



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

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	49,280	0	14,530	0	70	0	7,750	0	71,620	0
Number of non-taxable returns	2	55,560	0	24,470	0	110	0	5,780	0	85,910	0
Total number of returns	3	104,840	0	38,990	0	180	0	13,530	0	157,530	0
Employment income	4	75,290	3,409,707	11,120	458,719	170	5,067	1,750	129,893	88,320	4,003,388
Commissions (from employment)	5	250	4,825	140	2,025	0	0	0	0	390	6,851
Other employment income	6	1,870	82,219	1,360	43,285	0	0	170	8,951	3,400	134,644
Old age security (OAS) pension	7	10,270	52,873	9,840	47,813	0	0	100	235	20,220	100,925
CPP or QPP benefits	8	12,640	72,914	11,570	55,695	0	0	530	2,320	24,740	130,933
Other pensions and superannuation	9	4,840	83,242	3,870	51,570	0	0	80	910	8,790	135,722
Elected split-pension amount	10	10	42	30	587	0	0	0	0	50	635
Employment insurance and other benefits	11	1,060	4,753	360	3,734	0	0	0	0	1,420	8,490
Taxable amount of dividends from taxable Canadian corporations	12	470	3,357	290	1,654	0	0	0	0	770	5,015
Interest and other investment income	13	1,000	2,144	770	1,532	0	0	10	351	1,790	4,027
Net partnership income (limited or non-active partners only)	14	70	2,325	30	411	0	0	570	13,488	660	16,224
Net rental income	15	420	1,797	350	1,941	0	0	20	145	790	3,884
Taxable capital gains	16	3,610	351,230	3,120	261,166	0	0	4,630	591,979	11,370	1,204,379
RRSP income	17	1,030	16,407	970	14,702	0	0	0	0	2,000	31,183
Other income	18	2,120	24,490	1,720	14,708	0	0	130	5,815	3,970	45,015
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	240	3,217	230	2,952	0	0	0	0	470	6,208
Net business income	20	990	53,788	780	19,168	0	0	1,730	49,415	3,500	122,371
Net professional income	21	470	33,946	390	15,704	0	0	1,060	83,741	1,920	133,391
Net commission income	22	80	2,661	100	1,444	0	0	10	454	190	4,560
Net farming income	23	120	2,416	80	805	0	0	60	874	270	4,095
Net fishing income	24	0	0	0	0	0	0	0	0	0	0
Workers' compensation benefits	25	190	647	10	110	0	0	0	0	200	757
Social assistance payments	26	30	123	40	140	0	0	0	0	70	263
Net federal supplements	27	40	287	60	493	0	0	0	0	100	780
Total income assessed	28	94,600	4,209,656	29,170	1,000,512	170	5,298	10,460	888,671	134,410	6,104,137
Registered pension plan (RPP) deduction	29	3,000	23,671	1,800	11,402	0	0	150	512	4,950	35,589
RRSP/PRPP deduction	30	1,650	16,282	1,170	8,350	0	0	0	0	2,810	24,632
Deduction for elected split-pension amount	31	30	708	0	0	0	0	0	0	40	726
Annual union, professional, or like dues	32	4,620	3,132	2,050	1,325	20	4	20	31	6,710	4,492
Child care expenses	33	110	626	250	1,153	0	0	0	0	360	1,778
Business investment loss	34	0	0	0	0	0	0	0	0	0	0
Moving expenses	35	30	204	20	52	0	0	0	0	40	256
Support payments made	36	110	3,930	0	0	0	0	0	0	110	4,089
Carrying charges and interest expenses	37	500	1,423	320	854	0	0	70	156	890	2,433
Deduction for CPP or QPP contributions on self-employment and other earnings	38	50	55	50	71	0	0	0	0	100	127
Deduction for CPP or QPP enhanced contributions on employment income	39	70,060	12,359	9,160	1,696	160	24	160	35	79,540	14,114



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

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	0	0	0	0	0	0	0	0	10	95
Digital news subscription expenses	76	60	17	40	10	0	0	0	0	110	27
Pension income amount	77	5,000	9,475	4,010	7,506	0	0	80	152	9,100	17,134
Disability amount	78	210	1,875	190	1,659	0	0	0	0	400	3,552
Disability amount transferred from a dependant	79	40	549	10	119	0	0	0	0	50	677
Interest paid on student loans	80	80	103	120	132	0	0	0	0	200	236
Tuition, education, and textbook amounts	81	1,130	12,847	1,350	14,779	0	0	10	377	2,490	28,006
Tuition, education, and textbook amounts transferred from a child	82	80	393	30	116	0	0	0	0	110	515
Amounts transferred from spouse or common-law partner	83	1,580	11,901	910	6,477	0	0	10	95	2,500	18,472
Medical expenses	84	1,000	5,106	820	3,947	0	0	10	39	1,830	9,114
Total tax credits on personal amounts	85	88,110	336,847	25,690	73,347	170	614	1,570	3,753	115,530	414,561
Allowable charitable donations and government gifts	86	1,340	6,116	950	2,027	0	0	0	0	2,500	11,685
Eligible cultural and ecological gifts	87	0	0	0	0	0	0	0	0	10	159
Total tax credit on donations and gifts	88	1,340	1,888	950	586	0	0	0	0	2,500	3,644
Total federal non-refundable tax credits	89	88,310	338,735	25,800	73,933	170	614	1,770	4,922	116,050	418,204
Federal dividend tax credit	90	490	363	300	193	0	0	0	0	790	557
Minimum tax carryover	91	20	14	10	20	0	0	0	0	40	55
Basic federal tax	92	39,230	529,127	14,180	145,747	70	438	7,750	196,684	61,230	871,996
Federal foreign tax credit	93	880	5,735	660	3,243	0	0	10	43	1,560	9,061
Federal political contribution tax credit	94	20	8	0	0	0	0	0	0	30	9
Investment tax credit	95	0	0	0	0	0	0	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	10	5	0	0	0	0	0	0	20	8
Alternative minimum tax payable	97	170	175	140	57	0	0	310	402	620	634
Net federal tax	98	39,050	595,138	14,020	180,672	70	446	7,740	266,358	60,880	1,042,613
CPP contributions on self-employment	99	30	93	50	118	0	0	0	0	80	212
Social Benefits repayment	100	80	136	30	87	0	0	0	0	110	223
Canada workers benefit (CWB)	101	3,960	3,862	260	332	30	28	0	0	4,250	4,222
Canada Training Credit (CTC)	102	30	10	20	7	0	0	0	0	50	17
Eligible educator school supply tax credit	103	0	0	0	0	0	0	0	0	0	0
Net provincial or territorial tax	104	27,260	181,092	4,300	22,735	10	149	2,000	21,152	33,570	225,128
Total tax payable	105	49,280	776,459	14,530	203,614	70	595	7,750	287,511	71,620	1,268,178



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

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	210	0	90	0	0	0	20	0
Number of non-taxable returns	2	380	0	310	0	0	0	20	0
Total number of returns	3	590	0	400	0	0	0	40	0
Employment income	4	480	6,424	290	1,965	0	0	0	0
Commissions (from employment)	5	0	0	0	0	0	0	0	0
Other employment income	6	10	36	20	141	0	0	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	0	0	0	0	0	0	0	0
Other pensions and superannuation	9	0	0	0	0	0	0	0	0
Elected split-pension amount	10	0	0	0	0	0	0	0	0
Employment insurance and other benefits	11	0	0	0	0	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	0	0	0	0	0	0	0	0
Interest and other investment income	13	0	0	0	0	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	0	0	0	0	0	0	0	0
Taxable capital gains	16	0	0	0	0	0	0	0	0
RRSP income	17	0	0	0	0	0	0	0	0
Other income	18	30	283	40	414	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	0	0	10	74	0	0	0	0
Net business income	20	0	0	0	0	0	0	0	0
Net professional income	21	0	0	0	0	0	0	0	0
Net commission income	22	0	0	0	0	0	0	0	0
Net farming income	23	0	0	0	0	0	0	0	0
Net fishing income	24	0	0	0	0	0	0	0	0
Workers' compensation benefits	25	0	0	0	0	0	0	0	0
Social assistance payments	26	0	0	0	0	0	0	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	520	6,852	340	2,750	0	0	30	1,008
Registered pension plan (RPP) deduction	29	0	0	0	0	0	0	0	0
RRSP/PRPP deduction	30	0	0	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	30	5	0	0	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	0	0	0	0	0	0	0	0
Carrying charges and interest expenses	37	0	0	0	0	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	380	33	200	8	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	0	0	0	0	0	0	0	0
Clergy residence deduction	43	0	0	0	0	0	0	0	0
Other deductions	44	0	0	0	0	0	0	0	0
Federal COVID-19 benefits repayment	45	0	0	0	0	0	0	0	0
Total deductions before adjustments	46	390	54	0	0	0	0	0	0



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

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	520	6,807	340	2,727	0	0	30	982
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	0	0	0	0	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	0	0	0	0	0	0	0	0
Northern residents deductions	55	0	0	0	0	0	0	0	0
Additional deductions	56	20	152	10	45	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	20	154	10	48	0	0	0	0
Taxable income assessed	59	500	6,664	340	2,679	0	0	0	0
Basic personal amount	60	420	5,997	250	3,599	0	0	20	245
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	30	389	0	0	0	0	0	0
Canada caregiver amount	63	0	0	0	0	0	0	0	0
Amount for an eligible dependant	64	0	0	0	0	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	390	242	200	56	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	440	93	240	29	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	390	492	220	276	0	0	0	0
Home accessibility expenses	74	0	0	0	0	0	0	0	0
Home buyers' amount	75	0	0	0	0	0	0	0	0
Digital news subscription expenses	76	0	0	0	0	0	0	0	0
Pension income amount	77	0	0	0	0	0	0	0	0
Disability amount	78	0	0	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	30	237	40	218	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	0	0	0	0	0	0	0	0
Total tax credits on personal amounts	85	520	1,120	330	634	0	0	20	37
Allowable charitable donations and government gifts	86	0	0	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	0	0	0	0	0	0	0	0
Total federal non-refundable tax credits	89	520	1,120	330	634	0	0	20	37
Federal dividend tax credit	90	0	0	0	0	0	0	0	0
Minimum tax carryover	91	0	0	0	0	0	0	0	0
Basic federal tax	92	190	360	80	117	0	0	20	160

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

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	0	0	0	0	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	0	0	0	0	0	0	0	0
Net federal tax	98	190	397	80	132	0	0	0	0
CPP contributions on self-employment	99	0	0	0	0	0	0	0	0
Social Benefits repayment	100	0	0	0	0	0	0	0	0
Canada workers benefit (CWB)	101	30	30	0	0	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	0	0	0	0	0	0	0	0
Total tax payable	105	210	514	90	147	0	0	20	231



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

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	3,250	0	670	0	20	0	50	0
Number of non-taxable returns	2	3,150	0	1,140	0	10	0	50	0
Total number of returns	3	6,390	0	1,800	0	20	0	100	0
Employment income	4	5,970	208,530	1,350	17,199	20	527	0	0
Commissions (from employment)	5	30	113	0	0	0	0	0	0
Other employment income	6	90	2,470	130	2,683	0	0	10	581
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	10	39	0	0	0	0	10	39
Other pensions and superannuation	9	0	0	0	0	0	0	0	0
Elected split-pension amount	10	0	0	0	0	0	0	0	0
Employment insurance and other benefits	11	50	186	10	77	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	10	2	0	0	0	0	0	0
Interest and other investment income	13	0	0	20	5	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	0	0	0	0	0	0	0	0
Taxable capital gains	16	20	195	0	0	0	0	20	286
RRSP income	17	0	0	0	0	0	0	0	0
Other income	18	110	1,000	100	803	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	40	189	40	159	0	0	0	0
Net business income	20	40	502	20	240	0	0	0	0
Net professional income	21	10	168	20	288	0	0	0	0
Net commission income	22	0	0	0	0	0	0	0	0
Net farming income	23	0	0	0	0	0	0	0	0
Net fishing income	24	0	0	0	0	0	0	0	0
Workers' compensation benefits	25	30	65	0	0	0	0	0	0
Social assistance payments	26	0	0	0	0	0	0	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	6,140	213,520	1,530	22,207	20	527	90	3,775
Registered pension plan (RPP) deduction	29	70	208	40	39	0	0	0	0
RRSP/PRPP deduction	30	20	120	10	74	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	640	404	180	36	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	0	0	0	0	0	0	0	0
Carrying charges and interest expenses	37	0	0	0	0	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	5,610	835	1,090	93	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	40	66	0	0	0	0	0	0
Clergy residence deduction	43	0	0	0	0	0	0	0	0
Other deductions	44	60	5,079	10	11	0	0	0	0
Federal COVID-19 benefits repayment	45	0	0	0	0	0	0	0	0
Total deductions before adjustments	46	5,670	6,734	1,150	293	20	4	0	0



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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	0	0	0	0	0	0	0	0
Net income	48	6,140	206,791	1,520	21,919	20	523	80	3,715
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	30	65	0	0	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	0	0	0	0	0	0	0	0
Northern residents deductions	55	0	0	0	0	0	0	0	0
Additional deductions	56	180	19,383	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	210	19,450	40	1,748	0	0	20	172
Taxable income assessed	59	6,010	188,240	1,500	21,495	20	507	60	3,552
Basic personal amount	60	5,480	78,754	1,050	14,871	20	288	20	302
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	1,730	24,871	20	291	0	0	0	0
Canada caregiver amount	63	0	0	0	0	0	0	0	0
Amount for an eligible dependant	64	40	504	0	0	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	5,610	5,931	1,100	650	20	25	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	5,760	2,048	1,210	249	20	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	0	0	0	0	0	0	0	0
Canada employment amount	73	5,380	6,903	960	1,217	20	27	0	0
Home accessibility expenses	74	0	0	0	0	0	0	0	0
Home buyers' amount	75	0	0	0	0	0	0	0	0
Digital news subscription expenses	76	0	0	0	0	0	0	0	0
Pension income amount	77	0	0	0	0	0	0	0	0
Disability amount	78	0	0	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	230	2,076	290	2,486	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	0	0	10	4	0	0	0	0
Total tax credits on personal amounts	85	6,070	18,171	1,480	2,977	20	61	30	48
Allowable charitable donations and government gifts	86	20	4	20	12	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	20	1	20	3	0	0	0	0
Total federal non-refundable tax credits	89	6,070	18,172	1,480	2,980	20	61	30	48
Federal dividend tax credit	90	0	0	0	0	0	0	0	0
Minimum tax carryover	91	0	0	0	0	0	0	0	0
Basic federal tax	92	3,060	23,491	600	1,331	20	26	50	782

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

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	30	211	30	135	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	0	0	0	0	0	0	0	0
Net federal tax	98	3,050	25,410	590	1,487	20	33	0	0
CPP contributions on self-employment	99	0	0	0	0	0	0	0	0
Social Benefits repayment	100	0	0	0	0	0	0	0	0
Canada workers benefit (CWB)	101	730	685	60	87	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	1,200	9,506	0	0	0	0	0	0
Total tax payable	105	3,250	34,919	670	1,745	20	33	50	1,089



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

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	6,470	0	1,410	0	20	0	190	0
Number of non-taxable returns	2	6,410	0	1,700	0	20	0	90	0
Total number of returns	3	12,880	0	3,110	0	40	0	280	0
Employment income	4	11,910	487,187	1,940	47,878	40	935	130	4,300
Commissions (from employment)	5	40	449	30	262	0	0	0	0
Other employment income	6	200	12,104	0	0	0	0	20	1,149
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	0	0	0	0	0	0	0	0
Other pensions and superannuation	9	0	0	0	0	0	0	0	0
Elected split-pension amount	10	0	0	0	0	0	0	0	0
Employment insurance and other benefits	11	250	999	50	475	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	20	25	0	0	0	0	0	0
Interest and other investment income	13	60	82	70	21	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	0	0	0	0	0	0	0	0
Taxable capital gains	16	0	0	130	2,616	0	0	40	2,418
RRSP income	17	0	0	20	110	0	0	0	0
Other income	18	150	1,749	130	1,165	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	50	633	50	481	0	0	0	0
Net business income	20	0	0	80	1,739	0	0	60	7,509
Net professional income	21	30	478	40	562	0	0	0	0
Net commission income	22	10	105	0	0	0	0	0	0
Net farming income	23	0	0	0	0	0	0	0	0
Net fishing income	24	0	0	0	0	0	0	0	0
Workers' compensation benefits	25	50	112	0	0	0	0	0	0
Social assistance payments	26	0	0	0	0	0	0	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	12,270	509,867	2,350	63,463	40	1,076	260	16,437
Registered pension plan (RPP) deduction	29	280	1,071	170	543	0	0	20	32
RRSP/PRPP deduction	30	110	535	90	353	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	950	680	300	113	0	0	0	0
Child care expenses	33	0	0	20	40	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	0	0	0	0	0	0	0	0
Carrying charges and interest expenses	37	30	35	20	8	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	11,200	1,903	1,630	253	30	5	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	0	0	130	78	0	0	0	0
Clergy residence deduction	43	0	0	0	0	0	0	0	0
Other deductions	44	170	16,105	0	0	0	0	0	0
Federal COVID-19 benefits repayment	45	20	46	10	23	0	0	0	0
Total deductions before adjustments	46	11,370	21,794	1,780	2,426	0	0	50	265



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

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	0	0	0	0	0	0	0	0
Net income	48	12,230	489,428	2,330	61,126	40	1,034	240	16,275
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	50	131	0	0	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	0	0	0	0	0	0	0	0
Northern residents deductions	55	0	0	0	0	0	0	0	0
Additional deductions	56	460	50,494	100	5,746	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	540	50,797	130	6,048	0	0	50	827
Taxable income assessed	59	11,860	439,398	2,250	59,207	30	1,019	200	15,454
Basic personal amount	60	10,640	152,710	1,380	19,386	30	430	40	490
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	6,640	95,158	140	1,802	20	230	0	0
Canada caregiver amount	63	0	0	0	0	0	0	0	0
Amount for an eligible dependant	64	240	3,412	30	360	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	11,170	13,252	1,630	1,733	30	37	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	11,310	4,527	1,660	577	30	12	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	10,470	13,450	1,230	1,561	30	38	10	18
Home accessibility expenses	74	0	0	0	0	0	0	0	0
Home buyers' amount	75	0	0	0	0	0	0	0	0
Digital news subscription expenses	76	0	0	0	0	0	0	0	0
Pension income amount	77	0	0	0	0	0	0	0	0
Disability amount	78	0	0	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	20	20	40	24	0	0	0	0
Tuition, education, and textbook amounts	81	290	3,913	360	5,423	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	40	118	40	46	0	0	0	0
Total tax credits on personal amounts	85	11,910	42,997	2,180	4,650	30	117	60	99
Allowable charitable donations and government gifts	86	0	0	60	95	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	0	0	60	27	0	0	0	0
Total federal non-refundable tax credits	89	11,920	43,089	2,180	4,677	30	117	60	99
Federal dividend tax credit	90	30	3	20	1	0	0	0	0
Minimum tax carryover	91	0	0	0	0	0	0	0	0
Basic federal tax	92	5,710	55,326	1,360	6,269	0	0	190	3,678



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

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	110	864	100	801	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	0	0	0	0	0	0	0	0
Net federal tax	98	5,680	58,488	1,330	6,861	20	85	190	5,185
CPP contributions on self-employment	99	0	0	0	0	0	0	0	0
Social Benefits repayment	100	0	0	0	0	0	0	0	0
Canada workers benefit (CWB)	101	1,010	974	70	84	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	3,390	25,346	680	1,232	0	0	80	247
Total tax payable	105	6,470	83,848	1,410	8,102	20	98	190	5,433



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

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	7,380	0	1,670	0	20	0	240	0
Number of non-taxable returns	2	7,620	0	1,910	0	20	0	140	0
Total number of returns	3	15,000	0	3,570	0	40	0	380	0
Employment income	4	13,670	503,932	1,980	62,118	40	1,127	160	5,711
Commissions (from employment)	5	50	835	30	327	0	0	0	0
Other employment income	6	220	13,169	230	9,018	0	0	30	1,701
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	0	0	0	0	0	0	0	0
Other pensions and superannuation	9	0	0	0	0	0	0	0	0
Elected split-pension amount	10	0	0	0	0	0	0	0	0
Employment insurance and other benefits	11	300	1,433	100	1,365	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	50	323	30	122	0	0	0	0
Interest and other investment income	13	120	87	100	89	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	40	164	30	91	0	0	0	0
Taxable capital gains	16	280	10,187	220	7,167	0	0	60	4,440
RRSP income	17	50	464	50	603	0	0	0	0
Other income	18	180	1,583	160	911	0	0	10	310
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	70	1,188	50	1,123	0	0	0	0
Net business income	20	130	5,810	100	1,379	0	0	0	0
Net professional income	21	50	1,492	60	1,393	0	0	0	0
Net commission income	22	0	0	0	0	0	0	0	0
Net farming income	23	0	0	0	0	0	0	0	0
Net fishing income	24	0	0	0	0	0	0	0	0
Workers' compensation benefits	25	30	86	0	0	0	0	0	0
Social assistance payments	26	0	0	0	0	0	0	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	14,230	540,874	2,540	85,846	40	1,127	320	15,788
Registered pension plan (RPP) deduction	29	380	2,047	270	1,235	0	0	0	0
RRSP/PRPP deduction	30	170	1,275	160	768	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	840	579	360	225	0	0	0	0
Child care expenses	33	20	89	50	215	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	0	0	0	0	0	0	0	0
Carrying charges and interest expenses	37	50	40	30	39	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	38	0	0	10	15	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	39	12,920	2,261	1,660	312	30	5	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	0	0	0	0	0	0	0	0
Other employment expenses	42	320	285	160	152	0	0	0	0
Clergy residence deduction	43	0	0	0	0	0	0	0	0
Other deductions	44	150	11,668	90	1,932	0	0	0	0
Federal COVID-19 benefits repayment	45	20	29	20	27	0	0	0	0
Total deductions before adjustments	46	13,160	18,488	1,860	4,926	40	7	50	281



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

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	0	0	0	0	0	0	0	0
Net income	48	14,170	522,750	2,470	81,211	40	1,120	300	15,527
Canadian Forces personnel and police deduction	49	10	271	0	0	0	0	0	0
Security options deductions	50	20	817	0	0	0	0	0	0
Other payments deduction	51	30	90	0	0	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	20	90	0	0	0	0	0	0
Capital gains deduction	54	0	0	0	0	0	0	0	0
Northern residents deductions	55	0	0	0	0	0	0	0	0
Additional deductions	56	580	29,661	130	4,092	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	690	30,962	170	4,636	0	0	50	886
Taxable income assessed	59	13,660	496,608	2,380	77,152	30	1,106	260	14,645
Basic personal amount	60	12,300	176,642	1,490	20,948	30	418	30	386
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	9,350	133,958	210	2,924	20	259	0	0
Canada caregiver amount	63	0	0	0	0	0	0	0	0
Amount for an eligible dependant	64	380	5,441	80	1,109	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	12,900	15,607	1,650	2,088	30	37	0	0
CPP or QPP contributions on self-employment and other earnings	67	0	0	10	15	0	0	0	0
Employment insurance premiums	68	13,100	5,417	1,670	681	40	13	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	12,120	15,582	1,260	1,596	30	37	0	0
Home accessibility expenses	74	0	0	0	0	0	0	0	0
Home buyers' amount	75	0	0	0	0	0	0	0	0
Digital news subscription expenses	76	0	0	0	0	0	0	0	0
Pension income amount	77	0	0	0	0	0	0	0	0
Disability amount	78	0	0	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	30	28	40	55	0	0	0	0
Tuition, education, and textbook amounts	81	230	3,353	280	3,448	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	20	56	0	0	0	0	0	0
Medical expenses	84	50	134	60	81	0	0	0	0
Total tax credits on personal amounts	85	13,630	53,466	2,250	4,953	40	119	60	114
Allowable charitable donations and government gifts	86	0	0	110	97	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	0	0	110	26	0	0	0	0
Total federal non-refundable tax credits	89	13,640	53,523	2,260	4,979	40	119	70	114
Federal dividend tax credit	90	50	16	40	13	0	0	0	0
Minimum tax carryover	91	0	0	0	0	0	0	0	0
Basic federal tax	92	5,990	54,196	1,630	9,678	0	0	240	2,918



Individual Income Tax Returns Statistics (2022 Tax Year)

Table 4: Tax return line items by age and gender (Non-Residents)

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	130	1,071	100	871	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	4	0	0	0	0	0	0
Net federal tax	98	5,960	57,891	1,600	11,139	20	125	240	3,682
CPP contributions on self-employment	99	0	0	0	0	0	0	0	0
Social Benefits repayment	100	0	0	0	0	0	0	0	0
Canada workers benefit (CWB)	101	890	881	40	51	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	4,450	23,105	740	1,758	0	0	0	0
Total tax payable	105	7,380	81,015	1,670	12,917	0	0	240	4,203



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

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	6,750	0	1,410	0	10	0	360	0
Number of non-taxable returns	2	6,970	0	1,730	0	20	0	240	0
Total number of returns	3	13,720	0	3,140	0	30	0	600	0
Employment income	4	12,310	409,522	1,520	54,536	30	583	0	0
Commissions (from employment)	5	40	516	0	0	0	0	0	0
Other employment income	6	190	9,500	150	6,191	0	0	20	892
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	0	0	0	0	0	0	0	0
Other pensions and superannuation	9	0	0	0	0	0	0	0	0
Elected split-pension amount	10	0	0	0	0	0	0	0	0
Employment insurance and other benefits	11	220	1,014	100	1,069	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	70	338	0	0	0	0	0	0
Interest and other investment income	13	150	209	90	144	0	0	0	0
Net partnership income (limited or non-active partners only)	14	0	0	0	0	0	0	20	91
Net rental income	15	60	195	50	214	0	0	0	0
Taxable capital gains	16	340	14,057	300	10,855	0	0	110	9,076
RRSP income	17	70	1,011	50	780	0	0	0	0
Other income	18	180	2,113	140	1,018	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	30	627	50	769	0	0	0	0
Net business income	20	100	3,041	110	2,899	0	0	80	3,734
Net professional income	21	60	2,750	60	2,621	0	0	80	3,678
Net commission income	22	0	0	20	432	0	0	0	0
Net farming income	23	0	0	0	0	0	0	0	0
Net fishing income	24	0	0	0	0	0	0	0	0
Workers' compensation benefits	25	30	81	0	0	0	0	0	0
Social assistance payments	26	0	0	0	0	0	0	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	12,940	445,164	2,160	82,096	30	667	460	27,000
Registered pension plan (RPP) deduction	29	430	3,048	260	1,318	0	0	10	62
RRSP/PRPP deduction	30	240	1,900	160	925	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	650	360	300	195	0	0	0	0
Child care expenses	33	40	247	80	384	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	0	0	0	0	0	0	0	0
Carrying charges and interest expenses	37	60	96	40	56	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	38	0	0	10	17	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	39	11,660	2,057	1,290	247	30	4	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	310	369	130	87	0	0	0	0
Clergy residence deduction	43	0	0	0	0	0	0	0	0
Other deductions	44	140	12,682	90	3,707	0	0	0	0
Federal COVID-19 benefits repayment	45	0	0	0	0	0	0	0	0
Total deductions before adjustments	46	11,960	20,894	1,490	6,997	30	4	0	0



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

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	0	0	0	0	0	0	0	0
Net income	48	12,850	424,522	2,100	75,319	30	662	420	26,797
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	30	103	0	0	0	0	0	0
Non-capital losses of other years	52	20	21	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	0	0	0	0	0	0	0	0
Northern residents deductions	55	0	0	0	0	0	0	0	0
Additional deductions	56	520	11,483	0	0	0	0	60	1,278
Farming/fishing losses of prior years	57	0	0	0	0	0	0	0	0
Total deductions from net income	58	620	12,571	150	2,857	0	0	60	2,115
Taxable income assessed	59	12,380	412,622	2,020	72,990	30	662	370	24,693
Basic personal amount	60	11,150	160,073	1,250	17,621	30	403	60	797
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	9,040	129,291	240	3,262	20	346	0	0
Canada caregiver amount	63	0	0	0	0	0	0	0	0
Amount for an eligible dependant	64	380	5,513	100	1,448	0	0	0	0
Family caregiver amount for children under 18 years of age	65	30	127	0	0	0	0	0	0
CPP or QPP contributions through employment	66	11,630	14,123	1,290	1,667	30	27	0	0
CPP or QPP contributions on self-employment and other earnings	67	0	0	10	17	0	0	0	0
Employment insurance premiums	68	11,770	4,891	1,310	539	30	9	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	10,960	14,093	1,000	1,270	30	36	0	0
Home accessibility expenses	74	0	0	0	0	0	0	0	0
Home buyers' amount	75	0	0	0	0	0	0	0	0
Digital news subscription expenses	76	10	3	0	0	0	0	0	0
Pension income amount	77	0	0	0	0	0	0	0	0
Disability amount	78	0	0	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	20	11	0	0	0	0
Tuition, education, and textbook amounts	81	160	1,833	170	1,613	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	10	28	0	0	0	0	0	0
Medical expenses	84	50	274	50	117	0	0	0	0
Total tax credits on personal amounts	85	12,270	49,570	1,790	4,152	30	124	90	139
Allowable charitable donations and government gifts	86	160	284	130	165	0	0	20	1
Eligible cultural and ecological gifts	87	0	0	0	0	0	0	0	0
Total tax credit on donations and gifts	88	160	79	130	46	0	0	20	0
Total federal non-refundable tax credits	89	12,280	49,649	1,810	4,198	30	124	110	139
Federal dividend tax credit	90	70	39	0	0	0	0	0	0
Minimum tax carryover	91	0	0	0	0	0	0	0	0
Basic federal tax	92	5,020	34,564	1,360	10,283	0	0	360	5,151



Individual Income Tax Returns Statistics (2022 Tax Year)

Table 4: Tax return line items by age and gender (Non-Residents)

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	110	933	80	534	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	1	0	0	0	0	0	0
Net federal tax	98	5,000	39,306	1,340	12,014	0	0	360	6,539
CPP contributions on self-employment	99	0	0	10	30	0	0	0	0
Social Benefits repayment	100	0	0	0	0	0	0	0	0
Canada workers benefit (CWB)	101	590	581	20	30	0	0	0	0
Canada Training Credit (CTC)	102	10	4	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	4,320	11,364	590	2,317	0	0	0	0
Total tax payable	105	6,750	50,687	1,410	14,363	0	0	360	7,557



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

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	5,980	0	1,300	0	0	0	580	0
Number of non-taxable returns	2	6,060	0	1,450	0	20	0	480	0
Total number of returns	3	12,040	0	2,750	0	20	0	1,050	0
Employment income	4	10,660	367,031	1,340	65,956	20	319	220	8,558
Commissions (from employment)	5	30	873	0	0	0	0	0	0
Other employment income	6	170	9,930	120	4,034	0	0	20	573
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	0	0	10	74	0	0	0	0
Other pensions and superannuation	9	0	0	0	0	0	0	0	0
Elected split-pension amount	10	0	0	0	0	0	0	0	0
Employment insurance and other benefits	11	120	581	40	349	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	60	568	50	115	0	0	0	0
Interest and other investment income	13	140	341	120	159	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	90	397	80	381	0	0	0	0
Taxable capital gains	16	370	20,589	330	17,354	0	0	190	14,080
RRSP income	17	80	1,280	70	958	0	0	0	0
Other income	18	160	1,714	140	1,455	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	20	292	0	0	0	0	0	0
Net business income	20	110	3,518	90	1,611	0	0	100	3,188
Net professional income	21	40	2,666	50	1,810	0	0	0	0
Net commission income	22	10	296	10	193	0	0	0	0
Net farming income	23	0	0	0	0	0	0	0	0
Net fishing income	24	0	0	0	0	0	0	0	0
Workers' compensation benefits	25	20	58	0	0	0	0	0	0
Social assistance payments	26	0	0	0	0	0	0	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	11,300	410,254	1,920	95,288	20	319	740	40,941
Registered pension plan (RPP) deduction	29	440	3,451	300	2,559	0	0	0	0
RRSP/PRPP deduction	30	240	2,017	190	1,118	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	470	279	280	227	0	0	0	0
Child care expenses	33	40	210	70	334	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	0	0	0	0	0	0	0	0
Carrying charges and interest expenses	37	70	130	50	91	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	10,120	1,814	1,160	254	20	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	200	209	110	153	0	0	0	0
Clergy residence deduction	43	0	0	0	0	0	0	0	0
Other deductions	44	130	12,618	80	4,221	0	0	0	0
Federal COVID-19 benefits repayment	45	0	0	0	0	0	0	0	0
Total deductions before adjustments	46	10,380	20,949	1,330	8,995	20	4	50	2,243



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

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	0	0	0	0	0	0	0	0
Net income	48	11,230	389,661	1,870	86,568	20	317	650	38,877
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0	0	0
Security options deductions	50	30	983	0	0	0	0	0	0
Other payments deduction	51	20	79	0	0	0	0	0	0
Non-capital losses of other years	52	0	0	30	42	0	0	0	0
Net capital losses of other years	53	40	301	20	102	0	0	0	0
Capital gains deduction	54	0	0	0	0	0	0	0	0
Northern residents deductions	55	0	0	0	0	0	0	0	0
Additional deductions	56	560	13,234	110	4,166	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	670	15,224	160	4,548	0	0	80	4,656
Taxable income assessed	59	10,720	375,796	1,790	82,696	20	303	590	34,228
Basic personal amount	60	9,760	140,076	1,180	16,767	20	245	70	924
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	8,170	116,955	230	3,047	20	245	0	0
Canada caregiver amount	63	0	0	0	0	0	0	0	0
Amount for an eligible dependant	64	290	4,184	110	1,504	0	0	0	0
Family caregiver amount for children under 18 years of age	65	30	110	0	0	0	0	0	0
CPP or QPP contributions through employment	66	10,090	12,378	1,150	1,702	20	17	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	10,180	4,294	1,140	537	20	5	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	9,590	12,329	920	1,172	20	22	0	0
Home accessibility expenses	74	0	0	0	0	0	0	0	0
Home buyers' amount	75	0	0	0	0	0	0	0	0
Digital news subscription expenses	76	0	0	10	3	0	0	0	0
Pension income amount	77	0	0	10	20	0	0	0	0
Disability amount	78	0	0	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	80	716	100	911	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	20	65	0	0	0	0	0	0
Medical expenses	84	40	174	50	178	0	0	0	0
Total tax credits on personal amounts	85	10,600	43,725	1,570	3,896	20	80	100	153
Allowable charitable donations and government gifts	86	140	242	110	128	0	0	40	4
Eligible cultural and ecological gifts	87	0	0	0	0	0	0	0	0
Total tax credit on donations and gifts	88	140	70	110	35	0	0	40	1
Total federal non-refundable tax credits	89	10,620	43,794	1,580	3,931	20	80	130	153
Federal dividend tax credit	90	70	61	40	16	0	0	0	0
Minimum tax carryover	91	0	0	0	0	0	0	0	0
Basic federal tax	92	4,170	33,254	1,240	13,356	0	0	580	6,719



Individual Income Tax Returns Statistics (2022 Tax Year)

Table 4: Tax return line items by age and gender (Non-Residents)

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	90	845	70	193	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	0	0	20	4	0	0	0	0
Net federal tax	98	4,150	38,324	1,230	16,719	0	0	580	8,350
CPP contributions on self-employment	99	0	0	0	0	0	0	0	0
Social Benefits repayment	100	0	0	0	0	0	0	0	0
Canada workers benefit (CWB)	101	360	371	10	15	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	4,020	10,420	540	2,635	0	0	250	1,351
Total tax payable	105	5,980	48,754	1,300	19,374	0	0	580	9,701



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

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	5,080	0	1,120	0	0	0	690	0
Number of non-taxable returns	2	4,700	0	1,100	0	10	0	580	0
Total number of returns	3	9,780	0	2,220	0	20	0	1,270	0
Employment income	4	8,430	368,197	1,020	59,908	20	359	200	13,629
Commissions (from employment)	5	0	0	0	0	0	0	0	0
Other employment income	6	160	7,804	100	4,453	0	0	20	983
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	0	0	30	251	0	0	10	71
Other pensions and superannuation	9	0	0	0	0	0	0	0	0
Elected split-pension amount	10	0	0	0	0	0	0	0	0
Employment insurance and other benefits	11	40	192	20	174	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	0	0	50	382	0	0	0	0
Interest and other investment income	13	150	326	110	366	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	80	438	70	447	0	0	0	0
Taxable capital gains	16	420	20,677	330	22,893	0	0	280	34,805
RRSP income	17	60	1,006	60	1,225	0	0	0	0
Other income	18	170	1,647	130	1,349	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	110	3,481	80	3,108	0	0	160	5,186
Net professional income	21	50	3,225	40	3,017	0	0	0	0
Net commission income	22	0	0	0	0	0	0	0	0
Net farming income	23	0	0	0	0	0	0	0	0
Net fishing income	24	0	0	0	0	0	0	0	0
Workers' compensation benefits	25	10	33	0	0	0	0	0	0
Social assistance payments	26	0	0	0	0	0	0	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	9,100	409,124	1,580	98,119	20	359	0	0
Registered pension plan (RPP) deduction	29	390	4,226	260	2,115	0	0	0	0
RRSP/PRPP deduction	30	240	2,521	180	1,313	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	350	254	220	191	0	0	0	0
Child care expenses	33	10	49	30	136	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	0	0	0	0	0	0	0	0
Carrying charges and interest expenses	37	70	242	40	140	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	7,960	1,456	870	205	20	2	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	0	0	0	0	0	0	0	0
Other employment expenses	42	140	216	60	48	0	0	0	0
Clergy residence deduction	43	0	0	0	0	0	0	0	0
Other deductions	44	150	23,047	60	5,520	0	0	0	0
Federal COVID-19 benefits repayment	45	0	0	0	0	0	0	0	0
Total deductions before adjustments	46	8,190	32,226	1,020	9,692	0	0	50	1,413



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

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	0	0	0	0	0	0	0	0
Net income	48	9,030	377,207	1,550	88,779	20	357	0	0
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0	0	0
Security options deductions	50	40	4,734	10	286	0	0	0	0
Other payments deduction	51	20	75	0	0	0	0	0	0
Non-capital losses of other years	52	0	0	20	116	0	0	0	0
Net capital losses of other years	53	50	368	20	61	0	0	0	0
Capital gains deduction	54	0	0	0	0	0	0	0	0
Northern residents deductions	55	0	0	0	0	0	0	0	0
Additional deductions	56	480	14,121	100	5,690	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	600	19,555	140	6,155	0	0	90	5,537
Taxable income assessed	59	8,590	358,797	1,470	83,189	10	342	0	0
Basic personal amount	60	7,630	109,550	930	13,268	10	202	90	1,249
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	6,410	91,640	180	2,405	10	173	0	0
Canada caregiver amount	63	0	0	0	0	0	0	0	0
Amount for an eligible dependant	64	190	2,705	60	874	0	0	0	0
Family caregiver amount for children under 18 years of age	65	30	103	0	0	0	0	0	0
CPP or QPP contributions through employment	66	7,930	9,880	870	1,370	20	17	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	7,950	3,408	840	418	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	7,450	9,575	690	885	10	18	0	0
Home accessibility expenses	74	0	0	0	0	0	0	0	0
Home buyers' amount	75	0	0	0	0	0	0	0	0
Digital news subscription expenses	76	0	0	0	0	0	0	0	0
Pension income amount	77	10	28	20	28	0	0	0	0
Disability amount	78	0	0	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	50	358	60	394	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	10	76	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	40	313	50	207	0	0	0	0
Total tax credits on personal amounts	85	8,380	34,185	1,240	3,004	20	62	120	208
Allowable charitable donations and government gifts	86	170	334	120	171	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	170	97	120	47	0	0	0	0
Total federal non-refundable tax credits	89	8,410	34,282	1,250	3,051	20	62	150	229
Federal dividend tax credit	90	0	0	40	44	0	0	0	0
Minimum tax carryover	91	0	0	0	0	0	0	0	0
Basic federal tax	92	3,360	43,488	1,080	15,165	0	0	0	0



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

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	110	370	60	313	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	11	20	4	0	0	20	3
Net federal tax	98	3,350	48,719	1,060	18,391	0	0	690	18,672
CPP contributions on self-employment	99	0	0	0	0	0	0	0	0
Social Benefits repayment	100	0	0	0	0	0	0	0	0
Canada workers benefit (CWB)	101	200	202	20	23	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	3,570	16,018	450	3,380	0	0	0	0
Total tax payable	105	5,080	64,745	1,120	21,793	0	0	0	0



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

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	3,760	0	980	0	0	0	990	0
Number of non-taxable returns	2	3,150	0	1,010	0	10	0	750	0
Total number of returns	3	6,900	0	1,990	0	10	0	1,730	0
Employment income	4	5,450	327,272	720	54,240	0	0	230	13,914
Commissions (from employment)	5	20	887	0	0	0	0	0	0
Other employment income	6	160	6,338	80	3,548	0	0	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	40	403	40	358	0	0	20	95
Other pensions and superannuation	9	30	974	20	541	0	0	0	0
Elected split-pension amount	10	0	0	0	0	0	0	0	0
Employment insurance and other benefits	11	30	142	10	85	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	70	383	40	171	0	0	0	0
Interest and other investment income	13	130	413	90	189	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	60	261	50	409	0	0	0	0
Taxable capital gains	16	410	27,572	370	24,415	0	0	500	53,853
RRSP income	17	40	891	60	1,182	0	0	0	0
Other income	18	160	2,029	130	932	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	90	3,795	70	1,614	0	0	0	0
Net professional income	21	40	3,165	40	1,706	0	0	0	0
Net commission income	22	0	0	10	110	0	0	0	0
Net farming income	23	0	0	0	0	0	0	0	0
Net fishing income	24	0	0	0	0	0	0	0	0
Workers' compensation benefits	25	0	0	0	0	0	0	0	0
Social assistance payments	26	0	0	0	0	0	0	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	6,160	375,563	1,340	90,319	0	0	1,300	97,801
Registered pension plan (RPP) deduction	29	380	4,201	220	1,835	0	0	0	0
RRSP/PRPP deduction	30	200	1,861	130	1,055	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	220	191	180	167	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	10	412	0	0	0	0	0	0
Carrying charges and interest expenses	37	70	254	40	153	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	5,010	967	590	151	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	110	212	60	59	0	0	0	0
Clergy residence deduction	43	0	0	0	0	0	0	0	0
Other deductions	44	130	30,235	70	3,353	0	0	0	0
Federal COVID-19 benefits repayment	45	0	0	0	0	0	0	0	0
Total deductions before adjustments	46	5,250	38,592	720	6,876	0	0	80	1,878



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

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	0	0	0	0	0	0	0	0
Net income	48	6,070	337,803	1,300	83,633	0	0	1,120	96,291
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0	0	0
Security options deductions	50	50	5,762	0	0	0	0	0	0
Other payments deduction	51	0	0	0	0	0	0	0	0
Non-capital losses of other years	52	20	62	10	77	0	0	0	0
Net capital losses of other years	53	30	267	30	204	0	0	0	0
Capital gains deduction	54	0	0	0	0	0	0	0	0
Northern residents deductions	55	0	0	0	0	0	0	0	0
Additional deductions	56	350	18,052	100	4,531	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	460	24,316	150	5,486	0	0	140	5,422
Taxable income assessed	59	5,770	313,750	1,230	78,232	0	0	1,030	90,878
Basic personal amount	60	4,800	68,884	710	10,170	0	0	110	1,617
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	3,970	56,688	110	1,480	0	0	0	0
Canada caregiver amount	63	0	0	0	0	0	0	0	0
Amount for an eligible dependant	64	80	1,093	20	310	0	0	0	0
Family caregiver amount for children under 18 years of age	65	10	31	0	0	0	0	0	0
CPP or QPP contributions through employment	66	4,990	6,489	580	998	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	4,980	2,218	560	301	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	4,610	5,924	470	591	0	0	10	13
Home accessibility expenses	74	0	0	0	0	0	0	0	0
Home buyers' amount	75	0	0	0	0	0	0	0	0
Digital news subscription expenses	76	0	0	0	0	0	0	0	0
Pension income amount	77	40	68	30	53	0	0	0	0
Disability amount	78	10	106	10	115	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	40	188	30	150	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	30	153	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	40	148	50	190	0	0	0	0
Total tax credits on personal amounts	85	5,390	21,323	930	2,166	0	0	140	260
Allowable charitable donations and government gifts	86	160	239	100	180	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	160	68	100	51	0	0	40	2
Total federal non-refundable tax credits	89	5,410	21,391	950	2,217	0	0	180	262
Federal dividend tax credit	90	70	51	0	0	0	0	0	0
Minimum tax carryover	91	0	0	0	0	0	0	0	0
Basic federal tax	92	2,530	50,534	950	15,423	0	0	990	20,434

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

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	80	236	60	201	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	0	0	0	0	0	0	0	0
Net federal tax	98	2,520	56,968	940	18,815	0	0	990	26,841
CPP contributions on self-employment	99	0	0	0	0	0	0	0	0
Social Benefits repayment	100	0	0	0	0	0	0	0	0
Canada workers benefit (CWB)	101	100	96	0	0	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	2,630	18,067	330	3,664	0	0	330	3,401
Total tax payable	105	3,760	75,047	980	22,498	0	0	990	30,242



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

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	2,720	0	870	0	0	0	940	0
Number of non-taxable returns	2	2,370	0	920	0	0	0	790	0
Total number of returns	3	5,090	0	1,790	0	0	0	1,730	0
Employment income	4	3,560	322,729	490	45,896	0	0	220	13,957
Commissions (from employment)	5	0	0	0	0	0	0	0	0
Other employment income	6	140	8,888	70	2,770	0	0	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	60	479	100	804	0	0	0	0
Other pensions and superannuation	9	110	3,437	100	1,878	0	0	0	0
Elected split-pension amount	10	0	0	0	0	0	0	0	0
Employment insurance and other benefits	11	20	84	0	0	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	50	446	50	420	0	0	0	0
Interest and other investment income	13	100	293	70	288	0	0	0	0
Net partnership income (limited or non-active partners only)	14	0	0	0	0	0	0	90	2,243
Net rental income	15	50	193	30	258	0	0	0	0
Taxable capital gains	16	380	27,763	330	30,542	0	0	560	67,232
RRSP income	17	70	2,957	80	1,719	0	0	0	0
Other income	18	180	3,201	130	1,509	0	0	20	525
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	0	0	0	0	0	0	0	0
Net business income	20	80	3,696	70	3,232	0	0	270	8,056
Net professional income	21	40	5,130	30	1,130	0	0	160	13,840
Net commission income	22	0	0	0	0	0	0	0	0
Net farming income	23	0	0	10	21	0	0	0	0
Net fishing income	24	0	0	0	0	0	0	0	0
Workers' compensation benefits	25	0	0	0	0	0	0	0	0
Social assistance payments	26	0	0	0	0	0	0	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	4,320	379,870	1,200	91,092	0	0	1,340	106,933
Registered pension plan (RPP) deduction	29	330	2,968	150	1,136	0	0	0	0
RRSP/PRPP deduction	30	190	3,421	120	1,032	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	180	174	110	88	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	20	547	0	0	0	0	0	0
Carrying charges and interest expenses	37	0	0	0	0	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	3,140	610	380	98	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	0	0	30	30	0	0	0	0
Clergy residence deduction	43	0	0	0	0	0	0	0	0
Other deductions	44	130	33,877	60	5,171	0	0	0	0
Federal COVID-19 benefits repayment	45	0	0	0	0	0	0	0	0
Total deductions before adjustments	46	3,380	42,278	500	7,837	0	0	70	5,541



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

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	0	0	0	0	0	0	0	0
Net income	48	4,260	338,554	1,170	83,721	0	0	1,100	103,292
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0	0	0
Security options deductions	50	50	13,395	0	0	0	0	0	0
Other payments deduction	51	0	0	0	0	0	0	0	0
Non-capital losses of other years	52	0	0	10	106	0	0	0	0
Net capital losses of other years	53	30	245	20	127	0	0	0	0
Capital gains deduction	54	0	0	0	0	0	0	0	0
Northern residents deductions	55	0	0	0	0	0	0	0	0
Additional deductions	56	280	9,475	130	3,598	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	380	23,540	170	5,865	0	0	0	0
Taxable income assessed	59	4,020	315,894	1,070	77,983	0	0	990	96,782
Basic personal amount	60	3,090	44,246	640	9,066	0	0	130	1,840
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	2,360	33,559	70	826	0	0	10	130
Canada caregiver amount	63	0	0	0	0	0	0	0	0
Amount for an eligible dependant	64	40	562	0	0	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	3,130	4,071	380	647	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	3,120	1,396	360	190	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	2,800	3,594	300	376	0	0	10	18
Home accessibility expenses	74	0	0	0	0	0	0	0	0
Home buyers' amount	75	0	0	0	0	0	0	0	0
Digital news subscription expenses	76	0	0	0	0	0	0	0	0
Pension income amount	77	110	217	110	208	0	0	0	0
Disability amount	78	20	160	20	142	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	20	107	20	101	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	20	109	0	0	0	0	0	0
Amounts transferred from spouse or common-law partner	83	10	79	20	90	0	0	0	0
Medical expenses	84	40	179	30	194	0	0	0	0
Total tax credits on personal amounts	85	3,610	13,254	790	1,789	0	0	140	306
Allowable charitable donations and government gifts	86	140	1,095	90	176	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	140	342	90	49	0	0	0	0
Total federal non-refundable tax credits	89	3,630	13,597	810	1,838	0	0	170	327
Federal dividend tax credit	90	50	57	40	47	0	0	0	0
Minimum tax carryover	91	0	0	0	0	0	0	0	0
Basic federal tax	92	1,910	66,610	860	17,045	0	0	940	22,432



Individual Income Tax Returns Statistics (2022 Tax Year)

Table 4: Tax return line items by age and gender (Non-Residents)

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	70	405	50	69	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	0	0	0	0	0	0	0	0
Net federal tax	98	1,890	72,884	850	21,467	0	0	940	30,191
CPP contributions on self-employment	99	0	0	0	0	0	0	0	0
Social Benefits repayment	100	0	0	0	0	0	0	0	0
Canada workers benefit (CWB)	101	30	26	0	0	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	1,860	24,946	270	3,496	0	0	270	2,525
Total tax payable	105	2,720	97,838	870	24,964	0	0	940	32,717



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

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	1,960	0	840	0	0	0	910	0
Number of non-taxable returns	2	1,950	0	1,250	0	0	0	780	0
Total number of returns	3	3,920	0	2,080	0	0	0	1,680	0
Employment income	4	1,950	252,833	270	29,110	0	0	200	22,434
Commissions (from employment)	5	0	0	0	0	0	0	0	0
Other employment income	6	150	9,479	60	1,919	0	0	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	560	2,975	590	2,930	0	0	0	0
Other pensions and superannuation	9	270	7,024	220	3,682	0	0	0	0
Elected split-pension amount	10	0	0	0	0	0	0	0	0
Employment insurance and other benefits	11	0	0	10	58	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	20	407	0	0	0	0	0	0
Interest and other investment income	13	50	176	40	83	0	0	0	0
Net partnership income (limited or non-active partners only)	14	0	0	0	0	0	0	90	251
Net rental income	15	20	36	10	140	0	0	0	0
Taxable capital gains	16	360	32,180	310	35,257	0	0	580	57,725
RRSP income	17	110	2,042	110	2,103	0	0	0	0
Other income	18	180	4,038	140	1,952	0	0	10	639
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	0	0	0	0	0	0	0	0
Net business income	20	90	3,040	60	2,080	0	0	210	2,375
Net professional income	21	50	5,603	30	1,594	0	0	0	0
Net commission income	22	0	0	0	0	0	0	0	0
Net farming income	23	20	719	0	0	0	0	0	0
Net fishing income	24	0	0	0	0	0	0	0	0
Workers' compensation benefits	25	0	0	0	0	0	0	0	0
Social assistance payments	26	0	0	0	0	0	0	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	3,130	322,158	1,420	81,225	0	0	1,240	93,612
Registered pension plan (RPP) deduction	29	200	1,708	70	380	0	0	10	63
RRSP/PRPP deduction	30	130	1,469	70	872	0	0	0	0
Deduction for elected split-pension amount	31	10	277	0	0	0	0	0	0
Annual union, professional, or like dues	32	110	103	60	45	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	10	659	0	0	0	0	0	0
Carrying charges and interest expenses	37	40	196	0	0	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	1,600	317	200	51	0	0	20	6
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	0	0	0	0	0	0	0	0
Other employment expenses	42	0	0	10	11	0	0	0	0
Clergy residence deduction	43	0	0	0	0	0	0	0	0
Other deductions	44	130	20,549	0	0	0	0	0	0
Federal COVID-19 benefits repayment	45	0	0	0	0	0	0	0	0
Total deductions before adjustments	46	1,880	25,515	330	5,450	0	0	90	2,967



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

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	0	0	0	0	0	0	0	0
Net income	48	3,070	297,127	1,390	76,150	0	0	0	0
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0	0	0
Security options deductions	50	50	22,132	0	0	0	0	0	0
Other payments deduction	51	0	0	0	0	0	0	0	0
Non-capital losses of other years	52	20	418	20	61	0	0	50	574
Net capital losses of other years	53	40	748	20	464	0	0	0	0
Capital gains deduction	54	0	0	0	0	0	0	0	0
Northern residents deductions	55	0	0	0	0	0	0	0	0
Additional deductions	56	400	11,410	340	4,828	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	500	35,052	380	7,087	0	0	130	4,777
Taxable income assessed	59	2,780	262,192	1,160	69,462	0	0	950	86,774
Basic personal amount	60	2,060	29,510	940	13,453	0	0	130	1,813
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	1,210	17,063	70	817	0	0	0	0
Canada caregiver amount	63	0	0	0	0	0	0	0	0
Amount for an eligible dependant	64	20	230	0	0	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	1,590	2,108	200	335	0	0	20	47
CPP or QPP contributions on self-employment and other earnings	67	0	0	0	0	0	0	0	0
Employment insurance premiums	68	1,570	703	170	87	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	1,380	1,754	160	185	0	0	0	0
Home accessibility expenses	74	0	0	0	0	0	0	0	0
Home buyers' amount	75	0	0	0	0	0	0	0	0
Digital news subscription expenses	76	0	0	0	0	0	0	0	0
Pension income amount	77	270	526	220	430	0	0	0	0
Disability amount	78	30	239	10	124	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	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	60	416	60	406	0	0	0	0
Medical expenses	84	60	280	70	471	0	0	0	0
Total tax credits on personal amounts	85	2,440	7,945	1,060	2,458	0	0	150	299
Allowable charitable donations and government gifts	86	110	808	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	110	241	0	0	0	0	0	0
Total federal non-refundable tax credits	89	2,470	8,186	1,060	2,546	0	0	180	306
Federal dividend tax credit	90	30	45	0	0	0	0	0	0
Minimum tax carryover	91	0	0	0	0	0	0	0	0
Basic federal tax	92	1,620	61,635	840	15,135	0	0	900	20,246



Individual Income Tax Returns Statistics (2022 Tax Year)

Table 4: Tax return line items by age and gender (Non-Residents)

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	60	648	30	75	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	0	0	0	0	0	0	0	0
Net federal tax	98	1,610	66,453	830	19,299	0	0	900	26,578
CPP contributions on self-employment	99	0	0	0	0	0	0	0	0
Social Benefits repayment	100	0	0	0	0	0	0	0	0
Canada workers benefit (CWB)	101	0	0	0	0	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	1,100	21,857	190	2,511	0	0	220	3,108
Total tax payable	105	1,960	88,318	840	21,813	0	0	910	29,685



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

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	1,490	0	970	0	0	0	840	0
Number of non-taxable returns	2	2,370	0	2,240	0	0	0	640	0
Total number of returns	3	3,850	0	3,210	0	0	0	1,480	0
Employment income	4	620	105,910	110	12,890	0	0	110	18,296
Commissions (from employment)	5	0	0	0	0	0	0	0	0
Other employment income	6	120	966	0	0	0	0	0	0
Old age security (OAS) pension	7	1,360	7,667	1,440	7,112	0	0	0	0
CPP or QPP benefits	8	1,860	10,789	1,930	8,558	0	0	0	0
Other pensions and superannuation	9	700	12,920	600	8,157	0	0	10	71
Elected split-pension amount	10	0	0	0	0	0	0	0	0
Employment insurance and other benefits	11	0	0	0	0	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	20	122	0	0	0	0	0	0
Interest and other investment income	13	30	71	0	0	0	0	0	0
Net partnership income (limited or non-active partners only)	14	10	416	0	0	0	0	60	-137
Net rental income	15	0	0	0	0	0	0	0	0
Taxable capital gains	16	300	33,479	270	23,906	0	0	640	127,205
RRSP income	17	180	2,952	170	2,839	0	0	0	0
Other income	18	160	2,198	110	1,101	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	70	6,291	40	627	0	0	200	4,321
Net professional income	21	40	5,463	20	1,346	0	0	50	4,385
Net commission income	22	0	0	0	0	0	0	0	0
Net farming income	23	20	289	10	111	0	0	0	0
Net fishing income	24	0	0	0	0	0	0	0	0
Workers' compensation benefits	25	0	0	0	0	0	0	0	0
Social assistance payments	26	0	0	0	0	0	0	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	2,980	189,990	2,520	67,444	0	0	1,140	154,703
Registered pension plan (RPP) deduction	29	60	511	30	174	0	0	0	0
RRSP/PRPP deduction	30	80	896	40	709	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	70	55	30	26	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	20	1,114	0	0	0	0	0	0
Carrying charges and interest expenses	37	0	0	0	0	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	420	97	80	21	0	0	10	4
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	0	0	10	13	0	0	0	0
Clergy residence deduction	43	0	0	0	0	0	0	0	0
Other deductions	44	90	12,879	0	0	0	0	0	0
Federal COVID-19 benefits repayment	45	0	0	0	0	0	0	0	0
Total deductions before adjustments	46	630	15,783	180	1,949	0	0	50	3,516



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

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	10	22	0	0	0	0	0	0
Net income	48	2,940	174,506	2,500	65,539	0	0	980	151,777
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0	0	0
Security options deductions	50	20	8,928	0	0	0	0	0	0
Other payments deduction	51	0	0	20	173	0	0	0	0
Non-capital losses of other years	52	0	0	20	88	0	0	0	0
Net capital losses of other years	53	20	155	20	215	0	0	0	0
Capital gains deduction	54	0	0	0	0	0	0	0	0
Northern residents deductions	55	0	0	0	0	0	0	0	0
Additional deductions	56	890	10,444	1,050	8,291	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	960	19,785	1,110	10,409	0	0	140	9,678
Taxable income assessed	59	2,450	154,924	1,820	55,289	0	0	890	142,598
Basic personal amount	60	2,310	33,232	2,180	31,292	0	0	140	2,008
Age amount	61	2,220	16,608	2,130	16,311	0	0	110	860
Spouse or common-law partner amount	62	630	8,024	120	1,106	0	0	0	0
Canada caregiver amount	63	0	0	0	0	0	0	0	0
Amount for an eligible dependant	64	0	0	0	0	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	420	635	80	139	0	0	10	26
CPP or QPP contributions on self-employment and other earnings	67	0	0	0	0	0	0	0	0
Employment insurance premiums	68	410	199	70	33	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	390	437	80	77	0	0	0	0
Home accessibility expenses	74	0	0	0	0	0	0	0	0
Home buyers' amount	75	0	0	0	0	0	0	0	0
Digital news subscription expenses	76	0	0	0	0	0	0	0	0
Pension income amount	77	760	1,464	650	1,259	0	0	10	20
Disability amount	78	30	222	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	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	180	1,339	180	1,345	0	0	0	0
Medical expenses	84	100	598	80	407	0	0	0	0
Total tax credits on personal amounts	85	2,490	9,433	2,240	7,846	0	0	150	452
Allowable charitable donations and government gifts	86	80	214	60	139	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	80	63	60	47	0	0	0	0
Total federal non-refundable tax credits	89	2,510	9,497	2,250	7,893	0	0	170	456
Federal dividend tax credit	90	0	0	0	0	0	0	0	0
Minimum tax carryover	91	0	0	0	0	0	0	0	0
Basic federal tax	92	1,440	34,659	970	9,763	0	0	840	39,572

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

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	30	28	0	0	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	0	0	10	5	0	0	0	0
Net federal tax	98	1,430	38,758	970	12,059	0	0	840	56,265
CPP contributions on self-employment	99	0	0	0	0	0	0	0	0
Social Benefits repayment	100	10	22	0	0	0	0	0	0
Canada workers benefit (CWB)	101	0	0	0	0	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	380	12,919	80	947	0	0	140	2,147
Total tax payable	105	1,490	51,707	970	13,027	0	0	840	58,412



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

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	1,520	0	1,080	0	0	0	710	0
Number of non-taxable returns	2	3,060	0	3,030	0	0	0	500	0
Total number of returns	3	4,580	0	4,100	0	0	0	1,220	0
Employment income	4	160	31,008	0	0	0	0	60	10,797
Commissions (from employment)	5	0	0	0	0	0	0	0	0
Other employment income	6	100	915	50	102	0	0	0	0
Old age security (OAS) pension	7	2,510	12,910	2,480	11,322	0	0	10	17
CPP or QPP benefits	8	3,070	17,171	2,850	11,902	0	0	80	334
Other pensions and superannuation	9	1,130	19,761	880	11,548	0	0	10	245
Elected split-pension amount	10	0	0	0	0	0	0	0	0
Employment insurance and other benefits	11	0	0	0	0	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	0	0	0	0	0	0	0	0
Interest and other investment income	13	20	51	20	19	0	0	0	0
Net partnership income (limited or non-active partners only)	14	10	719	0	0	0	0	60	695
Net rental income	15	0	0	0	0	0	0	0	0
Taxable capital gains	16	250	34,472	190	17,503	0	0	570	61,264
RRSP income	17	150	2,177	130	2,257	0	0	0	0
Other income	18	150	863	110	573	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	0	0	30	363	0	0	170	3,433
Net professional income	21	30	3,140	0	0	0	0	20	1,581
Net commission income	22	0	0	0	0	0	0	0	0
Net farming income	23	0	0	0	0	0	0	0	0
Net fishing income	24	0	0	0	0	0	0	0	0
Workers' compensation benefits	25	0	0	0	0	0	0	0	0
Social assistance payments	26	0	0	0	0	0	0	0	0
Net federal supplements	27	10	84	20	132	0	0	0	0
Total income assessed	28	3,610	126,037	3,260	62,409	0	0	960	79,473
Registered pension plan (RPP) deduction	29	20	96	20	39	0	0	0	0
RRSP/PRPP deduction	30	0	0	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	40	17	10	5	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	10	288	0	0	0	0	0	0
Carrying charges and interest expenses	37	0	0	0	0	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	0	0	0	0	0	0	0	0
Other employment expenses	42	0	0	0	0	0	0	0	0
Clergy residence deduction	43	0	0	0	0	0	0	0	0
Other deductions	44	0	0	0	0	0	0	0	0
Federal COVID-19 benefits repayment	45	0	0	0	0	0	0	0	0
Total deductions before adjustments	46	210	8,635	0	0	0	0	30	3,164



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

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	20	40	0	0	0	0	0	0
Net income	48	3,590	117,876	3,250	60,194	0	0	850	76,686
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	20	186	20	135	0	0	0	0
Non-capital losses of other years	52	0	0	0	0	0	0	40	686
Net capital losses of other years	53	30	240	20	171	0	0	0	0
Capital gains deduction	54	0	0	0	0	0	0	0	0
Northern residents deductions	55	0	0	0	0	0	0	0	0
Additional deductions	56	1,530	14,970	1,540	10,935	0	0	90	4,310
Farming/fishing losses of prior years	57	0	0	0	0	0	0	0	0
Total deductions from net income	58	1,580	19,795	1,580	11,333	0	0	140	5,979
Taxable income assessed	59	2,800	98,706	2,310	49,349	0	0	760	71,416
Basic personal amount	60	3,240	46,517	3,060	43,938	0	0	130	1,825
Age amount	61	3,170	23,794	3,030	23,389	0	0	110	833
Spouse or common-law partner amount	62	650	7,419	160	1,614	0	0	0	0
Canada caregiver amount	63	0	0	0	0	0	0	0	0
Amount for an eligible dependant	64	0	0	0	0	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	0	0	0	0	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	80	43	0	0	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	120	96	50	37	0	0	0	0
Home accessibility expenses	74	0	0	0	0	0	0	0	0
Home buyers' amount	75	0	0	0	0	0	0	0	0
Digital news subscription expenses	76	0	0	0	0	0	0	0	0
Pension income amount	77	1,180	2,257	920	1,721	0	0	10	22
Disability amount	78	0	0	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	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	320	2,436	250	1,852	0	0	0	0
Medical expenses	84	150	682	100	557	0	0	0	0
Total tax credits on personal amounts	85	3,300	12,540	3,080	11,013	0	0	130	413
Allowable charitable donations and government gifts	86	70	1,308	40	269	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	70	426	40	77	0	0	0	0
Total federal non-refundable tax credits	89	3,310	12,966	3,090	11,090	0	0	140	1,403
Federal dividend tax credit	90	0	0	0	0	0	0	0	0
Minimum tax carryover	91	0	0	0	0	0	0	0	0
Basic federal tax	92	1,520	18,424	1,080	7,941	0	0	710	16,471



Individual Income Tax Returns Statistics (2022 Tax Year)

Table 4: Tax return line items by age and gender (Non-Residents)

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	30	85	20	5	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	0	0	10	3	0	0	0	0
Net federal tax	98	1,510	22,214	1,080	9,723	0	0	710	22,663
CPP contributions on self-employment	99	0	0	0	0	0	0	0	0
Social Benefits repayment	100	20	40	0	0	0	0	0	0
Canada workers benefit (CWB)	101	0	0	0	0	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	150	2,839	0	0	0	0	90	1,183
Total tax payable	105	1,520	25,093	1,080	10,167	0	0	710	23,845



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

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	1,300	0	990	0	0	0	550	0
Number of non-taxable returns	2	3,170	0	2,780	0	0	0	310	0
Total number of returns	3	4,470	0	3,760	0	0	0	850	0
Employment income	4	70	13,185	30	742	0	0	0	0
Commissions (from employment)	5	0	0	0	0	0	0	0	0
Other employment income	6	70	506	0	0	0	0	0	0
Old age security (OAS) pension	7	2,750	13,575	2,400	11,469	0	0	0	0
CPP or QPP benefits	8	3,130	17,085	2,570	11,926	0	0	80	327
Other pensions and superannuation	9	1,110	18,255	880	11,590	0	0	0	0
Elected split-pension amount	10	0	0	0	0	0	0	0	0
Employment insurance and other benefits	11	0	0	0	0	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	0	0	0	0	0	0	0	0
Interest and other investment income	13	10	38	0	0	0	0	0	0
Net partnership income (limited or non-active partners only)	14	10	741	0	0	0	0	40	615
Net rental income	15	0	0	0	0	0	0	0	0
Taxable capital gains	16	170	60,929	160	21,089	0	0	470	51,293
RRSP income	17	90	712	70	418	0	0	0	0
Other income	18	140	1,140	110	871	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	0	0	10	122	0	0	80	502
Net professional income	21	0	0	0	0	0	0	0	0
Net commission income	22	0	0	0	0	0	0	0	0
Net farming income	23	10	355	0	0	0	0	0	0
Net fishing income	24	0	0	0	0	0	0	0	0
Workers' compensation benefits	25	0	0	0	0	0	0	0	0
Social assistance payments	26	0	0	0	0	0	0	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	3,500	143,107	2,920	58,835	0	0	710	64,218
Registered pension plan (RPP) deduction	29	10	78	0	0	0	0	0	0
RRSP/PRPP deduction	30	0	0	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	40	12	0	0	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	0	0	0	0	0	0	0	0
Carrying charges and interest expenses	37	0	0	0	0	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	0	0	0	0	0	0	0	0
Other employment expenses	42	0	0	0	0	0	0	0	0
Clergy residence deduction	43	0	0	0	0	0	0	0	0
Other deductions	44	0	0	0	0	0	0	0	0
Federal COVID-19 benefits repayment	45	0	0	0	0	0	0	0	0
Total deductions before adjustments	46	150	2,215	90	568	0	0	20	462



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

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	20	35	0	0	0	0	0	0
Net income	48	3,480	141,145	2,910	58,407	0	0	650	63,919
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	10	60	0	0	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	20	291	0	0	0	0	0	0
Capital gains deduction	54	0	0	0	0	0	0	0	0
Northern residents deductions	55	0	0	0	0	0	0	0	0
Additional deductions	56	1,680	19,158	1,460	10,952	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	1,710	20,100	1,470	11,231	0	0	110	4,101
Taxable income assessed	59	2,640	121,411	2,110	47,529	0	0	600	59,824
Basic personal amount	60	3,270	47,077	2,780	39,934	0	0	120	1,706
Age amount	61	3,230	24,525	2,750	21,196	0	0	100	793
Spouse or common-law partner amount	62	650	7,005	0	0	0	0	0	0
Canada caregiver amount	63	10	76	0	0	0	0	0	0
Amount for an eligible dependant	64	0	0	0	0	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	0	0	0	0	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	0	0	0	0	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	80	58	50	35	0	0	0	0
Home accessibility expenses	74	0	0	0	0	0	0	0	0
Home buyers' amount	75	0	0	0	0	0	0	0	0
Digital news subscription expenses	76	0	0	0	0	0	0	0	0
Pension income amount	77	1,130	2,131	900	1,683	0	0	0	0
Disability amount	78	40	319	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	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	380	3,016	190	1,437	0	0	0	0
Medical expenses	84	180	997	100	586	0	0	0	0
Total tax credits on personal amounts	85	3,300	12,789	2,790	9,921	0	0	120	382
Allowable charitable donations and government gifts	86	0	0	30	45	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	0	0	30	12	0	0	0	0
Total federal non-refundable tax credits	89	3,310	12,859	2,800	9,933	0	0	130	496
Federal dividend tax credit	90	0	0	0	0	0	0	0	0
Minimum tax carryover	91	0	0	0	0	0	0	0	0
Basic federal tax	92	1,290	28,879	990	7,858	0	0	550	14,466



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

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	0	0	20	24	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	0	0	0	0	0	0	0	0
Net federal tax	98	1,290	37,184	990	9,966	0	0	550	19,907
CPP contributions on self-employment	99	0	0	0	0	0	0	0	0
Social Benefits repayment	100	20	35	0	0	0	0	0	0
Canada workers benefit (CWB)	101	0	0	0	0	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	0	0	20	39	0	0	0	0
Total tax payable	105	1,300	41,015	990	10,025	0	0	550	21,141



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

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	1,430	0	1,140	0	0	0	690	0
Number of non-taxable returns	2	4,190	0	3,910	0	0	0	430	0
Total number of returns	3	5,620	0	5,050	0	0	0	1,120	0
Employment income	4	40	5,946	0	0	0	0	0	0
Commissions (from employment)	5	0	0	0	0	0	0	0	0
Other employment income	6	90	114	0	0	0	0	0	0
Old age security (OAS) pension	7	3,650	18,721	3,530	17,910	0	0	0	0
CPP or QPP benefits	8	3,890	23,752	3,410	18,730	0	0	0	0
Other pensions and superannuation	9	1,480	20,232	1,150	13,855	0	0	30	340
Elected split-pension amount	10	0	0	0	0	0	0	0	0
Employment insurance and other benefits	11	0	0	0	0	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	0	0	0	0	0	0	0	0
Interest and other investment income	13	0	0	0	0	0	0	0	0
Net partnership income (limited or non-active partners only)	14	0	0	0	0	0	0	50	18
Net rental income	15	0	0	0	0	0	0	0	0
Taxable capital gains	16	180	64,736	160	47,004	0	0	0	0
RRSP income	17	110	789	80	494	0	0	0	0
Other income	18	180	932	160	655	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	0	0	0	0	0	0	0	0
Net professional income	21	0	0	0	0	0	0	0	0
Net commission income	22	0	0	0	0	0	0	0	0
Net farming income	23	0	0	0	0	0	0	0	0
Net fishing income	24	0	0	0	0	0	0	0	0
Workers' compensation benefits	25	0	0	0	0	0	0	0	0
Social assistance payments	26	0	0	0	0	0	0	0	0
Net federal supplements	27	10	90	20	191	0	0	0	0
Total income assessed	28	4,400	137,276	4,080	99,419	0	0	960	114,334
Registered pension plan (RPP) deduction	29	0	0	0	0	0	0	0	0
RRSP/PRPP deduction	30	0	0	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	30	18	0	0	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	10	659	0	0	0	0	0	0
Carrying charges and interest expenses	37	0	0	10	7	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	0	0	0	0	0	0	0	0
Other employment expenses	42	0	0	0	0	0	0	0	0
Clergy residence deduction	43	0	0	0	0	0	0	0	0
Other deductions	44	0	0	0	0	0	0	0	0
Federal COVID-19 benefits repayment	45	0	0	0	0	0	0	0	0
Total deductions before adjustments	46	180	3,839	0	0	0	0	40	1,173



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

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	0	0	0	0	0	0	0	0
Net income	48	4,370	134,078	4,060	99,164	0	0	900	113,711
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	20	118	20	207	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	10	155	0	0	0	0	0	0
Capital gains deduction	54	0	0	0	0	0	0	0	0
Northern residents deductions	55	0	0	0	0	0	0	0	0
Additional deductions	56	2,500	20,765	2,270	19,246	0	0	180	3,120
Farming/fishing losses of prior years	57	0	0	0	0	0	0	0	0
Total deductions from net income	58	2,530	21,150	2,300	19,572	0	0	210	4,505
Taxable income assessed	59	3,260	113,628	2,860	80,216	0	0	780	109,276
Basic personal amount	60	4,180	60,163	3,930	56,532	0	0	260	3,703
Age amount	61	4,140	31,823	3,900	30,280	0	0	230	1,787
Spouse or common-law partner amount	62	800	8,045	0	0	0	0	0	0
Canada caregiver amount	63	0	0	0	0	0	0	0	0
Amount for an eligible dependant	64	0	0	0	0	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	0	0	0	0	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	0	0	0	0	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	70	47	40	31	0	0	0	0
Home accessibility expenses	74	0	0	0	0	0	0	0	0
Home buyers' amount	75	0	0	0	0	0	0	0	0
Digital news subscription expenses	76	0	0	0	0	0	0	0	0
Pension income amount	77	1,500	2,762	1,150	2,087	0	0	30	62
Disability amount	78	0	0	50	461	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	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	550	4,364	180	1,217	0	0	0	0
Medical expenses	84	180	1,183	130	901	0	0	0	0
Total tax credits on personal amounts	85	4,200	16,328	3,940	13,889	0	0	260	845
Allowable charitable donations and government gifts	86	0	0	40	271	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	0	0	40	78	0	0	0	0
Total federal non-refundable tax credits	89	4,210	16,610	3,950	13,966	0	0	260	853
Federal dividend tax credit	90	0	0	0	0	0	0	0	0
Minimum tax carryover	91	0	0	0	0	0	0	0	0
Basic federal tax	92	1,430	23,707	1,140	16,382	0	0	690	28,538



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

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	0	0	0	0	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	5	0	0	0	0	50	29
Net federal tax	98	1,430	32,143	1,140	22,598	0	0	0	0
CPP contributions on self-employment	99	0	0	0	0	0	0	0	0
Social Benefits repayment	100	0	0	0	0	0	0	0	0
Canada workers benefit (CWB)	101	0	0	0	0	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	0	0	0	0	0	0	30	1,186
Total tax payable	105	1,430	32,958	1,140	22,679	0	0	690	41,605

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.