5,740	5,176	0	0	0	0
Clergy residence deduction	43	150	2,548	30	496	0	0	0	0
Other deductions	44	1,530	2,542	1,640	3,589	0	0	0	0
Federal COVID-19 benefits repayment	45	470	705	580	773	0	0	0	0
Total deductions before adjustments	46	36,370	228,093	35,220	198,723	0	0	0	0



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

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	350	540	50	82	0	0	0	0
Net income	48	39,200	2,703,570	38,980	1,931,800	0	0	0	0
Canadian Forces personnel and police deduction	49	40	1,327	0	0	0	0	0	0
Security options deductions	50	30	287	10	149	0	0	0	0
Other payments deduction	51	2,730	23,219	3,010	30,302	0	0	0	0
Non-capital losses of other years	52	0	0	80	533	0	0	0	0
Net capital losses of other years	53	340	346	190	136	0	0	0	0
Capital gains deduction	54	110	12,583	70	7,944	0	0	0	0
Northern residents deductions	55	720	3,168	510	1,901	0	0	0	0
Additional deductions	56	30	914	20	279	0	0	0	0
Farming/fishing losses of prior years	57	30	503	30	162	0	0	0	0
Total deductions from net income	58	4,000	43,155	3,890	41,523	0	0	0	0
Taxable income assessed	59	38,160	2,660,500	37,500	1,890,393	0	0	0	0
Basic personal amount	60	42,060	595,268	43,460	618,784	0	0	10	173
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	7,150	76,599	2,520	26,397	0	0	0	0
Canada caregiver amount	63	310	1,871	380	2,418	0	0	0	0
Amount for an eligible dependant	64	1,470	20,370	6,120	85,255	0	0	0	0
Family caregiver amount for children under 18 years of age	65	980	2,545	910	2,435	0	0	0	0
CPP or QPP contributions through employment	66	33,810	80,989	33,480	68,442	0	0	0	0
CPP or QPP contributions on self-employment and other earnings	67	4,600	5,320	3,870	3,432	0	0	0	0
Employment insurance premiums	68	31,890	24,776	32,330	21,969	0	0	0	0
PPIP premiums paid	69	0	0	0	0	0	0	0	0
PPIP premiums payable on employment income	70	0	0	0	0	0	0	0	0
PPIP premiums payable on self-employment income	71	0	0	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	280	843	20	57	0	0	0	0
Canada employment amount	73	34,130	43,575	33,620	42,751	0	0	0	0
Home accessibility expenses	74	20	132	20	137	0	0	0	0
Home buyers' amount	75	590	5,308	320	2,814	0	0	0	0
Digital news subscription expenses	76	600	136	380	80	0	0	0	0
Pension income amount	77	140	248	230	420	0	0	0	0
Disability amount	78	1,190	10,573	1,280	11,313	0	0	0	0
Disability amount transferred from a dependant	79	1,290	18,823	1,620	23,354	0	0	0	0
Interest paid on student loans	80	120	42	210	75	0	0	0	0
Tuition, education, and textbook amounts	81	1,600	6,484	2,660	8,885	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	480	1,636	600	2,052	0	0	0	0
Amounts transferred from spouse or common-law partner	83	750	3,295	360	2,084	0	0	0	0
Medical expenses	84	4,340	9,327	7,210	14,223	0	0	0	0
Total tax credits on personal amounts	85	42,060	136,050	43,460	140,502	0	0	10	27
Allowable charitable donations and government gifts	86	8,960	22,255	0	0	0	0	0	0
Eligible cultural and ecological gifts	87	0	0	0	0	0	0	0	0
Total tax credit on donations and gifts	88	8,920	6,385	0	0	0	0	0	0
Total federal non-refundable tax credits	89	42,060	142,436	43,460	143,819	0	0	10	28
Federal dividend tax credit	90	4,390	9,828	3,060	4,313	0	0	0	0
Minimum tax carryover	91	90	337	50	226	0	0	0	0
Basic federal tax	92	32,530	358,691	28,890	207,616	0	0	0	0

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

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	1,300	1,106	960	427	0	0	0	0
Federal political contribution tax credit	94	240	28	120	15	0	0	0	0
Investment tax credit	95	20	196	0	0	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0	0	0
Alternative minimum tax payable	97	60	461	40	388	0	0	0	0
Net federal tax	98	32,450	357,417	28,830	207,284	0	0	0	0
CPP contributions on self-employment	99	3,710	9,387	3,120	6,054	0	0	0	0
Social Benefits repayment	100	350	540	50	82	0	0	0	0
Canada workers benefit (CWB)	101	5,110	6,913	4,610	6,457	0	0	0	0
Canada Training Credit (CTC)	102	970	376	1,640	599	0	0	0	0
Eligible educator school supply tax credit	103	70	9	370	46	0	0	0	0
Net provincial or territorial tax	104	33,720	273,405	30,830	169,558	0	0	0	0
Total tax payable	105	34,640	640,759	31,690	383,000	0	0	0	0



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

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	32,070	0	29,940	0	0	0	0	0
Number of non-taxable returns	2	6,460	0	9,250	0	0	0	10	0
Total number of returns	3	38,530	0	39,190	0	0	0	10	0
Employment income	4	30,710	2,434,675	30,390	1,791,946	0	0	0	0
Commissions (from employment)	5	1,050	73,068	550	15,482	0	0	0	0
Other employment income	6	2,540	19,392	2,350	16,300	0	0	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	580	5,750	1,040	9,353	0	0	0	0
Other pensions and superannuation	9	200	4,327	160	2,347	0	0	0	0
Elected split-pension amount	10	50	399	370	4,067	0	0	0	0
Employment insurance and other benefits	11	2,950	22,498	3,550	20,787	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	4,480	112,336	3,480	52,621	0	0	0	0
Interest and other investment income	13	7,580	13,266	8,010	8,350	0	0	0	0
Net partnership income (limited or non-active partners only)	14	50	953	20	880	0	0	0	0
Net rental income	15	2,340	8,601	2,080	7,784	0	0	0	0
Taxable capital gains	16	2,600	74,925	2,160	40,590	0	0	0	0
RRSP income	17	3,220	18,234	2,810	17,299	0	0	0	0
Other income	18	6,490	27,130	5,910	20,695	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	90	571	110	587	0	0	0	0
Net business income	20	4,090	89,535	3,480	47,650	0	0	0	0
Net professional income	21	520	30,254	700	23,839	0	0	0	0
Net commission income	22	370	8,686	630	6,173	0	0	0	0
Net farming income	23	1,290	11,456	760	5,291	0	0	0	0
Net fishing income	24	70	494	20	169	0	0	0	0
Workers' compensation benefits	25	1,050	7,389	820	4,034	0	0	0	0
Social assistance payments	26	1,540	15,613	1,800	19,786	0	0	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	36,220	2,979,682	35,750	2,119,194	0	0	0	0
Registered pension plan (RPP) deduction	29	13,100	73,854	17,720	86,897	0	0	0	0
RRSP/PRPP deduction	30	13,200	97,405	11,230	61,387	0	0	0	0
Deduction for elected split-pension amount	31	110	1,128	40	229	0	0	0	0
Annual union, professional, or like dues	32	11,400	11,220	14,520	11,527	0	0	0	0
Child care expenses	33	2,150	5,835	3,240	6,710	0	0	0	0
Business investment loss	34	0	0	0	0	0	0	0	0
Moving expenses	35	90	836	70	488	0	0	0	0
Support payments made	36	160	1,958	20	135	0	0	0	0
Carrying charges and interest expenses	37	2,240	5,768	1,770	3,723	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	38	4,190	5,230	3,560	3,320	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	39	30,130	11,357	29,680	9,792	0	0	0	0
Deduction for provincial parental insurance plan (PIIP) premiums on self-employment income	40	0	0	0	0	0	0	0	0
Exploration and development expenses	41	30	999	0	0	0	0	0	0
Other employment expenses	42	5,410	16,907	5,050	5,297	0	0	0	0
Clergy residence deduction	43	150	2,435	40	553	0	0	0	0
Other deductions	44	1,370	2,556	1,630	2,751	0	0	0	0
Federal COVID-19 benefits repayment	45	400	605	520	658	0	0	0	0
Total deductions before adjustments	46	33,290	238,194	32,290	193,587	0	0	0	0



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

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	260	447	50	84	0	0	0	0
Net income	48	36,030	2,743,741	35,500	1,927,765	0	0	0	0
Canadian Forces personnel and police deduction	49	20	668	0	0	0	0	0	0
Security options deductions	50	0	0	20	133	0	0	0	0
Other payments deduction	51	2,570	23,002	2,620	23,820	0	0	0	0
Non-capital losses of other years	52	0	0	70	316	0	0	0	0
Net capital losses of other years	53	380	614	200	279	0	0	0	0
Capital gains deduction	54	140	17,725	90	9,958	0	0	0	0
Northern residents deductions	55	710	3,116	550	2,054	0	0	0	0
Additional deductions	56	20	314	20	211	0	0	0	0
Farming/fishing losses of prior years	57	40	642	20	618	0	0	0	0
Total deductions from net income	58	3,880	49,529	3,530	37,449	0	0	0	0
Taxable income assessed	59	35,060	2,694,356	34,250	1,890,413	0	0	0	0
Basic personal amount	60	38,530	547,460	39,190	560,367	0	0	10	165
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	5,580	60,072	2,210	23,280	0	0	0	0
Canada caregiver amount	63	530	3,269	570	3,534	0	0	0	0
Amount for an eligible dependant	64	1,240	16,715	4,580	61,927	0	0	0	0
Family caregiver amount for children under 18 years of age	65	790	2,052	630	1,629	0	0	0	0
CPP or QPP contributions through employment	66	30,670	75,686	30,520	65,406	0	0	0	0
CPP or QPP contributions on self-employment and other earnings	67	4,190	5,230	3,560	3,320	0	0	0	0
Employment insurance premiums	68	28,740	22,856	29,600	20,946	0	0	0	0
PPIP premiums paid	69	0	0	0	0	0	0	0	0
PPIP premiums payable on employment income	70	0	0	0	0	0	0	0	0
PPIP premiums payable on self-employment income	71	0	0	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	220	654	20	72	0	0	0	0
Canada employment amount	73	31,030	39,613	30,700	39,098	0	0	0	0
Home accessibility expenses	74	30	126	20	122	0	0	0	0
Home buyers' amount	75	330	3,011	200	1,736	0	0	0	0
Digital news subscription expenses	76	630	135	520	115	0	0	0	0
Pension income amount	77	240	457	510	969	0	0	0	0
Disability amount	78	1,330	11,756	1,430	12,683	0	0	0	0
Disability amount transferred from a dependant	79	1,260	17,090	1,320	17,304	0	0	0	0
Interest paid on student loans	80	90	27	120	44	0	0	0	0
Tuition, education, and textbook amounts	81	1,000	3,575	1,710	5,225	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	1,770	7,150	1,660	6,556	0	0	0	0
Amounts transferred from spouse or common-law partner	83	640	3,438	390	2,500	0	0	0	0
Medical expenses	84	4,360	9,146	6,830	13,765	0	0	0	0
Total tax credits on personal amounts	85	38,530	124,259	39,190	125,980	0	0	10	31
Allowable charitable donations and government gifts	86	8,920	24,856	0	0	0	0	0	0
Eligible cultural and ecological gifts	87	0	0	0	0	0	0	0	0
Total tax credit on donations and gifts	88	8,900	7,204	0	0	0	0	0	0
Total federal non-refundable tax credits	89	38,530	131,463	39,190	129,725	0	0	10	36
Federal dividend tax credit	90	4,360	12,108	3,240	5,244	0	0	0	0
Minimum tax carryover	91	90	444	70	314	0	0	0	0
Basic federal tax	92	30,260	391,770	27,670	220,484	0	0	0	0



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

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	1,480	1,697	1,220	600	0	0	0	0
Federal political contribution tax credit	94	270	43	130	21	0	0	0	0
Investment tax credit	95	20	223	0	0	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0	0	0
Alternative minimum tax payable	97	70	606	60	534	0	0	0	0
Net federal tax	98	30,180	389,880	27,590	219,933	0	0	0	0
CPP contributions on self-employment	99	3,360	9,231	2,870	5,855	0	0	0	0
Social Benefits repayment	100	260	447	50	84	0	0	0	0
Canada workers benefit (CWB)	101	4,220	5,773	3,880	5,171	0	0	0	0
Canada Training Credit (CTC)	102	580	219	1,130	409	0	0	0	0
Eligible educator school supply tax credit	103	100	14	360	48	0	0	0	0
Net provincial or territorial tax	104	31,290	290,448	29,300	177,529	0	0	0	0
Total tax payable	105	32,070	690,012	29,940	403,412	0	0	0	0





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

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	30,740	0	29,440	0	0	0	0	0
Number of non-taxable returns	2	6,390	0	8,540	0	0	0	0	0
Total number of returns	3	37,140	0	37,980	0	0	0	0	0
Employment income	4	28,770	2,328,223	28,840	1,729,656	0	0	0	0
Commissions (from employment)	5	980	72,162	520	17,264	0	0	0	0
Other employment income	6	2,470	20,081	2,590	18,583	0	0	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	960	9,419	1,830	16,456	0	0	0	0
Other pensions and superannuation	9	490	16,288	480	12,121	0	0	0	0
Elected split-pension amount	10	280	1,688	1,080	12,774	0	0	0	0
Employment insurance and other benefits	11	2,900	22,139	3,390	19,610	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	4,970	130,182	4,350	68,570	0	0	0	0
Interest and other investment income	13	8,060	16,244	8,840	13,812	0	0	0	0
Net partnership income (limited or non-active partners only)	14	60	1,989	40	590	0	0	0	0
Net rental income	15	2,310	10,262	2,070	8,860	0	0	0	0
Taxable capital gains	16	2,900	95,364	2,840	63,171	0	0	0	0
RRSP income	17	3,140	23,078	2,920	23,016	0	0	0	0
Other income	18	6,740	32,323	6,180	28,511	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	40	247	80	389	0	0	0	0
Net business income	20	3,740	82,075	3,160	43,228	0	0	0	0
Net professional income	21	520	25,300	620	20,754	0	0	0	0
Net commission income	22	340	12,511	510	6,756	0	0	0	0
Net farming income	23	1,390	14,770	800	6,756	0	0	0	0
Net fishing income	24	90	353	30	136	0	0	0	0
Workers' compensation benefits	25	1,090	8,377	850	4,775	0	0	0	0
Social assistance payments	26	1,650	15,788	1,820	18,441	0	0	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	34,920	2,939,357	34,780	2,139,007	0	0	0	0
Registered pension plan (RPP) deduction	29	12,450	72,457	17,000	84,243	0	0	0	0
RRSP/PRPP deduction	30	13,010	105,513	11,450	73,178	0	0	0	0
Deduction for elected split-pension amount	31	270	3,818	160	974	0	0	0	0
Annual union, professional, or like dues	32	10,780	10,492	13,980	11,094	0	0	0	0
Child care expenses	33	930	2,120	840	1,286	0	0	0	0
Business investment loss	34	0	0	0	0	0	0	0	0
Moving expenses	35	70	641	60	438	0	0	0	0
Support payments made	36	210	4,574	20	127	0	0	0	0
Carrying charges and interest expenses	37	2,640	8,270	2,230	6,217	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	38	4,050	5,125	3,270	2,994	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	39	28,270	10,673	28,240	9,331	0	0	0	0
Deduction for provincial parental insurance plan (PIIP) premiums on self-employment income	40	0	0	0	0	0	0	0	0
Exploration and development expenses	41	50	1,870	0	0	0	0	0	0
Other employment expenses	42	4,690	15,140	4,380	5,640	0	0	0	0
Clergy residence deduction	43	170	3,007	40	589	0	0	0	0
Other deductions	44	1,370	2,792	1,630	4,475	0	0	0	0
Federal COVID-19 benefits repayment	45	420	631	520	718	0	0	0	0
Total deductions before adjustments	46	31,590	247,419	30,960	201,447	0	0	0	0



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

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	260	433	60	87	0	0	0	0
Net income	48	34,720	2,694,790	34,560	1,939,542	0	0	0	0
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0	0	0
Security options deductions	50	40	7,244	10	183	0	0	0	0
Other payments deduction	51	2,720	24,175	2,660	23,216	0	0	0	0
Non-capital losses of other years	52	0	0	70	421	0	0	0	0
Net capital losses of other years	53	450	1,640	280	471	0	0	0	0
Capital gains deduction	54	140	19,696	140	20,589	0	0	0	0
Northern residents deductions	55	740	3,277	550	2,057	0	0	0	0
Additional deductions	56	20	839	20	311	0	0	0	0
Farming/fishing losses of prior years	57	50	1,200	0	0	0	0	0	0
Total deductions from net income	58	4,110	58,843	3,690	47,642	0	0	0	0
Taxable income assessed	59	33,610	2,636,200	33,310	1,891,993	0	0	0	0
Basic personal amount	60	37,140	529,978	37,980	544,236	0	0	0	0
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	4,830	51,254	2,160	22,493	0	0	0	0
Canada caregiver amount	63	780	4,875	790	4,794	0	0	0	0
Amount for an eligible dependant	64	900	11,658	2,520	33,183	0	0	0	0
Family caregiver amount for children under 18 years of age	65	410	1,076	290	744	0	0	0	0
CPP or QPP contributions through employment	66	28,750	71,113	29,000	62,353	0	0	0	0
CPP or QPP contributions on self-employment and other earnings	67	4,050	5,125	3,270	2,994	0	0	0	0
Employment insurance premiums	68	26,920	21,441	28,050	19,929	0	0	0	0
PPIP premiums paid	69	0	0	0	0	0	0	0	0
PPIP premiums payable on employment income	70	0	0	0	0	0	0	0	0
PPIP premiums payable on self-employment income	71	0	0	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	170	495	20	48	0	0	0	0
Canada employment amount	73	29,110	37,180	29,170	37,173	0	0	0	0
Home accessibility expenses	74	30	163	20	70	0	0	0	0
Home buyers' amount	75	190	1,664	120	1,023	0	0	0	0
Digital news subscription expenses	76	810	184	700	153	0	0	0	0
Pension income amount	77	750	1,433	1,480	2,832	0	0	0	0
Disability amount	78	1,650	14,598	1,970	17,451	0	0	0	0
Disability amount transferred from a dependant	79	970	11,595	990	11,643	0	0	0	0
Interest paid on student loans	80	40	19	60	25	0	0	0	0
Tuition, education, and textbook amounts	81	540	1,789	980	2,658	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	2,730	12,153	2,090	9,178	0	0	0	0
Amounts transferred from spouse or common-law partner	83	630	3,888	610	4,493	0	0	0	0
Medical expenses	84	4,510	9,621	6,760	13,060	0	0	0	0
Total tax credits on personal amounts	85	37,140	118,521	37,980	118,488	0	0	0	0
Allowable charitable donations and government gifts	86	8,730	31,728	0	0	0	0	0	0
Eligible cultural and ecological gifts	87	0	0	0	0	0	0	0	0
Total tax credit on donations and gifts	88	8,710	9,482	0	0	0	0	0	0
Total federal non-refundable tax credits	89	37,140	128,002	37,980	122,953	0	0	0	0
Federal dividend tax credit	90	4,760	13,964	4,000	7,266	0	0	0	0
Minimum tax carryover	91	130	631	120	478	0	0	0	0
Basic federal tax	92	29,010	390,713	27,170	230,764	0	0	0	0



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

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	1,760	1,684	1,630	677	0	0	0	0
Federal political contribution tax credit	94	320	56	170	30	0	0	0	0
Investment tax credit	95	30	344	0	0	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0	0	0
Alternative minimum tax payable	97	90	768	90	1,075	0	0	0	0
Net federal tax	98	28,930	388,658	27,100	230,118	0	0	0	0
CPP contributions on self-employment	99	3,230	9,047	2,650	5,282	0	0	0	0
Social Benefits repayment	100	260	433	60	87	0	0	0	0
Canada workers benefit (CWB)	101	3,980	5,381	3,460	4,293	0	0	0	0
Canada Training Credit (CTC)	102	340	135	660	241	0	0	0	0
Eligible educator school supply tax credit	103	90	10	310	42	0	0	0	0
Net provincial or territorial tax	104	30,110	288,325	28,870	183,319	0	0	0	0
Total tax payable	105	30,740	686,467	29,440	418,813	0	0	0	0



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

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	31,420	0	30,820	0	0	0	0	0
Number of non-taxable returns	2	6,780	0	8,830	0	0	0	0	0
Total number of returns	3	38,200	0	39,650	0	0	0	10	0
Employment income	4	27,620	2,196,383	27,570	1,488,478	0	0	0	0
Commissions (from employment)	5	880	57,922	440	15,813	0	0	0	0
Other employment income	6	2,940	26,665	3,070	21,019	0	0	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	1,910	19,866	3,360	30,680	0	0	0	0
Other pensions and superannuation	9	3,170	120,228	4,400	126,246	0	0	0	0
Elected split-pension amount	10	1,230	7,817	3,180	42,746	0	0	0	0
Employment insurance and other benefits	11	2,970	22,814	3,260	18,341	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	5,810	149,491	5,690	82,808	0	0	0	0
Interest and other investment income	13	9,910	22,601	11,200	21,048	0	0	0	0
Net partnership income (limited or non-active partners only)	14	80	222	40	93	0	0	0	0
Net rental income	15	2,520	14,205	2,290	10,893	0	0	0	0
Taxable capital gains	16	3,780	135,311	3,810	59,633	0	0	0	0
RRSP income	17	3,580	34,859	3,900	42,024	0	0	0	0
Other income	18	8,920	80,123	8,920	72,911	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	20	111	30	177	0	0	0	0
Net business income	20	3,690	85,068	3,060	41,394	0	0	0	0
Net professional income	21	500	22,369	540	16,175	0	0	0	0
Net commission income	22	300	12,467	380	5,635	0	0	0	0
Net farming income	23	1,670	20,227	960	9,934	0	0	0	0
Net fishing income	24	100	304	20	49	0	0	0	0
Workers' compensation benefits	25	1,180	11,857	790	4,253	0	0	0	0
Social assistance payments	26	1,930	17,731	1,810	16,653	0	0	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	36,150	3,058,746	36,640	2,133,283	0	0	0	0
Registered pension plan (RPP) deduction	29	11,480	60,887	15,410	67,766	0	0	0	0
RRSP/PRPP deduction	30	12,870	124,338	11,490	88,650	0	0	0	0
Deduction for elected split-pension amount	31	1,750	23,562	1,690	12,390	0	0	0	0
Annual union, professional, or like dues	32	10,200	9,089	13,020	9,335	0	0	0	0
Child care expenses	33	260	545	130	244	0	0	0	0
Business investment loss	34	0	0	0	0	0	0	0	0
Moving expenses	35	60	552	40	420	0	0	0	0
Support payments made	36	240	5,433	10	304	0	0	0	0
Carrying charges and interest expenses	37	3,430	13,648	3,110	9,294	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	38	4,070	5,229	3,190	3,010	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	39	26,790	9,773	26,370	8,282	0	0	0	0
Deduction for provincial parental insurance plan (PIIP) premiums on self-employment income	40	0	0	0	0	0	0	0	0
Exploration and development expenses	41	60	3,507	30	785	0	0	0	0
Other employment expenses	42	4,150	14,395	3,830	4,366	0	0	0	0
Clergy residence deduction	43	150	2,606	40	477	0	0	0	0
Other deductions	44	1,390	3,071	1,680	3,725	0	0	0	0
Federal COVID-19 benefits repayment	45	430	638	490	621	0	0	0	0
Total deductions before adjustments	46	31,450	277,511	30,620	209,804	0	0	0	0



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

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	240	391	50	65	0	0	0	0
Net income	48	35,920	2,790,202	36,410	1,925,593	0	0	0	0
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0	0	0
Security options deductions	50	0	0	0	0	0	0	0	0
Other payments deduction	51	3,090	29,588	2,590	20,906	0	0	0	0
Non-capital losses of other years	52	0	0	50	340	0	0	0	0
Net capital losses of other years	53	520	1,895	420	877	0	0	0	0
Capital gains deduction	54	200	30,628	180	24,185	0	0	0	0
Northern residents deductions	55	780	3,352	590	2,082	0	0	0	0
Additional deductions	56	0	0	40	93	0	0	0	0
Farming/fishing losses of prior years	57	70	1,044	20	396	0	0	0	0
Total deductions from net income	58	4,660	124,619	3,840	49,776	0	0	0	0
Taxable income assessed	59	34,650	2,665,684	35,190	1,875,944	0	0	0	0
Basic personal amount	60	38,200	546,471	39,650	568,953	0	0	0	0
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	4,690	48,552	2,140	20,816	0	0	0	0
Canada caregiver amount	63	930	5,661	950	5,359	0	0	0	0
Amount for an eligible dependant	64	450	5,814	1,080	13,475	0	0	0	0
Family caregiver amount for children under 18 years of age	65	180	468	100	249	0	0	0	0
CPP or QPP contributions through employment	66	27,460	65,222	27,520	55,544	0	0	0	0
CPP or QPP contributions on self-employment and other earnings	67	4,070	5,229	3,190	3,010	0	0	0	0
Employment insurance premiums	68	25,430	19,642	26,120	17,700	0	0	0	0
PPIP premiums paid	69	0	0	0	0	0	0	0	0
PPIP premiums payable on employment income	70	0	0	0	0	0	0	0	0
PPIP premiums payable on self-employment income	71	0	0	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	150	459	20	45	0	0	0	0
Canada employment amount	73	28,250	35,794	28,170	35,562	0	0	0	0
Home accessibility expenses	74	30	135	30	193	0	0	0	0
Home buyers' amount	75	70	641	50	462	0	0	0	0
Digital news subscription expenses	76	1,270	291	1,130	239	0	0	0	0
Pension income amount	77	4,240	8,229	6,760	13,253	0	0	0	0
Disability amount	78	2,510	22,217	2,810	24,851	0	0	0	0
Disability amount transferred from a dependant	79	770	7,986	710	7,158	0	0	0	0
Interest paid on student loans	80	0	0	40	14	0	0	0	0
Tuition, education, and textbook amounts	81	300	758	420	887	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	2,020	9,135	1,260	5,506	0	0	0	0
Amounts transferred from spouse or common-law partner	83	1,000	6,443	1,230	8,855	0	0	0	0
Medical expenses	84	5,240	10,866	8,000	17,580	0	0	0	0
Total tax credits on personal amounts	85	38,200	119,825	39,650	119,855	0	0	0	0
Allowable charitable donations and government gifts	86	9,120	39,209	8,750	16,142	0	0	0	0
Eligible cultural and ecological gifts	87	10	5	0	0	0	0	0	0
Total tax credit on donations and gifts	88	9,100	11,906	8,720	4,556	0	0	0	0
Total federal non-refundable tax credits	89	38,200	131,732	39,650	124,411	0	0	0	0
Federal dividend tax credit	90	5,430	16,253	5,110	8,834	0	0	0	0
Minimum tax carryover	91	190	784	180	700	0	0	0	0
Basic federal tax	92	29,430	400,664	28,340	217,675	0	0	0	0



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

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	2,250	2,040	2,260	761	0	0	0	0
Federal political contribution tax credit	94	360	66	240	40	0	0	0	0
Investment tax credit	95	50	763	0	0	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	20	15	20	14	0	0	0	0
Alternative minimum tax payable	97	140	1,383	120	1,203	0	0	0	0
Net federal tax	98	29,340	397,826	28,270	216,523	0	0	0	0
CPP contributions on self-employment	99	3,350	9,230	2,690	5,310	0	0	0	0
Social Benefits repayment	100	240	391	50	65	0	0	0	0
Canada workers benefit (CWB)	101	3,920	5,223	3,100	3,527	0	0	0	0
Canada Training Credit (CTC)	102	200	67	280	94	0	0	0	0
Eligible educator school supply tax credit	103	50	7	140	19	0	0	0	0
Net provincial or territorial tax	104	30,780	291,859	30,310	176,785	0	0	0	0
Total tax payable	105	31,420	699,309	30,820	398,687	0	0	0	0



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

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	33,000	0	32,220	0	0	0	0	0
Number of non-taxable returns	2	7,380	0	9,620	0	0	0	0	0
Total number of returns	3	40,380	0	41,840	0	0	0	0	0
Employment income	4	23,840	1,540,755	22,510	976,989	0	0	0	0
Commissions (from employment)	5	660	45,643	330	11,070	0	0	0	0
Other employment income	6	3,470	22,930	3,220	19,924	0	0	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	19,150	143,370	21,800	148,149	0	0	0	0
Other pensions and superannuation	9	7,960	294,367	10,800	283,553	0	0	0	0
Elected split-pension amount	10	3,170	23,637	6,660	94,190	0	0	0	0
Employment insurance and other benefits	11	3,090	25,312	2,610	15,557	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	7,290	178,995	7,320	94,807	0	0	0	0
Interest and other investment income	13	12,610	37,196	14,260	32,621	0	0	0	0
Net partnership income (limited or non-active partners only)	14	110	1,454	70	392	0	0	0	0
Net rental income	15	2,610	23,057	2,340	16,074	0	0	0	0
Taxable capital gains	16	4,820	176,446	5,210	92,482	0	0	0	0
RRSP income	17	4,780	59,349	5,540	68,295	0	0	0	0
Other income	18	12,340	130,700	12,750	113,948	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	20	92	20	137	0	0	0	0
Net business income	20	3,770	76,833	3,050	36,563	0	0	0	0
Net professional income	21	510	25,830	500	14,330	0	0	0	0
Net commission income	22	290	12,778	310	4,253	0	0	0	0
Net farming income	23	2,030	25,549	1,050	8,798	0	0	0	0
Net fishing income	24	110	719	30	306	0	0	0	0
Workers' compensation benefits	25	1,200	15,644	640	4,330	0	0	0	0
Social assistance payments	26	2,020	15,608	1,940	14,306	0	0	0	0
Net federal supplements	27	0	0	2,160	13,203	0	0	0	0
Total income assessed	28	39,090	2,879,225	40,070	2,069,815	0	0	0	0
Registered pension plan (RPP) deduction	29	8,150	37,311	10,650	38,146	0	0	0	0
RRSP/PRPP deduction	30	11,220	114,145	9,080	78,624	0	0	0	0
Deduction for elected split-pension amount	31	4,260	58,097	3,370	23,769	0	0	0	0
Annual union, professional, or like dues	32	7,850	6,210	9,630	5,941	0	0	0	0
Child care expenses	33	70	129	30	54	0	0	0	0
Business investment loss	34	0	0	0	0	0	0	0	0
Moving expenses	35	40	455	50	457	0	0	0	0
Support payments made	36	220	6,297	10	134	0	0	0	0
Carrying charges and interest expenses	37	4,400	14,628	4,210	12,857	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	38	4,360	5,728	3,010	2,765	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	39	22,340	7,442	20,440	5,622	0	0	0	0
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	40	0	0	0	0	0	0	0	0
Exploration and development expenses	41	90	2,094	30	379	0	0	0	0
Other employment expenses	42	3,060	12,419	2,450	2,837	0	0	0	0
Clergy residence deduction	43	140	2,302	50	641	0	0	0	0
Other deductions	44	1,550	2,991	1,620	6,048	0	0	0	0
Federal COVID-19 benefits repayment	45	420	645	420	609	0	0	0	0
Total deductions before adjustments	46	30,360	271,040	27,820	178,975	0	0	0	0



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

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	320	613	70	116	0	0	0	0
Net income	48	38,880	2,610,682	39,880	1,892,470	0	0	0	0
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0	0	0
Security options deductions	50	0	0	0	0	0	0	0	0
Other payments deduction	51	3,540	34,030	4,420	31,811	0	0	0	0
Non-capital losses of other years	52	0	0	50	429	0	0	0	0
Net capital losses of other years	53	720	2,626	570	1,271	0	0	0	0
Capital gains deduction	54	330	45,848	250	31,416	0	0	0	0
Northern residents deductions	55	800	3,329	570	2,081	0	0	0	0
Additional deductions	56	80	536	100	482	0	0	0	0
Farming/fishing losses of prior years	57	70	804	30	201	0	0	0	0
Total deductions from net income	58	5,470	89,401	5,880	67,854	0	0	0	0
Taxable income assessed	59	38,120	2,521,611	38,870	1,825,021	0	0	0	0
Basic personal amount	60	40,380	578,495	41,840	600,509	0	0	0	0
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	4,980	48,522	1,870	15,938	0	0	0	0
Canada caregiver amount	63	1,100	6,292	1,080	5,844	0	0	0	0
Amount for an eligible dependant	64	200	2,649	490	5,806	0	0	0	0
Family caregiver amount for children under 18 years of age	65	70	176	40	99	0	0	0	0
CPP or QPP contributions through employment	66	23,370	50,003	22,130	37,953	0	0	0	0
CPP or QPP contributions on self-employment and other earnings	67	4,360	5,728	3,010	2,765	0	0	0	0
Employment insurance premiums	68	20,820	14,724	20,010	11,958	0	0	0	0
PPIP premiums paid	69	0	0	0	0	0	0	0	0
PPIP premiums payable on employment income	70	0	0	0	0	0	0	0	0
PPIP premiums payable on self-employment income	71	0	0	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	140	423	0	0	0	0	0	0
Canada employment amount	73	25,160	31,006	23,740	29,159	0	0	0	0
Home accessibility expenses	74	20	137	40	247	0	0	0	0
Home buyers' amount	75	40	379	30	223	0	0	0	0
Digital news subscription expenses	76	2,100	475	1,810	374	0	0	0	0
Pension income amount	77	10,470	20,437	14,350	28,228	0	0	0	0
Disability amount	78	3,490	30,958	3,830	33,894	0	0	0	0
Disability amount transferred from a dependant	79	590	5,928	620	5,700	0	0	0	0
Interest paid on student loans	80	0	0	0	0	0	0	0	0
Tuition, education, and textbook amounts	81	150	368	210	455	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	920	4,043	470	1,863	0	0	0	0
Amounts transferred from spouse or common-law partner	83	2,130	13,520	2,880	19,919	0	0	0	0
Medical expenses	84	7,160	18,011	10,650	25,925	0	0	0	0
Total tax credits on personal amounts	85	40,380	124,649	41,840	123,940	0	0	0	0
Allowable charitable donations and government gifts	86	10,100	36,331	0	0	0	0	0	0
Eligible cultural and ecological gifts	87	0	0	0	0	0	0	0	0
Total tax credit on donations and gifts	88	10,070	10,745	0	0	0	0	0	0
Total federal non-refundable tax credits	89	40,380	135,394	41,840	131,275	0	0	0	0
Federal dividend tax credit	90	6,680	20,446	6,550	10,218	0	0	0	0
Minimum tax carryover	91	300	1,222	270	891	0	0	0	0
Basic federal tax	92	30,440	352,610	29,110	195,832	0	0	0	0





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

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	3,060	2,713	3,230	1,262	0	0	0	0
Federal political contribution tax credit	94	490	94	310	57	0	0	0	0
Investment tax credit	95	50	506	10	43	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0	0	0
Alternative minimum tax payable	97	200	1,877	160	1,521	0	0	0	0
Net federal tax	98	30,360	349,341	29,040	194,497	0	0	0	0
CPP contributions on self-employment	99	3,760	10,113	2,620	4,878	0	0	0	0
Social Benefits repayment	100	320	613	70	116	0	0	0	0
Canada workers benefit (CWB)	101	3,590	4,589	2,600	2,771	0	0	0	0
Canada Training Credit (CTC)	102	0	0	90	30	0	0	0	0
Eligible educator school supply tax credit	103	30	4	70	9	0	0	0	0
Net provincial or territorial tax	104	32,420	262,411	31,780	162,982	0	0	0	0
Total tax payable	105	33,000	622,481	32,220	362,477	0	0	0	0



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

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	27,970	0	27,890	0	0	0	0	0
Number of non-taxable returns	2	8,070	0	10,150	0	0	0	10	0
Total number of returns	3	36,040	0	38,040	0	0	0	10	0
Employment income	4	12,740	674,477	11,210	360,453	0	0	0	0
Commissions (from employment)	5	330	20,722	140	4,879	0	0	0	0
Other employment income	6	2,860	4,889	2,180	4,088	0	0	0	0
Old age security (OAS) pension	7	31,500	220,345	33,890	238,026	0	0	0	0
CPP or QPP benefits	8	31,700	279,382	33,730	258,727	0	0	0	0
Other pensions and superannuation	9	17,980	496,648	20,900	441,615	0	0	0	0
Elected split-pension amount	10	3,860	29,196	8,710	109,695	0	0	0	0
Employment insurance and other benefits	11	1,670	13,294	980	6,038	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	7,630	162,287	7,590	94,240	0	0	0	0
Interest and other investment income	13	13,730	41,627	15,060	37,002	0	0	0	0
Net partnership income (limited or non-active partners only)	14	140	2,928	70	195	0	0	0	0
Net rental income	15	2,310	20,231	2,010	14,648	0	0	0	0
Taxable capital gains	16	5,210	170,520	5,560	292,658	0	0	0	0
RRSP income	17	5,020	61,439	5,580	67,550	0	0	0	0
Other income	18	9,210	36,683	8,910	88,188	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	10	119	20	134	0	0	0	0
Net business income	20	3,030	41,411	2,050	17,534	0	0	0	0
Net professional income	21	520	21,542	380	6,654	0	0	0	0
Net commission income	22	270	11,598	180	2,485	0	0	0	0
Net farming income	23	2,010	20,907	980	9,866	0	0	0	0
Net fishing income	24	90	436	20	28	0	0	0	0
Workers' compensation benefits	25	610	7,185	260	2,746	0	0	0	0
Social assistance payments	26	700	2,083	810	2,237	0	0	0	0
Net federal supplements	27	9,830	49,956	10,020	52,306	0	0	0	0
Total income assessed	28	35,810	2,389,963	37,650	2,115,133	0	0	0	0
Registered pension plan (RPP) deduction	29	3,080	11,260	3,890	10,210	0	0	0	0
RRSP/PRPP deduction	30	5,950	73,348	4,470	55,169	0	0	0	0
Deduction for elected split-pension amount	31	8,540	113,949	4,860	37,515	0	0	0	0
Annual union, professional, or like dues	32	3,650	2,283	4,270	2,209	0	0	0	0
Child care expenses	33	20	20	0	0	0	0	0	0
Business investment loss	34	0	0	0	0	0	0	0	0
Moving expenses	35	0	0	0	0	0	0	0	0
Support payments made	36	120	3,001	0	0	0	0	0	0
Carrying charges and interest expenses	37	4,880	17,716	4,800	14,027	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	38	2,380	2,717	1,370	1,103	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	39	9,550	2,554	8,000	1,770	0	0	0	0
Deduction for provincial parental insurance plan (PIIP) premiums on self-employment income	40	0	0	0	0	0	0	0	0
Exploration and development expenses	41	110	5,622	50	194	0	0	0	0
Other employment expenses	42	1,450	6,234	880	1,267	0	0	0	0
Clergy residence deduction	43	110	1,506	30	310	0	0	0	0
Other deductions	44	1,240	3,192	1,230	6,639	0	0	0	0
Federal COVID-19 benefits repayment	45	230	336	240	311	0	0	0	0
Total deductions before adjustments	46	22,130	244,502	18,210	131,016	0	0	0	0



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

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	3,340	12,582	2,140	7,018	0	0	0	0
Net income	48	35,700	2,136,064	37,610	1,977,526	0	0	0	0
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0	0	0
Security options deductions	50	20	385	0	0	0	0	0	0
Other payments deduction	51	10,440	59,134	10,430	57,222	0	0	0	0
Non-capital losses of other years	52	0	0	40	217	0	0	0	0
Net capital losses of other years	53	790	2,915	650	1,440	0	0	0	0
Capital gains deduction	54	380	54,445	260	30,240	0	0	0	0
Northern residents deductions	55	700	2,827	500	1,816	0	0	0	0
Additional deductions	56	250	975	340	1,050	0	0	0	0
Farming/fishing losses of prior years	57	60	870	30	467	0	0	0	0
Total deductions from net income	58	12,240	122,066	11,890	92,559	0	0	0	0
Taxable income assessed	59	35,590	2,014,645	37,460	1,885,107	0	0	0	0
Basic personal amount	60	36,040	516,833	38,040	545,932	0	0	0	0
Age amount	61	32,440	208,455	35,970	242,488	0	0	0	0
Spouse or common-law partner amount	62	3,720	28,800	1,230	8,549	0	0	0	0
Canada caregiver amount	63	1,050	5,913	930	4,925	0	0	0	0
Amount for an eligible dependant	64	110	1,342	320	3,754	0	0	0	0
Family caregiver amount for children under 18 years of age	65	30	71	20	54	0	0	0	0
CPP or QPP contributions through employment	66	10,690	17,640	9,690	12,267	0	0	0	0
CPP or QPP contributions on self-employment and other earnings	67	2,380	2,717	1,370	1,103	0	0	0	0
Employment insurance premiums	68	10,070	5,844	8,820	4,325	0	0	0	0
PPIP premiums paid	69	0	0	0	0	0	0	0	0
PPIP premiums payable on employment income	70	0	0	0	0	0	0	0	0
PPIP premiums payable on self-employment income	71	0	0	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	80	252	0	0	0	0	0	0
Canada employment amount	73	14,500	16,502	12,520	14,106	0	0	0	0
Home accessibility expenses	74	60	372	70	490	0	0	0	0
Home buyers' amount	75	30	228	20	213	0	0	0	0
Digital news subscription expenses	76	3,030	680	2,390	503	0	0	0	0
Pension income amount	77	20,190	38,984	24,480	47,632	0	0	0	0
Disability amount	78	4,030	35,752	4,220	37,416	0	0	0	0
Disability amount transferred from a dependant	79	410	3,759	420	3,752	0	0	0	0
Interest paid on student loans	80	0	0	0	0	0	0	0	0
Tuition, education, and textbook amounts	81	80	172	80	141	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	230	970	110	419	0	0	0	0
Amounts transferred from spouse or common-law partner	83	4,300	29,589	4,030	27,524	0	0	0	0
Medical expenses	84	9,310	26,248	12,260	32,795	0	0	0	0
Total tax credits on personal amounts	85	36,040	141,070	38,040	148,224	0	0	0	0
Allowable charitable donations and government gifts	86	9,580	41,569	0	0	0	0	0	0
Eligible cultural and ecological gifts	87	0	0	0	0	0	0	0	0
Total tax credit on donations and gifts	88	9,570	12,504	0	0	0	0	0	0
Total federal non-refundable tax credits	89	36,040	153,574	38,040	245,279	0	0	0	0
Federal dividend tax credit	90	6,670	18,293	6,480	10,593	0	0	0	0
Minimum tax carryover	91	350	1,292	250	917	0	0	0	0
Basic federal tax	92	23,680	234,626	22,860	134,865	0	0	0	0



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

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	3,240	2,031	3,430	1,322	0	0	0	0
Federal political contribution tax credit	94	560	114	370	66	0	0	0	0
Investment tax credit	95	50	1,072	20	25	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0	0	0
Alternative minimum tax payable	97	220	2,453	140	1,423	0	0	0	0
Net federal tax	98	23,610	231,587	22,810	133,477	0	0	0	0
CPP contributions on self-employment	99	2,120	4,795	1,230	1,945	0	0	0	0
Social Benefits repayment	100	3,340	12,582	2,140	7,018	0	0	0	0
Canada workers benefit (CWB)	101	1,350	1,346	910	783	0	0	0	0
Canada Training Credit (CTC)	102	0	0	0	0	0	0	0	0
Eligible educator school supply tax credit	103	0	0	30	6	0	0	0	0
Net provincial or territorial tax	104	27,690	187,170	27,670	126,570	0	0	0	0
Total tax payable	105	27,970	436,136	27,890	269,011	0	0	0	0



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

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	21,790	0	22,890	0	0	0	0	0
Number of non-taxable returns	2	6,630	0	8,720	0	0	0	0	0
Total number of returns	3	28,420	0	31,610	0	0	0	0	0
Employment income	4	5,420	227,196	4,130	111,759	0	0	0	0
Commissions (from employment)	5	110	4,899	40	1,181	0	0	0	0
Other employment income	6	2,210	2,601	1,320	1,014	0	0	0	0
Old age security (OAS) pension	7	27,450	212,028	30,630	236,516	0	0	0	0
CPP or QPP benefits	8	27,860	258,878	30,290	242,542	0	0	0	0
Other pensions and superannuation	9	20,040	539,134	22,180	456,916	0	0	0	0
Elected split-pension amount	10	3,610	28,552	8,330	101,882	0	0	0	0
Employment insurance and other benefits	11	670	5,418	270	1,638	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	6,460	153,465	6,840	67,273	0	0	0	0
Interest and other investment income	13	12,140	42,063	13,450	35,474	0	0	0	0
Net partnership income (limited or non-active partners only)	14	90	1,515	50	276	0	0	0	0
Net rental income	15	1,720	16,131	1,460	12,363	0	0	0	0
Taxable capital gains	16	4,470	155,529	5,010	62,002	0	0	0	0
RRSP income	17	2,240	27,174	2,440	21,161	0	0	0	0
Other income	18	7,510	32,357	7,250	25,085	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	0	0	0	0	0	0	0	0
Net business income	20	1,920	17,473	1,160	8,024	0	0	0	0
Net professional income	21	330	11,659	180	3,362	0	0	0	0
Net commission income	22	190	3,982	100	834	0	0	0	0
Net farming income	23	1,580	12,772	750	5,514	0	0	0	0
Net fishing income	24	50	87	10	18	0	0	0	0
Workers' compensation benefits	25	280	1,828	120	1,465	0	0	0	0
Social assistance payments	26	280	576	450	702	0	0	0	0
Net federal supplements	27	7,680	40,406	9,580	52,302	0	0	0	0
Total income assessed	28	28,300	1,795,788	31,350	1,450,764	0	0	0	0
Registered pension plan (RPP) deduction	29	570	1,650	690	1,411	0	0	0	0
RRSP/PRPP deduction	30	1,430	19,878	940	13,680	0	0	0	0
Deduction for elected split-pension amount	31	9,450	118,494	3,830	30,788	0	0	0	0
Annual union, professional, or like dues	32	1,430	704	1,390	622	0	0	0	0
Child care expenses	33	0	0	0	0	0	0	0	0
Business investment loss	34	0	0	0	0	0	0	0	0
Moving expenses	35	0	0	0	0	0	0	0	0
Support payments made	36	80	1,102	0	0	0	0	0	0
Carrying charges and interest expenses	37	4,550	15,052	4,400	12,611	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	38	230	118	0	0	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	39	0	0	0	0	0	0	0	0
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	40	0	0	0	0	0	0	0	0
Exploration and development expenses	41	100	3,191	40	629	0	0	0	0
Other employment expenses	42	520	2,094	240	315	0	0	0	0
Clergy residence deduction	43	60	706	20	130	0	0	0	0
Other deductions	44	870	7,659	820	10,781	0	0	0	0
Federal COVID-19 benefits repayment	45	90	137	80	97	0	0	0	0
Total deductions before adjustments	46	14,330	170,954	9,810	71,221	0	0	0	0



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

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	2,560	11,239	2,130	8,168	0	0	0	0
Net income	48	28,250	1,614,540	31,340	1,371,549	0	0	0	0
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0	0	0
Security options deductions	50	0	0	0	0	0	0	0	0
Other payments deduction	51	7,960	42,757	9,850	54,434	0	0	0	0
Non-capital losses of other years	52	0	0	20	87	0	0	0	0
Net capital losses of other years	53	730	2,628	560	1,175	0	0	0	0
Capital gains deduction	54	280	33,746	170	20,177	0	0	0	0
Northern residents deductions	55	480	1,886	330	1,192	0	0	0	0
Additional deductions	56	320	991	390	1,352	0	0	0	0
Farming/fishing losses of prior years	57	50	704	20	133	0	0	0	0
Total deductions from net income	58	9,500	83,068	11,050	78,554	0	0	0	0
Taxable income assessed	59	28,150	1,531,834	31,200	1,293,214	0	0	0	0
Basic personal amount	60	28,420	407,685	31,610	453,947	0	0	0	0
Age amount	61	26,280	175,991	30,100	207,756	0	0	0	0
Spouse or common-law partner amount	62	1,940	10,953	670	4,772	0	0	0	0
Canada caregiver amount	63	820	4,368	700	3,510	0	0	0	0
Amount for an eligible dependant	64	40	484	180	2,034	0	0	0	0
Family caregiver amount for children under 18 years of age	65	0	0	10	35	0	0	0	0
CPP or QPP contributions through employment	66	1,180	1,060	990	622	0	0	0	0
CPP or QPP contributions on self-employment and other earnings	67	230	118	0	0	0	0	0	0
Employment insurance premiums	68	3,790	1,743	2,820	1,146	0	0	0	0
PPIP premiums paid	69	0	0	0	0	0	0	0	0
PPIP premiums payable on employment income	70	0	0	0	0	0	0	0	0
PPIP premiums payable on self-employment income	71	0	0	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	40	108	0	0	0	0	0	0
Canada employment amount	73	7,210	7,165	5,250	5,248	0	0	0	0
Home accessibility expenses	74	60	420	70	415	0	0	0	0
Home buyers' amount	75	0	0	0	0	0	0	0	0
Digital news subscription expenses	76	3,280	738	2,400	510	0	0	0	0
Pension income amount	77	21,220	40,912	24,290	46,912	0	0	0	0
Disability amount	78	3,940	34,878	4,330	38,389	0	0	0	0
Disability amount transferred from a dependant	79	250	2,235	290	2,558	0	0	0	0
Interest paid on student loans	80	0	0	0	0	0	0	0	0
Tuition, education, and textbook amounts	81	20	48	50	106	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	70	258	20	87	0	0	0	0
Amounts transferred from spouse or common-law partner	83	4,850	34,139	3,550	23,325	0	0	0	0
Medical expenses	84	9,140	29,765	12,100	37,710	0	0	0	0
Total tax credits on personal amounts	85	28,420	112,969	31,610	124,378	0	0	0	0
Allowable charitable donations and government gifts	86	8,350	41,913	8,540	20,378	0	0	0	0
Eligible cultural and ecological gifts	87	0	0	0	0	0	0	0	0
Total tax credit on donations and gifts	88	8,350	12,758	8,530	5,805	0	0	0	0
Total federal non-refundable tax credits	89	28,420	125,727	31,610	130,183	0	0	0	0
Federal dividend tax credit	90	5,650	19,193	5,830	8,355	0	0	0	0
Minimum tax carryover	91	230	842	180	619	0	0	0	0
Basic federal tax	92	17,670	170,437	17,960	104,566	0	0	0	0



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

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	2,920	1,440	3,290	1,304	0	0	0	0
Federal political contribution tax credit	94	570	128	400	79	0	0	0	0
Investment tax credit	95	40	549	10	47	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0	0	0
Alternative minimum tax payable	97	130	1,282	80	1,072	0	0	0	0
Net federal tax	98	17,610	168,338	17,910	103,144	0	0	0	0
CPP contributions on self-employment	99	210	208	90	87	0	0	0	0
Social Benefits repayment	100	2,560	11,239	2,130	8,168	0	0	0	0
Canada workers benefit (CWB)	101	520	445	370	250	0	0	0	0
Canada Training Credit (CTC)	102	0	0	0	0	0	0	0	0
Eligible educator school supply tax credit	103	0	0	0	0	0	0	0	0
Net provincial or territorial tax	104	21,740	134,771	22,860	97,107	0	0	0	0
Total tax payable	105	21,790	314,556	22,890	208,506	0	0	0	0



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

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	15,520	0	16,690	0	0	0	0	0
Number of non-taxable returns	2	5,430	0	7,280	0	0	0	0	0
Total number of returns	3	20,950	0	23,970	0	0	0	0	0
Employment income	4	2,200	73,820	1,500	35,899	0	0	0	0
Commissions (from employment)	5	40	1,226	20	515	0	0	0	0
Other employment income	6	1,460	1,247	850	966	0	0	0	0
Old age security (OAS) pension	7	20,500	164,010	23,520	188,366	0	0	0	0
CPP or QPP benefits	8	20,530	181,477	22,940	179,639	0	0	0	0
Other pensions and superannuation	9	15,880	427,519	17,690	340,247	0	0	0	0
Elected split-pension amount	10	2,710	21,659	5,760	70,815	0	0	0	0
Employment insurance and other benefits	11	0	0	90	552	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	5,150	85,178	5,850	51,678	0	0	0	0
Interest and other investment income	13	9,970	32,922	11,450	29,523	0	0	0	0
Net partnership income (limited or non-active partners only)	14	60	805	40	459	0	0	0	0
Net rental income	15	1,170	10,510	950	8,447	0	0	0	0
Taxable capital gains	16	3,670	95,636	4,510	46,819	0	0	0	0
RRSP income	17	590	4,571	640	3,073	0	0	0	0
Other income	18	5,610	28,110	5,820	29,790	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	0	0	0	0	0	0	0	0
Net business income	20	1,000	6,152	540	3,158	0	0	0	0
Net professional income	21	210	10,020	90	1,133	0	0	0	0
Net commission income	22	100	2,194	40	140	0	0	0	0
Net farming income	23	1,120	8,554	500	3,669	0	0	0	0
Net fishing income	24	0	0	0	0	0	0	0	0
Workers' compensation benefits	25	230	1,597	90	1,724	0	0	0	0
Social assistance payments	26	230	371	380	453	0	0	0	0
Net federal supplements	27	6,150	29,990	8,650	46,524	0	0	0	0
Total income assessed	28	20,840	1,189,393	23,840	1,044,484	0	0	0	0
Registered pension plan (RPP) deduction	29	70	121	70	64	0	0	0	0
RRSP/PRPP deduction	30	190	2,156	120	1,816	0	0	0	0
Deduction for elected split-pension amount	31	7,340	90,747	2,240	16,342	0	0	0	0
Annual union, professional, or like dues	32	620	255	470	168	0	0	0	0
Child care expenses	33	0	0	0	0	0	0	0	0
Business investment loss	34	0	0	0	0	0	0	0	0
Moving expenses	35	0	0	0	0	0	0	0	0
Support payments made	36	70	1,098	0	0	0	0	0	0
Carrying charges and interest expenses	37	3,770	10,871	3,880	10,496	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	38	0	0	0	0	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	39	0	0	0	0	0	0	0	0
Deduction for provincial parental insurance plan (PIIP) premiums on self-employment income	40	0	0	0	0	0	0	0	0
Exploration and development expenses	41	70	1,137	40	325	0	0	0	0
Other employment expenses	42	190	680	60	88	0	0	0	0
Clergy residence deduction	43	20	263	0	0	0	0	0	0
Other deductions	44	610	8,368	680	21,361	0	0	0	0
Federal COVID-19 benefits repayment	45	0	0	0	0	0	0	0	0
Total deductions before adjustments	46	10,050	115,776	6,340	50,842	0	0	0	0





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

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	1,690	8,083	1,470	6,209	0	0	0	0
Net income	48	20,820	1,066,331	23,830	987,797	0	0	0	0
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0	0	0
Security options deductions	50	0	0	0	0	0	0	0	0
Other payments deduction	51	6,380	31,869	8,820	48,669	0	0	0	0
Non-capital losses of other years	52	0	0	0	0	0	0	0	0
Net capital losses of other years	53	600	2,544	520	1,180	0	0	0	0
Capital gains deduction	54	220	29,012	170	18,206	0	0	0	0
Northern residents deductions	55	310	1,206	230	867	0	0	0	0
Additional deductions	56	310	812	430	1,398	0	0	0	0
Farming/fishing losses of prior years	57	40	362	0	0	0	0	0	0
Total deductions from net income	58	7,620	65,980	9,880	70,608	0	0	0	0
Taxable income assessed	59	20,730	1,000,586	23,720	917,353	0	0	0	0
Basic personal amount	60	20,950	300,666	23,970	344,407	0	0	0	0
Age amount	61	19,630	135,266	22,920	162,164	0	0	0	0
Spouse or common-law partner amount	62	1,250	6,194	430	2,792	0	0	0	0
Canada caregiver amount	63	720	3,855	530	2,542	0	0	0	0
Amount for an eligible dependant	64	20	212	80	758	0	0	0	0
Family caregiver amount for children under 18 years of age	65	0	0	0	0	0	0	0	0
CPP or QPP contributions through employment	66	90	45	50	14	0	0	0	0
CPP or QPP contributions on self-employment and other earnings	67	0	0	0	0	0	0	0	0
Employment insurance premiums	68	1,360	546	850	309	0	0	0	0
PPIP premiums paid	69	0	0	0	0	0	0	0	0
PPIP premiums payable on employment income	70	0	0	0	0	0	0	0	0
PPIP premiums payable on self-employment income	71	0	0	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	30	78	0	0	0	0	0	0
Canada employment amount	73	3,510	3,111	2,270	2,117	0	0	0	0
Home accessibility expenses	74	50	297	50	308	0	0	0	0
Home buyers' amount	75	0	0	0	0	0	0	0	0
Digital news subscription expenses	76	2,720	617	1,920	410	0	0	0	0
Pension income amount	77	16,530	31,836	18,830	36,073	0	0	0	0
Disability amount	78	3,720	33,004	4,190	37,145	0	0	0	0
Disability amount transferred from a dependant	79	150	1,260	160	1,401	0	0	0	0
Interest paid on student loans	80	0	0	0	0	0	0	0	0
Tuition, education, and textbook amounts	81	0	0	0	0	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	30	127	0	0	0	0	0	0
Amounts transferred from spouse or common-law partner	83	4,390	31,523	2,920	19,266	0	0	0	0
Medical expenses	84	7,440	27,094	9,970	31,650	0	0	0	0
Total tax credits on personal amounts	85	20,950	86,373	23,970	96,219	0	0	0	0
Allowable charitable donations and government gifts	86	6,780	27,921	7,170	19,818	0	0	0	0
Eligible cultural and ecological gifts	87	0	0	0	0	0	0	0	0
Total tax credit on donations and gifts	88	6,770	8,309	7,160	5,751	0	0	0	0
Total federal non-refundable tax credits	89	20,950	94,682	23,970	101,970	0	0	0	0
Federal dividend tax credit	90	4,350	10,741	4,830	6,471	0	0	0	0
Minimum tax carryover	91	140	535	90	289	0	0	0	0
Basic federal tax	92	11,800	95,930	12,250	65,431	0	0	0	0



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

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	2,430	1,192	2,780	812	0	0	0	0
Federal political contribution tax credit	94	440	96	330	62	0	0	0	0
Investment tax credit	95	20	74	20	49	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0	0	0
Alternative minimum tax payable	97	70	944	60	698	0	0	0	0
Net federal tax	98	11,770	94,570	12,220	64,512	0	0	0	0
CPP contributions on self-employment	99	0	0	0	0	0	0	0	0
Social Benefits repayment	100	1,690	8,083	1,470	6,209	0	0	0	0
Canada workers benefit (CWB)	101	260	186	180	111	0	0	0	0
Canada Training Credit (CTC)	102	0	0	0	0	0	0	0	0
Eligible educator school supply tax credit	103	0	0	0	0	0	0	0	0
Net provincial or territorial tax	104	15,500	80,434	16,670	62,919	0	0	0	0
Total tax payable	105	15,520	183,087	16,690	133,639	0	0	0	0



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

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	16,720	0	22,290	0	0	0	0	0
Number of non-taxable returns	2	7,980	0	14,940	0	0	0	0	0
Total number of returns	3	24,700	0	37,230	0	0	0	0	0
Employment income	4	930	37,617	610	15,168	0	0	0	0
Commissions (from employment)	5	0	0	0	0	0	0	0	0
Other employment income	6	1,740	1,216	970	874	0	0	0	0
Old age security (OAS) pension	7	24,360	188,938	36,800	286,535	0	0	0	0
CPP or QPP benefits	8	24,170	216,402	35,330	290,158	0	0	0	0
Other pensions and superannuation	9	18,370	434,038	25,830	403,919	0	0	0	0
Elected split-pension amount	10	2,590	16,874	4,600	54,024	0	0	0	0
Employment insurance and other benefits	11	0	0	20	169	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	6,650	84,067	9,380	89,435	0	0	0	0
Interest and other investment income	13	13,960	46,153	20,590	65,210	0	0	0	0
Net partnership income (limited or non-active partners only)	14	90	1,317	60	237	0	0	0	0
Net rental income	15	1,220	13,383	1,230	13,896	0	0	0	0
Taxable capital gains	16	4,980	137,309	7,490	139,699	0	0	0	0
RRSP income	17	770	3,900	1,340	5,224	0	0	0	0
Other income	18	6,940	43,468	9,300	59,120	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	0	0	0	0	0	0	0	0
Net business income	20	530	4,573	270	1,063	0	0	0	0
Net professional income	21	120	2,272	20	253	0	0	0	0
Net commission income	22	60	775	30	44	0	0	0	0
Net farming income	23	1,170	10,128	640	6,306	0	0	0	0
Net fishing income	24	20	139	0	0	0	0	0	0
Workers' compensation benefits	25	380	1,766	190	3,053	0	0	0	0
Social assistance payments	26	260	369	760	765	0	0	0	0
Net federal supplements	27	8,530	36,940	17,420	94,174	0	0	0	0
Total income assessed	28	24,620	1,283,146	37,110	1,530,038	0	0	0	0
Registered pension plan (RPP) deduction	29	40	43	20	61	0	0	0	0
RRSP/PRPP deduction	30	150	1,213	120	1,300	0	0	0	0
Deduction for elected split-pension amount	31	7,080	81,725	1,400	8,123	0	0	0	0
Annual union, professional, or like dues	32	360	82	220	34	0	0	0	0
Child care expenses	33	0	0	0	0	0	0	0	0
Business investment loss	34	0	0	0	0	0	0	0	0
Moving expenses	35	0	0	0	0	0	0	0	0
Support payments made	36	70	951	0	0	0	0	0	0
Carrying charges and interest expenses	37	4,820	12,522	6,490	17,735	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	38	0	0	0	0	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	39	0	0	0	0	0	0	0	0
Deduction for provincial parental insurance plan (PIIP) premiums on self-employment income	40	0	0	0	0	0	0	0	0
Exploration and development expenses	41	110	577	50	285	0	0	0	0
Other employment expenses	42	60	207	20	17	0	0	0	0
Clergy residence deduction	43	0	0	0	0	0	0	0	0
Other deductions	44	790	7,911	910	11,501	0	0	0	0
Federal COVID-19 benefits repayment	45	0	0	0	0	0	0	0	0
Total deductions before adjustments	46	10,700	105,438	8,250	39,163	0	0	0	0



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

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	1,740	8,096	1,910	8,495	0	0	0	0
Net income	48	24,600	1,169,906	37,100	1,482,588	0	0	0	0
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0	0	0
Security options deductions	50	0	0	0	0	0	0	0	0
Other payments deduction	51	8,810	38,972	17,630	97,840	0	0	0	0
Non-capital losses of other years	52	0	0	0	0	0	0	0	0
Net capital losses of other years	53	770	3,812	840	2,155	0	0	0	0
Capital gains deduction	54	280	50,944	220	37,814	0	0	0	0
Northern residents deductions	55	260	974	290	1,063	0	0	0	0
Additional deductions	56	680	1,500	1,060	4,211	0	0	0	0
Farming/fishing losses of prior years	57	30	234	0	0	0	0	0	0
Total deductions from net income	58	10,420	96,817	19,390	143,520	0	0	0	0
Taxable income assessed	59	24,510	1,073,269	36,860	1,339,240	0	0	0	0
Basic personal amount	60	24,700	354,620	37,230	534,970	0	0	0	0
Age amount	61	23,320	165,650	35,810	261,004	0	0	0	0
Spouse or common-law partner amount	62	1,530	5,849	440	3,347	0	0	0	0
Canada caregiver amount	63	1,060	5,366	520	2,376	0	0	0	0
Amount for an eligible dependant	64	30	266	80	734	0	0	0	0
Family caregiver amount for children under 18 years of age	65	0	0	0	0	0	0	0	0
CPP or QPP contributions through employment	66	20	9	20	3	0	0	0	0
CPP or QPP contributions on self-employment and other earnings	67	0	0	0	0	0	0	0	0
Employment insurance premiums	68	380	133	200	59	0	0	0	0
PPIP premiums paid	69	0	0	0	0	0	0	0	0
PPIP premiums payable on employment income	70	0	0	0	0	0	0	0	0
PPIP premiums payable on self-employment income	71	0	0	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	0	0	0	0	0	0	0	0
Canada employment amount	73	2,630	1,754	1,560	1,104	0	0	0	0
Home accessibility expenses	74	100	447	90	386	0	0	0	0
Home buyers' amount	75	0	0	0	0	0	0	0	0
Digital news subscription expenses	76	2,860	644	2,350	511	0	0	0	0
Pension income amount	77	19,220	36,290	27,240	50,656	0	0	0	0
Disability amount	78	6,360	56,428	10,470	92,784	0	0	0	0
Disability amount transferred from a dependant	79	120	1,051	150	1,245	0	0	0	0
Interest paid on student loans	80	0	0	0	0	0	0	0	0
Tuition, education, and textbook amounts	81	0	0	0	0	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	0	0	0	0	0	0	0	0
Amounts transferred from spouse or common-law partner	83	6,070	45,574	2,870	18,898	0	0	0	0
Medical expenses	84	10,230	53,571	17,500	91,289	0	0	0	0
Total tax credits on personal amounts	85	24,700	109,163	37,230	158,915	0	0	0	0
Allowable charitable donations and government gifts	86	8,450	33,895	0	0	0	0	0	0
Eligible cultural and ecological gifts	87	0	0	10	29	0	0	0	0
Total tax credit on donations and gifts	88	8,420	9,968	0	0	0	0	0	0
Total federal non-refundable tax credits	89	24,700	119,131	37,230	168,419	0	0	0	0
Federal dividend tax credit	90	5,050	10,531	6,690	11,040	0	0	0	0
Minimum tax carryover	91	120	398	110	418	0	0	0	0
Basic federal tax	92	11,490	90,995	14,240	91,462	0	0	0	0



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

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	2,740	928	3,740	1,106	0	0	0	0
Federal political contribution tax credit	94	550	114	400	74	0	0	0	0
Investment tax credit	95	20	159	10	37	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0	0	0
Alternative minimum tax payable	97	80	961	60	577	0	0	0	0
Net federal tax	98	11,440	89,842	14,170	90,252	0	0	0	0
CPP contributions on self-employment	99	0	0	0	0	0	0	0	0
Social Benefits repayment	100	1,740	8,096	1,910	8,495	0	0	0	0
Canada workers benefit (CWB)	101	170	123	200	114	0	0	0	0
Canada Training Credit (CTC)	102	0	0	0	0	0	0	0	0
Eligible educator school supply tax credit	103	0	0	0	0	0	0	0	0
Net provincial or territorial tax	104	16,680	76,903	22,240	82,401	0	0	0	0
Total tax payable	105	16,720	174,841	22,290	181,148	0	0	0	0

**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.