



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

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	288,140	0	278,110	0	50	0	20	0	566,320	0
Number of non-taxable returns	2	107,970	0	151,190	0	60	0	60	0	259,280	0
Total number of returns	3	396,110	0	429,310	0	100	0	80	0	825,600	0
Employment income	4	245,310	13,833,374	245,080	10,368,693	90	2,486	0	0	490,480	24,204,596
Commissions (from employment)	5	7,170	317,204	6,090	114,259	0	0	0	0	13,260	431,467
Other employment income	6	30,020	283,296	21,720	172,133	0	0	0	0	51,750	455,920
Old age security (OAS) pension	7	101,200	776,391	119,690	923,744	0	0	0	0	220,890	1,700,135
CPP or QPP benefits	8	130,410	1,127,717	153,470	1,118,222	0	0	0	0	283,880	2,245,958
Other pensions and superannuation	9	82,120	2,365,164	86,780	1,828,473	0	0	0	0	168,910	4,194,089
Elected split-pension amount	10	13,670	114,627	40,150	551,246	0	0	0	0	53,820	665,876
Employment insurance and other benefits	11	51,790	504,638	48,960	432,042	0	0	0	0	100,760	936,736
Taxable amount of dividends from taxable Canadian corporations	12	48,350	1,137,396	47,790	803,241	0	0	0	0	96,150	1,940,637
Interest and other investment income	13	64,660	132,316	72,570	122,861	0	0	0	0	137,250	255,286
Net partnership income (limited or non-active partners only)	14	240	5,805	200	1,212	0	0	0	0	440	7,018
Net rental income	15	11,890	63,666	10,710	43,051	0	0	0	0	22,610	106,774
Taxable capital gains	16	27,950	603,802	30,000	419,614	0	0	0	0	57,950	1,023,564
RRSP income	17	22,940	209,963	23,180	210,355	0	0	0	0	46,120	420,318
Other income	18	56,360	413,412	65,640	373,152	20	67	0	0	122,010	786,654
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	2,640	12,310	4,330	21,581	0	0	0	0	6,980	33,916
Net business income	20	24,780	397,543	21,280	286,072	0	0	0	0	46,070	683,614
Net professional income	21	4,540	198,985	5,490	186,152	0	0	0	0	10,040	385,169
Net commission income	22	2,200	61,643	3,420	44,381	0	0	0	0	5,620	106,024
Net farming income	23	2,640	1,559	1,180	411	0	0	0	0	3,820	1,998
Net fishing income	24	4,730	223,896	660	20,071	0	0	0	0	5,390	243,967
Workers' compensation benefits	25	12,800	167,524	6,970	84,628	0	0	0	0	19,780	252,174
Social assistance payments	26	15,450	121,522	16,980	137,474	0	0	0	0	32,430	259,069
Net federal supplements	27	35,950	162,355	51,290	264,771	0	0	0	0	87,240	427,125
Total income assessed	28	384,030	23,238,005	410,570	18,564,200	90	2,759	30	1,376	794,720	41,806,341
Registered pension plan (RPP) deduction	29	71,760	378,442	93,620	432,819	20	92	0	0	165,400	811,353
RRSP/PRPP deduction	30	71,720	605,797	63,090	409,698	0	0	0	0	134,820	1,015,530
Deduction for elected split-pension amount	31	40,120	551,273	13,760	115,128	0	0	0	0	53,880	666,450
Annual union, professional, or like dues	32	65,020	56,855	88,070	61,263	20	15	0	0	153,110	118,133
Child care expenses	33	7,910	35,975	21,250	87,772	0	0	0	0	29,170	123,764
Business investment loss	34	70	1,743	30	318	0	0	0	0	100	2,061
Moving expenses	35	2,200	19,105	2,010	14,665	0	0	0	0	4,210	33,772
Support payments made	36	1,800	29,165	100	1,244	0	0	0	0	1,900	30,409
Carrying charges and interest expenses	37	17,130	70,058	17,390	69,622	0	0	0	0	34,520	139,691
Deduction for CPP or QPP contributions on self-employment and other earnings	38	24,900	31,205	21,650	19,827	0	0	0	0	46,550	51,036
Deduction for CPP or QPP enhanced contributions on employment income	39	222,480	68,907	220,720	58,641	70	14	0	0	443,270	127,563



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Item	Item code	Total Returns Males (Number)	Total Returns Males (Thousands of Dollars)	Total Returns Females (Number)	Total Returns Females (Thousands of Dollars)	Total Returns Gender Diverse (Number)	Total Returns Gender Diverse (Thousands of Dollars)	Total Returns Unknown (Number)	Total Returns Unknown (Thousands of Dollars)	Total Returns (Number)	Total Returns (Thousands of Dollars)
Deduction for provincial parental insurance plan (PIIP) premiums on self-employment income	40	0	0	0	0	0	0	0	0	0	0
Exploration and development expenses	41	210	1,884	100	430	0	0	0	0	310	2,314
Other employment expenses	42	33,230	78,526	32,840	36,033	0	0	0	0	66,080	114,564
Clergy residence deduction	43	650	9,046	250	3,014	0	0	0	0	900	12,060
Other deductions	44	15,130	36,034	15,180	57,209	0	0	0	0	30,320	93,247
Federal COVID-19 benefits repayment	45	5,410	7,720	5,330	7,180	0	0	0	0	10,740	14,900
Total deductions before adjustments	46	286,970	1,981,835	266,170	1,375,045	70	183	0	0	553,220	3,357,129
Social benefits repayment	47	13,530	50,436	6,680	25,194	0	0	0	0	20,210	75,631
Net income	48	383,030	21,221,560	409,490	17,173,338	90	2,576	30	1,311	792,640	38,398,784
Canadian Forces personnel and police deduction	49	910	19,902	160	3,169	0	0	0	0	1,070	23,071
Security options deductions	50	1,180	14,401	290	1,634	0	0	0	0	1,470	16,036
Other payments deduction	51	61,040	451,314	73,120	486,743	0	0	0	0	134,170	938,153
Non-capital losses of other years	52	390	5,200	350	2,010	0	0	0	0	740	7,210
Net capital losses of other years	53	4,280	17,150	3,420	8,890	0	0	0	0	7,710	26,043
Capital gains deduction	54	870	156,670	550	90,153	0	0	0	0	1,420	246,824
Northern residents deductions	55	260	871	140	467	0	0	0	0	390	1,338
Additional deductions	56	1,860	12,041	2,510	13,997	0	0	0	0	4,380	26,052
Farming/fishing losses of prior years	57	160	1,820	50	476	0	0	0	0	210	2,296
Total deductions from net income	58	70,000	679,585	79,510	607,962	0	0	0	0	149,520	1,287,659
Taxable income assessed	59	373,880	20,543,719	400,490	16,567,015	90	2,524	30	1,249	774,490	37,114,507
Basic personal amount	60	396,110	5,659,124	429,300	6,150,869	100	1,456	80	1,041	825,590	11,812,490
Age amount	61	98,170	674,892	118,250	843,986	0	0	10	73	216,440	1,518,951
Spouse or common-law partner amount	62	37,990	337,545	14,080	127,618	0	0	10	152	52,080	465,388
Canada caregiver amount	63	6,390	34,646	5,310	28,336	0	0	0	0	11,700	62,982
Amount for an eligible dependant	64	4,600	61,715	26,160	358,372	0	0	0	0	30,760	420,174
Family caregiver amount for children under 18 years of age	65	2,040	5,379	2,690	7,034	0	0	0	0	4,730	12,422
CPP or QPP contributions through employment	66	231,210	464,897	232,740	396,988	80	97	0	0	464,030	861,985
CPP or QPP contributions on self-employment and other earnings	67	24,900	31,205	21,650	19,827	0	0	0	0	46,550	51,036
Employment insurance premiums	68	231,130	150,487	230,130	130,619	80	34	0	0	461,350	281,141
PIIP premiums paid	69	0	0	0	0	0	0	0	0	0	0
PIIP premiums payable on employment income	70	0	0	0	0	0	0	0	0	0	0
PIIP premiums payable on self-employment income	71	0	0	0	0	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	5,300	15,892	1,070	3,207	0	0	0	0	6,370	19,099
Canada employment amount	73	257,560	319,875	253,170	315,970	90	113	10	13	510,830	635,970
Home accessibility expenses	74	430	2,872	370	2,080	0	0	0	0	800	4,952



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Item	Item code	Total Returns Males (Number)	Total Returns Males (Thousands of Dollars)	Total Returns Females (Number)	Total Returns Females (Thousands of Dollars)	Total Returns Gender Diverse (Number)	Total Returns Gender Diverse (Thousands of Dollars)	Total Returns Unknown (Number)	Total Returns Unknown (Thousands of Dollars)	Total Returns (Number)	Total Returns (Thousands of Dollars)
Home buyers' amount	75	2,970	25,506	2,420	19,790	0	0	0	0	5,390	45,301
Digital news subscription expenses	76	5,830	1,603	4,360	1,128	0	0	0	0	10,190	2,731
Pension income amount	77	89,180	173,034	108,310	209,553	0	0	0	0	197,500	382,605
Disability amount	78	26,190	232,503	25,380	225,011	0	0	0	0	51,580	457,585
Disability amount transferred from a dependant	79	5,070	60,873	6,890	85,304	0	0	0	0	11,960	146,204
Interest paid on student loans	80	2,750	893	4,980	1,730	0	0	0	0	7,720	2,623
Tuition, education, and textbook amounts	81	20,450	149,963	28,180	188,810	20	108	0	0	48,650	338,881
Tuition, education, and textbook amounts transferred from a child	82	6,500	33,221	5,420	26,093	0	0	0	0	11,920	59,313
Amounts transferred from spouse or common-law partner	83	28,480	172,779	19,430	115,261	0	0	0	0	47,910	288,090
Medical expenses	84	67,080	182,531	103,770	282,973	20	19	0	0	170,870	465,536
Total tax credits on personal amounts	85	396,110	1,317,652	429,300	1,430,440	100	308	80	212	825,600	2,748,611
Allowable charitable donations and government gifts	86	60,810	130,483	63,960	102,383	0	0	0	0	124,780	232,868
Eligible cultural and ecological gifts	87	80	721	120	232	0	0	0	0	200	953
Total tax credit on donations and gifts	88	60,470	38,147	63,670	29,148	0	0	0	0	124,150	67,296
Total federal non-refundable tax credits	89	396,110	1,355,799	429,300	1,459,588	100	308	80	213	825,600	2,815,908
Federal dividend tax credit	90	43,550	123,533	40,970	87,959	0	0	0	0	84,520	211,492
Minimum tax carryover	91	950	3,778	680	2,391	0	0	0	0	1,630	6,169
Basic federal tax	92	266,130	2,443,526	250,160	1,518,180	40	174	10	209	516,340	3,962,089
Federal foreign tax credit	93	17,820	21,243	17,950	9,310	0	0	0	0	35,780	30,686
Federal political contribution tax credit	94	2,660	509	1,770	316	0	0	0	0	4,420	825
Investment tax credit	95	770	2,061	160	199	0	0	0	0	930	2,261
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0	0	0	0	0
Alternative minimum tax payable	97	800	8,405	640	5,223	0	0	0	0	1,440	13,627
Net federal tax	98	265,800	2,421,297	250,160	1,509,390	40	175	10	76	516,010	3,930,937
CPP contributions on self-employment	99	21,130	55,038	17,900	34,961	0	0	0	0	39,030	90,005
Social Benefits repayment	100	13,530	50,436	6,680	25,194	0	0	0	0	20,210	75,631
Canada workers benefit (CWB)	101	39,240	43,618	46,030	56,382	20	29	0	0	85,290	100,036
Canada Training Credit (CTC)	102	4,530	1,662	8,510	3,165	0	0	0	0	13,040	4,828
Eligible educator school supply tax credit	103	450	62	1,790	249	0	0	0	0	2,240	310
Net provincial or territorial tax	104	282,910	2,108,129	272,010	1,393,190	40	166	10	152	554,980	3,501,637
Total tax payable	105	288,140	4,634,934	278,110	2,962,894	50	344	20	231	566,320	7,598,403



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

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	3,770	0	2,550	0	0	0	0	0
Number of non-taxable returns	2	10,750	0	11,910	0	10	0	0	0
Total number of returns	3	14,520	0	14,460	0	20	0	0	0
Employment income	4	12,770	136,509	12,960	110,970	10	96	0	0
Commissions (from employment)	5	0	0	0	0	0	0	0	0
Other employment income	6	230	962	320	987	0	0	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	870	2,714	970	3,092	0	0	0	0
Other pensions and superannuation	9	70	216	70	214	0	0	0	0
Elected split-pension amount	10	0	0	0	0	0	0	0	0
Employment insurance and other benefits	11	730	5,574	420	2,541	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	200	834	180	1,056	0	0	0	0
Interest and other investment income	13	410	366	400	251	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	160	11,302	140	8,368	0	0	0	0
RRSP income	17	0	0	0	0	0	0	0	0
Other income	18	2,190	11,012	2,550	12,367	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	380	1,192	490	1,800	0	0	0	0
Net business income	20	0	0	140	582	0	0	0	0
Net professional income	21	40	191	30	83	0	0	0	0
Net commission income	22	20	49	20	56	0	0	0	0
Net farming income	23	0	0	0	0	0	0	0	0
Net fishing income	24	120	2,176	0	0	0	0	0	0
Workers' compensation benefits	25	40	102	30	55	0	0	0	0
Social assistance payments	26	120	524	140	703	0	0	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	13,530	175,405	13,600	143,632	10	100	0	0
Registered pension plan (RPP) deduction	29	230	278	140	139	0	0	0	0
RRSP/PRPP deduction	30	100	148	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	630	170	520	82	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	70	63	0	0	0	0
Support payments made	36	0	0	0	0	0	0	0	0
Carrying charges and interest expenses	37	40	36	30	31	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	38	180	117	100	26	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	39	6,330	489	6,240	325	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	100	108	30	24	0	0	0	0
Clergy residence deduction	43	0	0	0	0	0	0	0	0
Other deductions	44	90	315	90	151	0	0	0	0
Federal COVID-19 benefits repayment	45	20	31	40	53	0	0	0	0
Total deductions before adjustments	46	6,620	1,734	6,470	973	0	0	0	0



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Social benefits repayment	47	0	0	0	0	0	0	0	0
Net income	48	13,530	173,648	13,580	142,686	10	100	0	0
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0	0	0
Security options deductions	50	0	0	0	0	0	0	0	0
Other payments deduction	51	160	626	180	759	0	0	0	0
Non-capital losses of other years	52	0	0	0	0	0	0	0	0
Net capital losses of other years	53	0	0	0	0	0	0	0	0
Capital gains deduction	54	30	10,658	30	7,681	0	0	0	0
Northern residents deductions	55	0	0	0	0	0	0	0	0
Additional deductions	56	0	0	0	0	0	0	0	0
Farming/fishing losses of prior years	57	0	0	0	0	0	0	0	0
Total deductions from net income	58	210	11,326	210	8,505	0	0	0	0
Taxable income assessed	59	13,450	162,323	13,510	134,181	10	100	0	0
Basic personal amount	60	14,520	208,788	14,460	207,929	20	230	0	0
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	10	127	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	100	1,388	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	7,500	3,736	7,470	2,549	0	0	0	0
CPP or QPP contributions on self-employment and other earnings	67	180	117	100	26	0	0	0	0
Employment insurance premiums	68	11,560	2,119	11,650	1,715	10	1	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	100	288	30	75	0	0	0	0
Canada employment amount	73	12,770	16,063	12,960	16,247	10	15	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	20	7	20	5	0	0	0	0
Pension income amount	77	70	103	70	100	0	0	0	0
Disability amount	78	450	4,648	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	10	1	0	0	0	0	0	0
Tuition, education, and textbook amounts	81	1,220	4,480	1,140	4,243	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	230	187	0	0	0	0	0	0
Total tax credits on personal amounts	85	14,520	36,106	14,460	36,028	20	39	0	0
Allowable charitable donations and government gifts	86	120	30	90	24	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	8	90	6	0	0	0	0
Total federal non-refundable tax credits	89	14,520	36,114	14,460	36,034	20	39	0	0
Federal dividend tax credit	90	100	78	90	88	0	0	0	0
Minimum tax carryover	91	0	0	0	0	0	0	0	0
Basic federal tax	92	2,560	5,142	1,370	1,796	0	0	0	0



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Federal foreign tax credit	93	0	0	20	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	30	794	20	571	0	0	0	0
Net federal tax	98	2,550	5,107	1,360	1,796	0	0	0	0
CPP contributions on self-employment	99	160	206	80	45	0	0	0	0
Social Benefits repayment	100	0	0	0	0	0	0	0	0
Canada workers benefit (CWB)	101	1,440	1,631	1,110	1,338	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	3,700	4,732	2,490	1,787	0	0	0	0
Total tax payable	105	3,770	10,073	2,550	3,629	0	0	0	0



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

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	15,450	0	11,360	0	0	0	0	0
Number of non-taxable returns	2	13,660	0	16,470	0	20	0	0	0
Total number of returns	3	29,110	0	27,830	0	30	0	0	0
Employment income	4	25,160	679,359	24,200	521,344	20	257	0	0
Commissions (from employment)	5	630	4,785	750	3,329	0	0	0	0
Other employment income	6	1,060	2,976	1,190	3,807	0	0	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	540	1,570	820	2,530	0	0	0	0
Other pensions and superannuation	9	60	266	60	179	0	0	0	0
Elected split-pension amount	10	0	0	0	0	0	0	0	0
Employment insurance and other benefits	11	5,050	39,455	3,890	27,509	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	900	2,696	620	2,294	0	0	0	0
Interest and other investment income	13	2,170	640	2,160	671	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	60	261	0	0	0	0
Taxable capital gains	16	620	5,713	350	4,524	0	0	0	0
RRSP income	17	0	0	0	0	0	0	0	0
Other income	18	4,600	16,718	5,250	19,473	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	990	3,352	1,580	6,344	0	0	0	0
Net business income	20	1,290	8,608	800	5,405	0	0	0	0
Net professional income	21	190	973	190	1,286	0	0	0	0
Net commission income	22	170	774	140	609	0	0	0	0
Net farming income	23	0	0	10	71	0	0	0	0
Net fishing income	24	220	6,770	30	480	0	0	0	0
Workers' compensation benefits	25	260	806	190	423	0	0	0	0
Social assistance payments	26	1,080	6,924	1,240	9,038	0	0	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	26,850	783,000	25,900	609,795	20	308	0	0
Registered pension plan (RPP) deduction	29	2,860	6,888	3,280	7,794	0	0	0	0
RRSP/PRPP deduction	30	1,930	5,894	1,330	3,151	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	3,570	1,822	4,930	2,074	0	0	0	0
Child care expenses	33	30	76	330	735	0	0	0	0
Business investment loss	34	0	0	0	0	0	0	0	0
Moving expenses	35	370	552	350	464	0	0	0	0
Support payments made	36	0	0	0	0	0	0	0	0
Carrying charges and interest expenses	37	140	105	130	105	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	38	1,530	855	950	409	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	39	23,520	4,270	22,310	3,199	20	1	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	1,540	2,798	1,130	881	0	0	0	0
Clergy residence deduction	43	0	0	0	0	0	0	0	0
Other deductions	44	1,050	1,336	1,080	1,237	0	0	0	0
Federal COVID-19 benefits repayment	45	520	707	520	642	0	0	0	0
Total deductions before adjustments	46	24,150	25,352	23,000	20,719	0	0	0	0



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

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	26,830	757,425	25,870	589,239	20	302	0	0
Canadian Forces personnel and police deduction	49	80	1,452	20	266	0	0	0	0
Security options deductions	50	40	18	10	4	0	0	0	0
Other payments deduction	51	1,340	7,730	1,420	9,461	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	50	9	20	4	0	0	0	0
Capital gains deduction	54	20	4,733	20	2,946	0	0	0	0
Northern residents deductions	55	10	42	0	0	0	0	0	0
Additional deductions	56	10	8	10	32	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	1,550	13,998	1,510	12,738	0	0	0	0
Taxable income assessed	59	26,240	743,435	25,220	576,535	20	302	0	0
Basic personal amount	60	29,110	416,402	27,830	398,801	30	351	0	0
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	390	3,907	320	3,540	0	0	0	0
Canada caregiver amount	63	20	100	0	0	0	0	0	0
Amount for an eligible dependant	64	50	657	1,110	15,851	0	0	0	0
Family caregiver amount for children under 18 years of age	65	0	0	30	66	0	0	0	0
CPP or QPP contributions through employment	66	24,920	29,714	23,950	22,458	20	10	0	0
CPP or QPP contributions on self-employment and other earnings	67	1,530	855	950	409	0	0	0	0
Employment insurance premiums	68	24,340	10,307	23,210	8,027	20	4	0	0
PPIP premiums paid	69	0	0	0	0	0	0	0	0
PPIP premiums payable on employment income	70	0	0	0	0	0	0	0	0
PPIP premiums payable on self-employment income	71	0	0	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	270	807	80	231	0	0	0	0
Canada employment amount	73	25,190	32,021	24,200	30,672	20	27	0	0
Home accessibility expenses	74	0	0	0	0	0	0	0	0
Home buyers' amount	75	220	1,942	180	1,509	0	0	0	0
Digital news subscription expenses	76	120	33	70	22	0	0	0	0
Pension income amount	77	60	88	60	83	0	0	0	0
Disability amount	78	860	7,548	650	5,714	0	0	0	0
Disability amount transferred from a dependant	79	0	0	50	718	0	0	0	0
Interest paid on student loans	80	410	84	540	118	0	0	0	0
Tuition, education, and textbook amounts	81	7,450	55,274	8,670	61,981	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	1,090	994	0	0	0	0	0	0
Total tax credits on personal amounts	85	29,110	84,148	27,830	82,834	30	66	0	0
Allowable charitable donations and government gifts	86	830	490	860	360	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	770	131	820	92	0	0	0	0
Total federal non-refundable tax credits	89	29,110	84,279	27,830	82,926	30	66	0	0
Federal dividend tax credit	90	830	232	500	179	0	0	0	0
Minimum tax carryover	91	0	0	0	0	0	0	0	0
Basic federal tax	92	13,940	46,866	9,580	24,112	0	0	0	0



Individual Income Tax Returns Statistics (2022 Tax Year)

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

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	0	0	130	30	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	329	10	204	0	0	0	0
Net federal tax	98	13,930	46,778	9,550	24,141	0	0	0	0
CPP contributions on self-employment	99	1,310	1,499	780	715	0	0	0	0
Social Benefits repayment	100	0	0	0	0	0	0	0	0
Canada workers benefit (CWB)	101	7,660	8,047	6,940	7,886	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	40	5	0	0	0	0
Net provincial or territorial tax	104	14,990	44,124	10,900	23,760	0	0	0	0
Total tax payable	105	15,450	92,877	11,360	48,623	0	0	0	0



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

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	23,520	0	20,880	0	20	0	0	0
Number of non-taxable returns	2	8,190	0	10,930	0	10	0	10	0
Total number of returns	3	31,710	0	31,800	0	30	0	10	0
Employment income	4	27,690	1,212,082	26,730	997,475	20	1,008	0	0
Commissions (from employment)	5	870	13,790	840	10,044	0	0	0	0
Other employment income	6	1,650	6,105	1,580	6,284	0	0	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	60	308	130	629	0	0	0	0
Other pensions and superannuation	9	20	146	20	95	0	0	0	0
Elected split-pension amount	10	0	0	0	0	0	0	0	0
Employment insurance and other benefits	11	5,900	49,341	6,290	59,419	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	1,680	12,284	1,130	4,337	0	0	0	0
Interest and other investment income	13	3,090	1,122	3,020	1,399	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	450	1,179	380	904	0	0	0	0
Taxable capital gains	16	920	7,291	560	6,629	0	0	0	0
RRSP income	17	890	3,059	600	1,381	0	0	0	0
Other income	18	4,060	12,194	4,300	13,123	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	520	2,501	850	4,444	0	0	0	0
Net business income	20	2,080	22,947	1,490	16,634	0	0	0	0
Net professional income	21	340	6,066	500	10,173	0	0	0	0
Net commission income	22	220	3,286	280	2,967	0	0	0	0
Net farming income	23	50	-55	40	7	0	0	0	0
Net fishing income	24	320	12,811	40	1,283	0	0	0	0
Workers' compensation benefits	25	390	2,394	310	1,577	0	0	0	0
Social assistance payments	26	1,370	9,583	1,700	14,000	0	0	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	30,060	1,378,459	29,460	1,152,966	20	1,042	0	0
Registered pension plan (RPP) deduction	29	6,500	23,395	8,900	30,807	0	0	0	0
RRSP/PRPP deduction	30	5,290	23,777	4,780	16,686	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	5,950	4,478	9,210	6,101	0	0	0	0
Child care expenses	33	270	986	1,960	6,007	0	0	0	0
Business investment loss	34	0	0	0	0	0	0	0	0
Moving expenses	35	400	1,183	390	968	0	0	0	0
Support payments made	36	0	0	0	0	0	0	0	0
Carrying charges and interest expenses	37	250	320	220	277	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	38	2,400	2,099	1,860	1,458	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	39	26,570	7,435	25,190	6,262	20	6	0	0
Deduction for provincial parental insurance plan (PIIP) premiums on self-employment income	40	0	0	0	0	0	0	0	0
Exploration and development expenses	41	0	0	0	0	0	0	0	0
Other employment expenses	42	3,810	6,046	3,640	3,058	0	0	0	0
Clergy residence deduction	43	30	269	10	101	0	0	0	0
Other deductions	44	1,490	1,735	1,640	1,710	0	0	0	0
Federal COVID-19 benefits repayment	45	620	830	700	891	0	0	0	0
Total deductions before adjustments	46	27,770	72,619	26,610	74,336	20	66	0	0



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

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	450	1,152	0	0	0	0	0	0
Net income	48	30,010	1,305,375	29,390	1,078,927	20	977	0	0
Canadian Forces personnel and police deduction	49	170	3,243	50	919	0	0	0	0
Security options deductions	50	90	49	30	21	0	0	0	0
Other payments deduction	51	1,750	11,977	2,010	15,577	0	0	0	0
Non-capital losses of other years	52	20	157	10	31	0	0	0	0
Net capital losses of other years	53	120	63	40	15	0	0	0	0
Capital gains deduction	54	30	4,534	20	3,761	0	0	0	0
Northern residents deductions	55	30	96	20	83	0	0	0	0
Additional deductions	56	20	195	10	55	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	2,210	20,328	2,180	20,466	0	0	0	0
Taxable income assessed	59	29,270	1,285,071	28,540	1,058,490	20	969	0	0
Basic personal amount	60	31,710	450,858	31,800	452,805	30	360	0	0
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	1,730	18,217	1,070	10,871	0	0	0	0
Canada caregiver amount	63	30	162	0	0	0	0	0	0
Amount for an eligible dependant	64	230	3,115	3,010	42,997	0	0	0	0
Family caregiver amount for children under 18 years of age	65	40	113	170	423	0	0	0	0
CPP or QPP contributions through employment	66	27,500	50,349	26,550	42,603	20	40	0	0
CPP or QPP contributions on self-employment and other earnings	67	2,400	2,099	1,860	1,458	0	0	0	0
Employment insurance premiums	68	27,070	16,700	25,850	14,265	20	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	390	1,170	100	303	0	0	0	0
Canada employment amount	73	27,720	35,386	26,810	34,026	20	28	0	0
Home accessibility expenses	74	0	0	0	0	0	0	0	0
Home buyers' amount	75	710	6,074	660	5,262	0	0	0	0
Digital news subscription expenses	76	190	52	210	52	0	0	0	0
Pension income amount	77	0	0	20	32	0	0	0	0
Disability amount	78	880	7,768	730	6,434	0	0	0	0
Disability amount transferred from a dependant	79	70	886	300	4,190	0	0	0	0
Interest paid on student loans	80	850	241	1,450	457	0	0	0	0
Tuition, education, and textbook amounts	81	5,550	53,673	7,060	63,438	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	1,324	160	664	0	0	0	0
Medical expenses	84	1,870	2,206	3,790	4,579	0	0	0	0
Total tax credits on personal amounts	85	31,710	97,497	31,800	102,708	30	78	0	0
Allowable charitable donations and government gifts	86	1,800	1,248	2,130	1,226	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	1,760	331	0	0	0	0	0	0
Total federal non-refundable tax credits	89	31,710	97,828	31,800	103,028	30	78	0	0
Federal dividend tax credit	90	1,680	1,157	1,100	423	0	0	0	0
Minimum tax carryover	91	30	137	30	144	0	0	0	0
Basic federal tax	92	21,830	121,412	18,660	83,105	10	90	0	0



Individual Income Tax Returns Statistics (2022 Tax Year)

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

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	660	282	410	107	0	0	0	0
Federal political contribution tax credit	94	50	5	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	300	10	269	0	0	0	0
Net federal tax	98	21,840	121,174	18,680	83,147	10	90	0	0
CPP contributions on self-employment	99	2,090	3,693	1,570	2,566	0	0	0	0
Social Benefits repayment	100	450	1,152	0	0	0	0	0	0
Canada workers benefit (CWB)	101	6,430	6,789	6,900	8,442	0	0	0	0
Canada Training Credit (CTC)	102	1,300	423	2,190	724	0	0	0	0
Eligible educator school supply tax credit	103	30	3	200	27	0	0	0	0
Net provincial or territorial tax	104	22,930	111,978	20,240	79,052	20	82	0	0
Total tax payable	105	23,520	238,000	20,880	164,835	20	172	0	0



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

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	25,670	0	23,820	0	10	0	0	0
Number of non-taxable returns	2	5,830	0	9,660	0	10	0	0	0
Total number of returns	3	31,500	0	33,480	0	20	0	0	0
Employment income	4	26,990	1,500,979	27,050	1,148,998	10	238	0	0
Commissions (from employment)	5	820	21,748	850	12,928	0	0	0	0
Other employment income	6	1,920	12,248	1,510	9,562	0	0	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	100	974	170	1,368	0	0	0	0
Other pensions and superannuation	9	70	702	30	254	0	0	0	0
Elected split-pension amount	10	0	0	0	0	0	0	0	0
Employment insurance and other benefits	11	6,150	53,537	8,120	87,109	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	2,140	29,538	1,460	17,773	0	0	0	0
Interest and other investment income	13	3,310	2,217	3,230	1,780	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	850	3,008	750	2,550	0	0	0	0
Taxable capital gains	16	1,060	13,187	720	6,739	0	0	0	0
RRSP income	17	1,950	6,260	1,500	4,032	0	0	0	0
Other income	18	3,670	13,918	4,370	14,456	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	290	2,023	520	3,624	0	0	0	0
Net business income	20	2,210	36,451	2,230	31,068	0	0	0	0
Net professional income	21	520	25,273	790	30,882	0	0	0	0
Net commission income	22	200	4,191	410	3,207	0	0	0	0
Net farming income	23	110	157	80	24	0	0	0	0
Net fishing income	24	370	15,806	50	1,223	0	0	0	0
Workers' compensation benefits	25	430	3,503	350	2,657	0	0	0	0
Social assistance payments	26	1,480	11,193	1,880	16,176	0	0	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	30,120	1,757,002	30,840	1,397,248	20	333	0	0
Registered pension plan (RPP) deduction	29	8,050	37,768	11,030	43,973	0	0	0	0
RRSP/PRPP deduction	30	7,450	42,766	6,900	28,322	0	0	0	0
Deduction for elected split-pension amount	31	20	111	0	0	0	0	0	0
Annual union, professional, or like dues	32	6,880	6,247	10,560	7,642	0	0	0	0
Child care expenses	33	1,180	5,451	5,090	21,769	0	0	0	0
Business investment loss	34	0	0	0	0	0	0	0	0
Moving expenses	35	390	2,700	320	2,095	0	0	0	0
Support payments made	36	0	0	0	0	0	0	0	0
Carrying charges and interest expenses	37	380	841	280	629	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	38	2,630	3,081	2,700	2,626	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	39	26,140	8,444	25,540	6,954	10	1	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	4,460	7,413	4,490	4,092	0	0	0	0
Clergy residence deduction	43	50	571	20	185	0	0	0	0
Other deductions	44	1,580	1,859	1,530	1,707	0	0	0	0
Federal COVID-19 benefits repayment	45	600	843	610	781	0	0	0	0
Total deductions before adjustments	46	27,810	118,412	27,710	120,813	10	11	0	0



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

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	570	1,497	50	97	0	0	0	0
Net income	48	30,050	1,638,881	30,730	1,277,167	20	322	0	0
Canadian Forces personnel and police deduction	49	220	4,716	30	632	0	0	0	0
Security options deductions	50	120	765	20	15	0	0	0	0
Other payments deduction	51	1,900	14,696	2,220	18,833	0	0	0	0
Non-capital losses of other years	52	20	141	20	76	0	0	0	0
Net capital losses of other years	53	140	249	0	0	0	0	0	0
Capital gains deduction	54	20	4,248	10	1,637	0	0	0	0
Northern residents deductions	55	40	147	0	0	0	0	0	0
Additional deductions	56	0	0	20	105	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	2,490	25,330	2,410	21,423	0	0	0	0
Taxable income assessed	59	29,190	1,613,588	29,770	1,255,822	10	301	0	0
Basic personal amount	60	31,500	446,599	33,470	476,009	20	206	0	0
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	3,580	37,942	1,500	15,420	0	0	0	0
Canada caregiver amount	63	90	432	80	387	0	0	0	0
Amount for an eligible dependant	64	560	7,887	4,430	63,149	0	0	0	0
Family caregiver amount for children under 18 years of age	65	170	435	410	1,084	0	0	0	0
CPP or QPP contributions through employment	66	26,820	56,794	26,800	47,167	10	11	0	0
CPP or QPP contributions on self-employment and other earnings	67	2,630	3,081	2,700	2,626	0	0	0	0
Employment insurance premiums	68	26,280	18,309	25,950	15,383	10	4	0	0
PPIP premiums paid	69	0	0	0	0	0	0	0	0
PPIP premiums payable on employment income	70	0	0	0	0	0	0	0	0
PPIP premiums payable on self-employment income	71	0	0	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	460	1,374	120	357	0	0	0	0
Canada employment amount	73	27,150	34,670	27,210	34,495	10	17	0	0
Home accessibility expenses	74	0	0	0	0	0	0	0	0
Home buyers' amount	75	780	6,599	590	4,701	0	0	0	0
Digital news subscription expenses	76	290	76	280	63	0	0	0	0
Pension income amount	77	70	129	90	155	0	0	0	0
Disability amount	78	900	7,960	830	7,308	0	0	0	0
Disability amount transferred from a dependant	79	260	3,712	710	10,365	0	0	0	0
Interest paid on student loans	80	710	245	1,400	470	0	0	0	0
Tuition, education, and textbook amounts	81	2,530	19,137	4,020	27,421	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	440	1,763	200	861	0	0	0	0
Medical expenses	84	2,630	3,812	5,640	8,120	0	0	0	0
Total tax credits on personal amounts	85	31,500	97,550	33,470	107,258	20	42	0	0
Allowable charitable donations and government gifts	86	2,750	2,487	0	0	0	0	0	0
Eligible cultural and ecological gifts	87	0	0	0	0	0	0	0	0
Total tax credit on donations and gifts	88	2,700	672	0	0	0	0	0	0
Total federal non-refundable tax credits	89	31,500	98,222	33,470	107,727	20	42	0	0
Federal dividend tax credit	90	2,120	2,820	1,380	1,750	0	0	0	0
Minimum tax carryover	91	30	143	30	114	0	0	0	0
Basic federal tax	92	24,350	185,605	21,540	116,547	0	0	0	0



Individual Income Tax Returns Statistics (2022 Tax Year)

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

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	770	482	450	214	0	0	0	0
Federal political contribution tax credit	94	100	12	50	6	0	0	0	0
Investment tax credit	95	40	83	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	274	10	105	0	0	0	0
Net federal tax	98	24,350	185,120	21,600	116,494	0	0	0	0
CPP contributions on self-employment	99	2,190	5,428	2,230	4,630	0	0	0	0
Social Benefits repayment	100	570	1,497	50	97	0	0	0	0
Canada workers benefit (CWB)	101	4,910	5,440	6,110	8,257	0	0	0	0
Canada Training Credit (CTC)	102	1,230	461	2,160	824	0	0	0	0
Eligible educator school supply tax credit	103	50	7	250	34	0	0	0	0
Net provincial or territorial tax	104	25,140	164,889	23,020	107,016	0	0	0	0
Total tax payable	105	25,670	356,940	23,820	228,273	0	0	0	0



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

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	25,090	0	23,460	0	10	0	0	0
Number of non-taxable returns	2	4,790	0	8,210	0	0	0	10	0
Total number of returns	3	29,870	0	31,670	0	10	0	10	0
Employment income	4	25,120	1,631,867	25,250	1,230,111	10	429	0	0
Commissions (from employment)	5	840	36,156	670	11,363	0	0	0	0
Other employment income	6	2,010	21,117	1,510	12,468	0	0	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	200	2,036	370	3,309	0	0	0	0
Other pensions and superannuation	9	180	3,191	80	1,079	0	0	0	0
Elected split-pension amount	10	20	80	150	1,339	0	0	0	0
Employment insurance and other benefits	11	5,120	47,432	6,200	62,922	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	2,520	59,570	1,800	35,394	0	0	0	0
Interest and other investment income	13	3,300	2,674	3,310	2,008	0	0	0	0
Net partnership income (limited or non-active partners only)	14	0	0	0	0	0	0	0	0
Net rental income	15	1,180	3,907	1,030	2,816	0	0	0	0
Taxable capital gains	16	1,230	21,586	840	10,842	0	0	0	0
RRSP income	17	2,630	10,100	2,180	6,345	0	0	0	0
Other income	18	3,330	16,368	4,030	15,560	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	190	1,583	350	2,303	0	0	0	0
Net business income	20	2,330	41,838	2,410	34,315	0	0	0	0
Net professional income	21	500	28,131	770	34,516	0	0	0	0
Net commission income	22	210	5,797	500	4,610	0	0	0	0
Net farming income	23	140	-307	90	-72	0	0	0	0
Net fishing income	24	320	14,027	60	2,062	0	0	0	0
Workers' compensation benefits	25	540	6,998	380	3,759	0	0	0	0
Social assistance payments	26	1,430	11,728	1,600	14,339	0	0	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	28,740	1,966,028	29,190	1,492,132	10	489	0	0
Registered pension plan (RPP) deduction	29	8,890	49,203	11,590	55,281	0	0	0	0
RRSP/PRPP deduction	30	8,220	57,289	7,410	34,878	0	0	0	0
Deduction for elected split-pension amount	31	80	618	0	0	0	0	0	0
Annual union, professional, or like dues	32	6,990	6,851	10,360	7,853	0	0	0	0
Child care expenses	33	2,130	11,383	6,250	30,473	0	0	0	0
Business investment loss	34	0	0	0	0	0	0	0	0
Moving expenses	35	290	3,461	230	2,264	0	0	0	0
Support payments made	36	70	413	0	0	0	0	0	0
Carrying charges and interest expenses	37	510	1,248	390	1,093	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	38	2,590	3,313	2,800	2,801	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	39	24,410	8,433	23,980	7,151	10	3	0	0
Deduction for provincial parental insurance plan (PIIP) premiums on self-employment income	40	0	0	0	0	0	0	0	0
Exploration and development expenses	41	0	0	0	0	0	0	0	0
Other employment expenses	42	4,610	7,907	4,520	4,186	0	0	0	0
Clergy residence deduction	43	50	582	20	173	0	0	0	0
Other deductions	44	1,330	1,788	1,310	1,606	0	0	0	0
Federal COVID-19 benefits repayment	45	500	720	500	638	0	0	0	0
Total deductions before adjustments	46	26,300	153,343	26,230	148,609	10	46	0	0



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

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	520	1,388	40	83	0	0	0	0
Net income	48	28,630	1,813,037	29,020	1,344,566	10	442	0	0
Canadian Forces personnel and police deduction	49	170	3,964	30	572	0	0	0	0
Security options deductions	50	0	0	30	36	0	0	0	0
Other payments deduction	51	1,960	18,728	1,970	18,098	0	0	0	0
Non-capital losses of other years	52	30	256	30	88	0	0	0	0
Net capital losses of other years	53	150	182	80	233	0	0	0	0
Capital gains deduction	54	30	4,923	20	2,990	0	0	0	0
Northern residents deductions	55	30	100	20	54	0	0	0	0
Additional deductions	56	20	329	20	609	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	2,540	29,106	2,190	22,699	0	0	0	0
Taxable income assessed	59	27,710	1,784,037	28,180	1,321,974	10	437	0	0
Basic personal amount	60	29,870	423,127	31,670	451,280	10	158	10	134
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	4,160	44,821	1,510	15,483	0	0	0	0
Canada caregiver amount	63	130	664	120	641	0	0	0	0
Amount for an eligible dependant	64	800	11,040	5,020	70,957	0	0	0	0
Family caregiver amount for children under 18 years of age	65	360	954	620	1,646	0	0	0	0
CPP or QPP contributions through employment	66	24,960	56,549	24,990	48,198	10	17	0	0
CPP or QPP contributions on self-employment and other earnings	67	2,590	3,313	2,800	2,801	0	0	0	0
Employment insurance premiums	68	24,210	17,867	24,130	15,484	10	6	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	450	1,338	140	423	0	0	0	0
Canada employment amount	73	25,370	32,421	25,450	32,289	0	0	0	0
Home accessibility expenses	74	0	0	10	44	0	0	0	0
Home buyers' amount	75	540	4,584	400	3,267	0	0	0	0
Digital news subscription expenses	76	340	82	300	71	0	0	0	0
Pension income amount	77	190	363	220	427	0	0	0	0
Disability amount	78	890	7,820	810	7,160	0	0	0	0
Disability amount transferred from a dependant	79	530	7,800	1,000	14,459	0	0	0	0
Interest paid on student loans	80	430	146	820	229	0	0	0	0
Tuition, education, and textbook amounts	81	1,430	8,477	2,560	13,327	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	30	116	50	172	0	0	0	0
Amounts transferred from spouse or common-law partner	83	480	2,016	220	1,107	0	0	0	0
Medical expenses	84	3,100	5,034	6,380	10,729	0	0	0	0
Total tax credits on personal amounts	85	29,870	94,178	31,670	103,444	10	45	10	27
Allowable charitable donations and government gifts	86	3,620	3,975	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	3,580	1,089	0	0	0	0	0	0
Total federal non-refundable tax credits	89	29,870	95,267	31,670	104,147	10	45	10	27
Federal dividend tax credit	90	2,500	5,610	1,700	3,406	0	0	0	0
Minimum tax carryover	91	40	198	30	150	0	0	0	0
Basic federal tax	92	23,840	229,131	21,120	133,357	0	0	0	0



Individual Income Tax Returns Statistics (2022 Tax Year)

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

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	890	1,065	500	171	0	0	0	0
Federal political contribution tax credit	94	120	17	70	7	0	0	0	0
Investment tax credit	95	40	157	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	30	267	20	138	0	0	0	0
Net federal tax	98	23,830	227,966	21,210	133,362	0	0	0	0
CPP contributions on self-employment	99	2,110	5,842	2,290	4,939	0	0	0	0
Social Benefits repayment	100	520	1,388	40	83	0	0	0	0
Canada workers benefit (CWB)	101	3,600	4,306	5,060	7,123	0	0	0	0
Canada Training Credit (CTC)	102	770	302	1,430	542	0	0	0	0
Eligible educator school supply tax credit	103	70	9	290	41	0	0	0	0
Net provincial or territorial tax	104	24,570	197,444	22,630	121,132	0	0	0	0
Total tax payable	105	25,090	432,644	23,460	259,566	0	0	0	0



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

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	23,540	0	23,610	0	10	0	10	0
Number of non-taxable returns	2	4,260	0	7,030	0	0	0	20	0
Total number of returns	3	27,790	0	30,640	0	10	0	30	0
Employment income	4	22,680	1,619,219	24,450	1,317,188	0	0	0	0
Commissions (from employment)	5	750	33,713	600	14,479	0	0	0	0
Other employment income	6	2,070	28,809	1,590	17,594	0	0	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	420	4,543	830	7,935	0	0	0	0
Other pensions and superannuation	9	350	8,282	170	2,937	0	0	0	0
Elected split-pension amount	10	40	310	290	2,915	0	0	0	0
Employment insurance and other benefits	11	4,190	41,099	4,400	36,857	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	2,640	80,055	2,240	56,438	0	0	0	0
Interest and other investment income	13	3,130	4,200	3,240	3,005	0	0	0	0
Net partnership income (limited or non-active partners only)	14	0	0	0	0	0	0	0	0
Net rental income	15	1,140	3,426	1,100	3,564	0	0	0	0
Taxable capital gains	16	1,260	34,286	1,080	25,939	0	0	0	0
RRSP income	17	2,650	12,818	2,430	8,677	0	0	0	0
Other income	18	2,980	17,872	3,650	16,822	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	90	683	240	1,530	0	0	0	0
Net business income	20	2,330	44,555	2,390	34,029	0	0	0	0
Net professional income	21	450	25,175	650	27,511	0	0	0	0
Net commission income	22	220	6,025	520	5,668	0	0	0	0
Net farming income	23	150	55	80	-182	0	0	0	0
Net fishing income	24	370	19,074	60	1,941	0	0	0	0
Workers' compensation benefits	25	560	8,768	540	5,781	0	0	0	0
Social assistance payments	26	1,370	11,909	1,570	14,516	0	0	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	26,810	2,006,757	28,620	1,606,807	0	0	0	0
Registered pension plan (RPP) deduction	29	8,810	53,183	12,240	65,406	0	0	0	0
RRSP/PRPP deduction	30	8,100	59,441	7,670	41,280	0	0	0	0
Deduction for elected split-pension amount	31	190	1,870	50	247	0	0	0	0
Annual union, professional, or like dues	32	6,460	6,575	10,440	8,094	0	0	0	0
Child care expenses	33	2,240	10,429	4,760	19,683	0	0	0	0
Business investment loss	34	0	0	0	0	0	0	0	0
Moving expenses	35	210	3,249	160	2,215	0	0	0	0
Support payments made	36	110	656	20	127	0	0	0	0
Carrying charges and interest expenses	37	630	2,054	540	1,671	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	38	2,600	3,450	2,800	2,591	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	39	22,110	7,936	23,460	7,396	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	4,150	8,143	4,440	4,593	0	0	0	0
Clergy residence deduction	43	80	1,257	20	265	0	0	0	0
Other deductions	44	1,170	1,951	1,230	1,610	0	0	0	0
Federal COVID-19 benefits repayment	45	430	642	420	574	0	0	0	0
Total deductions before adjustments	46	24,210	161,055	25,570	155,807	0	0	0	0



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

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	560	1,524	60	136	0	0	0	0
Net income	48	26,680	1,845,838	28,480	1,451,906	0	0	0	0
Canadian Forces personnel and police deduction	49	130	3,282	0	0	0	0	0	0
Security options deductions	50	180	374	0	0	0	0	0	0
Other payments deduction	51	1,920	20,678	2,090	20,303	0	0	0	0
Non-capital losses of other years	52	30	333	30	143	0	0	0	0
Net capital losses of other years	53	190	316	130	145	0	0	0	0
Capital gains deduction	54	50	8,378	40	7,894	0	0	0	0
Northern residents deductions	55	30	88	10	44	0	0	0	0
Additional deductions	56	20	1,479	20	1,528	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	2,530	35,143	2,380	30,661	0	0	0	0
Taxable income assessed	59	25,730	1,810,763	27,540	1,421,411	0	0	0	0
Basic personal amount	60	27,790	394,684	30,640	437,781	0	0	30	360
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	3,660	38,612	1,500	15,585	0	0	0	0
Canada caregiver amount	63	220	1,251	270	1,505	0	0	0	0
Amount for an eligible dependant	64	950	13,094	5,070	69,843	0	0	0	0
Family caregiver amount for children under 18 years of age	65	520	1,421	660	1,750	0	0	0	0
CPP or QPP contributions through employment	66	22,530	53,066	24,170	49,643	0	0	0	0
CPP or QPP contributions on self-employment and other earnings	67	2,600	3,450	2,800	2,591	0	0	0	0
Employment insurance premiums	68	21,670	16,579	23,360	15,894	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	450	1,356	110	315	0	0	0	0
Canada employment amount	73	23,100	29,515	24,740	31,473	0	0	0	0
Home accessibility expenses	74	20	151	20	103	0	0	0	0
Home buyers' amount	75	310	2,591	240	2,015	0	0	0	0
Digital news subscription expenses	76	290	72	290	68	0	0	0	0
Pension income amount	77	380	749	450	858	0	0	0	0
Disability amount	78	920	8,136	1,060	9,346	0	0	0	0
Disability amount transferred from a dependant	79	720	10,485	1,170	16,495	0	0	0	0
Interest paid on student loans	80	190	65	410	166	0	0	0	0
Tuition, education, and textbook amounts	81	860	4,053	1,970	8,821	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	260	1,111	400	1,650	0	0	0	0
Amounts transferred from spouse or common-law partner	83	440	1,968	250	1,529	0	0	0	0
Medical expenses	84	3,490	6,630	6,940	12,667	0	0	0	0
Total tax credits on personal amounts	85	27,790	88,239	30,640	101,934	0	0	30	64
Allowable charitable donations and government gifts	86	3,860	5,016	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	3,850	1,404	0	0	0	0	0	0
Total federal non-refundable tax credits	89	27,790	89,643	30,640	102,846	0	0	30	64
Federal dividend tax credit	90	2,560	7,543	2,120	5,185	0	0	0	0
Minimum tax carryover	91	40	149	50	191	0	0	0	0
Basic federal tax	92	22,380	247,957	21,400	152,504	0	0	0	0



Individual Income Tax Returns Statistics (2022 Tax Year)

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

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	870	1,695	590	264	0	0	0	0
Federal political contribution tax credit	94	120	20	70	9	0	0	0	0
Investment tax credit	95	50	86	10	11	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0	0	0
Alternative minimum tax payable	97	50	413	40	359	0	0	0	0
Net federal tax	98	22,380	246,480	21,430	152,356	0	0	0	0
CPP contributions on self-employment	99	2,160	6,086	2,220	4,568	0	0	0	0
Social Benefits repayment	100	560	1,524	60	136	0	0	0	0
Canada workers benefit (CWB)	101	3,030	3,660	4,560	6,276	0	0	0	0
Canada Training Credit (CTC)	102	490	193	1,190	472	0	0	0	0
Eligible educator school supply tax credit	103	80	12	330	47	0	0	0	0
Net provincial or territorial tax	104	23,000	209,270	22,910	137,496	0	0	0	0
Total tax payable	105	23,540	463,369	23,610	294,583	0	0	0	0



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

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	23,120	0	23,530	0	0	0	0	0
Number of non-taxable returns	2	4,090	0	5,900	0	0	0	10	0
Total number of returns	3	27,210	0	29,430	0	0	0	10	0
Employment income	4	21,780	1,647,066	23,480	1,337,387	0	0	0	0
Commissions (from employment)	5	750	45,517	580	14,922	0	0	0	0
Other employment income	6	2,170	39,243	1,590	22,002	0	0	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	830	8,958	1,340	12,773	0	0	0	0
Other pensions and superannuation	9	520	14,736	250	4,966	0	0	0	0
Elected split-pension amount	10	90	533	610	8,054	0	0	0	0
Employment insurance and other benefits	11	3,870	40,284	3,800	28,473	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	2,820	111,724	2,540	62,392	0	0	0	0
Interest and other investment income	13	3,060	4,898	3,310	3,936	0	0	0	0
Net partnership income (limited or non-active partners only)	14	0	0	0	0	0	0	0	0
Net rental income	15	1,150	4,848	1,080	4,142	0	0	0	0
Taxable capital gains	16	1,360	39,734	1,320	30,483	0	0	0	0
RRSP income	17	2,210	12,870	2,160	13,705	0	0	0	0
Other income	18	2,760	21,814	3,390	19,938	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	60	391	140	667	0	0	0	0
Net business income	20	2,180	41,695	2,170	32,964	0	0	0	0
Net professional income	21	380	20,687	500	19,503	0	0	0	0
Net commission income	22	160	5,127	380	4,157	0	0	0	0
Net farming income	23	170	502	90	-123	0	0	0	0
Net fishing income	24	450	20,708	70	2,698	0	0	0	0
Workers' compensation benefits	25	870	14,412	630	8,112	0	0	0	0
Social assistance payments	26	1,360	12,925	1,490	13,388	0	0	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	26,280	2,108,885	27,800	1,648,651	0	0	0	0
Registered pension plan (RPP) deduction	29	8,780	54,908	12,270	67,093	0	0	0	0
RRSP/PRPP deduction	30	8,250	69,751	7,740	49,197	0	0	0	0
Deduction for elected split-pension amount	31	290	3,655	60	313	0	0	0	0
Annual union, professional, or like dues	32	6,920	7,120	10,210	7,975	0	0	0	0
Child care expenses	33	1,260	4,809	2,100	6,736	0	0	0	0
Business investment loss	34	0	0	0	0	0	0	0	0
Moving expenses	35	130	1,924	150	1,723	0	0	0	0
Support payments made	36	170	1,889	20	121	0	0	0	0
Carrying charges and interest expenses	37	710	3,546	660	2,136	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	38	2,480	3,292	2,380	2,298	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	39	21,240	7,799	22,680	7,323	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	3,770	9,655	4,170	5,121	0	0	0	0
Clergy residence deduction	43	60	967	30	360	0	0	0	0
Other deductions	44	1,140	2,002	1,120	1,567	0	0	0	0
Federal COVID-19 benefits repayment	45	440	624	460	618	0	0	0	0
Total deductions before adjustments	46	23,430	172,208	24,600	152,659	0	0	0	0



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

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	610	1,718	60	152	0	0	0	0
Net income	48	26,150	1,936,624	27,680	1,496,956	0	0	0	0
Canadian Forces personnel and police deduction	49	70	1,911	20	390	0	0	0	0
Security options deductions	50	190	1,008	0	0	0	0	0	0
Other payments deduction	51	2,210	27,337	2,110	21,500	0	0	0	0
Non-capital losses of other years	52	0	0	40	218	0	0	0	0
Net capital losses of other years	53	200	701	160	286	0	0	0	0
Capital gains deduction	54	50	9,380	40	6,917	0	0	0	0
Northern residents deductions	55	0	0	0	0	0	0	0	0
Additional deductions	56	30	1,360	0	0	0	0	0	0
Farming/fishing losses of prior years	57	10	165	0	0	0	0	0	0
Total deductions from net income	58	2,790	42,201	2,440	30,579	0	0	0	0
Taxable income assessed	59	25,120	1,894,552	26,750	1,466,447	0	0	0	0
Basic personal amount	60	27,210	388,122	29,430	421,842	0	0	0	0
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	3,040	32,237	1,390	14,035	0	0	0	0
Canada caregiver amount	63	410	2,435	490	2,888	0	0	0	0
Amount for an eligible dependant	64	840	11,269	3,740	49,708	0	0	0	0
Family caregiver amount for children under 18 years of age	65	450	1,168	450	1,153	0	0	0	0
CPP or QPP contributions through employment	66	21,630	52,135	23,250	49,033	0	0	0	0
CPP or QPP contributions on self-employment and other earnings	67	2,480	3,292	2,380	2,298	0	0	0	0
Employment insurance premiums	68	20,690	16,151	22,380	15,616	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	510	1,527	110	327	0	0	0	0
Canada employment amount	73	22,300	28,485	23,820	30,366	0	0	0	0
Home accessibility expenses	74	30	216	0	0	0	0	0	0
Home buyers' amount	75	180	1,563	130	1,061	0	0	0	0
Digital news subscription expenses	76	310	75	250	64	0	0	0	0
Pension income amount	77	590	1,148	830	1,620	0	0	0	0
Disability amount	78	1,210	10,728	1,270	11,268	0	0	0	0
Disability amount transferred from a dependant	79	790	10,675	980	12,860	0	0	0	0
Interest paid on student loans	80	80	22	170	55	0	0	0	0
Tuition, education, and textbook amounts	81	560	2,122	1,310	5,081	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	1,170	5,613	1,300	6,047	0	0	0	0
Amounts transferred from spouse or common-law partner	83	420	2,563	350	2,461	0	0	0	0
Medical expenses	84	3,890	7,572	7,500	13,909	0	0	0	0
Total tax credits on personal amounts	85	27,210	86,755	29,430	96,192	0	0	0	0
Allowable charitable donations and government gifts	86	3,980	6,464	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	3,950	1,862	0	0	0	0	0	0
Total federal non-refundable tax credits	89	27,210	88,617	29,430	97,324	0	0	0	0
Federal dividend tax credit	90	2,740	11,643	2,370	5,952	0	0	0	0
Minimum tax carryover	91	50	238	50	196	0	0	0	0
Basic federal tax	92	22,060	269,183	21,740	166,196	0	0	0	0



Individual Income Tax Returns Statistics (2022 Tax Year)

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

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	920	1,994	680	963	0	0	0	0
Federal political contribution tax credit	94	140	21	60	10	0	0	0	0
Investment tax credit	95	60	111	0	0	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0	0	0
Alternative minimum tax payable	97	60	550	50	310	0	0	0	0
Net federal tax	98	22,040	267,111	21,770	165,327	0	0	0	0
CPP contributions on self-employment	99	1,970	5,808	1,850	4,055	0	0	0	0
Social Benefits repayment	100	610	1,718	60	152	0	0	0	0
Canada workers benefit (CWB)	101	2,700	3,246	3,830	4,922	0	0	0	0
Canada Training Credit (CTC)	102	340	123	780	311	0	0	0	0
Eligible educator school supply tax credit	103	80	10	260	36	0	0	0	0
Net provincial or territorial tax	104	22,670	224,841	22,970	147,373	0	0	0	0
Total tax payable	105	23,120	499,480	23,530	316,916	0	0	0	0



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

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	24,580	0	25,160	0	0	0	0	0
Number of non-taxable returns	2	4,490	0	6,240	0	0	0	0	0
Total number of returns	3	29,070	0	31,390	0	0	0	10	0
Employment income	4	22,230	1,713,693	23,930	1,342,974	0	0	0	0
Commissions (from employment)	5	760	45,907	570	19,455	0	0	0	0
Other employment income	6	2,570	45,314	1,970	29,163	0	0	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	1,430	15,441	2,410	23,389	0	0	0	0
Other pensions and superannuation	9	1,250	43,462	620	13,716	0	0	0	0
Elected split-pension amount	10	240	1,997	1,480	20,599	0	0	0	0
Employment insurance and other benefits	11	4,350	46,680	4,050	31,085	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	3,540	117,550	3,280	86,677	0	0	0	0
Interest and other investment income	13	3,670	8,024	4,150	7,571	0	0	0	0
Net partnership income (limited or non-active partners only)	14	0	0	0	0	0	0	0	0
Net rental income	15	1,230	5,849	1,140	4,228	0	0	0	0
Taxable capital gains	16	1,780	66,678	1,780	43,081	0	0	0	0
RRSP income	17	1,900	20,506	2,030	19,106	0	0	0	0
Other income	18	3,170	23,002	3,720	25,951	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	50	257	100	374	0	0	0	0
Net business income	20	2,290	48,170	2,320	33,937	0	0	0	0
Net professional income	21	370	19,514	500	22,051	0	0	0	0
Net commission income	22	200	10,192	380	6,805	0	0	0	0
Net farming income	23	190	1,661	110	-411	0	0	0	0
Net fishing income	24	570	32,092	90	2,644	0	0	0	0
Workers' compensation benefits	25	1,230	20,808	860	11,717	0	0	0	0
Social assistance payments	26	1,590	13,968	1,620	14,588	0	0	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	28,150	2,301,185	29,740	1,765,830	0	0	0	0
Registered pension plan (RPP) deduction	29	9,200	58,557	12,320	67,367	0	0	0	0
RRSP/PRPP deduction	30	8,790	81,256	8,190	58,620	0	0	0	0
Deduction for elected split-pension amount	31	780	11,297	150	1,098	0	0	0	0
Annual union, professional, or like dues	32	7,090	7,461	9,980	7,820	0	0	0	0
Child care expenses	33	600	2,129	620	1,893	0	0	0	0
Business investment loss	34	0	0	0	0	0	0	0	0
Moving expenses	35	130	2,304	130	2,418	0	0	0	0
Support payments made	36	280	5,526	20	276	0	0	0	0
Carrying charges and interest expenses	37	1,100	4,907	1,030	4,733	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	38	2,730	4,017	2,510	2,384	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	39	21,650	7,979	23,010	7,326	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	3,640	10,399	3,930	5,022	0	0	0	0
Clergy residence deduction	43	80	1,181	20	363	0	0	0	0
Other deductions	44	1,180	2,590	1,210	8,396	0	0	0	0
Federal COVID-19 benefits repayment	45	470	719	530	733	0	0	0	0
Total deductions before adjustments	46	24,440	200,617	25,420	168,521	0	0	0	0



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

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	710	2,204	70	178	0	0	0	0
Net income	48	28,040	2,099,915	29,600	1,598,735	0	0	0	0
Canadian Forces personnel and police deduction	49	40	1,029	0	0	0	0	0	0
Security options deductions	50	170	1,425	0	0	0	0	0	0
Other payments deduction	51	2,800	34,776	2,460	26,314	0	0	0	0
Non-capital losses of other years	52	50	690	40	348	0	0	0	0
Net capital losses of other years	53	0	0	200	277	0	0	0	0
Capital gains deduction	54	80	18,596	50	10,696	0	0	0	0
Northern residents deductions	55	0	0	10	54	0	0	0	0
Additional deductions	56	30	824	0	0	0	0	0	0
Farming/fishing losses of prior years	57	20	95	0	0	0	0	0	0
Total deductions from net income	58	3,460	58,461	2,810	38,432	0	0	0	0
Taxable income assessed	59	26,770	2,041,522	28,500	1,560,409	0	0	0	0
Basic personal amount	60	29,070	415,332	31,390	450,401	0	0	0	0
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	3,180	32,814	1,490	14,510	0	0	0	0
Canada caregiver amount	63	700	4,044	740	4,091	0	0	0	0
Amount for an eligible dependant	64	590	7,569	2,120	26,732	0	0	0	0
Family caregiver amount for children under 18 years of age	65	280	743	240	604	0	0	0	0
CPP or QPP contributions through employment	66	22,030	53,339	23,670	49,125	0	0	0	0
CPP or QPP contributions on self-employment and other earnings	67	2,730	4,017	2,510	2,384	0	0	0	0
Employment insurance premiums	68	21,080	16,521	22,760	15,647	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	580	1,752	100	291	0	0	0	0
Canada employment amount	73	22,890	29,234	24,500	31,206	0	0	0	0
Home accessibility expenses	74	30	244	20	113	0	0	0	0
Home buyers' amount	75	100	866	80	659	0	0	0	0
Digital news subscription expenses	76	340	89	310	81	0	0	0	0
Pension income amount	77	1,460	2,871	1,990	3,888	0	0	0	0
Disability amount	78	1,630	14,432	1,860	16,448	0	0	0	0
Disability amount transferred from a dependant	79	730	8,646	790	8,907	0	0	0	0
Interest paid on student loans	80	30	30	110	43	0	0	0	0
Tuition, education, and textbook amounts	81	360	1,436	770	2,605	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	2,180	11,693	1,920	9,655	0	0	0	0
Amounts transferred from spouse or common-law partner	83	640	4,122	640	4,509	0	0	0	0
Medical expenses	84	4,560	9,280	8,160	15,449	0	0	0	0
Total tax credits on personal amounts	85	29,070	92,722	31,390	98,521	0	0	0	0
Allowable charitable donations and government gifts	86	4,550	7,289	0	0	0	0	0	0
Eligible cultural and ecological gifts	87	0	0	0	0	0	0	0	0
Total tax credit on donations and gifts	88	4,520	2,092	4,970	1,315	0	0	0	0
Total federal non-refundable tax credits	89	29,070	94,814	31,390	99,835	0	0	0	0
Federal dividend tax credit	90	3,350	11,145	3,020	8,509	0	0	0	0
Minimum tax carryover	91	80	294	60	163	0	0	0	0
Basic federal tax	92	23,420	295,160	23,240	184,112	0	0	0	0



Individual Income Tax Returns Statistics (2022 Tax Year)

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

Item	Item code	Age Group: 50 to 54 Males (Number)	Age Group: 50 to 54 Males (Thousands of Dollars)	Age Group: 50 to 54 Females (Number)	Age Group: 50 to 54 Females (Thousands of Dollars)	Age Group: 50 to 54 Gender Diverse (Number)	Age Group: 50 to 54 Gender Diverse (Thousands of Dollars)	Age Group: 50 to 54 Unknown (Number)	Age Group: 50 to 54 Unknown (Thousands of Dollars)
Federal foreign tax credit	93	1,110	2,358	1,020	947	0	0	0	0
Federal political contribution tax credit	94	170	26	90	14	0	0	0	0
Investment tax credit	95	100	427	20	12	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	100	881	60	578	0	0	0	0
Net federal tax	98	23,380	292,396	23,230	183,225	0	0	0	0
CPP contributions on self-employment	99	2,240	7,092	2,010	4,207	0	0	0	0
Social Benefits repayment	100	710	2,204	70	178	0	0	0	0
Canada workers benefit (CWB)	101	2,600	3,067	3,680	4,294	0	0	0	0
Canada Training Credit (CTC)	102	200	84	470	188	0	0	0	0
Eligible educator school supply tax credit	103	60	8	220	31	0	0	0	0
Net provincial or territorial tax	104	24,120	244,966	24,600	160,330	0	0	0	0
Total tax payable	105	24,580	546,659	25,160	347,948	0	0	0	0



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

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	27,390	0	28,160	0	0	0	0	0
Number of non-taxable returns	2	6,100	0	8,060	0	0	0	0	0
Total number of returns	3	33,490	0	36,220	0	0	0	0	0
Employment income	4	23,200	1,669,502	24,530	1,213,471	0	0	0	0
Commissions (from employment)	5	700	44,939	550	15,820	0	0	0	0
Other employment income	6	3,470	57,139	2,710	33,596	0	0	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	3,060	33,781	4,580	43,037	0	0	0	0
Other pensions and superannuation	9	3,810	140,779	3,700	104,829	0	0	0	0
Elected split-pension amount	10	1,000	8,136	3,660	54,248	0	0	0	0
Employment insurance and other benefits	11	5,280	57,373	4,730	37,346	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	4,580	137,020	4,510	83,091	0	0	0	0
Interest and other investment income	13	5,100	11,410	6,040	11,598	0	0	0	0
Net partnership income (limited or non-active partners only)	14	30	571	20	-55	0	0	0	0
Net rental income	15	1,420	7,657	1,340	6,088	0	0	0	0
Taxable capital gains	16	2,470	80,782	2,690	48,725	0	0	0	0
RRSP income	17	2,200	30,178	2,570	32,618	0	0	0	0
Other income	18	4,780	56,366	5,690	47,375	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	30	165	40	255	0	0	0	0
Net business income	20	2,580	51,786	2,370	28,911	0	0	0	0
Net professional income	21	390	19,080	500	15,382	0	0	0	0
Net commission income	22	200	7,078	300	5,877	0	0	0	0
Net farming income	23	280	-183	140	55	0	0	0	0
Net fishing income	24	660	32,456	100	3,395	0	0	0	0
Workers' compensation benefits	25	1,720	31,164	1,170	17,536	0	0	0	0
Social assistance payments	26	2,040	18,294	2,020	17,469	0	0	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	32,430	2,495,751	34,260	1,827,622	0	0	0	0
Registered pension plan (RPP) deduction	29	8,690	49,573	11,530	55,264	0	0	0	0
RRSP/PRPP deduction	30	9,460	97,035	8,310	68,108	0	0	0	0
Deduction for elected split-pension amount	31	2,220	34,769	1,150	9,460	0	0	0	0
Annual union, professional, or like dues	32	7,550	7,341	9,790	7,027	0	0	0	0
Child care expenses	33	160	530	110	353	0	0	0	0
Business investment loss	34	10	122	0	0	0	0	0	0
Moving expenses	35	120	1,825	100	1,378	0	0	0	0
Support payments made	36	320	6,096	20	379	0	0	0	0
Carrying charges and interest expenses	37	1,600	7,282	1,600	6,794	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	38	3,030	4,368	2,450	2,351	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	39	22,230	7,833	23,100	6,774	0	0	0	0
Deduction for provincial parental insurance plan (PIIP) premiums on self-employment income	40	0	0	0	0	0	0	0	0
Exploration and development expenses	41	20	307	0	0	0	0	0	0
Other employment expenses	42	3,220	10,885	3,430	4,722	0	0	0	0
Clergy residence deduction	43	80	1,284	30	561	0	0	0	0
Other deductions	44	1,420	2,594	1,550	2,616	0	0	0	0
Federal COVID-19 benefits repayment	45	590	847	570	847	0	0	0	0
Total deductions before adjustments	46	26,550	232,698	26,790	166,678	0	0	0	0



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

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	770	2,330	100	235	0	0	0	0
Net income	48	32,270	2,262,394	34,110	1,662,012	0	0	0	0
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0	0	0
Security options deductions	50	140	4,441	40	144	0	0	0	0
Other payments deduction	51	3,730	49,465	3,160	35,005	0	0	0	0
Non-capital losses of other years	52	0	0	50	274	0	0	0	0
Net capital losses of other years	53	390	2,017	300	588	0	0	0	0
Capital gains deduction	54	130	21,221	90	15,727	0	0	0	0
Northern residents deductions	55	0	0	20	62	0	0	0	0
Additional deductions	56	30	668	30	491	0	0	0	0
Farming/fishing losses of prior years	57	20	256	0	0	0	0	0	0
Total deductions from net income	58	4,490	79,323	3,650	52,404	0	0	0	0
Taxable income assessed	59	30,680	2,183,382	32,760	1,609,722	0	0	0	0
Basic personal amount	60	33,490	479,327	36,220	520,090	0	0	0	0
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	3,960	38,954	1,690	14,467	0	0	0	0
Canada caregiver amount	63	1,030	5,731	900	4,780	0	0	0	0
Amount for an eligible dependant	64	290	3,473	810	9,530	0	0	0	0
Family caregiver amount for children under 18 years of age	65	130	306	80	195	0	0	0	0
CPP or QPP contributions through employment	66	22,860	52,546	24,060	45,609	0	0	0	0
CPP or QPP contributions on self-employment and other earnings	67	3,030	4,368	2,450	2,351	0	0	0	0
Employment insurance premiums	68	21,610	16,164	22,850	14,535	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	560	1,668	110	321	0	0	0	0
Canada employment amount	73	24,340	30,827	25,530	32,175	0	0	0	0
Home accessibility expenses	74	30	242	30	150	0	0	0	0
Home buyers' amount	75	70	601	60	534	0	0	0	0
Digital news subscription expenses	76	480	140	380	96	0	0	0	0
Pension income amount	77	4,660	9,145	6,670	13,083	0	0	0	0
Disability amount	78	2,460	21,837	2,630	23,291	0	0	0	0
Disability amount transferred from a dependant	79	660	6,682	590	5,742	0	0	0	0
Interest paid on student loans	80	20	9	50	32	0	0	0	0
Tuition, education, and textbook amounts	81	260	785	370	1,168	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	1,730	9,006	1,200	6,008	0	0	0	0
Amounts transferred from spouse or common-law partner	83	1,250	7,769	1,400	9,620	0	0	0	0
Medical expenses	84	6,070	12,786	10,120	19,829	0	0	0	0
Total tax credits on personal amounts	85	33,490	105,207	36,220	108,462	0	0	0	0
Allowable charitable donations and government gifts	86	5,590	9,199	5,860	7,091	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	5,570	2,744	5,840	1,974	0	0	0	0
Total federal non-refundable tax credits	89	33,490	107,951	36,220	110,436	0	0	0	0
Federal dividend tax credit	90	4,260	14,005	4,030	8,025	0	0	0	0
Minimum tax carryover	91	150	659	100	368	0	0	0	0
Basic federal tax	92	25,830	310,656	25,820	175,292	0	0	0	0



Individual Income Tax Returns Statistics (2022 Tax Year)

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

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	1,510	2,118	1,620	687	0	0	0	0
Federal political contribution tax credit	94	180	37	130	22	0	0	0	0
Investment tax credit	95	120	301	30	47	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0	0	0
Alternative minimum tax payable	97	110	1,132	110	1,063	0	0	0	0
Net federal tax	98	25,790	308,246	25,790	174,590	0	0	0	0
CPP contributions on self-employment	99	2,610	7,710	2,090	4,148	0	0	0	0
Social Benefits repayment	100	770	2,330	100	235	0	0	0	0
Canada workers benefit (CWB)	101	2,990	3,436	3,850	4,108	0	0	0	0
Canada Training Credit (CTC)	102	130	53	200	70	0	0	0	0
Eligible educator school supply tax credit	103	40	4	120	16	0	0	0	0
Net provincial or territorial tax	104	26,840	256,804	27,590	155,111	0	0	0	0
Total tax payable	105	27,390	575,094	28,160	334,091	0	0	0	0



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

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	28,990	0	29,460	0	0	0	0	0
Number of non-taxable returns	2	7,500	0	9,880	0	0	0	0	0
Total number of returns	3	36,490	0	39,330	0	0	0	0	0
Employment income	4	20,120	1,252,596	19,530	779,531	0	0	0	0
Commissions (from employment)	5	570	48,394	300	6,861	0	0	0	0
Other employment income	6	4,270	55,036	3,190	29,999	0	0	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	21,280	164,240	24,530	160,842	0	0	0	0
Other pensions and superannuation	9	8,620	315,127	9,790	269,670	0	0	0	0
Elected split-pension amount	10	2,480	21,450	6,860	102,519	0	0	0	0
Employment insurance and other benefits	11	5,410	59,534	4,230	33,659	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	5,720	144,560	5,830	101,023	0	0	0	0
Interest and other investment income	13	6,960	17,824	8,220	16,035	0	0	0	0
Net partnership income (limited or non-active partners only)	14	30	598	30	135	0	0	0	0
Net rental income	15	1,480	10,547	1,250	5,309	0	0	0	0
Taxable capital gains	16	3,340	90,805	3,700	48,015	0	0	0	0
RRSP income	17	2,910	44,344	3,520	49,543	0	0	0	0
Other income	18	7,420	95,789	8,340	80,473	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	20	123	20	135	0	0	0	0
Net business income	20	2,720	50,184	2,170	25,235	0	0	0	0
Net professional income	21	410	20,561	470	13,283	0	0	0	0
Net commission income	22	180	7,647	230	4,724	0	0	0	0
Net farming income	23	380	997	150	331	0	0	0	0
Net fishing income	24	570	32,893	80	2,510	0	0	0	0
Workers' compensation benefits	25	2,350	42,608	1,200	18,006	0	0	0	0
Social assistance payments	26	2,160	18,222	2,090	16,909	0	0	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	35,830	2,497,162	38,340	1,786,997	0	0	0	0
Registered pension plan (RPP) deduction	29	6,490	31,895	7,370	29,868	0	0	0	0
RRSP/PRPP deduction	30	8,290	90,919	6,750	59,132	0	0	0	0
Deduction for elected split-pension amount	31	4,760	72,681	2,800	23,326	0	0	0	0
Annual union, professional, or like dues	32	6,570	5,447	7,230	4,451	0	0	0	0
Child care expenses	33	40	163	30	91	0	0	0	0
Business investment loss	34	10	221	0	0	0	0	0	0
Moving expenses	35	80	1,215	60	612	0	0	0	0
Support payments made	36	260	5,861	0	0	0	0	0	0
Carrying charges and interest expenses	37	2,210	11,197	2,300	9,780	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	38	2,970	4,424	2,100	2,064	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	39	18,790	5,966	17,730	4,466	0	0	0	0
Deduction for provincial parental insurance plan (PIIP) premiums on self-employment income	40	0	0	0	0	0	0	0	0
Exploration and development expenses	41	30	343	0	0	0	0	0	0
Other employment expenses	42	2,350	9,554	2,110	2,791	0	0	0	0
Clergy residence deduction	43	80	1,202	40	472	0	0	0	0
Other deductions	44	1,690	3,376	1,650	4,837	0	0	0	0
Federal COVID-19 benefits repayment	45	610	881	570	829	0	0	0	0
Total deductions before adjustments	46	25,910	245,346	23,810	143,135	0	0	0	0



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

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	810	2,474	130	296	0	0	0	0
Net income	48	35,690	2,251,382	38,220	1,644,675	0	0	0	0
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0	0	0
Security options deductions	50	70	3,016	0	0	0	0	0	0
Other payments deduction	51	4,950	63,603	5,880	49,691	0	0	0	0
Non-capital losses of other years	52	80	1,473	50	296	0	0	0	0
Net capital losses of other years	53	520	2,356	440	1,419	0	0	0	0
Capital gains deduction	54	140	25,768	80	11,531	0	0	0	0
Northern residents deductions	55	30	99	0	0	0	0	0	0
Additional deductions	56	70	667	80	297	0	0	0	0
Farming/fishing losses of prior years	57	20	458	0	0	0	0	0	0
Total deductions from net income	58	5,790	97,459	6,520	63,817	0	0	0	0
Taxable income assessed	59	34,700	2,154,168	37,160	1,581,081	0	0	0	0
Basic personal amount	60	36,490	522,942	39,330	565,077	0	0	0	0
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	4,640	42,746	1,500	11,048	0	0	0	0
Canada caregiver amount	63	1,100	6,116	970	5,241	0	0	0	0
Amount for an eligible dependant	64	140	1,738	310	3,635	0	0	0	0
Family caregiver amount for children under 18 years of age	65	60	160	30	82	0	0	0	0
CPP or QPP contributions through employment	66	19,650	40,269	19,010	30,303	0	0	0	0
CPP or QPP contributions on self-employment and other earnings	67	2,970	4,424	2,100	2,064	0	0	0	0
Employment insurance premiums	68	18,200	12,365	17,560	9,694	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	530	1,573	90	270	0	0	0	0
Canada employment amount	73	22,160	27,242	21,240	25,866	0	0	0	0
Home accessibility expenses	74	30	149	30	138	0	0	0	0
Home buyers' amount	75	40	365	50	455	0	0	0	0
Digital news subscription expenses	76	670	190	510	129	0	0	0	0
Pension income amount	77	10,460	20,521	14,200	27,929	0	0	0	0
Disability amount	78	3,300	29,227	3,260	28,819	0	0	0	0
Disability amount transferred from a dependant	79	530	5,124	510	4,664	0	0	0	0
Interest paid on student loans	80	0	0	0	0	0	0	0	0
Tuition, education, and textbook amounts	81	130	329	200	496	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	820	4,185	400	1,944	0	0	0	0
Amounts transferred from spouse or common-law partner	83	2,380	14,739	3,120	20,684	0	0	0	0
Medical expenses	84	7,960	18,731	12,110	27,121	0	0	0	0
Total tax credits on personal amounts	85	36,490	112,818	39,330	114,782	0	0	0	0
Allowable charitable donations and government gifts	86	6,910	13,974	7,390	9,504	0	0	0	0
Eligible cultural and ecological gifts	87	0	0	20	6	0	0	0	0
Total tax credit on donations and gifts	88	6,890	4,059	7,370	2,621	0	0	0	0
Total federal non-refundable tax credits	89	36,490	116,877	39,330	117,403	0	0	0	0
Federal dividend tax credit	90	5,210	15,149	5,080	10,404	0	0	0	0
Minimum tax carryover	91	160	613	120	449	0	0	0	0
Basic federal tax	92	27,050	291,377	26,740	156,723	0	0	0	0



Individual Income Tax Returns Statistics (2022 Tax Year)

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

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	2,170	4,793	2,300	1,519	0	0	0	0
Federal political contribution tax credit	94	280	51	180	32	0	0	0	0
Investment tax credit	95	130	427	30	36	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	150	1,573	120	658	0	0	0	0
Net federal tax	98	26,980	286,691	26,690	155,165	0	0	0	0
CPP contributions on self-employment	99	2,680	7,811	1,880	3,642	0	0	0	0
Social Benefits repayment	100	810	2,474	130	296	0	0	0	0
Canada workers benefit (CWB)	101	2,660	3,028	2,900	2,942	0	0	0	0
Canada Training Credit (CTC)	102	60	22	90	30	0	0	0	0
Eligible educator school supply tax credit	103	20	3	60	9	0	0	0	0
Net provincial or territorial tax	104	28,490	241,267	29,020	141,119	0	0	0	0
Total tax payable	105	28,990	538,245	29,460	300,225	0	0	0	0



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

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	23,350	0	21,970	0	0	0	0	0
Number of non-taxable returns	2	10,560	0	14,530	0	0	0	0	0
Total number of returns	3	33,910	0	36,500	0	0	0	10	0
Employment income	4	10,870	527,470	8,900	271,680	0	0	0	0
Commissions (from employment)	5	260	16,791	130	3,740	0	0	0	0
Other employment income	6	3,080	9,023	1,810	4,530	0	0	0	0
Old age security (OAS) pension	7	30,790	218,257	33,880	240,549	0	0	0	0
CPP or QPP benefits	8	31,120	266,576	33,710	237,315	0	0	0	0
Other pensions and superannuation	9	16,790	475,287	17,680	378,229	0	0	0	0
Elected split-pension amount	10	3,090	25,854	8,590	114,827	0	0	0	0
Employment insurance and other benefits	11	3,530	39,845	2,050	17,897	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	5,960	149,985	6,270	94,499	0	0	0	0
Interest and other investment income	13	7,990	20,215	8,940	18,415	0	0	0	0
Net partnership income (limited or non-active partners only)	14	30	816	30	330	0	0	0	0
Net rental income	15	1,120	7,211	1,030	4,898	0	0	0	0
Taxable capital gains	16	3,630	71,034	4,210	42,796	0	0	0	0
RRSP income	17	3,070	45,216	3,410	51,792	0	0	0	0
Other income	18	4,740	32,239	5,030	20,833	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	10	25	0	0	0	0	0	0
Net business income	20	2,040	29,554	1,410	34,749	0	0	0	0
Net professional income	21	380	15,061	330	8,347	0	0	0	0
Net commission income	22	160	5,572	150	3,900	0	0	0	0
Net farming income	23	360	467	150	188	0	0	0	0
Net fishing income	24	380	17,651	30	604	0	0	0	0
Workers' compensation benefits	25	1,460	18,716	490	6,831	0	0	0	0
Social assistance payments	26	670	3,218	750	3,380	0	0	0	0
Net federal supplements	27	10,470	50,226	11,390	57,130	0	0	0	0
Total income assessed	28	33,850	2,046,403	36,390	1,621,430	0	0	0	0
Registered pension plan (RPP) deduction	29	2,550	10,894	2,440	8,301	0	0	0	0
RRSP/PRPP deduction	30	4,530	61,466	3,180	39,302	0	0	0	0
Deduction for elected split-pension amount	31	8,580	118,272	3,840	33,557	0	0	0	0
Annual union, professional, or like dues	32	3,600	2,327	3,180	1,631	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	40	508	40	405	0	0	0	0
Support payments made	36	190	3,291	0	0	0	0	0	0
Carrying charges and interest expenses	37	2,580	10,811	2,650	12,255	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	38	1,610	2,086	920	784	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	39	8,780	2,227	6,980	1,404	0	0	0	0
Deduction for provincial parental insurance plan (PIIP) premiums on self-employment income	40	0	0	0	0	0	0	0	0
Exploration and development expenses	41	30	232	0	0	0	0	0	0
Other employment expenses	42	1,060	3,831	720	1,136	0	0	0	0
Clergy residence deduction	43	70	881	30	329	0	0	0	0
Other deductions	44	1,290	2,658	1,080	3,550	0	0	0	0
Federal COVID-19 benefits repayment	45	390	575	320	420	0	0	0	0
Total deductions before adjustments	46	19,520	220,472	14,440	103,229	0	0	0	0



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

Item	Item code	Age Group: 65 to 69 Males (Number)	Age Group: 65 to 69 Males (Thousands of Dollars)	Age Group: 65 to 69 Females (Number)	Age Group: 65 to 69 Females (Thousands of Dollars)	Age Group: 65 to 69 Gender Diverse (Number)	Age Group: 65 to 69 Gender Diverse (Thousands of Dollars)	Age Group: 65 to 69 Unknown (Number)	Age Group: 65 to 69 Unknown (Thousands of Dollars)
Social benefits repayment	47	3,050	11,352	1,620	5,260	0	0	0	0
Net income	48	33,800	1,815,928	36,370	1,513,596	0	0	0	0
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0	0	0
Security options deductions	50	20	1,166	0	0	0	0	0	0
Other payments deduction	51	11,610	72,129	11,900	67,303	0	0	0	0
Non-capital losses of other years	52	30	437	50	345	0	0	0	0
Net capital losses of other years	53	570	2,517	490	1,437	0	0	0	0
Capital gains deduction	54	130	20,943	60	6,434	0	0	0	0
Northern residents deductions	55	0	0	0	0	0	0	0	0
Additional deductions	56	240	1,322	340	1,158	0	0	0	0
Farming/fishing losses of prior years	57	20	180	0	0	0	0	0	0
Total deductions from net income	58	12,470	98,749	12,690	76,936	0	0	0	0
Taxable income assessed	59	33,740	1,717,501	36,320	1,436,819	0	0	0	0
Basic personal amount	60	33,910	486,717	36,500	524,631	0	0	0	0
Age amount	61	30,920	203,599	34,970	243,455	0	0	0	0
Spouse or common-law partner amount	62	3,690	24,270	910	5,298	0	0	0	0
Canada caregiver amount	63	940	4,910	770	4,018	0	0	0	0
Amount for an eligible dependant	64	70	872	180	1,979	0	0	0	0
Family caregiver amount for children under 18 years of age	65	20	45	0	0	0	0	0	0
CPP or QPP contributions through employment	66	9,640	15,386	8,010	9,747	0	0	0	0
CPP or QPP contributions on self-employment and other earnings	67	1,610	2,086	920	784	0	0	0	0
Employment insurance premiums	68	9,290	5,163	7,470	3,341	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	440	1,311	60	165	0	0	0	0
Canada employment amount	73	12,880	14,340	10,110	11,444	0	0	0	0
Home accessibility expenses	74	70	473	60	315	0	0	0	0
Home buyers' amount	75	20	151	30	209	0	0	0	0
Digital news subscription expenses	76	860	239	620	160	0	0	0	0
Pension income amount	77	18,580	36,174	22,280	43,524	0	0	0	0
Disability amount	78	3,460	30,634	3,050	27,012	0	0	0	0
Disability amount transferred from a dependant	79	330	2,900	340	3,008	0	0	0	0
Interest paid on student loans	80	0	0	0	0	0	0	0	0
Tuition, education, and textbook amounts	81	60	142	80	174	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	200	950	100	445	0	0	0	0
Amounts transferred from spouse or common-law partner	83	4,770	29,457	3,980	24,110	0	0	0	0
Medical expenses	84	9,120	22,944	11,780	28,064	0	0	0	0
Total tax credits on personal amounts	85	33,910	132,342	36,500	139,762	0	0	0	0
Allowable charitable donations and government gifts	86	6,950	14,564	0	0	0	0	0	0
Eligible cultural and ecological gifts	87	0	0	0	0	0	0	0	0
Total tax credit on donations and gifts	88	6,930	4,193	0	0	0	0	0	0
Total federal non-refundable tax credits	89	33,910	136,534	36,500	144,598	0	0	0	0
Federal dividend tax credit	90	5,130	17,093	5,240	10,390	0	0	0	0
Minimum tax carryover	91	150	633	100	277	0	0	0	0
Basic federal tax	92	21,200	177,635	20,030	111,887	0	0	0	0



Individual Income Tax Returns Statistics (2022 Tax Year)

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

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	2,270	2,479	2,550	1,162	0	0	0	0
Federal political contribution tax credit	94	400	79	250	47	0	0	0	0
Investment tax credit	95	70	169	20	19	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0	0	0
Alternative minimum tax payable	97	110	926	80	390	0	0	0	0
Net federal tax	98	21,150	175,106	19,990	110,673	0	0	0	0
CPP contributions on self-employment	99	1,470	3,681	830	1,383	0	0	0	0
Social Benefits repayment	100	3,050	11,352	1,620	5,260	0	0	0	0
Canada workers benefit (CWB)	101	850	722	790	598	0	0	0	0
Canada Training Credit (CTC)	102	0	0	0	0	0	0	0	0
Eligible educator school supply tax credit	103	10	2	0	0	0	0	0	0
Net provincial or territorial tax	104	22,960	161,066	21,680	110,305	0	0	0	0
Total tax payable	105	23,350	351,205	21,970	227,622	0	0	0	0



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

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	18,150	0	17,090	0	0	0	0	0
Number of non-taxable returns	2	9,960	0	13,530	0	0	0	0	0
Total number of returns	3	28,110	0	30,630	0	0	0	0	0
Employment income	4	4,380	161,125	2,820	67,894	0	0	0	0
Commissions (from employment)	5	80	2,657	40	374	0	0	0	0
Other employment income	6	2,330	2,971	1,120	1,147	0	0	0	0
Old age security (OAS) pension	7	27,520	215,479	30,250	237,201	0	0	0	0
CPP or QPP benefits	8	27,730	248,936	29,820	215,246	0	0	0	0
Other pensions and superannuation	9	18,740	518,033	18,610	389,442	0	0	0	0
Elected split-pension amount	10	2,860	25,245	8,160	108,862	0	0	0	0
Employment insurance and other benefits	11	1,510	16,517	620	5,721	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	5,560	97,901	5,810	77,458	0	0	0	0
Interest and other investment income	13	7,610	20,203	8,310	16,693	0	0	0	0
Net partnership income (limited or non-active partners only)	14	0	0	20	243	0	0	0	0
Net rental income	15	790	6,195	700	2,373	0	0	0	0
Taxable capital gains	16	3,500	55,064	3,960	34,323	0	0	0	0
RRSP income	17	1,370	18,093	1,470	16,290	0	0	0	0
Other income	18	4,030	26,113	4,430	17,288	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	0	0	0	0	0	0	0	0
Net business income	20	1,400	11,909	820	5,762	0	0	0	0
Net professional income	21	300	10,869	160	2,164	0	0	0	0
Net commission income	22	130	3,691	70	1,356	0	0	0	0
Net farming income	23	320	-392	100	-92	0	0	0	0
Net fishing income	24	190	8,488	20	547	0	0	0	0
Workers' compensation benefits	25	1,020	6,366	250	2,329	0	0	0	0
Social assistance payments	26	290	1,099	380	1,359	0	0	0	0
Net federal supplements	27	9,080	44,016	11,170	58,046	0	0	0	0
Total income assessed	28	28,080	1,501,211	30,570	1,264,051	0	0	0	0
Registered pension plan (RPP) deduction	29	500	1,562	440	1,350	0	0	0	0
RRSP/PRPP deduction	30	1,070	12,947	630	8,720	0	0	0	0
Deduction for elected split-pension amount	31	9,180	123,620	2,980	26,870	0	0	0	0
Annual union, professional, or like dues	32	1,530	674	1,020	392	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	10	115	0	0	0	0	0	0
Support payments made	36	130	2,264	0	0	0	0	0	0
Carrying charges and interest expenses	37	2,550	10,378	2,460	8,702	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	38	150	103	90	36	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	360	1,272	180	270	0	0	0	0
Clergy residence deduction	43	50	489	20	131	0	0	0	0
Other deductions	44	710	3,040	590	7,594	0	0	0	0
Federal COVID-19 benefits repayment	45	150	193	80	114	0	0	0	0
Total deductions before adjustments	46	12,660	157,196	6,930	54,393	0	0	0	0



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

Item	Item code	Age Group: 70 to 74 Males (Number)	Age Group: 70 to 74 Males (Thousands of Dollars)	Age Group: 70 to 74 Females (Number)	Age Group: 70 to 74 Females (Thousands of Dollars)	Age Group: 70 to 74 Gender Diverse (Number)	Age Group: 70 to 74 Gender Diverse (Thousands of Dollars)	Age Group: 70 to 74 Unknown (Number)	Age Group: 70 to 74 Unknown (Thousands of Dollars)
Social benefits repayment	47	2,200	9,920	1,580	5,881	0	0	0	0
Net income	48	28,060	1,335,175	30,570	1,203,807	0	0	0	0
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0	0	0
Security options deductions	50	0	0	0	0	0	0	0	0
Other payments deduction	51	9,760	51,470	11,400	61,717	0	0	0	0
Non-capital losses of other years	52	0	0	10	103	0	0	0	0
Net capital losses of other years	53	550	2,877	510	1,575	0	0	0	0
Capital gains deduction	54	70	11,184	30	4,130	0	0	0	0
Northern residents deductions	55	0	0	0	0	0	0	0	0
Additional deductions	56	410	1,955	500	1,437	0	0	0	0
Farming/fishing losses of prior years	57	10	115	0	0	0	0	0	0
Total deductions from net income	58	10,680	67,873	12,250	69,116	0	0	0	0
Taxable income assessed	59	28,040	1,267,367	30,540	1,134,738	0	0	0	0
Basic personal amount	60	28,110	403,680	30,630	440,272	0	0	0	0
Age amount	61	26,330	180,948	29,520	209,195	0	0	0	0
Spouse or common-law partner amount	62	2,410	10,471	550	2,951	0	0	0	0
Canada caregiver amount	63	750	3,906	440	2,147	0	0	0	0
Amount for an eligible dependant	64	40	453	90	959	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	1,070	946	770	534	0	0	0	0
CPP or QPP contributions on self-employment and other earnings	67	150	103	90	36	0	0	0	0
Employment insurance premiums	68	3,510	1,581	2,190	782	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	300	891	30	93	0	0	0	0
Canada employment amount	73	6,350	5,971	3,780	3,760	0	0	0	0
Home accessibility expenses	74	80	506	60	439	0	0	0	0
Home buyers' amount	75	0	0	0	0	0	0	0	0
Digital news subscription expenses	76	890	246	520	139	0	0	0	0
Pension income amount	77	19,780	38,420	21,830	42,346	0	0	0	0
Disability amount	78	3,150	27,877	2,510	22,224	0	0	0	0
Disability amount transferred from a dependant	79	230	1,986	200	1,743	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	37	30	42	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	70	297	20	77	0	0	0	0
Amounts transferred from spouse or common-law partner	83	5,880	35,797	3,740	21,032	0	0	0	0
Medical expenses	84	8,590	24,846	10,030	27,730	0	0	0	0
Total tax credits on personal amounts	85	28,110	110,855	30,630	116,486	0	0	0	0
Allowable charitable donations and government gifts	86	7,120	16,796	6,670	12,741	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	7,120	4,855	6,670	3,585	0	0	0	0
Total federal non-refundable tax credits	89	28,110	115,710	30,630	120,071	0	0	0	0
Federal dividend tax credit	90	4,820	11,664	4,880	9,864	0	0	0	0
Minimum tax carryover	91	130	438	40	106	0	0	0	0
Basic federal tax	92	16,150	111,914	15,630	79,492	0	0	0	0



Individual Income Tax Returns Statistics (2022 Tax Year)

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

Item	Item code	Age Group: 70 to 74 Males (Number)	Age Group: 70 to 74 Males (Thousands of Dollars)	Age Group: 70 to 74 Females (Number)	Age Group: 70 to 74 Females (Thousands of Dollars)	Age Group: 70 to 74 Gender Diverse (Number)	Age Group: 70 to 74 Gender Diverse (Thousands of Dollars)	Age Group: 70 to 74 Unknown (Number)	Age Group: 70 to 74 Unknown (Thousands of Dollars)
Federal foreign tax credit	93	2,250	1,415	2,520	844	0	0	0	0
Federal political contribution tax credit	94	380	78	320	63	0	0	0	0
Investment tax credit	95	60	105	10	23	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0	0	0
Alternative minimum tax payable	97	60	556	30	186	0	0	0	0
Net federal tax	98	16,110	110,333	15,600	78,571	0	0	0	0
CPP contributions on self-employment	99	140	182	80	63	0	0	0	0
Social Benefits repayment	100	2,200	9,920	1,580	5,881	0	0	0	0
Canada workers benefit (CWB)	101	250	167	220	137	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	18,080	105,549	17,010	79,805	0	0	0	0
Total tax payable	105	18,150	225,985	17,090	164,321	0	0	0	0



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

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	12,920	0	12,350	0	0	0	0	0
Number of non-taxable returns	2	8,170	0	11,750	0	0	0	0	0
Total number of returns	3	21,100	0	24,110	0	0	0	0	0
Employment income	4	1,730	56,062	920	21,527	0	0	0	0
Commissions (from employment)	5	30	1,919	0	0	0	0	0	0
Other employment income	6	1,550	1,316	780	622	0	0	0	0
Old age security (OAS) pension	7	20,850	168,894	23,910	194,705	0	0	0	0
CPP or QPP benefits	8	20,830	181,910	23,370	168,361	0	0	0	0
Other pensions and superannuation	9	15,320	419,069	15,390	299,204	0	0	0	0
Elected split-pension amount	10	2,120	17,974	6,000	79,609	0	0	0	0
Employment insurance and other benefits	11	540	6,226	140	1,338	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	4,620	79,022	4,990	63,925	0	0	0	0
Interest and other investment income	13	6,560	14,373	7,120	14,810	0	0	0	0
Net partnership income (limited or non-active partners only)	14	30	622	0	0	0	0	0	0
Net rental income	15	540	3,230	460	3,822	0	0	0	0
Taxable capital gains	16	2,930	43,154	3,470	29,363	0	0	0	0
RRSP income	17	340	2,480	380	2,324	0	0	0	0
Other income	18	3,860	28,438	4,170	24,416	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	800	6,248	400	1,816	0	0	0	0
Net professional income	21	200	6,043	80	823	0	0	0	0
Net commission income	22	90	1,847	30	253	0	0	0	0
Net farming income	23	230	-790	70	402	0	0	0	0
Net fishing income	24	110	4,359	10	438	0	0	0	0
Workers' compensation benefits	25	840	4,807	220	1,929	0	0	0	0
Social assistance payments	26	230	827	270	905	0	0	0	0
Net federal supplements	27	7,390	32,273	10,280	52,107	0	0	0	0
Total income assessed	28	21,080	1,080,354	24,070	964,509	0	0	0	0
Registered pension plan (RPP) deduction	29	130	235	60	106	0	0	0	0
RRSP/PRPP deduction	30	170	1,927	90	818	0	0	0	0
Deduction for elected split-pension amount	31	7,410	97,652	1,730	13,338	0	0	0	0
Annual union, professional, or like dues	32	740	259	400	93	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	90	1,800	0	0	0	0	0	0
Carrying charges and interest expenses	37	2,110	7,569	2,090	8,252	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	140	426	40	109	0	0	0	0
Clergy residence deduction	43	20	231	0	0	0	0	0	0
Other deductions	44	470	3,913	440	8,482	0	0	0	0
Federal COVID-19 benefits repayment	45	40	68	20	31	0	0	0	0
Total deductions before adjustments	46	9,130	114,199	4,160	31,355	0	0	0	0



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

Item	Item code	Age Group: 75 to 79 Males (Number)	Age Group: 75 to 79 Males (Thousands of Dollars)	Age Group: 75 to 79 Females (Number)	Age Group: 75 to 79 Females (Thousands of Dollars)	Age Group: 75 to 79 Gender Diverse (Number)	Age Group: 75 to 79 Gender Diverse (Thousands of Dollars)	Age Group: 75 to 79 Unknown (Number)	Age Group: 75 to 79 Unknown (Thousands of Dollars)
Social benefits repayment	47	1,530	7,310	1,250	5,154	0	0	0	0
Net income	48	21,070	959,024	24,070	928,002	0	0	0	0
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0	0	0
Security options deductions	50	0	0	0	0	0	0	0	0
Other payments deduction	51	7,900	37,883	10,430	54,922	0	0	0	0
Non-capital losses of other years	52	20	155	0	0	0	0	0	0
Net capital losses of other years	53	480	1,746	400	1,111	0	0	0	0
Capital gains deduction	54	50	6,485	30	3,740	0	0	0	0
Northern residents deductions	55	0	0	0	0	0	0	0	0
Additional deductions	56	440	1,239	530	1,405	0	0	0	0
Farming/fishing losses of prior years	57	10	112	0	0	0	0	0	0
Total deductions from net income	58	8,710	47,879	11,220	61,235	0	0	0	0
Taxable income assessed	59	21,050	911,257	24,040	866,779	0	0	0	0
Basic personal amount	60	21,100	303,014	24,110	346,556	0	0	0	0
Age amount	61	19,900	140,169	23,220	167,767	0	0	0	0
Spouse or common-law partner amount	62	1,700	6,088	310	1,947	0	0	0	0
Canada caregiver amount	63	510	2,658	300	1,416	0	0	0	0
Amount for an eligible dependant	64	20	230	90	899	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	80	54	30	16	0	0	0	0
CPP or QPP contributions on self-employment and other earnings	67	0	0	0	0	0	0	0	0
Employment insurance premiums	68	1,270	521	610	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	200	594	0	0	0	0	0	0
Canada employment amount	73	3,150	2,521	1,650	1,339	0	0	0	0
Home accessibility expenses	74	60	354	40	244	0	0	0	0
Home buyers' amount	75	0	0	0	0	0	0	0	0
Digital news subscription expenses	76	610	178	330	91	0	0	0	0
Pension income amount	77	15,910	30,823	17,500	33,567	0	0	0	0
Disability amount	78	2,620	23,173	2,250	19,947	0	0	0	0
Disability amount transferred from a dependant	79	120	1,063	140	1,167	0	0	0	0
Interest paid on student loans	80	0	0	0	0	0	0	0	0
Tuition, education, and textbook amounts	81	0	0	0	0	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	30	175	0	0	0	0	0	0
Amounts transferred from spouse or common-law partner	83	5,420	33,417	3,050	16,135	0	0	0	0
Medical expenses	84	6,890	22,265	0	0	0	0	0	0
Total tax credits on personal amounts	85	21,100	85,106	24,110	92,604	0	0	0	0
Allowable charitable donations and government gifts	86	6,010	18,825	5,540	13,606	0	0	0	0
Eligible cultural and ecological gifts	87	0	0	10	5	0	0	0	0
Total tax credit on donations and gifts	88	6,000	5,534	5,530	3,913	0	0	0	0
Total federal non-refundable tax credits	89	21,100	90,640	24,110	96,516	0	0	0	0
Federal dividend tax credit	90	3,890	9,941	4,040	8,202	0	0	0	0
Minimum tax carryover	91	60	152	30	123	0	0	0	0
Basic federal tax	92	11,190	73,796	10,980	59,272	0	0	0	0



Individual Income Tax Returns Statistics (2022 Tax Year)

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

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	1,900	969	2,170	880	0	0	0	0
Federal political contribution tax credit	94	350	81	240	47	0	0	0	0
Investment tax credit	95	30	38	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	30	266	20	171	0	0	0	0
Net federal tax	98	11,160	72,726	10,960	58,336	0	0	0	0
CPP contributions on self-employment	99	0	0	0	0	0	0	0	0
Social Benefits repayment	100	1,530	7,310	1,250	5,154	0	0	0	0
Canada workers benefit (CWB)	101	90	59	60	40	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	12,890	69,894	12,300	58,048	0	0	0	0
Total tax payable	105	12,920	149,930	12,350	121,538	0	0	0	0



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

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	12,620	0	14,730	0	0	0	0	0
Number of non-taxable returns	2	9,630	0	17,100	0	0	0	0	0
Total number of returns	3	22,240	0	31,830	0	0	0	0	0
Employment income	4	590	25,845	330	8,144	0	0	0	0
Commissions (from employment)	5	0	0	0	0	0	0	0	0
Other employment income	6	1,640	1,036	850	374	0	0	0	0
Old age security (OAS) pension	7	22,040	173,762	31,640	251,289	0	0	0	0
CPP or QPP benefits	8	21,950	195,731	30,420	238,396	0	0	0	0
Other pensions and superannuation	9	16,330	425,868	20,320	363,658	0	0	0	0
Elected split-pension amount	10	1,720	13,014	4,290	57,841	0	0	0	0
Employment insurance and other benefits	11	150	1,741	20	166	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	5,480	114,659	7,160	116,884	0	0	0	0
Interest and other investment income	13	8,310	24,150	11,130	24,688	0	0	0	0
Net partnership income (limited or non-active partners only)	14	40	895	30	354	0	0	0	0
Net rental income	15	470	6,338	420	2,131	0	0	0	0
Taxable capital gains	16	3,690	63,185	5,200	79,789	0	0	0	0
RRSP income	17	580	3,489	830	4,260	0	0	0	0
Other income	18	4,780	41,570	6,700	45,078	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	400	2,344	170	665	0	0	0	0
Net professional income	21	100	1,362	20	147	0	0	0	0
Net commission income	22	50	367	20	192	0	0	0	0
Net farming income	23	220	-475	60	182	0	0	0	0
Net fishing income	24	70	4,585	0	0	0	0	0	0
Workers' compensation benefits	25	1,080	6,074	340	3,915	0	0	0	0
Social assistance payments	26	270	1,109	210	704	0	0	0	0
Net federal supplements	27	8,450	33,055	15,650	82,672	0	0	0	0
Total income assessed	28	22,230	1,140,401	31,800	1,282,530	0	0	0	0
Registered pension plan (RPP) deduction	29	100	104	30	70	0	0	0	0
RRSP/PRPP deduction	30	90	1,179	80	1,413	0	0	0	0
Deduction for elected split-pension amount	31	6,610	86,727	980	6,834	0	0	0	0
Annual union, professional, or like dues	32	550	83	250	30	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	120	1,225	0	0	0	0	0	0
Carrying charges and interest expenses	37	2,340	9,765	3,050	13,163	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	30	89	20	29	0	0	0	0
Clergy residence deduction	43	0	0	0	0	0	0	0	0
Other deductions	44	520	6,877	670	12,145	0	0	0	0
Federal COVID-19 benefits repayment	45	20	40	0	0	0	0	0	0
Total deductions before adjustments	46	8,470	106,585	4,440	33,818	0	0	0	0



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

Item	Item code	Age Group: 80 and over Males (Number)	Age Group: 80 and over Males (Thousands of Dollars)	Age Group: 80 and over Females (Number)	Age Group: 80 and over Females (Thousands of Dollars)	Age Group: 80 and over Gender Diverse (Number)	Age Group: 80 and over Gender Diverse (Thousands of Dollars)	Age Group: 80 and over Unknown (Number)	Age Group: 80 and over Unknown (Thousands of Dollars)
Social benefits repayment	47	1,550	7,065	1,700	7,664	0	0	0	0
Net income	48	22,220	1,026,913	31,800	1,241,063	0	0	0	0
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0	0	0
Security options deductions	50	0	0	0	0	0	0	0	0
Other payments deduction	51	9,070	40,218	15,900	87,262	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	650	3,172	600	1,685	0	0	0	0
Capital gains deduction	54	50	5,619	30	4,069	0	0	0	0
Northern residents deductions	55	0	0	0	0	0	0	0	0
Additional deductions	56	540	1,705	890	5,628	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	10,090	52,410	17,040	98,951	0	0	0	0
Taxable income assessed	59	22,200	974,753	31,680	1,142,607	0	0	0	0
Basic personal amount	60	22,240	319,530	31,830	457,395	0	0	0	0
Age amount	61	21,030	150,176	30,540	223,569	0	0	0	0
Spouse or common-law partner amount	62	1,830	6,339	340	2,382	0	0	0	0
Canada caregiver amount	63	490	2,238	220	1,026	0	0	0	0
Amount for an eligible dependant	64	30	275	80	745	0	0	0	0
Family caregiver amount for children under 18 years of age	65	0	0	0	0	0	0	0	0
CPP or QPP contributions through employment	66	20	15	10	1	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	360	139	160	43	0	0	0	0
PPIP premiums paid	69	0	0	0	0	0	0	0	0
PPIP premiums payable on employment income	70	0	0	0	0	0	0	0	0
PPIP premiums payable on self-employment income	71	0	0	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	80	243	0	0	0	0	0	0
Canada employment amount	73	2,190	1,179	1,170	612	0	0	0	0
Home accessibility expenses	74	70	366	70	374	0	0	0	0
Home buyers' amount	75	0	0	0	0	0	0	0	0
Digital news subscription expenses	76	430	126	280	89	0	0	0	0
Pension income amount	77	16,950	32,475	22,120	41,942	0	0	0	0
Disability amount	78	3,470	30,713	4,190	37,007	0	0	0	0
Disability amount transferred from a dependant	79	0	0	110	979	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	5,970	37,522	2,300	12,413	0	0	0	0
Medical expenses	84	7,590	45,243	11,130	84,170	0	0	0	0
Total tax credits on personal amounts	85	22,240	94,129	31,830	129,425	0	0	0	0
Allowable charitable donations and government gifts	86	6,730	30,127	8,230	24,743	0	0	0	0
Eligible cultural and ecological gifts	87	0	0	20	109	0	0	0	0
Total tax credit on donations and gifts	88	6,730	9,174	8,230	7,271	0	0	0	0
Total federal non-refundable tax credits	89	22,240	103,303	31,830	136,696	0	0	0	0
Federal dividend tax credit	90	4,370	15,454	5,430	15,583	0	0	0	0
Minimum tax carryover	91	30	82	30	75	0	0	0	0
Basic federal tax	92	10,340	77,691	12,330	73,785	0	0	0	0



Individual Income Tax Returns Statistics (2022 Tax Year)

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

Item	Item code	Age Group: 80 and over Males (Number)	Age Group: 80 and over Males (Thousands of Dollars)	Age Group: 80 and over Females (Number)	Age Group: 80 and over Females (Thousands of Dollars)	Age Group: 80 and over Gender Diverse (Number)	Age Group: 80 and over Gender Diverse (Thousands of Dollars)	Age Group: 80 and over Unknown (Number)	Age Group: 80 and over Unknown (Thousands of Dollars)
Federal foreign tax credit	93	2,170	1,437	3,020	1,520	0	0	0	0
Federal political contribution tax credit	94	350	80	270	54	0	0	0	0
Investment tax credit	95	30	128	10	14	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	30	142	50	221	0	0	0	0
Net federal tax	98	10,310	76,063	12,300	72,205	0	0	0	0
CPP contributions on self-employment	99	0	0	0	0	0	0	0	0
Social Benefits repayment	100	1,550	7,065	1,700	7,664	0	0	0	0
Canada workers benefit (CWB)	101	40	20	30	20	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	12,560	71,305	14,650	70,856	0	0	0	0
Total tax payable	105	12,620	154,434	14,730	150,725	0	0	0	0

Notes:

1. Data are as of June 30, 2024 and are subject to change.
2. All counts are rounded to the nearest ten and Dollar amounts are rounded to the nearest thousand.
3. Totals may not add up due to rounding or suppression.
4. A zero (0) indicates that the information has been suppressed for confidentiality purposes. Suppressed information also includes valid zeroes.
5. Unknown refers to individuals whose gender is unavailable.